









City of *Statesboro*

Annual Budget
FY 2008













The City of Statesboro has a growing economy influenced by a strong industrial base, a growing regional university and a regional medical center. While single-family housing and multi-family housing continue to grow, the commercial/retail segment of the City is experiencing rapid expansion. Pictured here at the City of Statesboro welcome sign are Mayor Bill Hatcher, Council Member Will Britt, Director of Administration and Finance Judy McCorkle, Council Member Tommy Blitch, Mayor Pro Tem Joe Brannen, Council Member Gary Lewis, City Manager George Wood, Council Member John Morris.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Statesboro, Georgia, for its annual budget for the fiscal year beginning July 1, 2006.

In order to receive the budget award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Mission Statement
City of Statesboro, Georgia

To provide the most responsive and progressive public services so that our residents, businesses, and visitors can enjoy the highest quality of life Statesboro has to offer.

CITY OF STATESBORO, GEORGIA
MAYOR AND COUNCIL

William S. Hatcher, II
Mayor



In office since January 2000
Current term expires December 2009

Tommy Blitch
District 1



In office since 2004
Current term expires December 2009

Gary L. Lewis
District 2



In office since January 1998
Current term expires December 2007

William P. Britt
District 3



In office since January 2004
Current term expires December 2007

Joe R. Brannen
District 4



In office since September 1998
Current term expires December 2009

John T. Morris
District 5



In office since November 2001
Current term expires December 2007

CITY MANAGER
AND
DEPARTMENT HEADS

George A. Wood
City Manager

Sam L. Brannen
City Attorney

Judy McCorkle
City Clerk
Director of Administration & Finance

Mazhar Elhaj
City Engineer

Bobby Colson
Public Works Director

Jim Shaw
Planning Director

Stan York
Police Chief

Steve Hotchkiss
Natural Gas Director

Dennis Merrifield
Fire Chief

Wayne Johnson
Water/Wastewater Director

Key Finance Staff
Cindy West, *City Accountant*
Allison P. Chambers, *Accountant*
Andrea Mitchell, *Senior Accounting Technician*
Annette Waters, *Accounts Payable Technician*


CITY OF STATESBORO · 1803
GEORGIA

Introduction

John F. Kennedy said "change is the law of life and those who look only to the past or present are certain to miss the future." The City of Statesboro is currently experiencing rapid change as a result of unprecedented growth in commercial/retail expansion and residential developments. The extension of Brannen Street to Veterans Memorial Parkway, on the east side of the City, has resulted in a commercial development that includes: Buckhead Plaza, a new branch bank, a new Toyota dealership and, coming in the Fall of 2007, a new full-service Holiday Inn with a meeting/conference center. A retail shopping center, including Talbot's, recently opened on U.S. 301 South across from Georgia Southern University, while renovations and expansions of existing structures brought new businesses to the downtown area on West Main Street. The extension of major water and sewer lines along U.S. 301 South to Veterans Memorial Parkway and in the Cawana Road area, along with the City's Subdivision Incentive Program, will be the catalyst for several new residential subdivisions to be located inside the city limits. As Statesboro continues to annex additional property and gain new developments within the city limits, the demands on the City's infrastructure and service delivery will also increase. To accommodate these growing demands, the City will continue planning initiatives that will direct future growth and address priorities in a fiscally responsible manner allowing us to be certain to meet the future head-on.



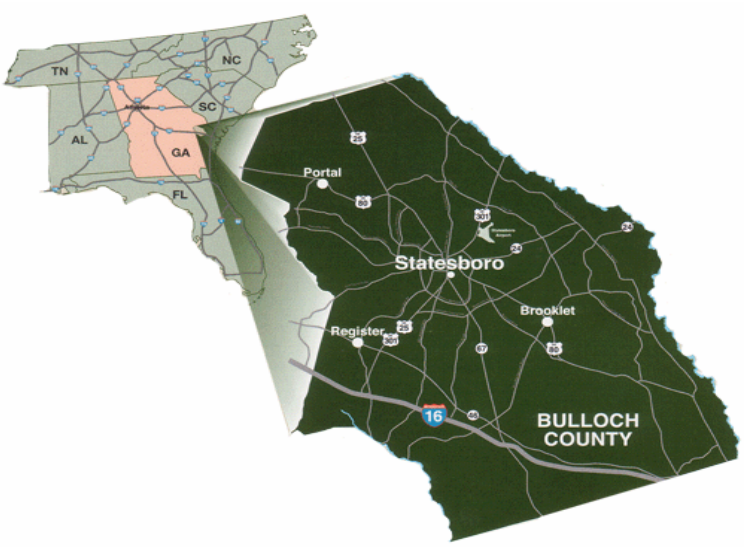
The City of Statesboro is a progressive community that provides an exceptional quality of life to its residents and offers southern charm and hospitality to its visitors. The City offers a high standard of living with a commitment to ensure the most responsive and progressive public services to our residents,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

Created by an act of the Georgia legislature in 1803, Statesboro is a Georgia Municipal Association City of Excellence and Certified City of Ethics. Statesboro has a growing economy facilitated by a strong industrial base, a growing university, and a regional medical center. This regional economic hub is located 15 miles off Interstate 16 and offers many educational and vocational opportunities that provide a competitive advantage for a strong workforce.

Statesboro was incorporated on December 19, 1803, with a population of less than 25 people. The City's population for 2000 was 22,698. A study performed by the Department of Planning at the

Georgia Institute of Technology has determined the 2006 population to be 26,534. According to the 2000 census, the City's population is 56.2% Caucasian, 40.2% African-American, 2.1 % Hispanic, and 1.5% Asian or other. Those 18 years of age and older are 85.7% of the population and those 65 years of age and older are 9.2% of the population. The 2006 median income per household in Statesboro is $33,946 and the per capita income for Bulloch County is $18,320. The unemployment rate has remained very low for at least the last five years. In March 2007, the unemployment rate for Statesboro and Bulloch County was 3.4% and 4.1% for the State of Georgia.

The City of Statesboro is the county seat of Bulloch County, Georgia, located in the southeastern corner of the state. Statesboro is located 194 miles east of Atlanta, 76 miles from Augusta, 144 miles from Charleston, SC. and 168 miles from Jacksonville, Fla. It is located 15 miles from Interstate 16, and is on US Highways 301, 80, and 25, and State Routes 73, 46, 67, and 24. Statesboro is included on the southern leg of the Savannah River Parkway, which is a four-lane connector between Savannah and Augusta.



The City of Statesboro is approximately 13 square miles with an average elevation of 240 feet above sea level, the terrain being mostly flat. The climate is seasonal, but moderate, with mild winters and warm, humid summers. The average high temperature in January is 58 degrees and 91 degrees in July. The average annual rainfall is 47.0" and the relative humidity is 69% in January and 72% in July. Statesboro is located a short distance from Sea Island, Georgia, site of the 2004 G-8 Summit and 55 miles west of Savannah, Georgia, site of the 1996 Centennial Olympics Sailing Venue.

Statesboro, with its growing economy, is a regional trade center for commerce, education and health care. The City has a highly diversified economy with several major industries located in the area and is a regional shopping center and health care provider for 8 surrounding Georgia counties. This is reflected in the low unemployment rate of 3.4%. Approximately 24% of the Bulloch County labor force is employed by the government sector including the City's largest employer, Georgia Southern University. Major private sector employers in the City include East Georgia Regional Medical Center, Wal-Mart SuperCenter, and Lowe's Home Center.

There are two institutions of higher learning in the greater Statesboro area: Georgia Southern University located within the city limits of the City of Statesboro and Ogeechee Technical College located just outside the City on Highway 301 South. Accredited by the Southern Association of

Colleges and Schools, Georgia Southern offers undergraduate and graduate degree programs through the doctoral level in more than 120 majors in its eight Colleges. The University's 16,425 students are from all 50 states and 86 countries.



Ogeechee Technical College offers over 110 programs of study including 19 diploma programs and 27 certificate programs as well as Associate degrees in conjunction with Georgia Southern University and East Georgia College. There are 15 public schools, 3 private and parochial schools and one charter school in Bulloch County. These schools educate the area's 9,732 students. A total of 571 seniors graduated from these schools in 2006.

Statesboro is a leader in health care in southeast Georgia with East Georgia Regional Medical Center located within the city limits employing more than 750 employees and 75 physicians representing a wide range of specialties. East Georgia is a 150-bed, $60 million hospital, featuring a Women's Pavilion and an adjacent professional office building. The hospital is accredited by the Joint Commission on Accreditation of Healthcare Organizations, a distinction that is awarded only to those healthcare facilities that maintain the highest standards of quality. East Georgia Regional Medical Center offers a 24-hour physician-staffed emergency department, a Level II neonatal center, outpatient services including same day surgery and ambulatory care, a pain center, a cardiac catheterization lab, and state-of-the-art diagnostic procedures including MRI and CT.

The Market District is a new 90 acre development located adjacent to East Georgia Regional Medical Center on Fair Road which has almost built out all the available parcels with the exception of a big-box retail lot, and a multi-family tract.



Recreational opportunities in the City are plentiful. The Willie McTell Trail is a linear park that provides a pedestrian walk and bicycle path from the Georgia Southern University campus to downtown Statesboro. Bulloch County recently received funding to provide a bike trail from the City of Statesboro to nearby Brooklet, Georgia. Also located in Statesboro is Bulloch County's family water park and aquatics center, "Splash in the Boro." Nineteen hotels, motels and Bed & Breakfast Inns with 816 rooms are located in the greater Statesboro area.

Statesboro's residents and visitors alike enjoy cultural and performing arts in the David H. Averitt Center for the Arts located on East Main Street. Restoration of the Old Bank of Statesboro, originally built in 1911, as a venue for community arts, activities and performances was funded primarily by SPLOST in the amount of $4.3 million and has played a key role in the revitalization of downtown. The Averitt Center, home of the Emma Kelly Theater, is operated by the Statesboro Arts Council and is a vibrant centerpiece in the City's historic downtown.

A $530,000 Transportation Enhancement Grant (TE-21) was awarded to the City in 2005 by the Georgia Department of Transportation to improve sidewalks and curb and gutter, and to provide for landscaping and the installation of decorative benches and lighting in the downtown area on East Main Street. An additional $300,000 has been approved to fund the West Main phase of the project. The East Main Street phase of the project should begin in 2007. The 2006 completion of a new parking lot on West Main Street near the Post Office has spurred renovation of old facilities and is playing a major role in revitalization of the west end of downtown.





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

In Statesboro there are 6 local radio stations, WHKN, WMCD, WPMX, WPTB, WWNS, and WVGS, and one daily newspaper, the Statesboro Herald. In addition, the Savannah Morning News reports on the news in Statesboro. Statesboro is covered locally by Northland Cable TV located within the city limits. The City of Statesboro, Georgia Southern University, and Northland Cable have

partnered to provide the community with a local government access channel, channel 97. Three television stations in Savannah also cover Statesboro regularly: WTOC (CBS), WJCL (ABC), and WSAV (NBC).

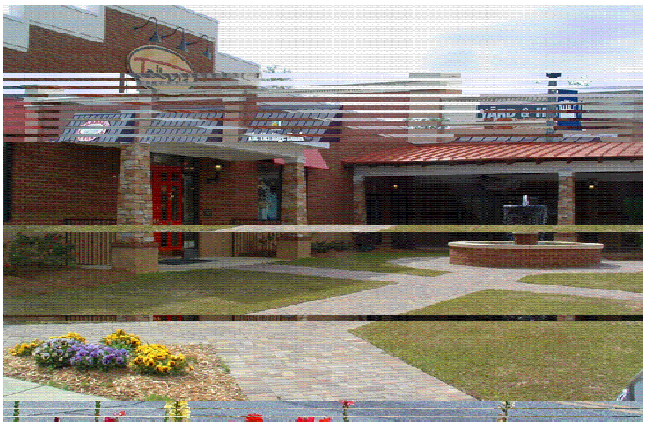
The City has 117 miles of roads of which 116 are paved and 30 streetlights. Natural Gas is sold to 3,321 customers while Water and Sewer service is provided by the City to over 13,000 customers with an average daily water consumption of 3.09 million gallons. Statesboro has 171 miles of sanitary sewer and 198 miles of water mains with 1,637 fire hydrants. The City maintains a class 3 ISO rating with 2 fire stations.

Utilities are provided by the following within the City:

City of Statesboro	Water, Sewer, Sanitation and Natural Gas
Excelsior Electric	Electricity
Georgia Power	Electricity
Frontier Communications	Telecommunications
Northland Cable TV	Cable Television

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





City Boards, Commissions, and Authorities

ALCOHOL CONTROL BOARD

The Alcohol Control Board (ACB) is a seven member board consisting of two city council members, three citizens at large, and two license holders. The members are appointed by the Mayor and City Council to serve two year staggered terms. The duties of the board are to review and approve or deny all applications for licenses for the sale of liquor, wine and malt beverages, at wholesale and retail by the package and by the drink. Also, the ACB recommends, to the Mayor and City Council, modifications to the ordinances and policies of the city pertaining to the regulation, control, and taxing of liquor, wine, and malt beverages. Decisions of the Alcohol Control Board may be appealed to the Mayor and City Council, whose decision is final.

DOWNTOWN STATESBORO DEVELOPMENT AUTHORITY

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

STATESBORO ARTS COUNCIL, INC.

The Statesboro Arts Council, Inc. was established August 15, 2000. The Council consists of 15 members who serve 3 year staggered terms. The Council is empowered with the duties and responsibilities to establish rules and regulations for arts facilities and to create policies to govern the management and conduct of funds, personnel, and property of the corporation. The Arts Council is directly responsible for the operations of the *David H. Averitt Center for the Arts*.

STATESBORO BEAUTIFICATION COMMISSION

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

STATESBORO PLANNING COMMISSION

The Statesboro Planning Commission was established in February 1977, and consists of 8 members; 7 appointed by the Mayor and City Council and the Mayor, who serves as ex-officio member with voting powers. The Commission is vested with the duties to hear and make recommendations to the Mayor and City Council on matters regarding zoning ordinances, to promote the planning of the City of Statesboro with the preparation of the Master Plan, to prepare and recommend regulations for subdivisions

and to administer those regulations, and to prepare and recommend a plat for the official map of the City showing the location of existing and proposed boundaries.

STATESBORO TREE BOARD

The Statesboro Tree Board was established on January 15, 1991. The Board consists of 9 members appointed by the Mayor and City Council to serve staggered terms of 6 years. The Board is responsible for hearing requests for variances for special use permits in the enforcement of the City of Statesboro Tree Ordinance.


CITY OF STATESBORO · 1803
GEORGIA

READER'S GUIDE TO THE BUDGET

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

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

(1) Governmental Funds

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

Special Revenue Funds – Funds used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Included in the Special Revenue Funds are the Confiscated Assets Fund, Community Development Housing Trust Fund, Multiple Grant Fund, and the Hotel-Motel Tax Fund. The Narrative Section at the front of each Fund explains in detail the purpose of that fund.

Capital Project Funds – Funds used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. The City's Capital Project Funds include the 2002 SPLOST Fund, 2007 SPLOST Fund, Downtown Streetscape Fund, and the Capital Improvements Program

Fund. Again, the Narrative Section at the front of each Fund explains in detail the purpose of that fund.

(2) Proprietary Funds

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

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

Please note that the second column of the funds chart shows two different accounting bases: accrual and modified accrual. Accrual accounting is similar to private sector accounting, in that revenues are accrued when earned, and expenses are accrued when the financial transaction takes place. Proprietary Funds and Fiduciary Funds are accounted for on this basis, as they are operated very similarly to private businesses. In the Budget, these types of funds have a Budgeted Income Statement and a Budgeted Cash Flow Statement. Any major capital expenses for these funds are budgeted in the Budgeted Cash Flow Statement, except for those receiving SPLOST funds. In that case, some projects may also be funded in the 2002 SPLOST Fund and the 2007 SPLOST Fund.

All Governmental Funds are accounted for using the modified accrual basis, which is a hybrid of cash and accrual, where some revenues and expenses are accrued, and some are on a cash basis. These funds reflect only available resources. The fixed assets and the long-term debt are not on the balance sheets in these funds, but are kept in two account groups, entitled the General Fixed Assets Account Group and the General Long-term Debt Account Group. In addition, this Budget shows all the major capital expenditures for these types of funds in the Capital Improvements Program Fund, or another capital projects fund. Major capital expenditures are defined as capital assets costing at least $5,000 and having a useful life of at least two years. This includes not only land, buildings, and infrastructure, but also vehicles and equipment.

LIST OF FUNDS

Fund Number	Basis of Acc'ting	**Types of Funds and Account Groups** Actual Funds and Account Groups	FY 2007 Budget	FY 2008 Budget
		GOVERNMENTAL FUND TYPES:		
		GENERAL FUNDS:		
100	Modified	GENERAL FUND	Current	Current
		SPECIAL REVENUE FUNDS:		
210	Modified	CONFISCATED ASSETS FUND	Current	Current
221	Modified	COMMUNITY DEVELOPMENT HOUSING TRUST FUND	Current	Current
223	Modified	LINEAR PARK FUND	**Closed**	**Closed**
250	Modified	MULTIPLE GRANT FUND	Current	Current
275	Modified	HOTEL/MOTEL TAX FUND	Current	Current
		CAPITAL PROJECTS FUNDS:		
320	Modified	1997 SPLOST FUND	**Closed**	**Closed**
321	Modified	2002 SPLOST FUND	Current	Current
322	Modified	2007 SPLOST FUND		Current
340	Modified	DOWNTOWN STREETSCAPE FUND	Current	Current
350	Modified	CAPITAL IMPROVEMENTS PROGRAM FUND	Current	Current
		DEBT SERVICE FUNDS:		
		NONE		
		PROPRIETARY FUND TYPES:		
		ENTERPRISE FUNDS		
505	Accrual	WATER AND WASTEWATER FUND	Current	Current
515	Accrual	NATURAL GAS FUND	Current	Current
541	Accrual	SOLID WASTE COLLECTION FUND	Current	Current
542	Accrual	SOLID WASTE DISPOSAL FUND	Current	Current
		INTERNAL SERVICE FUNDS:		
601	Accrual	BENEFITS INSURANCE FUND	Current	Current
602	Accrual	FLEET MANAGEMENT FUND	Current	Current
		FIDUCIARY FUND TYPES:		
		NONE		
		ACCOUNT GROUPS:		
800	Modified	GENERAL FIXED ASSETS ACCOUNT GROUP	Current	Current
900	Modified	GENERAL LONG-TERM DEBT ACCOUNT GROUP	Current	Current
			14 Funds 2 Account Groups	15 Funds 2 Account Groups

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

The fifteen funds are serviced by nine bank accounts, five of which are major accounts, and four of which are minor. The minor accounts have little activity, but are required due to bond indentures, grant requirements, or some other legal or operational requirement. The City received bids on its banking services in April, 2005, for a three-year term beginning July 1st. This arrangement eliminated normal bank fees and service charges, provided the City an investment rate of interest tied to the Targeted Federal Funds Rate on all overnight deposits (currently 5.25%), and provided free check printing for all funds. The chart on the following page shows which bank accounts service each of the proposed funds.

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

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

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

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

The next section contains the Proposed Position Classification and Compensation (Pay) Plan. The Plan was updated by the Vinson Institute of Government at the University of Georgia for FY 2007. It had been five years since the last update to the Plan. In the years between Plan updates, salaries and wages are adjusted by a cost of living adjustment to offset inflation. There are four schedules: 1) for 40-hour per week hourly employees, 2) for salaried employees, 3) for firefighters on the "24 hours on/ 48 hours off" schedule, and 4) for non-salaried police officers who work a 43-hour per week schedule.

Following that are sections for each one of the fifteen funds.

BANK ACCOUNTS ASSIGNED TO FUNDS

	MAJOR BANKING ACCOUNTS				
	General Disbursement Account	Payroll Account	Sweep Investment Account	E-Government Sweep Investment Account	2007 SPLOST Account
Name of Fund Served					
Governmental Funds:					
100 General	■	■	■	■	
210 Confiscated Assets					
221 CDBG Housing	■		■		
250 Multiple Grants	■		■		
275 Hotel/Motel Tax	■		■		
321 2002 SPLOST	■		■		
322 2007 SPLOST	■		■		■
340 Streetscape Fund	■		■		
350 CIP Projects	■		■		
Proprietary Funds:					
a) Enterprise:					
505 Water and Sewer	■	■	■	■	
515 Natural Gas	■	■	■	■	
541 S W Collection	■	■	■	■	
542 S W Disposal	■	■	■	■	
b) Internal Service:					
601 Health Insurance			■		
602 Fleet Management	■	■	■		

	MINOR BANKING ACCOUNTS				
	Confiscated/ Seized Property Account	Revenue Bond Sinking Fund Account	Benefits Insurance Claims Account	Flexible Benefits Plan Account	
Name of Fund Served					
Governmental Funds:					
100 General					
210 Confiscated Assets	■				
221 CDBG Housing					
250 Multiple Grants					
275 Hotel/Motel Tax					
321 2002 SPLOST					
322 2007 SPLOST					
340 Streetscape Fund					
350 CIP Projects					
Proprietary Funds:					
a) Enterprise:					
505 Water and Sewer		■			
515 Natural Gas					
541 S W Collection					
542 S W Disposal					
b) Internal Service:					
601Benefits Insurance			■	■	
602 Fleet Management					

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

1) The Existing Debt Service Schedule for All Funds. The City must repay the debt for the City Hall purchase and renovation; the debt for the natural gas line extensions to Briggs and Stratton and the City of Metter; and several GEFA loans and the 1995 Refinancing Revenue Bond for the water and sewer system. That is the extent of the City's indebtedness. These schedules show the amount of principal and interest due in each of the fiscal years until fully repaid for each individual debt instrument.

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

June 1, 2007

The Honorable Mayor and City Council
City of Statesboro
PO Box 348
Statesboro, Georgia 30459

Re: City Manager's Budget Message and Transmittal of the Proposed Budget for FY 2008

Gentlemen:

Enclosed for your consideration is the proposed FY 2008 Budget for the City of Statesboro. It identifies the revenues and expenditures that are deemed necessary to maintain and in some areas improve the present levels of municipal services.

The annual Budget is one of the most important policy decisions that you as the elected officials of this City make each year. The Budget determines the staffing level of each service, the equipment and supplies, the priorities for service the City can afford to provide, and which major capital projects will be funded. Therefore, the Budget is an important planning tool for municipal government. It also serves as an accounting tool, because it assures that the limits set by appropriations cannot be exceeded under State statute. Finally, the Budget serves as a management tool in assisting your management staff to compare costs of alternative methods of providing City services, and to analyze the proper mix and level of revenue sources.

Budget Assumptions:

In preparing this Budget and the six-year Capital Improvements Program (CIP), your staff has used several assumptions that are critical in computing anticipated revenues and expenditures (expenses). Any budget and six-year capital plan by definition is a planning document, and not every issue will have been determined prior to its preparation and adoption. Therefore, it is necessary to base the budget on certain assumptions. If changing circumstances affect those assumptions, the budget can be adjusted accordingly.

These major assumptions are as follows:

- Assumes that there will be no ad valorem (property) tax increase. There will be a revaluation of property this year, as in FY 2005. We cannot bill for taxes until the

County Tax Assessor's Office has heard the various appeals, and provides the final tax digest. Therefore, there may be some delay in getting the property tax bills printed and distributed on the regular schedule. Assumes that the City will receive 4% growth in the tax digest, compared to last year's growth rate of 4.19%. This is based upon recent conversations with the Tax Assessor's Office.

- Assumes an approximately 2% increase in both the commercial and residential sanitation fees, to offset the effects of seven years of inflation, coupled with significant price increases in gasoline and diesel over the last two years. Our disposal hauling contracts have a fuel adjustment clause, which has caused them to increase proportional to the spike in gasoline and diesel prices.

- Assumes an 8% increase in tipping fees for all customers except governmental entities, to offset the rising cost of the hauling contract, which has a fuel adjustment rider. Gasoline and diesel cost increases have resulted in two years of increases that we cannot absorb. The governmental entities should not pay the higher fee as we subsidize the other users now by buying landfill space out of SPLOST revenues.

- Assumes an approximately 2% increase in water or sewer rates. This is the first increase in seven years, and is needed to offset general inflation over those seven years, a Georgia Power electricity rate increase last summer, coupled with an increase recently in their fuel adjustment charge, major increases in the cost of PVC pipe (petroleum based) and ductile iron pipe, brass and copper fittings and meter parts, and significant gasoline and diesel price increases over the last two years.

- Assumes an increase in water and sewer tap fees that covers the actual costs for materials, labor, and equipment. This is the first increase in seven years, and is needed to offset seven years of inflation, and the cost increases for meters, tapping saddles, and other parts.

- Assumes no increases in the natural gas rate profit margins. The actual rates for gas fluctuate monthly depending upon the underlying wholesale cost of the gas to the City, purchased through MGAG (the Municipal Gas Authority of Georgia). Assumes a normal winter heating load.

- Assumes a 5% increase in building and related fees to offset the lost buying power from seven years of inflation. Our cost for personnel to conduct these inspections has increased over that seven year period, with no increase in the fee structure.

- Assumes that the fund reserve targets established by the Mayor and City Council in the Financial Policies will have been met and maintained in all operating funds during the fiscal year, except for the General Fund, the Natural Gas Fund, and the Solid Waste Collection Fund. These funds have made sizable transfers either in FY 2006 or FY 2007 to the CIP Fund to help construct the new Police Station. We will need to rebuild these reserves over the next few years.

- The Budget will be adopted, and accounted for, using generally accepted accounting principles, with Enterprise and Internal Service Funds budgeted and accounted for using full accrual accounting similar to private businesses, and all other funds budgeted and accounted for using modified accrual accounting.

- Assumes that the 2006 Position Classification and Compensation Plan prepared by the Vinson Institute of Government and adopted last year will be increased by 1.0%.

- Assumes that employees would be eligible on their anniversary dates for probationary and merit increases of 2.5% during the fiscal year.

- Assumes that the group term life insurance will be maintained at one times an employee's annual salary, capped at $100,000.

- Assumes the economy will remain strong, with sales taxes, building permits, and business licenses at normal levels.

- Assumes that inflation will remain in the same low range as recent years.

- Assumes that the City will be able to consistently transfer $650,000 to the CIP Fund every fiscal year, primarily from the Water and Sewer Fund, while still maintaining adequate reserve funds and providing pay increases and benefits adequate to remain competitive in the local labor market.

- Assumes that the City will enter into some annexations in FY 2008 that would require major investments by the City in roads, drainage, water, sewer and gas improvements. Specific areas include the Cawana Road area and the Westside area.

- Assumes that the City will fund, in the Capital Improvements Program, some Residential Subdivision Incentive Program requests from developers under this policy to encourage single-family residential developments inside the City limits.

- Revenues were projected from a scale of high, medium, and low within the medium range, so that they are realistic, but not overly optimistic or pessimistic.

- Assumes that medical and dental insurance coverage increases will be held to 0% during the year, with changes in the plan as necessary to keep the expense at that level. We cannot continue to absorb medical inflationary increases far in excess of the inflationary increases of other goods and services. The only solution is to reduce the benefit structure through higher deductibles, higher co-pays, and similar methods.

- Assumes that medical insurance premiums will change from 80% employer paid, to 79% employer paid for FY 2008, and will decrease by another 1% each year for the next four years until it reaches 75% employer paid. This is more in line with what other governmental agencies are paying as a percentage of medical insurance.

- Assumes that the maximum deduction allowed in employees' Flexible Spending Accounts will increase from $3,000 to $3,500, to offset medical inflation and the fact that this new plan will probably have higher deductibles and co-pays.

- Assumes that Equity Transfers to the General Fund will be as follows:

Natural Gas Fund	$900,000
Water/Wastewater Fund	$751,000
SW Collection Fund	$525,000
SW Collection Fund for GMA Lease Reimbursements	$ 7,000
SW Disposal Fund	$157,000
Benefits Insurance Fund (Health Insurance portion)	$200,000
Benefits Insurance Fund (Workers Compensation portion)	$100,000

TRANSFERS BETWEEN FUNDS

Transfer In / Transfer Out	General	CIP	W and S	SW Disp.	TOTALS OUT
General		$ 86,752			$ 86,752
02 SPLOST					$ -
07 SPLOST					
W and S	$ 751,000	$ 500,000			$ 1,251,000
Natural Gas	$ 900,000				$ 900,000
SW Collection	$ 532,000				$ 532,000
SW Disposal	$ 157,000				$ 157,000
Benefits Insurance	$ 300,000				$ 300,000
TOTALS IN	**$2,640,000**	**$ 586,752**	**$ -**	**$ -**	**$ 3,226,752**

- Assumes that all Proprietary Funds will be self-supporting without assistance from the General Fund. However, the Solid Waste Disposal Fund will not be self-supporting without the 2002 and 2007 Special Purpose Local Option Sales Taxes (SPLOST) paying for air rights and post-closure expenses, as the current $30.00 per ton tippage fee does not offset all the costs of the transfer station, hauling contract, disposal contract, and post-closure costs of the Lakeview Landfill site including operation and maintenance of the methane extraction system. Hauling and disposal alone cost us nearly $30.00 per ton under the contract with the Wayne County Solid Waste Authority and Williams Brothers Trucking, Inc.

- Assumes a 2% inflationary increase in the disposal contract for the next fiscal year. This contract is tied to 78% of the CPI Index for the year from the previous February to the current February.

- Assumes a 2.6% inflationary increase in both the hauling and grinding contracts for the next fiscal year, based upon the CPI from the previous February to February, 2007.

- Assumes that cemetery lots in the new addition will increase to $1,000 per lot, which is comparable to private cemeteries in the area.

- Assumes that the City will close on a $2,325,000 GEFA loan for the Westside Sewer Outfall Project, and the W. Grady St./Police Department Area Water/Sewer Project; and a $3,000,000 GEFA loan for the Cawana Road/Fair Road Water/Sewer Project.

- Assumes that the City will enter into a $1,500,000 GEFA loan on behalf of the City and County to finance an expansion of the transfer station and the inert landfill.

- Assumes that instead of Bulloch County paying twenty-five (25%) percent of the operating and capital costs of the Statesboro Fire Department, which has been the historic percentage used since the mid-1980's, a new percentage will be used based upon the proportion of the property value outside the City limits protected by the Statesboro Fire Department. That percentage, based upon present values, is estimated at 42%.

- Assumes that Workers' Compensation insurance premiums and expenses will be budgeted in the Benefits Insurance Fund. The revenues, expenses, and equity shall be segregated from the medical insurance revenues, expenses, and equity, so that the true financial position of both insurance programs can be easily obtained.

- Assumes the Mayor and City Council will have reviewed and approved a revision of the Occupation Tax methodology, based upon the recommendation of the Occupation Tax Study Committee.

- Assumes the hiring of the following additional personnel:

  1 Meter reader position in the Water and Sewer Fund
  1 additional full-time janitor in lieu of the contract for janitorial services

- Assumes that the Finance Department will a) either re-bid its IT Services Contract (currently held by ProNet), with the full-time staffing level increased from 1 to 2 technicians in order to dedicate one primarily to the new Police Station; or b) hire a comparable number of in-house staff. This contract is to maintain computers, troubleshoot problems, and standardize software and hardware purchases, given the new requirement to keep our online services available at all times.

- Reflects that the City has contracted to allocate 72.9% of the Hotel/Motel Tax to the SCVB; to allocate 8.0% to MainStreet; and to allocate 19.1% to the Statesboro Arts Council. These contracts were renegotiated and adopted by the City Council in spring, 2006, for a two-year period ending June 30, 2008.

- Assumes that the salary and benefits of both the Executive Director of the Statesboro Arts Council (SAC) and the Executive Director of the Downtown Statesboro Development Authority (DSDA) will be adjusted the same as a full-time City employee.

Major Issues:

Background:

The City of Statesboro and Bulloch County are continuing the strong growth that has characterized recent years. The City grew by 19% and the County by 29% from 1990 to 2000. A recent special census by the Georgia Institute of Technology put the city's population at 26,534, and the county's at 65,445. In the last few years, Georgia Southern University has completed the new School of Information Technology; the Nesmith-Lane Continuing Education Building (which also includes an 850-seat theatre in the Performing Arts Center); a new Nursing/Chemistry Building; and three student-housing complexes for over 1,800 students. The university is nearing completion of the renovation and expansion of Henderson Library, and an expansion of the Recreation Activity Center (RAC). It also has implemented a transit system with natural gas-powered buses to help alleviate the traffic issues associated with a 17,000-student campus. This is an unprecedented building construction schedule for the university, allowing its physical plant to catch up with the explosive student enrollment over the prior decade. This has, and will continue to pump millions of dollars into the local economy, and position Georgia Southern University and Statesboro/Bulloch County as a major economic engine in southeast Georgia. Georgia Southern University continues to rank in the top three choices of Georgia students earning the HOPE college scholarship for academic excellence.

Ogeechee Technical College, with over 2,000 students, continues to expand its facilities and course offerings. It serves a three-county area centered on Bulloch County.

East Georgia Regional Medical Center continues to expand its services, most recently adding a wound treatment facility with hyperbaric chamber capabilities. The hospital continues to successfully recruit physicians, some in specialties the community has not had previously. EGRMC is building a regional client base.

The city is seeing heightened interest in commercial development in five key geographic areas. First, the extension of Brannen Street to Veterans Memorial Parkway has resulted in Buckhead Plaza commercial development. Most of the parcels are now developed, or under construction. In addition, a new full-service Holiday Inn is under construction on Commercial Drive, in addition to a branch bank. The new Toyota dealership has occupied its new building, and out-parcels along that entrance road are available. On the other side of the Parkway, the city is working with a developer on a major shopping center for the corner of Brannen Street and the Parkway, which will be adjacent to Bulloch County's planned bike trail.

Second, the Market District development adjacent to East Georgia Regional Medical Center on Fair Road has nearly built out all the available parcels in this 90 acre area, with the exception of a big-box retail lot, and a multi-family tract.

Third, the City has completed an approximately $2.0 million SPLOST water and sewer extension project that provides major water and sewer lines along US 301 South to the Veterans Memorial Parkway intersection area. The lack of utilities is the only thing that has prohibited this major intersection and adjoining property from becoming another prime commercial retail area. Woodland Square, with a Talbot's store and other retailers, has opened in the past year. The larger tract near the Parkway has generated interest from major retail developers as well.

Fourth, the City is in the process of installing the trunk water and sewer lines to open up the Cawana Road area to single-family residential development. This area will qualify for the Subdivision Incentive Program. This has been a primary goal of the Mayor and City Council, as most of the new single-family residential development in the previous decade had taken place outside the City limits. The incentive program, coupled with available property adjacent to the City limits that can be pre-annexed to qualify for the incentives, has reversed this unfavorable trend. The City now has several new residential subdivisions available for home building. In addition, this sewer line will serve the commercial property fronting GA 67 (Fair Road) between the Parkway and Burkhalter Road. The site plan and zoning for another new hotel have been approved, and construction is underway at the corner of Fair Road and the Parkway.

The March 19, 2002 SPLOST referendum's passage assured that the Development Authority of Bulloch County would receive $4,000,000 of these funds to acquire a 294-acre expansion of the Gateway Industrial Park. That property has been acquired and properly zoned. Also included was $1,500,000 for the DABC to pay the City to install the water and sewer lines within a portion of this new industrial park. This assures that the DABC will be in a position to aggressively seek additional industrial investment and jobs. While Daimler/Chrysler pulled out of its planned van plant on the mega-site in Chatham County at the intersection of I-16 and I-95, this property is being aggressively marketed by the State of Georgia. We believe that any large manufacturer occupying that site will attract supplier companies for just-in-time deliveries. That makes Statesboro one of the prime locations for such supplier manufacturers within a 75-mile radius, and should result in further expansion of our manufacturing base.

In summary, the continued growth of Georgia Southern University, while simultaneously enhancing the academic prestige and quality of students (ie., higher SAT scores for entering freshman), and the continued growth of Ogeechee Technical College make Statesboro a regional center for higher education.

The commercial/retail segment of the economy continues to rapidly expand. Statesboro is the trade hub for an 8-county area, and our sales tax revenues reflect this. New restaurants and national retail outlets are finding favorable demographics for expansion here. The health care segment of the economy is growing rapidly, as new specialists move to the area, and EGRMC expands its services.

The multi-family segment of the construction industry continues to expand, even though GSU has opened its three new student housing complexes. Privately-owned Cambridge, Copper Beach, and the Exchange have opened in the last year, and two additional complexes are under construction. Single-family housing has improved dramatically with developers now using the new Subdivision Incentive Program.

Finally, industrial and business recruitment should pick up as the DABC develops an expansion to the Gateway Industrial Park, using the SPLOST funding. The continued growth of GSU (averaging about a 600-student increase per year) and OTC, expansion of the commercial/retail sector and health care sector, and the continued growth in multi-family and single-family housing should result in a solid local economic outlook. There is some concern about the national retrenchment in the housing industry, but that is not expected to significantly decrease housing here due to the influx of new residents. A good barometer of retail activity is the growth rate in sales tax collections. In calendar year 2005, the tax grew by 7.5%. The growth rate for calendar year 2006 was double that—15%. The 2005 level was a very healthy increase by any standard. The 2006 level was an exceptional year. Both years reflect the growth in the population, but also the growth in retail choices in Statesboro. Those increased choices should continue in the immediate future.

This expanding economic activity translates into growing needs for improved transportation, water and sewer, natural gas, solid waste, and public safety services. In short, the City will have to respond effectively to these changes, proactively plan for them, and finance major public works and utilities improvements to keep up with the growth. The funding initiatives in the proposed Budget attempt to address many of these growth challenges.

Further Economic Development Initiatives:

While there has been progress in a number of areas, there are still three major economic development initiatives that need to be addressed by the Statesboro/Bulloch County community. The first is the need to complete the environmental assessment phase and purchase the rights-of-way for the final leg of Veterans Memorial Parkway between US 301 North and US 80 West. If this is not done soon, we run the risk that a subdivision in that quadrant will be built where the road should be built. That will make future land acquisition even more costly. This leg is essential for the community to have a completed loop for traffic flow. The City, County, GDOT, and the DABC held a joint meeting in April, 2003, at which this priority was discussed, and the City and County shortly thereafter adopted a joint resolution asking the GDOT to proceed with this land acquisition as soon as possible. **However, four years later the Georgia Department of Transportation still has not determined the exact route**.

The second is that the community needs to systematically study how Statesboro and Bulloch County can capitalize on the intellectual capital at GSU, particularly the new School of Information Technology. With GSU training these knowledgeable workers, we need to develop a business recruitment strategy to make this community a sought-after location for IT firms. GSU President Grube has approached the DABC, the City and the County about this, and these entities as well as OTC are working cooperatively on this project. This was part of the State's strategy in placing the IT school at Georgia Southern University.

Third, the Bulloch County Board of Education has finished its master plan for school construction. One of the primary concerns is the current overcrowding at Statesboro High School. The funding of these facilities was approved by the voters in an Education SPLOST referendum. The Board of Education is constructing a new Statesboro High School on the

existing campus, then removing the unusable buildings to construct the parking lot. We need to assure that Statesboro High School enjoys a reputation for academics and extra-curricular activities that encourages citizens to live within the City of Statesboro; and developers to build new pre-annexed single-family subdivisions inside the City limits.

We can best meet the numerous challenges and opportunities facing the City of Statesboro by carefully selecting goals, and executing clearly defined objectives to obtain those goals. To facilitate discussion, I have grouped these goals and objectives under the City department that will be responsible for them.

Finance and Administration Department:

Goal: Continue to improve the City's overall financial condition.
Objectives:
1. Prepare and administer a fiscally conservative operating and capital budget that stays within available resources. Build up the reserve funds to the targeted level in each fund.
2. Prepare accurate monthly financial reports for the governing body and management, so that decision-makers have timely financial information.
3. Obtain an unqualified (clean) audit opinion, and prepare a Comprehensive Annual Finance Report.
4. Continue to reduce the outstanding debt of the City, while incurring only a limited amount of new indebtedness.
5. Continue to aggressively collect all property taxes due, using tax lien sales as needed.
6. Continue to aggressively collect overdue utility bills, using account termination and collection agencies as needed.
7. Audit the hotel/motel operators every three years to assure compliance with the hotel/motel tax.
8. Audit our utility franchisees to assure compliance with the franchise terms and payments.
9. Continue to monitor internal controls so that all funds are properly received and accounted for.
10. Fully implement the Purchasing Manual policies to assure budgetary compliance, and best pricing.
11. Monitor compliance closely on the procurement card process.

Goal: Continue to improve the City's capacity to provide quality customer service.
Objectives:
1. Publicize through GSU mailings to students, and other media for other customers the availability of online utility, property tax, and court fine payments.
2. Keep the number of misreads on utility accounts below 0.05%.
3. Staff the drive-thru window for customer payments.
4. Continue to correct billing errors within a 24-hour time period.
5. Install the new email server to improve departmental connectivity.
6. Install the new telephone system.
7. Conduct a study and implement the recommendations for deployment of a wireless internet system.

Goal: Continue to improve the City's records retention program.

Objectives:
1. Finish scanning all records into a digitized, searchable database.
2. Work with GSU to establish and catalog the historical records museum in the Drummer Building.
3. Cut down on paper copies whenever possible, using the server storage capability.
4. Use condensed printing on large printing jobs whenever feasible.
5. Destroy records that have been scanned, and are not of historical value.

Goal: Assure that the City maintains a good work environment and has a competitive salary and fringe benefits structure to recruit and retain qualified employees.
Objectives:
1. Administer the Personnel Policies and Procedures (Employee Handbook) in a fair, impartial manner.
2. Continue to recruit broadly to obtain a workforce that resembles the community.
3. Maintain the revised Classification and Compensation Plan developed by the Vinson Institute of Government.
4. Maintain the higher deductible workers' compensation insurance program, and develop a reserve fund to meet anticipated deductible payments.
5. Implement the higher deductible property and liability insurance programs, and develop a reserve fund to meet anticipated deductible payments.

Engineering Department:

Goal: Improve both vehicular and pedestrian safety.
Objectives:
1. Construct the intersection improvements at W. Grady St. and College St.
2. Install the US 301/Old Register Road intersection improvements, including a traffic signal and turning lanes, to better handle the GSU traffic growth.
3. Resurface approximately $250,000 of streets with local funds, and about $60,000 in LARP funding from the GDOT.
4. Maintain sidewalks for pedestrian safety.
5. Begin construction of the E. Main Street Streetscape phase.
6. Install a traffic signal at the intersection of N. Zetterower and E. Main St.
7. Improve the intersection of Fair Road and South Main St. (US 301 S).
8. Construct #1 Blue Devil Alley, leading to the new Statesboro High School from Northside Drive.
9. Work with the GDOT on a right-turn only access point on the Parkway for the major development on Brannen St. at the Parkway.
10 Work with the GDOT on the four-laning of the Parkway from US 301 South to US 301 North.

Goal: Decrease the possibility of damage from flooding in lower elevation areas.
Objectives:
1. Finish the ditch stabilization project behind R. J.'s Restaurant.
2. Continue to maintain the major drainage ditches and canals so that the system can discharge heavy rains as designed.

Goal: Assure that proposed developments are built according to the City's standards.
Objectives:
1. Continue to meet with developers at the beginning of projects so that they have a clear understanding of development standards before design begins.
2. Continue to provide timely (within two weeks) review of subdivision plats for street and drainage design.
3. Continue to diligently inspect all developers' subdivision and commercial infrastructure construction that will be dedicated to the City for ownership and maintenance.
4. Continue working with the Planning Department to assure that all zoning criteria, including setbacks, buffering, parking, signage, and tree ordinance provisions are met.

Goal: Provide additional burial spaces in Eastside Cemetery.
Objectives:
1. Finish the design of the entire 26-acre tract purchased in the prior year.
2. Determine the actual phasing of this development.
3. Begin development of the roads, and survey the lots for the first phase of this expansion, and offer the lots for sale.

Goal: Enhance the availability of parking in the downtown area.
1. Negotiate with churches that have large parking lots for work-week usage of some of these spaces.
2. Review and implement some version of the City Engineer's plan for additional parking spaces on Railroad Avenue and Courtland Street.
3. Work with the new DSDA Director on a program to have downtown employees not park on the street in the best customer spaces.

Fire Department:

Goal: Continue to have no loss of life or serious injury from a fire-related incident, and to keep fire-related property losses under 0.03% of the appraised value of the property within the City and the five-mile Fire District outside the City.
Objectives:
1. Continue to stress fire prevention through annual inspections of businesses.
2. Continue to stress fire prevention through visits with school children in the public and private schools.
3. Continue to maintain an average response time under five minutes for calls inside the City.
4. Continue to properly train firefighters to stress safety in their work.
5. Continue to upgrade and enhance our firefighting equipment by purchase of new turnout gear and a commercial grade washing machine to remove contaminants.
6. Repair the roofing system and seal the open-faced brick to minimize water damage at the Fair Road Station.
7. Finish a Fire Station Location Study to determine the number and location of fire stations within the City and the five-mile Fire District. Then, work cooperatively with Bulloch County to implement the needed changes.

8. Implement a new contract for coverage within the Fire District that more fairly distributes the costs of the department.

Natural Gas Department:

Goal: Continue to operate this inherently dangerous system in compliance with all federal and state regulations in order to avoid any serious injuries or property damage.
Objectives:
1. Continue to educate the public on the safe use of this commodity.
2. Provide by contract for safe, professional installation and servicing of natural gas appliances.
3. Continue to provide systematic training in operations and safety for all natural gas employees.
4. Have no serious accidents during the year.
5. Join the MGAG consortium for safety and regulatory compliance.

Goal: To expand this system in the most desirable locations to maximize both service and profitability.
Objectives:
1. Continue to install services to new residential subdivisions and commercial developments.
2. Identify those areas within the City without natural gas service and install it.
3. Install the extension on GA 67, Langston Chapel Road, and Cawana Road.

Goal: To encourage growth of the customer base by making natural gas appliances more readily available.
Objectives:
1. Continue to provide the customer incentives to purchase natural gas appliances.

Planning Department:

Goal: Continue to encourage single-family residential development within the City.
Objectives:
1. Administer the Single-family Residential Incentive Program so that developers are encouraged to develop properties either within the City, or adjacent to the City so that the property is annexed before development begins.

Goal: Continue to encourage the development of housing ownership options for low- and moderate-income citizens.
Objectives:
1. Continue the partnership with Habitat for Humanity of Bulloch County, Inc., providing them with lots in Statesboro Pointe, and partial loans, to expedite the construction of these homes. The goal is to construct 4 houses in this fiscal year.
2. Continue to work with Habitat by providing them with desirable lots acquired through tax lien sales.
3. Work with developers of R-8 subdivisions to develop more "starter" homes on 8,000 sf lots.

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

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

Goal: To proactively plan for the growth of the community.
Objectives:
1. Develop procedures with Bulloch County for the joint review of developments near the City limits.
2. Conduct a coordinated Land Use Plan and Thoroughfare Study with Bulloch County so that road development and land use planning just outside the City are compatible with the City's long-term plans.
3. Update the City's Comprehensive Plan, as required by the Georgia Department of Community Affairs.
4. Update the City's Short Term Work Program, as required by the Georgia Department of Community Affairs.

Goal: Improve the physical condition of all neighborhoods.
Objectives:
1. Identify all unoccupied structures, and notify the owners that they must be brought up to the minimum housing code.
2. Identify all occupied structures that are deteriorated and unpainted, and notify the owners that they must be brought up to the minimum housing code.
3. Identify all lots and tracts that need to be mowed and raked, and notify the owners that these nuisances must be removed.
4. Identify all junked or abandoned vehicles on lots and tracts, and notify the owners that these nuisances must be removed.
5. Coordinate a corps of volunteers to perform minor maintenance projects for low- and moderate- income citizens unable to afford repairs identified by the City Marshal.

Goal: Improve the development standards by rewriting sections of the Zoning Ordinance.
1. Recommend changes to the Zoning Ordinance for action by the Planning Commission and the City Council in areas identified by the Planning Department staff.

Police Department:

Goal: Decrease the amount of traffic accidents within the City.
Objectives:
1. Provide extra patrolling in known high accident areas.
2. Work with the City Engineer's Office to identify road alignment or other design factors needing correction.
3. Work with the City Engineer's Office to identify the best locations for cameras to enforce traffic signal violations.

Goal: Decrease the amount of drug-related crime within the City.
Objectives:
1. Work with the DEA and the local Drug Task Force to increase the number of convictions and drug seizures by 10%.
2. Work with the City Marshal to identify and remove rundown properties being used as drug houses.
3. Contest the early parole of known drug dealers at State Parole Board hearings.

Goal: Decrease the amount of crime related to physical assaults.
Objectives:
1. Work with DFACS and other agencies to identify and prosecute cases of physical abuse.
2. Identify and publicize the names and locations of known pedophiles within Bulloch County.
3. Remove all vicious animals that are not properly under control of the owner.
4. Contract with Bulloch County for animal control services.
4. Remove all animals that have become a nuisance to any neighborhood.

Goal: Continue to maintain high professional standards, and improve the morale of the department.
Objectives:
1. Maintain status as a Georgia Certified Police Department by continuing review and refinement of all operating policies.
2. Develop a more clearly defined career ladder.
3. Finish the construction of the new Police Station by August, 2007.
4. Continue to upgrade the equipment by earmarking all confiscated assets forfeitures for purchase of Police Department equipment.

Public Information Office:

Goal: Better inform our citizens of the activities and programs of the City.
Objectives:
1. Continue to publish a quarterly newsletter mailed with utility bills.
2. Develop additional pieces to insert in the utility bills as needed by various departments.
3. Develop four brochures on City services.
4. Post more City information on the website, including press releases.

Public Works Department:

Goal: Maintain the street surfaces and drainage system so that they function properly.
Objectives:
1. Evaluate all pothole and drainage complaints the same day they are received.
2. Prioritize repairs and maintenance so that known safety hazards are repaired as soon as possible.
3. Improve the quality of repairs so that a pothole repair is permanent, all the loose material is removed, the patch is flush with the surrounding surface and doesn't sink.
4. Reduce the number of repeat repairs.

5. Assist the City Engineer's Office in identifying those streets needing resurfacing.

Goal: Maintain a healthy environment by the removal and disposal of garbage, yard waste, and other debris.
Objectives:
1. Continue to complete all assigned residential and commercial garbage routes with minimal missed locations.
2. Continue to complete the daily routes for yardwaste collection.
3. Continue to grind as much yardwaste as possible to minimize cost, re-use the material, and reduce the use of landfill space.
4. Continue to operate the transfer station safely and in compliance with all EPD regulations.
5. Expand the transfer station using a GEFA loan.
6. Expand the inert landfill using a GEFA loan.
7. Work with the County to expand its recycling center, using County SPLOST funds.

Goal: Maintain and beautify the Cemetery and the various public areas to enhance the City's appearance.
Objectives:
1. Continue the seasonal lawn care and flower planting schedule.

Goal: Continue to maintain the City's fleet of vehicles at below market labor rates, and to reduce the number of breakdowns in the field.
Objectives:
1. Maintain the average number of equipment pieces maintained by each mechanic.
2. Reduce the amount of work farmed out due to lack of training or equipment.
3. Continue to properly train the mechanics on all types of equipment.
4. Continue the preventive maintenance schedule so that equipment failures on the job are further reduced.
5. Increase the efficiency rating of each mechanic by 3% over the previous year.

Water and Wastewater Department:

Goal: Continue to provide safe drinking water with no disruptions other than for minor line repairs.
Objectives:
1. Continue to maintain all lines, pumps, and water tanks so that breakdowns are avoided.
2. Continue to maintain the SCADA system so that system information is provided in a timely manner for the operators.
3. Upgrade the SCADA system software.
4. Continue to train and supervise the laboratory staff so that all required EPA/EPD testing is completed and reported as required, and that any quality issues are addressed immediately.
5. Continue the backflow prevention installation program.
6. Install $50,000 worth of touch-read meters to replace older meters.
7. Hire one additional meter reader.
8. Replace the handheld meter reading equipment.
9. Loop the 12” water main from Well #9.

Goal: Continue to collect and treat all wastewater on our system within the NPDES Permit issued by the Environmental Protection Division of the Georgia Department of Natural Resources.
Objectives:
1. Continue to maintain the sewer lines, pump stations, and WWTP so that overflows are avoided.
2. Continue to operate the WWTP and the laboratory so that all parameters of the NPDES Permit are met, and properly tested and reported to the State monthly.
3. Install emergency generators at two more sewer lift stations.
4. Repair the tanks at the wastewater treatment plant.

Goal: Reduce the amount of infiltration and inflow into the wastewater collection system.
Objectives:
1. Use the Cues camera to systematically identify the areas of worst infiltration and inflow, particularly in heavy rains.
2. Develop a priority rating system for these problems, and either contract for or repair in-house.
3. Complete the Westside Interceptor Sewer Project.

Goal: Install water and sewer lines into unserved areas within the City, and to fast-growth areas and new developments in the City and immediately outside.
1. Develop the City's first Capital Cost Recovery District, set the fees, and use a GEFA loan to install the first phase of water and sewer trunk lines into the Cawana Road/GA 67 Area.

Outside Agencies:

Three other agencies are affected by this Budget. In May, 2006, the City renegotiated its contracts with the Statesboro Convention and Visitors Bureau (SCVB), the MainStreet/DSDA and the Statesboro Arts Council (SAC) to market the area for tourism. The new percentages of the Hotel/Motel Tax provided to each under these two-year contracts are 72.9% to the SCVB, 8.0% to the DSDA/MainStreet, and 19.1% to the SAC. This will help stabilize the funding for these last two entities, while only reducing the rate of growth for the SCVB.

Impact of the Capital Improvements on the Operating Budget:

The capital improvements within this Budget proposal have differing affects on the operating side of the Budget. The downtown streetscape project will provide replacement sidewalks, new curb and gutter, and repaving. So, it should decrease the cost of maintenance over the next few years. The street projects, for the most part, are realignments, or added turning lanes. The drainage system improvements are replacements of existing infrastructure, so they should not increase operating costs. The street and drainage projects should have minimal impact on our street/drainage maintenance budget. The sidewalk projects will not require any real maintenance for at least ten years. The replacement sidewalks will reduce the amount of patching required from the operating budget.

The new residential subdivision and commercial development infrastructure (streets, drainage, sidewalks, water lines, sewer lines, and natural gas lines) that is dedicated to the City for ownership and maintenance will increase our operating costs over time. However, they generate tax base and utility revenues to offset these costs. And, if properly constructed and inspected they should not require a lot of maintenance for about a decade.

The equipment and vehicle purchases are all for replacement of older, worn out equipment. This should decrease the operating expenses to maintain them.

The new police station will be a considerably larger building to heat, cool, and light. It will be about 2.5 times the size of the current one. That will be a major impact on future operating budgets, but the HVAC units should also be more efficient than the old system.

The water and sewer line projects and the natural gas line projects will, over time, increase the number of miles of line maintained, but initially should require little maintenance. They should also provide the additional customer base to offset these operational costs. Consequently, the utility funds should be able to absorb these operational increases with no difficulty.

Conclusion:

While these are not all the issues facing the City of Statesboro, they are the ones of major concern from a financial standpoint. I believe this Budget contains the major goals and objectives agreed to at the City Council Retreat in April. Completing all the projects budgeted herein will result in a number of significant improvements in the community. I want to commend this Mayor and City Council for planning the long-term capital needs of this community, and committing the financial resources to assure that those plans become reality. Using this process has served the community well, and will continue to do so, as we face the challenges and opportunities of a growing city.

I would be remiss if I did not acknowledge the numerous hours of staff time that have gone into the preparation of this Budget. I want to particularly thank Director of Administration and Finance Judy McCorkle, City Accountant Cindy West, and their staff for their work in aggregating the information, and projecting preliminary revenues and expenditures. Every department head developed not only a requested operating budget, but a projection of capital needs for the next six years. They and their staffs are to be commended for their work. I thank them all for their efforts and timeliness in completing both this Budget and the separate Capital Improvements Program document. It is truly a team effort to prepare these two documents.

Copies of the proposed Budget and Capital Improvements Program will go on file in the City Clerk's Office on June 1, 2007. The Public Hearing on the Budget is scheduled for June 12th, and the adopting Resolution will be on the City Council Meeting agenda for June 19th. It will go into effect on July 1, 2007, subject to any changes that you might make in its adoption.

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

Respectfully submitted,

George A. Wood
City Manager

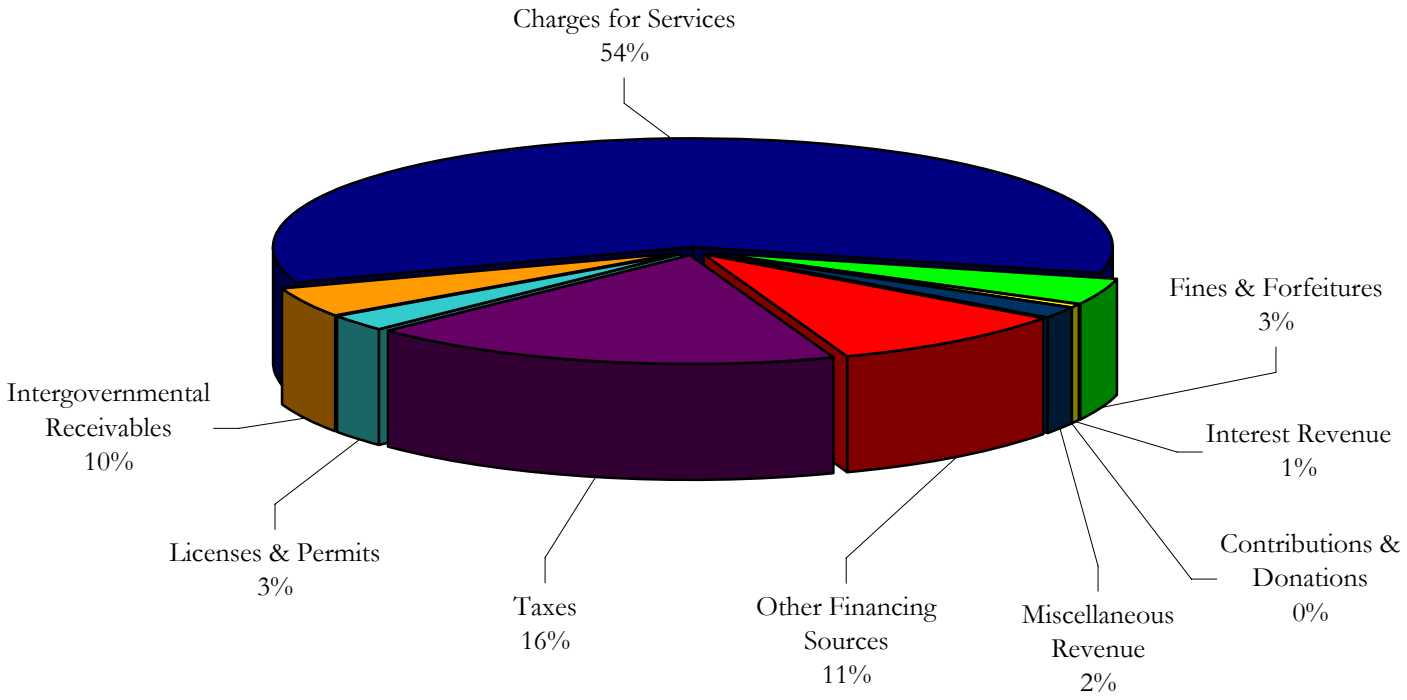
City of Statesboro Summary of All Funds

This section consists of a consolidated summary of all funds used to provide city services. The revenue sources and expenditures of the City of Statesboro may be more easily understood by reviewing the pie charts on the next pages. Also included in this section are three-year budget spreadsheets (FY 2006 actual, FY 2007 budgeted and FY 2008 recommended budgets) for each of the fund categories.

