City of Statesboro, Georgia

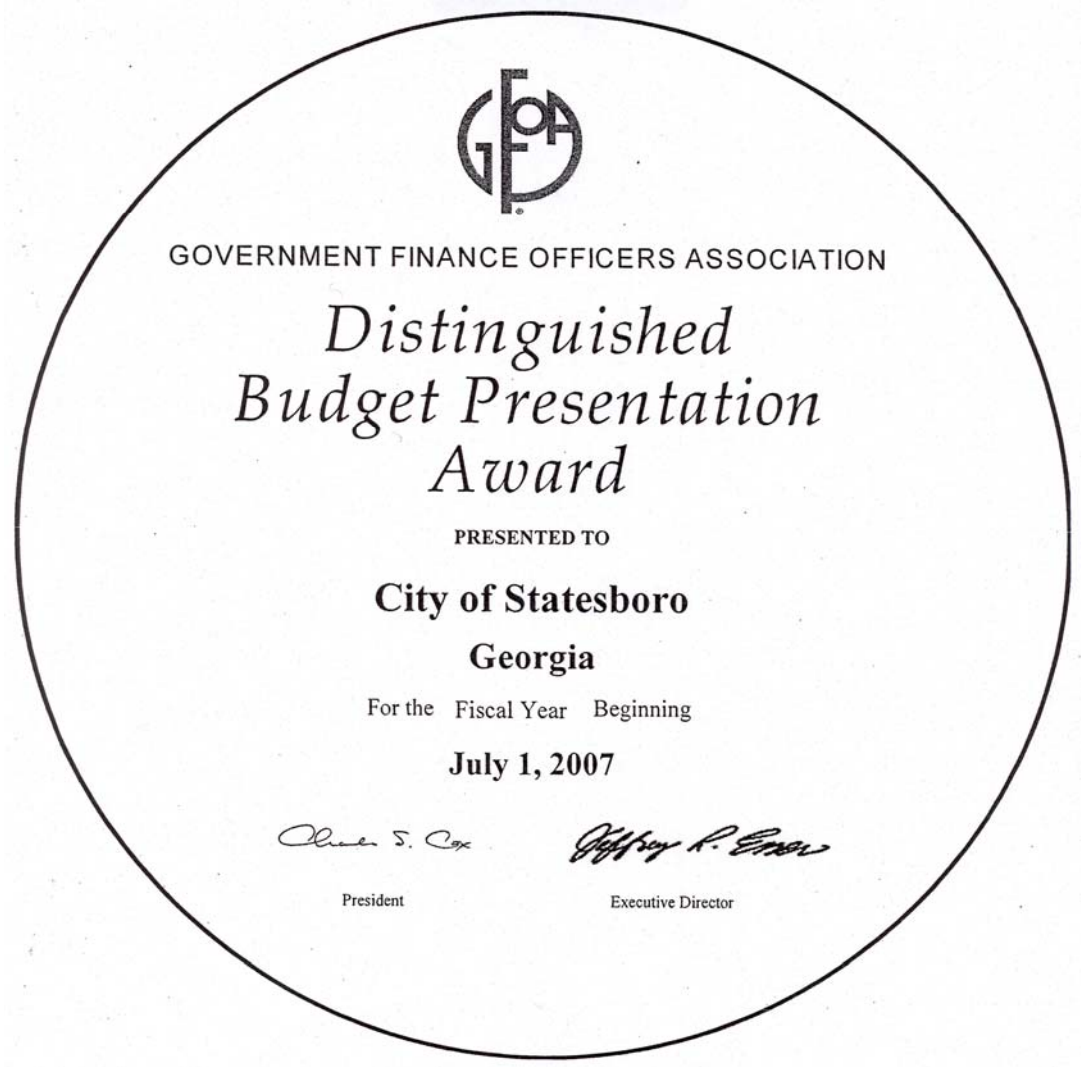


Annual Budget FY 2009

CITY OF STATESBORO
POLICE STATION



In 2007, the City of Statesboro completed the $6.4 million construction of a new 25,000 sq. foot Police Station. This facility will house 75 employees and will replace a thirty year old facility which was built to accommodate 36 employees. The project was funded by Special Purpose Local Option Sales Tax (SPLOST) and Capital Improvement Program funds with no debt incurred. Pictured above is the architect's rendering of the project.



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, 2007.

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 2011

William P. Britt
District 3



In office since January 2004
Current term expires December 2011

Joe R. Brannen
District 4



In office since September 1998
Current term expires December 2009

Travis L. Chance
District 5



In office since January 2008
Current term expires December 2011

CITY MANAGER
AND
DEPARTMENT HEADS

Vacant
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

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

In recent years the City of Statesboro has experienced unprecedented growth in commercial/retail expansion and in residential developments. The extension of Brannen Street to Veterans Memorial Parkway on the east side of the City continues to promote commercial development in the area including Statesboro Crossing, a retail shopping center that is under construction, as well as a new bank, several new restaurants, and a nearly completed new full-service Holiday Inn with a meeting/conference center. A retail shopping center, including Talbot's, that opened last year on U.S. 301 South across from Georgia Southern University is now almost fully occupied and, renovations and expansions of existing structures has 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 is the catalyst for several new residential subdivisions that will be located inside the city limits.



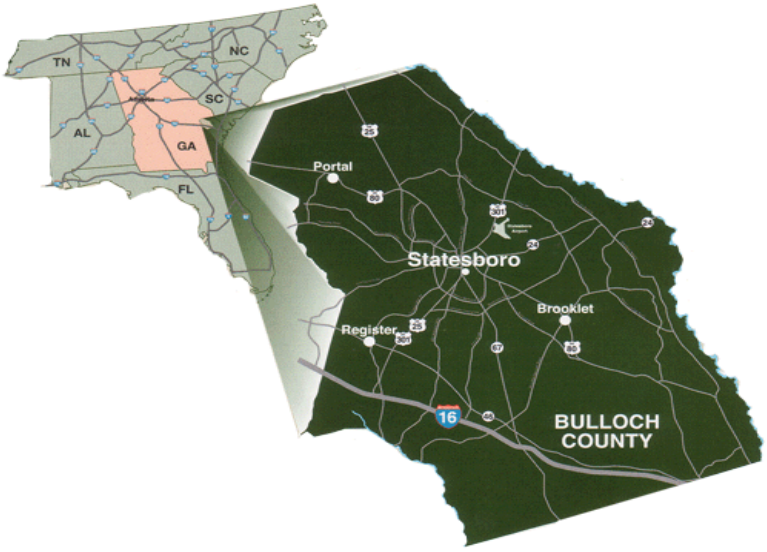
As Statesboro continues to annex additional property and gain new developments within the city limits the demands on the City's infrastructure and service delivery will also increase. William Penn once said *the public must and will be served.* In order to respond to the increased demand for service in the area of public safety, the City of Statesboro completed the $6.4 million construction of a new 25,000 square foot state of the art Police Station in October, 2007. This facility was built to accommodate 75 employees, replacing a 30 year old facility that was built to house 30 employees. This project was funded primarily with SPLOST and Capital Improvement Program funds. No debt was incurred by the City to finance this facility. To continue to adequately respond to the service delivery needs of our citizens, 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.

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.

The City of Statesboro was incorporated on December 19, 1803, with a population of less than 25 people. The County seat of Bulloch County, Statesboro's population 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 U.S. Census Bureau, the 2007 estimated population for Bulloch County was 66,176 with a projection to reach 68,235 by 2015. This is a 21.9% change from the 2000 census. The Bulloch County area estimated population for 2007 was 215,192 which is projected to increase to 246,194 by 2015. This is a 34.7% change from the 2000 census. The 2006 median income per household in Statesboro was $33,946 and the per capita income was $19,290. The unemployment rate, which has remained very low for the last several years, has now increased somewhat with the March 2008, unemployment rate for Statesboro at 5.3% which is equal to the rate for the State of Georgia. The rate for this same period last year was 3.4%. The March 2008, unemployment rate for Bulloch County was 4.6%.

Situated 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 in area 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 53% in January and 57% 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 County's unemployment rate of 4.6%. Approximately 26% 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 come from all 50 states and 86 countries.



Ogeechee Technical College offers over 110 programs of study including 40 diploma programs and 50 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 that educate the area's 9,902 students. A total of 529 seniors graduated from these schools in 2007.

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.



Recreational opportunities that enhance the quality of life for our citizens are plentiful in Statesboro. In April, 2008 the City hosted the Stage 2 start of the 2008 Tour de Georgia from Statesboro to Augusta. The Willie McTell Trail is a linear park that provides a pedestrian walk and bicycle path for local cycle enthusiast from the Georgia Southern University campus to downtown Statesboro. Bulloch County has received grant funding to provide a greenway trail and bike path from the City of Statesboro to nearby Brooklet, Georgia. Also located in Statesboro is Bulloch County's family water park and aquatics center, "Splash in the Boro." With the completion of two new hotels in 2008, twenty one hotels, motels and Bed & Breakfast Inns with 1089 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 be completed in early 2009. 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 1637 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
Bulloch Rural Telephone	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).



"For without belittling the courage with which men have died, we should not forget those acts of courage with which men have lived." John F. Kennedy

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

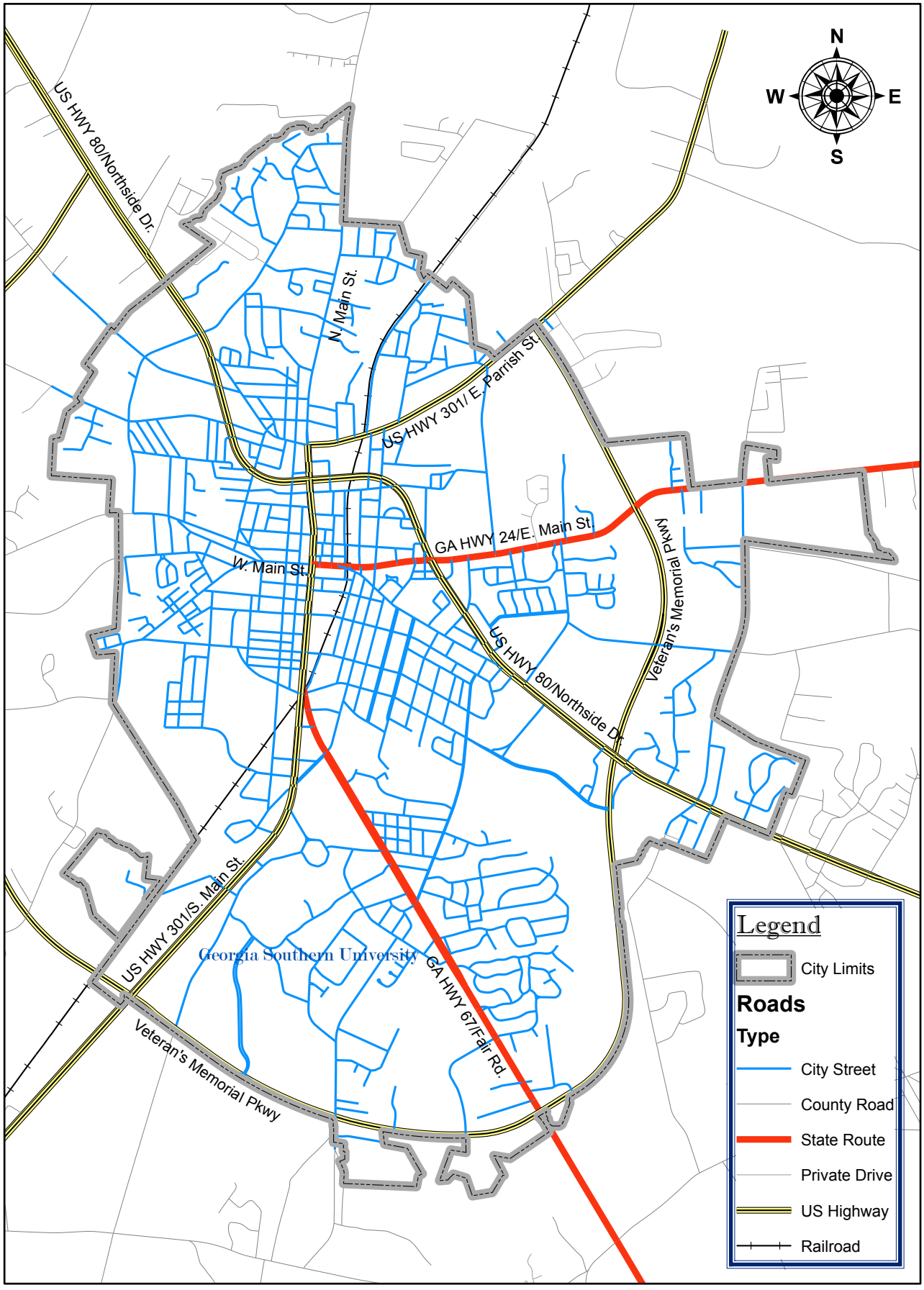
The Statesboro Planning Commission was established in February 1977, and consists of 8 members; 7 appointed by the Mayor and City Council and the Mayor, who serves as ex-officio member with voting powers. The Commission is vested with the duties to hear and make recommendations to the Mayor and City 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, Georgia




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. 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 seventeen 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 seventeen separate balance sheets and income statements. The funds fall into five different categories, or types of funds, as required by Generally Accepted Accounting Principles for governmental entities. The funds by fund type that will be used in the fiscal year are as follows, 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, US Department of Justice Grant Fund, Multiple Grant Fund, Statesboro Fire Service 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. 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 2008 Budget	FY 2009 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**
224	Modified	US DEPARTMENT OF JUSTICE GRANT FUND	Current	Current
250	Modified	MULTIPLE GRANT FUND	Current	Current
270	Modified	STATESBORO FIRE SERVICE FUND	Current	Current
275	Modified	HOTEL/MOTEL TAX FUND	Current	Current
		CAPITAL PROJECTS FUNDS:		
321	Modified	2002 SPLOST FUND	Current	Current
322	Modified	2007 SPLOST FUND	Current	Current
340	Modified	DOWNTOWN STREETSCAPE FUND	Current	Current
350	Modified	CAPITAL IMPROVEMENTS PROGRAM FUND	Current	Current
		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
			17 Funds	17 Funds

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

The seventeen 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 2.25%), 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 seventeen funds.