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

SUMMARY OF ALL FUNDS

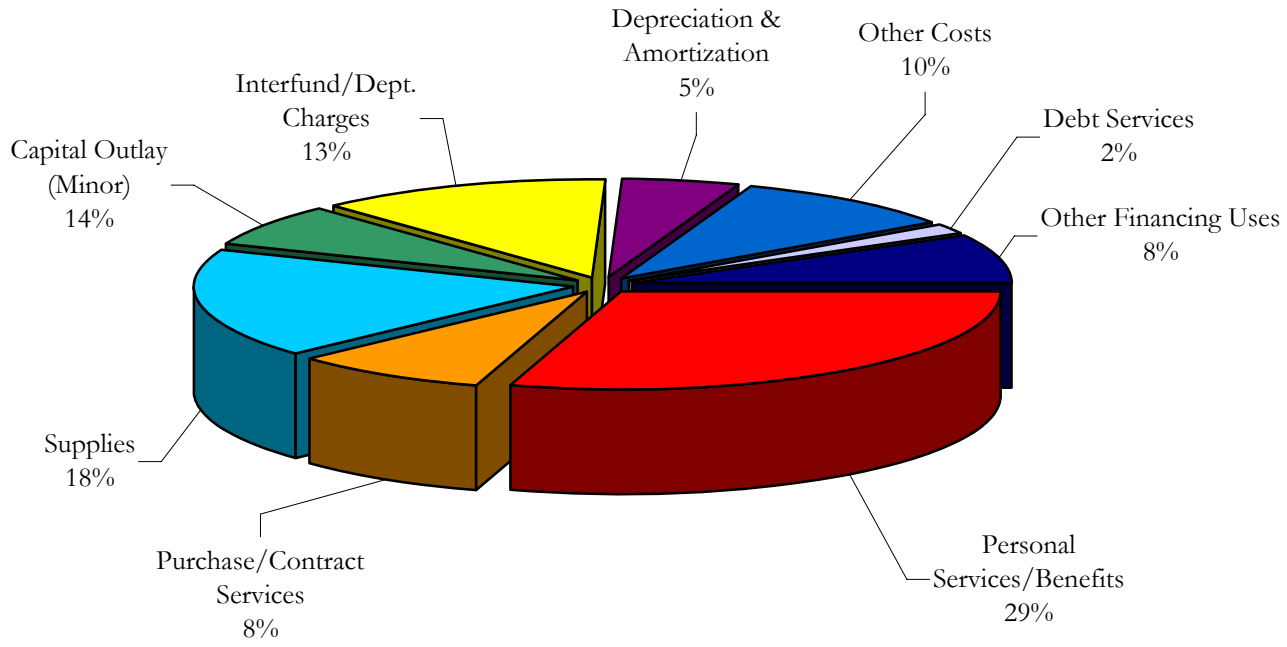
REVENUES BY SOURCE



	Governmental Funds	Proprietary Funds	Total All Funds
Taxes	$ 7,373,440	$ -	$ 7,373,440
Licenses and Permits	$ 985,735	$ -	$ 985,735
Intergovernmental Receivables	$ 1,707,377	$ -	$ 1,707,377
Charges for Services	$ 1,268,498	$ 22,529,520	$ 23,798,018
Fines and Forfeitures	$ 1,456,380	$ -	$ 1,456,380
Interest Revenue	$ 64,500	$ 208,375	$ 272,875
Contributions and Donations	$ 5,500	$ -	$ 5,500
Miscellaneous Revenue	$ 31,720	$ 613,776	$ 645,496
Other Financing Sources	$ 3,588,752	$ 209,506	$ 3,798,258
TOTAL	**$ 16,481,902**	**$ 23,561,177**	**$ 40,043,079**

SUMMARY OF ALL FUNDS

EXPENDITURES AND EXPENSES BY USE



	Governmental Funds	Proprietary Funds	Total All Funds
Personal Services/Benefits	$ 8,290,989	$ 3,790,060	$ 12,081,049
Purchase/Contract Services	$ 1,838,091	$ 1,482,994	$ 3,321,085
Supplies	$ 1,040,240	$ 6,334,520	$ 7,374,760
Capital Outlay	$ 2,676,012	$ 40,450	$ 2,716,462
Interfund/Dept. Charges	$ 1,380,220	$ 3,741,316	$ 5,121,536
Depreciation & Amortization	$ -	$ 2,065,304	$ 2,065,304
Other Costs	$ 1,275,064	$ 2,576,982	$ 3,852,046
Debt Services	$ 317,064	$ 423,672	$ 740,736
Other Financing Uses	$ 99,252	$ 3,140,000	$ 3,239,252
TOTAL	**$ 16,916,932**	**$ 23,595,298**	**$ 40,512,230**

SUMMARY OF ALL FUNDS

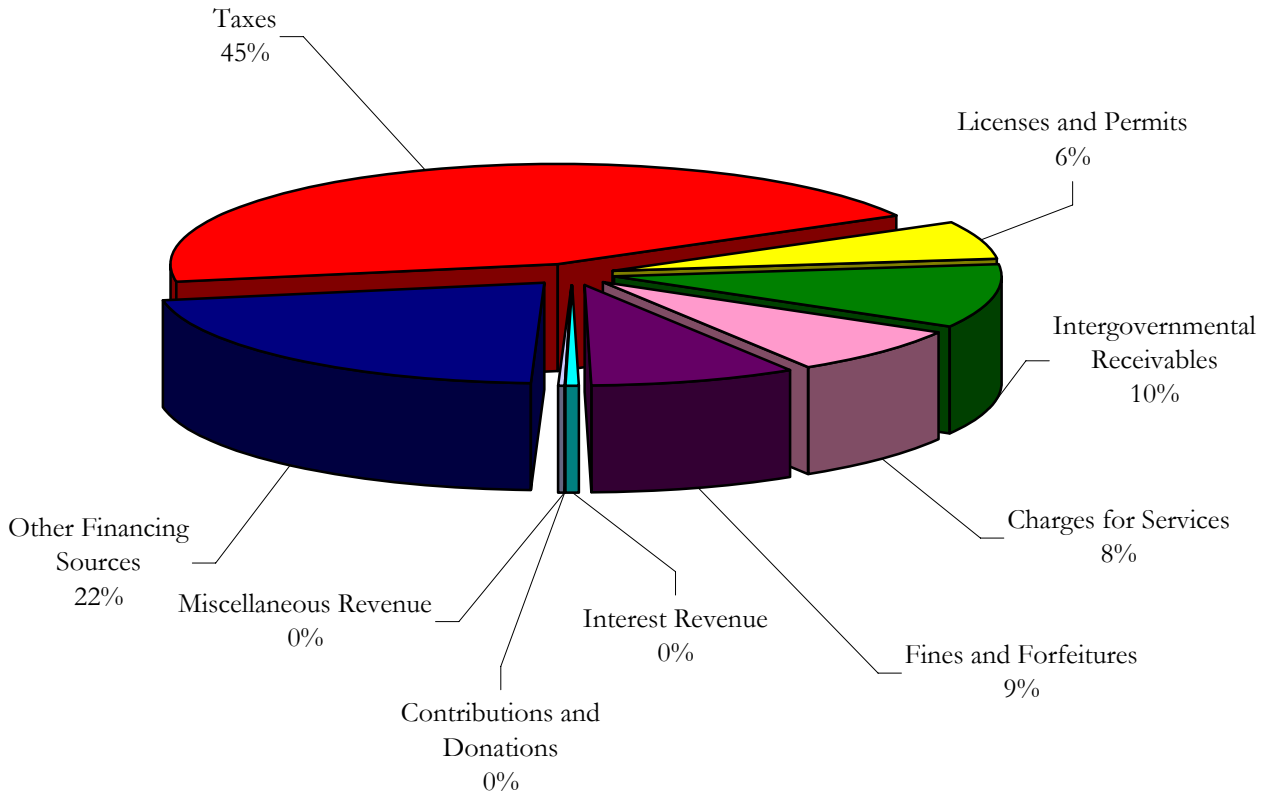
	Governmental Funds			Proprietary Funds		
	2006 Actual	2007 Budgeted	2008 Proposed	2006 Actual	2007 Budgeted	2008 Proposed
Revenues:						
31 Taxes	$ 6,622,152	$ 7,107,615	$ 7,373,440	$ -	$ -	$ -
32 Licenses and Permits	$ 883,136	$ 1,119,150	$ 985,735	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 3,710,091	$ 8,725,522	$ 1,707,377	$ -	$ -	$ -
34 Charges for Services	$ 706,592	$ 754,063	$ 1,268,498	$ 22,409,537	$ 23,643,808	$ 22,529,520
35 Fines and Forfeitures	$ 1,151,950	$ 1,482,000	$ 1,456,380	$ -	$ -	$ -
36 Interest Revenue	$ 152,404	$ 74,300	$ 64,500	$ 202,993	$ 188,500	$ 208,375
37 Contributions and Donations	$ 24,864	$ 5,638	$ 5,500	$ -	$ 1,800,000	$ -
38 Miscellaneous Revenue	$ 38,781	$ 22,060	$ 31,720	$ 1,041,176	$ 667,526	$ 613,776
Subtotal:	*$13,289,970*	*$19,290,348*	*$12,893,150*	*$ 23,653,706*	*$ 26,299,834*	*$ 23,351,671*
Other Financing Sources						
39 Other Financing Sources	$ 5,787,444	$ 4,931,201	$ 3,588,752	$ 1,358,577	$ 200,000	$ 209,506
Total Financial Sources	$ 19,077,414	$ 24,221,549	$ 16,481,902	$ 25,012,283	$ 26,499,834	$ 23,561,177
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 7,009,178	$ 7,795,975	$ 8,290,989	$ 3,131,106	$ 3,580,248	$ 3,790,060
52 Purchase/Contract Services	$ 1,513,512	$ 1,684,780	$ 1,838,091	$ 1,400,554	$ 1,505,230	$ 1,482,994
53 Supplies	$ 1,082,931	$ 1,011,636	$ 1,040,240	$ 7,391,620	$ 7,705,488	$ 6,334,520
54 Capital Outlay	$ 2,513,495	$ 11,584,329	$ 2,676,012	$ 43,818	$ 43,800	$ 40,450
55 Interfund/Dept. Charges	$ 1,379,112	$ 1,413,702	$ 1,380,220	$ 3,259,217	$ 3,547,833	$ 3,741,316
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ 2,086,200	$ 2,032,461	$ 2,065,304
57 Other Costs	$ 937,421	$ 2,500,370	$ 1,275,064	$ 3,434,022	$ 2,447,438	$ 2,576,982
Subtotal:	*$14,435,649*	*$25,990,792*	*$16,500,616*	*$ 20,746,537*	*$ 20,862,498*	*$ 20,031,626*
Non-Operating Expenses						
58 Debt Services	$ 186,070	$ 246,500	$ 317,064	$ 521,908	$ 479,030	$ 423,672
61 Other Financing Uses	$ 3,876,501	$ 258,428	$ 99,252	$ 3,166,000	$ 3,762,625	$ 3,140,000
Total Use of Resources	**$ 18,498,220**	**$ 26,495,720**	**$ 16,916,932**	**$ 24,434,445**	**$ 25,104,153**	**$ 23,595,298**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 579,194	$ (2,274,171)	$ (435,030)	$ 577,838	$ 1,395,681	$ (34,121)

SUMMARY OF ALL FUNDS

	Total		
	2006 Actual	2007 Budgeted	2008 Proposed
Revenues:			
31 Taxes	$ 6,622,152	$ 7,107,615	$ 7,373,440
32 Licenses and Permits	$ 883,136	$ 1,119,150	$ 985,735
33 Inter Governmental Receivables	$ 3,710,091	$ 8,725,522	$ 1,707,377
34 Charges for Services	$ 23,116,129	$ 24,397,871	$ 23,798,018
35 Fines and Forfeitures	$ 1,151,950	$ 1,482,000	$ 1,456,380
36 Interest Revenue	$ 355,397	$ 262,800	$ 272,875
37 Contributions and Donations	$ 24,864	$ 1,805,638	$ 5,500
38 Miscellaneous Revenue	$ 1,079,957	$ 689,586	$ 645,496
Subtotal:	*$ 36,943,676*	*$ 45,590,182*	*$ 36,244,821*
Other Financing Sources			
39 Other Financing Sources	$ 7,146,021	$ 5,131,201	$ 3,798,258
Total Financial Sources	$ 44,089,697	$ 50,721,383	$ 40,043,079
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 10,140,284	$ 11,376,223	$ 12,081,049
52 Purchase/Contract Services	$ 2,914,066	$ 3,190,010	$ 3,321,085
53 Supplies	$ 8,474,551	$ 8,717,124	$ 7,374,760
54 Capital Outlay (Minor)	$ 2,557,313	$ 11,628,129	$ 2,716,462
55 Interfund/Dept. Charges	$ 4,638,329	$ 4,961,535	$ 5,121,536
56 Depreciation & Amortizatin	$ 2,086,200	$ 2,032,461	$ 2,065,304
57 Other Costs	$ 4,371,443	$ 4,947,808	$ 3,852,046
Subtotal:	*$ 35,182,186*	*$ 46,853,290*	*$ 36,532,242*
Non-Operating Expenses			
58 Debt Services	$ 707,978	$ 725,530	$ 740,736
61 Other Financing Uses	$ 7,042,501	$ 4,021,053	$ 3,239,252
Total Use of Resources	**$ 42,932,665**	**$ 51,599,873**	**$ 40,512,230**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 1,157,032	$ (878,490)	$ (469,151)

SUMMARY OF GOVERNMENTAL FUNDS

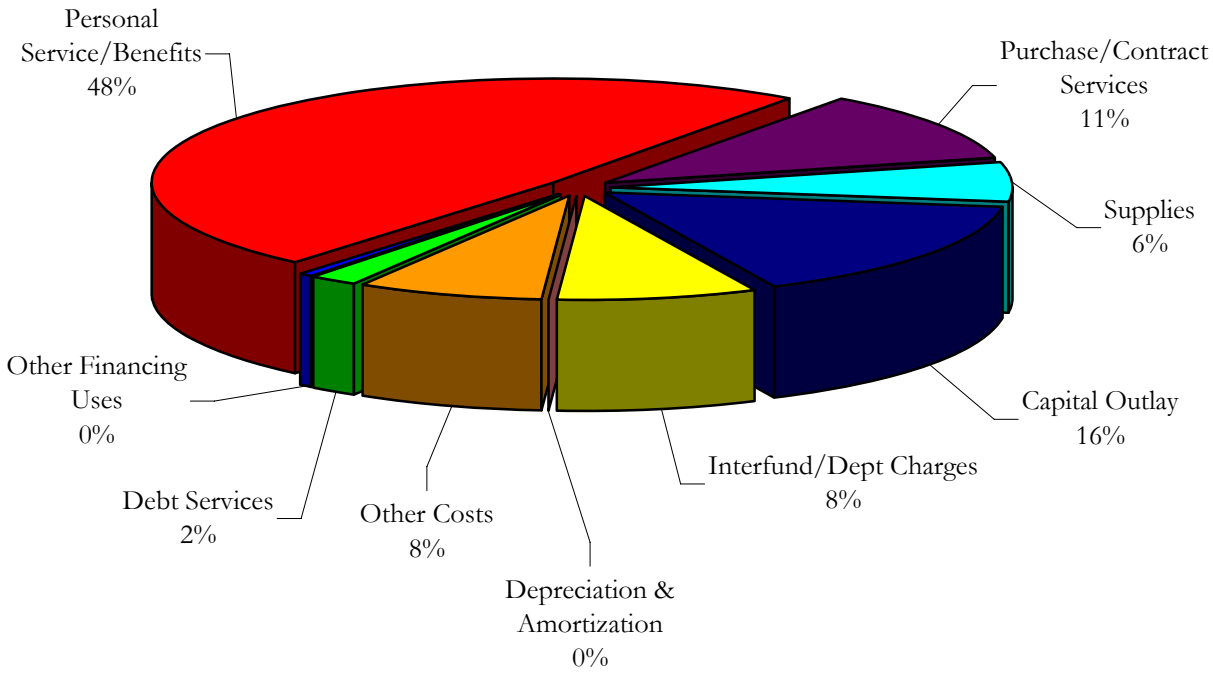
REVENUES BY SOURCE



Taxes	$	7,373,440
Licenses and Permits	$	985,735
Intergovernmental Receivables	$	1,707,377
Charges for Services	$	1,268,498
Fines and Forfeitures	$	1,456,380
Interest Revenue	$	64,500
Contributions and Donations	$	5,500
Miscellaneous Revenue	$	31,720
Other Financing Sources	$	3,588,752
TOTAL	**$**	**16,481,902**

SUMMARY OF GOVERNMENTAL FUNDS

EXPENDITURES BY USE



Personal Service/Benefits	$	8,290,989
Purchase/Contract Services	$	1,838,091
Supplies	$	1,040,240
Capital Outlay	$	2,676,012
Interfund/Dept Charges	$	1,380,220
Depreciation & Amortization	$	-
Other Costs	$	1,275,064
Debt Services	$	317,064
Other Financing Uses	$	99,252
TOTAL	**$**	**16,916,932**

SUMMARY OF GOVERNMENTAL FUNDS

	100 General Fund			200 Special Revenue Funds		
	2006	2007	2008	2006	2007	2008
Revenues:	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
31 Taxes	$ 6,245,314	$ 6,711,615	$ 6,958,440	$ 376,838	$ 396,000	$ 415,000
32 Licenses and Permits	$ 883,136	$ 1,119,150	$ 985,735	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 103,784	$ 101,708	$ 103,000	$ 142,849	$ 38,000	$ 13,000
34 Charges for Services	$ 706,592	$ 754,063	$ 1,268,498	$ -	$ -	$ -
35 Fines and Forfeitures	$ 1,127,332	$ 1,410,000	$ 1,444,380	$ 24,618	$ 72,000	$ 12,000
36 Interest Revenue	$ 107,964	$ 72,000	$ 64,000	$ 4,100	$ 2,300	$ 500
37 Contributions and Donations	$ 7,120	$ 5,638	$ 5,500	$ 17,744	$ -	$ -
38 Miscellaneous Revenue	$ 13,616	$ 12,500	$ 12,600	$ 9,576	$ 9,560	$ 19,120
Subtotal:	*$ 9,194,858*	*$ 10,186,674*	*$ 10,842,153*	*$ 575,725*	*$ 517,860*	*$ 459,620*
Other Financing Sources						
39 Other Financing Sources	$ 2,322,899	$ 2,223,625	$ 2,652,000	$ 11,571	$ 15,553	$ -
Total Financial Sources	**$ 11,517,757**	**$ 12,410,299**	**$ 13,494,153**	**$ 587,296**	**$ 533,413**	**$ 459,620**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 7,009,178	$ 7,795,975	$ 8,290,989	$ -	$ -	$ -
52 Purch/Contract	$ 1,513,512	$ 1,684,780	$ 1,838,091	$ -	$ -	$ -
53 Supplies	$ 940,024	$ 998,636	$ 1,027,240	$ 142,907	$ 13,000	$ 13,000
54 Capital Outlay	$ 54,071	$ 59,460	$ 44,450	$ 80,333	$ 48,853	$ -
55 Interfund/Dept Chgs	$ 1,379,112	$ 1,413,702	$ 1,380,220	$ -	$ -	$ -
56 Deprec & Amort	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 579,074	$ 1,134,370	$ 752,391	$ 358,347	$ 421,000	$ 415,000
Subtotal:	*$ 11,474,971*	*$ 13,086,923*	*$ 13,333,381*	*$ 581,587*	*$ 482,853*	*$ 428,000*
Non-Operating Expenses						
58 Debt Services	$ 186,070	$ 246,500	$ 317,064	$ -	$ -	$ -
61 Other Financing Uses	$ 812,000	$ 2,875	$ 86,752	$ 48,506	$ 40,000	$ 12,500
Total Use of Resources:	**$ 12,473,041**	**$ 13,336,298**	**$ 13,737,197**	**$ 630,093**	**$ 522,853**	**$ 440,500**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (955,284)	$ (925,999)	$ (243,044)	$ (42,797)	$ 10,560	$ 19,120

SUMMARY OF GOVERNMENTAL FUNDS

	300 Capital Project Funds			Total Governmental Funds		
	2006	2007	2008	2006	2007	2008
Revenues:	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
31 Taxes	$ -	$ -	$ -	$ 6,622,152	$ 7,107,615	$ 7,373,440
32 Licenses and Permits	$ -	$ -	$ -	$ 883,136	$ 1,119,150	$ 985,735
33 Intergovernmental Receivables	$ 3,463,458	$ 8,585,814	$ 1,591,377	$ 3,710,091	$ 8,725,522	$ 1,707,377
34 Charges for Services	$ -	$ -	$ -	$ 706,592	$ 754,063	$ 1,268,498
35 Fines and Forfeitures	$ -	$ -	$ -	$ 1,151,950	$ 1,482,000	$ 1,456,380
36 Interest Revenue	$ 40,340	$ -	$ -	$ 152,404	$ 74,300	$ 64,500
37 Contributions and Donations	$ -	$ -	$ -	$ 24,864	$ 5,638	$ 5,500
38 Miscellaneous Revenue	$ 15,589	$ -	$ -	$ 38,781	$ 22,060	$ 31,720
Subtotal:	*$ 3,519,387*	*$ 8,585,814*	*$ 1,591,377*	*$ 13,289,970*	*$ 19,290,348*	*$ 12,893,150*
Other Financing Sources						
39 Other Financing Sources	$ 3,452,974	$ 2,692,023	$ 936,752	$ 5,787,444	$ 4,931,201	$ 3,588,752
Total Financial Sources	**$ 6,972,361**	**$ 11,277,837**	**$ 2,528,129**	**$ 19,077,414**	**$ 24,221,549**	**$ 16,481,902**
Expenditures and Expenses						
51 Pers Svc/Ben	$ -	$ -	$ -	$ 7,009,178	$ 7,795,975	$ 8,290,989
52 Purch/Contract	$ -	$ -	$ -	$ 1,513,512	$ 1,684,780	$ 1,838,091
53 Supplies	$ -	$ -	$ -	$ 1,082,931	$ 1,011,636	$ 1,040,240
54 Capital Outlay	$ 2,379,091	$ 11,476,016	$ 2,631,562	$ 2,513,495	$ 11,584,329	$ 2,676,012
55 Interfund/Dept Chgs	$ -	$ -	$ -	$ 1,379,112	$ 1,413,702	$ 1,380,220
56 Deprec & Amort	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ 945,000	$ 107,673	$ 937,421	$ 2,500,370	$ 1,275,064
Subtotal:	*$ 2,379,091*	*$ 12,421,016*	*$ 2,739,235*	*$ 14,435,649*	*$ 25,990,792*	*$ 16,500,616*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 186,070	$ 246,500	$ 317,064
61 Other Financing Uses	$ 3,015,995	$ 215,553	$ -	$ 3,876,501	$ 258,428	$ 99,252
Total Use of Resources:	**$ 5,395,086**	**$ 12,636,569**	**$ 2,739,235**	**$ 18,498,220**	**$ 26,495,720**	**$ 16,916,932**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 1,577,275	$ (1,358,732)	$ (211,106)	$ 579,194	$ (2,274,171)	$ (435,030)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	100 General Fund			Special Revenue Funds 210 Confiscated Asset Fund		
	2006 Actual	2007 Budgeted	2008 Proposed	2006 Actual	2007 Budgeted	2008 Proposed
Revenues:						
31 Taxes	$ 6,245,314	$ 6,711,615	$ 6,958,440	$ -	$ -	$ -
32 Licenses and Permits	$ 883,136	$ 1,119,150	$ 985,735	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 103,784	$ 101,708	$ 103,000	$ -	$ -	$ -
34 Charges for Services	$ 706,592	$ 754,063	$ 1,268,498	$ -	$ -	$ -
35 Fines and Forfeitures	$ 1,127,332	$ 1,410,000	$ 1,444,380	$ 24,618	$ 72,000	$ 12,000
36 Interest Revenue	$ 107,964	$ 72,000	$ 64,000	$ 4,100	$ 2,300	$ 500
37 Contributions and Donations	$ 7,120	$ 5,638	$ 5,500	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 13,616	$ 12,500	$ 12,600	$ -	$ -	$ -
Subtotal:	*$ 9,194,858*	*$ 10,186,674*	*$ 10,842,153*	*$ 28,718*	*$ 74,300*	*$ 12,500*
Other Financing Sources						
39 Other Financing Sources	$ 2,322,899	$ 2,223,625	$ 2,652,000	$ -	$ -	$ -
Total Financial Sources	**$ 11,517,757**	**$ 12,410,299**	**$ 13,494,153**	**$ 28,718**	**$ 74,300**	**$ 12,500**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 7,009,178	$ 7,795,975	$ 8,290,989	$ -	$ -	$ -
52 Purchase/Contract Services	$ 1,513,512	$ 1,684,780	$ 1,838,091	$ -	$ -	$ -
53 Supplies	$ 940,024	$ 998,636	$ 1,027,240	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ 54,071	$ 59,460	$ 44,450	$ 12,637	$ 33,300	$ -
55 Interfund/Dept. Charges	$ 1,379,112	$ 1,413,702	$ 1,380,220	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 579,074	$ 1,134,370	$ 752,391	$ -	$ -	$ -
Subtotal:	*$ 11,474,971*	*$ 13,086,923*	*$ 13,333,381*	*$ 12,637*	*$ 33,300*	*$ -*
Non-Operating Expenses						
58 Debt Services	$ 186,070	$ 246,500	$ 317,064	$ -	$ -	$ -
61 Other Financing Uses	$ 812,000	$ 2,875	$ 86,752	$ 30,000	$ 40,000	$ 12,500
Total Use of Resources	**$ 12,473,041**	**$ 13,336,298**	**$ 13,737,197**	**$ 42,637**	**$ 73,300**	**$ 12,500**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (955,284)	$ (925,999)	$ (243,044)	$ (13,919)	$ 1,000	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	221 Community Development Housing			223 Linear Park Fund		
	2006 Actual	2007 Budgeted	2008 Proposed	2006 Actual	2007 Budgeted	2008 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ 17,744	$ -	$ -
38 Miscellaneous Revenue	$ 9,576	$ 9,560	$ 19,120	$ -	$ -	$ -
Subtotal:	*$ 9,576*	*$ 9,560*	*$ 19,120*	*$ 17,744*	*$ -*	*$ -*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 11,513	$ 15,553	$ -
Total Financial Sources	**$ 9,576**	**$ 9,560**	**$ 19,120**	**$ 29,257**	**$ 15,553**	**$ -**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ -	$ -	$ -	$ 67,696	$ 15,553	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 15	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 15*	*$ -*	*$ -*	*$ 67,696*	*$ 15,553*	*$ -*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 15**	**$ -**	**$ -**	**$ 67,696**	**$ 15,553**	**$ -**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 9,561	$ 9,560	$ 19,120	$ (38,439)	$ -	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	250			275		
	Multiple Grant Fund			Hotel/Motel Fund		
	2006 Actual	2007 Budgeted	2008 Proposed	2006 Actual	2007 Budgeted	2008 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ 376,838	$ 396,000	$ 415,000
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 142,849	$ 38,000	$ 13,000	$ -	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 142,849*	*$ 38,000*	*$ 13,000*	*$ 376,838*	*$ 396,000*	*$ 415,000*
Other Financing Sources						
39 Other Financing Sources	$ 58	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 142,907**	**$ 38,000**	**$ 13,000**	**$ 376,838**	**$ 396,000**	**$ 415,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ 142,907	$ 13,000	$ 13,000	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ -	$ -	$ -	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ 25,000	$ -	$ 358,332	$ 396,000	$ 415,000
Subtotal:	*$ 142,907*	*$ 38,000*	*$ 13,000*	*$ 358,332*	*$ 396,000*	*$ 415,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ 18,506	$ -	$ -
Total Use of Resources	**$ 142,907**	**$ 38,000**	**$ 13,000**	**$ 376,838**	**$ 396,000**	**$ 415,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ -	$ -	$ -	$ -	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	320			321		
	1997 SPLOST Fund			2002 SPLOST Fund		
	2006 Actual	2007 Budgeted	2008 Proposed	2006 Actual	2007 Budgeted	2008 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 195,932	$ -	$ -	$ 2,816,223	$ 7,619,314	$ 1,031,377
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 195,932*	*$ -*	*$ -*	*$ 2,816,223*	*$ 7,619,314*	*$ 1,031,377*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 195,932**	**$ -**	**$ -**	**$ 2,816,223**	**$ 7,619,314**	**$ 1,031,377**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ -	$ -	$ -	$ 7,673	$ 6,358,840	$ 923,704
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ 945,000	$ 107,673
Subtotal:	*$ -*	*$ -*	*$ -*	*$ 7,673*	*$ 7,303,840*	*$ 1,031,377*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 195,932	$ -	$ -	$ 2,808,550	$ 200,000	$ -
Total Use of Resources	**$ 195,932**	**$ -**	**$ -**	**$ 2,816,223**	**$ 7,503,840**	**$ 1,031,377**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ -	$ -	$ -	$ 115,474	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

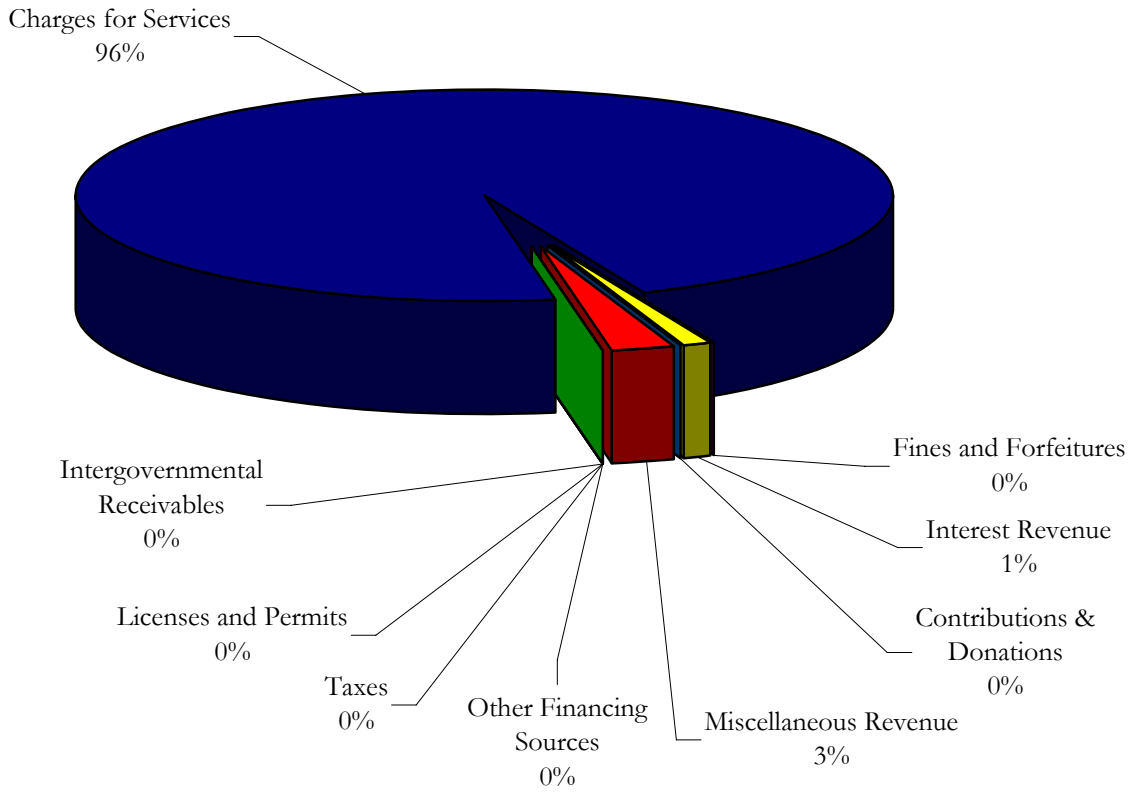
	Capital Projects Funds					
	322			340		
	2007 SPLOST Fund			Downtown Streetscape Fund		
	2006 Actual	2007 Budgeted	2008 Proposed	2006 Actual	2007 Budgeted	2008 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ -	$ 1,996,833	$ -	$ 530,000	$ 530,000
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ -*	*$ 1,996,833*	*$ -*	*$ 530,000*	*$ 530,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ -**	**$ -**	**$ 1,996,833**	**$ -**	**$ 530,000**	**$ 530,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ -	$ -	$ 900,000	$ 5,124	$ 747,348	$ 747,348
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ 100,000	$ -	$ -	$ -
Subtotal:	*$ -*	*$ -*	*$ 1,000,000*	*$ 5,124*	*$ 747,348*	*$ 747,348*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ 96,833	$ -	$ -	$ -
Total Use of Resources	**$ -**	**$ -**	**$ 1,096,833**	**$ 5,124**	**$ 747,348**	**$ 747,348**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ -	$ 900,000	$ (5,124)	$ (217,348)	$ (217,348)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

Capital Projects Funds 350 Capital Improvements Program Fund			Total Governmental Funds		
2006 Actual	2007 Budgeted	2008 Proposed	2006 Actual	2007 Budgeted	2008 Proposed
$ -	$ -	$ -	$ 6,622,152	$ 7,107,615	$ 7,373,440
$ -	$ -	$ -	$ 883,136	$ 1,119,150	$ 985,735
$ 451,303	$ 436,500	$ 30,000	$ 3,710,091	$ 8,725,522	$ 1,707,377
$ -	$ -	$ -	$ 706,592	$ 754,063	$ 1,268,498
$ -	$ -	$ -	$ 1,151,950	$ 1,482,000	$ 1,456,380
$ 40,340	$ -	$ -	$ 152,404	$ 74,300	$ 64,500
$ -	$ -	$ -	$ 24,864	$ 5,638	$ 5,500
$ 15,589	$ -	$ -	$ 38,781	$ 22,060	$ 31,720
$ 507,232	*$ 436,500*	*$ 30,000*	*$ 13,289,970*	*$ 19,290,348*	*$ 12,893,150*
$ 3,452,974	$ 2,692,023	$ 936,752	$ 5,787,444	$ 4,931,201	$ 3,588,752
$ 3,960,206	**$ 3,128,523**	**$ 966,752**	**$ 19,077,414**	**$ 24,221,549**	**$ 16,481,902**
$ -	$ -	$ -	$ 7,009,178	$ 7,795,975	$ 8,290,989
$ -	$ -	$ -	$ 1,513,512	$ 1,684,780	$ 1,838,091
$ -	$ -	$ -	$ 1,082,931	$ 1,011,636	$ 1,040,240
$ 2,366,294	$ 4,369,828	$ 960,510	$ 2,513,495	$ 11,584,329	$ 2,676,012
$ -	$ -	$ -	$ 1,379,112	$ 1,413,702	$ 1,380,220
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ 937,421	$ 2,500,370	$ 1,275,064
$ 2,366,294	*$ 4,369,828*	*$ 960,510*	*$ 14,435,649*	*$ 25,990,792*	*$ 16,500,616*
$ -	$ -	$ -	$ 186,070	$ 246,500	$ 317,064
$ 11,513	$ 15,553	$ -	$ 3,876,501	$ 258,428	$ 99,252
$ 2,377,807	**$ 4,385,381**	**$ 960,510**	**$ 18,498,220**	**$ 26,495,720**	**$ 16,916,932**
$ 1,582,399	$ (1,256,858)	$ 6,242	$ 579,194	$ (2,274,171)	$ (435,030)

SUMMARY OF PROPRIETARY FUNDS

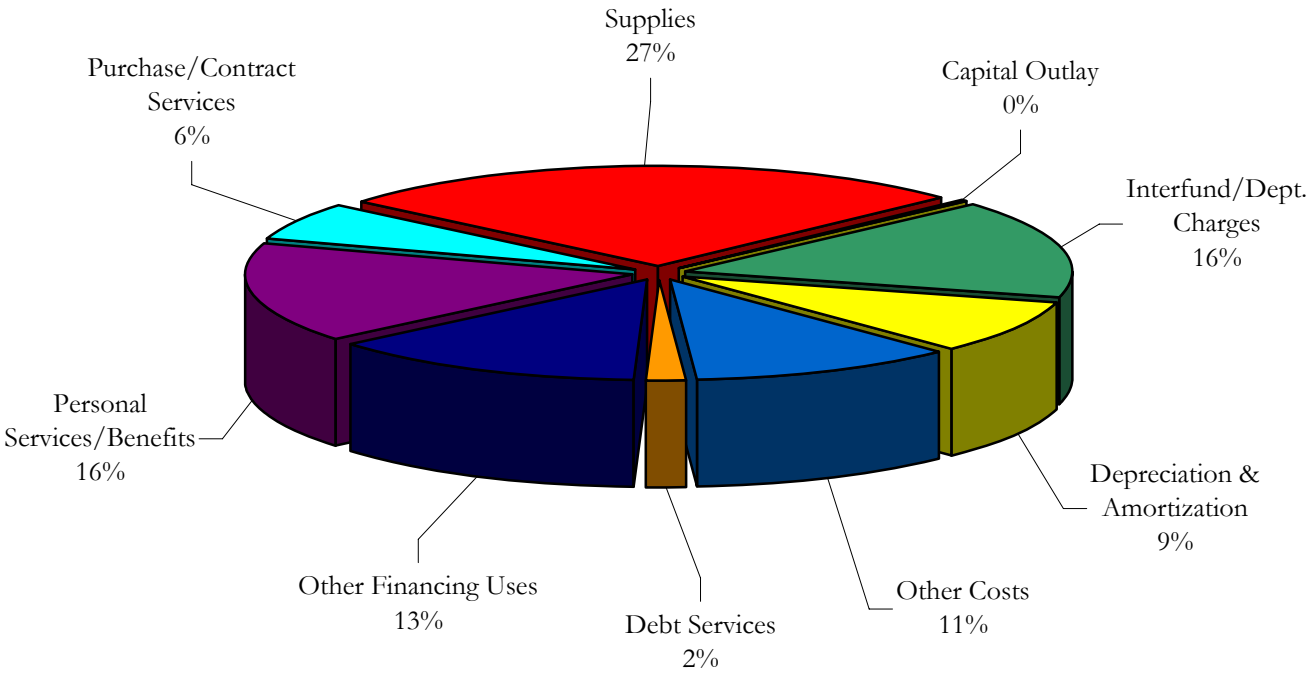
REVENUES BY SOURCE



Taxes	$	-
Licenses and Permits	$	-
Intergovernmental Receivables	$	-
Charges for Services	$	22,529,520
Fines and Forfeitures	$	-
Interest Revenue	$	208,375
Contributions and Donations	$	-
Miscellaneous Revenue	$	613,776
Other Financing Sources	$	-
TOTAL	**$**	**23,351,671**

SUMMARY OF PROPRIETARY FUNDS

EXPENSES BY SOURCE AND USE



Personal Services/Benefits	$	3,790,060
Purchase/Contract Services	$	1,482,994
Supplies	$	6,334,520
Capital Outlay	$	40,450
Interfund/Dept. Charges	$	3,741,316
Depreciation & Amortization	$	2,065,304
Other Costs	$	2,576,982
Debt Services	$	423,672
Other Financing Uses	$	3,140,000
TOTAL	**$**	**23,595,298**

SUMMARY OF PROPRIETARY FUNDS

	500 Enterprise Funds			600 Internal Service Funds		
	2006 Actual	2007 Budgeted	2008 Proposed	2006 Actual	2007 Budgeted	2008 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 19,103,919	$ 20,034,439	$ 19,061,177	$ 3,305,618	$ 3,609,369	$ 3,468,343
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 162,936	$ 148,500	$ 143,375	$ 40,057	$ 40,000	$ 65,000
37 Contributions and Donations	$ -	$ 1,800,000	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 1,041,167	$ 667,526	$ 613,726	$ 9	$ -	$ 50
Subtotal:	*$ 20,308,022*	*$ 22,650,465*	*$ 19,818,278*	*$ 3,345,684*	*$ 3,649,369*	*$ 3,533,393*
Other Financing Sources						
39 Other Financing Sources	$ 1,358,577	$ 200,000	$ 209,506	$ -	$ -	$ -
Total Financial Sources	**$ 21,666,599**	**$ 22,850,465**	**$ 20,027,784**	**$ 3,345,684**	**$ 3,649,369**	**$ 3,533,393**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 2,880,237	$ 3,290,711	$ 3,494,332	$ 250,869	$ 289,537	$ 295,728
52 Purchase/Contract Services	$ 1,261,668	$ 1,412,480	$ 1,382,917	$ 138,886	$ 92,750	$ 100,077
53 Supplies	$ 7,355,626	$ 7,670,738	$ 6,294,270	$ 35,994	$ 34,750	$ 40,250
54 Capital Outlay (Minor)	$ 35,853	$ 38,000	$ 34,650	$ 7,965	$ 5,800	$ 5,800
55 Interfund/Dept. Charges	$ 575,516	$ 611,337	$ 677,597	$ 2,683,701	$ 2,936,496	$ 3,063,719
56 Depreciation & Amortizatin	$ 2,063,383	$ 2,011,093	$ 2,042,493	$ 22,817	$ 21,368	$ 22,811
57 Other Costs	$ 3,433,395	$ 2,446,083	$ 2,575,982	$ 627	$ 1,355	$ 1,000
Subtotal:	*$ 17,605,678*	*$ 17,480,442*	*$ 16,502,241*	*$ 3,140,859*	*$ 3,382,056*	*$ 3,529,385*
Non-Operating Expenses						
58 Debt Services	$ 521,908	$ 479,030	$ 423,672	$ -	$ -	$ -
61 Other Financing Uses	$ 3,166,000	$ 3,762,625	$ 2,840,000	$ -	$ -	$ 300,000
Total Use of Resources	**$ 21,293,586**	**$ 21,722,097**	**$ 19,765,913**	**$ 3,140,859**	**$ 3,382,056**	**$ 3,829,385**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 373,013	$ 1,128,368	$ 261,871	$ 204,825	$ 267,313	$ (295,992)

SUMMARY OF PROPRIETARY FUNDS

	Total Proprietary Funds		
	2006 Actual	2007 Budgeted	2008 Proposed
Revenues:			
31 Taxes	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ -	$ -
34 Charges for Services	$ 22,409,537	$ 23,643,808	$ 22,529,520
35 Fines and Forfeitures	$ -	$ -	$ -
36 Interest Revenue	$ 202,993	$ 188,500	$ 208,375
37 Contributions and Donations	$ -	$ 1,800,000	$ -
38 Miscellaneous Revenue	$ 1,041,176	$ 667,526	$ 613,776
Subtotal:	*$ 23,653,706*	*$ 26,299,834*	*$ 23,351,671*
Other Financing Sources			
39 Other Financing Sources	$ 1,358,577	$ 200,000	$ 209,506
Total Financial Sources	**$ 25,012,283**	**$ 26,499,834**	**$ 23,561,177**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 3,131,106	$ 3,580,248	$ 3,790,060
52 Purchase/Contract Services	$ 1,400,554	$ 1,505,230	$ 1,482,994
53 Supplies	$ 7,391,620	$ 7,705,488	$ 6,334,520
54 Capital Outlay (Minor)	$ 43,818	$ 43,800	$ 40,450
55 Interfund/Dept. Charges	$ 3,259,217	$ 3,547,833	$ 3,741,316
56 Depreciation & Amortizatin	$ 2,086,200	$ 2,032,461	$ 2,065,304
57 Other Costs	$ 3,434,022	$ 2,447,438	$ 2,576,982
Subtotal:	*$ 20,746,537*	*$ 20,862,498*	*$ 20,031,626*
Non-Operating Expenses			
58 Debt Services	$ 521,908	$ 479,030	$ 423,672
61 Other Financing Uses	$ 3,166,000	$ 3,762,625	$ 3,140,000
Total Use of Resources	**$ 24,434,445**	**$ 25,104,153**	**$ 23,595,298**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 577,838	$ 1,395,681	$ (34,121)

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	505 Water and Sewer Fund			515 Natural Gas Fund		
	2006	2007	2008	2006	2007	2008
Revenues:	**Actual**	**Budgeted**	**Proposed**	**Actual**	**Budgeted**	**Proposed**
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 6,824,221	$ 6,777,050	$ 6,772,504	$ 7,894,775	$ 8,835,794	$ 7,374,360
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 60,553	$ 62,000	$ 91,875	$ 59,064	$ 60,000	$ 40,000
37 Contributions and Donations	$ -	$ 1,800,000	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 803,439	$ 444,095	$ 381,295	$ 237,728	$ 223,431	$ 232,431
Subtotal:	*$ 7,688,213*	*$ 9,083,145*	*$ 7,245,674*	*$ 8,191,567*	*$ 9,119,225*	*$ 7,646,791*
Other Financing Sources						
39 Other Financing Sources	$ 253,619	$ -	$ 5,000	$ 3,958	$ -	$ -
Total Financial Sources	**$ 7,941,832**	**$ 9,083,145**	**$ 7,250,674**	**$ 8,195,525**	**$ 9,119,225**	**$ 7,646,791**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 1,706,816	$ 1,914,813	$ 2,054,338	$ 323,980	$ 378,483	$ 402,135
52 Purch/Contract	$ 521,005	$ 590,740	$ 522,932	$ 109,851	$ 119,830	$ 111,312
53 Supplies	$ 953,095	$ 941,850	$ 1,018,250	$ 6,254,128	$ 6,573,153	$ 5,112,215
54 Capital Outlay	$ 28,341	$ 19,000	$ 21,000	$ 7,377	$ 18,500	$ 13,150
55 Interfund/Dept Chgs	$ 340,915	$ 353,663	$ 368,248	$ 64,568	$ 68,008	$ 115,348
56 Deprec & Amort	$ 1,502,370	$ 1,494,207	$ 1,518,991	$ 159,232	$ 158,341	$ 151,240
57 Other Costs	$ 166,164	$ 181,230	$ 199,250	$ 501,694	$ 671,293	$ 555,332
Subtotal:	*$ 5,218,706*	*$ 5,495,503*	*$ 5,703,009*	*$ 7,420,830*	*$ 7,987,608*	*$ 6,460,732*
Non-Operating Expenses						
58 Debt Services	$ 488,584	$ 452,026	$ 401,851	$ 33,324	$ 27,004	$ 21,821
61 Other Financing Uses	$ 1,210,000	$ 1,675,000	$ 1,251,000	$ 1,123,000	$ 1,300,000	$ 900,000
Total Use of Resources:	**$ 6,917,290**	**$ 7,622,529**	**$ 7,355,860**	**$ 8,577,154**	**$ 9,314,612**	**$ 7,382,553**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 1,024,542	$ 1,460,616	$ (105,186)	$ (381,629)	$ (195,387)	$ 264,238

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	541 Solid Waste Collection			542 Solid Waste Disposal		
	2006	2007	2008	2006	2007	2008
Revenues:	**Actual**	**Budgeted**	**Proposed**	**Actual**	**Budgeted**	**Proposed**
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 2,236,183	$ 2,302,095	$ 2,478,705	$ 2,148,740	$ 2,119,500	$ 2,435,608
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 30,097	$ 17,000	$ 11,000	$ 13,222	$ 9,500	$ 500
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 2,266,280*	*$ 2,319,095*	*$ 2,489,705*	*$ 2,161,962*	*$ 2,129,000*	*$ 2,436,108*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 1,101,000	$ 200,000	$ 204,506
Total Financial Sources	**$ 2,266,280**	**$ 2,319,095**	**$ 2,489,705**	**$ 3,262,962**	**$ 2,329,000**	**$ 2,640,614**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 577,616	$ 662,561	$ 700,118	$ 271,825	$ 334,854	$ 337,741
52 Purch/Contract	$ 249,270	$ 313,560	$ 314,349	$ 381,542	$ 388,350	$ 434,324
53 Supplies	$ 85,092	$ 82,825	$ 95,735	$ 63,311	$ 72,910	$ 68,070
54 Capital Outlay	$ -	$ -	$ -	$ 135	$ 500	$ 500
55 Interfund/Dept Chgs	$ 109,814	$ 125,905	$ 130,805	$ 60,219	$ 63,761	$ 63,196
56 Deprec & Amort	$ 179,475	$ 166,899	$ 166,899	$ 222,306	$ 191,646	$ 205,363
57 Other Costs	$ 579,452	$ 596,410	$ 611,550	$ 2,186,085	$ 997,150	$ 1,209,850
Subtotal:	*$ 1,780,719*	*$ 1,948,160*	*$ 2,019,456*	*$ 3,185,423*	*$ 2,049,171*	*$ 2,319,044*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 676,000	$ 630,625	$ 532,000	$ 157,000	$ 157,000	$ 157,000
Total Use of Resources:	**$ 2,456,719**	**$ 2,578,785**	**$ 2,551,456**	**$ 3,342,423**	**$ 2,206,171**	**$ 2,476,044**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (190,439)	$ (259,690)	$ (61,751)	$ (79,461)	$ 122,829	$ 164,570

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Internal Service Funds					
	601 Benefits Insurance Fund			602 Fleet Management Fund		
	2006	2007	2008	2006	2007	2008
Revenues:	**Actual**	**Budgeted**	**Proposed**	**Actual**	**Budgeted**	**Proposed**
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 2,782,937	$ 3,101,369	$ 2,960,343	$ 522,681	$ 508,000	$ 508,000
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 40,057	$ 40,000	$ 60,000	$ -	$ -	$ 5,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 9	$ -	$ -	$ -	$ -	$ 50
Subtotal:	*$ 2,823,003*	*$ 3,141,369*	*$ 3,020,343*	*$ 522,681*	*$ 508,000*	*$ 513,050*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 2,823,003**	**$ 3,141,369**	**$ 3,020,343**	**$ 522,681**	**$ 508,000**	**$ 513,050**
Expenditures and Expenses						
51 Pers Svc/Ben	$ -	$ -	$ -	$ 250,869	$ 289,537	$ 295,728
52 Purch/Contract	$ -	$ -	$ -	$ 138,886	$ 92,750	$ 100,077
53 Supplies	$ -	$ -	$ -	$ 35,994	$ 34,750	$ 40,250
54 Capital Outlay	$ -	$ -	$ -	$ 7,965	$ 5,800	$ 5,800
55 Interfund/Dept Chgs	$ 2,627,737	$ 2,872,995	$ 3,005,500	$ 55,964	$ 63,501	$ 58,219
56 Deprec & Amort	$ -	$ -	$ -	$ 22,817	$ 21,368	$ 22,811
57 Other Costs	$ -	$ 5	$ -	$ 627	$ 1,350	$ 1,000
Subtotal:	*$ 2,627,737*	*$ 2,873,000*	*$ 3,005,500*	*$ 513,122*	*$ 509,056*	*$ 523,885*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ 300,000	$ -	$ -	$ -
Total Use of Resources:	**$ 2,627,737**	**$ 2,873,000**	**$ 3,305,500**	**$ 513,122**	**$ 509,056**	**$ 523,885**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 195,266	$ 268,369	$ (285,157)	$ 9,559	$ (1,056)	$ (10,835)

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Total Proprietary Funds		
	2006	2007	2008
Revenues:	**Actual**	**Budgeted**	**Proposed**
31 Taxes	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ -	$ -	$ -
34 Charges for Services	$ 22,409,537	$ 23,643,808	$ 22,529,520
35 Fines and Forfeitures	$ -	$ -	$ -
36 Interest Revenue	$ 202,993	$ 188,500	$ 208,375
37 Contributions and Donations	$ -	$ 1,800,000	$ -
38 Miscellaneous Revenue	$ 1,041,176	$ 667,526	$ 613,776
Subtotal:	*$ 23,653,706*	*$ 26,299,834*	*$ 23,351,671*
Other Financing Sources			
39 Other Financing Sources	$ 1,358,577	$ 200,000	$ 209,506
Total Financial Sources	**$ 25,012,283**	**$ 26,499,834**	**$ 23,561,177**
Expenditures and Expenses			
51 Pers Svc/Ben	$ 3,131,106	$ 3,580,248	$ 3,790,060
52 Purch/Contract	$ 1,400,554	$ 1,505,230	$ 1,482,994
53 Supplies	$ 7,391,620	$ 7,705,488	$ 6,334,520
54 Capital Outlay	$ 43,818	$ 43,800	$ 40,450
55 Interfund/Dept Chgs	$ 3,259,217	$ 3,547,833	$ 3,741,316
56 Deprec & Amort	$ 2,086,200	$ 2,032,461	$ 2,065,304
57 Other Costs	$ 3,434,022	$ 2,447,438	$ 2,576,982
Subtotal:	*$ 20,746,537*	*$ 20,862,498*	*$ 20,031,626*
Non-Operating Expenses			
58 Debt Services	$ 521,908	$ 479,030	$ 423,672
61 Other Financing Uses	$ 3,166,000	$ 3,762,625	$ 3,140,000
Total Use of Resources:	**$ 24,434,445**	**$ 25,104,153**	**$ 23,595,298**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 577,838	$ 1,395,681	$ (34,121)

CITY OF STATESBORO, GEORGIA
FY 2008 BUDGET SUMMARY AND RESERVE TARGETS

	100 General Fund	210 Confiscated Assets Fund	221 CDBG Housing Trust Fund	250 Multiple Grant Fund
Unreserved Fund Balance	**$ 1,333,533**	**$ 6,114**	**$ 79,157**	**$ -**
Working Capital (6/07 Estimated)				
Revenues	$ 10,854,153	$ 12,500	$ 19,120	$ 13,000
Transfers In	$ 2,640,000			
Expenditures or Operating Expenses	$ (13,650,999)			$ (13,000)
Transfers Out	$ (86,752)	$ (12,500)		
Other Financing Sources				
Interfund Loans				
External Loans				
Other Sources of Cash Affecting WC				
Other Uses of Cash Affecting WC				
Transfer to Unreserved Fund Balance				
Transfer from (to) Restricted Assets				
Projected Unreserved Fund Balance	**$ 1,089,935**	**$ 6,114**	**$ 98,277**	**$ -**
Working Capital (FY 2008 Budget)				
Total Expenditures (Operating Expenses)				
and Transfers to Other Funds	**$ 13,737,751**			
Fund Balance (or Working Capital) as				
a % of Expenditures (Expenses)				
and Transfers	**7.9%**			
Targeted % of Fund Balance or WC	**25.0%**	**NA**	**NA**	**NA**
Surplus Over Targeted Amounts				
Available for Capital Projects	**$ (2,344,503)**	**NA**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2008 BUDGET SUMMARY AND RESERVE TARGETS

	275 Hotel/Motel Tax Fund	321 2002 SPLOST Fund	322 2007 SPLOST Fund	340 Downtown Streetscape Fund
Unreserved Fund Balance	**$ -**	**$ -**	**$ -**	**$ 118,623**
Working Capital (6/07 Estimated)				
Revenues	$ 415,000	$ 1,031,377	$ 1,996,833	$ 530,000
Transfers In				
Expenditures or Operating Expenses	$ (415,000)	$ (1,031,377)	$ (1,996,833)	$ (747,348)
Transfers Out				
Other Financing Sources				
Interfund Loans				
External Loans				
Other Sources of Cash Affecting WC				
Other Uses of Cash Affecting WC				
Transfer to Unreserved Fund Balance				
Transfer from (to) Restricted Assets				
Projected Unreserved Fund Balance	**$ -**	**$ -**	**$ -**	**$ (98,725)**
Working Capital (FY 2008 Budget)				
Total Expenditures (Operating Expenses)				
and Transfers to Other Funds				
Fund Balance (or Working Capital) as				
a % of Expenditures (Expenses)				
and Transfers				
Targeted % of Fund Balance or WC	**NA**	**NA**	**NA**	**NA**
Surplus Over Targeted Amounts				
Available for Capital Projects	**NA**	**NA**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2008 BUDGET SUMMARY AND RESERVE TARGETS

	350 CIP Fund	505 Water/WW Systems Fund	515 Natural Gas System Fund	541 Solid Waste Collection Fund
Unreserved Fund Balance	**$ 29,952**			
Working Capital (6/07 Estimated)		**$ 622,771**	**$ 279,948**	**$ 342,561**
Revenues	$ 966,752	$ 6,772,504	$ 7,374,360	$ 2,478,705
Transfers In				
Expenditures or Operating Expenses	$ (960,510)	$ (5,703,009)	$ (6,460,732)	$ (2,019,456)
Transfers Out		$ (1,251,000)	$ (900,000)	$ (532,000)
Other Financing Sources				
Interfund Loans				
External Loans		$ 3,000,000		
Other Sources of Cash Affecting WC		$ 1,997,161	$ 423,671	$ 177,899
Other Uses of Cash Affecting WC		$ (4,710,679)	$ (312,643)	$ (186,750)
Transfer to Unreserved Fund Balance				
Transfer from (to) Restricted Assets				
Projected Unreserved Fund Balance	**$ 36,194**			
Working Capital (FY 2008 Budget)		**$ 727,748**	**$ 404,604**	**$ 260,959**
Total Expenditures (Operating Expenses)				
and Transfers to Other Funds		**$ 6,954,009**	**$ 7,360,732**	**$ 2,551,456**
Fund Balance (or Working Capital) as				
a % of Expenditures (Expenses)				
and Transfers		**10.5%**	**5.5%**	**10.2%**
Targeted % of Fund Balance or WC	**NA**	**17.0%**	**17.0%**	**17.0%**
Surplus Over Targeted Amounts				
Available for Capital Projects	**$ 36,194**	**$ (454,434)**	**$ (846,720)**	**$ (172,789)**

CITY OF STATESBORO, GEORGIA
FY 2008 BUDGET SUMMARY AND RESERVE TARGETS

	542 Solid Waste Disposal Fund	601 Benefits Insurance Fund	602 Fleet Management Fund		TOTALS
Unreserved Fund Balance					**$ 1,567,379**
Working Capital (6/07 Estimated)	**$ 354,098**	**$ 1,091,290**	**$ 185,592**		**$ 2,876,260**
Revenues	$ 2,435,608	$ 2,960,343	$ 508,000		**$ 38,368,255**
Transfers In	$ 204,506				**$ 2,844,506**
Expenditures or Operating Expenses	$ (2,319,044)	$ (3,005,500)	$ (523,885)		**$ (38,846,693)**
Transfers Out	$ (157,000)	$ (300,000)			**$ (3,239,252)**
Other Financing Sources					**$ -**
Interfund Loans					**$ -**
External Loans	$ 1,170,000				**$ 4,170,000**
Other Sources of Cash Affecting WC	$ 205,863	$ 60,000	$ 27,861		**$ 2,892,455**
Other Uses of Cash Affecting WC	$ (1,610,468)		$ (125,400)		**$ (6,945,940)**
Transfer to Unreserved Fund Balance					**$ -**
Transfer from (to) Restricted Assets					**$ -**
Projected Unreserved Fund Balance					**$ 1,131,795**
Working Capital (FY 2008 Budget)	**$ 283,563**	**$ 806,133**	**$ 72,168**		**$ 2,555,175**
Total Expenditures (Operating Expenses)					
and Transfers to Other Funds	**$ 2,476,044**	**$ 3,005,500**	**$ 523,885**		
Fund Balance (or Working Capital) as					
a % of Expenditures (Expenses)					
and Transfers	**11.5%**	**26.8%**	**13.8%**		
Targeted % of Fund Balance or WC	**17.0%**	**9%**	**17.0%**		
Surplus Over Targeted Amounts					
Available for Capital Projects	**$ (137,364)**	**$ 535,638**	**$ (16,892)**		**$ (3,400,870)**

RESOLUTION #2007-27:
A RESOLUTION TO ADOPT THE FISCAL YEAR 2008 BUDGET FOR EACH FUND OF THE CITY OF STATESBORO, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE FOR APPROPRIATION

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

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

WHEREAS, the Mayor and City Council have reviewed the proposed FY 2008 Budget as presented by the City Manager; and

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

WHEREAS, the Mayor and City Council wish to adopt this proposal as the Fiscal Year 2008 Annual Budget;

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

Section 1. That the proposed Fiscal Year 2008 Budget, attached hereto and incorporated herein as a part of this Resolution, is hereby adopted as the Budget for the City of Statesboro, Georgia, for Fiscal Year 2008, which begins July 1, 2007 and ends June 30, 2008.

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

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

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

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

Section 6. That the Proposed Pay Plan for FY 2008 shown in this Budget, as amended, is hereby formally adopted as the City's Pay Plan effective on July 1, 2007, unless further amended by resolution of the Mayor and City Council,.

Section 7. That the proposed Capital Improvements Program presented by the City Manager is hereby adopted as the City of Statesboro's Capital Improvements Program for FY 2008--FY 2013. This Program is hereby adopted as the City's long-term financial plan unless further amended by resolution of the Mayor and City Council.

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

Adopted this 19th day of June, 2007.

MAYOR AND COUNCIL OF THE CITY OF STATESBORO, GEORGIA

_____

William S. Hatcher, Mayor

_____

Attest: Judy M. McCorkle, City Clerk


CITY OF STATESBORO · 1803
GEORGIA

RESOLUTION #2006-15:
A RESOLUTION ADOPTING FINANCIAL POLICIES FOR THE CITY OF STATESBORO, GEORGIA

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

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

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Statesboro, Georgia in regular session assembled this 16th day of May, 2006 that the financial policies included on the attached pages are hereby adopted as the Financial Policies for the City of Statesboro.

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

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

Adopted this 16th day of May, 2006.

CITY OF STATESBORO, GEORGIA

_____
By: William S. Hatcher, Mayor

_____
Attest: Judy M. McCorkle, City Clerk

Financial Policies and Budget Preparation

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

Operating Budget Policies
Capital Budget Policies
Revenue Policies
Reserve Policies
Cash Management and Investment Policies
Risk Management Policies
Debt Policies
Accounting, Auditing, and Financial Reporting Policies

Operating Budget Policies

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

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

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

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

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

The Solid Waste Collection Fund and the Solid Waste Disposal Fund should reflect the true costs to provide residential and commercial garbage collection, disposal and recycling; brush collection and disposal; bulk (white goods) collection and disposal; and leaf collection and disposal. The City Council shall evaluate annually the extent to which each service is supported by service charges rather than a subsidy from the General Fund.

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

The City shall use one-time revenues only for capital items, unexpected operating expenses or to

build reserves, instead of operating expenditures/expenses.

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

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

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

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

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

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

Capital Budget Policies

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

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

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

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

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

Revenue Policies

The City will budget revenues conservatively so that the chance of a revenue shortage during the year is remote. This also will help finance contingencies and Budget amendments that were unforeseen when the Budget was first adopted.

The City will review annually all fees and charges to assure that they maintain their inflation-adjusted purchasing power.

Since different revenue sources impact classes of taxpayers differently, the City Council recognizes that the only way to minimize these different impacts is to have a diversified revenue system. These impacts will be considered in making any needed adjustments to the various sources of revenue.

The City will make every effort not to become too dependent on one source of revenue in order to minimize serious fluctuations in any year.

The City will consider market rates and rates of comparable cities in the region when changing tax rates, fees, and charges. The City will make every effort to maintain its favorable comparative position with other Georgia cities in this regard, which has contributed to our economic development success.

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

Reserve Policies

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

Fund Title	*Undesignated Fund Balance (or Working Capital) as a % of Expenditures (or Operating Expenses) and Transfers Out*
General Fund	25% Fund Balance
Water/Wastewater Fund	17% Working Capital
Natural Gas Fund	17% Working Capital and a $350,000 Reserve Fund
Solid Waste Collection Fund	17% Working Capital

Solid Waste Disposal Fund	17% Working Capital
Medical Insurance Fund	9% Working Capital and a $250,000 Reserve Fund
Fleet Management Fund	17% Working Capital

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

Cash Management and Investments Policies

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

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

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

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

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

The Director of Finance will make a twelve-month cash flow projection, and from that develop a schedule of long-term investments. These investments could be any type authorized by State law. However, the City Council has limited it to Certificates of Deposit with local banks. All investments shall be made using competitive bidding and must fully comply with State collateralization of deposits. Such investments shall be pooled from among the various funds, and bid out no more frequently than once a month. This keeps the investment process manageable with limited staff. Large amounts of cash not in time deposits shall be kept in the sweep investment account to improve overall interest earnings. Should the sweep investment account interest rate be higher than that of a certificate of deposit, then the funds shall be kept in the sweep investment account.

Risk Management Policies

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

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

The City will continue to participate in the Georgia Municipal Association's Risk Management Pool for virtually all necessary coverages, including General Liability, Automobile Liability, Errors and

Omissions, Property, Boiler and Machinery, Inland Marine, Special Events and Worker's Compensation.

Annual inspections of premises and work practices shall be performed by the risk management staff of the GMA Pool, and the City will correct any deficiencies noted.

Debt Policies

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

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

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

No debt will be issued which would increase the outstanding amount of debt above ten (10%) percent of the total assessed value of property within the City. The outstanding amount of debt in this calculation shall not include debt issued for improvements in the utility systems, because that debt will be repaid from charges for services, not from property taxes. These limitations are found in Article IX., Section V, Paragraph 1 and Article IX., Section VI, Paragraph 1 of the Georgia Constitution.

A firm source of revenue sufficient to make the anticipated debt service payments must be identified by the City Council before any capital outlay note, GEFA loan, GMA capital equipment lease, general obligation bond, or revenue bond is issued.

Accounting, Auditing, and Financial Reporting Policies

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

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

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

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

The Budget Process

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

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

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

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

Budget amendments may be made at any time throughout the fiscal year. Any amendment request is reviewed by the City Manager, who makes a recommendation on whether the expenditure should be made, and what revenue source will be used to finance it. All amendments require a Budget amendment resolution, since the original Budget is adopted by resolution. After passage, the Finance Director authorizes the City Accountant to enter the amended amounts in the budgetary accounting system.

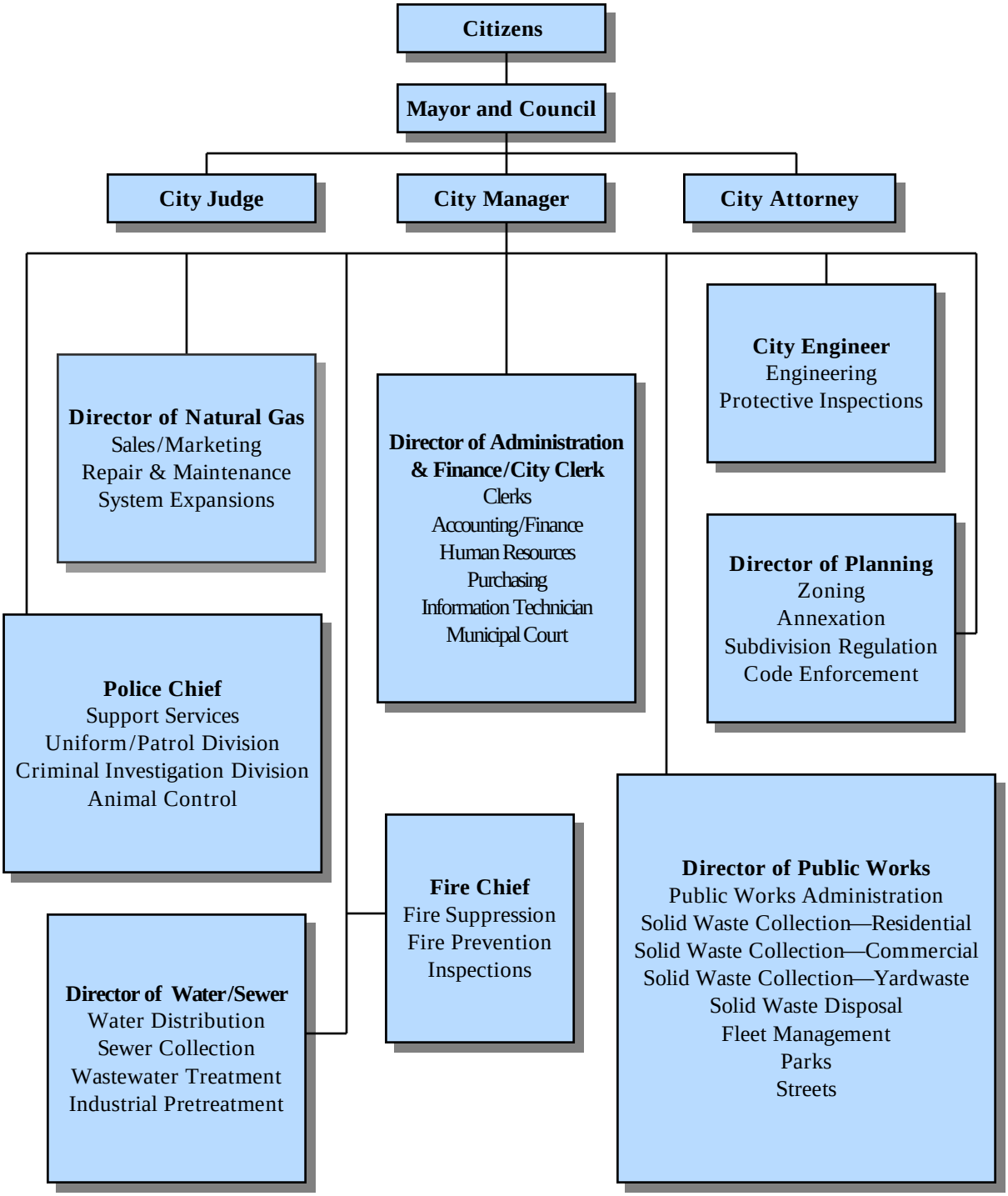
City of Statesboro, Georgia
Calendar for FY 2008 Budget and CIP Preparation

10-Jan-2007	City Manager notifies all Department Heads to begin preparation of CIP Requests.
17-Jan-2007	City Council Sets the Dates for the Planning Session.
17-Jan-2007	City Council asked to submit any CIP requests to the City Manager. (Staff will prepare cost estimates.)
18-Jan-2007	City Manager notifies all Department Heads of the Planning Session, and the Deadline for Budget Requests. City Manager reviews the Budget Calendar with all Department Heads.
18-Jan-2007	City Clerk schedules the location for the Planning Session.
09-Feb-2007	Departmental CIP Requests must be turned in to the City Manager's Office.
09-Feb-2007	Finance Department gives Personnel costs to all departments.
23-Feb-2007	All CIP forms completed by City Manager's Office.
2-Mar-2007	All Revenue projections are due in Finance Director's Office.
2-Mar-2007	All Budget Requests must be turned in to the Finance Director's Office.
2-Mar-2007	City Manager and Finance Director complete all Revenue projections for the current and next fiscal year.
Mar 12 - 16, 2007	City Manager and Finance Director review each departmental budget with the Department Heads. Also, discuss the presentation of the proposal by each Department Head.
30-Mar-2007	All Performance Measures must be turned in to the City Manager's Office
30-Mar-2007	Finance Director finalized Expenditure/Expense estimates for each department and outside agency for current and next fiscal years, and sends to City Manager for review.
30-Mar-2007	City manager prepares detailed agenda for Planning Session, including time slots for presentations.
30-Mar-2007	City Clerk's Office prepares Agenda packets, including Budget requests, and distributes to the City Council.
30-Mar-2007	City manager prepares comments on current year's financial projections, and an update on the proposed program of work for the current year. Then, prepares comment on the projected fiscal year.
30-Mar-2007	City Manager completes drafts of CIP priorities for Planning Session.

13-Apr-2007	City Council Planning Session.
20-Apr-2007	City Manager finishes the Budget and CIP preparation, writes Budget Message, Budget Resolution, CIP Transmittal Letter and has the Budget and CIP printed.
1-May-2007	City Council schedules a Public Hearing on the Budget for June 20, 2007
15-May-2007	City Council Meeting.
25-May-2007	Budget and Capital Improvement Program are distributed to the Mayor and City Council, Department Heads, news Media, and Statesboro Regional Library.
29-May-2007	Budget Ad to run in Statesboro Herald
12-Jun-2007	Mayor and City Council conduct a Public Hearing on the Proposed Budget.
19-Jun-2007	City Council adopts the Budget Resolution.
September-07	City Council holds required Public Hearings and Adopts the Tax Rate Resolution, after receiving the Tax Digest form the County Tax Assessor's Office.