BANK ACCOUNTS ASSIGNED TO FUNDS

	MAJOR BANKING ACCOUNTS				
	General	Payroll	Sweep Invest-	E-Government	2007
	Disbursement	Account	ment Account	Sweep Invest-	SPLOST
Name of Fund Served	Account			ment Account	Account
Governmental Funds:					
100 General					
210 Confiscated Assets					
221 CDBG Housing					
224 U.S. Dept. of Justice					
250 Multiple Grants					
270 Statesboro Fire					
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					

	MINOR BANKING ACCOUNTS				
	Confiscated/	Revenue Bond	Benefits Insur-	Flexible	
	Seized Prop-	Sinking Fund	ance Claims	Benefits Plan	
Name of Fund Served	erty Account	Account	Account	Account	
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 2, 2008

The Honorable Mayor William S. Hatcher
and Members of the City Council
City of Statesboro, Georgia

Re: Budget Message and Transmittal of the Proposed Budget for FY 2009

Gentlemen:

Transmitted herewith for your consideration is the City Statesboro's proposed budget for the fiscal year 2009 (FY 2009). We express appreciation to all City departments who contributed to the formulation of this budget. As a result of these efforts we present to you a balanced budget that meets all administrative and legal requirements. Our objective in the preparation of this budget was to meet the priorities established by the Mayor and City Council for the coming fiscal year and to continue to provide the highest quality of services to our citizens in a fiscally responsive manner.

As the City's financial and spending plan for the fiscal year, the adoption of the budget is one of the most important policy decisions made by the City Council each year. The budget document should provide useful information to elected officials and to the public. It identifies the revenues and expenditures necessary to maintain and in some areas improve the present levels of municipal services. As a planning tool the budget determines the priorities for service for the coming year, the staffing level of each service, the equipment and supplies to be purchased, and which major capital projects will be funded. The budget also serves as both an accounting tool and a management tool assuring that appropriations established by the governing body will not be exceeded while providing oversight and accountability in the disbursement of public funds.

Budget Assumptions

In preparing this Budget and the six-year Capital Improvements Program (CIP), City 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. Assumes that the City will receive 4% growth in the tax digest.

- 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 three 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 no increase in water or sewer rates. Rates were increased by 2% last year, which was the first increase in seven years.

- Assumes 2% increases in the natural gas rates to offset the effects of 8 years of inflation. 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 that the City will make progress toward meeting the fund reserve targets established by the Mayor and City Council in the Financial Policies. Several funds made sizable transfers either in FY 2006 or FY 2007 to the CIP Fund to help construct the new Police Station that was completed in FY 2008. 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, which was adopted in FY 2007 will be increased by 1.0%.

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

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

- Assumes the economy will continue its recent weakness, with sales taxes, building permits, and business licenses at below-normal levels.

- Assumes that inflation will increase at a higher than normal level due to energy increases, and the Federal Reserve Board's decisions to stimulate the economy with lower interest rates.

- Assumes that the City will be able to transfer only $310,000 to the CIP Fund this 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 2009 that will require major investments by the City in roads, drainage, water, sewer and gas improvements. Specific areas include the Cawana Road area.

- Revenues should be 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 will not increase during the year, with changes in the plan as necessary to keep the expense at the current 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 79% employer paid, to 78% employer paid for FY 2009, and will decrease by another 1% each year for the next three years until it reaches 75%. 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 the Flexible Benefit Plan (or HSA) Plan will remain at $3,500.

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

Natural Gas Fund	$925,000
Water/Wastewater Fund	$965,000
SW Collection Fund	$543,000
SW Collection Fund for GMA Lease Reimbursements	$ 7,000
SW Disposal Fund	$160,000

TRANSFERS BETWEEN FUNDS						
Transfer In	General	SFD	CIP	W and S	SW Disp.	
Transfer Out						TOTALS OUT
General		$ 1,409,644				$ 1,409,644
02 SPLOST						$ -
07 SPLOST					$ 1,166,000	$ 1,166,000
W and S	$ 965,000		$ 310,000			$ 1,275,000
Natural Gas	$ 925,000					$ 925,000
SW Collection	$ 550,000					$ 550,000
SW Disposal	$ 160,000					$ 160,000
Benefits Insurance	$ -					$ -
TOTALS IN	**$ 2,600,000**	**$ 1,409,644**	**$ 310,000**	**$ -**	**$ 1,166,000**	**$ 5,485,644**

- 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 2007 Special Purpose Local Option Sales Taxes (SPLOST) paying for air rights and post-closure expenses, as the $33.00 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 $33.00 per ton under the contract with the Wayne County Solid Waste Authority and Williams Brothers Trucking, Inc.

- Assumes a 1.8% 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 2.3 inflationary increase in both the hauling and grinding contracts for the next fiscal year, based upon the CPI from the previous February to February, 2008.

- Assumes that the City will have closed on a GEFA Loan or a 20-year Revenue Bond for the following:

$ 300,000	Reclaim Water Project
$ 338,500	Highway 301, South & I-16 Interchange Gas Expansion Project
$6,500,000	Highway 301, South & I-16 Interchange W&S Project
$2,000,000	Transfer Station Expansion, and Inert Landfill Land Purchase
$9,138,500	Total

- Assumes that Bulloch County will levy a 1.8 mills tax in the Statesboro Fire District, which should generate $828,431 assuming a 2% growth in valuations inside the district.

- Assumes that the Statesboro Fire Department will be financed from the new Statesboro Fire Services Fund, as required by the intergovernmental agreement between the City and Bulloch County.

- 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 hiring of no additional personnel.

- Assumes that the City will have contracted with the SCVB to allocate 69% of the Hotel/Motel Tax to it; with Main Street to allocate 8.0% to it; and the Statesboro Arts Council to allocate 23% to it. These contracts will be renegotiated in 2008 for a one-year term, as required by state law.

- 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

Statesboro has a growing economy influenced by a strong industrial base, a growing regional public university, a regional medical center and increasing medical specialties, and a regional retail base. This diversification has helped the local economy weather the recent recession and sluggish recovery better than the state as a whole. The City of Statesboro and Bulloch County continue to experience unprecedented growth in commercial and retail expansion and in residential developments resulting from a rapidly expanding population. According to the U.S. Census Bureau, the 2007 estimated population for Bulloch County was 66,176 with a projection to reach 68,235 by 2015. This is a 21.9% change from the 2000 census. The Bulloch County area estimated population for 2007 was 215,192 which is projected to increase to 246,194 by 2015. This is a 34.7% change from the 2000 census. A study performed by the Department of Planning at the Georgia Institute of Technology has determined the 2006 population of the City to Statesboro to be 26,534. This growth in population can be primarily attributed to the continued increases in enrollment at Georgia Southern University which is now approaching 17,000 students and projected to continue adding 600 more students each year.

The School of Information Technology, the Nesmith-Lane Continuing Education Center (which also includes an 850-seat theatre in the Performing Arts Center), a Nursing/Chemistry Facility, the recent renovation of the Henderson Library and the expansion of the Recreation Activity Center (RAC) combined with the other outstanding amenities and superior educational opportunities make Georgia Southern one of the most attractive Universities in the Southeast. While the GSU students can distort per capita income due to relatively low incomes, the economic impact of Georgia Southern on the local economy in Statesboro and Bulloch County exceeds $130 million annually. Georgia Southern University continues to rank in the top three choices of Georgia students earning the HOPE college scholarship for academic excellence. The dynamic success of Georgia Southern University as major economic engine in southeast Georgia coupled with the continued growth of Ogeechee Technical College make Statesboro a regional center for higher education and ensures the economic strength and vitality of the community.

The commercial/retail segment of the economy continues to rapidly expand attracting customers throughout the region and defining Statesboro as a regional trade center for an 8-county area. New restaurants and national retail outlets are finding favorable demographics for expansion here. The extension of Brannen Street to Veterans Memorial Parkway has resulted in the Buckhead Plaza commercial development, a new Farmers & Merchant's Bank, a new Citizens Bank, a new full-service Holiday Inn, a Toyota dealership and several new restaurants in the area. Statesboro Crossing, a major shopping center, is currently under construction at the intersection of Brannen Street and Veteran's Memorial Parkway. This development is a $30 million project which will employ over 300 people and generate over $2 million per year in sales tax for Bulloch County. This retail center will be occupied by T. J. Maxx, Hobby Lobby, Books-A-Million, Pet Co, and Rack Room Shoes among others. Other retail developments that have recently been completed in the City include the Market District adjacent to East Georgia Regional Medical Center on Fair Road and Woodlands Square, a retail shopping center, including Talbot's, that opened last year on U.S. 301 South across from Georgia Southern University.

In 2007 the Natural Gas Department completed an expansion of the gas system adding two miles of 4" of gas main on Highway 67 and two miles of 4" gas main on Langston Chapel Road and Cawana Road. In FY 2008, the City received approval of $2,325,000 in GEFA (Georgia Environmental Facilities Authority) loans to install master water and sewer infrastructure to open up commercial property on highway 67 for development and single-family residential property on Cawana Road near Veteran's Memorial Parkway for development. This development will qualify to participate in the City's Subdivision Incentive Program which provides incentives to encourage single-family residential development inside the City limits. As a result of the Subdivision Incentive Program the City now has several new residential subdivisions available for new homes. This sewer line will also serve the commercial property fronting GA 67 (Fair Road) between Veteran's Memorial Parkway and Burkhalter Road. Construction of a new hotel, a BB&T branch bank, and a new restaurant is almost complete at this intersection.

New and expanding industry have established Statesboro and Bulloch County as a regional center for jobs, education, recreation, health care and shopping. The industrial sector continues to grow with the completion of the Gateway Industrial Park, Phase II expansion that was funded by the 2002 SPLOST referendum which provided $4,000,000 to the Development Authority of Bulloch County for the 294-acre expansion. Also included in the 2002 SPLOST 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 expansion now provides the Development Authority with over 300 acres of marketable land for industrial expansion and positions them to aggressively pursue industrial prospects that will invest in our community and provide additional job opportunities for our residents which will maintain or improve our already relatively low unemployment rate at 5.3%. In addition to this industrial park, a mega-site in nearby Chatham County is being aggressively marketed by the State of Georgia. This provides additional opportunities for Statesboro to attract supplier companies for any large manufacturer that might occupy this site thereby resulting in continued expansion of our manufacturing base.

The residential housing segment of the construction industry continues to accommodate the growth with 287 building permits being issued in 2006 and 272 issued in 2007. Georgia Southern opened three new student housing complexes in the last year while three privately-owned complexes were also completed in addition to Campus Crossings which opened this spring. Two single family residential subdivisions are under construction including Northbridge adding 140 new lots and Hartford with 150 new lots.

The health care segment of the community also remains strong and as the needs for medical services grows, new specialties become available, new physicians are attracted to the area and East Georgia Regional Medical Center continues to expand its services.

With the continued growth of Georgia Southern University and Ogeechee Technical College, expansion of the commercial/retail sector and health care sector, and projected growth in multi-family and single-family housing the economic outlook for Statesboro and Bulloch County in the long term appears to be very optimistic. Factors that should currently be giving all service providers concern are the rising cost of health care, the state of the national economy, particularly in the housing industry, and the volatility of gasoline and diesel fuel prices. However, with our recent investments in water, sewer, natural gas, and roads, this community should be poised to capitalize on our investment and to aggressively solicit additional prospects and opportunities in order to ensure our economic vitality.

The City will continue to focus on maintaining a healthy and expanding economic base supported by superior infrastructure in order to attract and retain quality employers. This expanding economic activity translates into growing needs for quality support services including improved transportation, water and sewer, natural gas, solid waste, and public safety services. To effectively respond to this growth and the increased demand for services the City will have to proactively plan in order to meet the challenges for financing major public works and utilities improvements. The funding initiatives in this proposed Budget attempt to address many of these growth challenges.

Future Initiatives

A 2007 SPLOST initiative approved by the voters in July, 2006 will provide the City with an estimated $21.7 million in funding for capital projects for FY 2008 - FY 2014. During this period the City will continue to invest in infrastructure while funding a scheduled preventative maintenance program for vehicles, facilities and equipment

One of the most visible and costly of the traditional government services is public safety consuming 38.2% of the City's general fund budget. In October 2007, the City of Statesboro completed the $6.4 million construction of a new 25,000 sq. foot Police Station. This facility now houses 75 employees and replaced a thirty year old facility which was built to accommodate 36 employees. The project was funded by Special Purpose Local Option Sales Tax (SPLOST) and Capital Improvement Program funds with no debt incurred. With the completion of the new Police Station facility in FY 2008 the City installed a voice over IP (VOIP) telephone system city wide while deploying a metro Ethernet. Also in FY 2008, the City Council approved the architectural design for the renovation of the former police station to house the City's municipal court offices to be funded by 2007 SPLOST at an estimated project cost of $1,200,000.

In April 2008, the Statesboro City Council authorized an application to GEFA, (Georgia Environmental Facilities Authority) in the amount of $6.5 million to finance the extension of water and sewer service to the US 301, South and I-16 interchange. An additional $338,500 will be expended for the Natural Gas Expansion to this area. Installing this infrastructure will open up a large area near the interstate for future commercial and industrial growth which had previously been cost prohibitive. With the commitment of the Flying J to locate at this interchange enough sales tax will be generated to pay the debt service on this project.

On May 6, 2008 the City Council approved the design of a 27.5 acre addition to Eastside Cemetery that was funded by 2007 SPLOST at a cost of $900,000 for property acquisition and development. This will provide for an additional 6,672 single lots and should accommodate the City for the next 135 years. Also on May 6, 2008, a recommendation to hire a consultant to prepare the Statesboro – Bulloch County Transportation Plan and to authorize payment for this plan in the amount of $80,000 was approved. In a planning partnership with Bulloch County, the City and County will continue to work to develop a blueprint that will guide them through the next 10 years. The update of the Comprehensive Plan will allow both jurisdictions to share data, partner on public involvement, and collaborate on important issues facing both the City and the County. This will result in a vision for the City that capitalizes on and preserves Statesboro's historic, cultural and economic resources while providing for a better quality of life for our citizens.

With the assistance of Keep Bulloch Beautiful the City worked with Bulloch County and the Cities of Brooklet, Portal, and Register to prepare a Solid Waste Management Plan that is required every ten years and to update the Solid Waste Management Short Term Work Program that is required every five years to comply with the Georgia Comprehensive Solid Waste Management Act of 1990. To respond to growth and the increased demands for solid waste services an application will be made to GEFA to provide $2,000,000 in funding for a solid waste transfer station expansion and the expansion of an Inert Landfill.

. The FY 2009 Budget includes two new Funds that were established by budget amendment in FY 2008. The US Department of Justice Grant Fund will account for $317,772 in revenues received from the Byrne Memorial Discretionary Grant to fund a Crime Suppression Team in the Statesboro Police Department. The Statesboro Fire Services Fund will satisfy an agreement executed in February, 2008 between the City of Statesboro and Bulloch County to provide fire services to a fire tax district located outside the City within a five mile radius of either Statesboro fire station. The agreement states that Bulloch County will increase the fire tax millage rate from 1.4 mils in FY 2008 to 1.8 mils in FY 2009. This equates to a projected increase of $210,931 from this unincorporated fire service area. This agreement which terminates June 30, 2009, further requires that both parties agree to negotiate for the delivery of fire suppression services with a goal of consummating such future agreement by October 31, 2008. At that time, should the County make the decision to develop a County Fire Department it would be necessary for the City to determine how to make adjustments in the Fire Services Fund to accommodate the $835,931 loss in revenue from the 1.8 mills levied by the County and paid to the City.

Two additional funds will be established by budget amendments during FY 2008 and FY 2009. An enterprise fund will be established to account for an Effluent Reuse Line that will

provide re-claimed water for an irrigation system to Georgia Southern University in an effort to conserve water while reducing cost. The initial capital cost of this project is projected to be $300,000 and will be funded by a GEFA loan or possibly combined with other projects for the issuance of a revenue bond. The second fund will account for a Georgia Wireless Communities grant that the City received from the Georgia Technology Authority in the amount of $323,298 to fund the deployment of broadband wireless throughout the City. In the application for this grant the City committed a 50% match in the amount of $163,902 to fund the project.

With each budget cycle the City continues to addresses the challenge of providing quality services to constituents with increasingly limited resources. The FY 2009 budget links developed organizational goals and objectives with the financial resources available to fund them. To accomplish the vision established by the Mayor and City Council the following goals and objectives have been developed for each City department for FY 2009.

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. Implement fully 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 forms of media for all 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. Continue to correct billing errors within a 24-hour time period.
4. Install the new email server to improve departmental connectivity.
5. Develop a RFP for the Internet Service Provider and manage the deployment of city wide broadband wireless.

Goal: Continue to improve the City's records retention program.
Objectives:
1. Continue scanning all records into a digitized, searchable database.
2. Work with GSU to catalog the historical records and develop a museum in the Drummer Building.
3. Reduce 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.

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, turning lanes and a round-about, 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. Improve pedestrian safety by maintaining current sidewalks and providing additional sidewalks and safer crossings where possible, particularly in the area of the Georgia Southern campus.
5. Begin construction of the East Main Street Streetscape phase I.
6. Install a traffic signal at the intersection of US 301 and SR 67 at Brannen Street
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 the four-laning of the Parkway from US 301 South to US 301 North.
10. Provide traffic studies for safety improvements.

Goal: Decrease the possibility of damage from flooding in lower elevation areas.
Objectives:
1. Continue to maintain the major drainage ditches and canals so that the system can discharge heavy rains as designed.
2. Continue to enforce the FIRM MAPS (Flood Insurance Rating Maps)wetland protection and Federal and State regulations regarding water resources.

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' residential 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.
5. Continue issuing building permits and certificates of occupancy for all residential and commercial developments.

Goal: Provide additional burial spaces in Eastside Cemetery.
Objectives:
1. Finish the design of the entire 27.5 acre tract purchased in FY 2007.
2. Determine the actual phasing of this development.
3. Begin development of the roads, 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 having large parking lots for workweek 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. Repair the roofing system and seal the open-faced brick to minimize water damage at the Fair Road Station.
6. 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.
7. 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. Continue to participate in 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 Highway 301 South & I-16 interchange.

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 Residential Subdivision 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 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 possible compatibility issues.

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. Prepare a joint transportation plan with Bulloch County so that road development and improvements inside and outside the City are compatible.
3. Complete the update of 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 structures that are deteriorated and unpainted, and notify the owners that they must be brought up to the minimum housing code.
2. Identify all lots and tracts that need to be mowed and raked, and notify the owners that these nuisances must be removed.
3. Identify all junked or abandoned vehicles on lots and tracts, and notify the owners that these nuisances must be removed.
4. Work with volunteer groups 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.
Objectives:
1. Recommend changes to the Zoning Ordinance for action by the Planning Commission and the City Council.

Police Department

Goal: Decrease the amount of traffic accidents within the City.
Objectives:
1. Provide extra patrol and enforcement in known high accident areas.
2. Work with the City Engineer's Office to identify road alignment or other design factors needing correction.

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 dilapidated properties being used as drug houses.

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. Continue to aggressively apprehend and prosecute offenders that commit physical assaults.
3. Identify and publicize the names and locations of known pedophiles within Bulloch County.
4. Remove all vicious animals that are not properly under control of the owner.

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. Continue to upgrade equipment by earmarking all confiscated assets forfeitures for purchase of Police Department equipment.

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 yard waste collection.
3. Continue to grind as much yard waste 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. Continue to train and supervise the laboratory staff so that all required EPA/EPD testing is completed and reported as required, and that any quality issues are addressed immediately.
4. Continue the backflow prevention installation program.
5. Install $50,000 worth of touch-read meters to replace older meters.
6. 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.

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 the City.
1**.** Complete the engineering design and begin construction on the Highway 301 South / I 16 Interchange water & sewer project.
2. Complete construction on the Cawana Road/ Coleman tract water & sewer project

Outside Agencies

Three other agencies are impacted by the City of Statesboro's Budget. They are the Statesboro Convention and Visitors Bureau (SCVB), the Statesboro Arts Council (SAC) and the MainStreet/ Downtown Statesboro Development Authority (DSDA). In May, 2008, the City renegotiated annual contracts with each of these agencies for the division of the hotel/motel tax to be used to market the City for tourism. The new percentages of this tax that will be provided to each under these contracts are 69% to the SCVB, 23% to the SAC, and 8.0% to the MainStreet/ DSDA.

Impact of the Capital Improvements on the Operating Budget:

The capital improvements recommended in the FY 2009 Budget will have differing affects on the operating side of the Budget. The downtown streetscape project will provide replacement sidewalks, new curb and gutter, and repaving. This should decrease the cost of maintenance in the operating budget over the next few years particularly by reducing the amount of patching required for the replacement sidewalks. The street repaving program funds routine maintenance and upkeep on City streets. This is for repairs or replacements of existing infrastructure and should have minimal impact on the 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, the tax base that will be generated and the utility revenues will offset these costs. If properly constructed and inspected this infrastructure should not require a lot of maintenance for a number of years.

The water and sewer projects and the natural gas 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.

The vehicle and equipment purchases are all for routine replacement of older, worn out equipment that have outlived useful life. This will decrease the operating expenses to maintain these capital assets; however, this decrease will likely be offset by the increased cost to insure the newer vehicles and equipment. The equipment building in the Public Works Department is to replace a dilapidated warehouse building with safety concerns. This will increase the life of the equipment stored in the building and should also address any possible liability issues incurred for the employees who work in the building.

Conclusion

The City of Statesboro's FY 2009 operating and capital budgets exceed $45.1 million (including transfers), and is one of the largest that has ever been approved and implemented by the City. This is a result of the needs of a growing City and funding the priorities established by the City Council to respond to those needs. With growth comes increased demand for services and infrastructure. We believe this budget addresses these demands in a fiscally responsive manner. The General Fund, the largest of the City's 17 funds comprising 29.2%, or $13.1 million of the total budget, continues to fund the traditional government services such as

Planning and Engineering, Public Safety, and Public Works. The FY 2009 budget as presented continues to provide these crucial services to a growing population while maintaining the current millage rate, one of the lowest in the state, at 6.358 mills. The City's primary enterprise funds, Water/ Sewer and Natural Gas have operating budgets of $6,077,401 and $8,501,245 respectively. Our Capital Improvements Program Fund presents a 6 year plan for the acquisition, expansion and maintenance of the City's major assets totaling $15.3 million. In the preparation of this budget every effort has been made to continue to improve service levels, reduce taxes and improve the financial integrity of the City.

I would like to express appreciation to city department managers for their participation and cooperation in preparing the FY 2009 Budget and Capital Improvements Plan. Every department made efforts to cut expenditures while pledging to continue to maintain exceptionally high levels of service to our citizens. I would also like to thank City Accountant Cindy West and members of the Finance Department for the numerous hours of staff time that have gone into the preparation of this budget. Each of these employees are to be commended for their work. The preparation of this year's Budget and CIP was truly a team effort. Finally, I would like to say thank you to the Mayor and City Council for your support during this budget process.