CITY OF STATESBORO · 1803
GEORGIA

ORGANIZATIONAL CHART
FOR THE CITY OF STATESBORO



AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2006 Budget Full-time	FY 2006 Budget Part-time	FY 2007 Budget Full-time	FY 2007 Budget Part-time	FY 2008 Budget Full-time	FY 2008 Budget Part-time
GENERAL FUND:							
GENERAL GOVERNMENT AND LEGISLATIVE							
Mayor			1		1		1
Councilmember			5		5		5
City Attorney			1		1		1
Sub-Total General Government & Legislative			7		7		7
OFFICE OF THE CITY MANAGER							
City Manager		1		1		1	
Executive Assistant	14	1		1		1	
Public Information Officer	16	1		1		1	
Senior Custodian	7			1		1	
Custodian							
Part Time Administrative Assistant	1		1		1		1
Sub-Total Office of the City Manager		3	1	4	1	4	1
ADMINISTRATION & FINANCE							
CITY CLERK'S OFFICE							
Director A & F/ City Clerk	26	1		1		1	
Customer Service Supervisor	15	1		1		1	
Deputy Clerk for Taxes and Licenses	14	1		1		1	
Administrative Assistant	12	1		1		1	
Senior Customer Service Clerk	12	1		1		1	
Customer Service Clerk	10	3		3		3	
Secretary/Receptionist	9	1		1		1	
FINANCE DEPARTMENT							
City Accountant	21	1		1		1	
Purchasing Coordinator	16	1		1		1	
Accountant	*******16			1		1	
Accounts Payable Technician	12	1		1		1	
Sr. Accounting Technician	12	1		1		1	
Administrative Assistant	12	1		1		1	
Accounting Technician	10	1		0		0	
HUMAN RESOURCES							
Personnel Director	23	1		1		1	
Benefits Coordinator	14	1		1		1	
MUNICIPAL COURT FUND							
Clerk of Court	14	1		1		1	
Deputy Clerk	10	1		1		1	
Receptionist	7		1	1		1	
Judge			1		1		1
Solicitor			1		1		1
Sub-Total Administration & Finance Department		19	3	20	2	20	2
ENGINEERING							
City Engineer	25	1		1		1	
Assistant City Engineer	***21	1		1		1	
Assistant City Engineer/ Environmental Engin.	***21	1		1		1	
Construction Inspector	18	1		1		1	
Engineering Techinician	14		1		1		1
Administrative Assistant	12	1		1		1	
Secretary	9				1		1
Intern	1				1		1

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2006 Budget Full-time	FY 2006 Budget Part-time	FY 2007 Budget Full-time	FY 2007 Budget Part-time	FY 2008 Budget Full-time	FY 2008 Budget Part-time
PROTECTIVE INSPECTIONS DIVISION							
Chief Building Inspector	20	1		1		1	
Building Inspector	17	1		1		1	
City Marshal	12	1		0		0	
Custodian			1		1		0
Sub-Total Engineering Department		8	2	7	3	7	3
POLICE DEPARTMENT							
Chief of Police	26	1		1		1	
Major	24	1		1		1	
Captain - Patrol Division	22	1		1		1	
Captain - CID	22	1		1		1	
Lieutenant	21	3		3		3	
Lieutenant-Community Services	21	1		1		1	
Lieutenant-Professional Standards	21	1		1		1	
Sergeant	18	7		7		7	
Detective	16	7		7		7	
Corporal	16	6		6		6	
Senior Police Officer	15	19		19		19	
Police Officer	****14	14		14		14	
Administrative Assistant	12	3		3		3	
Administrative Secretary - CID	10	2		2		2	
Communications Officer	9	6		6		6	
Secretary/Records Clerk	9	2		2		2	
Animal Control							
Animal Control Officer	10	1		1		1	
Sub-Total Police Department		76		76		76	
FIRE DEPARTMENT							
Fire Chief	25	1		1		1	
Captain	19	4		4		4	
Inspector	16	1		1		1	
Driver/ Engineer	15	9		9		9	
Firefighter	******13	17		17		17	
Administrative Assistant	12	1		1		1	
Sub-Total Fire Department		33		33		33	
PUBLIC WORKS							
ADMINISTRATION							
Public Works Director	25	1		1		1	
Administrative Assistant	12	1		1		1	
Secretary	9		1		1		1
STREETS DIVISION							
Street Superintendent	19	1		1		1	
Street Maintenance Supervisor	16	1		1		1	
Paint and Sign Crewleader	10	1		1		1	
Equipment Operator	*9	8		8		8	
Mowing Equipment Operator	9	3		3		3	
Street & Grounds Maintenance Worker	7	9		9		9	
PARKS DIVISION							
Park & Tree Maintenance Supervisor	18	1		1		1	
Park & Tree Crew Supervisor	12	1		1		1	
Groundskeeper	8	7		7		7	
Sub-Total Public Works Department		34	1	34	1	34	1

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2006 Budget Full-time	FY 2006 Budget Part-time	FY 2007 Budget Full-time	FY 2007 Budget Part-time	FY 2008 Budget Full-time	FY 2008 Budget Part-time
PLANNING							
Planning Director	25	1		1		1	
City Planner	18	1		1		1	
City Marshal	12	0		1		1	
Sub-Total Planning Department		2		3		3	
GENERAL FUND SUB-TOTAL		175	14	177	14	177	14
WATER AND SEWER FUND:							
WATER AND SEWER SYSTEMS DIVISION							
Water and Sewer Superintendent	21	1		1		1	
Assistant Water and Sewer Superintendent	18	1		1		1	
Water and Sewer Supervisor	16	1		1		1	
Water and Sewer Crew Supervisor	14	3		3		3	
Water and Sewer Crewleader	**10	1		1		1	
Meter Reader	11	3		3		4	
Administrative Assistant	12	0		0		0	
Water and Sewer Utilities Service Technician	12	1		1		1	
Water and Sewer System Operator	10	3		3		3	
Water and Sewer Laborer	7	2		2		2	
Water and Sewer Crew Supervisor - I & I	14	1		1		1	
Water and Sewer System Operator - I & I	10	1		1		1	
Sub-Total Water and Sewer Division		18	0	18	0	19	0
WASTEWATER TREATMENT PLANT DIVISION							
Water and Wastewater Director	25	1		1		1	
Assistant Water and Wastewater Director	23	1		1		1	
Wastewater Treatment Plant Superintendent	21	1		1		1	
Maintenance Superintendent	18	1		1		1	
Maintenance Supervisor	16	1		1		1	
Senior Instrumentation Technician	14	1		1		1	
Senior Maintenance Technician	14	1		1		1	
Senior Wastewater Treatment Plant Operator	14	4		4		4	
Administrative Assistant	12	1		1		1	
Instrumentation Technician	12	1		1		1	
Maintenance Technician	12	2		2		2	
Laboratory Technician	*****12	3		3		3	
Wastewater Treatment Plant Operator	11	5		6		6	
Equipment Operator	*9	0		0		0	
Waste Water Treatment Plant Worker	7	4		3		3	
Sub-Total WasteWater Division		27	0	27	0	27	0
WATER AND SEWER FUND SUB-TOTAL		45	0	45	0	46	0
NATURAL GAS FUND							
NATURAL GAS FUND							
Natural Gas Director	25	1		1		1	
Assistant Director	21	1		1		1	
Gas Supervisor/Welder	16	1		1		1	
Gas Service Crewleader	14	2		2		2	
Administrative Assistant	12	1		1		1	
Gas Service Worker	11	3		3		3	
Sub-Total Natural Gas Department		9	0	9	0	9	0
NATURAL GAS FUND SUB-TOTAL		9	0	9	0	9	0
SOLID WASTE COLLECTION FUND							
SOLID WASTE COLLECTION FUND							
Sanitation Superintendent	18	1		1		1	

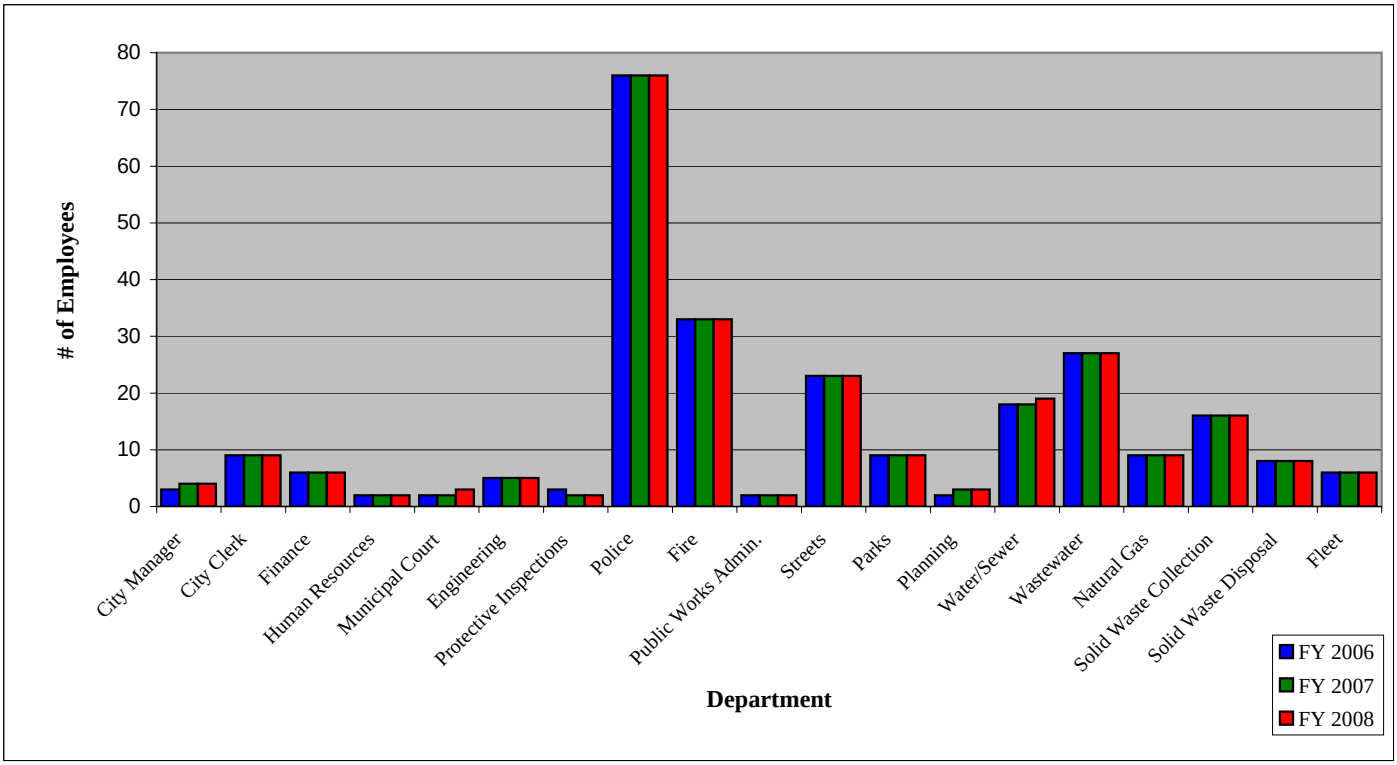
AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2006 Budget Full-time	FY 2006 Budget Part-time	FY 2007 Budget Full-time	FY 2007 Budget Part-time	FY 2008 Budget Full-time	FY 2008 Budget Part-time
Sanitation Crew Supervisor	12	1		1		1	
Leaf and Limb Collection Driver	10	8		8		8	
Refuse Collection Driver	10	4		4		4	
Refuse Collector	6	2		2		2	
Sub-Total Solid Waste Collection Department		16	0	16	0	16	0
SOLID WASTE COLLECTION FUND SUB-TOTAL		16	0	16	0	16	0
SOLID WASTE DISPOSAL FUND							
SOLID WASTE DISPOSAL FUND							
Landfill Superintendent	19	1		1		1	
Landfill Supervisor	16	1		1		1	
Front-end Loader Operator	*9	1		1		1	
Landfill Operator	10	1		1		1	
Scale Operator	9	1		1		1	
Landfill Equipment Operator	9	3		3		3	
Landfill Maintenance Worker	7	0		0		0	
Sub-Total Solid Waste Disposal Department		8	0	8	0	8	0
SOLID WASTE DISPOSAL FUND SUB-TOTAL		8	0	8	0	8	0
FLEET MANAGEMENT FUND							
FLEET MANAGEMENT FUND							
Shop Superintendent	20	1		1		1	
Mechanic III	16	1		1		1	
Mechanic II	14	1		3		3	
Mechanic I	10	1		0		0	
Parts Clerk	9	1		1		1	
Sub-Total Fleet Management Department		5	0	6	0	6	0
FLEET MANAGEMENT FUND SUB-TOTAL		5	0	6	0	6	0
TOTAL ALL FUNDS		258	14	261	14	262	14

* May be placed at grade 10 with CDL.
** May be placed at grade 11 with CDL
*** May be placed at grade 22 if Registered Professional Engineer (PE).
**** May be designated as an "Advanced Patrol Officer" and placed at Grade 14, next step
***** May be placed at grade 14 with Georgia Water Laboratory Certification
***** May be placed at grade 15 with Georgia Wastewater Laboratory Certification
****** May be designated as "Firefighter II" and placed at Grade 14
******* May be designated as "Senior" and placed at grad 18

STAFFING COMPARISON BY DEPARTMENT
FULL-TIME EMPLOYEES

Departments	FY 2006 Adopted	FY 2007 Adopted	FY 2008 Recommended
Office of the City Manager	3	4	4
City Clerk's Office	9	9	9
Finance Department	6	6	6
Human Resources	2	2	2
Municipal Court	2	2	3
Engineering	5	5	5
Protective Inspections Division	3	2	2
Police Department	76	76	76
Fire Department	33	33	33
Public Works Administration	2	2	2
Public Works Streets Division	23	23	23
Public Works Parks Division	9	9	9
Planning	2	3	3
Water and Sewer Systems Divisions	18	18	19
Waste Water Treatment Plant Division	27	27	27
Natural Gas Fund	9	9	9
Solid Waste Collection Fund	16	16	16
Solid Waste Disposal Fund	8	8	8
Fleet Management Fund	6	6	6
TOTAL Full-Time Employees	259	260	262



SALARY SCHEDULE
EFFECTIVE JULY 1, 2007

STEP	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
GRADE																		
1	15,409.34	15,794.57	16,189.44	16,594.18	17,009.03	17,434.26	17,870.11	18,316.86	18,774.79	19,244.16	19,725.26	20,218.39	20,723.85	21,241.95	21,773.00	22,317.32	22,875.25	23,447.14
2	16,189.44	16,594.18	17,009.03	17,434.26	17,870.11	18,316.86	18,774.79	19,244.16	19,725.26	20,218.39	20,723.85	21,241.95	21,773.00	22,317.32	22,875.25	23,447.14	24,033.31	24,634.15
3	17,009.03	17,434.26	17,870.11	18,316.86	18,774.79	19,244.16	19,725.26	20,218.39	20,723.85	21,241.95	21,773.00	22,317.32	22,875.25	23,447.14	24,033.31	24,634.15	25,250.00	25,881.25
4	17,870.11	18,316.86	18,774.79	19,244.16	19,725.26	20,218.39	20,723.85	21,241.95	21,773.00	22,317.32	22,875.25	23,447.14	24,033.31	24,634.15	25,250.00	25,881.25	26,528.28	27,191.49
5	18,774.79	19,244.16	19,725.26	20,218.39	20,723.85	21,241.95	21,773.00	22,317.32	22,875.25	23,447.14	24,033.31	24,634.15	25,250.00	25,881.25	26,528.28	27,191.49	27,871.28	28,568.06
6	19,725.26	20,218.39	20,723.85	21,241.95	21,773.00	22,317.32	22,875.25	23,447.14	24,033.31	24,634.15	25,250.00	25,881.25	26,528.28	27,191.49	27,871.28	28,568.06	29,282.26	30,014.32
7	20,723.85	21,241.95	21,773.00	22,317.32	22,875.25	23,447.14	24,033.31	24,634.15	25,250.00	25,881.25	26,528.28	27,191.49	27,871.28	28,568.06	29,282.26	30,014.32	30,764.67	31,533.79
8	21,773.00	22,317.32	22,875.25	23,447.14	24,033.31	24,634.15	25,250.00	25,881.25	26,528.28	27,191.49	27,871.28	28,568.06	29,282.26	30,014.32	30,764.67	31,533.79	32,322.13	33,130.19
9	22,875.25	23,447.14	24,033.31	24,634.15	25,250.00	25,881.25	26,528.28	27,191.49	27,871.28	28,568.06	29,282.26	30,014.32	30,764.67	31,533.79	32,322.13	33,130.19	33,958.44	34,807.40
10	24,033.31	24,634.15	25,250.00	25,881.25	26,528.28	27,191.49	27,871.28	28,568.06	29,282.26	30,014.32	30,764.67	31,533.79	32,322.13	33,130.19	33,958.44	34,807.40	35,677.59	36,569.53
11	25,250.00	25,881.25	26,528.28	27,191.49	27,871.28	28,568.06	29,282.26	30,014.32	30,764.67	31,533.79	32,322.13	33,130.19	33,958.44	34,807.40	35,677.59	36,569.53	37,483.77	38,420.86
12	26,528.28	27,191.49	27,871.28	28,568.06	29,282.26	30,014.32	30,764.67	31,533.79	32,322.13	33,130.19	33,958.44	34,807.40	35,677.59	36,569.53	37,483.77	38,420.86	39,381.38	40,365.92
13	27,871.28	28,568.06	29,282.26	30,014.32	30,764.67	31,533.79	32,322.13	33,130.19	33,958.44	34,807.40	35,677.59	36,569.53	37,483.77	38,420.86	39,381.38	40,365.92	41,375.07	42,409.44
14	29,282.26	30,014.32	30,764.67	31,533.79	32,322.13	33,130.19	33,958.44	34,807.40	35,677.59	36,569.53	37,483.77	38,420.86	39,381.38	40,365.92	41,375.07	42,409.44	43,469.68	44,556.42
15	30,764.67	31,533.79	32,322.13	33,130.19	33,958.44	34,807.40	35,677.59	36,569.53	37,483.77	38,420.86	39,381.38	40,365.92	41,375.07	42,409.44	43,469.68	44,556.42	45,670.33	46,812.09
16	32,322.13	33,130.19	33,958.44	34,807.40	35,677.59	36,569.53	37,483.77	38,420.86	39,381.38	40,365.92	41,375.07	42,409.44	43,469.68	44,556.42	45,670.33	46,812.09	47,982.39	49,181.95
17	33,958.44	34,807.40	35,677.59	36,569.53	37,483.77	38,420.86	39,381.38	40,365.92	41,375.07	42,409.44	43,469.68	44,556.42	45,670.33	46,812.09	47,982.39	49,181.95	50,411.50	51,671.79
18	35,677.59	36,569.53	37,483.77	38,420.86	39,381.38	40,365.92	41,375.07	42,409.44	43,469.68	44,556.42	45,670.33	46,812.09	47,982.39	49,181.95	50,411.50	51,671.79	52,963.58	54,287.67
19	37,483.77	38,420.86	39,381.38	40,365.92	41,375.07	42,409.44	43,469.68	44,556.42	45,670.33	46,812.09	47,982.39	49,181.95	50,411.50	51,671.79	52,963.58	54,287.67	55,644.86	57,035.98
20	39,381.38	40,365.92	41,375.07	42,409.44	43,469.68	44,556.42	45,670.33	46,812.09	47,982.39	49,181.95	50,411.50	51,671.79	52,963.58	54,287.67	55,644.86	57,035.98	58,461.88	59,923.43
21	43,469.68	44,556.42	45,670.33	46,812.09	47,982.39	49,181.95	50,411.50	51,671.79	52,963.58	54,287.67	55,644.86	57,035.98	58,461.88	59,923.43	61,421.52	62,957.05	64,530.98	66,144.26
22	47,982.39	49,181.95	50,411.50	51,671.79	52,963.58	54,287.67	55,644.86	57,035.98	58,461.88	59,923.43	61,421.52	62,957.05	64,530.98	66,144.26	67,797.86	69,492.81	71,230.13	73,010.88
23	52,963.58	54,287.67	55,644.86	57,035.98	58,461.88	59,923.43	61,421.52	62,957.05	64,530.98	66,144.26	67,797.86	69,492.81	71,230.13	73,010.88	74,836.15	76,707.06	78,624.73	80,590.35
24	58,461.88	59,923.43	61,421.52	62,957.05	64,530.98	66,144.26	67,797.86	69,492.81	71,230.13	73,010.88	74,836.15	76,707.06	78,624.73	80,590.35	82,605.11	84,670.24	86,786.99	88,956.67
25	64,530.98	66,144.26	67,797.86	69,492.81	71,230.13	73,010.88	74,836.15	76,707.06	78,624.73	80,590.35	82,605.11	84,670.24	86,786.99	88,956.67	91,180.59	93,460.10	95,796.60	98,191.52
26	71,230.13	73,010.88	74,836.15	76,707.06	78,624.73	80,590.35	82,605.11	84,670.24	86,786.99	88,956.67	91,180.59	93,460.10	95,796.60	98,191.52	100,646.31	103,162.46	105,741.53	108,385.06

WAGE SCHEDULE FOR 40 HOUR NORMAL WORK WEEK
EFFECTIVE JULY 1, 2007

STEP	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
GRADE																		
1	7.41	7.59	7.78	7.98	8.18	8.38	8.59	8.81	9.03	9.25	9.48	9.72	9.96	10.21	10.47	10.73	11.00	11.27
2	7.78	7.98	8.18	8.38	8.59	8.81	9.03	9.25	9.48	9.72	9.96	10.21	10.47	10.73	11.00	11.27	11.56	11.84
3	8.18	8.38	8.59	8.81	9.03	9.25	9.48	9.72	9.96	10.21	10.47	10.73	11.00	11.27	11.56	11.84	12.14	12.44
4	8.59	8.81	9.03	9.25	9.48	9.72	9.96	10.21	10.47	10.73	11.00	11.27	11.56	11.84	12.14	12.44	12.75	13.07
5	9.03	9.25	9.48	9.72	9.96	10.21	10.47	10.73	11.00	11.27	11.56	11.84	12.14	12.44	12.75	13.07	13.40	13.74
6	9.48	9.72	9.96	10.21	10.47	10.73	11.00	11.27	11.56	11.84	12.14	12.44	12.75	13.07	13.40	13.74	14.08	14.43
7	9.96	10.21	10.47	10.73	11.00	11.27	11.56	11.84	12.14	12.44	12.75	13.07	13.40	13.74	14.08	14.43	14.79	15.16
8	10.47	10.73	11.00	11.27	11.56	11.84	12.14	12.44	12.75	13.07	13.40	13.74	14.08	14.43	14.79	15.16	15.54	15.93
9	11.00	11.27	11.56	11.84	12.14	12.44	12.75	13.07	13.40	13.74	14.08	14.43	14.79	15.16	15.54	15.93	16.33	16.74
10	11.56	11.84	12.14	12.44	12.75	13.07	13.40	13.74	14.08	14.43	14.79	15.16	15.54	15.93	16.33	16.74	17.15	17.58
11	12.14	12.44	12.75	13.07	13.40	13.74	14.08	14.43	14.79	15.16	15.54	15.93	16.33	16.74	17.15	17.58	18.02	18.47
12	12.75	13.07	13.40	13.74	14.08	14.43	14.79	15.16	15.54	15.93	16.33	16.74	17.15	17.58	18.02	18.47	18.93	19.41
13	13.40	13.74	14.08	14.43	14.79	15.16	15.54	15.93	16.33	16.74	17.15	17.58	18.02	18.47	18.93	19.41	19.89	20.39
14	14.08	14.43	14.79	15.16	15.54	15.93	16.33	16.74	17.15	17.58	18.02	18.47	18.93	19.41	19.89	20.39	20.90	21.42
15	14.79	15.16	15.54	15.93	16.33	16.74	17.15	17.58	18.02	18.47	18.93	19.41	19.89	20.39	20.90	21.42	21.96	22.51
16	15.54	15.93	16.33	16.74	17.15	17.58	18.02	18.47	18.93	19.41	19.89	20.39	20.90	21.42	21.96	22.51	23.07	23.65
17	16.33	16.74	17.15	17.58	18.02	18.47	18.93	19.41	19.89	20.39	20.90	21.42	21.96	22.51	23.07	23.65	24.24	24.84
18	17.15	17.58	18.02	18.47	18.93	19.41	19.89	20.39	20.90	21.42	21.96	22.51	23.07	23.65	24.24	24.84	25.46	26.10
19	18.02	18.47	18.93	19.41	19.89	20.39	20.90	21.42	21.96	22.51	23.07	23.65	24.24	24.84	25.46	26.10	26.75	27.42
20	18.93	19.41	19.89	20.39	20.90	21.42	21.96	22.51	23.07	23.65	24.24	24.84	25.46	26.10	26.75	27.42	28.11	28.81
21	20.90	21.42	21.96	22.51	23.07	23.65	24.24	24.84	25.46	26.10	26.75	27.42	28.11	28.81	29.53	30.27	31.03	31.80
22	23.07	23.65	24.24	24.84	25.46	26.10	26.75	27.42	28.11	28.81	29.53	30.27	31.03	31.80	32.60	33.41	34.25	35.10
23	25.46	26.10	26.75	27.42	28.11	28.81	29.53	30.27	31.03	31.80	32.60	33.41	34.25	35.10	35.98	36.88	37.80	38.75
24	28.11	28.81	29.53	30.27	31.03	31.80	32.60	33.41	34.25	35.10	35.98	36.88	37.80	38.75	39.72	40.71	41.73	42.77
25	31.03	31.80	32.60	33.41	34.25	35.10	35.98	36.88	37.80	38.75	39.72	40.71	41.73	42.77	43.84	44.93	46.06	47.21
26	34.25	35.10	35.98	36.88	37.80	38.75	39.72	40.71	41.73	42.77	43.84	44.93	46.06	47.21	48.39	49.60	50.84	52.11

WAGE SCHEDULE FOR 24 ON/ 48 OFF PERSONNEL
(FIRE DEPARTMENT)
EFFECTIVE JULY 1, 2007

STEP	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
GRADE																		
1	5.43	5.56	5.70	5.84	5.99	6.14	6.29	6.45	6.61	6.78	6.94	7.12	7.30	7.48	7.67	7.86	8.05	8.26
2	5.70	5.84	5.99	6.14	6.29	6.45	6.61	6.78	6.94	7.12	7.30	7.48	7.67	7.86	8.05	8.26	8.46	8.67
3	5.99	6.14	6.29	6.45	6.61	6.78	6.94	7.12	7.30	7.48	7.67	7.86	8.05	8.26	8.46	8.67	8.89	9.11
4	6.29	6.45	6.61	6.78	6.94	7.12	7.30	7.48	7.67	7.86	8.05	8.26	8.46	8.67	8.89	9.11	9.34	9.57
5	6.61	6.78	6.94	7.12	7.30	7.48	7.67	7.86	8.05	8.26	8.46	8.67	8.89	9.11	9.34	9.57	9.81	10.06
6	6.94	7.12	7.30	7.48	7.67	7.86	8.05	8.26	8.46	8.67	8.89	9.11	9.34	9.57	9.81	10.06	10.31	10.57
7	7.30	7.48	7.67	7.86	8.05	8.26	8.46	8.67	8.89	9.11	9.34	9.57	9.81	10.06	10.31	10.57	10.83	11.10
8	7.67	7.86	8.05	8.26	8.46	8.67	8.89	9.11	9.34	9.57	9.81	10.06	10.31	10.57	10.83	11.10	11.38	11.66
9	8.05	8.26	8.46	8.67	8.89	9.11	9.34	9.57	9.81	10.06	10.31	10.57	10.83	11.10	11.38	11.66	11.96	12.25
10	8.46	8.67	8.89	9.11	9.34	9.57	9.81	10.06	10.31	10.57	10.83	11.10	11.38	11.66	11.96	12.25	12.56	12.88
11	8.89	9.11	9.34	9.57	9.81	10.06	10.31	10.57	10.83	11.10	11.38	11.66	11.96	12.25	12.56	12.88	13.20	13.53
12	9.34	9.57	9.81	10.06	10.31	10.57	10.83	11.10	11.38	11.66	11.96	12.25	12.56	12.88	13.20	13.53	13.87	14.21
13	9.81	10.06	10.31	10.57	10.83	11.10	11.38	11.66	11.96	12.25	12.56	12.88	13.20	13.53	13.87	14.21	14.57	14.93
14	10.31	10.57	10.83	11.10	11.38	11.66	11.96	12.25	12.56	12.88	13.20	13.53	13.87	14.21	14.57	14.93	15.30	15.69
15	10.83	11.10	11.38	11.66	11.96	12.25	12.56	12.88	13.20	13.53	13.87	14.21	14.57	14.93	15.30	15.69	16.08	16.48
16	11.38	11.66	11.96	12.25	12.56	12.88	13.20	13.53	13.87	14.21	14.57	14.93	15.30	15.69	16.08	16.48	16.89	17.32
17	11.96	12.25	12.56	12.88	13.20	13.53	13.87	14.21	14.57	14.93	15.30	15.69	16.08	16.48	16.89	17.32	17.75	18.19
18	12.56	12.88	13.20	13.53	13.87	14.21	14.57	14.93	15.30	15.69	16.08	16.48	16.89	17.32	17.75	18.19	18.65	19.11
19	13.20	13.53	13.87	14.21	14.57	14.93	15.30	15.69	16.08	16.48	16.89	17.32	17.75	18.19	18.65	19.11	19.59	20.08
20	13.87	14.21	14.57	14.93	15.30	15.69	16.08	16.48	16.89	17.32	17.75	18.19	18.65	19.11	19.59	20.08	20.58	21.10
21	15.30	15.69	16.08	16.48	16.89	17.32	17.75	18.19	18.65	19.11	19.59	20.08	20.58	21.10	21.63	22.17	22.72	23.29
22	16.89	17.32	17.75	18.19	18.65	19.11	19.59	20.08	20.58	21.10	21.63	22.17	22.72	23.29	23.87	24.47	25.08	25.71
23	18.65	19.11	19.59	20.08	20.58	21.10	21.63	22.17	22.72	23.29	23.87	24.47	25.08	25.71	26.35	27.01	27.68	28.37
24	20.58	21.10	21.63	22.17	22.72	23.29	23.87	24.47	25.08	25.71	26.35	27.01	27.68	28.37	29.08	29.81	30.56	31.32
25	22.72	23.29	23.87	24.47	25.08	25.71	26.35	27.01	27.68	28.37	29.08	29.81	30.56	31.32	32.10	32.91	33.73	34.57
26	25.08	25.71	26.35	27.01	27.68	28.37	29.08	29.81	30.56	31.32	32.10	32.91	33.73	34.57	35.44	36.32	37.23	38.16

WAGE SCHEDULE FOR 43 HOUR NORMAL WORK WEEK
(POLICE DEPARTMENT)
EFFECTIVE JULY 1, 2007

STEP	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
GRADE																		
1	6.89	7.06	7.24	7.42	7.61	7.80	7.99	8.19	8.39	8.60	8.82	9.04	9.27	9.50	9.74	9.98	10.23	10.48
2	7.24	7.42	7.61	7.80	7.99	8.19	8.39	8.60	8.82	9.04	9.27	9.50	9.74	9.98	10.23	10.48	10.75	11.01
3	7.61	7.80	7.99	8.19	8.39	8.60	8.82	9.04	9.27	9.50	9.74	9.98	10.23	10.48	10.75	11.01	11.29	11.57
4	7.99	8.19	8.39	8.60	8.82	9.04	9.27	9.50	9.74	9.98	10.23	10.48	10.75	11.01	11.29	11.57	11.86	12.16
5	8.39	8.60	8.82	9.04	9.27	9.50	9.74	9.98	10.23	10.48	10.75	11.01	11.29	11.57	11.86	12.16	12.46	12.77
6	8.82	9.04	9.27	9.50	9.74	9.98	10.23	10.48	10.75	11.01	11.29	11.57	11.86	12.16	12.46	12.77	13.09	13.42
7	9.27	9.50	9.74	9.98	10.23	10.48	10.75	11.01	11.29	11.57	11.86	12.16	12.46	12.77	13.09	13.42	13.76	14.10
8	9.74	9.98	10.23	10.48	10.75	11.01	11.29	11.57	11.86	12.16	12.46	12.77	13.09	13.42	13.76	14.10	14.45	14.81
9	10.23	10.48	10.75	11.01	11.29	11.57	11.86	12.16	12.46	12.77	13.09	13.42	13.76	14.10	14.45	14.81	15.18	15.56
10	10.75	11.01	11.29	11.57	11.86	12.16	12.46	12.77	13.09	13.42	13.76	14.10	14.45	14.81	15.18	15.56	15.95	16.35
11	11.29	11.57	11.86	12.16	12.46	12.77	13.09	13.42	13.76	14.10	14.45	14.81	15.18	15.56	15.95	16.35	16.76	17.18
12	11.86	12.16	12.46	12.77	13.09	13.42	13.76	14.10	14.45	14.81	15.18	15.56	15.95	16.35	16.76	17.18	17.61	18.05
13	12.46	12.77	13.09	13.42	13.76	14.10	14.45	14.81	15.18	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96
14	13.09	13.42	13.76	14.10	14.45	14.81	15.18	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.44	19.92
15	13.76	14.10	14.45	14.81	15.18	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.44	19.92	20.42	20.93
16	14.45	14.81	15.18	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.44	19.92	20.42	20.93	21.45	21.99
17	15.18	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.44	19.92	20.42	20.93	21.45	21.99	22.54	23.10
18	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.44	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27
19	16.76	17.18	17.61	18.05	18.50	18.96	19.44	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50
20	17.61	18.05	18.50	18.96	19.44	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79
21	19.44	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57
22	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65
23	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.46	34.30	35.16	36.03
24	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.46	34.30	35.16	36.03	36.94	37.86	38.80	39.78
25	28.85	29.57	30.31	31.07	31.85	32.65	33.46	34.30	35.16	36.03	36.94	37.86	38.80	39.78	40.77	41.79	42.83	43.90
26	31.85	32.65	33.46	34.30	35.16	36.03	36.94	37.86	38.80	39.78	40.77	41.79	42.83	43.90	45.00	46.13	47.28	48.46

Fringe Benefits Summary

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

Health/Dental Insurance Coverage:

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

Coverage	Employee Rates	City Rates	Total Cost
Individual	$115.50	$434.52	$550.02
Family	$266.51	$1,002.55	$1,269.06

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

Life Insurance Coverage:

City employees are provided with one time their annual salary up to $100,000 of life coverage, spouses are covered with $5,000.00, and each dependent has $1,000.00 of coverage.

Long-Term Disability:

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

Paid Sick Leave:

Employees are credited with one day of sick leave for each month of employment. Unlimited accumulation is allowed. Unused sick leave is not paid at termination of employment; credit is given for unused sick leave for employees retiring under the City's retirement plan.

Special Leave With/Without Pay:

Employees are granted time off from work with or without pay at the discretion of the Department Head and the City Manager for various occasions. Bereavement Leave is granted with pay for a maximum of three days for the death of a member of the immediate family. Jury service is granted with pay. Military Leave is granted with pay for a period not to exceed 15 calendar days in a 12 month period.

Paid Vacation Leave:

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

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

Paid Holidays:

Employees receive 10 paid holidays per year. The holidays are:

New Year's Day
Martin Luther King's Birthday
Memorial Day
July 4th
Labor Day
Veterans Day
Thanksgiving –2
Christmas –2

Retirement Plan:

City employees are covered under the Georgia Municipal Association Retirement System. The City pays the full cost of membership for employees and employees can be vested with 5 years service with the city.

Deferred Compensation Plan:

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

Workers Compensation Plan:

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

Tuition Reimbursement:

Upon the recommendation of the department head and approval of the tuition committee an employee may receive tuition assistance for two classes per semester/quarter and up to $100.00 for books per semester/quarter. Employees involved in the tuition assistance program must maintain a C average in their course work. Those receiving assistance must submit grades to the Personnel Director at the end of each semester/quarter. Those employees receiving less than a grade of C will not be reimbursed by the City the cost for that semester or quarter.

Fort Stewart Georgia Federal Credit Union:

City employees are eligible to join the Fort Stewart Georgia Federal Credit Union that provides numerous banking services. Payroll deduction and direct deposit are available.

Christmas Bonus:

All City employees receive a $75.00 bonus in December of each year.

Competitive Wages, Overtime Pay, and Compensatory Time:

City employees are paid competitive wages, which are evaluated periodically to insure they are comparable to wages paid for similar duties in both the public and private sectors. Employees receive annual pay increases, if job performance is satisfactory, subject to the approval of the Mayor and City Council. The current compensation plan gives employees a 2.5% step in pay each year, in addition to the annual cost of living increase that is normally given on July 1st of each year. Employees are compensated for any overtime worked according to the Fair Labor Standards Act, either with pay at time and one half or compensatory time off, also calulated at one and one half.

Annual City Picnic and or Appreciation Luncheon:

Employees are honored with a citywide picnic in the spring or an appreciation luncheon.

Vacation Buy Back:

Upon the recommendation of the Department Head and the City Manager, an employee so requesting, may receive pay in lieu of one week of vacation leave per year if, on December 31st of that year, their annual leave accumulation exceeds 30 days.

Uniforms and Cleaning Services:

Uniforms are provided for city employees, other than clerical and others wearing normal street clothes, in Public Works, Fire, Police, Waste Water, Water Sewer, Building Inspection, City Marshall, Civil Construction Inspector, Custodians and Gas. Clothing allowances are provided for police detectives.


CITY OF STATESBORO · 1803
GEORGIA

THE GENERAL FUND

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

REVENUES AND OTHER FINANCING SOURCES

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

1. **Taxes** This category provides $6,958,440 of the $13,737,751 General Fund, or 50.7%. The major source is the Property Tax. FY 2008 is a revaluation year, in which the County Tax Assessor's Office revalues all of the property within the County. This is done every three years. Preliminary figures from his office indicate that property taxes should increase about 4.0% over last year, solely due to new construction.

The City has an excellent collection ratio on this tax, which has been further improved by the use of annual tax lien sales begun in FY 2003. The projected collection rate for the current year's taxes is 99.0%. The other 1.0% will be collected during the following fiscal year. Prior Year's Taxes is the revenue line item for property taxes due from a previous year.

Motor vehicle taxes are collected by the Bulloch County Tax Commissioner based upon the renewal date (usually the owner's birthday). The portion of those property taxes due the City is remitted to the City on a monthly basis. These taxes are projected to equal the current years' collections. The Real Estate Transfer Tax ($1.00 per every $1,000 of value on such sales) is projected to stay at the same level as the current year.

The other major source of taxes are the Franchise Fees paid by Georgia Power Company, Excelsior Electric Membership Cooperative, Northland Cable Television, and Frontier Communications of Georgia. Georgia Power is projected to increase about 15% over the actual amount received in FY 2007; Excelsior to increase 10.0%; Northland to decrease 1.9%; and Frontier to remain flat, based upon their growth trends. In aggregate, these four franchises are projected to grow at a 12.4% rate. This reflects the continued strong commercial and multi-family construction, somewhat offset by the decline of hard line telephone services as cell phone use increases among students, and the option of satellite television in lieu of cable television.

The other major component of Taxes is the Beer and Wine, and Liquor taxes paid by wholesalers and retailers. Beer and Wine is projected to grow by 4.3%, while Wholesale Liquor taxes and Retail Liquor taxes are projected to be flat. Overall, this category is projected to grow by 3.9%.

Total Taxes as a category is projected to grow by 5.4%.

2. **Licenses and Permits** This category provides $985,735 of the General Fund, or 7.2%. The primary sources of revenue are Occupational Taxes, Alcoholic Beverages Licenses, and Building Permits, which include building, plumbing, electrical, HVAC, and similar permits. Alcoholic Beverages Licenses are projected to increase by 11.8%, reflecting growth in the number of restaurants. The Occupational Taxes are shown as increasing from a projected $177,000 to $320,000. The reason for this is the planned change to a more equitable method of calculating the amount, as has been recommended by the committee appointed by the Mayor to study it. Most Georgia cities our size have moved to a different system that is more rational in that it treats large and small businesses differently. The current system might charge a small barber the same as a WalMart Supercenter. Building and related permits and fees are projected to increase by 5.0% The change in the occupational (business) tax is the primary reason for the growth of Licenses and Permits by 24.0% over the projected amount for FY 2007.

3**. Intergovernmental Revenues** This category provides only $103,000, or 0.8% of the General Fund, from a State grant that reimburses cities for property tax relief passed by the General Assembly. The rate of growth is anticipated at only 1.1%, as the amount of taxes not paid is about the same from year to year.

4. **Charges for Services** This category provides $1,268,498, or 9.2%, of the General Fund. The primary source of revenue is the Fire Calls, which includes the contracted amount from Bulloch County paid the City to provide fire protection in the area just outside the City. This contract provides these property owners with the same Class 3 ISO fire insurance rating as properties within the City. Therefore, they get a sizable reduction in insurance premiums that more than offsets the Fire District Tax they pay to the County for this service. The City is renegotiating this contract, and the proposed formula would increase the revenue from the fire district.

The Cemetery Fees are projected to increase, now that additional property has been purchased for development. All other sources were relatively flat, but this category will increase by 61.3%, due primarily to the proposed fire district tax formula change.

5. **Fines and Forfeitures** This category provides $1,444,380 of the General Fund, or 10.5%. This category includes the fines and forfeitures imposed by the Municipal Court for violations of the Municipal Code and minor violations and infractions of State law dealing with traffic citations, DUI, and similar offenses. This source is projected to grow by 2.0% over the FY 2007 projected amount.

6. **Earned Interest and Miscellaneous Revenues** This category provides only $82,100, or 0.6% of the General Fund. It accounts for the interest earned on the balance in the General Fund monthly, and any donations and miscellaneous charges. This is a 17.4% decrease from the estimated amount for the current fiscal year. Fund balance has decreased due to a sizable transfer to the CIP Fund to help build the new Police Station, and a loan to purchase the cemetery's additional property. That loan will be repaid from the 2007 SPLOST Fund once those revenues begin in December, 2007.

In addition to these six revenue categories, there is one additional source of financing that must be considered. This is the **Other Sources of Financing**, which is primarily made up of the *Transfers from Other Funds*. This source of financing (it was counted as revenue in the transferring fund) contributes $2,652,000, or 19.3% of the General Fund's total funding. The major changes from the prior year are an increase of $40,000 from the Natural Gas Fund, a $176,000 increase from the Water and Sewer Fund (with $150,000 of that going for the Comprehensive Plan Update in the Planning Department), and a $75,000 decrease from the Solid Waste Collection Fund. In addition, there is a one-time transfer from the Benefits Insurance Fund of $300,000. The balance has built up sufficiently in that fund to do this, but it cannot be done on an annual basis.

The primary transfers are from the Natural Gas Fund, the Solid Waste Collection Fund, and the Water and Sewer Fund. A lesser amount is transferred from the Solid Waste Disposal Fund. Part of these transfers is a recognition of indirect costs borne by the General Fund in providing services to them, such as time of the City Manager, personnel division, accounting division, utility collections, purchasing, risk management, and similar services. In addition, were they private companies, these utilities would have to pay property taxes and business licenses, and in some cases a franchise fee. This revenue source is projected to increase by $417,375, but $150,000 is a one-time transfer to finance the Comprehensive Plan, and the another $300,000 is a one-time transfer from the Benefits Insurance Fund. None of that $450,000 will be available next year. So, when considering the funding of on-going expenses, there is actually a small decrease in funding projected.

Fund Balance Appropriated. Finally, if the fund balance in the General Fund is sufficient, the City can use some of the fund balance to balance the General Fund. In FY 2006, $807,000 was transferred to the CIP Fund in order to help finance the new Police Station. The FY 2007 Budget is projected to use $392,494 of fund balance, primarily due to the new Pay Plan. This proposed FY 2008 Budget is projected to use $243,598, or 1.7% of budgeted expenditures. The City typically underspends the General Fund by at least $250,000, thereby not actually using the appropriated fund balance. Therefore, this Budget should result in an increase in the fund balance, unless there are significant unforeseen contingencies. With the use of fund balance above the $250,000 level for the two previous years, the City now needs to rebuild the fund balance to the reserve target established in the financial policies over the next several years.

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

FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
31	TAXES			
31.1100	Property Taxes - Current Year	$ 2,940,853	$ 3,091,490	$ 3,215,150
31.1105	Refund of Taxes	$ (4,152)	$ (6,000)	$ (4,000)
31.1120	Timber Tax	$ 73	$ 75	$ 75
31.1200	Property Taxes - Prior Year	$ 284	$ 500	$ 6,000
31.1310	Motor Vehicle	$ 193,355	$ 190,000	$ 200,000
31.1320	Mobile Home	$ 4,381	$ 1,500	$ 2,000
31.1500	Property not on Digest	$ 139	$ 200	$ 200
31.1600	Real Estate Transfer (Intangible)	$ 86,760	$ 96,000	$ 87,000
31.1711	Franchise Tax - Georgia Power	$ 996,281	$ 1,126,000	$ 1,246,600
31.1712	Franchise Tax - EMC	$ 30,473	$ 34,000	$ 37,990
31.1751	Franchise Tax - Northland Cable	$ 118,889	$ 117,000	$ 119,000
31.1761	Franchise Tax - Frontier	$ 75,631	$ 100,000	$ 75,000
31.1000	*Sub-total: General Property Taxes*	*$ 4,442,967*	*$ 4,750,765*	*$ 4,985,015*
31.4201	Beer and Wine	$ 545,023	$ 583,600	$ 600,000
31.4202	Liquor -Wholesale	$ 30,243	$ 20,000	$ 15,000
31.4203	Liquor - Retail	$ 46,696	$ 54,000	$ 42,980
31.4000	*Sub-total: Select Sales & Use Taxes*	*$ 621,962*	*$ 657,600*	*$ 657,980*
31.6200	Insurance Premium Taxes	$ 1,136,795	$ 1,222,000	$ 1,236,945
31.6000	*Sub-total: Business Taxes*	*$ 1,136,795*	*$ 1,222,000*	*$ 1,236,945*
31.9110	Property Tax Penalty and Interest	$ 8,958	$ 17,500	$ 24,000
31.9501	FIFA Fee and Cost	$ 5,895	$ 15,000	$ 10,750
31.9904	Tax Lien Penalties & Interest	$ 28,298	$ 45,000	$ 40,000
31.9905	Tax Sale Advertising Fees	$ 440	$ 3,000	$ 3,000
31.9906	Tax Sale Mar. Fees- City	$ -	$ 600	$ 600
31.9907	Tax Sale Mar. Fees- C.O.C	$ -	$ 150	$ 150
31.9000	*Sub-total: Penalties & Int. on Delinquent Taxes*	*$ 43,590*	*$ 81,250*	*$ 78,500*
31.0000	TOTAL TAXES	$ 6,245,314	$ 6,711,615	$ 6,958,440
32	LICENSES AND PERMITS			
32.1100	Alcoholic Beverages Licenses	$ 129,375	$ 163,000	$ 172,250
32.1200	General Business Licenses	$ 156,614	$ 490,000	$ 320,000
32.1220	Insurance License	$ 30,135	$ 30,000	$ 40,000
32.1240	Bank License	$ 86,775	$ 94,000	$ 100,750
32.1901	Alcoholic Beverages Application Fees	$ 2,226	$ 1,950	$ 1,500
32.1902	Occupation Tax Admininstration Fees	$ 3,412	$ 2,600	$ 2,500
32.1000	*Sub-total: Regulatory Fees*	*$ 408,536*	*$ 781,550*	*$ 637,000*
32.2120	Building Permits	$ 219,064	$ 175,000	$ 183,750
32.2130	Plumbing Permits	$ 74,512	$ 9,500	$ 9,975
32.2140	Electrical Permits	$ 30,277	$ 28,000	$ 29,400
32.2160	HVAC Permits	$ 15,862	$ 16,000	$ 16,800
32.2190	Land Disturbance Permits	$ 8,095	$ 9,000	$ 9,450
32.2211	Rezoning Requests	$ 5,220	$ 2,200	$ 2,310
32.2212	Variance Requests	$ 1,760	$ 1,200	$ 1,260
32.2213	Cell Tower Requests	$ -	$ 2,000	$ 1,050
32.2230	Sign Permits	$ 3,850	$ 2,800	$ 2,940
32.2991	Inspection Fees	$ 85,329	$ 78,000	$ 81,900
32.2992	Engineering Misc. Fees	$ 1,399	$ 2,000	$ 2,000

FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
32.2000	*Sub-total: Non-Business Licenses & Permits*	*$ 445,368*	*$ 325,700*	*$ 340,835*
32.4101	Business License Penalty	$ 4,732	$ 3,900	$ 3,900
32.4102	Alcohol Penalty	$ 24,500	$ 8,000	$ 4,000
32.4000	*Sub-total: Penalties & Int. on Del. Lic. & Perm.*	*$ 29,232*	*$ 11,900*	*$ 7,900*
32.0000	TOTAL LICENSES AND PERMITS	$ 883,136	$ 1,119,150	$ 985,735
33	INTERGOVERNMENTAL REVENUES			
33.5101	Tax Relief Grant	$ 103,784	$ 101,708	$ 103,000
33.0000	TOTAL INTERGOVERNMENTAL REVENUES	$ 103,784	$ 101,708	$ 103,000
34	CHARGES FOR SERVICES			
34.1105	Court Costs	$ 76,618	$ 85,000	$ 148,000
34.1190	Other Costs	$ 3,238	$ 1,500	$ 3,300
34.1910	Election Qualifying Fees	$ 1,005	$ -	$ 1,350
34.1000	*Sub-total: General Government*	*$ 80,861*	*$ 86,500*	*$ 152,650*
34.2100	Finger Printing Fee	$ 833	$ 700	$ 300
34.2101	Revenue - Police Overtime	$ 63,199	$ 57,500	$ 50,680
34.2220	Fire Calls	$ 444,969	$ 475,003	$ 938,258
34.2000	*Sub-total - Public Safety*	*$ 509,001*	*$ 533,203*	*$ 989,238*
34.6410	Background Check Fees	$ 14,457	$ 10,000	$ 12,000
34.6420	Server Permit Fees	$ 8,515	$ 2,500	$ 12,000
34.6000	*Sub-total - Other Fees*	*$ 22,972*	*$ 12,500*	*$ 24,000*
34.9100	Cemetery Fees	$ 27,750	$ 50,000	$ 27,000
34.9300	Bad Check Fees	$ 9,720	$ 10,000	$ 9,500
34.9901	Account Establishment Charge	$ 54,357	$ 60,000	$ 64,000
34.9902	AEC Charge Penalty	$ 1,868	$ 1,800	$ 2,050
34.9903	Admin. Fee Penalty	$ 64	$ 60	$ 60
34.9000	*Sub-total: Other Charges for Services*	*$ 93,759*	*$ 121,860*	*$ 102,610*
34.0000	TOTAL CHARGES FOR SERVICES	$ 706,592	$ 754,063	$ 1,268,498
35	FINES AND FORFEITURES			
35.1170	Municipal Court Fines	$ 1,127,332	$ 1,410,000	$ 1,444,380
35.0000	TOTAL FINES AND FORFEITURES	$ 1,127,332	$ 1,410,000	$ 1,444,380
36.1001	INTEREST REVENUES	$ 107,964	$ 72,000	$ 64,000
37	CONTR. AND DON. FROM PRIV. SOURCES			
37.1001	Contributions & Donations - Private	$ 3,020	$ 1,638	$ 1,000
37.1002	Contributions & Donations - COP	$ 4,100	$ 4,000	$ 4,500
37.0000	CONTR. AND DON. FROM PRIV. SOURCES	$ 7,120	$ 5,638	$ 5,500
38	MISCELLANEOUS REVENUE			
38.9010	Miscellaneous Income	$ 5,254	$ 7,000	$ 8,000
38.9020	Sale of Pipe	$ 6,847	$ 4,000	$ 4,000
38.9030	Sale of Scrap	$ 82	$ 100	$ 100
38.9040	Concession Revenue	$ 1,103	$ 1,200	$ 300
38.9050	Sale of Signs & Posts	$ 331	$ 200	$ 200
38.9000	*Sub-total: Other Miscellaneous*	*$ 13,616*	*$ 12,500*	*$ 12,600*

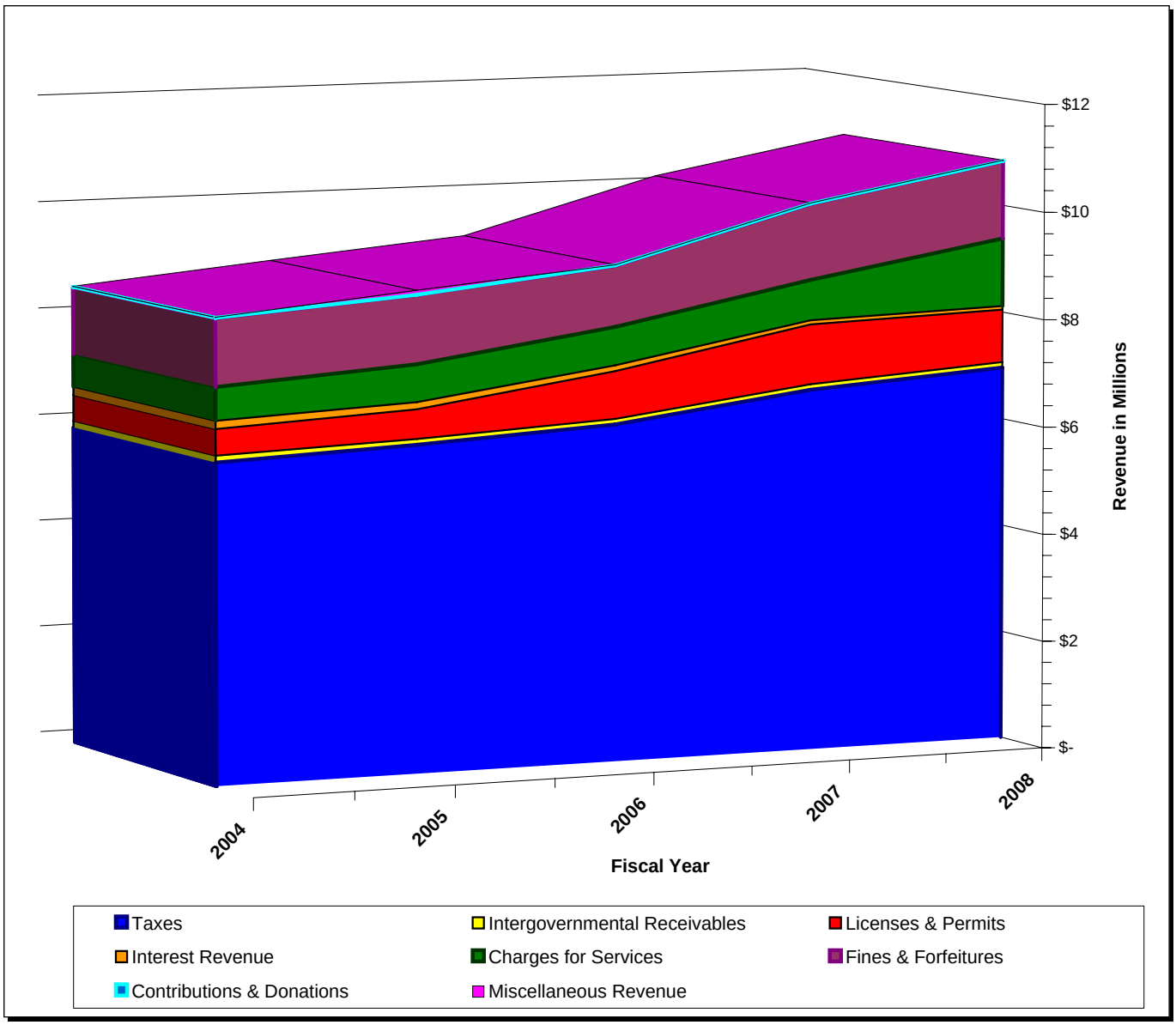
FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
38.0000	TOTAL MISCELLANEOUS REVENUE	$ 13,616	$ 12,500	$ 12,600
39	OTHER FINANCING SOURCES			
39.1210	Operating Trans. in from Natural Gas	$ 860,000	$ 860,000	$ 900,000
39.1220	Operating Trans. in from Water/Wastewater	$ 560,000	$ 575,000	$ 751,000
39.1230	Operating Trans. in from S/W Disposal Fund	$ 157,000	$ 157,000	$ 157,000
39.1240	Operating Trans. in from S/W Collection Fund	$ 676,000	$ 600,000	$ 525,000
39.1241	Lease Pool Trans from SWC	$ -	$ 30,625	$ 7,000
39.1250	Operating Trans. In from Hotel/Motel Fund	$ 18,506	$ -	$ -
	Transfer in from Benefits Insurance Fund	$ -	$ -	$ 300,000
39.1000	*Sub-total: Operating Transfers in*	*$ 2,271,506*	*$ 2,222,625*	*$ 2,640,000*
39.2101	Sale of Assets	$ 51,394	$ 1,000	$ 12,000
39.2102	Sale of Land			
39.2000	*Sub-total: Proc.of General Fixed Asset Disp*	*$ 51,394*	*$ 1,000*	*$ 12,000*
39.0000	TOTAL OTHER FINANCING SOURCES	$ 2,322,899	$ 2,223,625	$ 2,652,000
	TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 11,517,757	$ 12,410,299	$ 13,494,153
	FUND BALANCE APPROPRIATED		$ 925,999	$ 243,598
	TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPROP.	**$ 11,517,757**	**$ 13,336,298**	**$ 13,737,751**

GENERAL FUND REVENUE TRENDS

FY 2004-2008

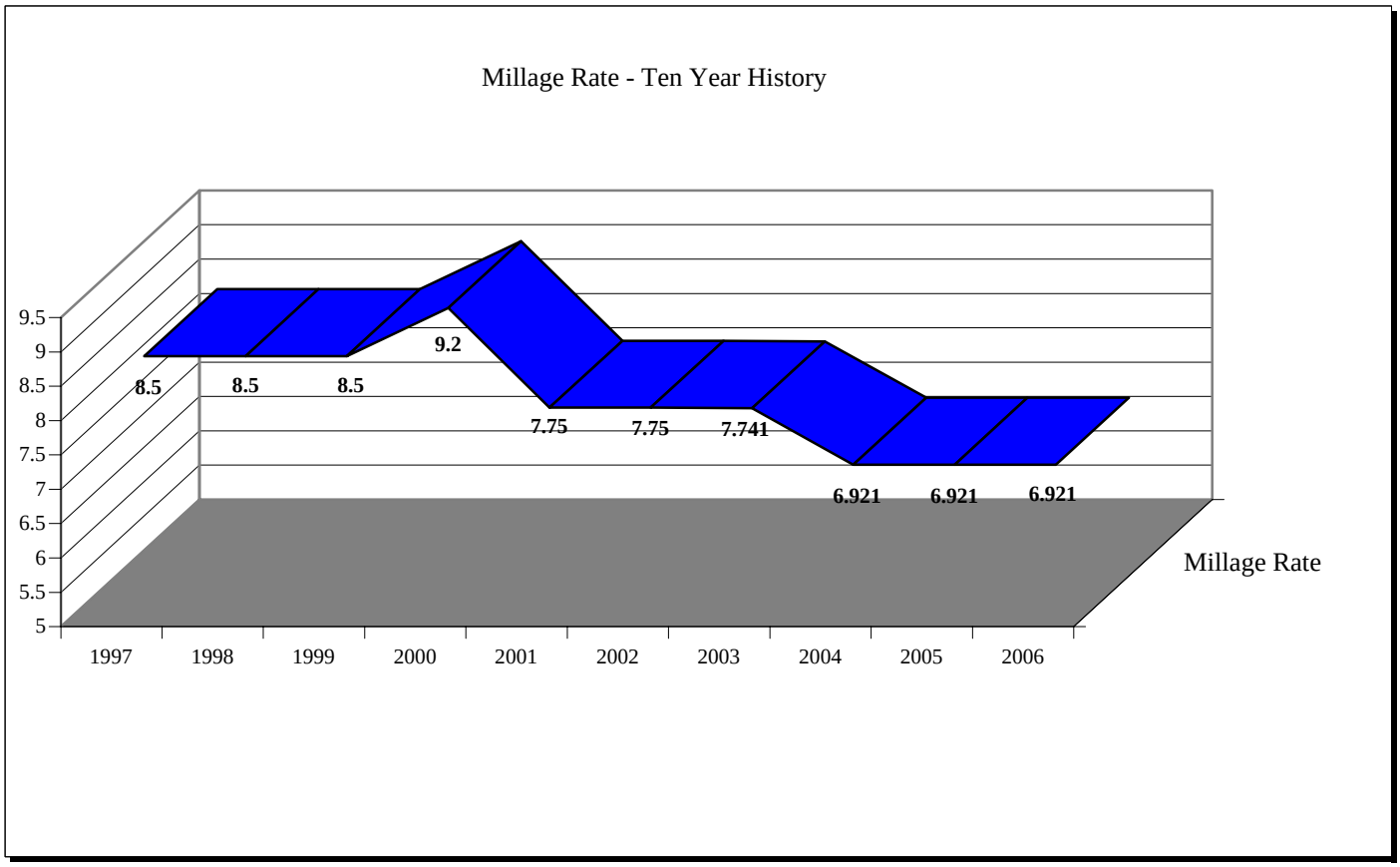
	2004 Actual	2005 Actual	2006 Actual	2007 Budgeted	2008 Recommended
Taxes	$ 5,907,629	$ 6,052,712	$ 6,245,314	$ 6,711,615	$ 6,958,440
Licenses and Permits	$ 485,527	$ 542,303	$ 883,136	$ 1,119,150	$ 985,735
Intergovernmental Receivables	$ 123,662	$ 106,881	$ 103,784	$ 101,708	$ 103,000
Charges for Services	$ 612,039	$ 694,080	$ 706,592	$ 754,063	$ 1,268,498
Fines and Forfeitures	$ 1,248,506	$ 1,263,593	$ 1,127,332	$ 1,410,000	$ 1,444,380
Interest Revenue	$ 151,526	$ 132,960	$ 107,964	$ 72,000	$ 64,000
Contributions and Donations	$ 8,180	$ 7,973	$ 7,120	$ 5,638	$ 5,500
Miscellaneous Revenue	$ 10,452	$ 77,483	$ 13,616	$ 12,500	$ 12,600



Property Taxes
Property Value of $100,000

For residents of the City of Statesboro the total property tax is $6.921 per $1,000 of taxed value. The taxed value is calculated as 40% of the Market Value after homestead exemptions. Assuming property with a market value of $100,000, after the regular homestead exemptions, the result would be:

Projected Tax Bill: $277



EXPENDITURES

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

The largest operating expense in most cases is the personnel and fringe benefits. A list of approved personnel positions by department and division is provided behind the tab entitled "Authorized Personnel for FY 2008". In addition, the Pay Plan for those positions is provided behind the tab entitled "Proposed Pay Plan and Fringe Benefits". The Pay Plan developed by the Vinson Institute of Government at the University of Georgia last year has been adjusted by 1.0% as noted in the City Manager's Budget Message. In addition, an employee receiving a good evaluation would receive a merit increase of 2.5% on his anniversary.

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

Another cause for concern is the rapidly escalating price of fuel. It has risen dramatically over the last several months, and has impacted every operation, from gasoline and diesel, to electricity and natural gas.

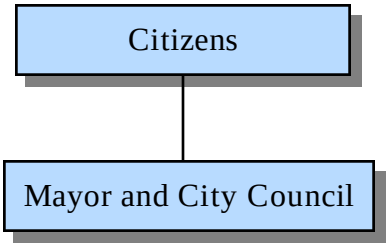
For the most part, the individual department or division operational budgets within the General Fund reflect these three major cost increases: salaries and wages, rising medical costs, and fuel costs.

The General Fund budget of $13,737,751 is an increase of $467,948 over the FY 2007 Budget (as amended through the 2nd Budget Amendment) of $12,336,298. That is a 3.8% increase.

General Fund Budget Summary

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGETED	FY 2008 PROPOSED	% OF TOTAL
Revenues and Other Financial Resources					
Taxes	$ 6,052,712	$ 6,245,314	$ 6,711,615	$ 6,958,440	50.65%
Licenses and Permits	$ 542,303	$ 883,136	$ 1,119,150	$ 985,735	7.18%
Intergovernmental Revenue	$ 106,881	$ 103,784	$ 101,708	$ 103,000	0.75%
Charges for Services	$ 694,080	$ 706,592	$ 754,063	$ 1,268,498	9.23%
Fines and Forfeitures	$ 1,263,593	$ 1,127,332	$ 1,410,000	$ 1,444,380	10.51%
Interest Revenue	$ 132,960	$ 107,964	$ 72,000	$ 64,000	0.47%
Contributions and Donations	$ 7,973	$ 7,120	$ 5,638	$ 5,500	0.04%
Miscellaneous Revenue	$ 77,483	$ 13,616	$ 12,500	$ 12,600	0.09%
Other Financing Sources	$ 2,157,548	$ 2,322,899	$ 2,223,625	$ 2,652,000	19.30%
Appropriated Fund Balance			$ 925,999	$ 243,598	1.77%
Total Revenues and Other Financial Resources	**$ 11,035,533**	**$ 11,517,757**	**$ 13,336,298**	**$ 13,737,751**	**100.00%**
Expenditures and Other Financing Uses					
Governing Body	$ 170,912	$ 179,627	$ 175,823	$ 185,754	1.35%
City Manager'sOffice	$ 336,823	$ 376,339	$ 443,808	$ 456,487	3.32%
City Clerk's Office	$ 480,684	$ 472,089	$ 550,946	$ 549,107	4.00%
Elections	$ 9,398	$ 2,154	$ 1,350	$ 11,500	0.08%
Financial Administration	$ 528,406	$ 495,108	$ 574,298	$ 610,802	4.45%
Information Technology	$ -	$ 88,240	$ 89,880	$ 133,900	0.97%
Human Resources	$ 127,473	$ 141,078	$ 145,177	$ 148,890	1.08%
Engineering	$ 271,195	$ 320,386	$ 389,238	$ 395,741	2.88%
Records Management	$ 5,150	$ 7,126	$ 5,350	$ 8,370	0.06%
Municipal Court	$ 420,501	$ 412,757	$ 550,011	$ 666,035	4.85%
Police Department	$ 4,162,663	$ 4,430,543	$ 4,649,878	$ 4,872,749	35.47%
Fire	$ 1,584,359	$ 1,727,348	$ 1,861,018	$ 2,027,397	14.76%
Animal Control	$ 41,070	$ 38,415	$ 44,520	$ 46,125	0.34%
Public Works Administration	$ 165,563	$ 184,886	$ 210,893	$ 218,585	1.59%
Streets	$ 1,436,279	$ 1,483,720	$ 1,647,722	$ 1,589,467	11.57%
Parks	$ 350,751	$ 344,378	$ 434,383	$ 430,726	3.14%
Engineering-Protective Insp.	$ 305,666	$ 350,869	$ 266,451	$ 265,687	1.93%
Planning	$ 122,455	$ 115,238	$ 275,063	$ 440,033	3.20%
Other Agencies	$ 208,422	$ 303,129	$ 771,114	$ 276,580	2.01%
Debt Service	$ 129,372	$ 186,070	$ 246,500	$ 317,064	2.31%
Transfers Out	$ -	$ 812,000	$ 2,875	$ 86,752	0.63%
Total Expenditures and Other Financing Uses	**$ 10,857,142**	**$ 12,471,500**	**$ 13,336,298**	**$ 13,737,751**	**100.00%**
Fund Balance at Beginning of FY	$ 4,798,372	$ 4,976,763	$ 4,023,020	$ 4,023,020	
Fund Balance at End of FY	$ 4,976,763	$ 4,023,020	$ 4,023,020	$ 4,023,020	

GOVERNING BODY




CITY OF STATESBORO · 1803
GEORGIA

GOVERNING BODY

The City of Statesboro's Governing Body operates under the Council-Manager form of government, with a mayor and five council members. Elected at large, the mayor acts as the primary representative of Statesboro. The mayor and council members serve four year terms. The council members are elected from one of five districts.

The mayor and council are responsible for approving all major city policies, all local laws, the annual budget, and the 6-year capital improvements program. In addition, they appoint and evaluate the city manager.

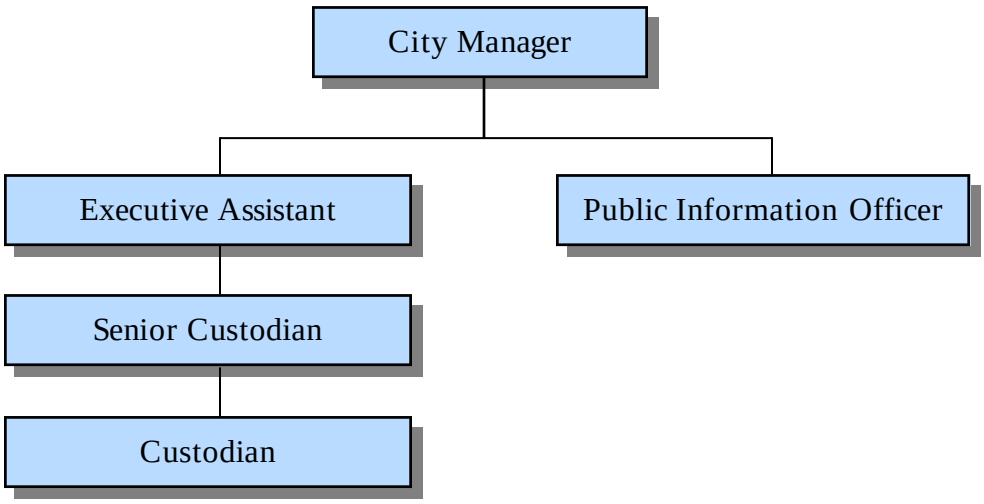
EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 57,566	$ 59,984	$ 62,168	3.64%
Purchase/Contract Services	$ 86,727	$ 88,298	$ 92,694	4.98%
Supplies	$ 1,351	$ 1,700	$ 1,700	0.00%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 27,707	$ 24,339	$ 24,192	-0.60%
Other Costs	$ 6,276	$ 1,502	$ 5,000	232.89%
Total Expenditures	$ 179,627	$ 175,823	$ 185,754	5.65%

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 54,112	$ 56,000	$ 57,750
51.1000	*Sub-total: Salaries and Wages*	*$ 54,112*	*$ 56,000*	*$ 57,750*
51.2201	Social Security (FICA) Contributions	$ 3,454	$ 3,984	$ 4,418
51.2000	*Sub-total: Employee Benefits*	*$ 3,454*	*$ 3,984*	*$ 4,418*
51.0000	TOTAL PERSONAL SERVICES	$ 57,566	$ 59,984	$ 62,168
52	PURCHASE/CONTRACT SERVICES			
52.1205	Public Relations	$ 4,619	$ 8,998	$ 6,000
52.1000	*Sub-total: prof. & tech. services*	*$ 4,619*	*$ 8,998*	*$ 6,000*
52.3101	Insurance, Other than Benefits	$ 62,388	$ 50,000	$ 58,644
52.3203	Cellular Phones	$ 889	$ 550	$ 550
52.3301	Advertising	$ 2,763	$ 2,500	$ 2,000
52.3401	Printing and Binding	$ 195	$ 250	$ -
52.3501	Travel	$ 9,059	$ 18,000	$ 18,000
52.3701	Education and Training	$ 6,815	$ 8,000	$ 7,500
52.3000	*Sub-total: Other Purchased Services*	*$ 82,108*	*$ 79,300*	*$ 86,694*
52.0000	TOTAL PURCHASED SERVICES	$ 86,727	$ 88,298	$ 92,694
53	SUPPLIES			
53.1101	Office Supplies	$ 154	$ 500	$ 500
53.1301	Food	$ 1,174	$ 1,000	$ 1,000
53.1401	Books and Periodicals	$ 24	$ 200	$ 200
53.1601	Small Tools & Equipment	$ -	$ -	$ -
53.0000	TOTAL SUPPLIES	$ 1,351	$ 1,700	$ 1,700
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ -
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 27,584	$ 23,879	$ 23,581
55.2402	Life and Disability	$ 123	$ 460	$ 611
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 27,707	$ 24,339	$ 24,192
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 6,276	$ 1,502	$ 5,000
57.0000	TOTOAL OTHER COSTS	$ 6,276	$ 1,502	$ 5,000
	TOTAL EXPENDITURES	**$ 179,627**	**$ 175,823**	**$ 185,754**

OFFICE OF THE CITY MANAGER



OFFICE OF THE CITY MANAGER

Appointed by the City Council, the City Manager is responsible for the administrative functions within the city and monitors the daily operations of the city government. The manager is responsible for preparing the annual budget and capital improvements program, evaluating and supervising all department heads, assuring that all policies and ordinances are enforced, and recommending policy changes as required.