Copies of the proposed Budget and Capital Improvements Program will be on file in the City Clerk's Office and on the City's web site at www.statesboroga.net. on June 2, 2008. The public hearing on the Budget is scheduled for June 10, 2008. Adoption of the Budget Resolution will be on the June 17, 2008 City Council agenda with an effective date of July 1, 2008, 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,

Judy M. McCorkle
Director, Finance & Administration


CITY OF STATESBORO · 1803
GEORGIA

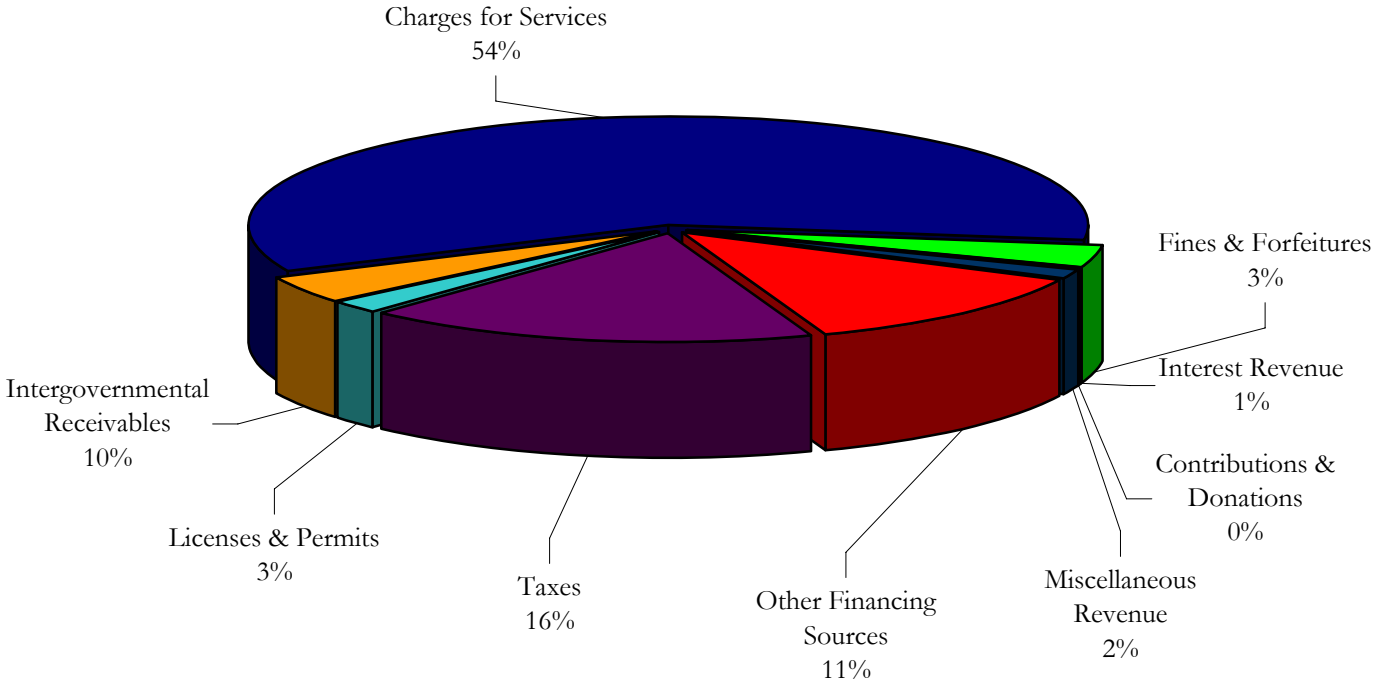
City of Statesboro Summary of All Funds

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 charts on the next pages. Also included in this section are three-year budget spreadsheets (FY 2007 actual, FY 2008 budgeted and FY 2009 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

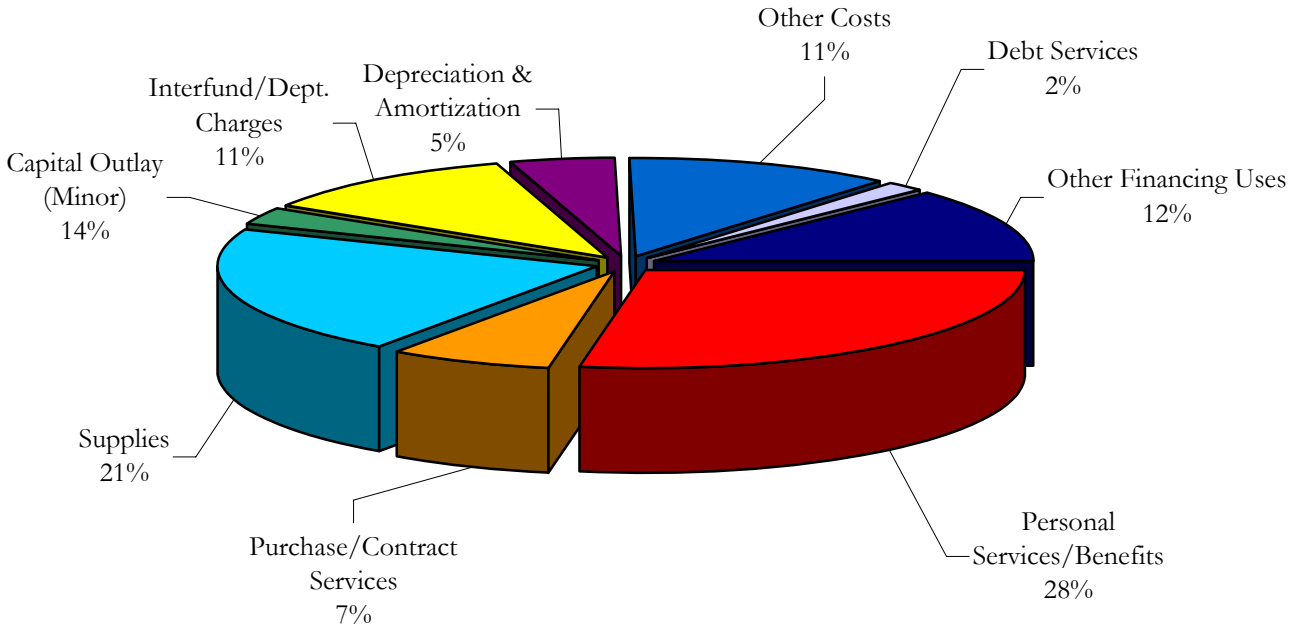
REVENUES BY SOURCE



	Governmental Funds	Proprietary Funds	Total All Funds
Taxes	$ 7,918,501	$ -	$ 7,918,501
Licenses and Permits	$ 836,015	$ -	$ 836,015
Intergovernmental Receivables	$ 1,863,315	$ -	$ 1,863,315
Charges for Services	$ 1,200,991	$ 25,350,289	$ 26,551,280
Fines and Forfeitures	$ 1,485,000	$ -	$ 1,485,000
Interest Revenue	$ 30,500	$ 124,025	$ 154,525
Contributions and Donations	$ 4,000	$ -	$ 4,000
Miscellaneous Revenue	$ 23,940	$ 615,495	$ 639,435
Other Financing Sources	$ 4,331,644	$ 1,176,000	$ 5,507,644
TOTAL	**$ 17,693,906**	**$ 27,265,809**	**$ 44,959,715**

SUMMARY OF ALL FUNDS

EXPENDITURES AND EXPENSES BY USE



	Governmental Funds	Proprietary Funds	Total All Funds
Personal Services/Benefits	$ 8,556,326	$ 3,914,738	$ 12,471,064
Purchase/Contract Services	$ 1,739,271	$ 1,494,267	$ 3,233,538
Supplies	$ 1,099,713	$ 8,449,775	$ 9,549,488
Capital Outlay	$ 1,234,928	$ 41,150	$ 1,276,078
Interfund/Dept. Charges	$ 1,338,866	$ 3,834,076	$ 5,172,942
Depreciation & Amortization	$ -	$ 2,032,591	$ 2,032,591
Other Costs	$ 1,215,453	$ 3,864,310	$ 5,079,763
Debt Services	$ 334,500	$ 453,959	$ 788,459
Other Financing Uses	$ 2,575,644	$ 2,910,000	$ 5,485,644
TOTAL	**$ 18,094,701**	**$ 26,994,866**	**$ 45,089,567**

SUMMARY OF ALL FUNDS

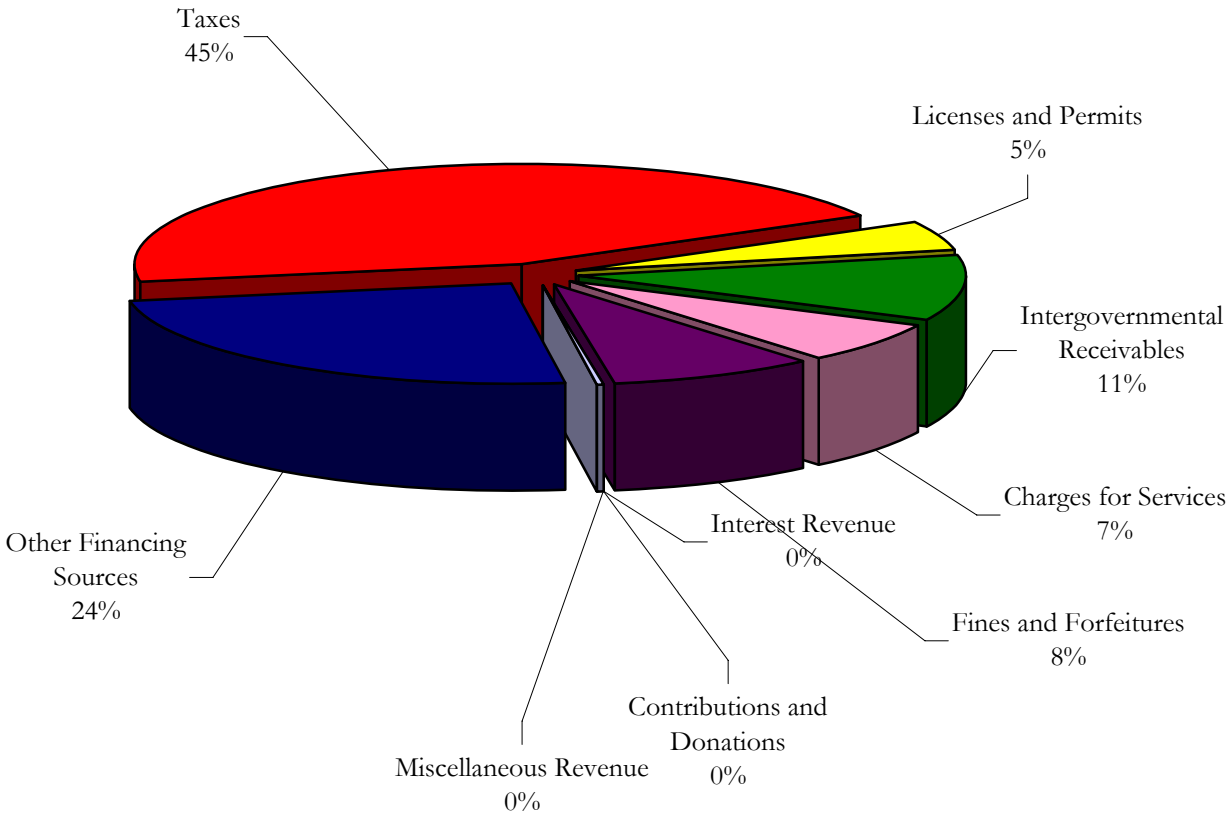
	Governmental Funds			Proprietary Funds		
	2007 Actual	2008 Budgeted	2009 Proposed	2007 Actual	2008 Budgeted	2009 Proposed
Revenues:						
31 Taxes	$ 7,097,095	$ 7,653,440	$ 7,918,501	$ -	$ -	$ -
32 Licenses and Permits	$ 789,975	$ 985,735	$ 836,015	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 4,736,977	$ 7,919,018	$ 1,863,315	$ 27,142	$ -	$ -
34 Charges for Services	$ 826,138	$ 955,240	$ 1,200,991	$ 21,584,486	$ 22,629,520	$ 25,350,289
35 Fines and Forfeitures	$ 1,445,013	$ 1,456,380	$ 1,485,000	$ -	$ -	$ -
36 Interest Revenue	$ 91,159	$ 64,500	$ 30,500	$ 200,685	$ 207,875	$ 124,025
37 Contributions and Donations	$ 7,828	$ 5,500	$ 4,000	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 33,728	$ 31,720	$ 23,940	$ 1,841,250	$ 1,220,082	$ 615,495
Subtotal:	*$15,027,913*	*$19,071,533*	*$13,362,262*	*$ 23,653,563*	*$ 24,057,477*	*$ 26,089,809*
Other Financing Sources						
39 Other Financing Sources	$ 3,191,240	$ 7,421,346	$ 4,331,644	$ 1,378,066	$ 109,027	$ 1,176,000
Total Financial Sources	**$ 18,219,153**	**$ 26,492,879**	**$ 17,693,906**	**$ 25,031,629**	**$ 24,166,504**	**$ 27,265,809**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 7,907,768	$ 8,344,700	$ 8,556,326	$ 3,599,541	$ 3,812,966	$ 3,914,738
52 Purchase/Contract Services	$ 1,612,718	$ 1,828,148	$ 1,739,271	$ 1,435,162	$ 1,509,767	$ 1,494,267
53 Supplies	$ 963,538	$ 1,279,115	$ 1,099,713	$ 6,249,129	$ 6,426,923	$ 8,449,775
54 Capital Outlay	$ 4,890,238	$ 7,140,190	$ 1,234,928	$ 32,626	$ 41,025	$ 41,150
55 Interfund/Dept. Charges	$ 1,431,686	$ 1,378,450	$ 1,338,866	$ 3,635,597	$ 3,751,116	$ 3,834,076
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ 2,089,610	$ 2,065,304	$ 2,032,591
57 Other Costs	$ 1,690,896	$ 2,325,237	$ 1,215,453	$ 3,525,288	$ 2,581,444	$ 3,864,310
Subtotal:	*$18,496,844*	*$22,295,840*	*$15,184,557*	*$ 20,566,953*	*$ 20,188,545*	*$ 23,630,907*
Non-Operating Expenses						
58 Debt Services	$ 238,575	$ 317,064	$ 334,500	$ 467,165	$ 423,672	$ 453,959
61 Other Financing Uses	$ 1,569,748	$ 3,431,645	$ 2,575,644	$ 3,772,625	$ 3,265,000	$ 2,910,000
Total Use of Resources	**$ 20,305,167**	**$ 26,044,549**	**$ 18,094,701**	**$ 24,806,743**	**$ 23,877,217**	**$ 26,994,866**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (2,086,014)	$ 448,330	$ (400,795)	$ 224,886	$ 289,287	$ 270,943

SUMMARY OF ALL FUNDS

	Total		
	2007 Actual	2008 Budgeted	2009 Proposed
Revenues:			
31 Taxes	$ 7,097,095	$ 7,653,440	$ 7,918,501
32 Licenses and Permits	$ 789,975	$ 985,735	$ 836,015
33 Inter Governmental Receivables	$ 4,764,119	$ 7,919,018	$ 1,863,315
34 Charges for Services	$ 22,410,624	$ 23,584,760	$ 26,551,280
35 Fines and Forfeitures	$ 1,445,013	$ 1,456,380	$ 1,485,000
36 Interest Revenue	$ 291,844	$ 272,375	$ 154,525
37 Contributions and Donations	$ 7,828	$ 5,500	$ 4,000
38 Miscellaneous Revenue	$ 1,874,978	$ 1,251,802	$ 639,435
Subtotal:	*$ 38,681,476*	*$ 43,129,010*	*$ 39,452,071*
Other Financing Sources			
39 Other Financing Sources	$ 4,569,306	$ 7,530,373	$ 5,507,644
Total Financial Sources	**$ 43,250,782**	**$ 50,659,383**	**$ 44,959,715**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 11,507,309	$ 12,157,666	$ 12,471,064
52 Purchase/Contract Services	$ 3,047,880	$ 3,337,915	$ 3,233,538
53 Supplies	$ 7,212,667	$ 7,706,038	$ 9,549,488
54 Capital Outlay (Minor)	$ 4,922,864	$ 7,181,215	$ 1,276,078
55 Interfund/Dept. Charges	$ 5,067,283	$ 5,129,566	$ 5,172,942
56 Depreciation & Amortizatin	$ 2,089,610	$ 2,065,304	$ 2,032,591
57 Other Costs	$ 5,216,184	$ 4,906,681	$ 5,079,763
Subtotal:	*$ 39,063,797*	*$ 42,484,385*	*$ 38,815,464*
Non-Operating Expenses			
58 Debt Services	$ 705,740	$ 740,736	$ 788,459
61 Other Financing Uses	$ 5,342,373	$ 6,696,645	$ 5,485,644
Total Use of Resources	**$ 45,111,910**	**$ 49,921,766**	**$ 45,089,567**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (1,861,128)	$ 737,617	$ (129,852)

SUMMARY OF GOVERNMENTAL FUNDS

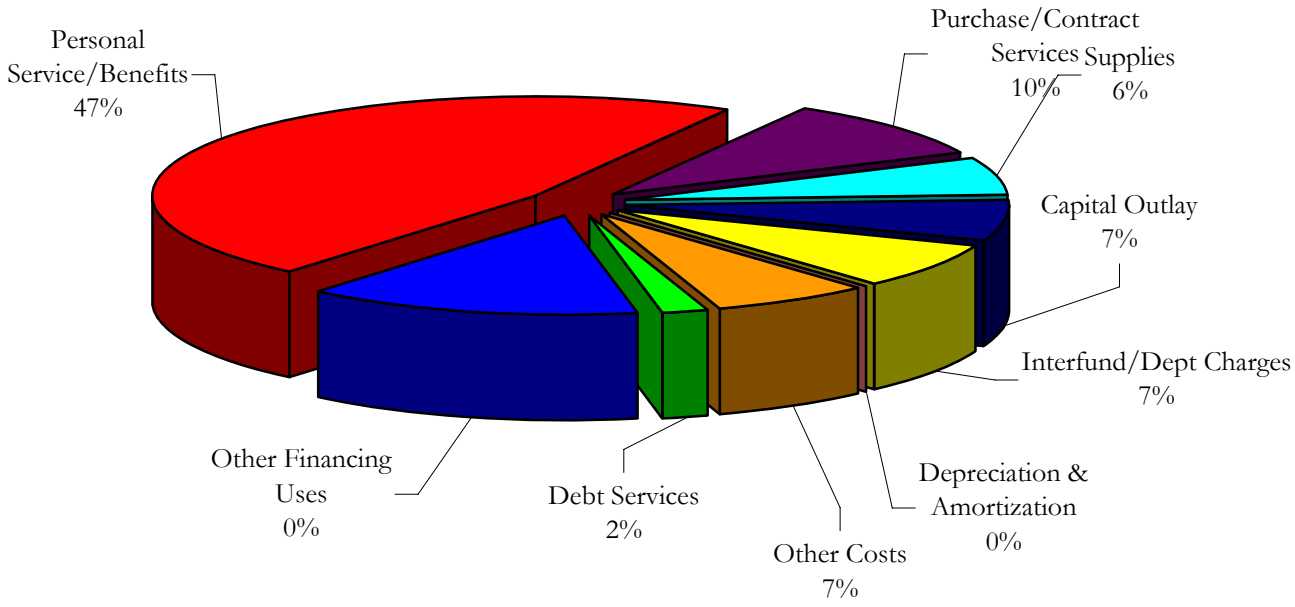
REVENUES BY SOURCE



Taxes	$	7,918,501
Licenses and Permits	$	836,015
Intergovernmental Receivables	$	1,863,315
Charges for Services	$	1,200,991
Fines and Forfeitures	$	1,485,000
Interest Revenue	$	30,500
Contributions and Donations	$	4,000
Miscellaneous Revenue	$	23,940
Other Financing Sources	$	4,331,644
TOTAL	**$**	**17,693,906**

SUMMARY OF GOVERNMENTAL FUNDS

EXPENDITURES BY USE



Personal Service/Benefits	$	8,556,326
Purchase/Contract Services	$	1,739,271
Supplies	$	1,099,713
Capital Outlay	$	1,234,928
Interfund/Dept Charges	$	1,338,866
Depreciation & Amortization	$	-
Other Costs	$	1,215,453
Debt Services	$	334,500
Other Financing Uses	$	2,575,644
TOTAL	**$**	**18,094,701**

SUMMARY OF GOVERNMENTAL FUNDS

	100 General Fund			200 Special Revenue Funds		
	2007	2008	2009	2007	2008	2009
Revenues:	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
31 Taxes	$ 6,691,938	$ 7,238,440	$ 7,474,371	$ 405,157	$ 415,000	$ 444,130
32 Licenses and Permits	$ 789,975	$ 985,735	$ 836,015	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 101,890	$ 103,000	$ 90,000	$ 30,568	$ 682,087	$ 77,315
34 Charges for Services	$ 346,958	$ 330,240	$ 365,060	$ 479,180	$ 625,000	$ 835,931
35 Fines and Forfeitures	$ 1,387,589	$ 1,444,380	$ 1,450,000	$ 57,424	$ 12,000	$ 35,000
36 Interest Revenue	$ 90,083	$ 64,000	$ 30,000	$ 1,076	$ 500	$ 500
37 Contributions and Donations	$ 7,828	$ 5,500	$ 4,000	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 19,548	$ 12,500	$ 9,600	$ 14,180	$ 19,220	$ 14,340
Subtotal:	*$ 9,435,809*	*$ 10,183,795*	*$ 10,259,046*	*$ 987,585*	*$ 1,753,807*	*$ 1,407,216*
Other Financing Sources						
39 Other Financing Sources	$ 2,238,935	$ 2,796,800	$ 2,612,000	$ 15,553	$ 1,608,849	$ 1,409,644
Total Financial Sources	**$ 11,674,744**	**$ 12,980,595**	**$ 12,871,046**	**$ 1,003,138**	**$ 3,362,656**	**$ 2,816,860**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 6,474,141	$ 6,782,461	$ 6,941,222	$ 1,433,627	$ 1,562,239	$ 1,615,104
52 Purch/Contract	$ 1,477,208	$ 1,646,894	$ 1,586,397	$ 135,510	$ 181,254	$ 152,874
53 Supplies	$ 875,868	$ 936,803	$ 1,000,361	$ 87,670	$ 342,312	$ 99,352
54 Capital Outlay	$ 27,896	$ 41,971	$ 26,950	$ 43,529	$ 427,483	$ 358,855
55 Interfund/Dept Chgs	$ 1,157,247	$ 1,117,585	$ 1,074,334	$ 274,439	$ 260,865	$ 264,532
56 Deprec & Amort	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 1,266,957	$ 790,924	$ 770,823	$ 423,939	$ 415,568	$ 444,630
Subtotal:	*$ 11,279,317*	*$ 11,316,638*	*$ 11,400,087*	*$ 2,398,714*	*$ 3,189,721*	*$ 2,935,347*
Non-Operating Expenses						
58 Debt Services	$ 238,575	$ 317,064	$ 334,500	$ -	$ -	$ -
61 Other Financing Uses	$ 7,800	$ 1,843,145	$ 1,409,644	$ 40,000	$ 12,500	$ -
Total Use of Resources:	**$ 11,525,692**	**$ 13,476,847**	**$ 13,144,231**	**$ 2,438,714**	**$ 3,202,221**	**$ 2,935,347**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 149,052	$ (496,252)	$ (273,185)	$ (1,435,576)	$ 160,435	$ (118,487)

SUMMARY OF GOVERNMENTAL FUNDS

	300 Capital Project Funds			Total Governmental Funds		
	2007	2008	2009	2007	2008	2009
Revenues:	**Actual**	**Budgeted**	**Proposed**	**Actual**	**Budgeted**	**Proposed**
31 Taxes	$ -	$ -	$ -	$ 7,097,095	$ 7,653,440	$ 7,918,501
32 Licenses and Permits	$ -	$ -	$ -	$ 789,975	$ 985,735	$ 836,015
33 Intergovernmental Receivables	$ 4,604,519	$ 7,133,931	$ 1,696,000	$ 4,736,977	$ 7,919,018	$ 1,863,315
34 Charges for Services	$ -	$ -	$ -	$ 826,138	$ 955,240	$ 1,200,991
35 Fines and Forfeitures	$ -	$ -	$ -	$ 1,445,013	$ 1,456,380	$ 1,485,000
36 Interest Revenue	$ -	$ -	$ -	$ 91,159	$ 64,500	$ 30,500
37 Contributions and Donations	$ -	$ -	$ -	$ 7,828	$ 5,500	$ 4,000
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 33,728	$ 31,720	$ 23,940
Subtotal:	*$ 4,604,519*	*$ 7,133,931*	*$ 1,696,000*	*$ 15,027,913*	*$ 19,071,533*	*$ 13,362,262*
Other Financing Sources						
39 Other Financing Sources	$ 936,752	$ 3,015,697	$ 310,000	$ 3,191,240	$ 7,421,346	$ 4,331,644
Total Financial Sources	**$ 5,541,271**	**$ 10,149,628**	**$ 2,006,000**	**$ 18,219,153**	**$ 26,492,879**	**$ 17,693,906**
Expenditures and Expenses						
51 Pers Svc/Ben	$ -	$ -	$ -	$ 7,907,768	$ 8,344,700	$ 8,556,326
52 Purch/Contract	$ -	$ -	$ -	$ 1,612,718	$ 1,828,148	$ 1,739,271
53 Supplies	$ -	$ -	$ -	$ 963,538	$ 1,279,115	$ 1,099,713
54 Capital Outlay	$ 4,818,813	$ 6,670,736	$ 849,123	$ 4,890,238	$ 7,140,190	$ 1,234,928
55 Interfund/Dept Chgs	$ -	$ -	$ -	$ 1,431,686	$ 1,378,450	$ 1,338,866
56 Deprec & Amort	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ 1,118,745	$ -	$ 1,690,896	$ 2,325,237	$ 1,215,453
Subtotal:	*$ 4,818,813*	*$ 7,789,481*	*$ 849,123*	*$ 18,496,844*	*$ 22,295,840*	*$ 15,184,557*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 238,575	$ 317,064	$ 334,500
61 Other Financing Uses	$ 1,521,948	$ 1,576,000	$ 1,166,000	$ 1,569,748	$ 3,431,645	$ 2,575,644
Total Use of Resources:	**$ 6,340,761**	**$ 9,365,481**	**$ 2,015,123**	**$ 20,305,167**	**$ 26,044,549**	**$ 18,094,701**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (799,490)	$ 784,147	$ (9,123)	$ (2,086,014)	$ 448,330	$ (400,795)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	100			210		
	General Fund			Confiscated Asset Fund		
	2007 Actual	2008 Budgeted	2009 Proposed	2007 Actual	2008 Budgeted	2009 Proposed
Revenues:						
31 Taxes	$ 6,691,938	$ 7,238,440	$ 7,474,371	$ -	$ -	$ -
32 Licenses and Permits	$ 789,975	$ 985,735	$ 836,015	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 101,890	$ 103,000	$ 90,000	$ -	$ -	$ -
34 Charges for Services	$ 346,958	$ 330,240	$ 365,060	$ -	$ -	$ -
35 Fines and Forfeitures	$ 1,387,589	$ 1,444,380	$ 1,450,000	$ 57,424	$ 12,000	$ 35,000
36 Interest Revenue	$ 90,083	$ 64,000	$ 30,000	$ 1,076	$ 500	$ 500
37 Contributions and Donations	$ 7,828	$ 5,500	$ 4,000	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 19,548	$ 12,500	$ 9,600	$ -	$ -	$ -
Subtotal:	*$ 9,435,809*	*$ 10,183,795*	*$ 10,259,046*	*$ 58,500*	*$ 12,500*	*$ 35,500*
Other Financing Sources						
39 Other Financing Sources	$ 2,238,935	$ 2,796,800	$ 2,612,000	$ -	$ -	$ -
Total Financial Sources	**$ 11,674,744**	**$ 12,980,595**	**$ 12,871,046**	**$ 58,500**	**$ 12,500**	**$ 35,500**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 6,474,141	$ 6,782,461	$ 6,941,222	$ -	$ -	$ -
52 Purchase/Contract Services	$ 1,477,208	$ 1,646,894	$ 1,586,397	$ -	$ -	$ -
53 Supplies	$ 875,868	$ 936,803	$ 1,000,361	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ 27,896	$ 41,971	$ 26,950	$ 25,903	$ -	$ 34,944
55 Interfund/Dept. Charges	$ 1,157,247	$ 1,117,585	$ 1,074,334	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 1,266,957	$ 790,924	$ 770,823	$ -	$ -	$ -
Subtotal:	*$ 11,279,317*	*$ 11,316,638*	*$ 11,400,087*	*$ 25,903*	*$ -*	*$ 34,944*
Non-Operating Expenses						
58 Debt Services	$ 238,575	$ 317,064	$ 334,500	$ -	$ -	$ -
61 Other Financing Uses	$ 7,800	$ 1,843,145	$ 1,409,644	$ 40,000	$ 12,500	$ -
Total Use of Resources	**$ 11,525,692**	**$ 13,476,847**	**$ 13,144,231**	**$ 65,903**	**$ 12,500**	**$ 34,944**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 149,052	$ (496,252)	$ (273,185)	$ (7,403)	$ -	$ 556