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 212,664	$ 238,181	$ 272,875	14.57%
Purchase/Contract Services	$ 120,939	$ 142,400	$ 124,254	-12.74%
Supplies	$ 4,933	$ 8,150	$ 7,950	-2.45%
Capital Outlay (Minor)	$ 1,160	$ 2,000	$ 3,500	75.00%
Interfund Dept. Charges	$ 19,192	$ 34,384	$ 29,208	-15.05%
Other Costs	$ 17,451	$ 18,693	$ 18,700	0.04%
Total Expenditures	$ 376,339	$ 443,808	$ 456,487	2.86%

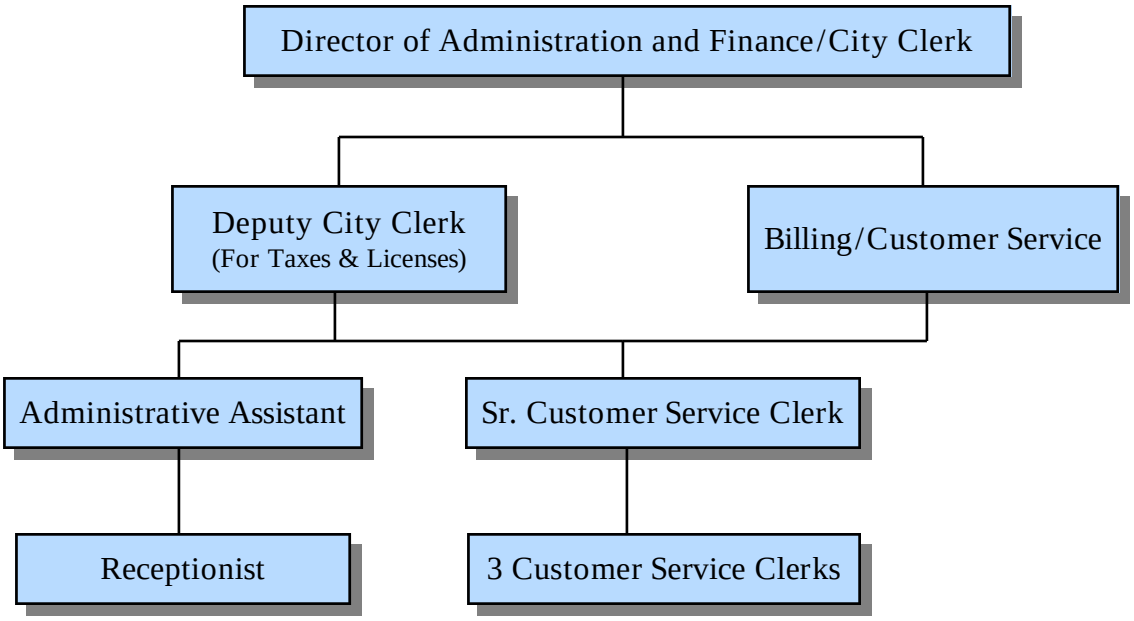
FUND 100 - GENERAL FUND **DEPT - 1320 - CITY MANAGER'S OFFICE**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 184,429	$ 209,440	$ 238,909
51.1301	Overtime	$ 3,098	$ 1,120	$ 1,000
51.1000	*Sub-total: Salaries and Wages*	*$ 187,527*	*$ 210,560*	*$ 239,909*
51.2201	Social Security (FICA) Contributions	$ 12,713	$ 16,256	$ 18,353
51.2401	Retirement Contributions	$ 11,874	$ 10,146	$ 14,395
51.2701	Workers Compensation	$ 274	$ 1,219	$ 218
51.2901	Employee Physicals	$ 276	$ -	$ -
51.2902	Employee Drug Screening Tests			
51.2000	*Sub-total: Employee Benefits*	*$ 25,137*	*$ 27,621*	*$ 32,966*
51.0000	TOTAL PERSONAL SERVICES	$ 212,664	$ 238,181	$ 272,875
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ 89,727	$ 82,500	$ 85,000
52.1204	City Attorney	$ 7,500	$ 7,500	$ 7,500
52.1205	Public Relations	$ 762	$ 2,000	$ 2,000
52.1301	Computer Programming Fees	$ 165	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 98,154*	*$ 92,000*	*$ 94,500*
52.2201	Cleaning Services	$ -	$ 22,500	$ -
52.2202	Rep. and Maint. (Vehicles)	$ -	$ 500	$ -
52.2203	Rep. and Maint. (Labor)	$ -	$ 1,000	$ -
52.2205	Rep. and Maint. (Office Equipment)	$ -	$ 200	$ 200
52.2320	Rentals	$ 1,972	$ 2,000	$ 2,000
52.2000	*Sub-total: Property Services*	*$ 1,972*	*$ 26,200*	*$ 2,200*
52.3101	Insurance, Other than Benefits	$ 1,178	$ 3,000	$ 1,804
52.3201	Telephone	$ 3,481	$ 3,500	$ 3,500
52.3203	Cellular Phones	$ 1,434	$ 1,000	$ 2,200
52.3206	Postage	$ 30	$ 200	$ 50
52.3301	Advertising	$ 889	$ 500	$ 500
52.3501	Travel	$ 11,259	$ 12,000	$ 15,500
52.3601	Dues and Fees	$ 1,237	$ 1,500	$ 1,500
52.3701	Education and Training	$ 1,305	$ 2,500	$ 2,500
52.3000	*Sub-total: Other Purchased Services*	*$ 20,814*	*$ 24,200*	*$ 27,554*
52.0000	TOTAL PURCHASED SERVICES	$ 120,939	$ 142,400	$ 124,254
53	SUPPLIES			
53.1101	Office Supplies	$ 2,078	$ 2,000	$ 2,000
53.1104	Janitorial Supplies	$ -	$ 2,000	$ 2,000
53.1105	Uniforms	$ -	$ 300	$ 300
53.1106	General Supplies & Materials	$ -	$ 200	$ 200
53.1270	Gasoline/Diesel	$ -	$ 500	$ -
53.1301	Food	$ 1,467	$ 1,400	$ 2,000
53.1401	Books and Periodicals	$ 1,188	$ 1,500	$ 1,200
53.1601	Small Tools and Equipment	$ 200	$ 250	$ 250
53.0000	TOTAL SUPPLIES	$ 4,933	$ 8,150	$ 7,950

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 1,160	$ -	$ 2,500
54.2401	Computers	$ -	$ 2,000	$ 1,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,160	$ 2,000	$ 3,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 18,389	$ 33,534	$ 28,092
55.2402	Life and Disability	$ 803	$ 850	$ 1,116
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 19,192	$ 34,384	$ 29,208
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 7,030	$ 6,000	$ 6,000
57.3402	Employee Picnic	$ 2,923	$ 3,000	$ 3,000
57.3403	Christmas Party	$ 7,498	$ 9,693	$ 9,700
57.0000	TOTAL OTHER COSTS	$ 17,451	$ 18,693	$ 18,700
	TOTAL EXPENDITURES	$ 376,339	$ 443,808	$ 456,487

CITY CLERK'S OFFICE



CITY CLERK'S OFFICE

This department is headed by the Director of Finance and Administration/City Clerk. This department handles all of utility billing and collection, property tax billing and collection, and business and other license billi collection. This department is also responsible for maintaining all official codes, ordinances, records and docume The City Clerk serves as supervisor of city elections.

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 316,668	$ 368,430	$ 377,059	2.34%
Purchase/Contract Services	$ 64,887	$ 89,775	$ 82,160	-8.48%
Supplies	$ 22,117	$ 13,322	$ 18,450	38.49%
Capital Outlay (Minor)	$ 7,151	$ 5,821	$ 5,000	-14.10%
Interfund Dept. Charges	$ 54,231	$ 67,648	$ 62,588	-7.48%
Other Costs	$ 7,035	$ 5,950	$ 3,850	-35.29%
Total Expenditures	$ 472,089	$ 550,946	$ 549,107	-0.33%

PERFORMANCE MEASURES

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed
General Long-term Debt as a % of the Total Assessed Valuation of Property (Tax Digest) (Georgia Constitution Art. Sets a 10% maximum.)	0.24%	0.23%	0.22%
General Long-term Debt Per Capita (Population at 26,500)	$44.70	$42.96	$41.11
Number of Utility Bills processed annually	156,000	159,120	162,302
Number of Employees in utility billing/collection	5	5	5
Average Number of Utility Bills processed per employee	31,200	31,824	32,460
Dollar Amount of Utility Bills processed annually	$17,976,348	$18,335,875	$18,702,593
Percentage of Utility Accounts Receivable (water, sewer, gas & solid waste) 60 or more days delinquent at FY end	3.5%	3.5%	3.5%
All Prior Years' Property Taxes unpaid at fiscal year-end as a percentage of the Current FY's Total Property Tax Levy	1.9%	1.8%	1.7%
Number of Council Meeting Agenda Packets and Minutes	594	528	550
Number of Open Records Act requests handled	31	54	80
Number of Business Licenses Issued	1,229	1,298	1,324
Dollar Value of Business Licenses Issued	$156,614	$490,000	$320,000
Number of Property Tax Bills Issued	7,840	8,039	8,232
Dollar Value of Property Tax Bills Issued	$2,974,417	$3,122,717	$3,185,171
Number of Alcohol Licenses Issued	68	74	80
Dollar Value of Alcohol Licenses Issued	$140,250	$146,500	$159,000

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

Account Number	Account Description or Title	2006 Actual	2007 Budget	2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 280,599	$ 323,262	$ 326,979
51.1301	Overtime	$ 3,764	$ 4,500	$ 4,500
51.1000	*Sub-total: Salaries and Wages*	*$ 284,363*	*$ 327,762*	*$ 331,479*
51.2201	Social Security (FICA) Contributions	$ 19,701	$ 23,516	$ 25,358
51.2401	Retirement Contributions	$ 11,878	$ 16,509	$ 19,889
51.2701	Workers Compensation	$ 506	$ 625	$ 333
51.2901	Employment Physicals	$ 221	$ -	$ -
51.2902	Employee Drug Screening Tests	$ -	$ 18	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 32,305*	*$ 40,668*	*$ 45,580*
51.0000	TOTAL PERSONAL SERVICES	$ 316,668	$ 368,430	$ 377,059
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative (Code Book)	$ 1,713	$ 4,000	Moved to Rec Mgmt
52.1201	Legal Fees	$ 960	$ 250	$ 250
52.1301	Computer Programming Fees	$ 1,190	$ 2,000	$ 2,200
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 3,863*	*$ 6,250*	*$ 2,450*
52.2205	Rep. and Maint. (Office Equipment)	$ 4,808	$ 4,200	$ 4,800
52.2320	Rentals	$ 3,355	$ 3,025	$ 3,300
52.2000	*Sub-total: property services*	*$ 8,163*	*$ 7,225*	*$ 8,100*
52.3101	Insurance, Other than Benefits	$ 1,577	$ -	$ -
52.3201	Telephone	$ 12,950	$ 11,700	$ 12,900
52.3203	Cellular Phones	$ 799	$ 550	$ 960
52.3206	Postage	$ -	$ 50	$ 50
52.3301	Advertising	$ 596	$ 2,500	$ 2,200
52.3401	Printing and Binding	$ 2,410	$ 5,500	$ 5,000
52.3501	Travel	$ 3,835	$ 6,500	$ 6,000
52.3601	Dues and Fees	$ 596	$ 500	$ 500
52.3701	Education and Training	$ 1,800	$ 4,000	$ 4,000
52.3852	Contract Services	$ 28,298	$ 45,000	$ 40,000
52.3000	*Sub-total: Other Purchased Services*	*$ 52,861*	*$ 76,300*	*$ 71,610*
52.0000	TOTAL PURCHASED SERVICES	$ 64,887	$ 89,775	$ 82,160
53	SUPPLIES			
53.1101	Office Supplies	$ 18,966	$ 8,812	$ 15,000
53.1106	General Supplies & Materials	$ -	$ 10	$ 50
53.1301	Food	$ 740	$ 500	$ 300
53.1401	Books and Periodicals	$ 869	$ 1,000	$ 600
53.1601	Small Tools and Equipment	$ 1,542	$ 3,000	$ 2,500
53.0000	TOTAL SUPPLIES	$ 22,117	$ 13,322	$ 18,450
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 3,303	$ 2,000	$ -
54.2401	Computers	$ 3,848	$ 3,321	$ 5,000
54.2501	Other Equipment	$ -	$ 500	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 7,151	$ 5,821	$ 5,000

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

Account Number	Account Description or Title	2006 Actual	2007 Budget	2008 Recommended
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 53,437	$ 66,548	$ 60,695
55.2402	Life and Disability	$ 794	$ 1,100	$ 1,893
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 54,231	$ 67,648	$ 62,588
57	OTHER COSTS			
57.2001	GBI Fingerprint Fees	$ 804	$ 1,500	$ 500
57.2002	FIFA Filing Fee	$ 1,400	$ 3,000	$ 2,000
57.3401	Miscellaneous Expenses	$ 4,695	$ 1,300	$ 1,200
57.3411	Marshall Deed Filing	$ -	$ 150	$ 150
57.6001	Cash - Over/Short	$ 136	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 7,035	$ 5,950	$ 3,850
	TOTAL EXPENDITURES	**$ 472,089**	**$ 550,946**	**$ 549,107**

ELECTIONS

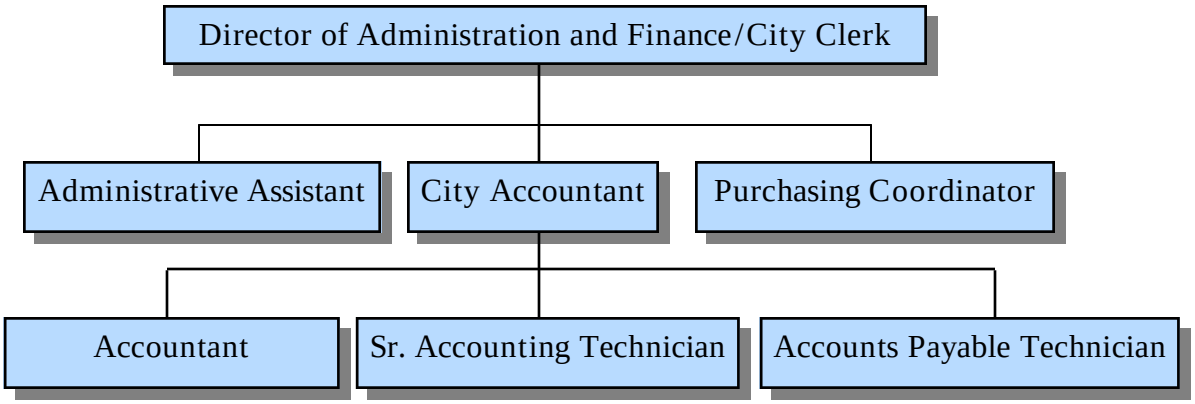
EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ -	$ -	$ 6,000	
Purchase/Contract Services	$ 1,112	$ 1,328	$ 3,550	167.32%
Supplies	$ 34	$ -	$ 1,900	
Capital Outlay (Minor)	$ 1,008	$ -	$ -	
Other Costs	$ -	$ 22	$ 50	127.27%
Total Expenditures	$ 2,154	$ 1,350	$ 11,500	751.85%

FUND 100 - GENERAL FUND **DEPT - 1400 - ELECTIONS**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1201	Temporary Employees	$ -	$ -	$ 6,000
51.0000	TOTAL PERSONAL SERVICES	$ -	$ -	$ 6,000
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ -	$ 1,800
52.3201	Telephone	$ -	$ -	$ 100
52.3301	Advertising	$ 263	$ 478	$ 1,000
52.3501	Travel	$ 849	$ 850	$ 500
52.3701	Education and Training	$ -	$ -	$ 150
52.0000	TOTAL PURCHASED SERVICES	$ 1,112	$ 1,328	$ 3,550
53	SUPPLIES			
53.1101	Office Supplies	$ 34	$ -	$ -
53.1106	General Supplies and Materials	$ -	$ -	$ 1,400
53.1301	Food	$ -	$ -	$ 500
53.0000	TOTAL SUPPLIES	$ 34	$ -	$ 1,900
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 1,008	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,008	$ -	$ -
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ -	$ 22	$ 50
57.0000	TOTAL OTHER COSTS	$ -	$ 22	$ 50
	TOTAL EXPENDITURES	**$ 2,154**	**$ 1,350**	**$ 11,500**

FINANCE DEPARTMENT



FINANCE DEPARTMENT

The Finance Division is responsible for assisting the City Manager in the preparation of the Budget and the the Capital Improvements Program. Once the Budget is adopted, this division is responsible for entering it into the accounting system, including any subsequent amendments. They then administer the Budget, prepare monthly finance reports, and work with the auditor on the annual outside audit. This division is also responsible for all investments, debt management, bank reconciliations, and paying all invoices. It is responsible for all formal bid announcements, printing of specifications, and bid openings. It is also responsible for the internal storeroom, requisitions, keeping the fixed assets current, and assuring the Purchasing Manual is current and followed.

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 207,666	$ 237,494	$ 260,018	9.48%
Purchase/Contract Services	$ 168,475	$ 216,983	$ 222,128	2.37%
Supplies	$ 33,025	$ 44,864	$ 39,950	-10.95%
Capital Outlay (Minor)	$ 2,803	$ 7,000	$ 3,000	-57.14%
Interfund Dept. Charges	$ 55,908	$ 49,457	$ 54,156	9.50%
Other Costs	$ 27,231	$ 18,500	$ 31,550	70.54%
Total Expenditures	$ 495,108	$ 574,298	$ 610,802	6.36%

PERFORMANCE MEASURES

	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Number of operating funds that meet financial reserve target (See Financial Policies Section for targets.)	4 of 7	4 of 7	1 of 7
The department obtained an Unqualified (Clean) Audit Opinion	Yes	Yes	Yes
The FY Budget received the Government Finance Officers Association's Distinguished Budget Presentation Award	Yes	Yes	Yes
Number of formal (advertised) bid processes completed	22	16	34
Number of Accounts Payable processed	5,465	5,585	5,697
Payroll Payment Errors (requiring an adjustment on current or next payroll)	10	9	7
Number of Payroll Checks and Direct Deposit Advices (DDAs)	13,359	12,528	12,740
Payment Errors as a percentage of Payroll Checks and DDAs	0.07%	0.07%	0.05%

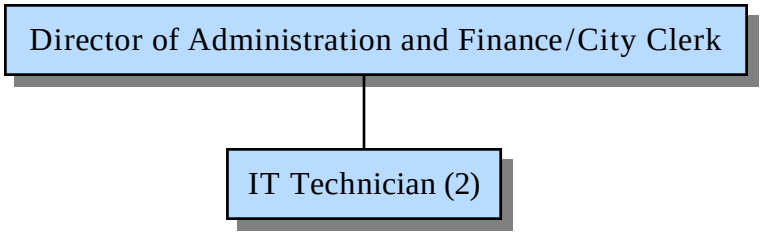
FUND 100 - GENERAL FUND **DEPT - 1510 - FINANCE**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 183,283	$ 209,637	$ 227,086
51.1301	Overtime	$ 1,835	$ 1,500	$ 1,500
51.1000	*Sub-total: Salaries and Wages*	*$ 185,118*	*$ 211,137*	*$ 228,586*
51.2201	Social Security (FICA) Contributions	$ 12,278	$ 15,247	$ 17,487
51.2401	Retirement Contributions	$ 9,880	$ 10,557	$ 13,715
51.2701	Workers Compensation	$ 389	$ 400	$ 230
51.2901	Employment Physicals	$ -	$ 135	$ -
51.2902	Employee Drug Screening Tests	$ -	$ 18	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 22,547*	*$ 26,357*	*$ 31,432*
51.0000	TOTAL PERSONAL SERVICES	$ 207,665	$ 237,494	$ 260,018
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ 120	$ -	$ -
52.1203	Audit	$ 60,716	$ 64,080	$ 65,000
52.1209	Finance Consulting	$ 2,035	$ 2,735	$ 4,000
52.1301	Computer Programming Fees	$ 42	$ 1,000	$ 1,000
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 62,913*	*$ 67,815*	*$ 70,000*
52.2201	Rep. and Maint. (Equipment)	$ 2,871	$ 2,245	$ 2,250
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 337	$ 500	$ 1,000
52.2203	Rep. and Maint. (Labor)	$ 414	$ 500	$ 1,500
52.2205	Rep. and Maint. (Office Equipment)	$ 6,936	$ 10,000	$ 10,000
52.2320	Rentals	$ 7,757	$ 8,000	$ 8,000
52.2000	*Sub-total: Property Services*	*$ 18,315*	*$ 21,245*	*$ 22,750*
52.3101	Insurance, Other than Benefits	$ 6,628	$ 10,000	$ 7,218
52.3201	Telephone	$ 4,102	$ 4,000	$ 4,800
52.3203	Cellular Phones	$ -	$ 426	$ 360
52.3206	Postage	$ 51,063	$ 80,000	$ 91,000
52.3301	Advertising	$ 300	$ 297	$ 500
52.3401	Printing and Binding	$ 12,722	$ 17,000	$ 15,000
52.3501	Travel	$ 6,599	$ 6,500	$ 5,000
52.3601	Dues and Fees	$ 874	$ 1,200	$ 1,000
52.3701	Education and Training	$ 2,460	$ 3,500	$ 3,500
52.3852	Contract Work	$ 2,500	$ 5,000	$ 1,000
52.3000	*Sub-total: Other Purchased Services*	*$ 87,248*	*$ 127,923*	*$ 129,378*
52.0000	TOTAL PURCHASED SERVICES	$ 168,476	$ 216,983	$ 222,128
53	SUPPLIES			
53.1101	Office Supplies	$ 10,554	$ 23,714	$ 13,000
53.1104	Janitorial Supplies	$ 15	$ -	$ -
53.1106	General Supplies	$ 841	$ 1,000	$ 1,750
53.1230	Electricity	$ 19,556	$ 18,000	$ 23,000
53.1270	Gasoline/Diesel	$ 359	$ 500	$ 500
53.1301	Food	$ 412	$ 350	$ 350
53.1401	Books and Periodicals	$ 777	$ 800	$ 850
53.1601	Small Tools and Equipment	$ 511	$ 500	$ 500
53.0000	TOTAL SUPPLIES	$ 33,025	$ 44,864	$ 39,950

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 169	$ 4,000	$ -
54.2401	Computers	$ 2,634	$ 3,000	$ 3,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,803	$ 7,000	$ 3,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 55,167	$ 47,757	$ 52,186
55.2402	Life and Disability	$ 741	$ 1,700	$ 1,970
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 55,908	$ 49,457	$ 54,156
57	OTHER COSTS			
57.1101	Property Taxes	$ -	$ 382	$ -
57.3401	Miscellaneous Expenses	$ 4,057	$ 2,500	$ 2,500
57.3406	Concession Expense	$ 803	$ 800	$ -
57.4001	Bad Debts	$ 1,049	$ 1,000	$ 1,000
57.4101	Collection Costs	$ -	$ 200	$ 50
57.4102	Bank Card Charges	$ 20,043	$ 14,000	$ 28,000
57.4103	Bank Charges	$ 358	$ -	$ -
57.6001	Over/Short	$ 921	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 27,231	$ 18,500	$ 31,550
	TOTAL EXPENDITURES	**$ 495,108**	**$ 574,298**	**$ 610,802**

IT DEPARTMENT



INFORMATION TECHNOLOGY

The Information Technology Division is responsible for standardizing software and hardware purchases to assure a standard network where employees can communicate and exchange files electronically. It is responsible for network design, installation, maintenance, and employee computer training. In addition, it is responsible for records management, programming City election equipment, and maintaining the City's web page and telephone/security systems in City Hall.

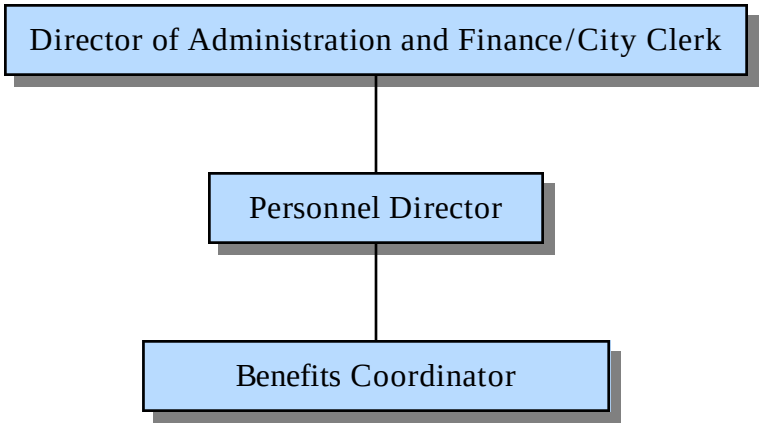
EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Purchase/Contract Services	$ 86,323	$ 88,230	$ 130,375	47.77%
Supplies	$ 415	$ 1,150	$ 1,525	32.61%
Capital Outlay (Minor)	$ 1,436	$ -	$ 1,500	
Other Costs	$ 66	$ 500	$ 500	0.00%
Total Expenditures	$ 88,240	$ 89,880	$ 133,900	48.98%

FUND 100 - GENERAL FUND **DEPT - 1535 - IT DEPT**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ 85,265	$ 87,600	$ 129,000
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 85,265*	*$ 87,600*	*$ 129,000*
52.3201	Telephone	$ 164	$ 150	$ 535
52.3203	Cellular Phones	$ 894	$ 480	$ 840
52.3000	*Sub-total: Other Purchased Services*	*$ 1,058*	*$ 630*	*$ 1,375*
52.0000	TOTAL PURCHASED SERVICES	$ 86,323	$ 88,230	$ 130,375
53	SUPPLIES			
53.1101	Office Supplies	$ 135	$ 200	$ 300
53.1106	General Supplies and Materials	$ 157	$ 700	$ 700
53.1601	Small Tools and Equipment	$ 123	$ 250	$ 525
53.0000	TOTAL SUPPLIES	$ 415	$ 1,150	$ 1,525
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 160	$ -	$ -
54.2401	Computers	$ 1,276	$ -	$ 1,500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,436	$ -	$ 1,500
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 66	$ 500	$ 500
57.0000	TOTAL OTHER COSTS	$ 66	$ 500	$ 500
	TOTAL EXPENDITURES	**$ 88,240**	**$ 89,880**	**$ 133,900**

HUMAN RESOURCES



HUMAN RESOURCES DIVISION

The Human Resources division is responsible for the recruitment, testing, selection, training and evaluation systems for employees. In addition, it administers the health insurance benefit claims, workers compensation claims, and retirement, keeps the Classification/Compensation Plan current, and assists employees and department heads with interpretations of the Employee Manual, handles grievance cases, and assures the departments comply with the Fair Labor Standards Act, Family Medical Leave Act, and similar regulations.

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 99,090	$ 113,911	$ 122,867	7.86%
Purchase/Contract Services	$ 16,252	$ 10,450	$ 10,771	3.07%
Supplies	$ 1,123	$ 1,643	$ 1,450	-11.75%
Capital Outlay (Minor)	$ 3,689	$ 4,300	$ 4,000	-6.98%
Interfund Dept. Charges	$ 13,809	$ 14,573	$ 9,502	-34.80%
Other Costs	$ 7,115	$ 300	$ 300	0.00%
Total Expenditures	$ 141,078	$ 145,177	$ 148,890	2.56%

PERFORMANCE MEASURES

	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Number of Total FTE Positions Budgeted	258	261	262
Number of Full-time Position vacancies during the FY	38	29	35
Total Turnover Ratio for FY	14.73%	11.11%	13.36%
Number of Retirements during the FY	1	0	3
Number of Workers Compensation Awards during the FY	75	81	80
Number of Disciplinary Actions during the FY	47	49	52

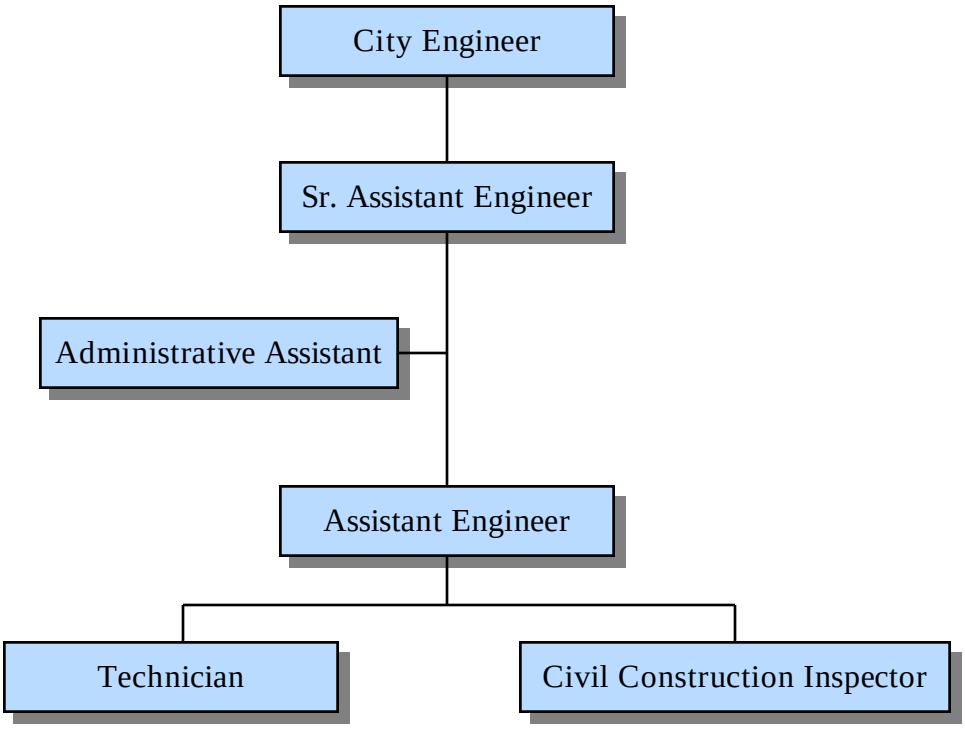
FUND 100 - GENERAL FUND **DEPT - 1540 - HUMAN RESOURCES**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 84,066	$ 91,060	$ 98,627
51.1301	Overtime	$ 734	$ 596	$ 596
51.1000	*Sub-total: Salaries and Wages*	*$ 84,800*	*$ 91,656*	*$ 99,223*
51.2201	Social Security (FICA) Contributions	$ 6,160	$ 7,012	$ 7,591
51.2401	Retirement Contributions	$ 3,901	$ 4,583	$ 5,953
51.2501	Tuition Reimbursements	$ 170	$ 6,427	$ 6,000
51.2601	Unemployment Insurance	$ 3,892	$ 4,030	$ 4,000
51.2701	Workers Compensation	$ 147	$ 173	$ 100
51.2903	Hepatitis/Flu Vaccine	$ 20	$ 30	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 14,290*	*$ 22,255*	*$ 23,644*
51.0000	TOTAL PERSONAL SERVICES	$ 99,090	$ 113,911	$ 122,867
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ 180	$ 500	$ 500
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 180*	*$ 500*	*$ 500*
52.2205	Rep. and Maint. (Office Equipment)	$ 1,270	$ 1,500	$ 1,500
52.2320	Rentals	$ 1,972	$ 1,500	$ 1,800
52.2000	*Sub-total: Property Services*	*$ 3,242*	*$ 3,000*	*$ 3,300*
52.3101	Insurance, Other than Benefits	$ 478	$ 550	$ 496
52.3201	Telephone	$ 1,259	$ 1,400	$ 1,450
52.3206	Postage	$ 37	$ 50	$ 50
52.3401	Printing and Binding	$ 38	$ 500	$ 500
52.3501	Travel	$ 806	$ 2,000	$ 2,525
52.3601	Dues and Fees	$ 128	$ 200	$ 200
52.3701	Education and Training	$ 285	$ 1,250	$ 1,250
52.3852	Contract Services	$ 9,800	$ 1,000	$ 500
52.3000	*Sub-total: Other Purchased Services*	*$ 12,831*	*$ 6,950*	*$ 6,971*
52.0000	TOTAL PURCHASED SERVICES	$ 16,253	$ 10,450	$ 10,771
53	SUPPLIES			
53.1101	Office Supplies	$ 908	$ 1,000	$ 1,000
53.1301	Food	$ 3	$ -	$ 50
53.1401	Books and Periodicals	$ 211	$ 393	$ 300
53.1601	Small Tools and Equipment	$ -	$ 250	$ 100
53.0000	TOTAL SUPPLIES	$ 1,122	$ 1,643	$ 1,450
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 2,350	$ 2,800	$ 2,500
54.2401	Computers	$ 1,339	$ 1,500	$ 1,500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 3,689	$ 4,300	$ 4,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 13,503	$ 14,223	$ 9,022
55.2402	Life and Disability	$ 306	$ 350	$ 480
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 13,809	$ 14,573	$ 9,502

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 7,115	$ 300	$ 300
57.0000	TOTAL OTHER COSTS	$ 7,115	$ 300	$ 300
	TOTAL EXPENDITURES	**$ 141,078**	**$ 145,177**	**$ 148,890**

ENGINEERING



ENGINEERING DEPARTMENT

This department is headed by the City Engineer. It is divided into two main divisions, Engineering and Protective Inspections. It is funded in the Engineering Department and the Engineering-Protective Inspections portions of the General Fund. A number of major capital projects overseen by this department are also funded in the Capital Improvements Program Fund and SPLOST Funds.

The Engineering division is responsible for street and drainage design, review of subdivision plats for necessary infrastructure, construction inspections on City projects for roads and drainage, administering the City's street repaving program (including the State's LARP funding), maintaining landfill post-closure compliance with EPA and EPD rules and regulations, traffic engineering studies and improvements, and development of road and drainage improvement priorities. The division also enforces all aspects of the Zoning Ordinance dealing with signs. It is the City's liaison with the Georgia Department of transportation on all street projects within the City, whether locally or state funded.

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 191,317	$ 263,413	$ 287,488	9.14%
Purchase/Contract Services	$ 74,810	$ 76,906	$ 66,025	-14.15%
Supplies	$ 5,802	$ 7,160	$ 7,050	-1.54%
Capital Outlay (Minor)	$ 15,365	$ 7,000	$ 500	-92.86%
Interfund Dept. Charges	$ 32,321	$ 34,259	$ 34,178	-0.24%
Other Costs	$ 771	$ 500	$ 500	0.00%
Total Expenditures	$ 320,386	$ 389,238	$ 395,741	1.67%

PERFORMANCE MEASURES

	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Number of street and/or drainage projects completed	18	25	28
Dollar amount of projects completed	$2,558,000	$3,250,000	$3,560,000
Linear miles of City streets resurfaced with LARP funds	1.587	1.4	1.75
Dollar value of City streets resurfaced with LARP funds	$88,000	$77,000	$85,000
Linear miles of City streets resurfaced with City funds	7.27	9	5
Dollar value of City streets resurfaced with City funds	$200,000	$644,000	$250,000
Linear miles of City streets	108.1	111.11	121.56
Percentage of City streets resurfaced in FY	8.19%	9.36%	5.55%
Linear miles of State or Federal highways resurfaced by GDOT	0.5	0.45	0.25
Linear miles of State or Federal highways inside the City	20.05	20.05	20.05
Percentage of State or Federal highways resurfaced in FY	2.49%	2.24%	1.25%
Linear miles of new City streets constructed by the City or dedicated by private developers	1.63	2.97	9.8
Linear miles of unpaved streets remaining in the City	0.31	0.17	0.17

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 145,331	$ 225,829	$ 242,712
51.1201	Temporary Employees	$ 17,532	$ 4,000	$ 6,500
51.1301	Overtime	$ 206	$ 500	$ 500
51.1000	*Sub-total: Salaries and Wages*	*$ 163,069*	*$ 230,329*	*$ 249,712*
51.2201	Social Security (FICA) Contributions	$ 12,063	$ 17,270	$ 19,103
51.2401	Retirement Contributions	$ 9,333	$ 9,297	$ 14,983
51.2701	Workers Compensation	$ 6,530	$ 6,459	$ 3,690
51.2901	Employment Physicals	$ 172	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 130	$ 58	$ -
51.2903	Hepatitis/flu Vaccine	$ 20	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 28,248*	*$ 33,084*	*$ 37,776*
51.0000	TOTAL PERSONAL SERVICES	$ 191,317	$ 263,413	$ 287,488
52	PURCHASE/CONTRACT SERVICES			
52.1202	Engineering Fees	$ 12,574	$ 10,000	$ 5,000
52.1301	Computer Programming Fees	$ 3,930	$ 6,000	$ 4,000
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 16,504*	*$ 16,000*	*$ 9,000*
52.2201	Rep. and Maint. (Equipment)	$ 3,020	$ 2,075	$ 2,500
52.2202	Rep. and Maint. (Vehicles)	$ 1,396	$ 1,200	$ 1,000
52.2203	Rep. and Maint. (Labor)	$ 1,067	$ 1,531	$ 2,000
52.2205	Rep. and Maint. (Office Equipment)	$ 142	$ 2,700	$ 1,750
52.2210	Traffic Signals	$ 11,376	$ 13,000	$ 11,000
52.2320	Equipment Rentals	$ 922	$ 1,000	$ 1,000
52.2000	*Sub-total: Property Services*	*$ 17,923*	*$ 21,506*	*$ 19,250*
52.3101	Insurance, Other than Benefits	$ 3,927	$ 5,500	$ 4,195
52.3201	Telephone	$ 3,048	$ 2,750	$ 4,500
52.3203	Cellular Phones	$ 2,030	$ 2,350	$ 1,680
52.3206	Postage	$ 242	$ 500	$ 350
52.3301	Advertising	$ 1,030	$ 2,000	$ 2,500
52.3401	Printing and Binding	$ 578	$ 650	$ 650
52.3501	Travel	$ 6,884	$ 7,500	$ 7,500
52.3601	Dues and Fees	$ 334	$ 550	$ 800
52.3701	Education and Training	$ 2,708	$ 1,400	$ 1,400
52.3801	Licenses	$ 60	$ 200	$ 200
52.3851	Contract Labor	$ 19,542	$ 16,000	$ 14,000
52.3000	*Sub-total: Other Purchased Services*	*$ 40,383*	*$ 39,400*	*$ 37,775*
52.0000	TOTAL PURCHASED SERVICES	$ 74,810	$ 76,906	$ 66,025
53	SUPPLIES			
53.1101	Office Supplies	$ 2,676	$ 2,100	$ 2,300
53.1105	Uniforms	$ 86	$ 910	$ 400
53.1106	General Supplies and Materials	$ 223	$ 300	$ 350
53.1113	Traffic Signs	$ 447	$ 500	$ 100
53.1270	Gasoline/Diesel	$ 993	$ 1,500	$ 1,300
53.1301	Food	$ 263	$ 200	$ 200
53.1401	Books and Periodicals	$ 321	$ 750	$ 1,500
53.1601	Small Tools and Equipment	$ 793	$ 900	$ 900

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
53	TOTAL SUPPLIES	$ 5,802	$ 7,160	$ 7,050
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 7,444	$ 3,500	$ -
54.2401	Computers	$ 6,983	$ 3,000	$ -
54.2501	Other Equipment	$ 938	$ 500	$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 15,365	$ 7,000	$ 500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 31,892	$ 33,534	$ 33,116
55.2402	Life and Disability	$ 429	$ 725	$ 1,062
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 32,321	$ 34,259	$ 34,178
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 771	$ 500	$ 500
57.0000	TOTAL OTHER COSTS	$ 771	$ 500	$ 500
	TOTAL EXPENDITURES	**$ 320,386**	**$ 389,238**	**$ 395,741**

RECORDS MANAGEMENT

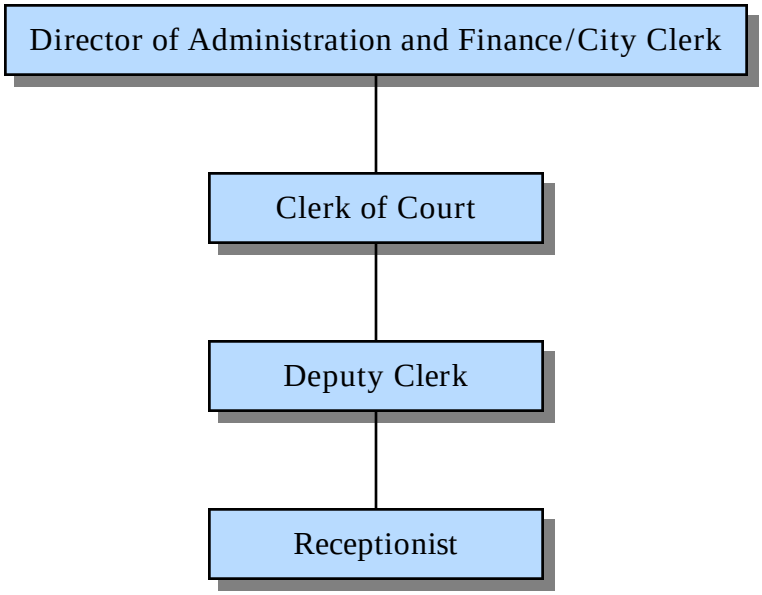
EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Purchase/Contract Services	$ 6,733	$ 4,758	$ 6,320	32.83%
Supplies	$ 393	$ 592	$ 550	-7.09%
Other Costs	$ -	$ -	$ 1,500	0.00%
Total Expenditures	$ 7,126	$ 5,350	$ 8,370	56.45%

FUND 100 - GENERAL FUND **DEPT - 1580 - RECORDS MANAGEMENT**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative (Code Book)	$ -	$ -	$ 4,000
52.1301	Computer Programming Fees	$ 5,858	$ 3,550	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 5,858*	*$ 3,550*	*$ 4,000*
52.2320	Rentals	$ 290		
52.3201	Telephone	$ -	$ 108	$ -
52.3501	Travel	$ 180	$ 600	$ 1,600
52.3601	Dues and Fees	$ 120	$ 50	$ 150
52.3701	Education and Training	$ 285	$ 450	$ 570
52.3852	Contract Work	$ -	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 875*	*$ 1,208*	*$ 2,320*
52.0000	TOTAL PURCHASED SERVICES	$ 6,733	$ 4,758	$ 6,320
53	SUPPLIES			
53.1101	Office Supplies	$ 393	$ 500	$ 500
53.1301	Food	$ -	$ 42	$ -
53.1601	Small Tools and Equipment	$ -	$ 50	$ 50
53.0000	TOTAL SUPPLIES	$ 393	$ 592	$ 550
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ -	1500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ 1,500
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ -	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 7,126**	**$ 5,350**	**$ 8,370**

MUNICIPAL COURT



MUNICIPAL COURT

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

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 159,252	$ 183,126	$ 188,421	2.89%
Purchase/Contract Services	$ 21,915	$ 31,450	$ 32,750	4.13%
Supplies	$ 5,152	$ 5,300	$ 5,600	5.66%
Capital Outlay (Minor)	$ 2,835	$ 1,000	$ 2,500	150.00%
Interfund Dept. Charges	$ 37,092	$ 38,972	$ 39,064	0.24%
Other Costs	$ 186,511	$ 290,163	$ 397,700	37.06%
Total Expenditures	$ 412,757	$ 550,011	$ 666,035	21.09%

PERFORMANCE MEASURES

	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Number of Days Court in Session	84	96	96
Number of Dockets Prepared	252	252	252
Number of Cases Docketed	11,743	12,000	12,200
Average Number of Cases per Court Day	140	125	127
Number of FTE Employees	2.5	3	3
Average Number of Cases Processed per Employee	4,697	4,000	4,067
Amount of Fines and Forfeitures Collected	$1,127,332	$1,410,000	$1,444,380
Total Operating Expenses	$412,757	$550,011	$666,035
Operating Expenses as a Percentage of Fines and Forfeitures	36.61%	39.01%	46.11%
Operating Expenses per FTE employee	$165,103	$183,337	$222,012

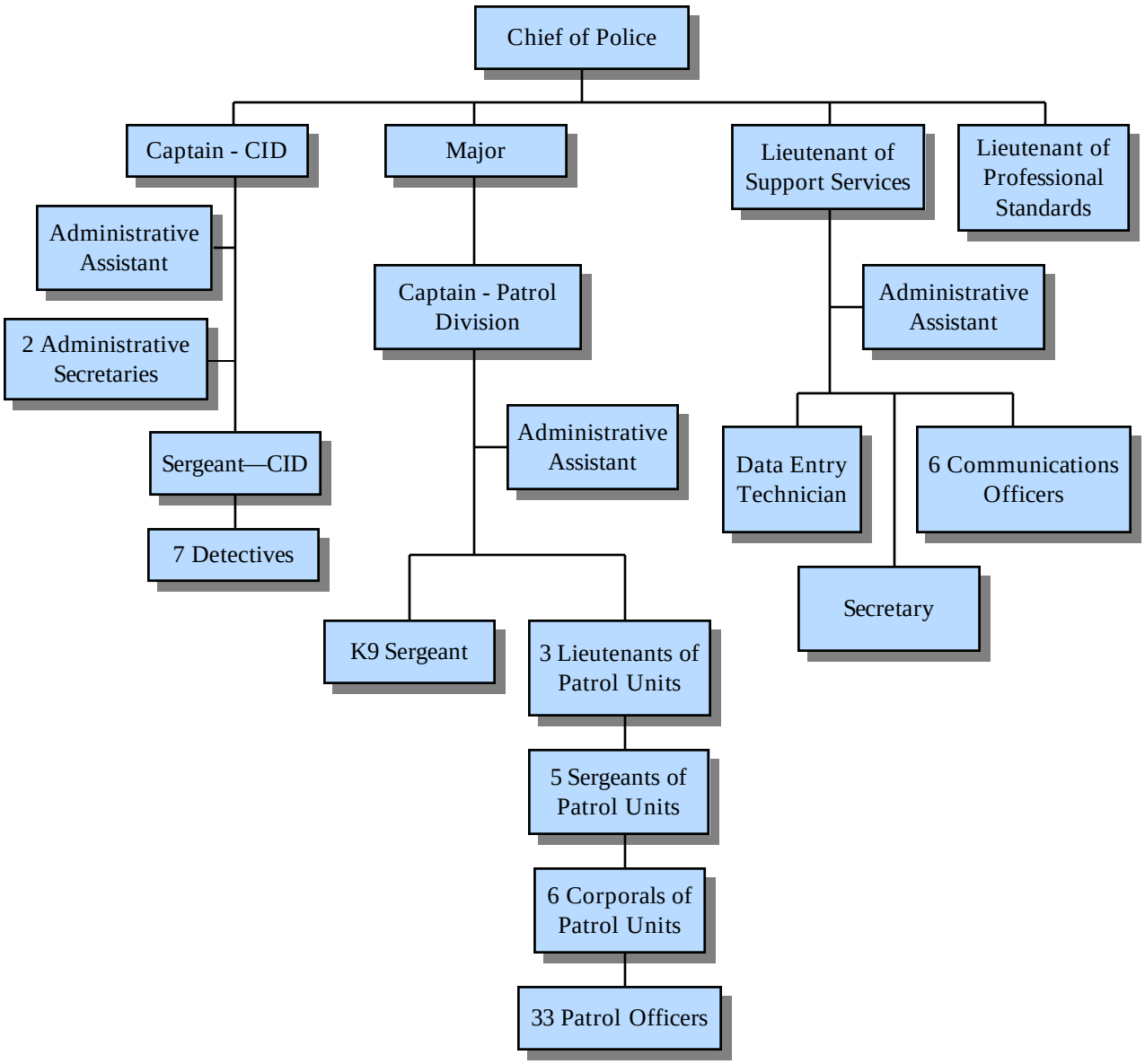
FUND 100 - GENERAL FUND **DEPT - 2650 - MUNICIPAL COURT**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 143,485	$ 161,137	$ 164,597
51.1301	Overtime	$ 68	$ 1,000	$ 1,000
51.1000	*Sub-total: Salaries and Wages*	*$ 143,553*	*$ 162,137*	*$ 165,597*
51.2201	Social Security (FICA) Contributions	$ 10,322	$ 12,415	$ 12,668
51.2401	Retirement Contributions	$ 5,076	$ 8,114	$ 9,936
51.2701	Workers Compensation	$ 281	$ 307	$ 166
51.2901	Employment Physicals	$ -	$ 135	$ -
51.2902	Employee Drug Screening Tests	$ -	$ 18	$ 54
51.2903	Hepatitis/Flu Vaccine	$ 20	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 15,699*	*$ 20,989*	*$ 22,824*
51.0000	TOTAL PERSONAL SERVICES	$ 159,252	$ 183,126	$ 188,421
52	PURCHASE/CONTRACT SERVICES			
52.1210	Interpreter	$ -	$ 500	$ 500
52.1211	Public Defender Services	$ 10,499	$ 15,000	$ 17,500
52.1301	Computer Programming Fees	$ -	$ 3,000	$ 1,500
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 10,499*	*$ 18,500*	*$ 19,500*
52.2204	Rep. and Maint. (Bldg. & Grounds)	$ 588	$ 1,000	$ 1,000
52.2205	Rep. and Maint. (Office Equipment)	$ 306	$ 1,000	$ 1,000
52.2000	*Sub-total: Property Services*	*$ 894*	*$ 2,000*	*$ 2,000*
52.3101	Insurance, Other than Benefits	$ 1,709	$ 1,600	$ 1,850
52.3201	Telephone	$ 4,249	$ 4,200	$ 4,200
52.3206	Postage	$ 2,388	$ 2,200	$ 2,200
52.3301	Advertising	$ 50	$ 500	$ 250
52.3501	Travel	$ 1,217	$ 1,500	$ 1,500
52.3601	Dues and Fees	$ 64	$ 400	$ 400
52.3701	Education and Training	$ 845	$ 500	$ 800
52.3801	Licenses	$ -	$ 50	$ 50
52.3000	*Sub-total: Other Purchased Services*	*$ 10,522*	*$ 10,950*	*$ 11,250*
52.0000	TOTAL PURCHASED SERVICES	$ 21,915	$ 31,450	$ 32,750
53	SUPPLIES			
53.1101	Office Supplies	$ 1,941	$ 1,500	$ 1,500
53.1106	General Supplies and Materials	$ 6	$ 200	$ 200
53.1230	Electricity	$ 2,664	$ 3,200	$ 3,500
53.1301	Food	$ -	$ 100	$ 100
53.1401	Books & Periodicals	$ 46	$ -	$ -
53.1601	Small Tools and Equipment	$ 495	$ 300	$ 300
53.0000	TOTAL SUPPLIES	$ 5,152	$ 5,300	$ 5,600
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 170	$ 500	$ 500
54.2401	Computers	$ 2,665	$ -	$ 1,500
54.2501	Other Equipment	$ -	$ 500	$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,835	$ 1,000	$ 2,500

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 36,778	$ 38,622	$ 38,140
55.2402	Life and Disability	$ 314	$ 350	$ 924
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 37,092	$ 38,972	$ 39,064
57	OTHER COSTS			
57.2003	DA/Victim	$ 27,685	$ 36,000	$ 53,000
57.2004	Peace Officer's A&B Fund	$ 31,582	$ 55,000	$ 67,000
57.2005	Peace Officier's Pros. Train.	$ 50,454	$ 87,000	$ 105,000
57.2006	Georgia Department of Treasury	$ 2,702	$ 8,000	$ 5,800
57.2007	Georgia Crime Victim Emergency	$ 1,923	$ 7,500	$ 3,600
57.2010	DHR Financial Services	$ 6,618	$ 22,837	$ 9,800
57.2011	Indegent Fees	$ 51,244	$ 55,000	$ 112,000
57.2012	Driver's Ed & Training Fund	$ 13,780	$ 18,326	$ 41,000
57.3401	Miscellaneous Expenses	$ 523	$ 500	$ 500
57.0000	TOTAL OTHER COSTS	$ 186,511	$ 290,163	$ 397,700
	TOTAL EXPENDITURES AND OTHER	**$ 412,757**	**$ 550,011**	**$ 666,035**

POLICE DEPARTMENT



POLICE DEPARTMENT

This department is headed by the Chief of Police, and is headquartered in the Police Station at the corner of S. College and E. Grady Streets. The department has 63 sworn officers and 13 civilian personnel, primarily in records and dispatching. The department offers a full range of policing services, including preventive patrol, traffic enforcement, criminal investigations, crime prevention, drug prevention, and a special response team to deal with unusually sensitive incidents.

The department operates under the community policing concept, which stresses involvement with the community, and placing resources where they are most needed. It also stresses trying to remove the root causes of crime and neighborhood deterioration. The department is structured with three main divisions: patrol, criminal investigations, and support.

The patrol division is responsible for preventive patrol, traffic enforcement, and response to calls for service. The division is divided into four shifts so that protection is provided 24 hours per day, 7 days per week. Officers typically work a 43-hour work-week, counting time spent writing reports and attending the various courts in which their cases are presented. The division also includes two K-9 units capable of drug detection and search/rescue. In addition, this division oversees animal control complaints.

The criminal investigations division is responsible for in-depth investigations of crimes in order to build successful cases for prosecution. The division works closely with the district attorney's staff and investigators from the Georgia Bureau of Investigation, Federal Bureau of Investigation, the Bulloch County Sheriff's Office, and the GSU Police Department.

The support division is responsible for dispatching, records, budget administration, vehicle and building maintenance, computer maintenance, the Emergency Response Team (special weapons and tactics unit), training, research, internal affairs investigations, and the Georgia Police Department Certification Process. The department was successful three years ago in its effort to become a Georgia Certified Police Department. This is based upon a thorough review of the department's standard operating procedures in comparison to nationally recognized standards for modern police departments.

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 3,161,957	$ 3,416,569	$ 3,583,161	4.88%
Purchase/Contract Services	$ 381,581	$ 369,863	$ 395,467	6.92%
Supplies	$ 265,368	$ 272,928	$ 296,500	8.64%
Capital Outlay (Minor)	$ 1,893	$ 5,675	$ 1,500	-73.57%
Interfund Dept. Charges	$ 600,699	$ 567,843	$ 575,621	1.37%
Other Costs	$ 19,045	$ 17,000	$ 20,500	20.59%
Total Expenditures	$ 4,430,543	$ 4,649,878	$ 4,872,749	4.79%

PERFORMANCE MEASURES

		FY 2006		FY 2007	FY 2008
		Actual	Cleared	Estimated	Projected
NCIC PART I CRIMES (Number and Number /1000 people)					
Murder		1	1	1	1
Rape		10	9	8	8
Armed Robbery		38	18	34	37
Aggravated Assault		28	27	34	31
Burglary					
Residence		147	36	145	162
Business		49	19	56	50
Larceny		1,079	618	1,034	1,032
Theft of Motor Vehicle		46	24	48	47
Arson		5	4	6	5
TOTALS		1,403	756	1,366	1,373
Total of All Part I Crimes	Population				
Total of Part I crimes per 1,000 population for City	25,000	56	30	55	55
Including Georgia Southern University (off-campus/16,700)	41,700	34	18	33	35
Total of All Part I Crimes per 1,000 population for Georgia					
Crimes in State of Georgia (2003)/ Total- 408,923					
Total of All Part I Crimes per 1,000 population for Nation					
Crimes in the Nation (2003)/ Total- 11,816,782					
NCIC Part II Crimes					
Theft by Taking (misd)		793	526	746	756
Theft by Taking (Fel)		136	63	130	120
Entering Auto		150	29	158	156
Criminal Trespass		689	447	641	641
Criminal Damage		19	11	26	28
Forgery		138	86	148	182
Simple Assault		103	101	89	75
Simple Battery		444	411	452	431
Deceased Person		21	18	18	19
V.G.C.S.A.		303	300	257	248
TOTALS		2,796	1,992	2,665	2,656

PERFORMANCE MEASURES

Total of All Part II Crimes	Population	FY 2006 Actual	FY 2006 Cleared	FY 2007 Estimated	FY 2008 Projected
Total of All Part II Crimes per 1,000 population for City	25,000	112	80	107	106
Including Georgia Southern University (off-campus/16,700)	41,700	67	48	64	64
CID Cases cleared by Arrest		525		575	553
CID Cases cleared Administratively		194		216	204
CID Cases open at year end		546		587	630
Total Cid caseload for year		1,226		1,313	1,335
Number of CID Sworn Officers		10		11	12
Average Caseload of CID Officers		123		119	111
Number of FTE Employees		70		76	79
Number of FTE Sworn Police Officers		57		63	63
Number of Patrol Vehicles in service		34		40	35
Number of Detective Vehicles in service		8		9	9
Number of Other Vehicles in service		12		12	12
Number of Vehicle camera units in service		24		29	29
Number of Vehicle radar units in service		23		26	26
Number of Taser units in service		33		59	61
Total Calls for Service for FY		72,777		74,000	76,000
Average Calls for Service per Sworn Officer		1,277		1,175	1,206
Operating Expenditures		$4,430,543		$4,649,878	$4,872,749
Average Cost per Call for Service		$60.88		$62.84	$64.12

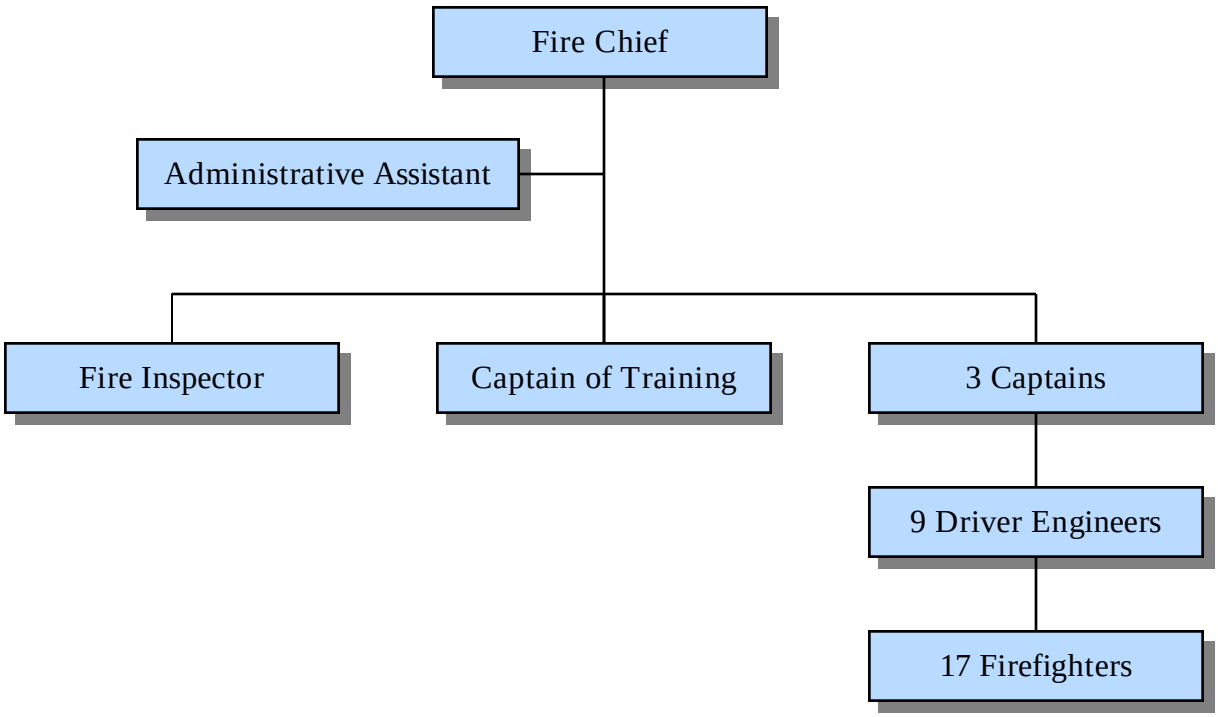
FUND 100 - GENERAL FUND **DEPT - 3200 - POLICE**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 2,535,485	$ 2,838,523	$ 2,962,607
51.1301	Overtime	$ 209,754	$ 126,000	$ 150,000
51.1000	*Sub-total: Salaries and Wages*	*$ 2,745,239*	*$ 2,964,523*	*$ 3,112,607*
51.2201	Social Security (FICA) Contributions	$ 197,767	$ 226,816	$ 238,114
51.2401	Retirement Contributions	$ 127,791	$ 147,713	$ 186,756
51.2701	Workers Compensation	$ 87,416	$ 74,808	$ 42,684
51.2901	Employment Physicals	$ 2,330	$ 1,670	$ 2,000
51.2902	Employee Drug Screening Tests	$ 1,310	$ 789	$ 1,000
51.2903	Flu/Hepatitis B Vaccine	$ 104	$ 250	$ -
51.2904	Polygraph Exam	$ -	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 416,718*	*$ 452,046*	*$ 470,554*
51.0000	TOTAL PERSONAL SERVICES	$ 3,161,957	$ 3,416,569	$ 3,583,161
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ 675	$ 7,350	$ 5,885
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 675*	*$ 7,350*	*$ 5,885*
52.2101	Cleaning Services	$ 12,063	$ 12,640	$ -
52.2201	Rep. and Maint. (Equipment)	$ 28,931	$ 34,907	$ 28,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 38,113	$ 35,000	$ 40,000
52.2203	Rep. and Maint. (Labor)	$ 80,358	$ 75,000	$ 80,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 3,147	$ 7,424	$ 4,000
52.2205	Rep. and Maint. (Office Equipment)	$ 271	$ 7,050	$ 3,600
52.2320	Rentals	$ 7,559	$ 7,900	$ 11,555
52.2000	*Sub-total: Property Services*	*$ 170,442*	*$ 179,921*	*$ 167,155*
52.3101	Insurance other than Benefit	$ 72,728	$ 50,000	$ 81,200
52.3201	Telephone	$ 14,597	$ 14,000	$ 15,950
52.3203	Cellular Phones	$ 12,661	$ 12,000	$ 12,000
52.3204	Pagers	$ 3,072	$ 3,372	$ 3,372
52.3206	Postage	$ 3,285	$ 2,900	$ 3,000
52.3301	Advertising	$ 2,412	$ 2,000	$ 2,400
52.3401	Printing and Binding	$ -	$ 1,000	$ 500
52.3501	Travel	$ 40,441	$ 38,500	$ 36,000
52.3601	Dues and Fees	$ 1,592	$ 1,320	$ 1,255
52.3701	Education and Training	$ 26,286	$ 25,500	$ 25,500
52.3903	Jail	$ 33,390	$ 32,000	$ 41,250
52.3000	*Sub-total: Other Purchased Services*	*$ 210,464*	*$ 182,592*	*$ 222,427*
52.0000	TOTAL PURCHASED SERVICES	$ 381,581	$ 369,863	$ 395,467
53	SUPPLIES			
53.1101	Office Supplies	$ 13,565	$ 13,500	$ 15,000
53.1102	Parts and Materials (K-9)	$ 675	$ 2,450	$ 1,750
53.1103	Chemicals (K-9 Medical)	$ 1,226	$ 2,590	$ 2,250
53.1104	Janitorial Supplies	$ 2,060	$ 1,300	$ 1,300
53.1105	Uniforms and Turnout Gear	$ 47,065	$ 65,888	$ 57,000
53.1106	General Supplies and Materials	$ 6,983	$ 8,000	$ 7,500
53.1107	CID Supplies	$ 20,667	$ 15,770	$ 15,500

FUND 100 - GENERAL FUND **DEPT - 3200 - POLICE**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
53.1230	Electricity	$ 13,393	$ 12,000	$ 51,800
53.1270	Gasoline/Diesel	$ 121,648	$ 115,000	$ 120,000
53.1301	Food	$ 1,452	$ 1,200	$ 1,200
53.1401	Books and Periodicals	$ 742	$ 700	$ 700
53.1601	Small Tools and Equipment	$ 35,892	$ 34,530	$ 22,500
53.0000	TOTAL SUPPLIES	$ 265,368	$ 272,928	$ 296,500
54	CAPITAL OUTLAY (MINOR)			
54.1208	Training Complex - LETC	$ -	$ 4,000	$ 1,500
54.2301	Furniture and Fixtures	$ -	$ 1,675	$ -
54.2401	Computers	$ 1,893	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,893	$ 5,675	$ 1,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 591,876	$ 558,343	$ 560,407
55.2402	Llife and Disability	$ 8,823	$ 9,500	$ 15,214
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 600,699	$ 567,843	$ 575,621
57	OTHER COSTS			
57.2001	GBI Fingerprint Fees	$ 11,904	$ 6,500	$ 12,000
57.3401	Miscellaneous Expenses	$ 3,122	$ 2,500	$ 2,500
57.3407	C.O.P	$ 4,019	$ 5,000	$ 5,000
57.9000	Contingencies	$ -	$ 3,000	$ 1,000
57.0000	TOTAL OTHER COSTS	$ 19,045	$ 17,000	$ 20,500
	TOTAL EXPENDITURES	**$ 4,430,543**	**$ 4,649,878**	**$ 4,872,749**

FIRE DEPARTMENT



FIRE DEPARTMENT

This department is headed by the Fire Chief and is located in the Main Station at E. Grady Street, and the newer station on Fair Road. The department offers a full range of fire and rescue services. However, EMT and paramedic services are provided by the Bulloch County Emergency Medical Services, located next door to the Main Fire Station. The department operates with 33 personnel, 32 of which are certified firefighters. The other is a departmental secretary.

The department operates with three shifts. Each shift works for a 24-hour period. This "24 on\48 off" schedule is the industry standard. It provides 10 personnel on two of the shifts, and 9 on the other. In addition, the Chief, the Fire Inspector, and Training Captain, who work a normal 40-hour per week shift, are available for calls during those hours, as well as call-back on major fires.

The department is equipped with fire pumpers, an aerial ladder, supply truck, hazmat equipment, and the usual firefighting equipment. The department has recently purchased three thermal imaging cameras to aid in search and rescue situations. All units are radio dispatched by the E-911 Center, and all personnel have pagers. The level of personnel, upgraded equipment, emergency communications, and the City's water system have resulted in the City enjoying a Class 3 ISO fire insurance rating.

The department also covers, by contract with Bulloch County, an area approximately five miles in circumference from each station, some of which is outside the City. This "fringe area" pays a fire district tax to the County, which in turn remits it to the City. The fire district in previous years has paid for 25% of the Statesboro Fire Department's operating and capital budgets each year. For this payment, they receive protection from a paid, on-call department, and enjoy the same Class 3 ISO rating as citizens of the City. The City and County are re-negotiating this percentage, as 42% of the property protected by the fire department is located outside the City limits.

The department also responds to other fire incidents within the unincorporated area of the County to assist the volunteer fire departments in Bulloch County.

The department is heavily involved in fire prevention. The Fire Inspector serves as the Fire Marshal, reviewing building plans for compliance with the Life Safety Code and the Fire Code. He works closely with the Chief Builing Official in the Engineering Department in the review of these plans. In addition, the department presents fire safety programs to hundreds of school children throughout Bulloch County each year. The department recently purchased a Fire Safety House, through a matching federal grant, to assist in fire safety education.

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 1,291,478	$ 1,368,653	$ 1,525,992	11.50%
Purchase/Contract Services	$ 106,564	$ 128,970	$ 146,650	13.71%
Supplies	$ 82,093	$ 85,642	$ 89,240	4.20%
Capital Outlay (Minor)	$ 2,779	$ 5,300	$ 4,150	-21.70%
Interfund Dept. Charges	$ 243,677	$ 271,453	$ 260,865	-3.90%
Other Costs	$ 757	$ 1,000	$ 500	-50.00%
Total Expenditures	$ 1,727,348	$ 1,861,018	$ 2,027,397	8.94%

PERFORMANCE MEASURES

TYPE OF FIRE INCIDENT (by City and Fire District)	FY 2006 Actual city / fire dist.	FY 2007 Estimated city / fire dist.	FY 2008 Projected city / fire dist.
Structure Fire	48/18	55/25	62/32
Vehicle Fire	22/18	24/20	26/22
Grass or brush Fire	43/65	47/70	52/75
Washdown	10/0	6/0	6/0
Emergency standby	30/16	33/18	36/20
False alarm--unintentional	90/21	99/24	108/27
False alarm--intentional	42/0	46/2	50/4
Hazardous Conditions (spills and leaks)	134/18	67/9	70/12
Smoke Scare	52/7	55/10	58/13
Other Responses	63/27	78/33	93/39
Total of All Fire Calls inside the City	534	510	561
Total of All Fire Calls outside the City in the Fire District	190	211	244
Mutual Aid Fire Calls to other jurisdictions	57	62	67
Total of All Fire Calls responded to during FY	**781**	**783**	**872**
Average Number of Fire Calls inside the City per day	1.46	1.4	1.5
Average Response Time (minutes) to Fire Calls inside the City	3.5	3.5	3.5
Average Number of Fire Calls outside City in Fire District per da	0.52	0.6	0.7
Number of serious fire-related injuries in City and Fire District	2	2	2
Number of fire-related fatalities in City and Fire District	2	0	0
Employee manhours lost due to job-related injury	0	72	72
Dollar value of fire-related property losses in City	$336,000	$369,600	$373,296
Appraised Value of all property in the City	$1,216,567,694	$1,226,908,520	$1,349,599,372
Property loss as a percentage of the City's Appraised Value	0.03%	0.03%	0.03%
Dollar value of fire-related property losses in Fire District	$171,000	$205,000	$225,500
Appraised Value of all property in the Fire District	$961,506,507	$1,027,850,456	$1,130,635,502
Property loss as a percentage of the District Appraised Value	0.02%	0.02%	0.02%
Number of FTE Employees	33	33	33
Appraised value of City property per FTE Employee	$36,865,688	$37,179,046	$40,896,951
Insurance Services Office (ISO) Department Rating (Best is a One; Worst is a Ten)	3 and 3/9	3 and 3/9	3 and 3/9
Operating Expenditures	$1,727,348	$1,861,018	$2,027,397
Operating Expenditures as a % of City's Appraised Value	4.69%	5.01%	4.96%
Number of commercial fire inspections	237	350	375
Number of residential fire inspections	1949	2,200	2,400
Number of industrial fire inspections	12	15	20
Number of school fire inspections/ day cares	14	19	21

TYPE OF FIRE INCIDENT (by City and Fire District)	FY 2006 Actual city / fire dist.	FY 2007 Estimated city / fire dist.	FY 2008 Projected city / fire dist.
Number of public assembly fire inspections	140	175	210
Number of new construction or major renovation Fire Code compliance plan reviews	139	209	279
Number of participants in fire prevention programs	4,100	4,500	4,500

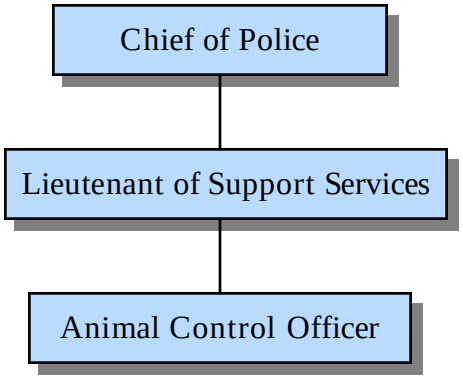
FUND 100 - GENERAL FUND **DEPT - 3500 - FIRE**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 1,082,297	$ 1,164,801	$ 1,270,840
51.1102	Volunteer Pay	$ 5,547	$ 3,413	$ 15,675
51.1301	Overtime	$ 39,128	$ 24,802	$ 35,555
51.1000	*Sub-total: Salaries and Wages*	*$ 1,126,972*	*$ 1,193,016*	*$ 1,322,070*
51.2201	Social Security (FICA) Contributions	$ 79,843	$ 91,006	$ 101,138
51.2401	Retirement Contributions	$ 53,500	$ 59,651	$ 79,324
51.2701	Workers Compensation	$ 30,132	$ 24,024	$ 14,495
51.2901	Employment Physicals	$ 258	$ 153	$ 8,965
51.2902	Employee Drug Screening Tests	$ 773	$ 403	$ -
51.2903	Hepatitis/Flu	$ -	$ 400	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 164,506*	*$ 175,637*	*$ 203,922*
51.0000	TOTAL PERSONAL SERVICES	$ 1,291,478	$ 1,368,653	$ 1,525,992
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ 1,718	$ 1,000	$ 700
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 1,718*	*$ 1,000*	*$ 700*
52.2201	Rep. and Maint. (Equipment)	$ 10,261	$ 6,500	$ -
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 19,977	$ 34,500	$ 24,000
52.2203	Rep. and Maint. (Labor)	$ 17,828	$ 17,000	$ 36,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 5,025	$ 10,000	$ 1,500
52.2205	Rep. and Maint. (Office Equipment)	$ 90	$ 1,000	$ 1,815
52.2206	Rep. and Maint. (Other Equipment)	$ -	$ -	$ 16,000
52.2320	Rentals	$ 37	$ 200	$ 500
52.2000	*Sub-total: Property Services*	*$ 53,218*	*$ 69,200*	*$ 79,815*
52.3101	Insurance, Other than Benefits	$ 24,913	$ 25,000	$ 24,360
52.3201	Telephone	$ 8,158	$ 8,320	$ 7,800
52.3203	Cellular Phones	$ 2,551	$ 3,000	$ 1,800
52.3206	Postage	$ 97	$ 300	$ 700
52.3301	Advertising	$ 1,721	$ 1,150	$ 1,200
52.3401	Printing & Binding	$ -	$ -	$ 1,000
52.3501	Travel	$ 5,021	$ 5,000	$ 9,300
52.3601	Dues and Fees	$ 289	$ 600	$ 1,805
52.3701	Education and Training	$ 4,669	$ 9,000	$ 6,300
52.3851	Contract Labor	$ 1,095	$ 2,700	$ -
52.3853	Pest Control - Buildings	$ -	$ -	$ 360
52.3902	Inspections of Equipment	$ 3,114	$ 3,700	$ 11,510
52.3906	Contracted Services	$ -	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 51,628*	*$ 58,770*	*$ 66,135*
52.0000	TOTAL PURCHASED SERVICES	$ 106,564	$ 128,970	$ 146,650
53	SUPPLIES			
53.1101	Office Supplies	$ 2,709	$ 2,500	$ 2,700
53.1102	Parts and Materials	$ 3,406	$ 5,000	$ 1,000
53.1103	Chemicals	$ 572	$ 1,600	$ 5,360
53.1104	Janitorial Supplies	$ 2,710	$ 2,704	$ 2,500
53.1105	Uniforms	$ 27,208	$ 24,800	$ 13,700
53.1106	General Supplies and Materials	$ 625	$ 1,000	$ 1,000

FUND 100 - GENERAL FUND **DEPT - 3500 - FIRE**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
53.1116	Public Education Supplies	$ -	$ 638	$ 2,500
53.1230	Electricity	$ 17,654	$ 18,500	$ 18,500
52.1240	Bottled Gas	$ -	$ -	$ 240
53.1270	Gasoline/Diesel	$ 15,844	$ 13,500	$ 20,000
53.1301	Food	$ 2,124	$ 2,000	$ 2,400
53.1401	Books and Periodicals	$ 691	$ 1,400	$ 1,510
53.1601	Small Tools and Equipment	$ 8,550	$ 12,000	$ 17,830
53.0000	TOTAL SUPPLIES	$ 82,093	$ 85,642	$ 89,240
54	CAPITAL OUTLAY (MINOR)			
54.1201	Site Improvement	$ -	$ 500	$ -
54.2301	Furniture and Fixtures	$ 2,174	$ 2,000	$ 1,750
54.2401	Computers	$ 605	$ 1,800	$ -
54.2501	Other Equipment	$ -	$ 1,000	$ 2,400
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,779	$ 5,300	$ 4,150
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 239,906	$ 267,753	$ 254,367
55.2402	Life and Disability	$ 3,771	$ 3,700	$ 6,498
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 243,677	$ 271,453	$ 260,865
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 757	$ 500	$ 500
57.3410	Fire Honor Guard	$ -	$ 500	$ -
57.0000	TOTAL OTHER COSTS	$ 757	$ 1,000	$ 500
	TOTAL EXPENDITURES	$ 1,727,348	$ 1,861,018	$ 2,027,397

ANIMAL CONTROL



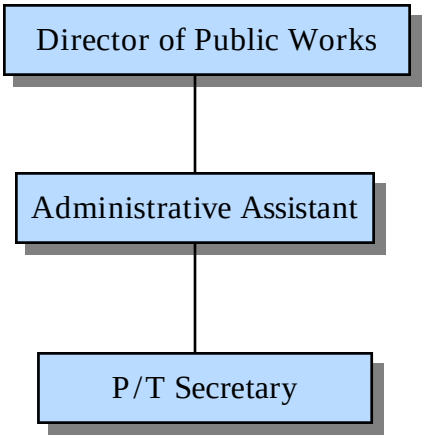
EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 28,697	$ 30,737	$ 32,399	5.41%
Purchase/Contract Services	$ 3,498	$ 4,905	$ 4,905	0.00%
Supplies	$ 1,833	$ 4,150	$ 4,150	0.00%
Interfund Dept. Charges	$ 4,387	$ 4,678	$ 4,621	-1.22%
Other Costs	$ -	$ 50	$ 50	0.00%
Total Expenditures	$ 38,415	$ 44,520	$ 46,125	3.61%

FUND 100 - GENERAL FUND **DEPT - 3910 - ANIMAL CONTROL**

Account Number	Account Description or Title	2006 Actual	2007 Budget	2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 20,273	$ 25,767	$ 26,865
51.1301	Overtime	$ 4,948	$ 1,200	$ 1,500
51.1000	*Sub-total: Salaries and Wages*	*$ 25,221*	*$ 26,967*	*$ 28,365*
51.2201	Social Security (FICA) Contributions	$ 1,542	$ 2,101	$ 2,170
51.2401	Retirement Contributions	$ 1,265	$ 1,373	$ 1,702
51.2601	Unemployment Insurance	$ 375	$ 296	$ 162
51.2701	Workers Compensation	$ 294	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 3,476*	*$ 3,770*	*$ 4,034*
51.0000	TOTAL PERSONAL SERVICES	$ 28,697	$ 30,737	$ 32,399
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 336	$ 125	$ 125
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 1,112	$ 1,500	$ 1,500
52.2203	Rep. and Maint. (Labor)	$ 1,463	$ 2,000	$ 2,000
52.2000	*Sub-total: Property Services*	*$ 2,911*	*$ 3,625*	*$ 3,625*
52.3101	Insurance, Other than Benefits	$ 586	$ -	$ -
52.3203	Cellular Phones	$ -	$ 480	$ 480
52.3501	Travel	$ -	$ 300	$ 300
52.3601	Dues and Fees	$ 1	$ 100	$ 100
52.3701	Education and Training	$ -	$ 400	$ 400
52.3000	*Sub-total: Other Purchased Services*	*$ 587*	*$ 1,280*	*$ 1,280*
52.0000	TOTAL PURCHASED SERVICES	$ 3,498	$ 4,905	$ 4,905
53	SUPPLIES			
53.1102	Parts and Materials	$ 18	$ 275	$ 275
53.1103	Chemicals	$ -	$ 475	$ 475
53.1105	Uniforms	$ -	$ 400	$ 400
53.1270	Gasoline/Diesel	$ 1,565	$ 2,000	$ 2,000
53.1601	Small Tools and Equipment	$ 250	$ 1,000	$ 1,000
53.0000	TOTAL SUPPLIES	$ 1,833	$ 4,150	$ 4,150
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 4,309	$ 4,568	$ 4,511
55.2402	Life and Disability	$ 78	$ 110	$ 110
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 4,387	$ 4,678	$ 4,621
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ -	$ 50	$ 50
57.0000	TOTAL OTHER COSTS	$ -	$ 50	$ 50
	TOTAL EXPENDITURES	**$ 38,415**	**$ 44,520**	**$ 46,125**

PUBLIC WORKS ADMINISTRATION



PUBLIC WORKS DEPARMENT

This deparment is headed by the Public Works Director, and is located off of N. Zetterower Avenue at the Public Works Complex. The department is composed of four divisions: Streets, Parks, Solid Waste, and Fleet Management. A description of each division can be found in their section.

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 128,872	$ 146,807	$ 152,515	3.89%
Purchase/Contract Services	$ 24,488	$ 24,850	$ 22,666	-8.79%
Supplies	$ 8,703	$ 12,800	$ 14,450	12.89%
Capital Outlay (Minor)	$ 3,029	$ 5,500	$ 8,000	45.45%
Interfund Dept. Charges	$ 18,743	$ 19,736	$ 19,754	0.09%
Other Costs	$ 1,051	$ 1,200	$ 1,200	0.00%
Total Expenditures	$ 184,886	$ 210,893	$ 218,585	3.65%

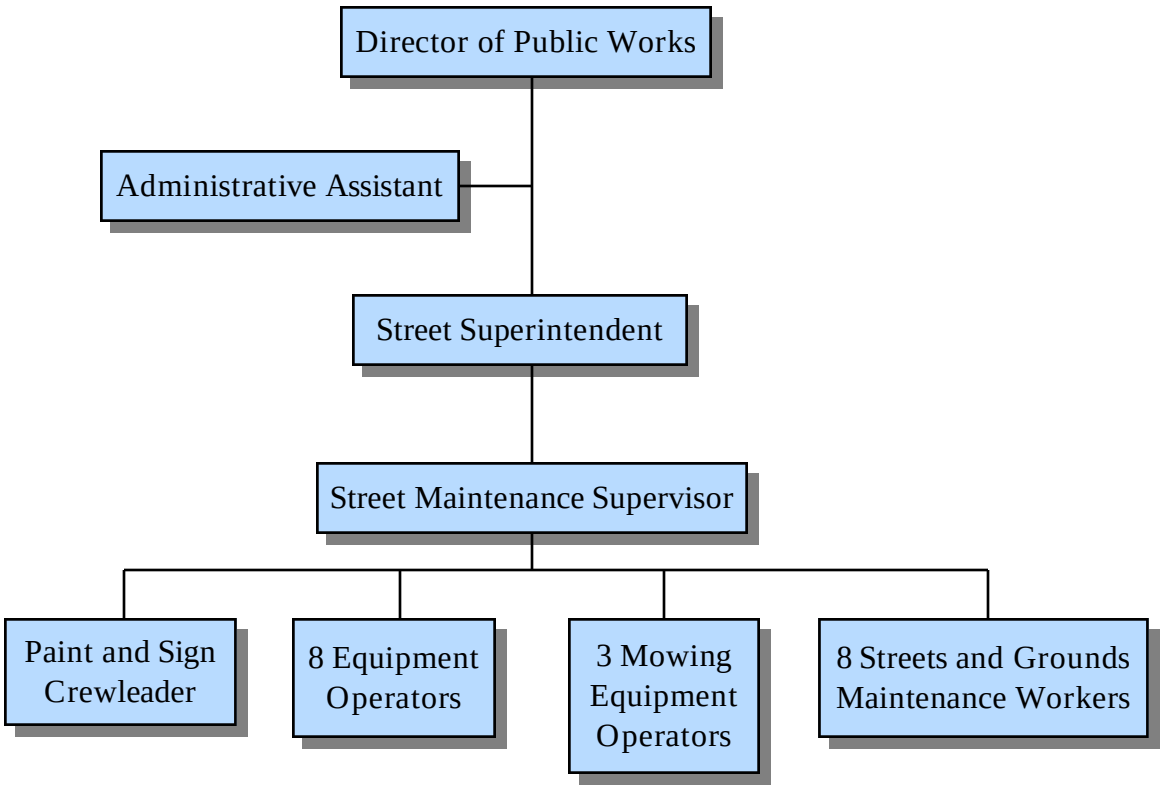
FUND 100 - GENERAL FUND **DEPT - 4100 - PUBLIC WORKS ADMINISTRATION**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 111,359	$ 127,348	$ 132,678
51.1301	Overtime	$ 31	$ 510	$ 510
51.1000	*Sub-total: Salaries and Wages*	*$ 111,390*	*$ 127,858*	*$ 133,188*
51.2201	Social Security (FICA) Contributions	$ 7,929	$ 9,506	$ 10,189
51.2401	Retirement Contributions	$ 4,640	$ 5,571	$ 6,996
51.2701	Workers Compensation	$ 4,855	$ 3,872	$ 2,142
51.2902	Employee Drug Screening Tests	$ 40	$ -	$ -
51.2903	Hepatitis/Flu Vaccine	$ 20	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 17,483*	*$ 18,949*	*$ 19,327*
51.0000	TOTAL PERSONAL SERVICES	$ 128,872	$ 146,807	$ 152,515
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ -*	*$ -*
52.2201	Rep. and Maint. (Equipment)	$ 5,910	$ 5,500	$ 5,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 2,727	$ 2,000	$ 1,000
52.2203	Rep. and Maint. (Labor)	$ 2,437	$ 1,000	$ 1,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 1,182	$ 2,500	$ 2,500
52.2205	Rep. and Maint. (Office Equipment)	$ 344	$ 650	$ 650
52.2320	Rentals	$ 3,332	$ 3,500	$ 3,000
52.2000	*Sub-total: Property Services*	*$ 15,931*	*$ 15,150*	*$ 13,150*
52.3101	Insurance, Other than Benefits	$ 1,011	$ 1,500	$ 1,191
52.3201	Telephone	$ 4,092	$ 4,300	$ 4,500
52.3203	Cellular Phones	$ 609	$ 500	$ 400
52.3206	Postage	$ 8	$ 75	$ 75
52.3301	Advertising	$ 1,742	$ 1,800	$ 1,800
52.3501	Travel	$ -	$ 475	$ 500
52.3601	Dues and Fees	$ 722	$ 350	$ 350
52.3701	Education and Training	$ 372	$ 700	$ 700
52.3000	*Sub-total: Other Purchased Services*	*$ 8,557*	*$ 9,700*	*$ 9,516*
52.0000	TOTAL PURCHASED SERVICES	$ 24,488	$ 24,850	$ 22,666
53	SUPPLIES			
53.1101	Office Supplies	$ 1,902	$ 1,600	$ 3,000
53.1104	Janitorial Supplies	$ 161	$ 300	$ 300
53.1105	Uniforms	$ 93	$ 450	$ 500
53.1106	General Supplies and Materials	$ 209	$ 200	$ 200
53.124	Bottled Gas	$ -	$ 750	$ 750
53.127	Gasoline/Diesel	$ 2,608	$ 2,300	$ 2,300
53.1301	Food	$ 3,484	$ 6,800	$ 7,000
53.1401	Books and Periodicals	$ 247	$ 400	$ 400
53.0000	TOTAL SUPPLIES	$ 8,703	$ 12,800	$ 14,450
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 976	$ 2,500	$ 6,500
54.2401	Computers	$ 2,053	$ 1,500	$ 1,500
54.2501	Other Equipment	$ -	$ 1,500	$ -

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 3,029	$ 5,500	$ 8,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 18,389	$ 19,311	$ 19,070
55.2402	Life and Disability	$ 354	$ 425	$ 684
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 18,743	$ 19,736	$ 19,754
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 1,051	$ 1,200	$ 1,200
57.0000	TOTAL OTHER COSTS	$ 1,051	$ 1,200	$ 1,200
	TOTAL EXPENDITURES	**$ 184,886**	**$ 210,893**	**$ 218,585**

STREETS


Director of Public Works
Administrative Assistant
Street Superintendent
Street Maintenance Supervisor
Paint and Sign Crewleader
8 Equipment Operators
3 Mowing Equipment Operators
8 Streets and Grounds Maintenance Workers

STREET DIVISION

The Street Division is responsible for maintaining streets, curb and gutter, drainage ditches, and road shoulders. It also mows any vacant City properties. The division works with the City Engineer annually to develop the list of streets to be repaved. The division is also responsible for street sweeping, pothole patching, crack sealing, and repairing utility cuts in the pavement. The division installs all street signs, and works with the City Engineer's Office to determine the priorities for street striping through an outside contract. The division does construct minor catch basins and similar drainage structures, but large projects are contracted as the City is staffed for maintenance only. This division is also tasked with running the mosquito abatement program. Its operating budget is in the General Fund, and capital projects are in the CIP Fund and SPLOST Funds.

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 658,655	$ 734,454	$ 746,552	1.65%
Purchase/Contract Services	$ 163,112	$ 224,450	$ 179,690	-19.94%
Supplies	$ 459,325	$ 471,600	$ 470,350	-0.27%
Capital Outlay (Minor)	$ 5,035	$ 10,000	$ 7,800	-22.00%
Interfund Dept. Charges	$ 169,650	$ 175,218	$ 161,075	-8.07%
Other Costs	$ 27,943	$ 32,000	$ 24,000	-25.00%
Total Expenditures	$ 1,483,720	$ 1,647,722	$ 1,589,467	-3.54%

PERFORMANCE MEASURES

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed
Number of tons of asphalt used to Repair pot holes and utility cuts	340	350	375
Number of potholes patched	590	600	650
Number of utility cuts paved	115	120	120
Number of street signs replaced	1,064	1,000	1,000
Number of traffic signals repaired	82	100	100
Street sweeping tonnage	500	550	600
Number of miles of right of way being mowed	60-65	60-65	65-70
Number of feet of drainage canals cleaned	16,000	16,000	16,000

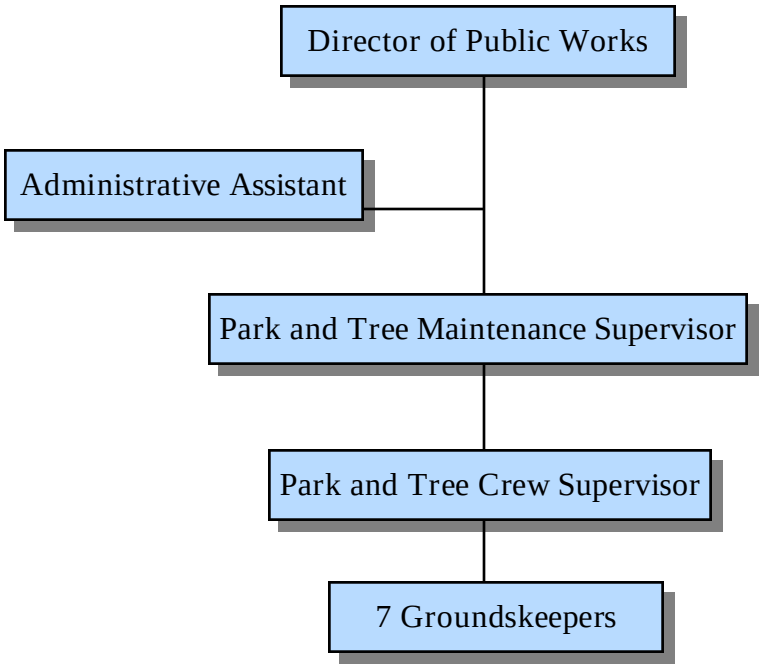
FUND 100 - GENERAL FUND **DEPT - 4200 - STREETS**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 515,909	$ 559,688	$ 573,350
51.1201	Temporary Employees	$ 24,946	$ 46,435	$ 46,435
51.1301	Overtime	$ 9,812	$ 20,000	$ 20,000
51.1000	*Sub-total: Salaries and Wages*	*$ 550,667*	*$ 626,123*	*$ 639,785*
51.2201	Social Security (FICA) Contributions	$ 37,965	$ 46,666	$ 48,944
51.2401	Retirement Contributions	$ 29,470	$ 28,988	$ 38,387
51.2701	Workers Compensation	$ 39,880	$ 32,367	$ 19,436
51.2901	Employment Physicals	$ 446	$ 256	$ -
51.2902	Employee Drug Screening Tests	$ 187	$ 54	$ -
51.2903	Hepatitis/ Flu Vaccine	$ 40	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 107,988*	*$ 108,331*	*$ 106,767*
51.0000	TOTAL PERSONAL SERVICES	$ 658,655	$ 734,454	$ 746,552
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ -*	*$ -*
52.2201	Rep. and Maint. (Equipment)	$ 33,559	$ 45,000	$ 38,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 35,646	$ 34,000	$ 38,000
52.2203	Rep. and Maint. (Labor)	$ 65,510	$ 105,000	$ 65,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 1,161	$ 5,000	$ 5,000
52.2205	Rep. and Maint. (Office Equipment)	$ -	$ 250	$ 250
52.2320	Rentals	$ 1,241	$ 5,000	$ 5,000
52.2000	*Sub-total: Property Services*	*$ 137,117*	*$ 194,250*	*$ 151,250*
52.3101	Insurance other than Benefits	$ 12,352	$ 12,000	$ 13,240
52.3201	Telephone	$ 713	$ 850	$ 850
52.3203	Cellular Phones	$ 886	$ 700	$ 700
52.3301	Advertising	$ 621	$ 350	$ 350
52.3501	Travel	$ 1,421	$ 2,000	$ 2,500
52.3601	Dues and Fees	$ 1,031	$ 1,100	$ 1,300
52.3701	Education and Training	$ 1,821	$ 1,700	$ 2,000
52.3852	Contract Work/ Services	$ 6,525	$ 7,500	$ 5,000
52.3901	Erosion Control (EPD)	$ 625	$ 4,000	$ 2,500
52.3000	*Sub-total: Other Purchased Services*	*$ 25,995*	*$ 30,200*	*$ 28,440*
52.0000	TOTAL PURCHASED SERVICES	$ 163,112	$ 224,450	$ 179,690
53	SUPPLIES			
53.1101	Office Supplies	$ 789	$ 700	$ 700
53.1102	Parts and Materials	$ 3,754	$ 8,000	$ 8,000
53.1103	Chemicals	$ 10,107	$ 27,500	$ 27,500
53.1104	Janitorial Supplies	$ 177	$ 300	$ 300
53.1105	Uniforms	$ 9,338	$ 10,000	$ 10,000
53.1106	General Supplies and Materials	$ 38,309	$ 46,000	$ 40,000
53.1110	Concrete/ Cor. Poly Pipes	$ 2,912	$ 12,000	$ 15,000
53.1111	Street Paint/ Traffic Marking Supplies	$ 11,073	$ 12,000	$ 10,000
53.1112	Asphalt	$ 7,865	$ 10,000	$ 10,000
53.1113	Signs	$ 25,559	$ 9,000	$ 10,000
53.1230	Electricity	$ 1,692	$ 2,000	$ 1,750

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
53.1232	Electricity - Street and Traffic Lights	$ 284,602	$ 283,000	$ 285,000
53.1240	Bottled Gas	$ 1,060	$ 1,000	$ 2,000
53.1270	Gasoline/Diesel	$ 52,529	$ 40,000	$ 42,000
53.1401	Books and Periodicals	$ -	$ 100	$ 100
53.1601	Small Tools and Equipment	$ 9,559	$ 10,000	$ 8,000
53.0000	TOTAL SUPPLIES	$ 459,325	$ 471,600	$ 470,350
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ -	$ 300
54.2501	Other Equipment	$ 5,035	$ 10,000	$ 7,500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 5,035	$ 10,000	$ 7,800
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 167,503	$ 171,718	$ 155,532
55.2402	Life and Disability	$ 2,147	$ 3,500	$ 5,543
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 169,650	$ 175,218	$ 161,075
57	OTHER COSTS			
57.3300	Solid Waste Disposal	$ 27,662	$ 30,000	$ 23,000
57.3401	Miscellaneous Expenses	$ 281	$ 2,000	$ 1,000
57.0000	TOTAL OTHER COSTS	$ 27,943	$ 32,000	$ 24,000
	TOTAL EXPENDITURES	**$ 1,483,720**	**$ 1,647,722**	**$ 1,589,467**

PARKS


Director of Public Works
Administrative Assistant
Park and Tree Maintenance Supervisor
Park and Tree Crew Supervisor
7 Groundskeepers

PARKS DIVISION

The Parks Division is responsible for maintaining the City's two cemeteries. Cemetery lot sales are handled by the City Engineer's Office. This division also plants and maintains flowers and shrubbery in traffic islands and other public locations throughout the City, including Triangle Park and City Hall. Its operating budget is in the General Fund and capital projects are in the CIP Fund and SPLOST Funds.

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 229,987	$ 289,506	$ 296,451	2.40%
Purchase/Contract Services	$ 18,228	$ 30,045	$ 30,054	0.03%
Supplies	$ 35,310	$ 54,560	$ 49,475	-9.32%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 59,106	$ 57,772	$ 52,746	-8.70%
Other Costs	$ 1,747	$ 2,500	$ 2,000	-20.00%
Total Expenditures	$ 344,378	$ 434,383	$ 430,726	-0.84%

PERFORMANCE MEASURES

	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Number of parks where automated irrigation was installed	1	1	1
Number of parks where automated irrigation upgraded	3	2	2
Number of parks where improvements are planned	1	2	2
Number of trees planted within the city	5	10	10
Number of dead & diseased trees removed	7	10	8
Number of hours spent on bedding plants planting procedures (training)	40	40	40
Number of hours spent on pruning procedures (training)	40	40	40
Number of acres mowed & trimmed in Eastside Cemetery	30	30	30
Number of acres mowed & trimmed in Olliff Street Cemetery	10	10	10
Number of times per year for each area	30	30	30
Number of parks mowed	28	28	28
Number of times mowed each year	40	40	40
Number of times parks raked each year	35	35	35

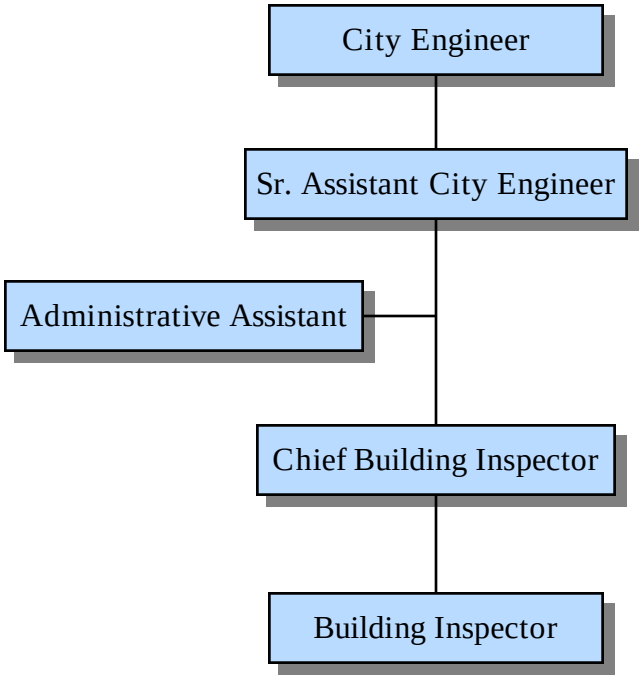
FUND 100 - GENERAL FUND **DEPT - 6200 - PARKS**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 197,124	$ 241,021	$ 248,154
51.1201	Temporary Employees	$ 1,063	$ 5,679	$ 5,679
51.1301	Overtime	$ 497	$ 2,000	$ 2,000
51.1000	*Sub-total: Salaries and Wages*	*$ 198,684*	*$ 248,700*	*$ 255,833*
51.2201	Social Security (FICA) Contributions	$ 14,120	$ 18,153	$ 19,571
51.2401	Retirement Contributions	$ 5,399	$ 12,153	$ 15,350
51.2701	Workers Compensation	$ 11,640	$ 10,449	$ 5,697
51.2901	Employment Physicals	$ 86	$ 36	$ -
51.2902	Employee Drug Screening Tests	$ 18	$ 15	$ -
51.2903	Hepatitis/ Flu Vaccine	$ 40	$ -	$ -
51.2000	*Sub-total: Employee benefits*	*$ 31,303*	*$ 40,806*	*$ 40,618*
51.0000	TOTAL PERSONAL SERVICES	$ 229,987	$ 289,506	$ 296,451
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 29	$ 4,000	$ 2,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 2,513	$ 6,000	$ 5,000
52.2203	Rep. and Maint. (Labor)	$ 4,147	$ 6,550	$ 6,600
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 927	$ 2,000	$ 2,000
52.2205	Rep. and Maint. (Office Equipment)	$ 310	$ 500	$ 300
52.2320	Rentals	$ 41	$ 1,000	$ 1,000
52.0000	*Sub-total: Property Services*	*$ 7,967*	*$ 20,050*	*$ 16,900*
52.3101	Insurance, Other than Benefits	$ 5,128	$ 2,000	$ 5,504
52.3201	Telephone	$ 1,417	$ 1,450	$ 2,000
52.3203	Cellular Phones	$ 455	$ 420	$ 300
52.3205	Internet Services	$ -	$ 650	$ -
52.3301	Advertising	$ 764	$ 175	$ -
52.3501	Travel	$ 10	$ 250	$ 250
52.3601	Dues and Fees	$ 80	$ 200	$ 250
52.3701	Education and Training	$ 105	$ 500	$ 500
52.3852	Contract Work	$ -	$ 4,000	$ 4,000
52.3853	Pest Control (Building)	$ 2,302	$ 350	$ 350
52.3000	*Sub-total: Other Purchased Services*	*$ 10,261*	*$ 9,995*	*$ 13,154*
52.0000	TOTAL PURCHASED SERVICES	$ 18,228	$ 30,045	$ 30,054
53	SUPPLIES			
53.1101	Office Supplies	$ 317	$ 650	$ 650
53.1102	Parts and Materials	$ 2,883	$ 4,000	$ 3,000
53.1103	Chemicals	$ 407	$ 1,000	$ 2,000
53.1104	Janitorial Supplies	$ 840	$ 750	$ 750
53.1105	Uniforms	$ 3,556	$ 4,000	$ 4,300
53.1106	General Supplies and Materials	$ 13,488	$ 25,185	$ 17,000
53.1108	General S and M (Tree Board)	$ 415	$ 2,500	$ 2,500
53.1109	General S and M (Beaut. Committee)	$ 582	$ 2,500	$ 2,500
53.1230	Electricity	$ 3,362	$ 3,600	$ 6,000
53.1231	Electricity-Christmas Lights	$ -	$ 1,000	$ 1,000
53.1240	Bottled Gas	$ 12	$ 25	$ 25
53.1270	Gasoline/Diesel	$ 6,018	$ 5,100	$ 5,500

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
53.1401	Books and Periodicals	$ -	$ 250	$ 250
53.1601	Small Tools and Equipment	$ 3,430	$ 4,000	$ 4,000
53	TOTAL SUPPLIES	$ 35,310	$ 54,560	$ 49,475
54	CAPITAL OUTLAY (MINOR)			
54.2401	Computers	$ -	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ -
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 58,322	$ 56,372	$ 50,647
55.2402	Life and Disability	$ 784	$ 1,400	$ 2,099
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 59,106	$ 57,772	$ 52,746
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 1,448	$ 1,500	$ 1,500
57.3401	Miscellaneous Expenses	$ 299	$ 1,000	$ 500
57.0000	TOTAL OTHER COSTS	$ 1,747	$ 2,500	$ 2,000
	TOTAL OPERATING EXPENSES	**$ 344,378**	**$ 434,383**	**$ 430,726**

ENGINEERING
PROTECTIVE INSPECTIONS



PROTECTIVE INSPECTIONS

The Protective Inspections Division is responsible for building, plumbing, electrical, and HVAC inspections of all construction within the City. In addition, this division also interprets the Federal Flood Insurance maps for construction purposes, issues land disturbance permits, and enforces the City's Soil Erosion and Sedimentation Control Ordinance and the Tree Ordinance. It also assists the Planning Director in assuring that buildings meet the applicable Zoning Ordinance provisions, such as front, side and rear setbacks, on-site stormwater retention, and adequate parking.

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 188,440	$ 161,483	$ 167,214	3.55%
Purchase/Contract Services	$ 120,295	$ 68,295	$ 61,670	-9.70%
Supplies	$ 11,179	$ 8,625	$ 12,350	43.19%
Capital Outlay (Minor)	$ 3,355	$ 3,650	$ 300	-91.78%
Interfund Dept. Charges	$ 27,057	$ 23,998	$ 23,853	-0.60%
Other Costs	$ 543	$ 400	$ 300	-25.00%
Total Expenditures	$ 350,869	$ 266,451	$ 265,687	-0.29%

PERFORMANCE MEASURES

	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Number of residential building permits issued	130	165	140
Dollar value of residential building permits issued	$13,603	$18,525	$15,545
Number of Commercial Building Permits issued	107	120	110
Dollar value of commercial building permits issued	$170,854	$200,650	$185,260
Number of industrial building permits issued	0	0	0
Dollar value of industrial building permits issued	0	0	0
Number of plumbing permits issued	1,622	2,215	1,897
Dollar value of plumbing permits issued	$9,022	$11,075	$10,135
Number of electrical permits issued	1,535	2,120	1,935
Dollar value of electrical permits issued	$15,581	$16,960	$16,256
Number of mechanical permits issued	1,037	1,786	1,425
Dollar value of mechanical permits issued	$8,564	$14,288	$12,225
Number of sign permits issued	182	220	235
Operating Expenditures for the Protective Inspections Division	$350,869	$266,451	$265,687
Total dollar value of building, plumbing, electrical and mechanical permits	$217,624	$261,498	$239,421
Percentage of operating expenditures financed by fees	62%	98%	90%
Number of Erosion & Sediment Violations Noted or Cited	112	125	138

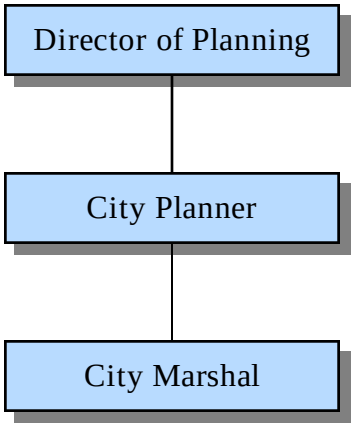
FUND 100 - GENERAL FUND **DEPT - 7200 - PROTECTIVE INSPECTIONS**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 160,295	$ 138,904	$ 144,456
51.1301	Overtime	$ 276	$ 543	$ 543
51.1000	*Sub-total: Salaries and Wages*	*$ 160,571*	*$ 139,447*	*$ 144,999*
51.2201	Social Security (FICA) Contributions	$ 11,641	$ 10,668	$ 11,092
51.2401	Retirement Contributions	$ 9,342	$ 6,972	$ 8,700
51.2701	Workers Compensation	$ 6,789	$ 4,396	$ 2,423
51.2902	Employee Drug Screening Tests	$ 77	$ -	$ -
51.2903	Hepatitis/Flu	$ 20	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 27,869*	*$ 22,036*	*$ 22,215*
51.0000	TOTAL PERSONAL SERVICES	$ 188,440	$ 161,483	$ 167,214
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ -	$ -
52.1301	Computer Programming Fees	$ -	$ 500	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ 500*	*$ -*
52.2101	Cleanining Services	$ 20,055	$ -	Moved to Admin.
52.2201	Rep. and Maint. (Equipment)	$ 4,031	$ 1,500	$ 1,500
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 1,167	$ 1,800	$ 700
52.2203	Rep. and Maint. (Labor)	$ 1,317	$ 1,300	$ 750
52.2204	Rep. and Maint. (Bldg.)	$ 62,805	$ 46,475	$ 45,000
52.2205	Rep. and Maint. (Office Equipment)	$ 76	$ 500	$ 500
52.2211	Rep. and Maint. (Food Bank)	$ -	$ 2,025	$ -
52.232	Rentals	$ -	$ 500	$ 500
52.2000	*Sub-total: Property Services*	*$ 89,451*	*$ 54,100*	$ 48,950
52.3101	Insurance, Other than Benefits	$ 1,964	$ 1,270	$ 2,120
52.3201	Telephone	$ 2,947	$ 1,500	$ 1,800
52.3203	Cellular Phones	$ 3,338	$ 3,375	$ 3,600
52.3206	Postage	$ 123	$ 400	$ 250
52.3301	Advertising	$ 172	$ 450	$ 150
52.3401	Printing and Binding	$ -	$ -	$ 1,400
52.3501	Travel	$ 152	$ 3,200	$ 1,200
52.3601	Dues and Fees	$ 478	$ 800	$ 500
52.3701	Education and Training	$ 1,677	$ 2,700	$ 1,700
52.3851	Contract Labor	$ 19,963	$ -	$ -
52.3901	Erosion Control-EPD	$ 30	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 30,844*	*$ 13,695*	*$ 12,720*
52.0000	TOTAL PURCHASED SERVICES	$ 120,295	$ 68,295	$ 61,670
53	SUPPLIES			
53.1101	Office Supplies	$ 1,641	$ 1,500	$ 1,500
53.1104	Janitorial Supplies	$ 1,908	$ -	$ -
53.1105	Uniforms	$ 978	$ 1,125	$ 1,000
53.1106	General Supplies and Materials	$ 382	$ 400	$ 400
53.1270	Gasoline/Diesel	$ 4,539	$ 3,700	$ 6,000
53.1301	Food	$ 154	$ 250	$ 150

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
53.1401	Books and Periodicals	$ 635	$ 650	$ 1,800
53.1601	Small Tools and Equipment	$ 942	$ 1,000	$ 1,500
53.0000	TOTAL SUPPLIES	$ 11,179	$ 8,625	$ 12,350
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 1,677	$ 1,650	$ -
54.2401	Computers	$ 1,527	$ 1,500	$ -
54.2501	Other Equipment	$ 151	$ 500	$ 300
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 3,355	$ 3,650	$ 300
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 26,430	$ 23,358	$ 23,068
55.2402	Life and Disability	$ 627	$ 640	$ 785
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 27,057	$ 23,998	$ 23,853
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 543	$ 400	$ 300
57.0000	TOTAL OTHER COSTS	$ 543	$ 400	$ 300
	TOTAL EXPENDITURES	**$ 350,869**	**$ 266,451**	**$ 265,687**

PLANNING



PLANNING DEPARTMENT

This department is headed by the Planning Director. It has three primary functions: land use planning, grant writing and administration, and property maintenance code enforcement.

The planning function includes the review of a variety of applications related to the use of land. The staff processes applications for items considered by the Planning Commission and Zoning Board of Appeals such as zoning changes, subdivision plats, conditional uses, and variances. Staff provides zoning review of applications handled primarily by other departments, such as building permits, business licenses, and alcoholic beverage permits. The director serves as the zoning administrator and is responsible for the interpretation and enforcement of the zoning and subdivision regulations.
The department is also responsible for long-range planning of the community. The department must fulfill the requirements of the Georgia Department of Community Affairs for preparing and updating the city's comprehensive land use plan as well as the short-term work program, which is a requisite companion of the comprehensive plan. The comprehensive plan is a guide for the future physical growth and development of the community. The Planning Commission, Zoning Board of Appeals, and Mayor and City Council use the document when making land use decisions.

The department prepares grant applications and administers grants for some projects sponsored by the City of Statesboro. The most recent grants have been in the form of Community Development Block Grants (CDBG) from the Georgia Department of Community Affairs, and Transportation Enhancement Grants from the Georgia Department of Transportation. Recent CDBG funds have been used to develop infrastructure in the Statesboro Pointe subdivision and to assist Habitat for Humanity in purchasing property in that subdivision. The department is administering two Transportation Enhancement Grants that will be used to enhance portions of East and West Main Streets by moving overhead utilities underground and providing new sidewalks, street lighting, benches, and landscaping.

Property maintenance code enforcement is carried out by the City Marshal. This includes tall grass and weeds, junk vehicles, dilapidated structures, and accumulation of trash and rubbish. The City Marshal also assists in the enforcement of the zoning ordinance.

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 76,872	$ 183,227	$ 209,863	14.54%
Purchase/Contract Services	$ 20,136	$ 55,500	$ 194,773	250.94%
Supplies	$ 1,869	$ 4,450	$ 4,800	7.87%
Capital Outlay (Minor)	$ 2,534	$ 2,214	$ 1,500	-32.25%
Interfund/Dept. Charges	$ 13,689	$ 29,372	$ 28,797	-1.96%
Other Costs	$ 138	$ 300	$ 300	0.00%
Total Expenditures	$ 115,238	$ 275,063	$ 440,033	59.98%

PERFORMANCE MEASURES

	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Number of rezoning requests processed	18	22	26
Number of variance requests processed	15	22	24
Number of residential subdivision plats reviewed	0	1	2
Number of commercial subdivision plats reviewed	0	1	1
Number of ordinance text amendments presented	3	6	8
Number of federal or state grant submittals	1	0	1
Number of federal or state grants approved	1	0	1
Dollar value of grants approved	$300,000	$0	$250,000
Number of houses sold in Statesboro Pointe Subdivision	2	3	3
Number of annexations processed	2	8	5
Number of acres annexed into the City	11	160	250
Number of code violations corrected	245	260	275
Number of code violation citations requiring court action	50	40	35
Number of substandard structures removed by owner or City	12	15	18

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 60,878	$ 156,942	$ 180,481
51.1301	Overtime	$ -	$ 1,250	$ 1,500
51.1000	*Sub-total: Salaries and Wages*	*$ 60,878*	*$ 158,192*	*$ 181,981*
51.2201	Social Security (FICA) Contributions	$ 4,640	$ 12,692	$ 13,922
51.2401	Retirement Contributions	$ 7,136	$ 7,090	$ 10,919
51.2701	Workers Compensation	$ 4,010	$ 5,253	$ 3,041
51.2901	Employment Physical	$ 140	$ -	$ -
51.2902	Employee Drug Screening	$ 67	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 15,994*	*$ 25,035*	*$ 27,882*
51.0000	TOTAL PERSONAL SERVICES	$ 76,872	$ 183,227	$ 209,863
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 2,000	$ 2,000
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ 2,000*	*$ 2,000*
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 903	$ 2,700	$ 1,400
52.2203	Rep. and Maint. (Labor)	$ 134	$ 1,200	$ 800
52.2205	Rep. and Maint. (Office Equipment)	$ 142	$ 500	$ 600
52.2320	Rentals	$ 922	$ 1,800	$ 1,200
52.2000	*Sub-total: Property Services*	*$ 2,101*	*$ 6,200*	*$ 4,000*
52.3101	Insurance, Other than Benefits	$ 1,198	$ 800	$ 1,173
52.3201	Telephone	$ 865	$ 1,500	$ 1,500
52.3203	Cellular Phones	$ 654	$ 1,200	$ 800
52.3206	Postage	$ 14	$ 300	$ 300
52.3301	Advertising	$ 1,359	$ 2,500	$ 2,500
52.3401	Printing and Binding	$ -	$ -	$ 1,000
52.3501	Travel	$ 3,951	$ 4,000	$ 4,000
52.3601	Dues and Fees	$ 296	$ 1,200	$ 1,200
52.3701	Education and Training	$ 335	$ 2,800	$ 2,800
52.3801	Licenses	$ 1,513	$ 1,000	$ 1,500
52.3851	Contract Labor	$ 6,050	$ 7,000	$ 7,000
52.3852	Contracted Services	$ 1,800	$ 25,000	$ 15,000
52.3852	CS - Comp Plan Update	$ -	$ -	$ 150,000
52.3000	*Sub-total: Other Purchased Services*	*$ 18,035*	*$ 47,300*	*$ 188,773*
52.0000	TOTAL PURCHASED SERVICES	$ 20,136	$ 55,500	$ 194,773
53	SUPPLIES			
53.1101	Office Supplies	$ 303	$ 950	$ 1,000
53.1106	General Supplies and Materials	$ 904	$ 1,600	$ 1,600
53.1270	Gasoline/Diesel	$ 256	$ 900	$ 1,200
53.1401	Books and Periodicals	$ 376	$ 500	$ 500
53.1601	Small Tools and Equipment	$ 30	$ 500	$ 500
53.0000	TOTAL SUPPLIES	$ 1,869	$ 4,450	$ 4,800
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture & Fixtures	$ 1,215	$ 714	$ -
54.2401	Computers	$ 1,319	$ 1,500	$ 1,500

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,534	$ 2,214	$ 1,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 13,503	$ 28,707	$ 28,092
55.2402	Life and Disability	$ 186	$ 665	$ 705
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 13,689	$ 29,372	$ 28,797
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 138	$ 300	$ 300
57.0000	TOTAL OTHER COSTS	$ 138	$ 300	$ 300
	TOTAL EXPENDITURES	**$ 115,238**	**$ 275,063**	**$ 440,033**

OTHER AGENCIES

The City provides partial funding for several outside agencies. This section of the General Fund finances those appropriations.

Among the agencies that receive funding from the City of Statesboro are the Emergency Management Agency, the Bulloch Resident Center, the Drug Abuse Council, the High Hope Center, Concerted Services, the Statesboro Arts Council, the Downtown Statesboro Development Authority, and the Ogeechee Railroad for rental of space for downtown parking.

Several agencies that were funded in the recent past have been phased out under the terms of the Service Delivery Agreement negotiated between the City and County. Among these are the Statesboro/Bulloch County Parks and Recreation Department, the Statesboro Regional Library, the Statesboro/Bulloch County Airport, and the Development Authority of Bulloch County. They are all funded by the County, as the services are available to all county residents, and city taxpayers are also county taxpayers. So, they have paid their proportional share when they pay their county taxes.

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Purchase/Contract Services	$ 27,736	$ 27,324	$ 31,189	14.15%
Other Costs	$ 275,393	$ 743,790	$ 245,391	-67.01%
Total Expenditures	$ 303,129	$ 771,114	$ 276,580	-64.13%

FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
1595.52	PURCHASE/CONTRACT SERVICES			
1595.52.3601	Dues and Fees - RDC	$ 20,428	$ 20,429	$ 23,881
1595.52.3602	Dues and Fees - GMA	$ 7,308	$ 6,895	$ 7,308
1595.52.0000	TOTAL PURCHASED SERVICES	$ 27,736	$ 27,324	$ 31,189
57	OTHER COSTS			
3900.57.1002	Emergency Management Agency	$ 5,000	$ 5,000	$ 5,000
5100.57.1003	Bulloch Resident Center	$ 1,200	$ 1,200	$ 1,200
5100.57.1004	Drug Abuse Council	$ 28,978	$ 27,000	$ 30,750
5100.57.1005	High Hope Center	$ 4,200	$ 4,200	$ 4,200
5500.57.1006	Concerted Services (DOT Van)	$ 1,200	$ 1,200	$ 1,200
6173.57.1014	Arts Center (Salary)	$ 50,350	$ 55,192	$ 57,404
6173.57.1016	Arts Center (Operating)	$ 122,000	$ 89,468	$ 83,209
6173.57.1017	Arts Center (Capital)	$ 7,230	$ -	$ -
6173.57.4001	Bad Debts	$ -	$ 500,000	$ -
7500.57.1010	SBC Development Authority	$ -	$ -	$ -
7500.57.1011	Downtown Development Authority	$ 55,235	$ 60,280	$ 62,428
7564.57.1012	Parking Lot Rental - Railroad	$ -	$ 250	$ -
57	TOTAL OTHER COSTS	$ 275,393	$ 743,790	$ 245,391
	TOTAL EXPENDITURES	**$ 303,129**	**$ 771,114**	**$ 276,580**

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

Account Number	Account Description or Title	2006 Actual	2007 Budget	2008 Recommended
	NON-OPERATING EXPENSES			
58.1201	City Hall Lease Principal	$ 43,500	$ 46,000	$ 49,000
58.2201	City Hall Lease Interest	$ 59,129	$ 70,500	$ 67,000
58.2202	GMA Swap Payments	$ 83,441	$ 130,000	$ 201,064
	TOTAL NON-OPERATING EXPENSES	**$ 186,070**	**$ 246,500**	**$ 317,064**

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	TRANSFERS:			
61.1003	Transfers to Capital Improvements Fund	$ 812,000	$ 2,875	$ 86,752
	TOTAL TRANSFERS	**$ 812,000**	**$ 2,875**	**$ 86,752**


CITY OF STATESBORO · 1803
GEORGIA

CONFISCATED ASSETS FUND

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

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

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	OPERATING REVENUES			
35	FINES AND FORFEITURES			
35.1320	Cash Confiscation - State	$ 11,618	$ 72,000	$ 12,000
35.1325	Cash Confiscation - Federal	$ -	$ -	$ -
35.1340	Other Confiscation/Escheats - State	$ 13,000	$ -	$ -
35.0000	TOTAL FINES AND FORFEITURES	$ 24,618	$ 72,000	$ 12,000
36.1000	INVESTMENT INCOME			
36.1001	Interest Income - Confiscated	$ 508	$ 600	$ 500
36.1002	Interest Income - Seized Funds	$ 3,592	$ 1,700	$ -
36.0000	TOTAL INVESTMENT INCOME	$ 4,100	$ 2,300	$ 500
	TOTAL REVENUES AND OTHER	**$ 28,718**	**$ 74,300**	**$ 12,500**
	EXPENDITURES:			
54	CAPITAL OUTLAY (MINOR)			
54.1601	Small Tools & Equipment	$ -	$ 4,671	$ -
54.2215	Drug Task Force Vehicle	$ -	$ 9,000	$ -
54.2401	Computers	$ -	$ -	$ -
54.2501	Other Equipment	$ 12,376	$ 8,629	$ -
54.2548	K-9 Dog	$ -	$ 10,000	$ -
54.2000	TOTAL CAPITAL OUTLAY	$ 12,376	$ 32,300	$ -
57	OTHER COSTS			
57.3414	Interest Expense - Seized Funds	$ 261	$ 1,000	$ -
57.3000	TOTAL OTHER COSTS	$ 261	$ 1,000	$ -
61	OTHER FINANCING USES			
61.1001	Transfer to General Fund			
61.1003	Transfer to CIP	$ 30,000	$ 40,000	$ 12,500
61.1000	TOTAL OTHER FINANCING USES	$ 30,000	$ 40,000	$ 12,500
	TOTAL EXPENDITURES AND OTHER	**$ 42,637**	**$ 73,300**	**$ 12,500**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

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

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

To date, the City has given the Land Bank Authority three lots at no cost, to be provided to Habitat. In addition, the City has sold ten lots to the Land Bank Authority for $5,000 each, which in turn were sold to Habitat for the same price.

When Statesboro Pointe is completely built out, it is anticipated that the City and Habitat will partner on still other subdivisions, as the CHIP Grant funds will constitute a Revolving Housing Loan Fund that is replenished monthly as the loans to previous homebuyers are repaid into this CDBG Fund. This fund will be the repository of the Revolving Housing Loan Fund.

This Budget assumes that the City will convey four more lots to the Land Bank Authority for conveyance to Habitat. In addition, the City will make four loans of $15,000 each to Habitat for the construction of these houses. Anyone wishing to participate in this housing program is encouraged to contact the Planning Director, at 764-0668, or Ms. Vicki Davis, Habitat Executive Director, at 489-2076.

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	REVENUES:			
221.38.8004	Lot Sales Habitat House #10	$ 4,788	$ -	$ -
221.38.8005	Lot Sales Habitat House #11	$ 4,788	$ -	$ -
221.38.8009	Lot Sales Habitat House #15	$ -	$ 4,780	$ -
221.38.8011	Lot Sales Habitat House #16	$ -	$ 4,780	$ -
221.38.8016	Lot Sales Habitat House #21	$ -	$ -	$ 4,780
221.38.8017	Lot Sales Habitat House #22	$ -	$ -	$ -
221.38.8018	Lot Sales Habitat House #23	$ -	$ -	$ 4,780
221.38.8019	Lot Sales Habitat House #24	$ -	$ -	$ 4,780
221.38.8020	Lot Sales Habitat House #25	$ -	$ -	$ 4,780
221.38.8021	Lot Sales Habitat House #26	$ -	$ -	$ -
	TOTAL REVENUES	**$ 9,576**	**$ 9,560**	**$ 19,120**
	EXPENDITURES:			
221.7400.52.1207	General Administration - CDBG	$ -	$ -	$ -
221.7400.52.3301	Advertising	$ -	$ -	$ -
221.7400.57.3401	Misc Expense	$ 90	$ -	$ -
221.7400.57.4103	Bank Charges	$ (75)	$ -	$ -
	TOTAL EXPENDITURES	**$ 15**	**$ -**	**$ -**

LINEAR PARK FUND

This fund accounted for receipts and disbursements of funds to construct the new Linear Park from Georgia Southern University's campus at Fair Road and Zetterower to East Main Street downtown. This greenway was funded from federal ISTEA and TEA-21 transportation grants, the state Community Greenspace Trust Fund, and matching funds from the City.

This fund has been closed out since the project was completed. It is included this year for prior years comparative purposes only.

FUND 223 - LINEAR PARK FUND **DEPT - 6220 - PARK AREAS**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	REVENUES:			
37.1001	Donations and Cont Private	$ 17,744	$ -	$ -
	OTHER FINANCING SOURCES:			
39.1290	Trans. In from CIP Fund	$ 11,513	$ 15,553	$ -
	TOTAL REVENUES	**$ 29,257**	**$ 15,553**	**$ -**
	EXPENDITURES:			
54.1201	Construction - TEA 21	$ 37,099	$ 6,826	$ -
54.1202	Landscaping, etc	$ 30,597	$ 8,727	$ -
	TOTAL EXPENDITURES	**$ 67,696**	**$ 15,553**	**$ -**

MULTIPLE GRANT FUND

This fund accounts for receipts and disbursements for small state and federal capital grants that individually are less than 2% of the General Fund's annual expenditures. Based upon this Budget, that amount would be for any grant below $272,900 that is not accounted for in an existing fund. Grants for operating expenses would be received and spent in the appropriate operating fund rather than in this fund.

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

FUND 250 - MULTIPLE GRANT FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	REVENUES:			
33.4121	Art Council	$ -	$ 25,000	$ -
33.4317	HSG - Fire (GEMA)	$ 79,566	$ -	$ -
33.4318	HSG - Police (GEMA)	$ 60,000	$ -	$ -
33.4319	Bureau of Just - BVP Grant	$ 3,283	$ 3,000	$ 3,000
33.9001	GMA Safety Grant - PD	$ -	$ 5,000	$ 5,000
33.9002	GMA Liability Grant - PD	$ -	$ 5,000	$ 5,000
33.9003	Records Management Grant	$ -	$ -	$ -
39.1201	Transfer from General Fund	$ 58	$ -	$ -
	TOTAL REVENUES	**$ 142,907**	**$ 38,000**	**$ 13,000**
	EXPENDITURES:			
1580.52.3852	Contract Work	$ -	$ -	$ -
3200.53.1105	Uniforms	$ 3,283	$ 3,000	$ 3,000
3200.53.1108	Exp - OPD Grant	$ 60,232	$ -	$ -
3200.53.1601	Small Tools and Equipment	$ -	$ -	$ -
3200.53.1602	Safety Equipment - PD	$ (175)	$ 5,000	$ 5,000
3200.53.1603	Liability Equipment	$ -	$ 5,000	$ 5,000
3200.54.1488	Van Buren Drainage Project	$ -	$ -	$ -
3200.54.2108	Equipment - Misc (HSG)	$ -	$ -	$ -
3500.53.1108	General Supplies and Materials	$ 79,566	$ -	$ -
3500.54.2108	Equipment - Misc (HSG)	$ -	$ -	$ -
6100.57.1015	Statesboro Arts Council	$ -	$ 25,000	$ -
	TOTAL EXPENDITURES	**$ 142,907**	**$ 38,000**	**$ 13,000**

HOTEL/MOTEL TAX FUND

This fund accounts for the receipts and disbursements of the 5% hotel/motel room occupancy tax. Since April, 2002, the City has had two-year Service Contracts with the SCVB, the Downtown Statesboro Development Authority (DSDA), and the Statesboro Arts Council (SAC) to promote tourism-related activities. The hotel/motel tax proceeds are distributed as follows under the contracts:

72.9 %	SCVB
8.0 %	DSDA
19.1 %	SAC
100.0 %	Total

The proceeds are received from the hotel and motel operators monthly, and are distributed based upon the agreed percentages on a monthly basis as well. The current contract is effective from July 1, 2006 through June 30, 2008.

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	OPERATING REVENUES:			
31	TAXES			
31.4100	Hotel/Motel Taxes	$ 377,801	$ 396,000	$ 415,000
31.4101	Refund of Taxes	$ (963)	$ -	$ -
31.4000	*Subtotal Taxes*	*$ 376,838*	*$ 396,000*	*$ 415,000*
	TOTAL OPERATING REVENUES	**$ 376,838**	**$ 396,000**	**$ 415,000**
	EXPENDITURES:			
57.2000	OTHER COSTS			
57.2001	Payment to other Agencies-SCVB	$ 301,754	$ 302,400	$ 302,535
57.2003	Payment to other Agencies-DSDA	$ 28,289	$ 31,680	$ 33,200
57.2004	Payment to other Agencies-Arts Council	$ 28,289	$ 61,920	$ 79,265
57.2000	TOTAL OTHER COSTS	$ 358,332	$ 396,000	$ 415,000
	OTHER FINANCING USES			
9000.61.1001	Transfer to General Fund	$ 18,506	$ -	$ -
	TOTAL OTHER FINANCING USES	$ 18,506	$ -	$ -
	TOTAL EXPENDITURES AND OTHER FINANCING USES	**$ 376,838**	**$ 396,000**	**$ 415,000**

1997 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUND

This fund was closed at the end of FY 2006, as all proceeds had been received and spent as appropriated. The fund remains in this Budget purely for comparative purposes from prior years.

FUND 320 - 1997 SPLOST FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	REVENUES:			
320.31.3209	Post Closure	$ -	$ -	$ -
320.33.7109	REIM Landfill Post Closure	$ 35,385	$ -	$ -
320.33.7110	REIM Landfill Air Rights	$ 64,757	$ -	$ -
320.33.7135	North St. Paving/Drainage	$ 95,790	$ -	$ -
	TOTAL REVENUES	**$ 195,932**	**$ -**	**$ -**
	EXPENDITURES:			
	OTHER FINANCING USES			
320.9000.61.1011	Transfers to CIP Fund-Police	$ -	$ -	$ -
320.9000.61.1013	Transfers to CIP Fund-Streets	$ 95,790	$ -	$ -
320.9000.61.1040	Transfers to Solid Waste Disposal Fund	$ 100,142	$ -	$ -
	TOTAL EXPENDITURES	**$ 195,932**	**$ -**	**$ -**

2002 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUND

This fund is used to account for the receipts and disbursements of the City's portion of the 2002 1% Special Purpose Local Option Sales Tax, and that portion of the tax used to finance the City/County joint Solid Waste Disposal Fund, which the City administers. In prior Budgets, the proceeds were transferred to the CIP Fund for general fixed assets acquisition, and to the respective utility funds where funding was provided by SPLOST for capital purposes.

Beginning in FY 2007, SPLOST revenues are received and spent within the SPLOST fund, without any transfers to other funds, other than for Landfill Post-closure expenses in the Solid Waste Disposal Fund. At year end, all completed projects will be transferred either to General Fixed Assets, or the appropriate enterprise fund. This has simplified the budgeting and accounting for SPLOST projects.

On March 19, 2002, the voters of Bulloch County approved a referendum measure to continue imposing this tax for a period of five years when the 1997 SPLOST lapsed at the end of September, 2002. Since there is a two-month delay in receiving these funds, receipt of the proceeds began in December, 2002. Those proceeds will be disbursed pursuant to intergovernmental agreements negotiated between the four City Councils and the County Commission prior to the referendum.

This is **not** an additional tax, but an extension for five years of the 1997 SPLOST. This means that the sales tax rate in Bulloch County remained at 6% -- 4% State Sales Tax for the State of Georgia, 1% Local Option Sales Tax for the Bulloch County Board of Education, and 1% Special Purpose Local Option Sales Tax divided by the four cities and the County. However, subsequent to this referendum, the Bulloch County Board of Education held a referendum calling for the imposition of an additional 1% Special Purpose Local Option Sales Tax for Education, (E-SPLOST), which will fund major school construction and renovation projects. This referendum was approved by the voters, and accordingly the sales tax rate in Bulloch County was increased to 7%.

This tax is used in lieu of bond issues that would have to be repaid from higher property tax increases or user fees to fund major capital projects. Statesboro enjoys a significant regional trade area that allows the City and County to generate sales tax proceeds from non-residents. According to The 2007 Georgia County Guide, published by the University of Georgia's Center for Agribusiness and Economic Development, Bulloch County in 2005 had a "pull factor" in retail sales of 1.48. (See Pages 40 and 41). "Pull factor" is defined as "…a measurement of a county's retail buying power that incorporates the effects of income and population on a county's retail sales activity. A high pull factor (>1.00) can indicate that dollars are flowing into the county, and a low pull factor (<1.00) can indicate that dollars are flowing out of the county." Bulloch County's pull factor was the *thirteenth best* out of 159 Georgia counties in 2005.

If roughly 48 cents in non-resident retails sales are generated here for every $1.00 of local resident retail sales, then 48 cents out of every $1.48 of retail sales, *or 32.4% of retail sales in Bulloch County*, appear to come from non-residents. That makes the use of a special purpose

local option sales tax very attractive to Statesboro and Bulloch County residents, and helps explain why the referendums have been well-received by the voters.

It should be noted that neither the City nor the County receives any of the proceeds from the local option sales tax (LOST) of 1%. Bulloch County *is one of only eight Georgia counties* that does not get the LOST funding. All of those proceeds have gone to the Board of Education since the tax was imposed in the mid-1980's through a local constitutional amendment. That tax generated over $10,300,000 in calendar year 2006, and has a growth rate in normal economic conditions averaging 7.5% annually (just like the SPLOST). Not having that revenue puts Statesboro and Bulloch County at a disadvantage compared to other Georgia cities and counties, and puts added pressure on the other taxes and user fees to make up the difference.