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	221			223		
	Community Development Housing			Linear Park Fund		
	2007 Actual	2008 Budgeted	2009 Proposed	2007 Actual	2008 Budgeted	2009 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	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 14,180	$ 19,120	$ 14,340	$ -	$ -	$ -
Subtotal:	*$ 14,180*	*$ 19,120*	*$ 14,340*	*$ -*	*$ -*	*$ -*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 15,553	$ -	$ -
Total Financial Sources	**$ 14,180**	**$ 19,120**	**$ 14,340**	**$ 15,553**	**$ -**	**$ -**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ -	$ -	$ -	$ 14,182	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ -*	*$ -*	*$ 14,182*	*$ -*	*$ -*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ -**	**$ -**	**$ -**	**$ 14,182**	**$ -**	**$ -**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 14,180	$ 19,120	$ 14,340	$ 1,371	$ -	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	224			250		
	US Department of Justice Grant Fund			Multiple Grant Fund		
	2007 Actual	2008 Budgeted	2009 Proposed	2007 Actual	2008 Budgeted	2009 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ 317,772	$ 71,315	$ 30,568	$ 213,000	$ 6,000
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ 317,772*	*$ 71,315*	*$ 30,568*	*$ 213,000*	*$ 6,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ -**	**$ 317,772**	**$ 71,315**	**$ 30,568**	**$ 213,000**	**$ 6,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ 40,344	$ 28,344	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ 30,700	$ 2,669	$ -	$ -	$ -
53 Supplies	$ -	$ 29,972	$ 11,272	$ 11,818	$ 223,000	$ 6,000
54 Capital Outlay (Minor)	$ -	$ 216,756	$ 29,030	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 18,750	$ -	$ -
Subtotal:	*$ -*	*$ 317,772*	*$ 71,315*	*$ 30,568*	*$ 223,000*	*$ 6,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ -**	**$ 317,772**	**$ 71,315**	**$ 30,568**	**$ 223,000**	**$ 6,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ -	$ -	$ -	$ (10,000)	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	270 Statesboro Fire Service Fund			275 Hotel/Motel Fund		
	2007 Actual	2008 Budgeted	2009 Proposed	2007 Actual	2008 Budgeted	2009 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ 405,157	$ 415,000	$ 444,130
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ 151,315	$ -	$ -	$ -	$ -
34 Charges for Services	$ 479,180	$ 625,000	$ 835,931	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ 100	$ -	$ -	$ -	$ -
Subtotal:	*$ 479,180*	*$ 776,415*	*$ 835,931*	*$ 405,157*	*$ 415,000*	*$ 444,130*
Other Financing Sources						
39 Other Financing Sources	$ -	$ 1,608,849	$ 1,409,644	$ -	$ -	$ -
Total Financial Sources	**$ 479,180**	**$ 2,385,264**	**$ 2,245,575**	**$ 405,157**	**$ 415,000**	**$ 444,130**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 1,433,627	$ 1,521,895	$ 1,586,760	$ -	$ -	$ -
52 Purchase/Contract Services	$ 135,510	$ 150,554	$ 150,205	$ -	$ -	$ -
53 Supplies	$ 75,852	$ 89,340	$ 82,080	$ -	$ -	$ -
54 Capital Outlay	$ 3,444	$ 210,727	$ 294,881	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ 274,439	$ 260,865	$ 264,532	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 32	$ 568	$ 500	$ 405,157	$ 415,000	$ 444,130
Subtotal:	*$ 1,922,904*	*$ 2,233,949*	*$ 2,378,958*	*$ 405,157*	*$ 415,000*	*$ 444,130*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 1,922,904**	**$ 2,233,949**	**$ 2,378,958**	**$ 405,157**	**$ 415,000**	**$ 444,130**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (1,443,724)	$ 151,315	$ (133,383)	$ -	$ -	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	321			322		
	2002 SPLOST Fund			2007 SPLOST Fund		
	2007 Actual	2008 Budgeted	2009 Proposed	2007 Actual	2008 Budgeted	2009 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 4,574,519	$ 3,893,277	$ -	$ -	$ 2,104,506	$ 1,166,000
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 4,574,519*	*$ 3,893,277*	*$ -*	*$ -*	*$ 2,104,506*	*$ 1,166,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 4,574,519**	**$ 3,893,277**	**$ -**	**$ -**	**$ 2,104,506**	**$ 1,166,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ 3,212,570	$ 2,414,110	$ -	$ 640,609	$ 900,000	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ 1,107,673	$ -
Subtotal:	*$ 3,212,570*	*$ 2,414,110*	*$ -*	*$ 640,609*	*$ 2,007,673*	*$ -*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 1,361,948	$ 1,479,167	$ -	$ 160,000	$ 96,833	$ 1,166,000
Total Use of Resources	**$ 4,574,518**	**$ 3,893,277**	**$ -**	**$ 800,609**	**$ 2,104,506**	**$ 1,166,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 1	$ -	$ -	$ (800,609)	$ -	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

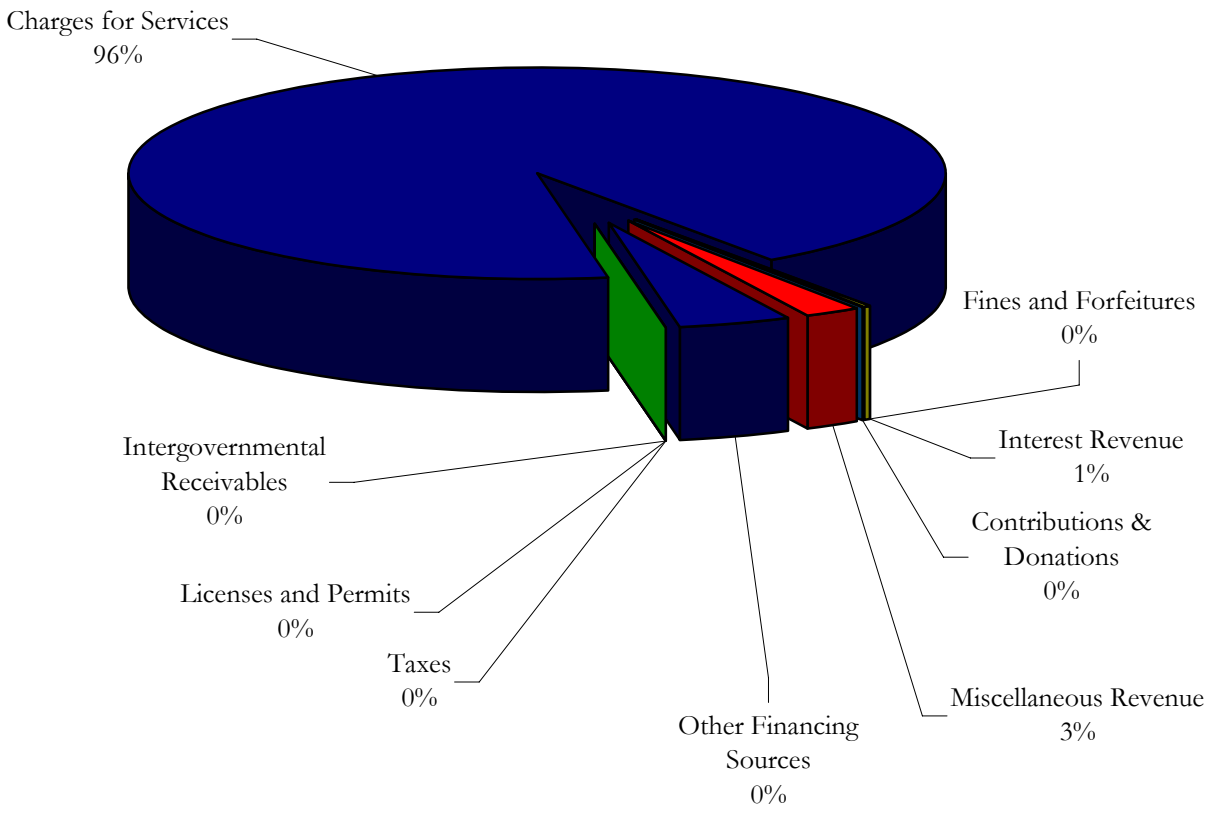
	Capital Projects Funds					
	340			350		
	Downtown Streetscape Fund			Capital Improvements Program Fund		
	2007 Actual	2008 Budgeted	2009 Proposed	2007 Actual	2008 Budgeted	2009 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ 530,000	$ 530,000	$ 30,000	$ 606,148	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ 530,000*	*$ 530,000*	*$ 30,000*	*$ 606,148*	*$ -*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 936,752	$ 3,015,697	$ 310,000
Total Financial Sources	**$ -**	**$ 530,000**	**$ 530,000**	**$ 966,752**	**$ 3,621,845**	**$ 310,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ 5,124	$ 648,623	$ 548,623	$ 960,510	$ 2,708,003	$ 300,500
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ 11,072	$ -
Subtotal:	*$ 5,124*	*$ 648,623*	*$ 548,623*	*$ 960,510*	*$ 2,719,075*	*$ 300,500*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 5,124**	**$ 648,623**	**$ 548,623**	**$ 960,510**	**$ 2,719,075**	**$ 300,500**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (5,124)	$ (118,623)	$ (18,623)	$ 6,242	$ 902,770	$ 9,500

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Total Governmental Funds		
	2007 Actual	2008 Budgeted	2009 Proposed
Revenues:			
31 Taxes	$ 7,097,095	$ 7,653,440	$ 7,918,501
32 Licenses and Permits	$ 789,975	$ 985,735	$ 836,015
33 Intergovernmental Receivables	$ 4,736,977	$ 7,919,018	$ 1,863,315
34 Charges for Services	$ 826,138	$ 955,240	$ 1,200,991
35 Fines and Forfeitures	$ 1,445,013	$ 1,456,380	$ 1,485,000
36 Interest Revenue	$ 91,159	$ 64,500	$ 30,500
37 Contributions and Donations	$ 7,828	$ 5,500	$ 4,000
38 Miscellaneous Revenue	$ 33,728	$ 31,720	$ 23,940
Subtotal:	*$ 15,027,913*	*$ 19,071,533*	*$ 13,362,262*
Other Financing Sources			
39 Other Financing Sources	$ 3,191,240	$ 7,421,346	$ 4,331,644
Total Financial Sources	**$ 18,219,153**	**$ 26,492,879**	**$ 17,693,906**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 7,907,768	$ 8,344,700	$ 8,556,326
52 Purchase/Contract Services	$ 1,612,718	$ 1,828,148	$ 1,739,271
53 Supplies	$ 963,538	$ 1,279,115	$ 1,099,713
54 Capital Outlay	$ 4,890,238	$ 7,140,190	$ 1,234,928
55 Interfund/Dept. Charges	$ 1,431,686	$ 1,378,450	$ 1,338,866
56 Depreciation & Amortizatin	$ -	$ -	$ -
57 Other Costs	$ 1,690,896	$ 2,325,237	$ 1,215,453
Subtotal:	*$ 18,496,844*	*$ 22,295,840*	*$ 15,184,557*
Non-Operating Expenses			
58 Debt Services	$ 238,575	$ 317,064	$ 334,500
61 Other Financing Uses	$ 1,569,748	$ 3,431,645	$ 2,575,644
Total Use of Resources	**$ 20,305,167**	**$ 26,044,549**	**$ 18,094,701**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (2,086,014)	$ 448,330	$ (400,795)

SUMMARY OF PROPRIETARY FUNDS

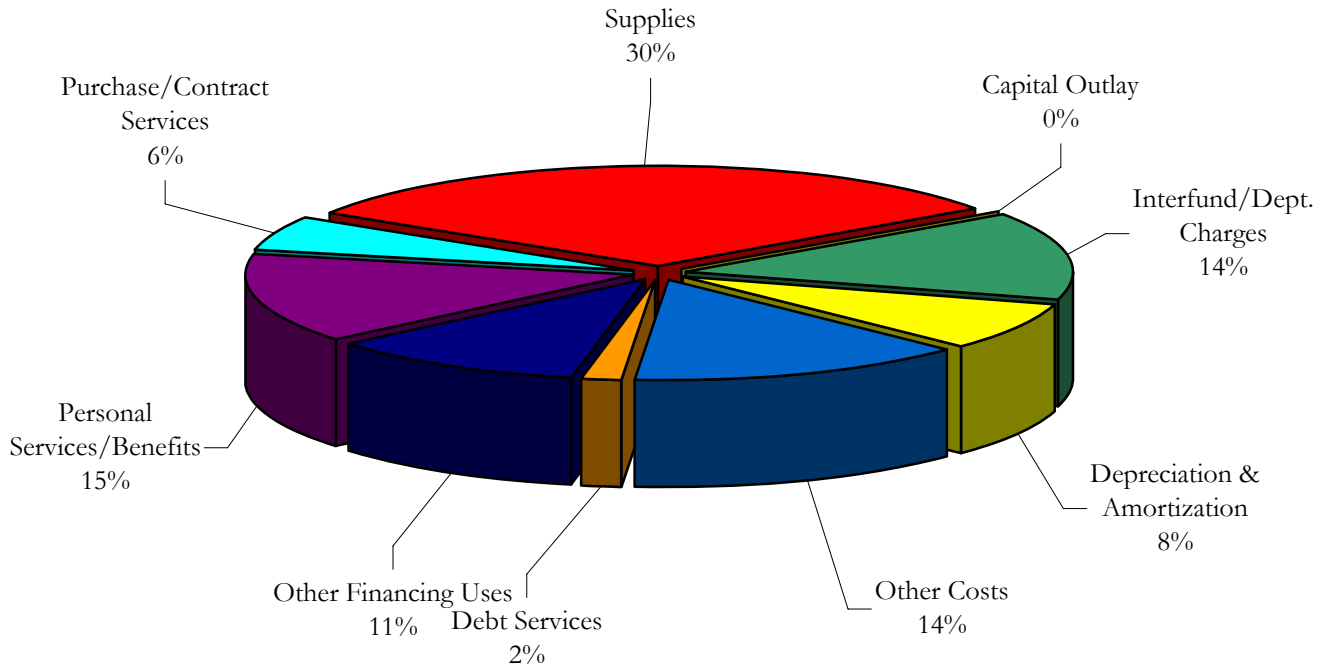
REVENUES BY SOURCE



Taxes	$	-
Licenses and Permits	$	-
Intergovernmental Receivables	$	-
Charges for Services	$	25,350,289
Fines and Forfeitures	$	-
Interest Revenue	$	124,025
Contributions and Donations	$	-
Miscellaneous Revenue	$	615,495
Other Financing Sources	$	1,176,000
TOTAL	**$**	**27,265,809**

SUMMARY OF PROPRIETARY FUNDS

EXPENSES BY SOURCE AND USE



Personal Services/Benefits	$	3,914,738
Purchase/Contract Services	$	1,494,267
Supplies	$	8,449,775
Capital Outlay	$	41,150
Interfund/Dept. Charges	$	3,834,076
Depreciation & Amortization	$	2,032,591
Other Costs	$	3,864,310
Debt Services	$	453,959
Other Financing Uses	$	2,910,000
TOTAL	**$**	**26,994,866**

SUMMARY OF PROPRIETARY FUNDS

	500 Enterprise Funds			600 Internal Service Funds		
	2007 Actual	2008 Budgeted	2009 Proposed	2007 Actual	2008 Budgeted	2009 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 27,142	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 17,932,786	$ 19,161,177	$ 21,773,608	$ 3,651,700	$ 3,468,343	$ 3,576,681
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 143,201	$ 142,875	$ 89,025	$ 57,484	$ 65,000	$ 35,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 1,841,250	$ 1,220,032	$ 615,445	$ -	$ 50	$ 50
Subtotal:	*$ 19,944,379*	*$ 20,524,084*	*$ 22,478,078*	*$ 3,709,184*	*$ 3,533,393*	*$ 3,611,731*
Other Financing Sources						
39 Other Financing Sources	$ 1,378,066	$ 109,027	$ 1,176,000	$ -	$ -	$ -
Total Financial Sources	**$ 21,322,445**	**$ 20,633,111**	**$ 23,654,078**	**$ 3,709,184**	**$ 3,533,393**	**$ 3,611,731**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 3,320,349	$ 3,517,238	$ 3,606,206	$ 279,192	$ 295,728	$ 308,532
52 Purchase/Contract Services	$ 1,334,256	$ 1,409,630	$ 1,377,651	$ 100,906	$ 100,137	$ 116,616
53 Supplies	$ 6,213,098	$ 6,386,673	$ 8,404,125	$ 36,031	$ 40,250	$ 45,650
54 Capital Outlay (Minor)	$ 31,126	$ 35,225	$ 35,350	$ 1,500	$ 5,800	$ 5,800
55 Interfund/Dept. Charges	$ 619,728	$ 687,457	$ 724,565	$ 3,015,869	$ 3,063,659	$ 3,109,511
56 Depreciation & Amortizatin	$ 2,066,799	$ 2,042,493	$ 2,012,006	$ 22,811	$ 22,811	$ 20,585
57 Other Costs	$ 3,524,347	$ 2,580,444	$ 3,863,210	$ 941	$ 1,000	$ 1,100
Subtotal:	*$ 17,109,703*	*$ 16,659,160*	*$ 20,023,113*	*$ 3,457,250*	*$ 3,529,385*	*$ 3,607,794*
Non-Operating Expenses						
58 Debt Services	$ 467,165	$ 423,672	$ 453,959	$ -	$ -	$ -
61 Other Financing Uses	$ 3,772,625	$ 2,865,000	$ 2,910,000	$ -	$ 400,000	$ -
Total Use of Resources	**$ 21,349,493**	**$ 19,947,832**	**$ 23,387,072**	**$ 3,457,250**	**$ 3,929,385**	**$ 3,607,794**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (27,048)	$ 685,279	$ 267,006	$ 251,934	$ (395,992)	$ 3,937

SUMMARY OF PROPRIETARY FUNDS

	Total Proprietary Funds		
	2007 Actual	2008 Budgeted	2009 Proposed
Revenues:			
31 Taxes	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 27,142	$ -	$ -
34 Charges for Services	$ 21,584,486	$ 22,629,520	$ 25,350,289
35 Fines and Forfeitures	$ -	$ -	$ -
36 Interest Revenue	$ 200,685	$ 207,875	$ 124,025
37 Contributions and Donations	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 1,841,250	$ 1,220,082	$ 615,495
Subtotal:	*$ 23,653,563*	*$ 24,057,477*	*$ 26,089,809*
Other Financing Sources			
39 Other Financing Sources	$ 1,378,066	$ 109,027	$ 1,176,000
Total Financial Sources	**$ 25,031,629**	**$ 24,166,504**	**$ 27,265,809**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 3,599,541	$ 3,812,966	$ 3,914,738
52 Purchase/Contract Services	$ 1,435,162	$ 1,509,767	$ 1,494,267
53 Supplies	$ 6,249,129	$ 6,426,923	$ 8,449,775
54 Capital Outlay (Minor)	$ 32,626	$ 41,025	$ 41,150
55 Interfund/Dept. Charges	$ 3,635,597	$ 3,751,116	$ 3,834,076
56 Depreciation & Amortizatin	$ 2,089,610	$ 2,065,304	$ 2,032,591
57 Other Costs	$ 3,525,288	$ 2,581,444	$ 3,864,310
Subtotal:	*$ 20,566,953*	*$ 20,188,545*	*$ 23,630,907*
Non-Operating Expenses			
58 Debt Services	$ 467,165	$ 423,672	$ 453,959
61 Other Financing Uses	$ 3,772,625	$ 3,265,000	$ 2,910,000
Total Use of Resources	**$ 24,806,743**	**$ 23,877,217**	**$ 26,994,866**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 224,886	$ 289,287	$ 270,943

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	505 Water and Sewer Fund			515 Natural Gas Fund		
	2007	2008	2009	2007	2008	2009
Revenues:	**Actual**	**Budgeted**	**Proposed**	**Actual**	**Budgeted**	**Proposed**
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 6,616,019	$ 6,872,504	$ 7,329,170	$ 6,565,829	$ 7,374,360	$ 9,214,924
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 94,852	$ 91,875	$ 75,000	$ 37,436	$ 40,000	$ 5,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 1,788,192	$ 987,601	$ 384,814	$ 53,058	$ 232,431	$ 230,631
Subtotal:	*$ 8,499,063*	*$ 7,951,980*	*$ 7,788,984*	*$ 6,656,323*	*$ 7,646,791*	*$ 9,450,555*
Other Financing Sources						
39 Other Financing Sources	$ 212,924	$ 5,000	$ 10,000	$ -	$ 104,027	$ -
Total Financial Sources	**$ 8,711,987**	**$ 7,956,980**	**$ 7,798,984**	**$ 6,656,323**	**$ 7,750,818**	**$ 9,450,555**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 1,947,128	$ 2,079,617	$ 2,180,015	$ 390,647	$ 401,910	$ 419,147
52 Purch/Contract	$ 511,268	$ 541,777	$ 546,559	$ 103,965	$ 119,974	$ 117,739
53 Supplies	$ 1,039,367	$ 1,118,250	$ 1,205,750	$ 5,026,876	$ 5,102,398	$ 7,006,815
54 Capital Outlay	$ 12,772	$ 21,000	$ 20,200	$ 17,451	$ 13,150	$ 13,150
55 Interfund/Dept Chgs	$ 358,847	$ 378,153	$ 403,556	$ 69,252	$ 115,303	$ 129,060
56 Deprec & Amort	$ 1,529,706	$ 1,518,991	$ 1,530,511	$ 164,097	$ 151,240	$ 161,984
57 Other Costs	$ 180,428	$ 202,050	$ 190,810	$ 376,934	$ 556,757	$ 653,350
Subtotal:	*$ 5,579,516*	*$ 5,859,838*	*$ 6,077,401*	*$ 6,149,222*	*$ 6,460,732*	*$ 8,501,245*
Non-Operating Expenses						
58 Debt Services	$ 440,442	$ 401,851	$ 437,613	$ 26,723	$ 21,821	$ 16,346
61 Other Financing Uses	$ 1,675,000	$ 1,251,000	$ 1,275,000	$ 1,310,000	$ 925,000	$ 925,000
Total Use of Resources:	**$ 7,694,958**	**$ 7,512,689**	**$ 7,790,014**	**$ 7,485,945**	**$ 7,407,553**	**$ 9,442,591**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 1,017,029	$ 444,291	$ 8,970	$ (829,622)	$ 343,265	$ 7,964

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	541 Solid Waste Collection			542 Solid Waste Disposal		
	2007	2008	2009	2007	2008	2009
Revenues:	**Actual**	**Budgeted**	**Proposed**	**Actual**	**Budgeted**	**Proposed**
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ -	$ -	$ -	$ 27,142	$ -	$ -
34 Charges for Services	$ 2,359,514	$ 2,478,705	$ 2,564,365	$ 2,391,424	$ 2,435,608	$ 2,665,149
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 10,913	$ 11,000	$ 9,025	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 2,370,427*	*$ 2,489,705*	*$ 2,573,390*	*$ 2,418,566*	*$ 2,435,608*	*$ 2,665,149*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 1,165,142	$ -	$ 1,166,000
Total Financial Sources	**$ 2,370,427**	**$ 2,489,705**	**$ 2,573,390**	**$ 3,583,708**	**$ 2,435,608**	**$ 3,831,149**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 657,373	$ 700,146	$ 662,269	$ 325,201	$ 335,565	$ 344,775
52 Purch/Contract	$ 299,837	$ 314,239	$ 308,922	$ 419,186	$ 433,640	$ 404,431
53 Supplies	$ 86,784	$ 96,030	$ 106,010	$ 60,071	$ 69,995	$ 85,550
54 Capital Outlay	$ -	$ -	$ -	$ 903	$ 1,075	$ 2,000
55 Interfund/Dept Chgs	$ 127,394	$ 130,805	$ 129,302	$ 64,235	$ 63,196	$ 62,647
56 Deprec & Amort	$ 159,198	$ 166,899	$ 136,116	$ 213,798	$ 205,363	$ 183,395
57 Other Costs	$ 583,387	$ 611,787	$ 586,400	$ 2,383,598	$ 1,209,850	$ 2,432,650
Subtotal:	*$ 1,913,973*	*$ 2,019,906*	*$ 1,929,019*	*$ 3,466,992*	*$ 2,318,684*	*$ 3,515,448*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 630,625	$ 532,000	$ 550,000	$ 157,000	$ 157,000	$ 160,000
Total Use of Resources:	**$ 2,544,598**	**$ 2,551,906**	**$ 2,479,019**	**$ 3,623,992**	**$ 2,475,684**	**$ 3,675,448**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (174,171)	$ (62,201)	$ 94,371	$ (40,284)	$ (40,076)	$ 155,701