FUND 321 - 2002 SPLOST FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	REVENUES:			
321.33.4311	GDOT Grants for Traffic Projects	$ -	$ -	$ 7,000
321.33.7101	Proceeds for Patrol Cars	$ 100,000	$ 100,000	$ -
321.33.7110	Landfill Air Rights	$ 954,858	$ 945,000	$ -
321.33.7113	Proceeds for Street/Drainage Projects	$ -	$ 177,450	$ -
321.33.7119	Pro - WWD-32 W/S to Unserved Areas	$ -	$ 322,526	$ 69,000
321.33.7125	Pro - ENG-40 Street Repaving Program	$ 21,297	$ 534,146	$ 250,000
321.33.7127	Pro - PD-5 Police Headquarters	$ 1,185,010	$ 765,945	$ -
321.33.7130	Proceeds Northside Drive	$ 710	$ -	$ -
321.33.7131	Pro - ENG 28 Street Striping	$ 1,936	$ 30,000	$ -
321.33.7132	Pro - ENG 56 Traffic Signal Upgrade	$ 223	$ 20,000	$ -
321.33.7133	Lt Lane-Chandler	$ 76,247	$ -	$ -
321.33.7134	Brannen St. Connector	$ 60,100	$ -	$ -
321.33.7135	North St Paving/Drainage	$ 22,900	$ -	$ -
321.33.7137	Pro - ENG-57 Subdivision Inc. Program	$ -	$ 385,112	$ 230,204
321.33.7140	Proceeds for W. Main/College	$ -	$ -	$ -
	Intersection and Parking Lot	$ 68,485	$ -	$ -
321.33.7141	Pro - ENG-46 W.Gentilly / Fair Rd.	$ 13,593	$ 225,000	$ -
321.33.7142	Pro - ENG-38 301/Rucker/Register	$ 57,496	$ 327,254	$ -
321.33.7143	Pro - ENG-39 Hwy 24 Sidewalk	$ 44	$ 153,650	$ -
321.33.7144	Pro - ENG 42 Streetscape Utilities	$ -	$ 295,000	$ -
321.33.7145	Pro - ENG-43 Blitch Lane Culverts	$ -	$ 133,900	$ -
321.33.7146	Pro - WWD-50 Rotary Screens	$ 21,024	$ -	$ -
321.33.7148	ENG-35 Loretha Street	$ 1,816	$ -	$ -
321.33.7149	Gateway Ind. Park-Bu Co.	$ 230,485	$ -	$ -
321.33.7150	Proceeds for W/S Projects	$ -	$ 2,047,474	$ -
321.33.7151	Proceeds Post Closure Expenses	$ -	$ 200,000	$ 107,673
321.33.711302	Pro - ENG-32 Northside Drive Drain	$ -	$ -	$ -
321.33.711304	Pro - ENG-55 Culverts @ Northlake	$ -	$ -	$ -
321.33.711307	Pro - ENG-25 Cemetery Paving	$ -	$ -	$ -
321.33.711308	Pro - ENG-44 W. Grady / S. College	$ -	$ -	$ 187,000
321.33.711309	Pro - ST-31 Sidewalk Repair	$ -	$ -	$ -
321.33.711310	Pro - ENG-33 US 301 / GA 67	$ -	$ -	$ 110,000
321.33.711311	Pro - Tillman St. Project	$ -	$ 17,000	$ -
321.33.711312	Pro - ENG-29 Sav Ave/US 80	$ -	$ 493,383	$ -
321.33.711313	Pro - Chand Rd / Harvey St Sign	$ -	$ 30,000	$ -
321.33.711314	Pro - Beasley/Cawana Signal	$ -	$ 45,000	$ -
321.33.711315	Pro - Commercial Dr / VMP	$ -	$ 16,000	$ -
321.33.711316	Pro - ENG-13 N. Zetterower / E. Main	$ -	$ -	$ 65,500
321.33.711317	Pro - PW-ST-22 Drain. 67 / Bird's Pond	$ -	$ -	$ 5,000
321.33.715001	Pro - WWD-14C Donnie Simmons Way	$ -	$ -	$ -
321.33.715002	Pro - WWD-14D Central Street Sewer	$ -	$ -	$ -
321.33.715003	Pro - WWD-32A In the Grove	$ -	$ -	$ -
321.33.715004	Pro - WWD-1 Refurbish 2 Wells	$ -	$ -	$ -
321.33.715005	Pro - WWD-24 Well / Well House	$ -	$ -	$ -
321.33.715006	Pro - WWD-14 W/S Rehab Project	$ -	$ 355,474	$ -
	TOTAL REVENUES	**$ 2,816,223**	**$ 7,619,314**	**$ 1,031,377**

FUND 321 - 2002 SPLOST FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	EXPENDITURES:			
	POLICE DEPARTMENT			
321.3200.54.1310	PD-5 Police Headquarters	$ -	$ 765,945	$ -
321.3200.54.2215	PD-1 Police Vehicles/Conv	$ -	$ 100,000	$ -
		$ -	$ -	$ -
	ROADWAYS AND WALKWAYS	$ -	$ -	$ -
321.4220.54.1459	PW-ST-31 Sidewalk Repairs	$ -	$ 20,000	$ -
321.4220.54.1467	ENG-28 Street Striping	$ -	$ 30,000	$ -
321.4220.54.1473	ENG-40 Annual St Repaving	$ 7,673	$ 534,146	$ 250,000
321.4220.54.1477	ENG-27 Cemetary St. Repaving	$ -	$ 25,000	$ -
321.4220.54.1478	ENG-25 Cemetary Paving	$ -	$ 20,000	$ -
321.4220.54.1479	ENG-44 W. Grady / S. College	$ -	$ -	$ 187,000
321.4220.54.1490	ENG-42 Streetscape Utilities	$ -	$ 295,000	$ -
321.4220.54.1493	ENG-56 Traffic Signal Upgrade	$ -	$ 20,000	$ -
321.4220.54.1494	ENG-57 Subdivision Incentive Program	$ -	$ 385,112	$ 230,204
321.4220.54.1497	ENG-38 US 301 / Rucker Lane	$ -	$ 327,254	$ -
321.4220.54.1498	ENG-39 Hwy 24 Sidewalk	$ -	$ 153,650	$ -
321.4220.54.1507	ENG-33 Intersection US 301 / GA 67	$ -	$ 10,000	$ 110,000
321.4220.54.1517	ENG-29 Sav. Ave / US 80	$ -	$ 493,383	$ -
321.4220.54.1518	ENG-72 Traffic Signal:Chandler / Harvey	$ -	$ 30,000	$ -
321.4220.54.1519	ENG-76 Signal: Beasley/Cawana/US 80	$ -	$ 45,000	$ -
321.4220.54.1520	Commercial Dr & VMP	$ -	$ 16,000	$ -
321.4220.54.2117	ENG-13 Traffic Signal: N. Zett / E. Main	$ -	$ -	$ 72,500
		$ -	$ -	$ -
	STORM DRAINAGE	$ -	$ -	$ -
321.4250.54.1495	ENG-43 Blitch Lane Culverts	$ -	$ 133,900	$ -
321.4250.54.1505	ENG-31 RJ's Ditch Stabilize	$ -	$ 220,000	$ -
321.4250.54.1506	ENG-32 Hwy 80 / Northside W Drainage	$ -	$ -	$ -
321.4250.54.1508	ENG-53 Park Ave Drainage Improve.	$ -	$ -	$ -
321.4250.54.1509	ENG-55 Enlarge Culverts	$ -	$ 46,450	$ -
321.4250.54.1510	PW-ST-32 Little Lotts Creek Drainage	$ -	$ 20,000	$ -
321.4250.54.1515	ENG-71 Tillman Street Project	$ -	$ 73,000	$ -
321.4250.54.1516	ENG-46 W. Gentilly / Fair Road	$ -	$ 225,000	$ -
321.4250.54.1522	PW-ST-22 Drainage GA 67 / Bird's Pond	$ -	$ -	$ 5,000
		$ -	$ -	$ -
	WATER/SEWER PROJECTS	$ -	$ -	$ -
321.4330.54.1511	WWD-14C Donnie Simmons Way	$ -	$ 780,474	$ -
321.4330.54.1512	WWD-14D Central St. Sewer Replace.	$ -	$ 125,000	$ -
321.4330.54.151201	WWD-14D Central St. Sewer - Eng.	$ -	$ -	$ -
321.4330.54.1513	WWD-32 Ext of W/S to Unserved Areas	$ -	$ 279,526	$ 69,000
321.4330.54.1514	WWD-32A Thompson Sd-Stock./W Main	$ -	$ 148,000	$ -
		$ -	$ -	$ -
	WWTP	$ -	$ -	$ -
321.4335.54.2113	Replace Alternator For Generator	$ -	$ 40,000	$ -
321.4335.54.2115	WWD-42 Upgrade Scada System	$ -	$ 128,000	$ -
321.4335.54.2116	WWD-50 Replace Rotary Screens	$ -	$ 150,000	$ -

FUND 321 - 2002 SPLOST FUND

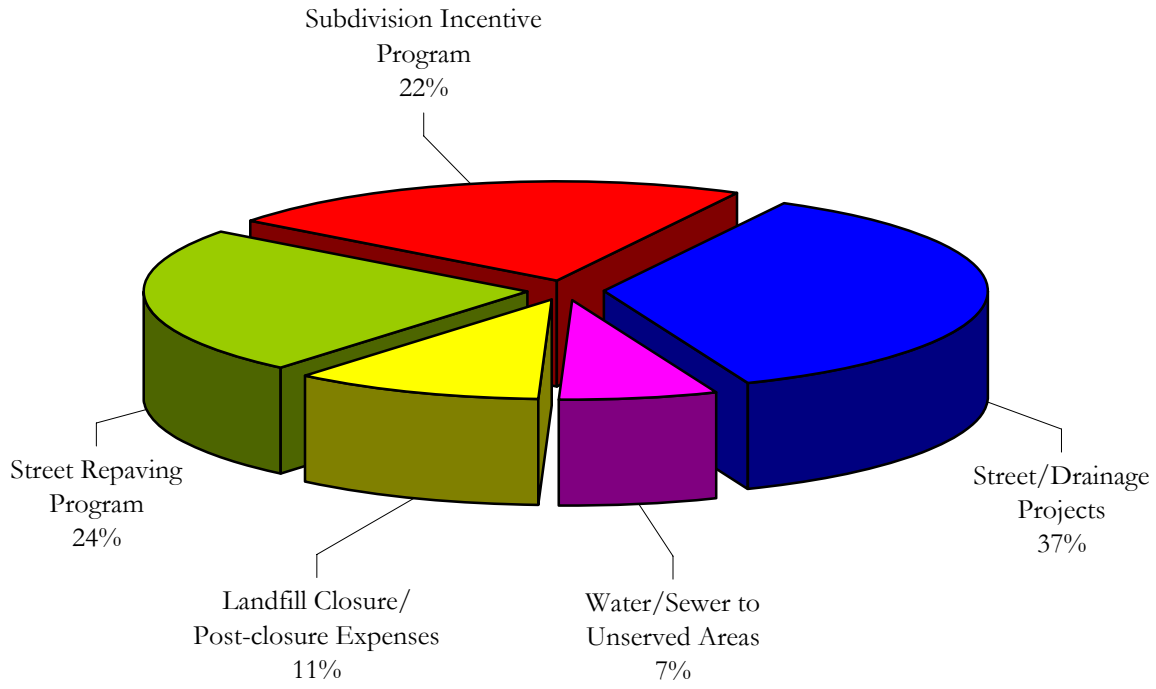
Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
		$ -	$ -	$ -
	W/S TREATMENT AND DISTRIBUTION	$ -	$ -	$ -
321.4400.54.2109	WWD-1 Refurbish 2 Wells	$ -	$ 175,000	$ -
321.4400.54.210901	WWD-1 Refurbish 2 Wells - Eng.	$ -	$ -	$ -
321.4400.54.2110	WWD-24 US 301 N Well House	$ -	$ 514,000	$ -
321.4400.54.2114	WWD-37 Retr Pump w/Generator	$ -	$ 30,000	$ -
321.4400.54.2115	WWD-42 Upgrade SCADA System	$ -	$ -	$ -
		$ -	$ -	$ -
	SOLID WASTE DISPOSAL	$ -	$ -	$ -
321.4530.57.3302	Air Rights	$ -	$ 945,000	$ -
321.4530.57.3304	Landfill/Post Closure	$ -	$ -	$ 107,673
		$ -	$ -	$ -
	OTHER FINANCING USES	$ -	$ -	$ -
321.9000.61.1011	Transfers to CIP Fund-Police	$ 100,000	$ -	$ -
321.9000.61.1012	Transfers to CIP Fund-Arts Center	$ -	$ -	$ -
321.9000.61.1013	Transfers to CIP Fund-Streets	$ 317,174	$ -	$ -
321.9000.61.1015	Transfers to CIP Fund-Court/PD	$ 1,185,010	$ -	$ -
321.9000.61.1020	Transfers to Water/Waste Water Fund	$ 251,509	$ -	$ -
321.9000.61.1040	Transfer to SWD	$ 954,858	$ 200,000	$ -
321.9000.61.1045	Transfer to Streetscape	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 2,816,223**	**$ 7,503,840**	**$ 1,031,377**

2002 SPLOST FUND ALLOCATIONS

FY 2008

Street Repaving Program	$	250,000
Subdivision Incentive Program	$	230,204
Street/Drainage Projects	$	374,500
Water/Sewer to Unserved Areas	$	69,000
Landfill Closure/Post-closure Expenses	$	107,673
	$	**1,031,377**

2002 SPLOST Allocations for FY 2008



DESCRIPTION OF MAJOR PROJECTS

ENG-13 TRAFFIC SIGNAL INSTALLATION, NORTH ZETTEROWER AVENUE AT EAST MAIN STREET: Currently, the intersection of North Zetterower Avenue and East Main Street is designed to control traffic with a four-way stop sign configuration. However, the high volume of traffic utilizing this intersection, especially during peak hours, renders this traffic configuration inadequate. The goal of this project is to replace the four-way stop sign configuration with a traffic signal and greatly improve the flow of traffic through this intersection.

ENG-33 INTERSECTION IMPROVEMENTS, US 301 SOUTH AT S.R. 67 (FAIR ROAD): Navigating the existing intersection of US 301 South and S.R. 67 is confusing and dangerous for many drivers. This is evident by the number of accidents that are reported each year. Improving the intersection will require some minor geometric adjustments and the installation of a traffic signal. The goal of this project is to reduce the occurrence of traffic accidents and improve the flow of traffic through this intersection.

ENG-40 STREET RESURFACING PROGRAM (FORMERLY PW-ST-51): Excluding the State and Federal highways within the City limits, the City of Statesboro is solely responsible for the repair and maintenance of approximately 105miles of streets. Funding for this project will also be used to mill down streets before resurfacing, in order to prevent raising the street too high and blocking the existing curb and gutter. The goal of this project is to properly maintain and prolong the life of our streets, through resurfacing.

ENG-44 INTERSECTION IMPROVEMENTS, WEST GRADY STREET AT SOUTH COLLEGE STREET (FORMERLY PW-ST-24): The dimensions and configuration of the West Grady Street and South College Street intersection are not conducive to the traffic flow in the area. Presently, it is difficult for large vehicles and emergency vehicles to turn at this intersection due to the short turning radii and the close proximity of utility poles. Adequate turning accommodations are critical at this location because a Fire Station and EMS Dispatch are housed several feet from this intersection. Improvements to this intersection include: providing a proper through and turn land width in all directions, lengthening the turning radii on all corners to accommodate large vehicle through traffic, providing proper handicapped accessible ramps in all directions, relocating utility poles, and replacing old utility poles with new traffic signals on decorative mast arm poles. The goal of this project is to improve the traffic flow by widening the intersection.

WWD-32 EXTENSION OF WATER AND SEWER TO UNSERVED AREAS: Many residents living near the City limits do not have access to the City's water and sewer utilities. In order to serve these residents, water and sewer infrastructure must be extended. The goal of this project is to continually extend water and sewer infrastructure to areas inside the City limits not yet served with these utilities.

SUMMARY OF PROJECTS BY FISCAL YEAR:
2002 SPLOST FUND

Project Number	Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTALS
ENG-13	Traffic Signal: N. Zetterower at E. Main St.	$ 72,500						$ 72,500
ENG-33	US 301 and Fair Road Intersection Project	$ 110,000						$ 110,000
ENG-40	Street Repaving Program	$ 250,000						$ 250,000
ENG-44	W. Grady and College St. Intersection	$ 187,000						$ 187,000
ENG-57	Subdivision Incentive Program Funding	$ 230,204						$ 230,204
PW-ST-22	Drainage at GA 67 to Bird's Pond	$ 5,000						$ 5,000
								$ -
WWD-32	Extension of W & S to Unserved Areas	$ 69,000						$ 69,000
	Landfill Closure/post-closure Expenses	$ 107,673						$ 107,673
	Air Rights in Wayne County Landfill							$ -
								$ -
	Proposed Uses of Cash	$ 1,031,377	$ -	$ -	$ -	$ -	$ -	$ 1,031,377
	Existing Uses of Cash							
	None	$ -	$ -					$ -
	Total Uses of Cash	**$ 1,031,377**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,031,377**
	2002 SPLOST Proceeds for:							
	Street and Drainage Projects	$ 847,704						$ 847,704
	Water and Sewer Projects	$ 69,000						$ 69,000
	Solid Waste Disposal Projects	$ 107,673						$ 107,673
	GA Department of Transportation for:							
	ENG-13	$ 7,000						$ 7,000
	Total Sources of Cash	**$ 1,031,377**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,031,377**
	Increase (decrease) in Cash	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2007 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUND

This fund is used to account for the receipts and disbursements of the City's portion of the 2007 1% Special Purpose Local Option Sales Tax, and that portion of the tax used to finance the City/County joint Solid Waste Disposal Fund which the City administers.

On July 18, 2006, the voters of Bulloch County approved a referendum measure to continue imposing this tax for a period of six years when the 2002 SPLOST lapses at the end of September, 2007. Since there is a two-month delay in receiving these funds, receipt of the proceeds will begin in December, 2007. Those proceeds will be disbursed pursuant to an intergovernmental agreement negotiated between the four City Councils and the County Commission prior to the referendum.

This is **not** an additional tax, but an extension for six years of the 2002 SPLOST. This means that the sales tax rate in Bulloch County will remain at 7%--4% State Sales Tax for the State of Georgia, 1% Local Option Sales Tax for the Board of Education, 1% Educational SPLOST for the Board of Education, and this 1% SPLOST for the county and four cities.

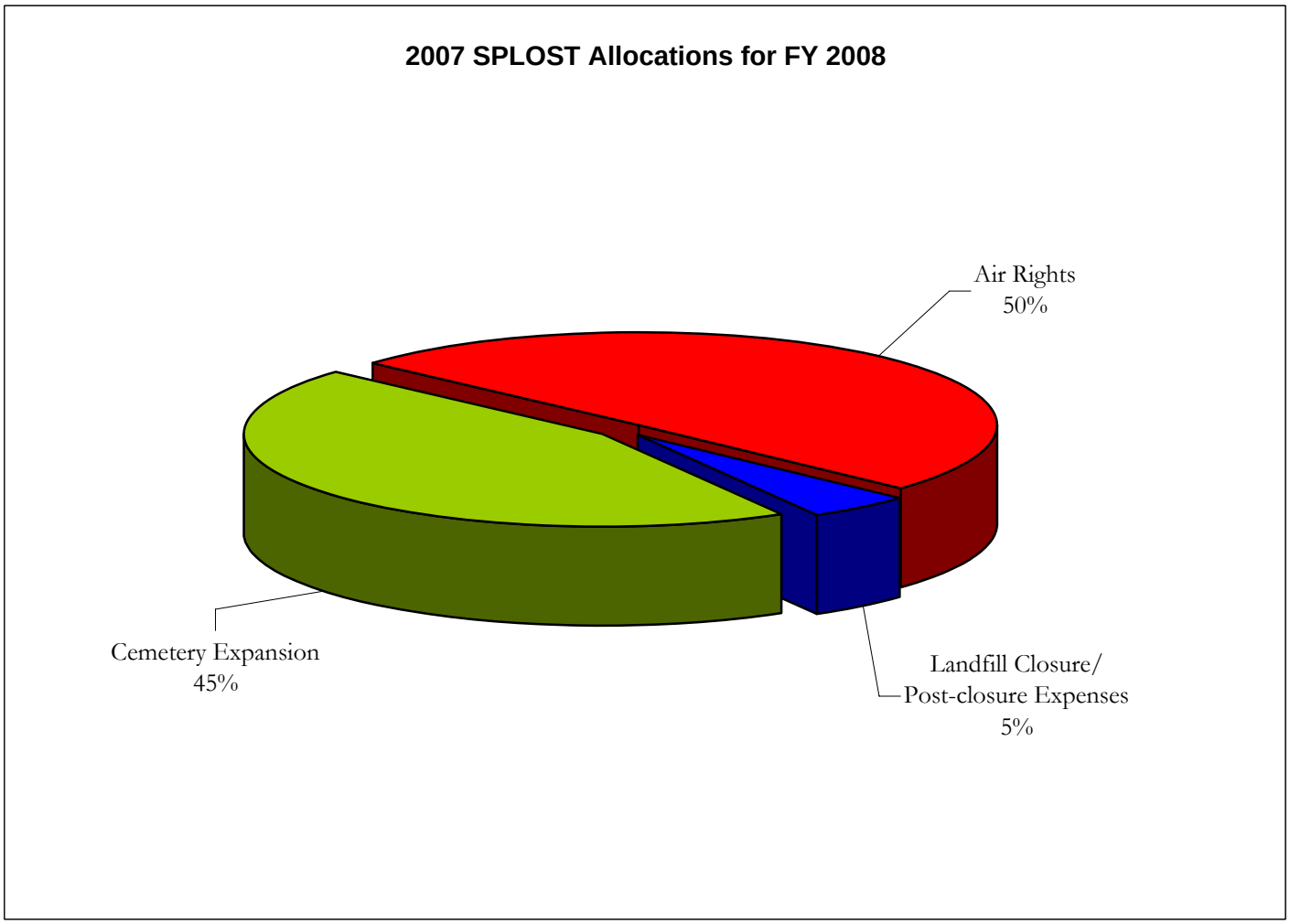
FUND 322 - 2007 SPLOST FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	REVENUES:			
322.33.7110	Landfill Air Rights	$ -	$ -	$ 1,000,000
322.33.7151	Proceeds Post Closure Expenses	$ -	$ -	$ 96,833
322.33.7152	Pro- ENG 26 Cemetery Expansion	$ -	$ -	$ 900,000
	TOTAL REVENUES	**$ -**	**$ -**	**$ 1,996,833**
	EXPENDITURES:			
	SITE			
322.1575.54.1107	ENG-26 Cemetery Expansion	$ -	$ -	$ 600,000
	SITE IMPROVEMENTS			
322.1575.54.1201	ENG-26 Cemetery Eng/Design			$ 300,000
	SOLID WASTE DISPOSAL			
322.4530.57.3302	Air Rights			$ 1,000,000
	Other Financing			
9000.61.1040	Transfers to SWD			$ 96,833
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 1,996,833**

2007 SPLOST FUND ALLOCATIONS

FY 2008

Cemetery Expansion	$	900,000
Air Rights	$	1,000,000
Landfill Closure/Post-closure Expenses	$	96,833
	$	**1,996,833**



DESCRIPTION OF MAJOR PROJECTS

ENG-26 DEVELOP MAJOR ADDITION TO EASTSIDE CEMETERY (FORMERLY PW-PT-03): In 2005, the City opened a new section at the Eastside Cemetery. The new section added 100 grave lots, which allowed the City approximately two years to purchase additional acreage. In 2006, the City purchased an adjoining 26.57 acres for future development.

SUMMARY OF PROJECTS BY FISCAL YEAR:
2007 SPLOST FUND

Project Number	Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTALS
ENG-2	Stormwater Phase II Regulations				$ 60,000			$ 60,000
ENG-16	Construct Sidewalk Along North Main St.					$ 497,452	$ 160,664	$ 658,116
ENG-19	Updates to Flood Plain Maps				$ 80,000			$ 80,000
ENG-26	Cemetery Expansion Project	$ 900,000						$ 900,000
ENG-27	Resurface Cemetery Streets				$ 30,000			$ 30,000
ENG-28	Street Striping			$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 120,000
ENG-37	Intersection: W. Main and Johnson St.					$ 253,000		$ 253,000
ENG-40	Street Repaving Program			$ 350,000	$ 350,000	$ 300,000	$ 250,000	$ 1,250,000
ENG-51	Intersection: W. and E. Parrish at US301				$ 102,500			$ 102,500
ENG-57	Subdivision Incentive Program Funding			$ 90,000	$ 184,500	$ 217,484	$ 200,000	$ 691,984
ENG-59	Denmark Street Improvements					$ 51,000		$ 51,000
ENG-62	Sidewalk on Chandler Road						$ 26,000	$ 26,000
ENG-66	West Jones Avenue Curve Project						$ 210,000	$ 210,000
ENG-67	Drainage from E. Vine to E. Cherry St.						$ 23,500	$ 23,500
ENG-68	GA 24 Sidewalk Extension						$ 328,400	$ 328,400
FD-7	Fire Station Relocation			$ 500,000	$ 500,000			$ 1,000,000
FD-10	1250 GPM Fire Pumper				$ 350,000			$ 350,000
FD-24	Metal Shelter for Equipment				$ 26,500			$ 26,500
FD-25	Replace Chief's Vehicle				$ 23,500			$ 23,500
FD-34	Replace 2001 Cargo Van with SUV				$ 50,000			$ 50,000
FD-38	Upgrade Computer Network				$ 50,000			$ 50,000
PD-1	Police Vehicles and Conversions			$ 500,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000
PD-4	Municipal Court Building			$ 1,200,000				$ 1,200,000
PW-ST-31	Sidewalk Repairs			$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 160,000
WWD-14	Water and Sewer Rehab Projects			$ 100,000		$ 590,000	$ 1,500,000	$ 2,190,000
	e) Lakeview/Whitesville LS Upgrades				$ 1,240,000	$ 260,000		$ 1,500,000
	f) W. Jones/Denmark Sewer Rehab					$ 650,000		$ 650,000
	h) Phase II Streetscape Rehab			$ 370,000				$ 370,000
	I) Savannah Ave. Replacement W & S						$ 1,000,000	$ 1,000,000
WWD-32	Extension of W & S to Unserved Areas			$ 40,000	$ -	$ 840,000	$ 800,000	$ 1,680,000

SUMMARY OF PROJECTS BY FISCAL YEAR:
2007 SPLOST FUND

Project Number	Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTALS
	b) Foxlake SD Sewer Extension			$ 50,000	$ 200,000			$ 250,000
	c) Oakcrest SD Sewer Extension			$ 300,000	$ 600,000			$ 900,000
	e) Ramblewood SD Sewer Extension					$ 360,000		$ 360,000
PW(SWC)-1	Knuckleboom loader replacements			$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 160,000
PW(SWC)-16	Knuckleboom chassis replacements			$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 280,000
PW(SWC)-8	Residential Garbage Trucks			$ 190,000	$ 190,000	$ 190,000	$ 190,000	$ 760,000
PW(SWD)	Landfill Closure/post-closure Expenses	$ 96,833	$ 166,000	$ 167,000	$ 167,000	$ 167,000	$ 167,000	$ 930,833
PW(SWD)	Air Rights in Wayne County Landfill	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 6,000,000
	Proposed Uses of Cash	$ 1,996,833	$ 1,166,000	$ 5,037,000	$ 5,634,000	$ 5,805,936	$ 6,285,564	$ 25,925,333
	Existing Uses of Cash							
	None	$ -	$ -					$ -
	Total Uses of Cash	**$ 1,996,833**	**$ 1,166,000**	**$ 5,037,000**	**$ 5,634,000**	**$ 5,805,936**	**$ 6,285,564**	**$ 25,925,333**
	Sources of Cash							
	2002 SPLOST Proceeds for:							
	Fire Station Relocation			$ 500,000	$ 500,000			$ 1,000,000
	Fire Department Equipment				$ 500,000			$ 500,000
	Police Department Vehicles			$ 500,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000
	Municipal Court Building			$ 1,200,000				$ 1,200,000
	Street and Drainage Projects			$ 475,000	$ 877,000	$ 1,388,936	$ 1,268,564	$ 4,009,500
	Cemetery Expansion Project	$ 900,000						$ 900,000
	Water and Sewer Projects			$ 860,000	$ 2,040,000	$ 2,700,000	$ 3,300,000	$ 8,900,000
	Solid Waste Collection Equipment			$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,200,000
	Solid Waste Disposal Projects	$ 1,096,833	$ 1,166,000	$ 1,167,000	$ 1,167,000	$ 1,167,000	$ 1,167,000	$ 6,930,833
	GA Department of Transportation for:							
	ENG-37			$ 35,000				$ 35,000
	Total Sources of Cash	**$ 1,996,833**	**$ 1,166,000**	**$ 5,037,000**	**$ 5,634,000**	**$ 5,805,936**	**$ 6,285,564**	**$ 25,925,333**
	Increase (decrease) in Cash	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DOWNTOWN STREETSCAPE FUND

This fund accounts for the receipts and disbursements from a Georgia Department of Transportation TE-21 (Transportation Enhancement) Grant to improve two sidewalks, curb and gutter, street trees and other landscaping, decorative benches and lighting in a portion of the downtown. The City was awarded a $530,000 grant for this project, and had committed to at least a 20% local matching share. By adding $173,000 of local money, the project will have $703,000 available.

The funding will pay for the detailed construction plans and specifications, and the construction for the intersection of S. Main, W. Main, N. Main, and E. Main, continuing down E. Main to either Oak St. or Railroad Avenue, depending upon actual construction costs. This is the first of several planned phases to include the entire downtown area. This phase should tie in with the Greenway from GSU to downtown, and with the recently renovated Triangle Park.

Additional funding will come from two other sources. The street milling and resurfacing will come from the CIP Fund's street paving line item; and the burial of utility lines will come from the CIP Fund's line item for that purpose.

Subsequently, the City received an additional $300,000 to assist with the West Main Street portion from the Main/Main intersection through College Street. The intersection at West Main and College Street will be widened in addition to the streetscape work.

FUND 340 - DOWNTOWN STREETSCAPE FUND **DEPT - 4220 - ROADWAYS AND WALKWAYS**

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	REVENUES:			
33.4311	Proceeds from DOT	$ -	$ 530,000	$ 530,000
39.1290	Transfer in from CIP Fund	$ -	$ -	
	TOTAL REVENUES	**$ -**	**$ 530,000**	**$ 530,000**
	EXPENDITURES:			
54.1481	Downtown Streetscape - Architect	$ 5,124	$ 59,788	$ 59,788
54.1482	Downtown Construction	$ -	$ 687,560	$ 687,560
	TOTAL EXPENDITURES	**$ 5,124**	**$ 747,348**	**$ 747,348**

CAPITAL IMPROVEMENTS PROGRAM FUND

This fund accounts for the receipt and disbursement of funds to acquire major general fixed assets for the City. The projects are derived from the first year's listing within the 6-year Capital Improvements Program for the CIP Fund. Other capital projects are funded in the individual utility funds such as the Water and Sewer Fund, the Natural Gas Fund, the Solid Waste Collection Fund, and the Solid Waste Disposal Fund. Some are also funded in the Fleet Management Fund, the Confiscated Assets Fund, the Multiple Grants Fund, the Downtown Streetscape Fund, the 2002 SPLOST Fund and the 2007 SPLOST Fund.

Funding is provided by a transfer from the Water and Sewer Fund, federal and state grants, and Georgia Department of Transportation (GDOT) grants and local assistance funding, and the Georgia Municipal Association (GMA) lease pool loans. Projects funded here should cost at least $5,000 and have a useful life of at least two years. Some may have a smaller dollar amount when they are a carryover from the previous year when a project was not finished by year-end. Some capital projects take longer than one fiscal year to complete, requiring the remainder of the project to be funded in the following fiscal year(s). Projects retain the same Project Number and accounting line item in subsequent years in order to easily track a multiple-year project.

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

A summary of the six-year Capital Improvements Program to be financed from the Capital Improvements Fund is included at the end of this section. The complete Capital Improvements Program is a separate document, and contains more detailed information on each project.

FUND 350 - CAPITAL IMPROVEMENTS PROGRAM

Account Number	Account Description or Title	FY 2007 Budgeted	FY 2008 Budgeted
	REVENUES:		
350.33.1301	Federal Grant for AFIS		
350.33.4311	GDOT Grants for Traffic Projects	$ 436,500	$ 30,000
	TOTAL REVENUES:	**$ 436,500**	**$ 30,000**
	OTHER FINANCING SOURCES:		
350.39.1201	Operating transfers from General Fund	$ 2,875	$ 86,752
350.39.1204	Operating transfers in from Water/Wastewater Fund	$ 950,000	$ 500,000
350.39.1210	Operating transfers from Gas Fund	$ 450,000	$ -
350.39.1270	Transfer in from Confiscated Assets	$ 40,000	$ -
350.39.3901	Loan from GMA Lease Pool Fund	$ 924,148	$ 350,000
350.39.3904	Temporary Loan from Gas Fund	$ 325,000	$ -
350.39.1000	**TOTAL OTHER FINANCING SOURCES**	**$ 2,692,023**	**$ 936,752**
	TOTAL REVENUES & OTHER FINANCING SOURCES	**$ 3,128,523**	**$ 966,752**
	EXPENDITURES:		
350.54.0000	CAPITAL OUTLAY		
350.54.1300	**Buildings**		
350.1510.54.1312	AF-5 Replace Carpet on Second and Third Floors of CH	$ -	$ -
350.1510.54.1315	AF-12 Finance Office Renovations/Records Scanning Proj.	$ 45,000	$ -
350.1575.54.1313	ENG-18 Calibration of CH De-Humidifier and Chillers	$ 5,000	$ 13,000
350.1575.54.1317	ENG-63 Painting Interior of City Hall	$ 12,000	$ -
350.3200.54.1310	PD-5 Police Headquarters	$ 3,317,478	$ -
350.3500.54.1318	FD-23 interior Renovations: Station #1	$ 34,175	$ -
350.3500.54.1321	FD-42 Repairs to Fair Road Station	$ -	$ 163,552
350.6173.54.1319	ENG-1 Community Arts Center Renovation Project	$ 8,200	$ -
350.54.1400	**Infrastructure**		
	Street and Sidewalk Projects		
350.4220.54.1467	ENG-28 Street Striping for Traffic Control	$ 58,000	$ -
350.4220.54.1473	ENG-40 Annual Street Repaving Program	$ 246,000	$ -
350.4220.54.1478	PW-ST-9 Intersection: Northside Dr. @ Savannah Ave.	$ 190,500	$ -
350.4220.54.1504	SHS Entrance Road	$ -	$ 250,000
350.54.1000	*Sub-total Property*	*$ 3,916,353*	*$ 426,552*
350.54.2100	**Machinery**		
350.1575.54.2106	ENG-24 Install Coordinated Welcome Signage	$ 19,000	$ -
350.4270.54.2110	ENG-69 Traffic Signal: Gentilly @ Howard Lumber	$ 62,000	$ -
350.54.2200	**Vehicles (and motorized equipment)**		
350.1510.54.2238	AF-9 Replacement Vehcile	$ 18,662	$ -
350.3200.54.2215	PD-1 Police Vehicles and Conversions	$ -	$ 250,000
350.6200.54.2216	PW-PT-1 Replacement Parks Riding Mower	$ 3,500	$ 3,500

FUND 350 - CAPITAL IMPROVEMENTS PROGRAM

Account Number	Account Description or Title	FY 2007 Budgeted	FY 2008 Budgeted
350.4200.54.2226	PW-ST-62 Replace Bushog Mower	$ -	$ 8,000
350.4200.54.2227	PW-ST-64 Replace Exmark Mowers	$ 8,000	$ 8,000
350.4200.54.2237	PW-ST-76 Replace 1987 Side Arm Mower & Tractor	$ -	$ 70,000
350.4200.54.2240	PW-ST-73 Replacement Sweeper	$ 75,000	$ 100,000
350.4200.54.2241	PW-ST-74 Replace 1989 & 1988 Trucks	$ 29,000	$ -
350.4200.54.2242	PW-ST-80 Replace Existing Trucks	$ 16,000	$ -
350.54.2300	**Furniture and fixtures**		
350.1320.54.2304	CM-1 Office Furniture	$ 6,000	$ -
350.54.2400	**Computers**		
350.1510.54.2410	AF-15 Application Server	$ -	$ 12,000
350.1575.54.2408	ENG-20 Install Arc View GIS software	$ 10,000	$ -
350.1575.54.2411	ENG-74 Wide Format Printer	$ -	$ 25,000
350.3200.54.2406	PD-8 Upgrade Computer System	$ 25,000	$ -
350.3500.54.2409	FD-18 Computer Hardware and Software Upgrade	$ -	$ -
350.54.2500	**Other equipment**		
350.3200.54.2520	PD-3 Video Cameras for Patrol Vehicles	$ 15,952	$ -
350.3200.54.2535	PD-2 Radar Units	$ 4,066	$ -
350.3200.54.2554	PD-20 Document Imaging System	$ 65,000	$ -
350.3200.54.2555	PD-27 Wireless Audio/Video System	$ 7,295	$ -
350.3200.54.2556	PD-31 Records Management System	$ 39,000	$ -
350.3500.54.2545	FD-21 Jaws of Life Rescue Tools (1 set)	$ 50,000	$ -
350.3500.54.2559	FD-27 Personnel Protective Clothing	$ -	$ 28,000
350.3500.54.2560	FD-28 Washing Machine for PPE	$ -	$ 15,000
350.6173.54.2561	SAC-Capital Outlay for Averitt Arts Center	$ -	$ 14,458
350.54.2000	*Sub-total Machinery and Equipment*	*$ 453,475*	*$ 533,958*
350.61.1000	**Transfers Out**		
350.9000.61.1002	Transfer to Linear Park	$ 15,553	$ -
350.61.1000	*Sub-total Transfers*	*$ 15,553*	*$ -*
350.54.0000	**TOTAL CAPITAL OUTLAY EXPENDITURES**	**$ 4,385,381**	**$ 960,510**
	Fund Balance Increase (Decrease)	**$ (1,256,858)**	**$ 6,242**

DESCRIPTION OF MAJOR PROJECTS

ENG-70 SAVANNAH AVENUE EXTENSION: The new Statesboro High School, which is proposed to be built at the existing Statesboro High School site on Lester Road, requires an additional access point off of Highway 80. As requested by the Bulloch County Board of Education, the City obtained the required property for the new entrance road, and will extend the roadway from Highway 80, across from Savannah Avenue, to the school ground. The extension road will consist of three lanes, one in and two out of the high school. The goal of this project is to create a three lane road that will help the SHS traffic enter and exit the school ground safely and efficiently, especially during major events.

FD-42 FAIR ROAD STATION REPAIRS: Fire Station #2, located on Fair Road, has been experiencing serious interior water leaks. Upon first inspection, the architect determined that the roof and flashing need to be repaired and the exterior of the building needs to be sealed. However, a more detailed investigation by a licensed architect is needed to discover the major cause of the leaks. The goal of this project is to repair Station #2 in order to provide firefighters with a safe environment.

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

Project Number	Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTALS
AF-13	Standardize Time Clocks		$ 17,000					$ 17,000
AF-15	Application Server	$ 12,000						$ 12,000
ENG-2	Stormwater Phase II Regulations							SPLOST 07
ENG-5	New Utility Vehicle		$ 22,000					$ 22,000
ENG-6	Engineering Department Vehicles		$ 22,000					$ 22,000
ENG-12	Updates City Maps and Boundary Markers		$ 10,000					$ 10,000
ENG-13	Traffic Signal: N. Zetterower at E. Main St.							SPLOST 02
ENG-16	Construct Sidewalk Along North Main Street							SPLOST 07
ENG-18	Calibration of CH De-Humidifier and Chillers	$ 13,000	$ 7,000	$ 13,000	$ 10,000	$ 13,000	$ 10,000	$ 66,000
ENG-19	Updates to Flood Plain Maps							SPLOST 07
ENG-20	Install GIS (Arc View) Software							Not funded
ENG-21	City Traffic Calming Project							Not funded
ENG-24	Install Coordinated Welcome Signage		$ 18,000		$ 18,000			$ 36,000
ENG-26	Cemetery Expansion Project							SPLOST 07
ENG-27	Resurface Cemetery Streets							SPLOST 07
ENG-28	Street Striping							SPLOST 07
ENG-32	Highway 80 (Northside Drive West) Drainage							Not funded
ENG-33	US 301 S and Fair Rd. Intersection Project							SPLOST 02
ENG-34	Sidewalk Construction: Gentilly Road	(County Bike Trail will supersede)						$ -
ENG-37	Intersection: W. Main and Johnson St.							SPLOST 07
ENG-40	Street Repaving Program						SPLOST 02 &	SPLOST 07
ENG-41	E. Main St. Parking Lot, Phase II							Not funded
ENG-44	W. Grady and College St. Intersection							SPLOST 07
ENG-51	West/East Parrish St. Intersection							SPLOST 07
ENG-53	Park Avenue Drainage Improvements							Not funded
ENG-57	Subdivision Incentive Program Funding						SPLOST 02 &	SPLOST 07
ENG-59	Denmark St. curb, gutter and sidewalk							SPLOST 07
ENG-60	Lester Road Sidewalks				$ 100,000			SPLOST 02
ENG-62	Sidewalk on Chandler Road							SPLOST 07
ENG-63	Interior Improvements to City Hall							Not funded
ENG-64	South College St. Sidewalk				$ 25,000			$ 25,000
ENG-65	Install Street Lighting							Not funded
ENG-66	West Jones Avenue Curve Project							SPLOST 07
ENG-67	Drainage from E. Vine to E. Cherry St.							SPLOST 07
ENG-68	GA 24 Sidewalk Extension							SPLOST 07
ENG-70	New Road to Statesboro High School	$ 250,000						$ 250,000

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

Project Number	Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTALS
ENG-74	Wide format printer	$ 25,000						$ 25,000
ENG-75	Johnson Street Realignment							Not funded
ENG-76	Beasley and Cawana Turn Lanes							Not funded
ENG-77	Savannah Ave. Milling and Resurfacing							Not funded
ENG-78	Rackley Street Curb and Gutter							Not funded
ENG-79	Westside Walkway							Not funded
ENG-80	Anderson St. Paving and Drainage							Not funded
ENG-81	Brannen and S. Zetterower St. Intersection							Not funded
ENG-82	Replace Culverts at W. Grady Street							Not funded
ENG-83	Downtown Parking Improvements							Not funded
ENG-84	Zetterower and Tillman Road Intersection							Not funded
FD-7	Fire Station Relocation							SPLOST 07
FD-10	1250 GPM Fire Pumper							SPLOST 07
FD-11	Live Fire Training Facility							SPLOST 07
FD-12	Pickup Truck for Fire Inspector		$ 18,000					$ 18,000
FD-24	Metal Shelter for Equipment							SPLOST 07
FD-25	Replace Chief's Vehicle							SPLOST 07
FD-26	Research/Reference Library							Not funded
FD-27	Replace Personnel Protective Clothing	$ 28,000	$ 42,000		$ 13,805			$ 83,805
FD-28	Washing Machine for PPE	$ 15,000						$ 15,000
FD-29	Replace 1980 Aerial Fire Truck			$ 600,000				$ 600,000
FD-30	Replace 1968 Truck with a Brush Truck		$ 65,000					$ 65,000
FD-31	Replace Pumper with Tactical Support Truck							Not funded
FD-32	1/2 Ton Pickup Truck		$ 18,000					$ 18,000
FD-33	Replace 1997 Pickup Truck				$ 18,000			$ 18,000
FD-34	Replace 2001 Cargo Van with SUV							SPLOST 07
FD-35	Replace 2000 Vehicle with SUV							Not funded
FD-36	Purchase Two 1/2 Ton Pickup for Inspections							Not funded
FD-37	SUV for Operations Chief							Not funded
FD-38	Upgrade Computer Network							SPLOST 07
FD-39	Replace Management Software							Not funded
FD-40	Replace Self-contained Breathing Apparatus			$ 51,750			$ 51,750	$ 103,500
FD-41	Personal Protective Equipment Storage Rack		$ 9,000					$ 9,000
FD-42	Repairs to Fair Road Fire Station	$ 163,552						$ 163,552
FD-43	PPE for 23 Additional Personnel							Not funded
FD-44	Replace 1991 Pumper Truck						$ 350,000	$ 350,000
FD-45	Replace 1987 Pumper Truck					$ 350,000		$ 350,000
FD-46	Replace 2000 Pumper Truck							Not funded

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

Project Number	Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTALS
FD-47	Replace 2003 Pumper Truck							Not funded
FD-48	Replace 1996 Aerial Truck							Not funded
FD-49	Replace 3/4 Ton Pickup Truck							Not funded
FD-50	Replace 1 Ton Pickup Truck							Not funded
FD-51	New Fire Station							Not funded
FD-52	New Fire Station							Not funded
FD-53	New Fire Station							Not funded
FD-54	New Fire Station							Not funded
FD-55	New Fire Station							Not funded
FD-56	New Fire Station							Not funded
FD-57	Construct New Headquarters/Training							Not funded
FD-58	Replace Emergency Communication Radios							Not funded
FD-59	Replace 4 Wheel ATV							Not funded
PLG-3	Pickup Truck for Planning Department		$ 20,000	$ 20,000				$ 40,000
PD-1	Police Vehicles and Conversions	$ 250,000						SPLOST 07
PD-2	Radar Units							Conf. Assets
PD-3	Video Cameras for Patrol Vehicles							Conf. Assets
PD-4	Municipal Court Building							SPLOST 07
PD-6	Police Vehicles for New Officers				$ 25,871		$ 28,479	$ 54,350
PD-8	Upgrade Computer System		$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
PD-12	Mobile Data Terminals for Vehicles							Not funded
PD-15	Bullet Proof Vests: Emergency Response		$ 12,000					$ 12,000
PD-16	All Terrain Vehicle and Trailer							Not funded
PD-17	Live Fire Training Complex		$ 45,000					$ 45,000
PD-18	Emergency Response Vehicle				$ 33,500			$ 33,500
PD-23	Police K-9 Dog				$ 18,000			$ 18,000
PD-28	GPS Tracking System					$ 7,000		$ 7,000
PD-29	Thermal Imaging Digital Camera							Not funded
PD-30	1st Responder Tactical Blanket							Conf. Assets
PD-32	Replace Digital Recording System							Conf. Assets
PD-33	Video System for Outdoor Surveillance							Conf. Assets
PD-34	Live Scan Fingerprint System							Conf. Assets
PW-AD-2	PW Director's Pickup Replacement				$ 20,000			$ 20,000
PW-AD-3	Office Building for Public Works							Not funded
PW-AD-5	Warehouse for PW and Utilities							Under Study

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

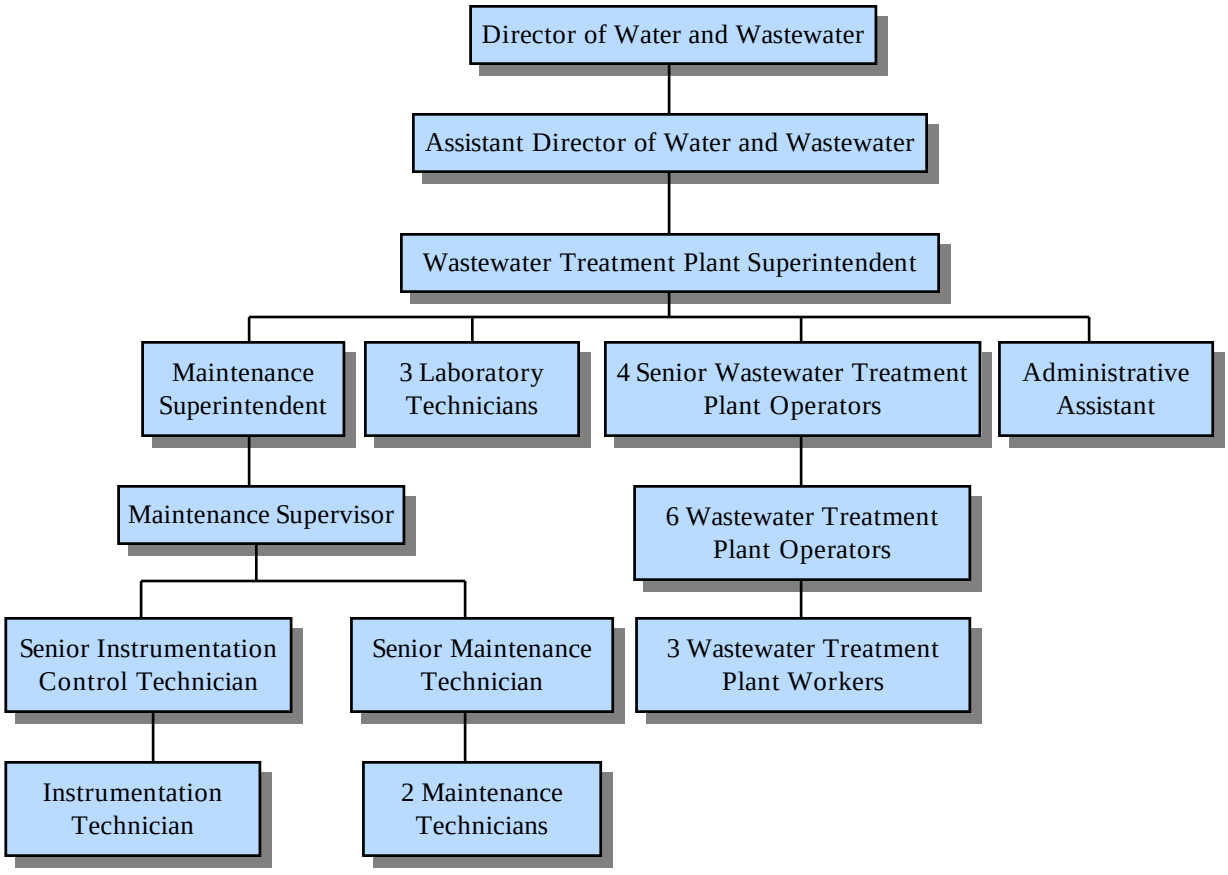
Project Number	Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTALS
PW-PT-1	Replace Riding Mowers (net with trade-in)	$ 3,500	$ 3,500	$ 3,500	$ 3,500	$ 3,500	$ 3,500	$ 21,000
PW-PT-04	Crewcab Truck with Landscaping Body							Not funded
PW-PT-9	Steel frame equipment shed		$ 18,000					$ 18,000
PW-PT-11	Replacement 3/4 ton Pickup		$ 22,500					$ 22,500
PW-PT-13	Christmas Decorations		$ 7,500					$ 7,500
PW-PT-14	City Parks Needs Assessment							Not funded
PW-PT-15	Remove Trees Lining Gentilly Road							Not funded
PW-PT-16	Bird's Pond Park Development							Not funded
PW-ST-21	Dumptruck			$ 120,000				$ 120,000
PW-ST-22	Drainage at GA 67 to Bird's Pond							SPLOST 02
PW-ST-31	Sidewalk Repairs							SPLOST 07
PW-ST-37	Excavator				$ 170,000			$ 170,000
PW-ST-44	Frontend Loader					$ 95,000		$ 95,000
PW-ST-62	Replace Bushhog Mowers	$ 8,000					$ 8,000	$ 16,000
PW-ST-64	Replace Exmark Mowers (net with trade-in)	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000		$ 40,000
PW-ST-71	Replace 1985 Inter. 5-yard Dumptruck				$ 50,000			$ 50,000
PW-ST-73	a) Replacement Sweeper Chassis & Unit					$ 150,000		$ 150,000
	b) Replacement Sweeper Unit	$ 100,000						$ 100,000
PW-ST-74	Replace 1989 and 1988 Trucks		$ 30,000					$ 30,000
PW-ST-76	Replace 1987 Side Arm Mower and Tractor	$ 70,000						$ 70,000
PW-ST-78	Replace Mosquito Spray Unit				$ 9,000			$ 9,000
PW-ST-79	Warehouse Building							Under Study
PW-ST-80	Replace Existing Trucks							Not funded
PW-ST-84	1 Ton Pickup for Asphalt Crew			$ 30,000				$ 30,000
PW-ST-85	Hot Patch Trailer					$ 37,000		$ 37,000
PW-ST-86	Replace Mobile Air Compressor/Jack Hammer		$ 17,000					$ 17,000
PW-ST-87	Renovations to Interior of Offices							Not funded
SAC	Capital Outlay for Averitt Arts Center	$ 14,458						$ 14,458
	TOTAL EXPENDITURES:	**$ 960,510**	**$ 456,500**	**$ 871,250**	**$ 547,676**	**$ 688,500**	**$ 476,729**	**$ 3,651,165**

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

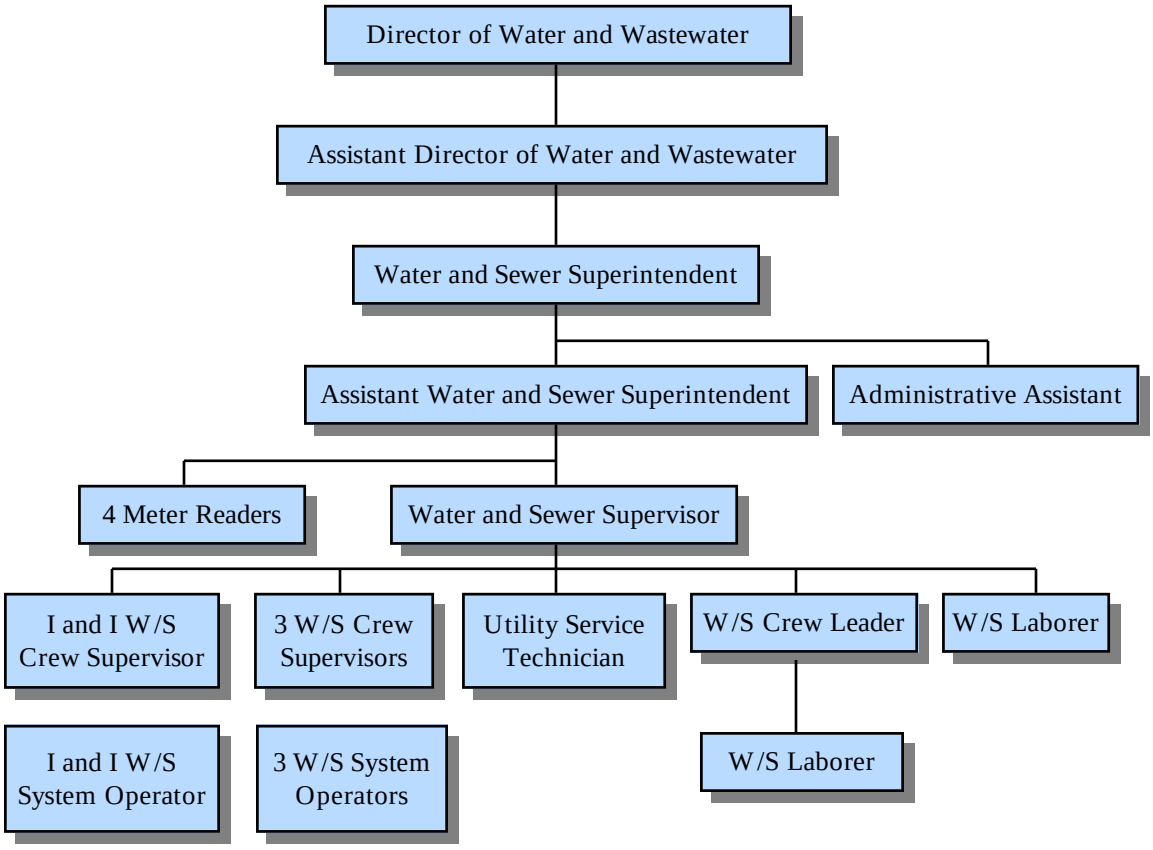
Project Number	Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTALS
	PROJECTED REVENUES AND							
	OTHER FINANCING SOURCES							
	Operating Transfers from W&S Fund	$ 500,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 3,750,000
	General Obligation Bonds							$ -
	GMA Capital Loan Pool	$ 350,000	$ -	$ -	$ -	$ -	$ -	$ 350,000
	Donations							$ -
	Federal Grants							$ -
	Bullet Proof Vest		$ 12,000					$ 12,000
	One Georgia Authority Grants							$ -
	One Georgia Authority Loans							$ -
	GA Department of Transportation	$ 30,000						$ 30,000
	Transfer from General Fund for County Fire							
	District Payment for Capital Expenditures	$ 86,752						
	TOTAL REVENUES AND OTHER	**$ 966,752**	**$ 662,000**	**$ 650,000**	**$ 650,000**	**$ 650,000**	**$ 650,000**	**$ 4,142,000**
	FINANCING SOURCES							
	SURPLUS (OR DEFICIT)	**$ 6,242**	**$ 205,500**	**$ (221,250)**	**$ 102,324**	**$ (38,500)**	**$ 173,271**	**$ 490,835**


CITY OF STATESBORO · 1803
GEORGIA

WASTEWATER DEPARTMENT



WATER/SEWER DEPARTMENT



WATER AND SEWER FUND

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

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

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

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

A summary of the six-year Capital Improvements Program financed in the Water and Sewer Fund is included at the end of this section. The complete Capital Improvements Program is a separate document, and contains more detailed information on each project.

EXPENSES SUMMARY

Wastewater Treatment Plant

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 955,923	$ 1,095,981	$ 1,147,867	4.73%
Purchase/Contract Services	$ 277,213	$ 309,390	$ 264,604	-14.48%
Supplies	$ 434,704	$ 418,400	$ 462,200	10.47%
Capital Outlay (Minor)	$ 13,621	$ 10,500	$ 10,500	0.00%
Interfund Dept. Charges	$ 178,671	$ 198,076	$ 195,781	-1.16%
Depreciation/Amortization	$ 787,720	$ 731,552	$ 757,684	3.57%
Other Costs	$ 117,836	$ 134,430	$ 159,100	18.35%
Non-Operating Expenses	$ 99,669	$ 79,185	$ 50,085	-36.75%
Total Expenses	$ 2,865,357	$ 2,977,514	$ 3,047,821	2.36%

Water/Sewer

Personal Services/Benefits	$ 750,894	$ 818,832	$ 906,471	10.70%
Purchase/Contract Services	$ 243,791	$ 281,350	$ 258,328	-8.18%
Supplies	$ 518,392	$ 523,450	$ 556,050	6.23%
Capital Outlay (Minor)	$ 14,720	$ 8,500	$ 10,500	23.53%
Interfund Dept. Charges	$ 162,244	$ 155,587	$ 172,467	10.85%
Depreciation/Amortization	$ 714,650	$ 762,655	$ 761,307	-0.18%
Other Costs	$ 48,329	$ 46,800	$ 40,150	-14.21%
Non-Operating Expenses	$ 1,598,915	$ 2,047,841	$ 1,602,766	-21.73%
Total Expenses	$ 4,051,935	$ 4,645,015	$ 4,308,039	-7.25%

PERFORMANCE MEASURES

	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
*Number of residential water customers	8,557	8,967	9,300
*Number of residential sewer customers	8,033	8,536	8,800
*Number of commercial/industrial water customers	1,321	1,339	1,360
*Number of commercial/industrial sewer customers	1,098	1,140	1,170
*Government agency water customers	67	70	72
*Government agency sewer customers	33	33	33
**Multi-meter customers	147	167	175
*Irrigation customers	437	518	560
*Fire system customers	111	124	130
Gallons of water pumped from wells	1,128,270,000	1,164,783,000	1,176,431,000
Gallons of water billed	998,349,000	1,022,058,000	1,032,279,000
Percentage of treated water lost to leakage, fire protection & other	12%	12%	12%
Gallons of sewage treated and discharged from the WWTP	1,393,720,000	1,234,440,000	1,277,500,000
Gallons of sewage billed	895,534,000	895,706,000	895,900,000
Percentage of treated sewage from infiltration and inflow	36%	27%	30%
Number of operational water wells	5	5	7
Average Gallons per Day (GPD) of water pumped	3,090,000	3,190,000	3,250,000
***Average GPD allowed by EPD Withdrawal Permit	5,875,000	5,875,000	5,875,000
Percentage of Permitted Average GPD actually used	53%	54%	55%
Peak GPD of water pumped	4,310,000	4,220,000	4,250,000
Number of operational sewage lift stations	21	21	23
Average GPD of sewage treated and discharged from the WWTP	3,818,411	3,382,027	3,500,000
Average GPD of sewage discharge permitted by NPDES Permit	10,000,000	10,000,000	10,000,000
Percentage of Permitted Average GPD actually used	38%	34%	35%
Number of water leaks repaired	605	485	500
Number of sewage spills requiring EPD notification	0	0	0
Number of NPDES Permit violations per EPD	0	1	0
Dollar amount of fixed assets at FY end	$35,501,127	$37,000,000	$38,000,000
Long-term debt outstanding at FY end	$9,521,953	$8,491,751	$10,169,786
Long-term debt outstanding as a % of fixed assets at FY end	27%	23%	27%
Long-term debt outstanding per capita at FY end	$381	$340	$407
Water & Wastewater Annual Debt Service Payments (P & I)	$1,509,081	$1,506,766	$1,122,668
Net Income for FY	$1,024,540	$1,460,616	-$105,186
Ratio of Water & Wastewater System Net Income to Annual Debt Service Payments (P & I)	68%	97%	-9%
Number of FTE employees	45.5	45.5	45.5
Net Income (Loss) per FTE employee	$22,517	$32,101	-$2,312

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

**FY 2006 Actual units supplied by multi-meter accounts is 1,556 units.

***Current water withdrawal permit 7.345 monthly average/5.87 annual average.

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	OPERATING REVENUES:			
	Water			
	CHARGES FOR SERVICES			
34.1000	*General government*			
34.1700	Indirect Cost Allocation for Meter Reader	$ -	$ -	$ 46,954
34.1700	*Sub-total: General Government*	*$ -*	*$ -*	*$ 46,954*
34.4210	*Water charges*			
34.4211	Administrative Service Fees	$ 37,310	$ 40,000	$ 39,300
34.4212	Inside Residential Water Charges	$ 2,828,052	$ 3,060,000	$ 3,145,250
34.4218	Fire Sprinkler Service Fees	$ 43,050	$ 47,000	$ 45,200
34.4219	Miscellaneous Income	$ 63,454	$ 50,000	$ 84,000
34.4210	*Sub-total: Water Charges*	*$ 2,971,866*	*$ 3,197,000*	*$ 3,313,750*
34.4291	Water Tap Fees	$ 658,155	$ 275,000	$ 200,000
34.4292	Late Payment Penalties and Interest	$ 39,846	$ 42,000	$ 51,600
34.4293	Reconnection Fees	$ 76,784	$ 90,000	$ 73,400
34.4294	Water Broken Lock Penalties	$ -	$ 50	$ 50
34.4290	*Sub-total: Other Fees*	*$ 774,785*	*$ 407,050*	*$ 325,050*
34.4200	TOTAL CHARGES FOR SERVICE	$ 3,746,651	$ 3,604,050	$ 3,685,754
	Sewer			
	CHARGES FOR SERVICES			
34.4250	*Sewer charges*			
34.4251	Inside Residential Sewer Charges	$ 2,834,755	$ 2,968,200	$ 2,973,550
34.4250	*Sub-total: Sewer Charges*	*$ 2,834,755*	*$ 2,968,200*	*$ 2,973,550*
34.4295	Sewer Tap Fees	$ 194,550	$ 150,000	$ 60,000
34.4296	Late Payment Penalties and Interest	$ 45,616	$ 50,000	$ 52,000
34.4297	Water Conn/Running Inside	$ 2,650	$ 4,800	$ 1,200
34.4290	*Sub-total: Other Fees*	*$ 242,816*	*$ 204,800*	*$ 113,200*
34.4200	TOTAL CHARGES FOR SERVICE	$ 3,077,571	$ 3,173,000	$ 3,086,750
	TOTAL OPERATING REVENUES	**$ 6,824,222**	**$ 6,777,050**	**$ 6,772,504**
	OPERATING EXPENSES:	**DEPT - 4335 - WASTE WATER TREATMENT PLANT**		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 828,497	$ 941,540	$ 982,589
51.1102	Call Back Pay	$ -	$ 3,900	$ 3,900
51.1301	Overtime	$ 10,117	$ 15,000	$ 15,000
51.1000	*Sub-total: Salaries and Wages*	*$ 838,614*	*$ 960,440*	*$ 1,001,489*
51.2201	Social Security (FICA) Contributions	$ 58,670	$ 70,760	$ 76,614
51.2401	Retirement Contributions	$ 39,844	$ 48,022	$ 60,089
51.2701	Workers Compensation	$ 17,867	$ 16,415	$ 9,075
51.2901	Employment Physicals	$ 273	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 523	$ 344	$ 600
51.2903	Hepatitis/ Flu Vaccine	$ 132	$ -	$ -

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
51.2000	*Sub-total: Employee Benefits*	*$ 117,309*	*$ 135,541*	*$ 146,378*
51.0000	TOTAL PERSONAL SERVICES	$ 955,923	$ 1,095,981	$ 1,147,867
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 1,000	$ 1,000
52.1202	Engineering Fees	$ 21,713	$ 20,000	$ 15,000
52.1301	Computer Programming Fees	$ 1,900	$ 6,000	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 23,613*	*$ 27,000*	*$ 16,000*
52.2101	Cleaning Services	$ 8,470	$ 13,000	$ -
52.2201	Rep. and Maint. (Equipment)	$ 19,634	$ 27,170	$ 22,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 9,069	$ 13,000	$ 10,000
52.2203	Rep. and Maint. (Labor)	$ 22,503	$ 31,000	$ 22,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 13,648	$ 20,000	$ 20,000
52.2205	Rep. and Maint. (Office Equipment)	$ 1,261	$ 1,200	$ 1,000
52.2206	Rep. and Maint. (Other equipment)	$ 99,117	$ 75,000	$ 75,000
52.2320	Rentals	$ 5,927	$ 7,200	$ 7,260
52.2000	*Sub-total: Property Services*	*$ 179,629*	*$ 187,570*	*$ 157,260*
52.3101	Insurance	$ 22,166	$ 22,000	$ 23,669
52.3201	Telephone	$ 8,989	$ 10,000	$ 10,000
52.3203	Cellular Phones	$ 2,987	$ 2,500	$ 2,800
52.3204	Pagers	$ 433	$ 650	$ 650
52.3206	Postage	$ 2,046	$ 2,800	$ 2,200
52.3301	Advertising	$ 897	$ 620	$ 800
52.3401	Printing and Binding	$ 1,231	$ 750	$ 750
52.3501	Travel	$ 18,003	$ 20,100	$ 20,100
52.3601	Dues and Fees	$ 3,661	$ 3,000	$ 3,000
52.3701	Education and Training	$ 2,430	$ 5,000	$ 5,000
52.3801	Licenses	$ 585	$ 3,400	$ 375
52.3851	Contract Labor	$ 782	$ 4,000	$ 4,000
52.3904	Laboratory Services	$ 4,218	$ 12,000	$ 10,000
52.3906	Contracted Services	$ 5,543	$ 8,000	$ 8,000
52.3000	*Sub-total: Other Purchased Services*	*$ 73,971*	*$ 94,820*	*$ 91,344*
52.0000	TOTAL PURCHASED SERVICES	$ 277,213	$ 309,390	$ 264,604
53	SUPPLIES			
53.1101	Office Supplies	$ 2,980	$ 3,500	$ 3,200
53.1102	Parts and Materials	$ 13,385	$ 11,000	$ 14,000
53.1103	Chemicals	$ 37,278	$ 40,000	$ 45,000
53.1104	Janitorial Supplies	$ 1,237	$ 2,500	$ 2,500
53.1105	Uniforms	$ 7,765	$ 10,000	$ 10,000
53.1106	General Supplies and Materials	$ 7,591	$ 7,500	$ 7,500
53.1114	Laboratory Supplies	$ 12,843	$ 8,500	$ 8,500
53.1115	Laboratory Reagents	$ 7,043	$ 8,500	$ 8,500
53.1230	Electricity: WWTP	$ 301,383	$ 285,000	$ 322,000
53.1270	Gasoline/Diesel	$ 31,009	$ 30,000	$ 30,000
53.1301	Food	$ 139	$ 500	$ 500
53.1401	Books and Periodicals	$ 1,024	$ 2,400	$ 1,500
53.1601	Small Tools and Equipment	$ 11,027	$ 9,000	$ 9,000

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
53.0000	TOTAL SUPPLIES	$ 434,704	$ 418,400	$ 462,200
54	CAPITAL OUTLAY (MINOR)			
54.2101	Machinery	$ 8,396	$ 3,000	$ 3,000
54.2301	Furniture and Fixtures	$ 250	$ 1,500	$ 1,500
54.2401	Computers	$ 3,160	$ 4,000	$ 4,000
54.2501	Other Equip. (Industrial Pretreatment)	$ 1,815	$ 2,000	$ 2,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 13,621	$ 10,500	$ 10,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 175,544	$ 195,076	$ 190,134
55.2402	Life and Disability	$ 3,127	$ 3,000	$ 5,647
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 178,671	$ 198,076	$ 195,781
56.0000	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 763,183	$ 707,014	$ 733,146
56.1002	Amortization	$ 24,537	$ 24,538	$ 24,538
56.0000	TOTAL DEPREC. AND AMORT.	$ 787,720	$ 731,552	$ 757,684
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 114,993	$ 127,000	$ 156,000
57.3401	Miscellaneous Expenses	$ 278	$ 5,330	$ 1,000
57.4001	Bad Debts	$ 196	$ 500	$ 500
57.4101	Collection Costs	$ 2,369	$ 1,600	$ 1,600
57.0000	TOTAL OTHER COSTS	$ 117,836	$ 134,430	$ 159,100
	Sub-total Wastewater TP Operating Expenses	**$ 2,765,688**	**$ 2,898,329**	**$ 2,997,736**
		DEPT - 4400 - WATER TREATMENT, DISTRIBUTION, & SEWER COLLECTION SYSTEM		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 626,400	$ 675,176	$ 752,783
51.1102	Call Back Pay	$ -	$ -	$ 3,900
51.1301	Overtime	$ 23,532	$ 33,900	$ 30,000
51.1000	*Sub-total: Salaries and Wages*	*$ 649,932*	*$ 709,076*	*$ 786,683*
51.2201	Social Security (FICA) Contributions	$ 45,192	$ 53,583	$ 60,181
51.2401	Retirement Contributions	$ 31,229	$ 35,454	$ 47,201
51.2701	Workers Compensation	$ 23,855	$ 20,558	$ 12,106
51.2901	Employment Physicals	$ 172	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 273	$ 65	$ 300
51.2903	Hepatitis/ Flu Vaccine	$ 241	$ 96	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 100,962*	*$ 109,756*	*$ 119,788*
51.0000	TOTAL PERSONAL SERVICES	$ 750,894	$ 818,832	$ 906,471
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ 1,200	$ 5,000	$ 2,000

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
52.1202	Engineering Fees	$ 14,581	$ 20,000	$ 10,000
52.1301	Computer Programming Fees	$ 190	$ 1,800	$ -
52.1302	Bond Paying Agent Fees	$ 1,795	$ 1,000	$ 1,800
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 17,766*	*$ 27,800*	*$ 13,800*
52.2201	Rep. and Maint. (Equipment)	$ 15,508	$ 20,000	$ 20,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 13,842	$ 12,000	$ 16,000
52.2203	Rep. and Maint. (Labor)	$ 18,034	$ 21,000	$ 28,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 9,934	$ 8,500	$ 8,500
52.2205	Rep. and Maint. (Office Equipment)	$ 142	$ 750	$ 750
52.2206	Rep. and Maint. (Other Equipment)	$ 6,902	$ 2,000	$ 2,000
52.2207	Rep. and Maint. (Wells)	$ 21,517	$ 30,000	$ 20,000
52.2208	Rep. and Maint. (Pump Stations)	$ 13,368	$ 30,000	$ 15,000
52.2320	Rentals	$ 1,357	$ 2,100	$ 2,500
52.2000	*Sub-total: Property Services*	*$ 100,604*	*$ 126,350*	*$ 112,750*
52.3101	Insurance, Other than Benefits	$ 22,562	$ 20,000	$ 24,083
52.3201	Telephone	$ 2,761	$ 2,900	$ 2,900
52.3202	Telephone: Controls on Wells	$ 4,376	$ 4,800	$ 4,800
52.3203	Cellular Phones	$ 2,600	$ 2,200	$ 2,200
52.3204	Pagers - Linc	$ 889	$ 1,200	$ 1,320
52.3206	Postage	$ 2,752	$ 3,000	$ 3,000
52.3301	Advertising	$ 714	$ 500	$ 500
52.3401	Printing and Binding	$ 2,888	$ 4,000	$ 4,000
52.3501	Travel	$ 10,837	$ 12,100	$ 12,100
52.3601	Dues and Fees	$ 2,749	$ 3,000	$ 3,000
52.3701	Education and Training	$ 2,825	$ 3,500	$ 3,500
52.3801	Licenses	$ 304	$ 3,000	$ 375
52.3851	Contract Labor	$ 5,687	$ 3,000	$ 3,000
52.3904	Laboratory Services	$ 10,050	$ 12,000	$ 12,000
52.3905	Inspections - Tanks	$ 38,794	$ 41,000	$ 43,000
52.3906	Contracted Services	$ 14,635	$ 11,000	$ 12,000
52.3000	*Sub-total: Other Purchased Services*	*$ 125,423*	*$ 127,200*	*$ 131,778*
52.0000	TOTAL PURCHASED SERVICES	$ 243,793	$ 281,350	$ 258,328
53	SUPPLIES			
53.1101	Office Supplies	$ 1,992	$ 2,200	$ 2,000
53.1102	Parts and Materials	$ 208,745	$ 200,000	$ 200,000
53.1103	Chemicals	$ 22,561	$ 18,000	$ 28,000
53.1104	Janitorial Supplies	$ 612	$ 750	$ 850
53.1105	Uniforms	$ 7,353	$ 9,000	$ 8,200
53.1106	General Supplies and Materials	$ 6,736	$ 6,000	$ 6,500
53.1233	Electricity: Sewage pumps	$ 48,641	$ 54,000	$ 50,500
53.1234	Electricity: Water Pumps	$ 170,238	$ 185,000	$ 210,000
53.1235	Electricity: Shop	$ 3,377	$ 3,800	$ 4,300
53.1270	Gasoline/Diesel	$ 41,679	$ 39,000	$ 40,000
53.1301	Food	$ 305	$ 500	$ 500
53.1401	Books and Periodicals	$ 455	$ 700	$ 700
53.1601	Small Tools and Equipment	$ 5,697	$ 4,500	$ 4,500
53.0000	TOTAL SUPPLIES	$ 518,391	$ 523,450	$ 556,050

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.1150	Easements	$ 7,825	$ -	$ -
54.2101	Machinery	$ 4,662	$ 4,500	$ 6,500
54.2301	Furniture and Fixtures	$ 696	$ 1,000	$ 1,000
54.2401	Computers	$ 922	$ 2,000	$ 2,000
54.2501	Other Equipment	$ 616	$ 1,000	$ 1,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 14,721	$ 8,500	$ 10,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 159,750	$ 153,187	$ 167,836
55.2402	Life and Disability	$ 2,494	$ 2,400	$ 4,631
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 162,244	$ 155,587	$ 172,467
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 714,650	$ 762,655	$ 761,307
56.0000	TOTAL DEPREC. AND AMORT.	$ 714,650	$ 762,655	$ 761,307
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 116	$ 4,000	$ 2,000
57.3401	Miscellaneous Expenses	$ 724	$ 1,000	$ 750
57.3406	Concession Expenses	$ 646	$ 600	$ 600
57.3414	Interest Expense - Retainage	$ 284	$ -	$ -
57.4001	Bad Debts	$ 43,115	$ 38,800	$ 35,000
57.4101	Collection Costs	$ 3,444	$ 2,400	$ 1,800
57.0000	TOTAL OTHER COSTS	$ 48,329	$ 46,800	$ 40,150
	Sub-total WT, Distribution and Sewer System Expense	**$ 2,453,022**	**$ 2,597,174**	**$ 2,705,273**
	TOTAL OPERATING EXPENSES	**$ 5,218,710**	**$ 5,495,503**	**$ 5,703,009**
	OPERATING INCOME (LOSS)	**$ 1,605,512**	**$ 1,281,547**	**$ 1,069,495**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 60,553	$ 62,000	$ 91,875
36.0000	TOTAL INVESTMENT INCOME	$ 60,553	$ 62,000	$ 91,875
	MISCELLANEOUS REVENUE			
37.1501	Contr-DABC Gateway	$ -	$ 1,800,000	$ -
38.1001	Rents and Royalties (Tank Leases)	$ -	$ 58,140	$ -
38.9010	Miscellaneous	$ -	$ -	$ -
38.9040	Concession Revenue	$ 612	$ 400	$ 800
38.9050	WASA	$ 3,500	$ 2,500	$ 2,500
38.9051	ATC Fees	$ 647,662	$ 300,000	$ 225,000
38.100101	Rental Income-Hargray	$ 17,820	$ 3,240	$ 19,440
38.100102	Rental Income-Triton	$ 68,100	$ 37,690	$ 60,630

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
38.100103	Rental Income-Voicestream	$ 20,125	$ 20,125	$ 20,125
38.100104	Rental Income-Cingular	$ 45,620	$ 22,000	$ 52,800
38.0000	TOTAL MISCELLANEOUS	$ 803,439	$ 2,244,095	$ 381,295
	OTHER FINANCING SOURCES			
39.1203	Transfer in from 2002 SPLOST	$ 251,509	$ -	$ -
39.2200	Sale of Assets	$ 2,110	$ -	$ 5,000
39.0000	TOTAL OTHER FINANCING SOURCES	$ 253,619	$ -	$ 5,000
	TOTAL NON-OPERATING REVENUE	**$ 1,117,611**	**$ 2,306,095**	**$ 478,170**
	NON-OPERATING EXPENSES			
58.2101	Revenue Bonds Interest Expense	$ 99,669	$ 79,185	$ 50,085
58.2201	GEFA Interest 98-L81-WQ	$ 30,953	$ 29,694	$ 28,123
58.2203	GEFA Interest 94-S79-WJ	$ 34,463	$ 32,469	$ 29,696
58.2204	GEFA Interest 95-S84-WS	$ 30,444	$ 28,741	$ 26,366
58.2205	GEFA Interest 97-L99-WS	$ 7,316	$ 6,993	$ 6,543
58.2206	GEFA Interest 98-L44-WQ	$ 70,922	$ 68,234	$ 64,497
58.2207	GEFA Interest 98-L80-WQ	$ 34,660	$ 33,281	$ 31,561
58.2208	GEFA Interest 97-L10-WJ	$ 39,186	$ 37,203	$ 34,938
58.2209	GEFA Interest 97-L11-WJ	$ 39,781	$ 38,082	$ 36,142
58.2210	GEFA Interest 99-L29-WQ	$ 55,148	$ 53,488	$ 51,175
58.2211	GEFA Interest 99-L28-WQ	$ 46,041	$ 44,656	$ 42,725
61.1001	Transfer to General Fund	$ 560,000	$ 575,000	$ 751,000
61.1003	Transfer to CIP	$ 650,000	$ 1,100,000	$ 500,000
61.0000	**TOTAL NON-OPERATING EXPENSE**	**$ 1,698,583**	**$ 2,127,026**	**$ 1,652,851**
	NET INCOME	**$ 1,024,540**	**$ 1,460,616**	**$ (105,186)**

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$1,069,495.00
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$1,494,453.00
Amortization	$24,538.00
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
Accounts receivable	
Unbilled accounts receivable	
Interest receivable	
Intergovernmental receivable	
Other receivables	
Due from other funds	
Other assets	
Increase (decrease) in operating liabilities:	
Accounts payable	
Accrued payroll	
Accrued interest payable	
Compensated absences payable	
Sales tax payable	
Due to other funds: General Fund	
Due to other governments	
Customer deposits	
Net cash provided (used) by operating activities	$2,588,486.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments	
Operating transfer in (out) to the CIP Fund	($500,000.00)
Operating transfer in (out) to the General Fund	($751,000.00)
Net cash provided (used) by noncapital financing activities	($1,251,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets	
Wastewater Equipment (11.7501)	
Water Equipment (11.7502)	
WWD-63 Replace Handheld Meter Reading Equipment	($50,000.00)
WWD-64 Additional Meter Reading Vehicle	($18,000.00)
Construction Work in Progress:	
WWD-11 Loop 12" Water Main from Well #9	($250,000.00)

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
WWD-15 Phase II Backflow Prevention Program	($30,000.00)
WWD-32 Extension of W & S to Unserved Areas	
f) Cawana Road Sewer Extension	($3,000,000.00)
WWD-37 Retrofit Pump Stations with Generators	($60,000.00)
WWD-38 Change-Out to Touch Read Meters	($50,000.00)
WWD-67 Upgrade SCADA Software	($115,000.00)
WWD-81 Repair Tanks at the WWTP	($40,000.00)
Proceeds from long-term borrowing:	$3,000,000.00
Proceeds from sale of assets	$5,000.00
Principal payments on notes payable:	
Capital Leases Payable 505-12.2701-12.2711	
GEFA Loan 94S79WJ to Bulloch County assumed by City (WalMart lines)	($55,914.00)
GEFA Loan 95S84WS second one-half assumed by City (Briggs & Stratton)	($47,879.00)
GEFA Loan 97L10WJ (Main St. W & S line replacements)	($49,011.00)
GEFA Loan 97L11WJ (Brannen St./Park Ave. W & S lines)	($41,989.00)
GEFA Loan 97L99WS (Courthouse Annex waterline replacement)	($9,275.00)
GEFA Loan 98L44WQ (Two interceptor sewer lines)	($80,374.00)
GEFA Loan 98L80WQ (Little Lotts Creek S line enlargement)	($41,650.00)
GEFA Loan 98L81WQ (Zetterower Ave. sewer interceptor)	($38,038.00)
GEFA Loan 99L28WQ (Fletcher Drive interceptor sewer lines)	($39,448.00)
GEFA Loan 99L29WQ (Northlake interceptor sewer lines upgrade)	($47,250.00)
Principal payments on revenue bonds payable:	
1995 Revenue Bond Sinking Fund Payments	($245,000.00)
Principal payments on capital leases	
Interest payments	
Revenue Bonds	($50,085.00)
GEFA Loans Interest	($351,766.00)
Capital contributions:	
Required Subdivision Improvements donated to City	
Net cash used by capital and related financing activities	($1,705,679.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$91,875.00
Rental Income	$152,995.00
Miscellaneous Income	$800.00
WASA	$2,500.00
Aid to Construction (ATC) Fees	$225,000.00
NET INCREASE (DECREASE) IN CASH	$104,977.00
ESTIMATED CASH AT JUNE 30, 2006	$1,280,642.00
PROJECTED CASH AT JUNE 30, 2007	$1,385,619.00

SUMMARY OF PROJECTS BY FISCAL YEAR:
WATER AND WASTEWATER FUND

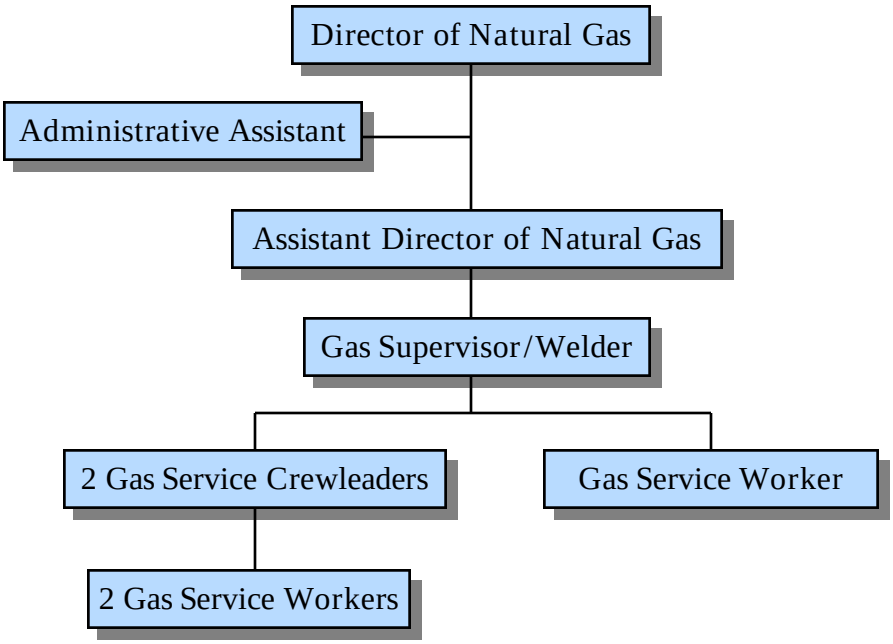
Project Number	Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTALS
WWD-7	Pilot Sludge Compost System (ATC)							Not funded
WWD-11	Loop 12" Water Main from Well #9	$ 250,000						$ 250,000
WWD-14	Water and Sewer Rehab Projects							$ -
	e) Lakeview/Whitesville LS Upgrades							SPLOST 07
	f) W. Jones/Denmark Sewer Rehab							SPLOST 07
	h) Phase II Streetscape Rehab							SPLOST 07
	i) Savannah Ave. Replacement W & S							SPLOST 07
WWD-15	Phase II Backflow Prevention Program	$ 30,000	$ 30,000	$ 30,000		$ 30,000	$ 30,000	$ 150,000
WWD-16	301 N Water Tank		$ 1,000,000					$ 1,000,000
WWD-19	Sludge Compost Facility							Not funded
WWD-20	US 301 N Widening Relocation			$ 6,000,000				$ 6,000,000
WWD-32	Extension of W & S to Unserved Areas							SPLOST 07
	b) Foxlake SD Sewer Extension							SPLOST 07
	c) Oakcrest SD Sewer Extension							SPLOST 07
	d) Merrywood SD Sewer Extension				$ 5,000,000			$ 5,000,000
	e) Ramblewood SD Sewer Extension							SPLOST 07
	f) Cawana Road Sewer Extension	$ 3,000,000						$ 3,000,000
WWD-37	Retrofit Pump Stations with Generators	$ 60,000	$ 30,000	$ 30,000		$ 30,000		$ 150,000
WWD-38	Change out to Touch-Read Meters	$ 50,000	$ 50,000	$ 50,000		$ 50,000		$ 200,000
WWD-48	Replace 3/4 Ton Utility Truck			$ 30,000				$ 30,000
WWD-49	Replace the Concrete Truck			$ 45,000				$ 45,000
WWD-54	Replace 2001 1/2 ton Service Truck		$ 18,000					$ 18,000
WWD-55	Replace 1998 1/2 ton Extended Cab Tk.		$ 23,000					$ 23,000
WWD-56	Replace Teleport Forklift		$ 30,000					$ 30,000
WWD-57	Radio Frequency Meter Reading System							Not funded
WWD-58	Trailer Mounted Vac Unit			$ 32,000				$ 32,000
WWD-59	Replace 1990 Yard Jockey (used)			$ 25,000				$ 25,000
WWD-60	Replace 1998 I & I Cube Van							Not funded
WWD-61	Replace 1999 1/2 ton Van for Lab							Not funded
WWD-62	Replace 2001 1/2 ton Service Truck							Not funded
WWD-63	Replace Handheld Meter Readers	$ 50,000						Not funded
WWD-64	Additional Meter Reader Truck	$ 18,000						$ 18,000
WWD-65	Phase II Paving at WWTP							Not funded
WWD-66	Remote Septage Discharge Station							Not funded
WWD-67	Upgrade SCADA Software	$ 115,000						$ 115,000
WWD-68	Equipment Shelter at Hill Street							Not funded
WWD-69	Renovate Training Room to Offices							Not funded
WWD-70	Purchase Additional 30' Sludge Trailer							Not funded

SUMMARY OF PROJECTS BY FISCAL YEAR:
WATER AND WASTEWATER FUND

Project Number	Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTALS
WWD-71	Replace WWTP Generator							Not funded
WWD-72	Replace 2 1/2 Ton Extended Cab P/U							Not funded
WWD-73	Replace F-450 Utility Truck							Not funded
WWD-74	Replace 1/2 Ton Truck							Not funded
WWD-75	Replace 2 1/2 Ton Trucks							Not funded
WWD-76	Replace Backhoe							Not funded
WWD-77	Replace Rodder Truck							Not funded
WWD-78	Replace 1/2 Ton Extended Cab Truck							Not funded
WWD-79	Equipment Shelter for WWTP							Not funded
WWD-80	Upgrade 2 LS to Multi-Trode							Not funded
WWD-81	Repair Tanks at the WWTP	$ 40,000						$ 40,000
	Proposed Uses of Cash	$ 3,613,000	$ 1,181,000	$ 6,242,000	$ 5,000,000	$ 110,000	$ 30,000	$ 16,176,000
	2007 GEFA Loan $5,325,000 @ 4.28%		$ 396,714	$ 396,714	$ 396,714	$ 396,714	$ 396,714	$ 1,983,570
	2010 GEFA Loan $5,000,000 @ 4.28%					$ 362,245	$ 362,245	$ 724,490
	Total Proposed Uses of Cash	$ 3,613,000	$ 1,577,714	$ 6,638,714	$ 5,396,714	$ 868,959	$ 788,959	$ 18,884,060
	Existing Uses of Cash							
	Transfer to General Fund	$ 751,000	$ 625,000	$ 625,000	$ 675,000	$ 675,000	$ 700,000	$ 4,051,000
	Transfer to CIP Fund	$ 500,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 3,750,000
	1995 Revenue Bond Payments(ATC)	$ 295,085	$ 292,835	$ 295,085	$ 226,180			$ 1,109,185
	GEFA Loan Payments	$ 802,594	$ 803,043	$ 803,045	$ 803,043	$ 803,044	$ 803,045	$ 4,817,814
	Total Uses of Cash	**$ 5,961,679**	**$ 3,948,592**	**$ 9,011,844**	**$ 7,750,937**	**$ 2,997,003**	**$ 2,942,004**	**$ 32,612,059**
	Sources of Cash							
	Operating Income	$ 1,069,495	$ 1,069,495	$ 1,069,495	$ 1,069,495	$ 1,069,495	$ 1,069,495	$ 6,416,970
	Non-operating Income							
	Other	$ 248,170	$ 248,170	$ 248,170	$ 248,170	$ 248,170	$ 248,170	$ 1,489,020
	ATC Fees for WWTP	$ 225,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,225,000
	Depreciation	$ 1,494,453	$ 1,494,453	$ 1,494,453	$ 1,494,453	$ 1,494,453	$ 1,494,453	$ 8,966,718
	Amortization	$ 24,538	$ 24,538	$ 24,538	$ 12,271			$ 85,885
	GEFA Loan Proceeds	$ 3,000,000			$ 5,000,000			$ 8,000,000
	One Georgia Grants							$ -
	Contributed Capital: GDOT			$ 6,000,000				$ 6,000,000
	Contributed Capital: DABC		$ 1,000,000					$ 1,000,000
	Retained Earnings Used (Replenished)							$ -
	Retained Earnings: ATC Fees							$ -
	Sales of Assets	$ 5,000						
	Total Sources of Cash	**$ 6,066,656**	**$ 4,036,656**	**$ 9,036,656**	**$ 8,024,389**	**$ 3,012,118**	**$ 3,012,118**	**$ 33,188,593**
	Increase (decrease) in Cash	**$ 104,977**	**$ 88,064**	**$ 24,812**	**$ 273,452**	**$ 15,115**	**$ 70,114**	**$ 576,534**


CITY OF STATESBORO · 1803
GEORGIA

NATURAL GAS DEPARTMENT



NATURAL GAS FUND

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

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

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

A summary of the six-year Capital Improvements Program for the Natural Gas Fund is included at the end of this section. The complete Capital Improvements Program is a separate document, and contains more detailed information on each project.

EXPENSES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 323,980	$ 378,483	$ 402,135	6.25%
Purchase/Contract Services	$ 109,851	$ 119,830	$ 111,312	-7.11%
Supplies	$ 6,254,128	$ 6,573,153	$ 5,112,215	-22.23%
Capital Outlay (Minor)	$ 7,377	$ 18,500	$ 13,150	-28.92%
Interfund Dept. Charges	$ 64,568	$ 68,008	$ 115,348	69.61%
Depreciation	$ 159,232	$ 158,341	$ 151,240	-4.48%
Other Costs	$ 501,694	$ 671,293	$ 555,332	-17.27%
Non-Operating Expenses	$ 1,156,324	$ 1,327,004	$ 921,821	-30.53%
Total Expenses	$ 8,577,154	$ 9,314,612	$ 7,382,553	-20.74%

PERFORMANCE MEASURES

	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Number of Statesboro residential customers	1,626	1,620	1,615
Number of Metter residential customers	47	47	49
Number of Statesboro commercial customers	496	506	510
Number of Metter commercial customers	30	31	32
Number of Statesboro industrial customers	2	2	2
Number of Metter industrial customers	1	1	1
Thousand Cubic Feet (mcf) of gas purchased from MGAG	525,145	545,165	553,730
Thousand Cubic Feet (mcf) of gas sold	540,668	545,165	553,730
Percentage of gas lost due to leakage, transportation & other	0%	0%	0%
Number of gas leaks repaired	9	10	10
Number of manhours lost due to job-related injury	0	0	0
Total miles of main	136	138	140
Total number of gas services	3,687	3,715	3,730
Dollar amount of fixed assets (net of depreciation) at FY end	$3,128,956	$3,200,000	$3,270,000
Long-term debt outstanding at FY end	$847,204	$723,603	$600,002
Long-term debt outstanding as a % of fixed assets at FY end	27%	23%	18%
Long-term debt outstanding per capita at FY end	$34.58	$29.53	$24.49
Natural Gas System Annual Debt Service Payments (P & I)	$123,601	$123,601	$123,601
Net Income for FY	($381,629)	($195,387)	$264,238
Ratio of Natural Gas System Net Income to Annual Debt Service Payments (P & I)	-309%	-158%	214%
Number of FTE employees	8.5	8.5	8.5
Net Income (Loss) per FTE employee	($44,897.53)	($22,986.71)	$31,086.82

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	OPERATING REVENUES:			
	CHARGES FOR SERVICES			
34.4411	Residential NG Charges	$ 937,175	$ 1,185,000	$ 961,100
34.4412	Metter Residential NG Charges	$ 30,204	$ 29,000	$ 25,000
34.4421	Commercial NG Charges	$ 2,877,702	$ 3,278,000	$ 2,699,134
34.4422	Metter Commercial NG Charges	$ 162,230	$ 144,000	$ 120,000
34.4431	HLF Firm Industrial NG Charges	$ 540,844	$ 463,894	$ 450,673
34.4432	Metter HLF Firm Ind. NG Charges	$ 80,951	$ 105,000	$ 75,000
34.4441	Interruptible Ind. NG Charges	$ 2,744,463	$ 2,922,000	$ 2,440,906
34.4442	Metter Interruptible Ind. NG Charges	$ 52,315	$ 56,000	$ 50,734
34.4451	Sales Tax	$ 394,773	$ 573,400	$ 479,213
34.4452	Franchise Tax - Metter	$ 7,536	$ 13,000	$ 10,000
34.4461	Transportation Fees	$ 12,007	$ 7,100	$ 10,000
34.4471	Gas Service Fees	$ 2,210	$ 2,200	$ 2,500
34.4400	*Sub-total: Natural Gas Charges*	*$ 7,842,409*	*$ 8,778,594*	*$ 7,324,260*
34.6911	Gas Tap Fees	$ 1,095	$ 1,500	$ 3,000
34.6912	Metter Gas Tap Fees	$ -	$ 100	$ 100
34.6921	Late Payment Penalties and Interest	$ 49,175	$ 53,000	$ 45,000
34.6931	Reconnection Fees	$ 2,095	$ 2,600	$ 2,000
34.6900	*Sub-total: Other Fees*	*$ 52,365*	*$ 57,200*	*$ 50,100*
34.0000	TOTAL CHARGES FOR SERVICES	$ 7,894,775	$ 8,835,794	$ 7,374,360
	TOTAL OPERATING REVENUES	**$ 7,894,775**	**$ 8,835,794**	**$ 7,374,360**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 271,886	$ 322,745	$ 341,253
51.1301	Overtime	$ 14,427	$ 9,877	$ 9,877
51.1000	*Sub-total: Salaries and Wages*	*$ 286,313*	*$ 332,622*	*$ 351,130*
51.2201	Social Security (FICA) Contributions	$ 19,778	$ 23,546	$ 26,861
51.2401	Retirement Contributions	$ 13,688	$ 16,631	$ 21,068
51.2701	Workers Compensation	$ 3,975	$ 5,494	$ 3,076
51.2902	Employee Drug Screening Tests	$ 206	$ 150	$ -
51.2903	Hepatitis/Flu Vaccine	$ 20	$ 40	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 37,667*	*$ 45,861*	*$ 51,005*
51.0000	TOTAL PERSONAL SERVICES	$ 323,980	$ 378,483	$ 402,135
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 400	$ 400
52.1202	Engineering Fees	$ 5,160	$ 5,400	$ 5,400
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 5,160*	*$ 5,800*	*$ 5,800*
52.2201	Rep. and Maint. (Equipment)	$ 18,377	$ 13,000	$ 13,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 8,966	$ 9,000	$ 7,500
52.2203	Rep. and Maint. (Labor)	$ 17,689	$ 17,380	$ 17,500
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 2,502	$ 2,500	$ 2,500
52.2205	Rep. and Maint. (Office Equipment)	$ 142	$ 500	$ 500

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
52.2206	Rep. And Maint. (Other Equipment)	$ 132	$ 300	$ 300
52.2320	Rentals	$ 2,394	$ 5,700	$ 4,000
52.2000	*Sub-total: Property Services*	*$ 50,203*	*$ 48,380*	*$ 45,300*
52.3101	Insurance, Other than Benefits	$ 22,961	$ 25,000	$ 24,262
52.3201	Telephone	$ 1,894	$ 2,000	$ 2,500
52.3203	Cell Phones	$ 4,352	$ 4,500	$ 4,500
52.3206	Postage	$ 127	$ 200	$ 150
52.3301	Advertising	$ 1,488	$ 4,400	$ 3,000
52.3401	Printing and Binding	$ -	$ 1,000	$ 1,000
52.3501	Travel	$ 8,434	$ 8,400	$ 8,400
52.3601	Dues and Fees	$ 1,953	$ 2,900	$ 2,450
52.3701	Education and Training	$ 765	$ 3,000	$ 2,000
52.3851	Contract Labor	$ 7,462	$ 7,500	$ 5,000
52.3911	Other-Inspections	$ 5,053	$ 6,750	$ 6,950
52.3000	*Sub-total: Other Purchased Services*	*$ 54,489*	*$ 65,650*	*$ 60,212*
52.0000	TOTAL PURCHASED SERVICES	$ 109,851	$ 119,830	$ 111,312
53	SUPPLIES			
53.1101	Office Supplies	$ 1,020	$ 1,350	$ 1,350
53.1102	Gas System Parts and Materials	$ 40,621	$ 40,000	$ 40,000
53.1103	Chemicals	$ 501	$ 6,000	$ 6,000
53.1104	Janitorial Supplies	$ 178	$ 500	$ 500
53.1105	Uniforms	$ 4,907	$ 4,800	$ 4,800
53.1106	General Supplies and Materials	$ 961	$ 700	$ 700
53.1115	Gas System Meters and Repair Parts	$ 4,869	$ 34,000	$ 34,000
53.1230	Electricity	$ 7,121	$ 8,000	$ 8,000
53.1270	Gasoline/Diesel	$ 18,675	$ 17,000	$ 17,000
53.1301	Food	$ 334	$ 400	$ 400
53.1401	Books and Periodicals	$ 200	$ 120	$ 265
53.1521	Natural Gas Purchased	$ 6,170,321	$ 6,456,083	$ 4,995,000
53.1601	Small Tools and Equipment	$ 4,420	$ 4,200	$ 4,200
53.0000	TOTAL SUPPLIES	$ 6,254,128	$ 6,573,153	$ 5,112,215
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and fixtures	$ -	$ 3,000	$ 750
54.2401	Computers	$ 1,339	$ 1,500	$ 1,600
54.2501	Other	$ 6,039	$ 14,000	$ 10,800
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 7,377	$ 18,500	$ 13,150
55	INTERFUND/DEPT. CHARGES			
55.1001	Indirect Cost for Meter Reader	$ -	$ -	$ 46,954
55.2401	Self-funded Insurance (Medical)	$ 63,496	$ 66,808	$ 65,976
55.2402	Life and Disability	$ 1,072	$ 1,200	$ 2,418
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 64,568	$ 68,008	$ 115,348
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 159,232	$ 158,341	$ 151,240
56.0000	TOTAL DEPREC. AND AMORT.	$ 159,232	$ 158,341	$ 151,240

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
57	OTHER COSTS			
57.1101	Screven County Property Taxes	$ 619	$ 619	$ 619
57.1201	State Sales Taxes	$ 424,241	$ 573,424	$ 479,213
57.1202	Franchise Fees - Metter	$ 7,059	$ 13,000	$ 10,000
57.3202	Customer Assistance Program	$ 37,822	$ 49,000	$ 41,250
57.3203	Cust. Assist. Prog. Grant	$ 3,436	$ 6,000	$ -
57.3300	Solid Waste Disposal Fees	$ 101	$ 250	$ 250
57.3401	Miscellaneous Expenses	$ 608	$ 500	$ 500
57.4001	Bad Debts	$ 26,283	$ 27,000	$ 22,000
57.4101	Collection Costs	$ 1,526	$ 1,500	$ 1,500
57.0000	TOTAL OTHER COSTS	$ 501,694	$ 671,293	$ 555,332
	TOTAL OPERATING EXPENSES	**$ 7,420,830**	**$ 7,987,608**	**$ 6,460,732**
	OPERATING INCOME	**$ 473,945**	**$ 848,186**	**$ 913,628**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 59,064	$ 60,000	$ 40,000
36.0000	TOTAL INVESTMENT INCOME	$ 59,064	$ 60,000	$ 40,000
	MISCELLANEOUS REVENUE			
38.9002	SONAT Marketing Refund	$ -	$ 4,800	$ 4,800
38.9003	MGAG Portfolio Refund	$ 187,722	$ 165,000	$ 180,000
38.9004	C.A.P. Reimbursement	$ 1,660	$ 6,000	$ -
38.9010	Miscellaneous Income	$ 2,909	$ 2,500	$ 2,500
38.9020	Sale of Pipe	$ 307	$ -	$ -
38.9055	MGAG Contrib. From County	$ 45,131	$ 45,131	$ 45,131
38.0000	TOTAL MISCELLANEOUS	$ 237,728	$ 223,431	$ 232,431
39	OTHER FINANCING SOURCES			
39.2200	Sale of Assets	$ 3,958	$ -	$ -
39.0000	TOTAL OTHER FINANCING SOURCES	$ 3,958	$ -	$ -
	TOTAL NON-OPERATING REVENUE	**$ 300,750**	**$ 283,431**	**$ 272,431**
	NON-OPERATING EXPENSES			
58.2301	Other Debt (MGAG loans)	$ 20,459	$ 14,566	$ 10,017
58.2302	One Georgia Loan Interest	$ 12,865	$ 12,438	$ 11,804
61.1001	Transfer to General Fund	$ 860,000	$ 850,000	$ 900,000
61.1003	Transfer to CIP for Police Station	$ 263,000	$ 450,000	$ -
	TOTAL NON-OPERATING EXPENSE	**$ 1,156,324**	**$ 1,327,004**	**$ 921,821**
	NET INCOME	**$ (381,629)**	**$ (195,387)**	**$ 264,238**

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ 913,628.00
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 151,240.00
Amortization	
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
Accounts receivable	
Unbilled accounts receivable	
Interest receivable	
Intergovernmental receivable	
Other receivables	
Due from General Fund	
Other assets (Inventory)	
Increase (decrease) in operating liabilities:	
Accounts payable	
Accrued payroll	
Accrued interest payable	
Compensated absences payable	
Sales tax payable	
Due to other funds	
Due to other governments	
Customer deposits	
Net cash provided (used) by operating activities	$ 1,064,868.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating transfers in (out) to the CIP Fund for the Police Station	
Operating transfers in (out) to the General Fund	$ (900,000.00)
Net cash provided (used) by noncapital financing activities	$ (900,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING	
Acquisition and construction of fixed assets:	
Equipment	
Construction Work in Progress	
NGD-11 System Expansion Projects: 6 Miles of 4"	$ (123,040.00)
NGD-12 3/4 Ton Truck	$ (27,000.00)
NGD-17 GA 67, Langston Chapel, Cawana Expansion	
NGD-21 New Industrial Park Lines	
NGD-39 Retail Appliance Store and Service Department	
NGD-40 US 301 North Bridge Crossing Replacement	
NGD-41 1/2 Ton Pickup Truck	$ (20,000.00)
NGD-43 Corrosion Abatement Program	$ (19,000.00)
Proceeds from long-term borrowing	

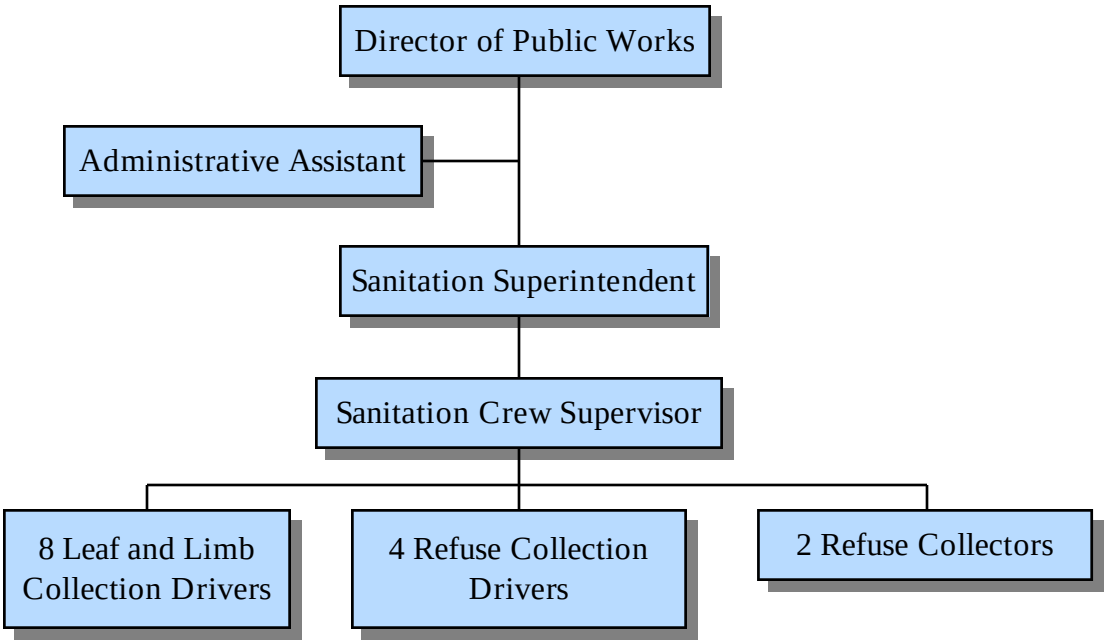
BUDGETED CASH FLOW STATEMENT	
	BUDGETED
Proceeds from leases	
Proceeds from sale of assets	
Principal payments on notes payable: Briggs and Stratton	$ (80,248.00)
Principal payments: Metter Project - One Georgia	$ (21,534.00)
Principal payments on capital leases	
Interest payments	$ (21,821.00)
Amortization of bond issue cost	
Capital contributions	
Contributed capital: Intergovernmental	
Net cash used by capital and related financing activities	$ (312,643.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$ 40,000.00
Miscellaneous Revenue	$ 187,300.00
Bulloch County Contribution for Briggs and Stratton Line Debt Service	$ 45,131.00
Net cash provided by investing activities	$ 272,431.00
NET INCREASE (DECREASE) IN CASH	$ 124,656.00
ESTIMATED CASH AT JUNE 30, 2006	$ 260,049.00
PROJECTED CASH AT JUNE 30, 2007	$ 384,705.00

SUMMARY OF PROJECTS BY FISCAL YEAR:
NATURAL GAS FUND

Project Number	Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTALS
NGD-8	Highway 301 North Widening (GDOT)			$ 1,715,000				$ 1,715,000
NGD-10	Highway 301 North River Crossing			$ 450,000				$ 450,000
NGD-11	System Expansion Projects: 6 Miles of 4"	$ 123,040	$ 246,080					$ 369,120
NGD-12	3/4 ton truck	$ 27,000						$ 27,000
NGD-13	Brooklet Project							Not funded
NGD-15	System Expansion Projects				$ 246,080	$ 123,040	$ 123,040	$ 492,160
NGD-19	Heavy Duty Service Truck				$ 38,500			$ 38,500
NGD-30	Crew Truck & Air Compressor, Gen., Welder			$ 70,000				$ 70,000
NGD-37	1/2-Ton Pickup Truck				$ 15,600			$ 15,600
NGD-38	F450 Service Truck Replacement					38500		$ 38,500
NGD-41	1/2 Ton Pickup Truck	$ 20,000						$ 20,000
NGD-42	400' x 30' Equipment Shelter at Hill Street		$ 80,000					$ 80,000
	(Look at joint warehousing instead)							
NGD-43	Corrosion Abatement Program	$ 19,000						$ 19,000
	Proposed Uses of Cash	$ 189,040	$ 326,080	$ 2,235,000	$ 300,180	$ 161,540	$ 123,040	$ 3,334,880
	Transfer to CIP Fund for Police Station							$ -
								$ -
	Total Proposed Uses of Cash	$ 189,040	$ 326,080	$ 2,235,000	$ 300,180	$ 161,540	$ 123,040	$ 3,334,880
	Existing Uses of Cash							
	Debt Service: MGAG Loan for B & S Line	$ 90,265	$ 90,265	$ 43,015				$ 223,545
	Debt Service: One Georgia Loan: NGD-1	$ 33,338	$ 33,338	$ 33,338	$ 33,338	$ 33,338	$ 33,338	$ 200,028
	Transfers to General Fund	$ 900,000	$ 900,000	$ 950,000	$ 950,000	$ 1,000,000	1,000,000	$ 5,700,000
	Total Uses of Cash	**$ 1,212,643**	**$ 1,349,683**	**$ 3,261,353**	**$ 1,283,518**	**$ 1,194,878**	**$ 1,156,378**	**$ 9,458,453**
	Sources of Cash							
	Operating Income	$ 913,628	$ 913,628	$ 913,628	$ 913,628	$ 913,628	$ 913,628	$ 5,481,768
	Additional Operating Income: Expansions		$ 20,000	$ 40,000	$ 60,000	$ 80,000	$ 100,000	$ 300,000
	Non-operating Income	$ 227,300	$ 227,300	$ 227,300	$ 227,300	$ 227,300	$ 227,300	$ 1,363,800
	Contribution from Bulloch County	$ 45,131	$ 45,132	$ 22,566				$ 112,829
	Depreciation	$ 151,240	$ 151,240	$ 151,240	$ 151,240	$ 151,240	$ 151,240	$ 907,440
	Loan Proceeds							$ -
	Other Grants (GDOT)			$ 1,715,000				$ 1,715,000
	Project Reimbursements from the CIP Fund							$ -
	Total Sources of Cash	**$ 1,337,299**	**$ 1,357,300**	**$ 3,069,734**	**$ 1,352,168**	**$ 1,372,168**	**$ 1,392,168**	**$ 9,880,837**
	Increase (decrease) in Cash	**$ 124,656**	**$ 7,617**	**$ (191,619)**	**$ 68,650**	**$ 177,290**	**$ 235,790**	**$ 422,384**


CITY OF STATESBORO · 1803
GEORGIA

SOLID WASTE COLLECTION



SOLID WASTE COLLECTION FUND

This fund accounts for the receipts and disbursements to operate the City's solid waste collection systems for commercial, residential and yard waste. It is financed by the monthly sanitation fees and polycart fees that customers pay. The City provides commercial collection services using front-end loading trucks and dumpsters picked up on a schedule agreed to by the customer and City. Customers are charged an amount determined by the cubic yard size of the dumpster used, and the number of times per week it is serviced.

Residential collection is provided using polycarts that citizens take to the curbside for once per week service. The cost for this service is projected to increase $0.25 to $13.00 per month. This is the first increase in over seven years, and the price is still lower than similar service by private companies in the unincorporated areas of Bulloch County.

Yard waste and white goods are collected curbside throughout the City using knuckleboom loaders and trailers following a route system. This service is included in the residential fee noted above.

This fund is also charged for each ton it disposes of in the Lakeview Road Transfer Station. Consequently, the City entered into a contract with Williams Brothers Trucking Company, Inc. to grind yard waste about quarterly, and haul it away for use elsewhere. Some is left for those citizens wishing to use it for mulch. The cost per ton for normal refuse is $30.00 at the Transfer Station, but the grindable material is only charged $12.00 per ton. Obviously, the new contracted grinding is reducing our disposal costs.

A summary of the six-year Capital Improvements Program financed in the Solid Waste Collection Fund is included at the end of this section. The complete Capital Improvements Program is a separate document, and contains more detailed information on each project.

EXPENSES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
SWC (Commercial)				
Personal Services/Benefits	$ 137,476	$ 136,935	$ 137,361	0.31%
Purchase/Contract Services	$ 85,803	$ 110,615	$ 123,655	11.79%
Supplies	$ 31,379	$ 29,325	$ 32,525	10.91%
Interfund Dept. Charges	$ 27,927	$ 39,222	$ 38,653	-1.45%
Depreciation/Amortization	$ 79,534	$ 79,534	$ 79,534	0.00%
Other Costs	$ 370,811	$ 380,085	$ 385,000	1.29%
Total Expenses	$ 732,930	$ 775,716	$ 796,728	2.71%
SWC (Residential)				
Personal Services/Benefits	$ 184,163	$ 262,349	$ 263,231	0.34%
Purchase/Contract Services	$ 81,629	$ 102,000	$ 103,391	1.36%
Supplies	$ 25,465	$ 26,425	$ 32,125	21.57%
Interfund Dept. Charges	$ 31,937	$ 33,814	$ 34,106	0.86%
Depreciation/Amortization	$ 72,398	$ 65,035	$ 65,035	0.00%
Other Costs	$ 142,216	$ 144,700	$ 150,900	4.28%
Non-Operating Expenses	$ 676,000	$ 630,625	$ 532,000	-15.64%
Total Expenses	$ 1,213,808	$ 1,264,948	$ 1,180,788	-6.65%
SWC (Yardwaste)				
Personal Services/Benefits	$ 255,977	$ 263,277	$ 299,526	13.77%
Purchase/Contract Services	$ 81,840	$ 100,945	$ 87,303	-13.51%
Supplies	$ 28,247	$ 27,075	$ 31,085	14.81%
Interfund Dept. Charges	$ 49,950	$ 52,869	$ 58,046	9.79%
Depreciation/Amortization	$ 27,543	$ 22,330	$ 22,330	0.00%
Other Costs	$ 66,425	$ 71,625	$ 75,650	5.62%
Total Expenses	$ 509,982	$ 538,121	$ 573,940	6.66%

PERFORMANCE MEASURES

	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Number of residential customers (housing units) at FY end	6,569	6,640	6,743
Number of residential and yardwaste collection FTE employees	16	16	16
Average number of residential customers per FTE employee	411	415	421
Operating Expenditures for residential and yardwaste collection	$1,047,790	$988,258	$1,222,728
Average cost per residential customer	$160	$149	$181
Tonnage of yardwaste collected	4,421	5,176	4,281
Average tons of yardwaste collected per residential customer	0.67	0.78	0.63
Tonnage of residential garbage collected	5,807	4,825	4,550
Average tons of garbage collected per residential customer	0.88	0.73	0.67
Number of commercial customers at FY end	619	651	632
Commerical dumpsters emptied during FY(cubic yards)	445,375	500,958	443,144
Number of commercial collection FTE employees	3	3	3
Average number of dumpsters emptied per FTE employee	201	197	210
Operating Expenditures for commercial collection	704,426	774,869	705,307
Average cost per commercial customer	$1,166	$1,190	$1,115
Tonnage of commercial garbage collected	11,003	12,103	12,176
Average tons of garbage collected per commercial customer	18	18	19
Average cost per ton for commercial collection	$64	$64	$58

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	OPERATING REVENUES:			
	Refuse Collection			
	CHARGES FOR SERVICES			
34.4110	*Refuse Collection Charges*			
34.4111	Residential Refuse Collection Charge	$ 619,830	$ 650,000	$ 682,890
34.4112	Commercial Refuse Collection Charge	$ 79,260	$ 83,000	$ 87,200
34.4113	Refuse Administrative Fee	$ 4,255	$ 4,000	$ 4,410
34.4114	Commercial Dumpster Fee	$ 662,578	$ 672,000	$ 720,400
34.4115	Commercial Dumpster Extra Fee	$ 2,066	$ 2,500	$ 1,120
34.4116	City Polycart Fee	$ 236,043	$ 248,000	$ 261,120
34.4117	Residential Dumpster Fee	$ 598,987	$ 610,000	$ 686,500
34.4118	Purchase of Polycarts	$ 155	$ 195	$ 65
34.4110	*Sub-total: Refuse Collection Charges*	*$ 2,203,174*	*$ 2,269,695*	*$ 2,443,705*
34.4191	Late Payment P & I: Collection	$ 33,010	$ 32,400	$ 35,000
34.4190	*Sub-total: Other Fees*	*$ 33,010*	*$ 32,400*	*$ 35,000*
34.0000	TOTAL CHARGES FOR SERVICE	$ 2,236,184	$ 2,302,095	$ 2,478,705
	TOTAL OPERATING REVENUES	**$ 2,236,184**	**$ 2,302,095**	**$ 2,478,705**
	OPERATING EXPENSES:			
		DEPT - 4521 - COMMERCIAL REFUSE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 85,255	$ 90,355	$ 93,142
51.1301	Overtime	$ 27,622	$ 23,700	$ 23,700
51.1000	*Sub-total: Salaries and Wages*	*$ 112,877*	*$ 114,055*	*$ 116,842*
51.2201	Social Security (FICA) Contributions	$ 7,626	$ 8,726	$ 8,938
51.2401	Retirement Contributions	$ 10,708	$ 5,663	$ 7,011
51.2701	Workers Compensation	$ 6,265	$ 8,421	$ 4,570
51.2901	Employment Physicals	$ -	$ 15	$ -
51.2902	Employee Drug Screening Tests	$ -	$ 55	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 24,599*	*$ 22,880*	*$ 20,519*
51.0000	TOTAL PERSONAL SERVICES	$ 137,476	$ 136,935	$ 137,361
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 24,048	$ 39,500	$ 50,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 29,374	$ 30,250	$ 32,000
52.2203	Rep. and Maint. (Labor)	$ 15,582	$ 29,000	$ 24,000
52.2000	*Sub-total: Property Services*	*$ 69,004*	*$ 98,750*	*$ 106,000*
52.3101	Insurance, Other than Benefits	$ 14,896	$ 9,500	$ 15,905
52.3201	Telephone	$ 285	$ 305	$ -
52.3203	Cellular Phones	$ 964	$ 960	$ 600
52.3301	Advertising	$ 165	$ 100	$ 100
52.3501	Travel	$ 285	$ 500	$ 500
52.3601	Dues and Fees	$ 4	$ -	$ 50
52.3701	Education and Training	$ 200	$ 500	$ 500
52.3000	*Sub-total: Other Purchased Services*	*$ 16,799*	*$ 11,865*	*$ 17,655*

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
52.0000	TOTAL PURCHASED SERVICES	$ 85,803	$ 110,615	$ 123,655
53	SUPPLIES			
53.1101	Office Supplies	$ 251	$ 250	$ 275
53.1102	Parts and Materials	$ 10	$ 300	$ 100
53.1103	Chemicals	$ -	$ 100	$ 150
53.1104	Janitorial Supplies	$ 30	$ 75	$ 100
53.1105	Uniforms	$ 947	$ 1,400	$ 1,800
53.1106	General Supplies and Materials	$ 93	$ 200	$ 100
53.1270	Gasoline/Diesel	$ 29,543	$ 27,000	$ 30,000
53.1601	Small Tools and Equipment	$ 505	$ -	$ -
53.0000	TOTAL SUPPLIES	$ 31,379	$ 29,325	$ 32,525
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 27,584	$ 38,622	$ 38,140
55.2402	Life and Disability	$ 343	$ 600	$ 513
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 27,927	$ 39,222	$ 38,653
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 79,534	$ 79,534	$ 79,534
56.0000	TOTAL DEPREC. AND AMORT.	$ 79,534	$ 79,534	$ 79,534
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 370,774	$ 380,000	$ 385,000
57.3401	Miscellaneous Expenses	$ 37	$ 85	$ -
57.0000	TOTAL OTHER COSTS	$ 370,811	$ 380,085	$ 385,000
	Sub-total Commercial Expenses	**$ 732,930**	**$ 775,716**	**$ 796,728**
		DEPT - 4522 - RESIDENTIAL REFUSE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 140,289	$ 203,567	$ 208,909
51.1301	Overtime	$ 7,509	$ 15,000	$ 15,000
51.1000	*Sub-total: Salaries and Wages*	*$ 147,798*	*$ 218,567*	*$ 223,909*
51.2201	Social Security (FICA) Contributions	$ 11,075	$ 16,720	$ 17,129
51.2401	Retirement Contributions	$ 6,005	$ 10,928	$ 13,435
51.2701	Workers Compensation	$ 19,206	$ 16,134	$ 8,758
51.2902	Employee Drug Screening Tests	$ 79	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 36,365*	*$ 43,782*	*$ 39,322*
51.0000	TOTAL PERSONAL SERVICES	$ 184,163	$ 262,349	$ 263,231
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ -*	*$ -*
52.2201	Rep. and Maint. (Equipment)	$ 1,221	$ 3,000	$ 3,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 46,349	$ 50,000	$ 50,000
52.2203	Rep. and Maint. (Labor)	$ 23,655	$ 30,000	$ 35,500
52.2204	Rep. and Maint. (Buildings/Grounds)	$ -	$ 1,700	$ 1,700

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
52.2205	Rep. and Maint. (Office Equipment)	$ -	$ 250	$ 250
52.2000	*Sub-total: Property Services*	*$ 71,225*	*$ 84,950*	*$ 90,450*
52.3101	Insurance, Other than Benefits	$ 7,835	$ 12,000	$ 8,366
52.3201	Telephone	$ -	$ 550	$ 600
52.3203	Cellular Phones	$ 464	$ 500	$ 425
52.3301	Advertising	$ 1,814	$ 2,500	$ 2,500
52.3501	Travel	$ 114	$ 500	$ 500
52.3601	Dues and Fees	$ 177	$ 300	$ 200
52.3701	Education and Training	$ -	$ 700	$ 350
52.3000	*Sub-total: Other Purchased Services*	*$ 10,404*	*$ 17,050*	*$ 12,941*
52.0000	TOTAL PURCHASED SERVICES	$ 81,629	$ 102,000	$ 103,391
53	SUPPLIES			
53.1101	Office Supplies	$ 143	$ 250	$ 250
53.1102	Parts and Materials	$ -	$ 500	$ 500
53.1103	Chemicals	$ 79	$ 1,200	$ 1,200
53.1104	Janitorial Supplies	$ 48	$ 300	$ 300
53.1105	Uniforms	$ 3,017	$ 3,500	$ 3,200
53.1106	General Supplies and Materials	$ 325	$ 325	$ 325
53.1270	Gasoline/Diesel	$ 21,653	$ 20,000	$ 26,000
53.1601	Small Tools and Equipment	$ 200	$ 350	$ 350
53.0000	TOTAL SUPPLIES	$ 25,465	$ 26,425	$ 32,125
55	INTERFUND/INTERDEPT CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 31,316	$ 33,014	$ 32,603
55.2402	Life and Disability	$ 621	$ 800	$ 1,503
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 31,937	$ 33,814	$ 34,106
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 72,398	$ 65,035	$ 65,035
56.0000	TOTAL DEPREC. AND AMORT.	$ 72,398	$ 65,035	$ 65,035
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 132,693	$ 133,000	$ 145,000
57.3401	Miscellaneous Expenses	$ 1,318	$ 2,000	$ 500
57.4001	Bad Debts	$ 7,040	$ 8,500	$ 5,000
57.4101	Collection Costs	$ 1,165	$ 1,200	$ 400
57.0000	TOTAL OTHER COSTS	$ 142,216	$ 144,700	$ 150,900
	Sub-total Residential Expenses	**$ 537,808**	**$ 634,323**	**$ 648,788**

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
		DEPT - 4585 - YARD WASTE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 207,192	$ 206,064	$ 241,751
51.1301	Overtime	$ 9,945	$ 13,027	$ 13,027
51.1000	*Sub-total: Salaries and Wages*	*$ 217,137*	*$ 219,091*	*$ 254,778*
51.2201	Social Security (FICA) Contributions	$ 15,173	$ 16,762	$ 19,491
51.2401	Retirement Contributions	$ 9,903	$ 10,955	$ 15,287
51.2701	Workers Compensation	$ 13,302	$ 16,174	$ 9,970
51.2901	Employment Physicals	$ 15	$ 15	$ -
51.2902	Employee Drug Screening Tests	$ 372	$ 280	$ -
51.2903	Hepatitis/Flu Vaccine	$ 75	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 38,840*	*$ 44,186*	*$ 44,748*
51.0000	TOTAL PERSONAL SERVICES	$ 255,977	$ 263,277	$ 299,526
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 8,660	$ 11,624	$ 15,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 25,066	$ 25,176	$ 17,000
52.2203	Rep. and Maint. (Labor)	$ 39,699	$ 55,975	$ 45,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 72	$ 1,000	$ 1,000
52.2000	*Sub-total: Property Services*	*$ 73,497*	*$ 93,775*	*$ 78,000*
52.3101	Insurance, Other than Benefits	$ 8,274	$ 6,200	$ 8,833
52.3301	Advertising	$ 60	$ 200	$ 200
52.3501	Travel	$ -	$ 500	$ -
52.3601	Dues and Fees	$ 9	$ 100	$ 100
52.3701	Education and Training	$ -	$ 170	$ 170
52.3000	*Sub-total: Other Purchased Services*	*$ 8,343*	*$ 7,170*	*$ 9,303*
52.0000	TOTAL PURCHASED SERVICES	$ 81,840	$ 100,945	$ 87,303
53	SUPPLIES			
53.1101	Office Supplies	$ -	$ 350	$ 350
53.1102	Parts and Materials	$ -	$ 300	$ 300
53.1103	Chemicals	$ -	$ 350	$ 350
53.1104	Janitorial Supplies	$ -	$ 25	$ 35
53.1105	Uniforms	$ 2,988	$ 3,500	$ 2,500
53.1106	General Supplies and Materials	$ 300	$ 250	$ 250
53.1270	Gasoline/Diesel	$ 24,399	$ 22,000	$ 27,000
53.1601	Small Tools and Equipment	$ 560	$ 300	$ 300
53.0000	TOTAL SUPPLIES	$ 28,247	$ 27,075	$ 31,085
55	INTERFUND/INTERDEPT CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 49,128	$ 51,804	$ 56,184
55.2402	Life and Disabililty	$ 822	$ 1,065	$ 1,862
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 49,950	$ 52,869	$ 58,046
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 27,543	$ 22,330	$ 22,330
56.0000	TOTAL DEPREC. AND AMORT.	$ 27,543	$ 22,330	$ 22,330
57	OTHER COSTS			

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
57.3300	Solid Waste Disposal Fees	$ 66,406	$ 71,500	$ 75,500
57.3401	Miscellaneous Expenses	$ 19	$ 125	$ 150
57.0000	TOTAL OTHER COSTS	$ 66,425	$ 71,625	$ 75,650
	Sub-total Yard Waste Expenses	**$ 509,982**	**$ 538,121**	**$ 573,940**
	TOTAL OPERATING EXPENSES	**$ 1,780,720**	**$ 1,948,160**	**$ 2,019,456**
	OPERATING INCOME (LOSS)	**$ 455,464**	**$ 353,935**	**$ 459,249**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 15,145	$ 17,000	$ 11,000
38.9010	Misc. Income - Sanitation	$ 45	$ -	$ -
39.2200	Sale of Assets	$ 14,906	$ -	$ -
36.0000	TOTAL INVESTMENT INCOME	$ 30,096	$ 17,000	$ 11,000
	TOTAL NON-OPERATING REVENUE	**$ 30,096**	**$ 17,000**	**$ 11,000**
	NON-OPERATING EXPENSES			
61.1001	Transfer to General Fund	$ 676,000	$ 630,625	$ 532,000
0000.00.0(	**TOTAL NON-OPERATING EXPENSE**	**$ 676,000**	**$ 630,625**	**$ 532,000**
	NET INCOME	**$ (190,440)**	**$ (259,690)**	**$ (61,751)**

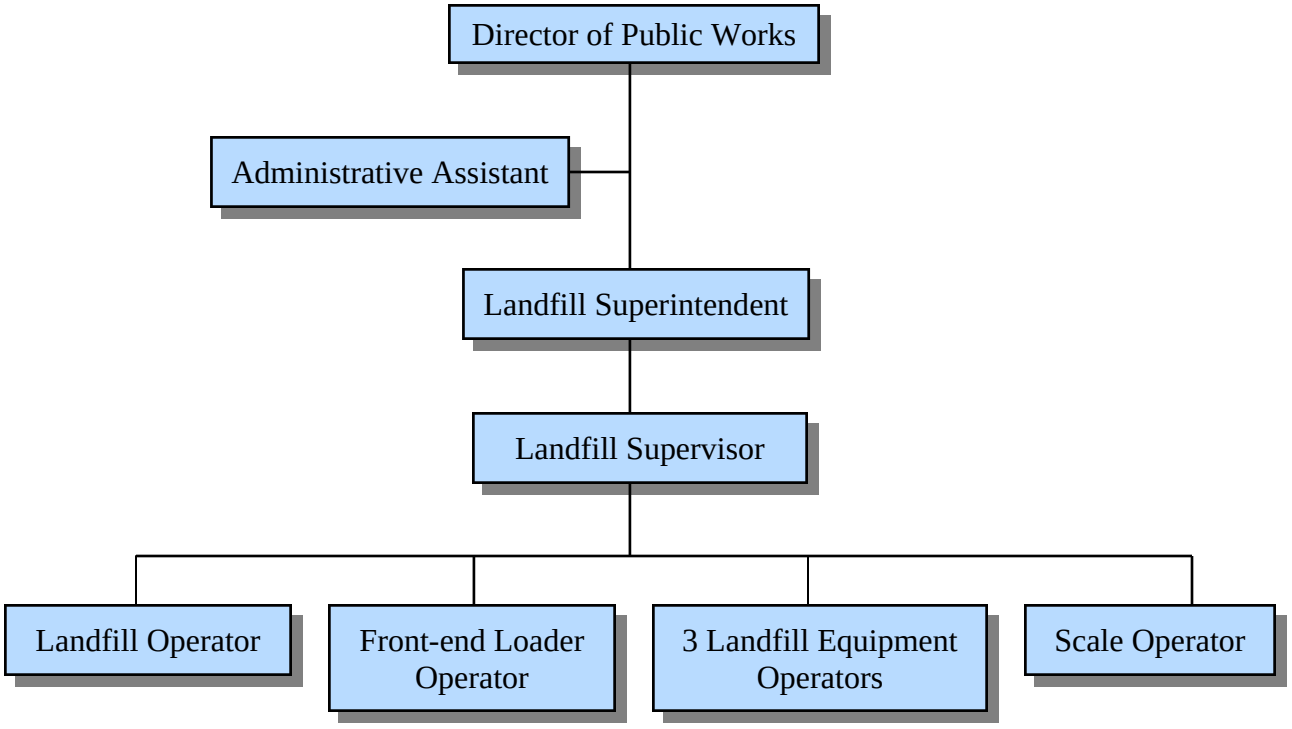
BUDGETED CASH FLOW STATEMENT	
	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ 459,249.00
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 166,899.00
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
Accounts receivable	
Accrued income receivable	
Allowance for doubtful accounts	
Interest receivable	
Intergovernmental receivable	
Other receivables	
Due from other funds: General Fund	
Due from other funds: SW Disposal Fund	
Due from other funds: SPLOST	
Prepaid insurance	
Other assets	
Increase (decrease) in operating liabilities:	
Accounts payable	
Accrued payroll	
Salary and Wages payable	
Accrued vacation payable	
FICA payable	
Accrued interest payable	
Sales tax payable	
Due to other funds	
Due to other governments	
Claims liability	
Net cash provided (used) by operating activities	$ 626,148.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments:	
1997 SPLOST for Sanitation Costs	
Operating transfers in (out)	
Transfer to General Fund	$ (525,000.00)
Transfer to General Fund for Lease Payments	$ (7,000.00)
Transfer to Linear Park	
Net cash provided (used) by noncapital financing activities	$ (532,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets:	
PW (SWC) - 1 Knuckleboom loader replacement	
PW (SWC) - 2 Knuckleboom chassis replacement	
PW (SWC) - 4 Frontloading Commercial Dumpsters	$ (12,000.00)

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
PW (SWC) - 5 (300) Additional Polycarts	$ (9,750.00)
PW (SWC) - 8 Residential garbage truck replacement	
PW (SWC) - 9 Comm. Garbage Truck Rep.	$ (165,000.00)
PW (SWC) - 13 Knuckleboom Loader/Body	
2006 Peterbilt Truck	
Proceeds from long-term borrowing	
Proceeds from GMA Lease Pool	
Proceeds from sale of assets	
Principal payments on notes payable	
Principal payments on revenue bonds payable	
Principal payments on capital leases:	
Commercial collection equipment lease	
Residential collection equipment lease	
Yard Waste collection equipment lease	
Interest payments:	
Commercial collection equipment lease	
Capital contributions	
Net cash used by capital and related financing activities	$ (186,750.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$ 11,000.00
Miscellaneous Revenues	
Net cash flows from investing activities	$ 11,000.00
NET INCREASE (DECREASE) IN CASH	$ (81,602.00)
ESTIMATED CASH AT JUNE 30, 2006	$ 115,151.00
PROJECTED CASH AT JUNE 30, 2007	$ 33,549.00

SUMMARY OF PROJECTS BY FISCAL YEAR:
SOLID WASTE COLLECTION FUND

Project Number	Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTALS
PW(SWC)-4	Front loading commercial dumpsters	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 72,000
PW(SWC)-5	300 Additional Polycarts	$ 9,750	$ 9,750	$ 9,750	$ 9,750	$ 9,750	$ 9,750	$ 58,500
PW(SWC)-6	Yard Waste Collection Trailers		$ 40,000		$ 40,000			$ 80,000
PW(SWC)-8	Residential Garbage Trucks							SPLOST-07
PW(SWC)-9	Commercial Garbage Trucks	$ 165,000		$ 165,000		$ 165,000		$ 495,000
PW(SWC)-10	Two Pickup Trucks for Supervisors							Not funded
PW(SWC)-11	Leafer and Chassis		$ 67,000					$ 67,000
PW(SWC)-13	Knuckleboom loader							SPLOST-07
PW(SWC)-14	Vehicle GPS Tracking System							Not funded
PW(SWC)-15	Yard Waste Collection Truck		$ 35,000					$ 35,000
	Proposed Uses of Cash	$ 186,750	$ 163,750	$ 186,750	$ 61,750	$ 186,750	$ 21,750	$ 807,500
	Existing Uses of Cash							
	Transfer to General Fund	$ 525,000	$ 525,000	$ 525,000	$ 525,000	$ 525,000	$ 525,000	$ 3,150,000
	Transfer to General Fund for Lease							
	Payments	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000		$ 35,000
	Total Uses of Cash	**$ 718,750**	**$ 695,750**	**$ 718,750**	**$ 593,750**	**$ 718,750**	**$ 546,750**	**$ 3,992,500**
	Sources of Cash							
	Operating Income	$ 459,249	$ 459,249	$ 459,249	$ 459,249	$ 459,249	$ 459,249	$ 2,755,494
	Non-operating Income	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 66,000
	Depreciation	$ 166,899	$ 166,899	$ 166,899	$ 166,899	$ 166,899	$ 166,899	$ 1,001,394
	Total Sources of Cash	**$ 637,148**	**$ 637,148**	**$ 637,148**	**$ 637,148**	**$ 637,148**	**$ 637,148**	**$ 3,822,888**
	Increase (decrease) in Cash	**$ (81,602)**	**$ (58,602)**	**$ (81,602)**	**$ 43,398**	**$ (81,602)**	**$ 90,398**	**$ (169,612)**

SOLID WASTE DISPOSAL



SOLID WASTE DISPOSAL FUND

This fund accounts for the receipts and disbursements to operate the jointly owned City and County transfer station and inert landfill on Lakeview Road. It also covers the post-closure costs of the Lakeview Road Landfill. Also included are the costs to transport and dispose of the solid waste at the Wayne County Solid Waste Authority (WCSWA) Landfill near Jesup. Transportation is provided by contract with a local trucking company. Disposal is provided by long-term contract with the WCSWA. The disposal agreement was re-negotiated in 2002, resulting in a decrease in the tipping fees to $19.00 per ton. An inflationary index is included. Funding for the Keep Bulloch Beautiful program also comes from this fund.

This fund is financed by the tipping fees that users of the transfer station pay to dispose of solid waste. Brush, leaves and other grindable material is disposed of using a private mulching contractor at $9.75 per ton. The tipping fee for this material is $12.00 per ton. The tipping fee for other waste is $30.00 per ton, which barely covers the cost of transportation at $10.10 and disposal at $19.00 per ton. In addition, there is the cost of personnel and equipment to weigh the waste and operate the transfer station and the methane extraction system as part of the post-closure of the Lakeview Landfill.

Therefore, SPLOST funds are appropriated to pay the post-closure costs, and pay part of the disposal fees at the WCSWA Landfill. Without these SPLOST funds, this fund would either have to be subsidized by property taxes, or have higher tipping fees. If those fees become too high, they could result in illegal dumping by some, which would create public health and aesthetics problems for the community.

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

A summary of the six-year Capital Improvements Program financed in the Solid Waste Disposal Fund is included at the end of this section. The complete Capital Improvements Program is a separate document, and contains more detailed information on each project.

EXPENSES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 271,825	$ 334,854	$ 337,741	0.86%
Purchase/Contract Services	$ 381,542	$ 388,350	$ 434,324	11.84%
Supplies	$ 63,311	$ 72,910	$ 68,070	-6.64%
Capital Outlay (Minor)	$ 135	$ 500	$ 500	0.00%
Interfund Dept. Charges	$ 60,219	$ 63,761	$ 63,196	-0.89%
Depreciation	$ 222,306	$ 191,646	$ 205,363	7.16%
Other Costs	$ 2,186,085	$ 997,150	$ 1,209,850	21.33%
Non-Operating Expenses	$ 157,000	$ 157,000	$ 157,000	0.00%
Total Expenses	$ 3,342,423	$ 2,206,171	$ 2,476,044	12.23%

PERFORMANCE MEASURES

	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Tonnage by Type of Waste:			
Animals	119	110	112
Bulkwaste	10,872	11,743	11,864
Cardboard	1,390	1,823	1,841
Cover Dirt	2,818	4,690	4,737
Demolition	17,083	21,886	22,105
DOT waste	107	41	42
Household	33,495	34,123	34,805
Inert	1,495	3,382	3,450
Metal	961	865	874
Mixed load	684	1,175	1,187
Paper	156	264	267
Plastic	66	175	177
Shingles	1,367	926	935
Sweepings	560	489	494
Tires	176	212	214
Yardwaste	8,101	6,553	6,619
Other Miscellaneous (Bulloch Pride/U.S. Gov.)	35	12	13
Employees per 1,000 population of County served	0.11	0.11	0.10
Tonnage disposed of per FTE employee	11,355	12,638	12,819
Tonnage disposed of per 1,000 population of County served	1,237	1,350	1,342
Tons disposed of in inert LF	2,392	8,112	8,193
Tons accepted for disposal	79,485	88,469	89,736
Tons transported to Wayne County	70,536	75,158	76,292
Tons of yard waste ground	6,557	5,199	5,251
Operating expenses	$3,342,423	$2,206,171	$2,476,044
Disposal operating expenses per capita	$52.01	$33.66	$37.04
Average disposal operating cost per ton	$42.05	$24.94	$27.59
Number of FTE	7	7	7
Bulloch County population @ 2% yearly	64,260	65,545	66,856

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	OPERATING REVENUES:			
	Landfill/Transfer Station			
	GRANTS			
33.4311	GDOT Grants	$ -	$ -	$ -
33.4320	H.S.I. Grant			
33.0000	TOTAL FROM GRANTS	$ -	$ -	$ -
	CHARGES FOR SERVICES			
34.4151	Commercial Tipping Fees	$ 298,961	$ 120,000	$ 132,192
34.4152	Sanitation Contractor Tipping Fees	$ 621,281	$ 743,000	$ 914,328
34.4153	Individuals Tipping Fees	$ 56,722	$ 55,000	$ 60,588
34.4154	Government Agencies Tipping Fees	$ 1,120,570	$ 1,190,000	$ 1,275,000
34.4150	*Sub-total: Landfill/TS Charges*	*$ 2,097,534*	*$ 2,108,000*	*$ 2,382,108*
34.4131	Sale of Scrap Materials	$ 39,675	$ 5,000	$ 45,000
34.4191	Late Payment P and I: Landfill	$ 11,531	$ 6,500	$ 8,500
34.4190	*Sub-total: Other Fees*	*$ 51,206*	*$ 11,500*	*$ 53,500*
34.0000	TOTAL CHARGES FOR SERVICE	$ 2,148,740	$ 2,119,500	$ 2,435,608
	TOTAL OPERATING REVENUES	**$ 2,148,740**	**$ 2,119,500**	**$ 2,435,608**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 209,051	$ 248,883	$ 241,881
51.1201	Temporary Employees	$ -	$ 5,000	$ 10,000
51.1301	Overtime	$ 23,276	$ 29,000	$ 37,000
51.1000	*Sub-total: Salaries and Wages*	*$ 232,327*	*$ 282,883*	*$ 288,881*
51.2201	Social Security (FICA) Contributions	$ 16,310	$ 21,123	$ 22,099
51.2401	Retirement Contributions	$ 10,331	$ 13,644	$ 17,333
51.2701	Workers Compensation	$ 12,655	$ 16,866	$ 9,128
51.2901	Employment Physicals	$ 86	$ -	$ 100
51.2902	Employee Drug Screening Tests	$ 96	$ 18	$ 100
51.2903	Hepatitis/Flu Vaccine	$ 20	$ 320	$ 100
51.2000	*Sub-total: Employee Benefits*	*$ 39,498*	*$ 51,971*	*$ 48,860*
51.0000	TOTAL PERSONAL SERVICES	$ 271,825	$ 334,854	$ 337,741
52	PURCHASE/CONTRACT SERVICES			
52.1202	Engineering Fees	$ -	$ 500	$ 500
52.1301	Computer Programming Fees	$ -	$ 700	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ 1,200*	*$ 500*
52.2201	Rep. and Maint. (Equipment)	$ 43,777	$ 45,000	$ 65,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 26,146	$ 25,000	$ 30,000
52.2203	Rep. and Maint. (Labor)	$ 60,638	$ 60,000	$ 78,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 3,322	$ 7,000	$ 10,000
52.2205	Rep. and Maint. (Office Equipment)	$ 175	$ 1,000	$ 500

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
52.2320	Rentals	$ 417	$ 300	$ 300
52.2000	*Sub-total: Property Services*	*$ 134,475*	*$ 138,300*	*$ 183,800*
52.3101	Insurance, Other than Benefits	$ 20,010	$ 19,000	$ 21,364
52.3201	Telephone	$ 1,775	$ 1,800	$ 1,900
52.3203	Cellular Phones	$ 478	$ 500	$ 500
52.3206	Postage	$ 71	$ 200	$ 100
52.3301	Advertising	$ 195	$ 350	$ 350
52.3501	Travel	$ 1,477	$ 2,000	$ 2,000
52.3601	Dues and Fees	$ 789	$ 1,000	$ 1,000
52.3701	Education and Training	$ -	$ 2,000	$ 3,500
52.3907	Other services: Erosion Control	$ -	$ 5,000	$ 5,000
52.3908	Other services: 25% Reduction Prog.	$ 22,455	$ 20,000	$ 20,000
52.3909	Other services: BC Enf. & Monitoring	$ 122,000	$ 122,000	$ 122,000
52.3911	Grindable Materials Contractor	$ 77,817	$ 75,000	$ 72,310
52.3000	*Sub-total: Other Purchased Services*	*$ 247,067*	*$ 248,850*	*$ 250,024*
52.0000	TOTAL PURCHASED SERVICES	$ 381,542	$ 388,350	$ 434,324
53	SUPPLIES			
53.1101	Office Supplies	$ 4,646	$ 3,500	$ 3,500
53.1102	Parts and Materials	$ 267	$ 1,000	$ 500
53.1103	Chemicals	$ 12,724	$ 25,000	$ 15,000
53.1104	Janitorial Supplies	$ 138	$ 200	$ 260
53.1105	Uniforms	$ 2,986	$ 3,000	$ 3,000
53.1106	General Supplies and Materials	$ 2,486	$ 2,500	$ 3,000
53.1210	Water/Sewerage	$ -	$ 360	$ 360
53.1230	Electricity	$ 13,188	$ 15,000	$ 13,000
53.1240	Bottled Gas	$ 38	$ 150	$ 150
53.1270	Gasoline/Diesel	$ 26,769	$ 21,000	$ 28,000
53.1601	Small Tools and Equipment	$ 69	$ 1,200	$ 1,300
53.0000	TOTAL SUPPLIES	$ 63,311	$ 72,910	$ 68,070
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture & Fixtures	$ -	$ -	$ -
54.2501	Other Equipment	$ 135	$ 500	$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 135	$ 500	$ 500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 59,476	$ 62,501	$ 61,721
55.2402	Life and Disability	$ 743	$ 1,260	$ 1,475
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 60,219	$ 63,761	$ 63,196
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 222,306	$ 191,646	$ 205,363
56.0000	TOTAL DEPREC. AND AMORT.	$ 222,306	$ 191,646	$ 205,363
57	OTHER COSTS			
57.1013	Keep Bulloch Beautiful	$ 69,005	$ 70,000	$ 70,000
57.1016	KBB - Capital Projects	$ 25,000	$ 25,000	$ 25,000

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
57.3302	Air Rights	$ 1,304,755	$ 200,000	$ 250,000
57.3303	Transportation Fees	$ 787,166	$ 700,000	$ 863,500
57.3401	Miscellaneous Expenses	$ 159	$ 1,000	$ 200
57.4001	Bad Debts	$ -	$ 1,000	$ 1,000
57.4101	Collection Costs	$ -	$ 150	$ 150
57.0000	TOTAL OTHER COSTS	$ 2,186,085	$ 997,150	$ 1,209,850
	TOTAL OPERATING EXPENSES	**$ 3,185,423**	**$ 2,049,171**	**$ 2,319,044**
	OPERATING INCOME (LOSS)	**$ (1,036,683)**	**$ 70,329**	**$ 116,564**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 13,222	$ 9,500	$ 500
36.0000	TOTAL INVESTMENT INCOME	$ 13,222	$ 9,500	$ 500
	OTHER FINANCING SOURCES			
39.1202	Transfer from 1997 SPLOST	$ 100,142	$ -	$ -
39.1203	Transfer from 2007 SPLOST	$ 954,858	$ 200,000	$ 107,673
39.1204	Transfer from 2002 SPLOST	$ -	$ -	$ 96,833
39.2101	Sale of Assets	$ 46,000	$ -	$ -
39.0000	TOTAL OTHER FINANCING SOURCES	$ 1,101,000	$ 200,000	$ 204,506
	TOTAL NON-OPERATING REVENUE	**$ 1,114,222**	**$ 209,500**	**$ 205,006**
	NON-OPERATING EXPENSES			
61.1001	Transfer to General Fund	$ 157,000	$ 157,000	$ 157,000
58.2000	**TOTAL NON-OPERATING EXPENSES**	**$ 157,000**	**$ 157,000**	**$ 157,000**
	NET INCOME	**$ (79,461)**	**$ 122,829**	**$ 164,570**

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ 116,564.00
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 205,363.00
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
Accounts receivable	
Unbilled accounts receivable	
Accrued Income Receivable	
Interest receivable	
Intergovernmental receivable	
Prepaid Insurance	
Other receivables	
Buildings	
Due from other funds: General Fund	
Due from other funds: Water/Sewer Fund	
Due from other funds: 1997 SPLOST Fund	
Due from other funds: 2002 SPLOST Fund	
Other assets	
Increase (decrease) in operating liabilities:	
Accounts payable	
Salary and Wages payable	
Accrued Vacation payable	
Accrued payroll	
Compensated absences payable	
FICA payable	
Accrued interest payable	
Sales tax payable	
Due to other funds	
Due to other governments	
Claims liability	
Accrued closure/ post-closure liabilities	$ (204,506.00)
Net cash provided (used) by operating activities	$ 117,421.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments:	
1997 SPLOST for Landfill Air Rights (Capacity) in Wayne County	
2002 SPLOST for Landfill Air Rights (Capacity) in Wayne County	
1997 SPLOST for Post-closure Costs	
2002 SPLOST for Post-closure Costs	$ 107,673.00
2007 SPLOST for Post-closure Costs	$ 96,833.00
Operating transfers in (out) to General Fund	$ (157,000.00)
Decrease in interfund balance	
Net cash provided (used) by noncapital financing activities	$ 47,506.00

BUDGETED CASH FLOW STATEMENT		
	BUDGETED	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of fixed assets:		
PW (SWD) - 3 Replacement Longhaul Trailers	$	(120,000.00)
PW (SWD) - 11 Loader with five yard bucket	$	(170,000.00)
PW (SWD) - 13 Farm Tractor for mowing		
PW (SWD) - 15 Exmark Mower for Smaller Areas	$	(6,000.00)
PW (SWD) - 17 Inert Landfill Expansion	$	(500,000.00)
PW (SWD) - 18 Landfill Road Bridge Rehabilitation		
PW (SWD) - 19 70 Feet Scales with Approaches		
PW (SWD) - 20 Bridge and Road Extension		
PW (SWD) - 21 Office Security System		
PW (SWD) - 22 Expansion & Renovation of Transfer Station	$	(500,000.00)
PW (SWD) - 25 Potable Water Well by Shop	$	(5,000.00)
Restricted Cash for Capital Outlay		
Proceeds from sale of assets		
Principal payments on notes payable	$	(67,115.00)
Principal payments on revenue bonds payable		
Principal payments on capital leases:		
Landfill equipment lease	$	(37,847.00)
Interest payments:		
Landfill equipment lease		
Capital contributions: GDOT participation on PW (SWD) - 18 Bridge		
Proceeds from GEFA Loan	$	1,000,000.00
Proceeds from GMA Equipment Lease	$	170,000.00
Net cash used by capital and related financing activities	$	(235,962.00)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	$	500.00
Miscellaneous Revenue		
Sale of Assets		
Net cash flows from investing activities	$	500.00
NET INCREASE (DECREASE) IN CASH	$	(70,535.00)
CASH AT JUNE 30, 2006	$	(159,614.00)
PROJECTED CASH AT JUNE 30, 2007	$	(230,149.00)

SUMMARY OF PROJECTS BY FISCAL YEAR:
SOLID WASTE DISPOSAL FUND

Project Number	Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTALS
PW(SWD)-3	Replacement of Longhaul Trailers	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 720,000
PW(SWD)-7	Bulldozer replacement				$ 150,000			$ 150,000
PW(SWD)-8	4WD All Terrain Vehicle				$ 15,000			$ 15,000
PW(SWD)-11	Loader with five yard bucket	$ 170,000						$ 170,000
PW(SWD)-13	Farm Tractor for mowing							Not funded
PW(SWD)-14	Batwing mower replacement					$ 15,000		$ 15,000
PW(SWD)-15	Exmark mower for smaller areas	$ 6,000						$ 6,000
PW(SWD)-16	Pickup truck replacement		$ 16,000					$ 16,000
PW(SWD)-17	Inert Landfill Expansion	$ 500,000						$ 500,000
PW(SWD)-22	Expansion and Renovation of the	$ 500,000	$ 500,000					$ 1,000,000
	Transfer Station							
PW(SWD)-25	Potable Water Well by Shop	$ 5,000						$ 5,000
PW(SWD)-27	Power Rake for Tractor							Not funded
	Proposed Uses of Cash	$ 1,301,000	$ 636,000	$ 120,000	$ 285,000	$ 135,000	$ 120,000	$ 2,597,000
	Existing Uses of Cash							
	Accrued Closure/Post Closure	$ 204,506	$ 166,000	$ 166,000	$ 166,000	$ 166,000	$ 166,000	$ 1,034,506
	Transfer to General Fund	$ 157,000	$ 157,000	$ 157,000	$ 157,000	$ 157,000	$ 157,000	$ 942,000
	Proposed Uses of Cash							$ -
	GEFA Debt Service Payments	$ 67,115	$ 134,229	$ 134,229	$ 134,229	$ 134,229	$ 134,229	$ 738,260
	on $1,500,000 loan for 15 years							$ -
	GMA Lease Payments: Loader	$ 37,847	$ 37,847	$ 37,847	$ 37,847	$ 37,847		$ 189,235
	5 years @ 4.3%							
	GMA Lease Payments: Bulldozer				$ 33,394	$ 33,394	$ 33,394	$ 100,182
	5 years @ 4.3%							
	Total Uses of Cash	**$ 1,767,468**	**$ 1,131,076**	**$ 615,076**	**$ 813,470**	**$ 663,470**	**$ 610,623**	**$ 5,601,183**
	Sources of Cash							
	Operating Income (Loss)	$ 116,564	$ 116,564	$ 116,564	$ 116,564	$ 116,564	$ 116,564	$ 699,384
	Non-operating Income							$ -

SUMMARY OF PROJECTS BY FISCAL YEAR:
SOLID WASTE DISPOSAL FUND

Project Number	Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTALS
	Interest Income	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 3,000
	Transfer In from 2002 SPLOST	$ 107,673						$ 107,673
	Transfer In from 2007 SPLOST	$ 96,833	$ 166,000	$ 166,000	$ 166,000	$ 166,000	$ 166,000	$ 926,833
	Depreciation	$ 205,363	$ 205,363	$ 205,363	$ 205,363	$ 205,363	$ 205,363	$ 1,232,178
	GEFA Loan Proceeds	$ 1,000,000	$ 500,000					$ 1,500,000
	GMA Equipment Lease Proceeds	$ 170,000			$ 150,000			$ 320,000
	Restricted Cash for Capital Outlay							$ -
	Total Sources of Cash	**$ 1,696,933**	**$ 988,427**	**$ 488,427**	**$ 638,427**	**$ 488,427**	**$ 488,427**	**$ 4,789,068**
	Increase (decrease) in Cash	**$ (70,535)**	**$ (142,649)**	**$ (126,649)**	**$ (175,043)**	**$ (175,043)**	**$ (122,196)**	**$ (812,115)**


CITY OF STATESBORO · 1803
GEORGIA

BENEFITS INSURANCE FUND

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

This Budget is based upon a 0% increase in those premiums. Also, the City will change from paying 80% to 79% of both employee and dependent health insurance, and individual employees will pay the other 21% through payroll deduction from earnings. The City's portion of the premiums is budgeted within each budget that has personnel covered by the plan, so that the costs are allocated to the proper fund, department and division.

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

The new premiums to take effect July 1st are as follows:

Monthly Premiums For Type of Coverage	Employee Share 21%	City Share 79%	Total Premiums
Single Employee	**$ 115.50**	**$ 434.52**	**$ 550.02**
Increase over Prior Year	$ 5.51	$ (5.51)	$ -
Increase per Week	$ 1.27	$ (1.27)	$ -
Family Coverage	**$ 266.51**	**$ 1,002.55**	**$ 1,269.06**
Increase over Prior Year	$ 12.70	$ (12.70)	$ -
Increase per Week	$ 2.93	$ (2.93)	$ -

The City also offers a Flexible Benefits Plan whereby employees can deduct up to $3,500 annually from their wages or salary to pay for medical expenses not covered by insurance. The benefit is that this money is considered pre-tax by the IRS, making it exempt from both federal and state income taxes. All money deducted by the employee during the plan year must be spent or it is forfeited to the plan and donated to a charitable purpose. Consequently, employees must carefully determine the deduction level each year.

Beginning in FY 2006, the City significantly changed its Workers' Compensation Insurance Program due to dramatically higher premiums. After comparing self-funding versus a higher deductible policy, the higher deductible was selected. The deductible per accident is now $50,000. Some of the savings from the lower premium is then set aside in this fund as a reserve to pay any deductibles.

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Interfund/Dept. Charges	$ 2,627,737	$ 2,873,000	$ 3,005,500	4.61%
Non-Operating Expenditures	$ -	$ -	$ 300,000	
Total Expenditures	$ 2,627,737	$ 2,873,000	$ 3,305,500	15.05%

PERFORMANCE MEASURES

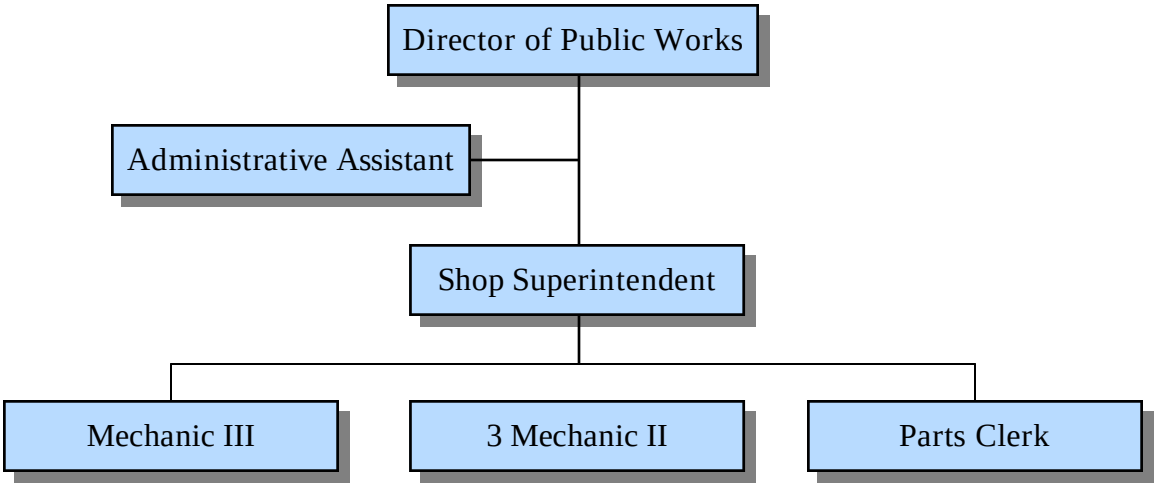
	FY 2006 Actual	FY 2007 Estimate	FY 2008 Projected
Number of Total Full Time Employee Positions	258	261	262
Number of Total Full Time Employee Vacancies	38	29	35
Number of Eligible Employees	256	257	257
Number of Retired Employees Covered	6	6	8
Number of Employees with Single Coverage	98	93	93
Number of Employees with Full Family Coverage	158	164	164
Percentage of Eligible Employees enrolled in the program	100%	100%	100%
Total Number of Covered Lives including dependents	609	629	629
Total Expenses	$ 2,627,737	$ 2,873,000	$ 3,005,500
Average annual expense per covered life	$ 4,315	$ 4,568	$ 4,778
Average annual expense per eligible employee	$ 10,265	$ 11,179	$ 11,695
Average annual expense per covered employee	$ 10,265	$ 11,179	$ 11,695

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

Account Number	Account Description or Title	FY 2006 Actual	FY 2007 Budget	FY 2008 Recommended
	OPERATING REVENUES:			
34.9201	Health Premiums - Employer	$ 1,988,016	$ 2,061,135	$ 2,023,862
34.9202	Health Premiums - Employee	$ 567,084	$ 650,891	$ 665,854
34.9203	Flex Account	$ 116,793	$ 120,000	$ 120,000
34.9204	Workers' Comp Premiums	$ 111,045	$ 269,343	$ 150,627
	TOTAL OPERATING REVENUES	**$ 2,782,937**	**$ 3,101,369**	**$ 2,960,343**
	OPERATING EXPENSES:			
55.2101	Health Administrative Fees	$ 277,224	$ 319,995	$ 288,000
55.2102	Flex Account Fees	$ 7,512	$ 7,000	$ 8,500
55.2103	Workers' Comp Premiums (GMA)	$ -	$ 100,000	$ 129,000
55.2201	Health Insurance Claims	$ 2,206,097	$ 2,226,000	$ 2,425,000
55.2202	Workers' Comp Claims	$ 13,159	$ 100,000	$ 35,000
55.2301	Flex Account Expenses	$ 123,745	$ 120,000	$ 120,000
57.4103	Bank Charges	$ -	$ 5	$ -
	TOTAL OPERATING EXPENSES	**$ 2,627,737**	**$ 2,873,000**	**$ 3,005,500**
	OPERATING INCOME	**$ 155,200**	**$ 228,369**	**$ (45,157)**
	NON-OPERATING REVENUE			
36.1001	Interest Income	$ 40,057	$ 40,000	$ 60,000
38.9010	Misc Income	$ 9	$ -	$ -
	TOTAL NON-OPERATING REVENUES	**$ 40,066**	**$ 40,000**	**$ 60,000**
	NON-OPERATING EXPENDITURES			
9000-61.1001	Transfer to General Fund - Health	**$ -**	**$ -**	**$ 200,000**
9000-61.1001	Transfer to General Fund - Workers Comp	**$ -**	**$ -**	**$ 100,000**
	TOTAL NON-OPERATING EXPENDITURES	**$ -**	**$ -**	**$ 300,000**
	NET INCOME	**$ 195,266**	**$ 268,369**	**$ (285,157)**

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ (45,157.00)
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	
Amortization	
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
Accounts receivable	
Unbilled accounts receivable	
Interest receivable	
Intergovernmental receivable	
Other receivables	
Due from General Fund	
Other assets (Inventory)	
Increase (decrease) in operating liabilities:	
Accounts payable	
Accrued payroll	
Accrued interest payable	
Compensated absences payable	
Sales tax payable	
Due to other funds	
Due to other governments	
Customer deposits	
Net cash provided (used) by operating activities	$ (45,157.00)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating transfers in (out) to the General Fund	$ (300,000.00)
Net cash provided (used) by noncapital financing activities	$ (300,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING	
Net cash used by capital and related financing activities	$ -
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$ 60,000.00
Net cash provided by investing activities	$ 60,000.00
NET INCREASE (DECREASE) IN CASH	$ (285,157.00)
ESTIMATED CASH AT JUNE 30, 2006	$ 1,440,287.00
PROJECTED CASH AT JUNE 30, 2007	$ 1,155,130.00

FLEET MANAGEMENT



FLEET MANAGEMENT FUND

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

Each user will pay a 20% mark-up on parts, and $48.00 per hour, or $12.00 per quarter hour, and 5% on miscellaneous parts. Work contracted to outside garages (sublet) is charged a 10% add-on for administrative overhead. Computerized records of all maintenance on each piece of equipment will continue to be maintained, and a preventative maintenance schedule will be continued. This has resulted in more dependable vehicle service and prolonged usage. This operation will continue under the supervision of the Public Works Director.

A summary of the six-year Capital Improvements Program financed in the Fleet Management Fund is included at the end of this section. The complete Capital Improvements Program in a separate document, and contains more detailed information on each project.

EXPENDITURES SUMMARY

	FY 2006 Actual	FY 2007 Budgeted	FY 2008 Proposed	Percentage Increase
Personal Services/Benefits	$ 250,869	$ 289,537	$ 295,728	2.14%
Purchase/Contract Services	$ 138,886	$ 92,750	$ 100,077	7.90%
Supplies	$ 35,994	$ 34,750	$ 40,250	15.83%
Capital Outlay (Minor)	$ 7,965	$ 5,800	$ 5,800	0.00%
Interfund Dept. Charges	$ 55,964	$ 63,501	$ 58,219	-8.32%
Depreciation/Amortization	$ 22,817	$ 21,368	$ 22,811	6.75%
Other Costs	$ 627	$ 1,350	$ 1,000	-25.93%
Total Expenditures	$ 513,122	$ 509,056	$ 523,885	2.91%

PERFORMANCE MEASURES

	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Number of police patrol vehicles in fleet	52	52	54
Number of other automobiles in fleet	4	3	4
Number of pickup trucks in fleet	73	73	74
Number of mid-size trucks in fleet	20	33	27
Number of commercial garbage trucks in fleet	3	3	3
Number of residential garbage truck in fleet	6	5	5
Number of knuckleboom loaders in fleet	5	6	6
Number of loader trailers in fleet	14	7	7
Number of off-road pieces of equipment	31	35	26
Number of fire trucks	8	8	8

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

Account Number	Account Description or Title	2006 Actual	2007 Budget	2008 Recommended
	OPERATING REVENUES:			
	CHARGES FOR SERVICES			
34.1751	Vehicle Parts	$ 329,899	$ 358,000	$ 358,000
34.1752	Misc. Parts	$ 22,791	$ 22,000	$ 22,000
34.1753	Less: Cost of Parts and Fluids	$ (207,978)	$ (320,000)	$ (320,000)
34.1754	Labor Charges	$ 259,327	$ 382,000	$ 382,000
34.1755	Sublet	$ 118,643	$ 66,000	$ 66,000
34.1750	TOTAL CHARGES FOR SERVICE	$ 522,681	$ 508,000	$ 508,000
	TOTAL OPERATING REVENUES	**$ 522,681**	**$ 508,000**	**$ 508,000**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 217,648	$ 250,568	$ 256,516
51.1301	Overtime	$ 3,490	$ 3,000	$ 3,000
51.1000	*Sub-total: Salaries and Wages*	*$ 221,138*	*$ 253,568*	*$ 259,516*
51.2201	Social Security (FICA) Contributions	$ 15,097	$ 19,399	$ 19,853
51.2401	Retirement Contributions	$ 8,892	$ 11,083	$ 13,713
51.2701	Workers Compensation	$ 5,706	$ 5,472	$ 2,646
51.2901	Employment Physicals	$ 36	$ 15	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 29,731*	*$ 35,969*	*$ 36,212*
51.0000	TOTAL PERSONAL SERVICES	$ 250,869	$ 289,537	$ 295,728
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ 3,000	$ 3,000
52.1000	*Sub-total: Prof. and Tech. services*	*$ -*	*$ 3,000*	*$ 3,000*
52.2201	Rep. and Maint. (Equipment)	$ 1,171	$ 1,800	$ 2,200
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 5,102	$ 3,000	$ 2,500
52.2203	Rep. and Maint. (Labor)	$ 9,684	$ 4,500	$ 4,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 2,312	$ 5,000	$ 4,000
52.2205	Rep. and Maint. (Office Equipment)	$ -	$ 350	$ 350
52.2320	Rentals	$ 355	$ 500	$ 500
52.2000	*Sub-total: property services*	*$ 18,623*	*$ 15,150*	*$ 13,550*
52.3101	Insurance, Other than Benefits	$ 9,902	$ 3,500	$ 10,577
52.3201	Telephone	$ 1,622	$ 2,500	$ 1,800
52.3203	Cellular phones	$ 576	$ 500	$ 400
52.3301	Advertising	$ 379	$ 500	$ -
52.3501	Travel	$ 945	$ 1,600	$ 2,500
52.3601	Dues and fees	$ 2,066	$ 3,000	$ 250
52.3701	Education and training	$ 2,274	$ 3,000	$ 3,000
52.3911	Other services	$ 102,498	$ 60,000	$ 65,000
52.3000	*Sub-total: Other Purchased Services*	*$ 120,263*	*$ 74,600*	*$ 83,527*
52.0000	TOTAL PURCHASED SERVICES	$ 138,886	$ 92,750	$ 100,077
53	SUPPLIES			
53.1101	Office Supplies	$ 176	$ 1,200	$ 2,000

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

Account Number	Account Description or Title	2006 Actual	2007 Budget	2008 Recommended
53.1102	Parts and Materials	$ -	$ 500	$ 500
53.1103	Chemicals	$ 479	$ 1,600	$ 1,600
53.1104	Janitorial Supplies	$ 38	$ 400	$ 400
53.1105	Uniforms	$ 3,356	$ 3,400	$ 3,300
53.1106	General Supplies and Materials	$ 8,494	$ 5,000	$ 5,500
53.1220	Natural Gas	$ -	$ 400	$ -
53.1230	Electricity	$ 10,030	$ 10,000	$ 14,200
53.1270	Gasoline/Diesel	$ 3,116	$ 3,000	$ 3,000
53.1401	Books and Periodicals	$ -	$ 750	$ 750
53.1601	Small Tools and Equipment	$ 10,307	$ 8,500	$ 9,000
53.0000	TOTAL SUPPLIES	$ 35,994	$ 34,750	$ 40,250
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 900	$ 300	$ 300
54.2401	Computers	$ 3,866	$ 1,500	$ 1,500
54.2501	Other Equipment	$ 3,199	$ 4,000	$ 4,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 7,965	$ 5,800	$ 5,800
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 55,167	$ 62,501	$ 56,697
55.2402	Life and Disability	$ 797	$ 1,000	$ 1,522
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 55,964	$ 63,501	$ 58,219
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 22,817	$ 21,368	$ 22,811
56.0000	TOTAL DEPREC. AND AMORT.	$ 22,817	$ 21,368	$ 22,811
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 547	$ 850	$ 500
57.3401	Miscellaneous Expenses	$ 79	$ 500	$ 500
57.0000	TOTAL OTHER COSTS	$ 627	$ 1,350	$ 1,000
	TOTAL OPERATING EXPENSES	**$ 513,122**	**$ 509,056**	**$ 523,885**
	OPERATING INCOME (LOSS)	**$ 9,559**	**$ (1,056)**	**$ (15,885)**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ -	$ -	$ 5,000
36.0000	TOTAL INVESTMENT INCOME	$ -	$ -	$ 5,000
	MISCELLANEOUS REVENUE			
38.9030	Fleet Main.-Scrap	$ -	$ -	$ 50
39.2101	Sale of Assets	$ -	$ -	$ -
38.0000	TOTAL MISCELLANEOUS	$ -	$ -	$ 50
	TOTAL NON-OPERATING REVENUE	**$ -**	**$ -**	**$ 5,050**

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

Account Number	Account Description or Title	2006 Actual	2007 Budget	2008 Recommended
	NON-OPERATING EXPENSES			
58.2201	Capital Leases Interest	$ -	$ -	$ -
58.2301	Other Debt Interest	$ -	$ -	$ -
58.2000	**TOTAL NON-OPERATING EXPENSE**	**$ -**	**$ -**	**$ -**
	NET INCOME	**$ 9,559**	**$ (1,056)**	**$ (10,835)**

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ (15,885.00)
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 22,811.00
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
Accounts receivable	
Unbilled accounts receivable	
Interest receivable	
Intergovernmental receivable	
Other receivables	
Due from other funds	
Interfund Receivable	
Inventory	
Prepaid Insurance	
Increase (decrease) in operating liabilities:	
Accounts payable	
Accrued payroll	
Salary & wages payable	
Compensated absences payable	
Accrued vacation payable	
FICA payable	
Accrued interest payable	
Sales tax payable	
Customer deposits	
Claims liability	
Net cash provided (used) by operating activities	$ 6,926.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments:	
Operating transfers in (out)	
Transfer to General Fund	
Net cash provided (used) by noncapital financing activities	$ -
CASH FLOWS FROM CAPITAL AND RELATED FINANCING	
Acquisition and construction of fixed assets:	
PWD-FM - 7 Garage Expansion	$ (101,400.00)
PWD-FM - 16 Air Compressor Replacement	$ (8,000.00)
PWD-FM - 17 4-Post Vehicle Lift	$ (16,000.00)
Proceeds from long-term borrowing	
Proceeds from leases	
Proceeds from sale of assets	
Principal payments on notes payable	

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
Principal payments on revenue bonds payable	
Principal payments on capital leases:	
Interest payments:	
Amortization of bond issue cost	
Capital contributions	
Net cash used by capital and related financing activities	$(125,400.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Miscellaneous Revenue	
Motor Fuel Tax Refund	
Interest received	$ 5,000.00
Sale of Assets	
Sale of Scrap	$ 50.00
Net cash flows from investing activities	$ 5,050.00
NET INCREASE (DECREASE) IN CASH	$(113,424.00)
ESTIMATED CASH AT JUNE 30, 2006	$ 128,997.00
PROJECTED CASH AT JUNE 30, 2007	$ 15,573.00

SUMMARY OF PROJECTS BY FISCAL YEAR:
FLEET MANAGEMENT FUND

Project Number	Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTALS
PWD-FM-5	Computer Upgrade: Diagnostics		$ 12,000					$ 12,000
PWD-FM-6	Replacement Service Truck							Not funded.
PWD-FM-7	Garage Expansion	$ 101,400						$ 101,400
PWD-FM-9	Tire Changer and Equipment						$ 6,000	$ 6,000
PWD-FM-12	Fleet Manager Truck Replacement				$ 20,000			$ 20,000
PWD-FM-15	Emergency Generator		$ 45,500					$ 45,500
PWD-FM-16	Air Compressor Replacement	$ 8,000				$ 8,000		$ 16,000
PWD-FM-17	4-Post Vehicle Lift	$ 16,000						$ 16,000
								$ -
	Total Uses of Cash	**$ 125,400**	**$ 57,500**	**$ -**	**$ 20,000**	**$ 8,000**	**$ 6,000**	**$ 216,900**
								$ -
								$ -
	Sources of Cash							$ -
	Operating Income (Loss)	$ (15,885)	$ (15,885)	$ (15,885)	$ (15,885)	$ (15,885)	$ (15,885)	$ (95,310)
	Non-operating Income	$ 5,050	$ 5,050	$ 5,050	$ 5,050	$ 5,050	$ 5,050	$ 30,300
	Depreciation	$ 22,811	$ 22,811	$ 22,811	$ 22,811	$ 22,811	$ 22,811	$ 136,866
	Loan Proceeds							$ -
	Grants							$ -
	Contributed Capital							$ -
	Retained Earnings	$ 101,500	$ 45,500		$ 5,500			$ 152,500
	Total Sources of Cash	**$ 113,476**	**$ 57,476**	**$ 11,976**	**$ 17,476**	**$ 11,976**	**$ 11,976**	**$ 224,356**
	Increase (decrease) in Cash	**$ (11,924)**	**$ (24)**	**$ 11,976**	**$ (2,524)**	**$ 3,976**	**$ 5,976**	**$ 7,456**

DEBT SERVICE SCHEDULES

The City of Statesboro continues to be proactive in its fiscal management practices. This section summarizes the debt service obligations of the City at the beginning of FY 2008. These obligations represent the City's annual installment payments of principal and interest for previous capital improvement projects or acquisitions funded through debt financing.

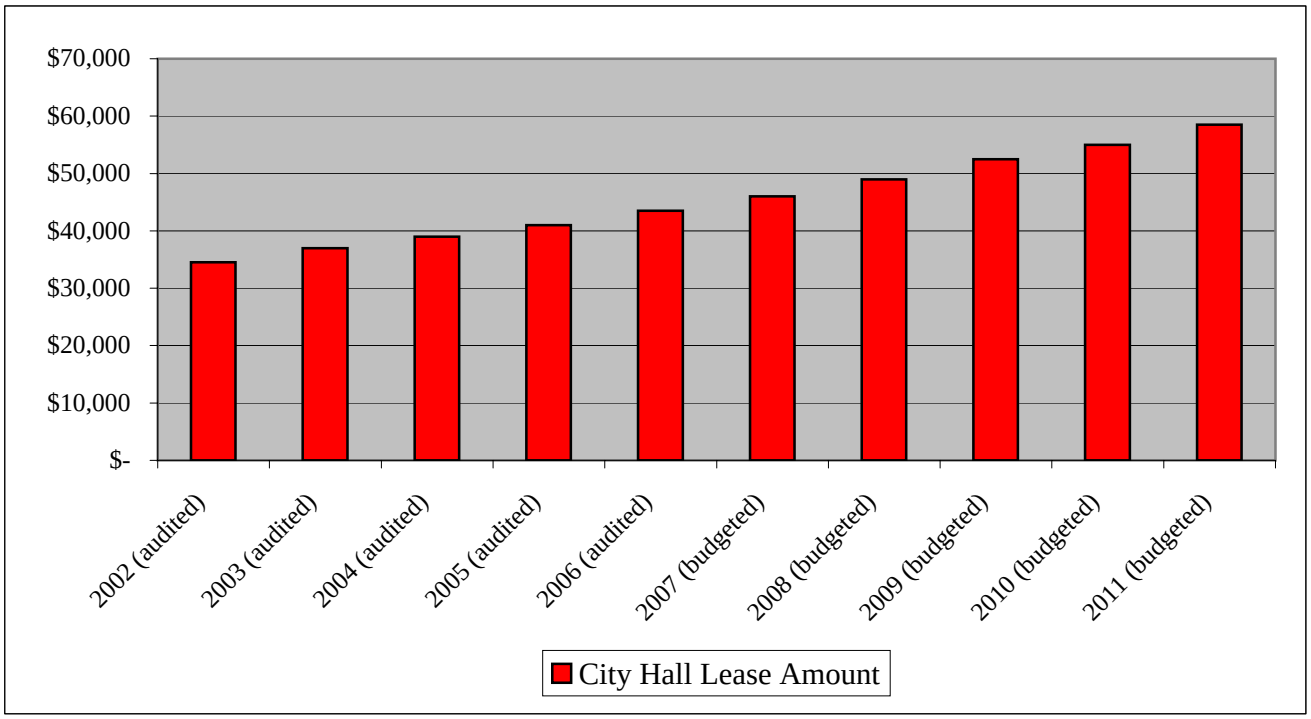
According to the Georgia Constitution, a city's legal debt margin for general obligation debt is ten percent (10%) of the total assessed property values within the city limits. Currently, the City has no outstanding general obligation debt. In general long-term debt, the City has a lease agreement with the Downtown Statesboro Development Authority dated October 3, 1995, for 25 years. This debt financed the purchase and renovation of City Hall.

In the Natural Gas Fund, the City has one loan with the Municipal Gas Authority of Georgia in which Bulloch County, by contractual agreement, pays one half. This debt will be retired in 2010. The City also has a One Georgia Authority loan that financed the extension of gas lines to the City of Metter, Georgia. This obligation will be satisfied in April, 2022.

In the Water and Sewer Fund, the City currently has one revenue bond outstanding, dated November, 1995, with a retirement date of April, 2011. In addition, the City has eleven loans with the Georgia Environmental Facilities Authority. A twelfth GEFA loan has been discussed for the Cawana Road quadrant, and is projected in this schedule.

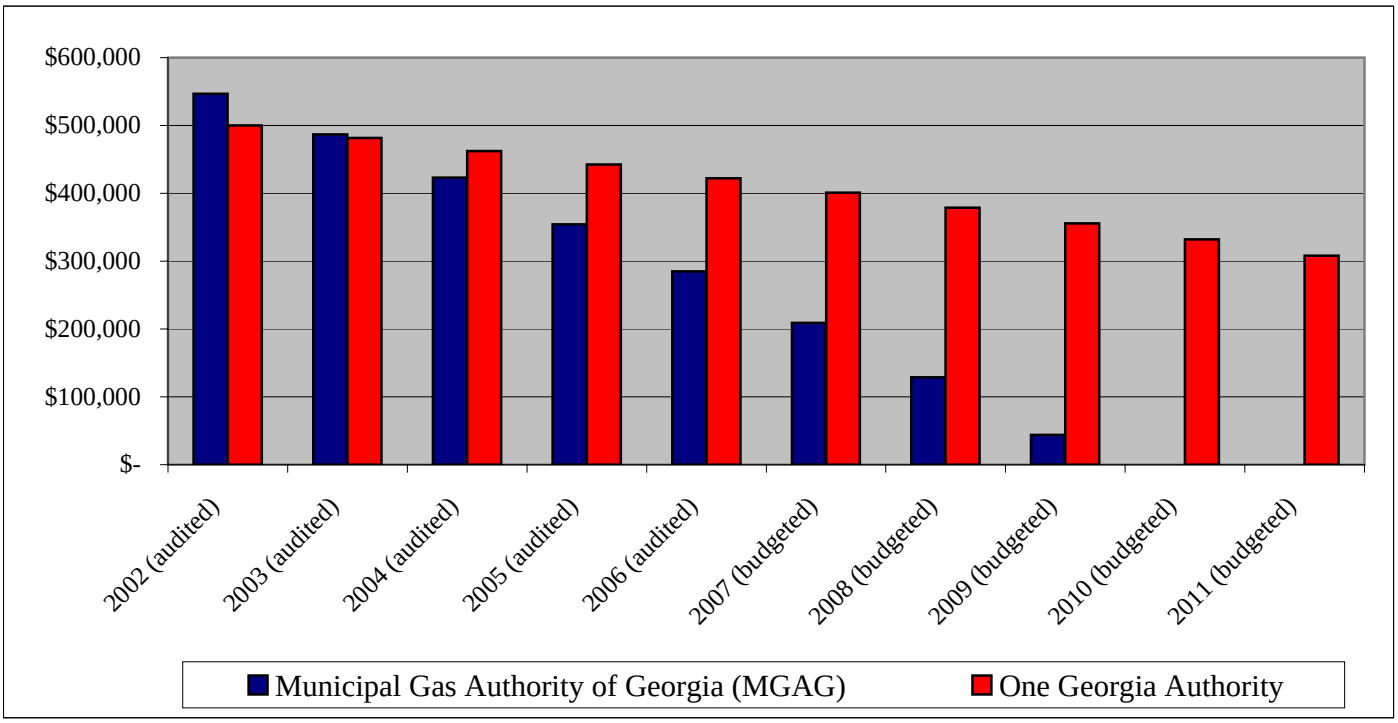
GENERAL FUND
CITY HALL CAPITAL LEASE

2002 (audited)	$	34,500
2003 (audited)	$	37,000
2004 (audited)	$	39,000
2005 (audited)	$	41,000
2006 (audited)	$	43,500
2007 (budgeted)	$	46,000
2008 (budgeted)	$	49,000
2009 (budgeted)	$	52,500
2010 (budgeted)	$	55,000
2011 (budgeted)	$	58,500



NATURAL GAS FUND
PEAK INDEBTEDNESS AND REPAYMENT PROGRESS

	MGAG	One GA Authority	TOTAL Gas Fund Debt
2002 (audited)	$ 546,609	$ 500,000	$ 1,046,609
2003 (audited)	$ 486,735	$ 481,456	$ 968,191
2004 (audited)	$ 423,319	$ 462,350	$ 885,669
2005 (audited)	$ 354,292	$ 442,664	$ 796,956
2006 (audited)	$ 284,706	$ 422,342	$ 707,048
2007 (budgeted)	$ 209,008	$ 400,809	$ 609,817
2008 (budgeted)	$ 128,761	$ 378,623	$ 507,384
2009 (budgeted)	$ 43,691	$ 355,763	$ 399,454
2010 (budgeted)	$ -	$ 332,210	$ 332,210
2011 (budgeted)	$ -	$ 307,942	$ 307,942



DEBT SERVICE REPAYMENT SCHEDULES
GENERAL LONG-TERM DEBT
AND NATURAL GAS FUND DEBT

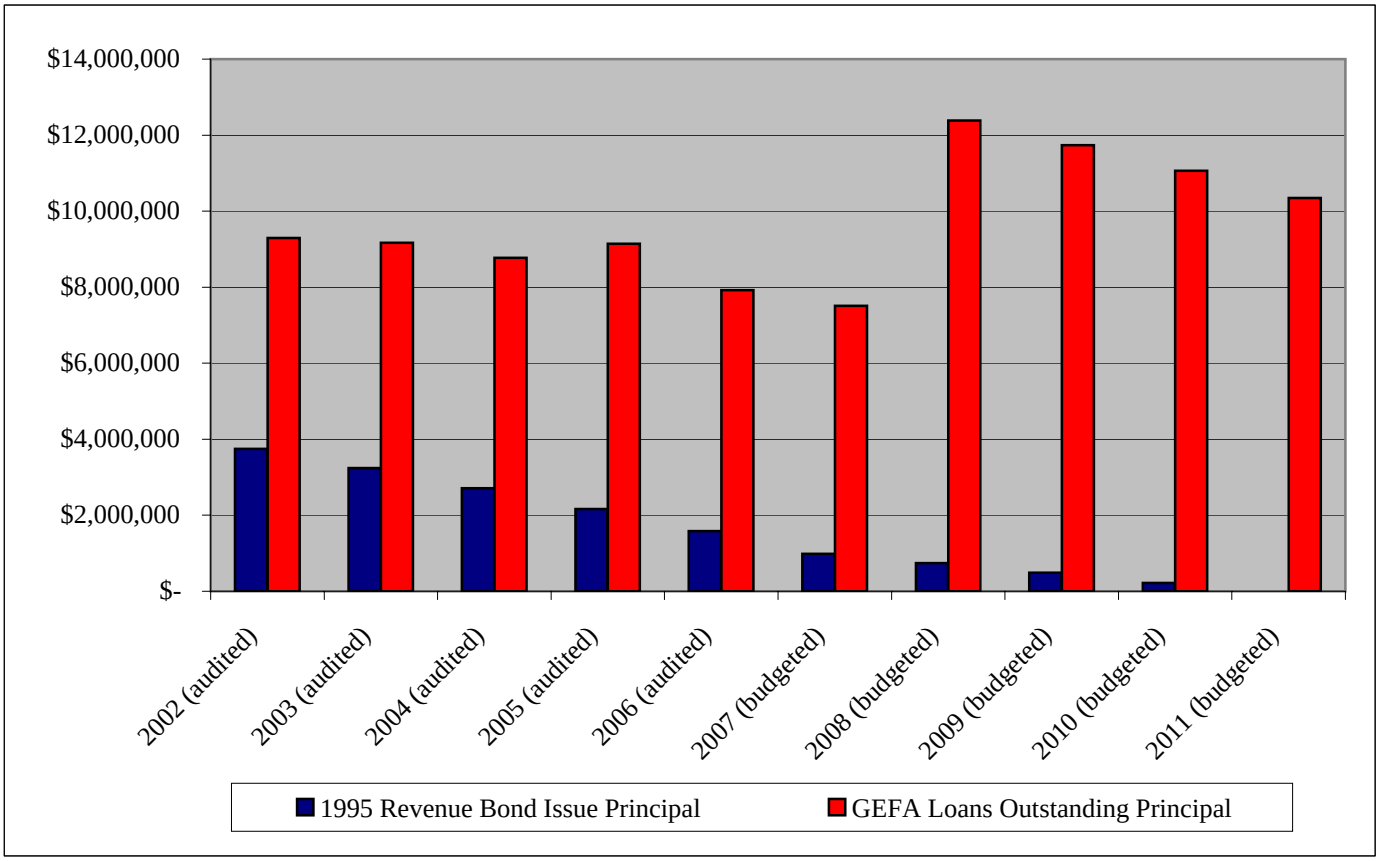
		FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
GENERAL LONG-TERM DEBT											
PROJECTED EXPENDITURES											
City Hall Lease 70% of Prime	Prin	$ 49,000	$ 52,500	$ 55,000	$ 58,500	$ 62,000	$ 65,500	$ 69,500	$ 73,500	$ 78,000	$ 82,500
Dated 10/3/95 for 25 years	Int	$ 74,114	$ 70,739	$ 67,165	$ 63,391	$ 59,385	$ 55,145	$ 50,656	$ 45,902	$ 40,864	$ 35,528
Rate between 4.2-10.5%											
TOTAL EXPENDITURES		$ 123,114	$ 123,239	$ 122,165	$ 121,891	$ 121,385	$ 120,645	$ 120,156	$ 119,402	$ 118,864	$ 118,028
NATURAL GAS FUND DEBT											
PROJECTED EXPENSES											
MGAG Loan: Briggs & Stratton	Prin	$ 80,247	$ 85,070	$ 42,305							
Dated 12/13/94-12/12/09	Int	$ 10,017	$ 5,195	$ 710							
Fixed @ 5.6%											
County Pays Half of Project Debt											
OneGeorgia Authority Loan	Prin	$ 21,533	$ 22,186	$ 22,860	$ 23,553	$ 24,268	$ 25,004	$ 25,762	$ 26,544	$ 27,349	$ 28,179
Metter Extension Project	Int	$ 11,804	$ 11,151	$ 10,478	$ 9,784	$ 9,070	$ 8,333	$ 7,575	$ 6,793	$ 5,988	$ 5,158
Dated 4/01/02 through 4/01/22											
Fixed @ 3.0%											
TOTAL PRINCIPAL PAYMENTS		$ 101,780	$ 107,256	$ 65,165	$ 23,553	$ 24,268	$ 25,004	$ 25,762	$ 26,544	$ 27,349	$ 28,179
TOTAL INTEREST PAYMENTS		$ 21,821	$ 16,346	$ 11,188	$ 9,784	$ 9,070	$ 8,333	$ 7,575	$ 6,793	$ 5,988	$ 5,158
TOTAL EXPENSES		$ 123,601	$ 123,602	$ 76,353	$ 33,337	$ 33,338	$ 33,337	$ 33,337	$ 33,337	$ 33,337	$ 33,337

DEBT SERVICE REPAYMENT SCHEDULES
GENERAL LONG-TERM DEBT
AND NATURAL GAS FUND DEBT

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTALS
GENERAL LONG-TERM DEBT							
PROJECTED EXPENDITURES							
City Hall Lease 70% of Prime	Prin	$ 87,500	$ 93,000	$ 98,000	$ 104,000	$ 110,000	**$ 1,138,500**
Dated 10/3/95 for 25 years	Int	$ 29,875	$ 23,874	$ 17,523	$ 10,806	$ 3,674	**$ 648,641**
Rate between 4.2-10.5%							
TOTAL EXPENDITURES		$ 117,375	$ 116,874	$ 115,523	$ 114,806	$ 113,674	**$ 1,787,141**
NATURAL GAS FUND DEBT							
PROJECTED EXPENSES							
MGAG Loan: Briggs & Stratton	Prin						**$ 207,622**
Dated 12/13/94-12/12/09	Int						**$ 15,922**
Fixed @ 5.6%							
County Pays Half of Project Debt							
OneGeorgia Authority Loan	Prin	$ 29,034	$ 29,915	$ 30,823	$ 31,758	$ 32,720	**$ 401,488**
Metter Extension Project	Int	$ 4,303	$ 3,422	$ 2,515	$ 1,580	$ 617	**$ 98,571**
Dated 4/01/02 through 4/01/22							
Fixed @ 3.0%							
TOTAL PRINCIPAL PAYMENTS		$ 29,034	$ 29,915	$ 30,823	$ 31,758	$ 32,720	**$ 609,110**
TOTAL INTEREST PAYMENTS		$ 4,303	$ 3,422	$ 2,515	$ 1,580	$ 617	**$ 114,493**
TOTAL EXPENSES		$ 33,337	$ 33,337	$ 33,338	$ 33,338	$ 33,337	**$ 723,603**

WATER AND SEWER
PEAK INDEBTEDNESS AND REPAYMENT PROGRESS

	1995 Revenue Bond Issue Principal	GEFA Loans Outstanding Principal	TOTAL W & S Fund Debt
2002 (audited)	$ 3,745,000	$ 9,292,632	$ 13,037,632
2003 (audited)	$ 3,240,000	$ 9,168,621	$ 12,408,621
2004 (audited)	$ 2,710,000	$ 8,768,347	$ 11,478,347
2005 (audited)	$ 2,160,000	$ 9,143,978	$ 11,303,978
2006 (audited)	$ 1,585,000	$ 7,923,878	$ 9,508,878
2007 (budgeted)	$ 985,000	$ 7,506,751	$ 8,491,751
2008 (budgeted)	$ 740,000	$ 12,380,473	$ 13,120,473
2009 (budgeted)	$ 485,000	$ 11,734,927	$ 12,219,927
2010 (budgeted)	$ 215,000	$ 11,058,667	$ 11,273,667
2011 (budgeted)	$ -	$ 10,350,225	$ 10,350,225



DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
PROJECTED EXPENSES										
Bulloch Co. GEFA Loan 94S79WJ Dated 1/1/96	Prin	$ 55,914	$ 58,833	$ 61,903	$ 65,134	$ 68,533	$ 72,110	$ 75,874	$ 79,834	$ 62,599
Payments 1/1/96 -- 1/1/16 5.12% Fixed Rate	Int	$ 29,696	$ 26,777	$ 23,707	$ 20,476	$ 17,077	$ 13,500	$ 9,736	$ 5,776	$ 1,610
1995 Water Revenue Bonds	Prin	$ 245,000	$ 255,000	$ 270,000	$ 215,000					
Dated 11/95 -- 4/1/11 4.0% to 5.0% Fixed Rate	Int	$ 50,085	$ 37,835	$ 25,085	$ 11,180					
Water and Sewer Refinancing	Amor	$ 24,538	$ 24,538	$ 24,538	$ 12,271					
GEFA Loan 95S84WS Dated 2/1/98	Prin	$ 47,879	$ 50,377	$ 53,007	$ 55,773	$ 58,684	$ 61,747	$ 64,969	$ 68,360	$ 71,928
Payments 4/1/98 -- 4/1/16 5.12% Fixed Rate	Int	$ 26,366	$ 23,867	$ 21,238	$ 18,472	$ 15,561	$ 12,498	$ 9,275	$ 5,885	$ 2,317
GEFA Loan 97L10WJ Dated 3/1/99	Prin	$ 49,011	$ 51,386	$ 53,876	$ 56,486	$ 59,223	$ 62,093	$ 65,102	$ 68,256	$ 71,564
Payments 6/1/99 -- 3/1/19 4.76% Fixed Rate	Int	$ 34,938	$ 32,563	$ 30,073	$ 27,463	$ 24,726	$ 21,856	$ 18,847	$ 15,693	$ 12,385
GEFA Loan 97L11WJ Dated 12/1/00	Prin	$ 41,989	$ 44,024	$ 46,157	$ 48,393	$ 50,738	$ 53,197	$ 55,775	$ 58,477	$ 61,311
Payments 3/1/01 -- 12/1/20 4.76% Fixed Rate	Int	$ 36,142	$ 34,107	$ 31,974	$ 29,737	$ 27,392	$ 24,934	$ 22,356	$ 19,653	$ 16,820
GEFA Loan 97L99WS Dated 7/1/98	Prin	$ 9,725	$ 10,196	$ 10,690	$ 11,208	$ 11,751	$ 12,321	$ 12,918	$ 13,544	$ 14,200
Payments 10/1/98 -- 7/1/18 4.76% Fixed Rate	Int	$ 6,543	$ 6,072	$ 5,578	$ 5,060	$ 4,517	$ 3,947	$ 3,350	$ 2,724	$ 2,068
GEFA Loan 98L44WQ Dated 1/1/00	Prin	$ 80,374	$ 84,293	$ 88,404	$ 92,715	$ 97,237	$ 101,979	$ 106,952	$ 112,168	$ 117,638
Payments 4/1/00 -- 1/1/20 4.79% Fixed Rate	Int	$ 64,497	$ 60,577	$ 56,467	$ 52,155	$ 47,634	$ 42,892	$ 37,919	$ 32,703	$ 27,233
GEFA Loan 98L80WQ Dated 2/1/01	Prin	$ 41,650	$ 43,444	$ 45,316	$ 47,268	$ 49,304	$ 51,428	$ 53,644	$ 55,955	$ 58,365
Payments 5/1/01 -- 2/1/21 4.24% Fixed Rate	Int	$ 31,561	$ 29,767	$ 27,895	$ 25,943	$ 23,907	$ 21,783	$ 19,568	$ 17,257	$ 14,846
GEFA Loan 98L81WQ Dated 11/1/00	Prin	$ 38,038	$ 39,677	$ 41,386	$ 43,169	$ 45,029	$ 46,968	$ 48,992	$ 51,102	$ 53,304
Payments 2/1/01 -- 11/1/20 4.24% Fixed Rate	Int	$ 28,123	$ 26,484	$ 24,775	$ 22,992	$ 21,132	$ 19,193	$ 17,169	$ 15,059	$ 12,857
GEFA Loan 99L28WQ	Prin	$ 39,448	$ 41,478	$ 43,613	$ 45,857	$ 48,217	$ 50,699	$ 53,308	$ 56,051	$ 58,936
Payments 7/1/02 -- 4/1/22 5.05% Fixed Rate	Int	$ 42,725	$ 40,695	$ 38,560	$ 36,316	$ 33,956	$ 31,474	$ 28,865	$ 26,122	$ 23,237
GEFA Loan 99L29WQ	Prin	$ 47,250	$ 49,682	$ 52,239	$ 54,927	$ 57,754	$ 60,727	$ 63,852	$ 67,138	$ 70,593
Payments 7/1/02 -- 4/1/22 5.05% Fixed Rate	Int	$ 51,175	$ 48,744	$ 46,187	$ 43,498	$ 40,672	$ 37,699	$ 34,574	$ 31,288	$ 27,833
GEFA Loan for Westside Outfall Line	Prin		$ 75,166	$ 78,447	$ 81,871	$ 85,445	$ 89,175	$ 93,067	$ 97,130	$ 101,369
Payments 7/1/07-6/30/27 4.28% Fixed Rate	Int		$ 98,047	$ 94,766	$ 91,342	$ 87,768	$ 84,038	$ 80,146	$ 76,083	$ 71,844
GEFA Loan for Cawana/Eastern Quad	Prin		$ 96,989	$ 101,222	$ 105,641	$ 110,252	$ 115,064	$ 120,087	$ 125,328	$ 130,799
Payments 7/1/07-6/30/27 4.28% Fixed Rate	Int		$ 126,512	$ 122,279	$ 117,860	$ 113,249	$ 108,437	$ 103,414	$ 98,173	$ 92,702
TOTAL PRINCIPAL PAYMENTS		$ 696,279	$ 900,545	$ 946,260	$ 923,442	$ 742,167	$ 777,508	$ 814,539	$ 853,343	$ 872,606
TOTAL INTEREST PAYMENTS		$ 426,389	$ 616,585	$ 573,122	$ 514,766	$ 457,591	$ 422,251	$ 385,219	$ 346,415	$ 305,752
TOTAL EXPENSES		$ 1,122,668	$ 1,517,130	$ 1,519,382	$ 1,438,208	$ 1,199,758	$ 1,199,759	$ 1,199,758	$ 1,199,758	$ 1,178,358

DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
PROJECTED EXPENSES										
Bulloch Co. GEFA Loan 94S79WJ Dated 1/1/96	Prin									
Payments 1/1/96 -- 1/1/16 5.12% Fixed Rate	Int									
1995 Water Revenue Bonds	Prin									
Dated 11/95 -- 4/1/11 4.0% to 5.0% Fixed Rate	Int									
Water and Sewer Refinancing	Amor									
GEFA Loan 95S84WS Dated 2/1/98	Prin									
Payments 4/1/98 -- 4/1/16 5.12% Fixed Rate	Int									
GEFA Loan 97L10WJ Dated 3/1/99	Prin	$ 75,031	$ 78,667	$ 61,492						
Payments 6/1/99 -- 3/1/19 4.76% Fixed Rate	Int	$ 8,917	$ 5,282	$ 1,470						
GEFA Loan 97L11WJ Dated 12/1/00	Prin	$ 64,282	$ 67,397	$ 70,662	$ 74,086	$ 38,379				
Payments 3/1/01 -- 12/1/20 4.76% Fixed Rate	Int	$ 13,849	$ 10,734	$ 7,468	$ 4,044	$ 687				
GEFA Loan 97L99WS Dated 7/1/98	Prin	$ 14,888	$ 15,609	$ 4,019						
Payments 10/1/98 -- 7/1/18 4.76% Fixed Rate	Int	$ 1,380	$ 659	$ 48						
GEFA Loan 98L44WQ Dated 1/1/00	Prin	$ 123,374	$ 129,391	$ 135,701	$ 106,102					
Payments 4/1/00 -- 1/1/20 4.79% Fixed Rate	Int	$ 21,496	$ 15,480	$ 9,169	$ 2,552					
GEFA Loan 98L80WQ Dated 2/1/01	Prin	$ 60,879	$ 63,502	$ 66,237	$ 69,091	$ 53,765				
Payments 5/1/01 -- 2/1/21 4.24% Fixed Rate	Int	$ 12,332	$ 9,709	$ 6,974	$ 4,120	$ 1,144				
GEFA Loan 98L81WQ Dated 11/1/00	Prin	$ 55,600	$ 57,995	$ 60,493	$ 63,099	$ 32,562				
Payments 2/1/01 -- 11/1/20 4.24% Fixed Rate	Int	$ 10,561	$ 8,166	$ 5,668	$ 3,062	$ 519				
GEFA Loan 99L28WQ	Prin	$ 61,969	$ 65,158	$ 68,512	$ 72,038	$ 75,745	$ 79,643			
Payments 7/1/02 -- 4/1/22 5.05% Fixed Rate	Int	$ 20,204	$ 17,015	$ 13,661	$ 10,135	$ 6,428	$ 2,530			
GEFA Loan 99L29WQ	Prin	$ 74,226	$ 78,046	$ 82,063	$ 86,286	$ 90,727	$ 95,397			
Payments 7/1/02 -- 4/1/22 5.05% Fixed Rate	Int	$ 24,200	$ 20,380	$ 16,363	$ 12,140	$ 7,699	$ 3,030			
GEFA Loan for Westside Outfall Line	Prin	$ 105,794	$ 110,412	$ 115,231	$ 120,261	$ 125,510	$ 130,989	$ 136,707	$ 142,674	$ 148,901
Payments 7/1/07-6/30/27 4.28% Fixed Rate	Int	$ 67,419	$ 62,801	$ 57,982	$ 52,952	$ 47,703	$ 42,224	$ 36,506	$ 30,539	$ 24,312
GEFA Loan for Cawana/Eastern Quad	Prin	$ 136,508	$ 142,467	$ 148,686	$ 155,176	$ 161,949	$ 169,018	$ 176,396	$ 184,095	$ 192,131
Payments 7/1/07-6/30/27 4.28% Fixed Rate	Int	$ 86,993	$ 81,034	$ 74,815	$ 68,325	$ 61,552	$ 54,483	$ 47,105	$ 39,406	$ 31,370
TOTAL PRINCIPAL PAYMENTS		$ 772,551	$ 808,644	$ 813,097	$ 746,140	$ 578,637	$ 475,047	$ 313,103	$ 326,769	$ 341,032
TOTAL INTEREST PAYMENTS		$ 267,351	$ 231,260	$ 193,617	$ 157,330	$ 125,732	$ 102,267	$ 83,611	$ 69,945	$ 55,682
TOTAL EXPENSES		$ 1,039,902	$ 1,039,904	$ 1,006,714	$ 903,469	$ 704,368	$ 577,314	$ 396,714	$ 396,714	$ 396,714

DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
PROJECTED EXPENSES						
Bulloch Co. GEFA Loan 94S79WJ Dated 1/1/96	Prin					**$ 600,734**
Payments 1/1/96 -- 1/1/16 5.12% Fixed Rate	Int					**$ 148,355**
1995 Water Revenue Bonds	Prin					**$ 985,000**
Dated 11/95 -- 4/1/11 4.0% to 5.0% Fixed Rate	Int					**$ 124,185**
Water and Sewer Refinancing	Amor					**$ 85,885**
GEFA Loan 95S84WS Dated 2/1/98	Prin					**$ 532,724**
Payments 4/1/98 -- 4/1/16 5.12% Fixed Rate	Int					**$ 135,479**
GEFA Loan 97L10WJ Dated 3/1/99	Prin					**$ 752,187**
Payments 6/1/99 -- 3/1/19 4.76% Fixed Rate	Int					**$ 234,213**
GEFA Loan 97L11WJ Dated 12/1/00	Prin					**$ 774,867**
Payments 3/1/01 -- 12/1/20 4.76% Fixed Rate	Int					**$ 279,897**
GEFA Loan 97L99WS Dated 7/1/98	Prin					**$ 141,069**
Payments 10/1/98 -- 7/1/18 4.76% Fixed Rate	Int					**$ 41,946**
GEFA Loan 98L44WQ Dated 1/1/00	Prin					**$ 1,376,328**
Payments 4/1/00 -- 1/1/20 4.79% Fixed Rate	Int					**$ 470,774**
GEFA Loan 98L80WQ Dated 2/1/01	Prin					**$ 759,848**
Payments 5/1/01 -- 2/1/21 4.24% Fixed Rate	Int					**$ 246,806**
GEFA Loan 98L81WQ Dated 11/1/00	Prin					**$ 677,413**
Payments 2/1/01 -- 11/1/20 4.24% Fixed Rate	Int					**$ 215,759**
GEFA Loan 99L28WQ	Prin					**$ 860,672**
Payments 7/1/02 -- 4/1/22 5.05% Fixed Rate	Int					**$ 371,923**
GEFA Loan 99L29WQ	Prin					**$ 1,030,908**
Payments 7/1/02 -- 4/1/22 5.05% Fixed Rate	Int					**$ 445,481**
GEFA Loan for Westside Outfall Line	Prin	$ 155,401	$ 162,184	$ 169,266		**$ 2,325,000**
Payments 7/1/07-6/30/27 4.28% Fixed Rate	Int	$ 17,812	$ 11,029	$ 3,947		**$ 1,139,260**
GEFA Loan for Cawana/Eastern Quad	Prin	$ 200,517	$ 209,270	$ 218,405		**$ 3,000,000**
Payments 7/1/07-6/30/27 4.28% Fixed Rate	Int	$ 22,984	$ 14,231	$ 5,096		**$ 1,470,020**
TOTAL PRINCIPAL PAYMENTS		$ 355,918	$ 371,454	$ 387,671		**$ 13,816,751**
TOTAL INTEREST PAYMENTS		$ 40,796	$ 25,260	$ 9,043		**$ 5,409,983**
TOTAL EXPENSES		$ 396,714	$ 396,714	$ 396,714		**$ 19,226,734**


CITY OF STATESBORO · 1803
GEORGIA

Glossary of Terms

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity - Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Ad Valorem Taxes - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Allot - To divide an appropriation into amounts, which may be encumbered or expended during an allotment period.

Annualize - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Assessment Ratio - The ratio at which the tax rate is applied to the tax base.

Asset-- Resources owned or held by a government which have monetary value.

Attrition - A method of achieving reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Base Budget - Cost if continuing the existing levels of service in the current budget year.

Bond - A long-term I.O.U. or promise to pay. It is a promise to repay a specified

amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government.

Revenue Bond - This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates that a government follows in preparation and adoption of the budget.

Budgetary Control- The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. The City of Statesboro defines them as assets costing at least $5,000 and a useful life of two or more years.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure. It also includes vehicle and equipment replacement.

Capital Improvements Program (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay - Fixed assets which have a value of $500 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as fixed asset.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Reserve - An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the teal purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index issued as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Dedicated Tax - A tax levied to support a specific government program or purpose. .

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees and zoning, platting and subdivision fees.

Disbursement - The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits - Contribution made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements - Payments to which local governmental units are entitled, pursuant to and allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure - The payment of Cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy - A government' s policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year is July 1st through June 30th.

Fixed Assets - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Fun Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function - A group of related activities aimed at accomplishing a major service of regulatory program for which a government is responsible (e.g., public safety).

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.
GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges - The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

Lapsing Appropriation - An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy - To impose taxes for the support of government activities.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt - Debt with at maturity of more than one year after the date of issuance.

Materials and Supplies - Expendable materials and operating supplies necessary to conduct departmental operations.

Mill - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of assessed property valuation.

Modified Accrual – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Net Budget - The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Object of Expenditure - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective - Something to be accomplished in specific well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - The cost of personnel, materials and equipment required for a department to function.

Output Indicator - A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you-go-Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - Data collected to determine how effective or efficient a program is in achieving objectives.

Personal Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior- Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. The cease to be encumbrances when the obligations are paid or otherwise terminated.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget - A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a

department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income) ~ Revenues earned by a program, including fees for services, license and permit fees, and fines.

Purpose - A broad statement of the goals, in terms of meeting public service needs that a department is organized to meet.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings - The accumulated earnings of an Enterprise or Internal Service Fund which have been retained or held in the fund and which are not reserved for any specific purpose.

Revenue - Sources of income financing the operations of government.

Service Level - Services or products which comprise actual or expected out-put of a given program. Focus is on results, not measures of workload.

Source of Revenue - Revenues are classified according to their source or point of origin.

Supplemental Appropriation - An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Requests - Programs and services, which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated. .

Target Budget - Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost - A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of wages.

Working Capital- Excess of current assets over current liabilities.

Workload Indicator - A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years - The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year round employee. For most categories, this equals 2080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2080 to arrive at the equivalent number of "work years" for the position.

Source: The Best of Government Budgeting
A Guide to Preparing Budget Documents
By: Dennis Strachota
Government Finance Officers Association, 1994

Acronyms

AFIS	Automated Fingerprinting Information System
ATC	Aid to Construction
BOE	Board of Education
CDBG	Community Development Block Grant
CDL	Commercial Drivers License
CH	City Hall
CHIP	Community Housing Improvement Program
CID	Criminal Investigations Division
CIP	Capital Improvements Program
CJIS	Criminal Justice Information System
COLA	Cost of Living Adjustment
DABC	Development Authority of Bulloch County
DCA	Department of Community Affairs
DDA	Direct Deposit Advices
DHR	Department of Human Resources
DNR	Department of Natural Resources
DSDA	Downtown Statesboro Development Authority
EMT	Emergency Medical Technician
EPA	Environmental Protection Agency
EPD	Environmental Protection Division
ERT	Emergency Response Team
FD	Fire Department
FEMA	Federal Emergency Management Agency
FTE	Full-Time Employee
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GDOT	Georgia Department of Transportation
GEFA	Georgia Environmental Facilities Authority
GEMA	Georgia Emergency Management Agency
GFOA	Government Finance Officers Association
GMA	Georgia Municipal Association
GOHS	Governor's Office of Highway Safety
GPD	Gallons Per Day
GSU	Georgia Southern University
H/M	Hotel/Motel
HAZMAT	Hazardous Materials
HLF	High Load Factor
HVAC	Heating, Ventilation, Air-Conditioning
IACP	International Association of Chiefs of Police
IRS	Internal Revenue Service
ISO	Insurance Services Office
ISTEA	Intermodal Surface Transportation Efficiency Act
LARP	Local Assistance Resurfacing Program
LLF	Low Load Factor
LOST	Local Option Sales Tax
MGAG	Municipal Gas Authority of Georgia
NCIC	National Crime Information Center
NFPA	National Fire Protection Association
NG	Natural Gas
NPDES	National Pollutants Discharge Elimination System
OCGA	Official Code of Georgia Annotated
OSHA	Occupational Safety and Health Administration
OTC	Occupational Tax Certificate
PD	Police Department
PE	Professional Engineer
PI	Protective Inspections
PWD	Public Works Department
SAC	Statesboro Arts Council
SBCPRD	Statesboro/Bulloch County Parks & Recreation Department
SCVB	Statesboro Convention and Visitors Bureau
SONET	Southern Natural Gas' Online Service
SPLOST	Special Purpose Local Option Sales Tax
SWAT	Special Weapons and Tactics
SWC	Solid Waste Collection
SWD	Solid Waste Disposal
TEA	Transportation Enhancement Act
TPA	Third-Party Administrator
W/S	Water/Sewer
WCSWA	Wayne County Solid Waste Authority
WWTP	Waste-Water Treatment Plant