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Internal Service Funds					
	601 Benefits Insurance Fund			602 Fleet Management Fund		
	2007	2008	2009	2007	2008	2009
Revenues:	**Actual**	**Budgeted**	**Proposed**	**Actual**	**Budgeted**	**Proposed**
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 3,102,537	$ 2,960,343	$ 3,026,681	$ 549,163	$ 508,000	$ 550,000
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 57,484	$ 60,000	$ 30,000	$ -	$ 5,000	$ 5,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ 50	$ 50
Subtotal:	*$ 3,160,021*	*$ 3,020,343*	*$ 3,056,681*	*$ 549,163*	*$ 513,050*	*$ 555,050*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 3,160,021**	**$ 3,020,343**	**$ 3,056,681**	**$ 549,163**	**$ 513,050**	**$ 555,050**
Expenditures and Expenses						
51 Pers Svc/Ben	$ -	$ -	$ -	$ 279,192	$ 295,728	$ 308,532
52 Purch/Contract	$ -	$ 60	$ -	$ 100,906	$ 100,077	$ 116,616
53 Supplies	$ -	$ -	$ -	$ 36,031	$ 40,250	$ 45,650
54 Capital Outlay	$ -	$ -	$ -	$ 1,500	$ 5,800	$ 5,800
55 Interfund/Dept Chgs	$ 2,951,718	$ 3,005,440	$ 3,051,903	$ 64,151	$ 58,219	$ 57,608
56 Deprec & Amort	$ -	$ -	$ -	$ 22,811	$ 22,811	$ 20,585
57 Other Costs	$ 1	$ -	$ -	$ 940	$ 1,000	$ 1,100
Subtotal:	*$ 2,951,719*	*$ 3,005,500*	*$ 3,051,903*	*$ 505,531*	*$ 523,885*	*$ 555,891*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ 400,000	$ -	$ -	$ -	$ -
Total Use of Resources:	**$ 2,951,719**	**$ 3,405,500**	**$ 3,051,903**	**$ 505,531**	**$ 523,885**	**$ 555,891**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 208,302	$ (385,157)	$ 4,778	$ 43,632	$ (10,835)	$ (841)

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Total Proprietary Funds		
	2007	2008	2009
Revenues:	**Actual**	**Budgeted**	**Proposed**
31 Taxes	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ 27,142	$ -	$ -
34 Charges for Services	$ 21,584,486	$ 22,629,520	$ 25,350,289
35 Fines and Forfeitures	$ -	$ -	$ -
36 Interest Revenue	$ 200,685	$ 207,875	$ 124,025
37 Contributions and Donations	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 1,841,250	$ 1,220,082	$ 615,495
Subtotal:	*$ 23,653,563*	*$ 24,057,477*	*$ 26,089,809*
Other Financing Sources			
39 Other Financing Sources	$ 1,378,066	$ 109,027	$ 1,176,000
Total Financial Sources	**$ 25,031,629**	**$ 24,166,504**	**$ 27,265,809**
Expenditures and Expenses			
51 Pers Svc/Ben	$ 3,599,541	$ 3,812,966	$ 3,914,738
52 Purch/Contract	$ 1,435,162	$ 1,509,767	$ 1,494,267
53 Supplies	$ 6,249,129	$ 6,426,923	$ 8,449,775
54 Capital Outlay	$ 32,626	$ 41,025	$ 41,150
55 Interfund/Dept Chgs	$ 3,635,597	$ 3,751,116	$ 3,834,076
56 Deprec & Amort	$ 2,089,610	$ 2,065,304	$ 2,032,591
57 Other Costs	$ 3,525,288	$ 2,581,444	$ 3,864,310
Subtotal:	*$ 20,566,953*	*$ 20,188,545*	*$ 23,630,907*
Non-Operating Expenses			
58 Debt Services	$ 467,165	$ 423,672	$ 453,959
61 Other Financing Uses	$ 3,772,625	$ 3,265,000	$ 2,910,000
Total Use of Resources:	**$ 24,806,743**	**$ 23,877,217**	**$ 26,994,866**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 224,886	$ 289,287	$ 270,943

CITY OF STATESBORO, GEORGIA
FY 2009 BUDGET SUMMARY AND RESERVE TARGETS

	100 General Fund	210 Confiscated Assets Fund	221 CDBG Housing Trust Fund	224 Law Enforce-ment Grant Fund
Unreserved Fund Balance	**$ 2,104,595**	**$ 10,408**	**$ 43,695**	**$ -**
Working Capital (6/08 Estimated)				
Revenues	$ 10,271,046	$ 35,500	$ 14,340	$ 71,315
Transfers In	$ 2,600,000			
Expenditures or Operating Expenses	$ (11,734,587)			$ (71,315)
Transfers Out	$ (1,409,644)	$ (34,944)		
Other Financing Sources				
Interfund Loans				
External Loans				
Other Sources of Cash Affecting WC			$ 7,500	
Other Uses of Cash Affecting WC			$ (141,596)	
Transfer to Unreserved Fund Balance				
Transfer from (to) Restricted Assets				
Projected Unreserved Fund Balance	**$ 1,831,410**	**$ 10,964**	**$ (76,061)**	**$ -**
Working Capital (FY 2009 Budget)				
Total Expenditures (Operating Expenses)				
and Transfers to Other Funds	**$ 13,144,231**			
Fund Balance (or Working Capital) as				
a % of Expenditures (Expenses)				
and Transfers	**13.9%**			
Targeted % of Fund Balance or WC	**25.0%**	**NA**	**NA**	**NA**
Surplus Over Targeted Amounts				
Available for Capital Projects	**$ (1,454,648)**	**NA**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2009 BUDGET SUMMARY AND RESERVE TARGETS

	250 Multiple Grant Fund	270 SFS Fund	275 Hotel/Motel Tax Fund	321 2002 SPLOST Fund
Unreserved Fund Balance	**$ -**	**$ 134,397**	**$ -**	**$ -**
Working Capital (6/08 Estimated)				
Revenues	$ 6,000	$ 835,931	$ 444,130	
Transfers In	$ -	$ 1,409,644		
Expenditures or Operating Expenses	$ (6,000)	$ (2,378,958)	$ (444,130)	
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	**$ -**	**$ 1,014**	**$ -**	**$ -**
Working Capital (FY 2009 Budget)				
Total Expenditures (Operating Expenses)				
and Transfers to Other Funds		**$ 2,378,958**		
Fund Balance (or Working Capital) as				
a % of Expenditures (Expenses)				
and Transfers		**0.0%**		
Targeted % of Fund Balance or WC	**NA**	**5.0%**	**NA**	**NA**
Surplus Over Targeted Amounts				
Available for Capital Projects	**NA**	**$ (117,934)**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2009 BUDGET SUMMARY AND RESERVE TARGETS

	322 2007 SPLOST Fund	340 Downtown Streetscape Fund	350 CIP Fund	505 Water/WW Systems Fund
Unreserved Fund Balance	**$ -**	**$ 18,623**	**$ 646**	
Working Capital (6/08 Estimated)				**$ 379,334**
Revenues	$ 1,166,000	$ 530,000	$ -	$ 7,329,170
Transfers In			$ 310,000	
Expenditures or Operating Expenses		$ (548,623)	$ (300,500)	$ (6,077,401)
Transfers Out	$ (1,166,000)			$ (1,275,000)
Other Financing Sources				$ -
Interfund Loans				
External Loans				$ 9,800,000
Other Sources of Cash Affecting WC				$ 2,000,325
Other Uses of Cash Affecting WC				$ (11,711,983)
Transfer to Unreserved Fund Balance				
Transfer from (to) Restricted Assets				
Projected Unreserved Fund Balance	**$ -**	**$ -**	**$ 10,146**	
Working Capital (FY 2009 Budget)				**$ 444,445**
Total Expenditures (Operating Expenses)				
and Transfers to Other Funds				**$ 7,352,401**
Fund Balance (or Working Capital) as				
a % of Expenditures (Expenses)				
and Transfers				**6.0%**
Targeted % of Fund Balance or WC	**NA**	**NA**	**NA**	**17.0%**
Surplus Over Targeted Amounts				
Available for Capital Projects	**NA**	**NA**	**$ 10,146**	**$ (805,463)**

CITY OF STATESBORO, GEORGIA
FY 2009 BUDGET SUMMARY AND RESERVE TARGETS

	515 Natural Gas System Fund	541 Solid Waste Collection Fund	542 Solid Waste Disposal Fund	601 Benefits Insurance Fund
Unreserved Fund Balance				
Working Capital (6/08 Estimated)	**$ 530,626**	**$ 307,610**	**$ 376,327**	**$ 686,014**
Revenues	$ 9,214,924	$ 2,564,365	$ 2,665,149	$ 3,026,681
Transfers In			$ 1,166,000	
Expenditures or Operating Expenses	$ (8,501,245)	$ (1,929,019)	$ (3,515,448)	$ (3,051,903)
Transfers Out	$ (925,000)	$ (550,000)	$ (160,000)	
Other Financing Sources				
Interfund Loans				
External Loans	$ 338,500		$ 1,700,000	
Other Sources of Cash Affecting WC	$ 397,615	$ 145,141	$ 183,395	$ 30,000
Other Uses of Cash Affecting WC	$ (621,302)	$ (254,650)	$ (2,092,000)	
Transfer to Unreserved Fund Balance				
Transfer from (to) Restricted Assets				
Projected Unreserved Fund Balance				
Working Capital (FY 2009 Budget)	**$ 434,118**	**$ 283,447**	**$ 323,423**	**$ 690,792**
Total Expenditures (Operating Expenses)				
and Transfers to Other Funds	**$ 9,426,245**	**$ 2,479,019**	**$ 3,675,448**	**$ 3,051,903**
Fund Balance (or Working Capital) as				
a % of Expenditures (Expenses)				
and Transfers	**4.6%**	**11.4%**	**8.8%**	**22.6%**
Targeted % of Fund Balance or WC	**17.0%**	**17.0%**	**17.0%**	**9%**
Surplus Over Targeted Amounts				
Available for Capital Projects	**$ (1,168,344)**	**$ (137,986)**	**$ (301,403)**	**$ 416,121**

CITY OF STATESBORO, GEORGIA
FY 2009 BUDGET SUMMARY AND RESERVE TARGETS

	602 Fleet Management Fund		TOTALS
Unreserved Fund Balance			**$ 2,312,364**
Working Capital (6/08 Estimated)	**$ 123,626**		**$ 2,403,537**
Revenues	$ 550,000		**$ 38,724,551**
Transfers In			**$ 5,485,644**
Expenditures or Operating Expenses	$ (555,891)		**$ (39,115,020)**
Transfers Out			**$ (5,520,588)**
Other Financing Sources			**$ -**
Interfund Loans			**$ -**
External Loans			**$ 11,838,500**
Other Sources of Cash Affecting WC	$ 25,635		**$ 2,789,611**
Other Uses of Cash Affecting WC	$ (60,500)		**$ (14,882,031)**
Transfer to Unreserved Fund Balance			**$ -**
Transfer from (to) Restricted Assets			**$ -**
Projected Unreserved Fund Balance			**$ 1,777,473**
Working Capital (FY 2009 Budget)	**$ 82,870**		**$ 2,259,095**
Total Expenditures (Operating Expenses)			
and Transfers to Other Funds	**$ 555,891**		
Fund Balance (or Working Capital) as			
a % of Expenditures (Expenses)			
and Transfers	**14.9%**		
Targeted % of Fund Balance or WC	**17.0%**		
Surplus Over Targeted Amounts			
Available for Capital Projects	**$ (11,631)**		**$ (3,571,143)**

A RESOLUTION TO ADOPT THE FISCAL YEAR 2009 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

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 2009 Budget as presented by the Interim City Manager and Director of Finance & Administration; 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 2009 Annual Budget;

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

Section 1. The proposed Fiscal Year 2009 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 2009, which begins July 1, 2008 and ends June 30, 2009.

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

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

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

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

Section 6. The Proposed Pay Plan for FY 2009 shown in this Budget, as amended, is hereby formally adopted as the City's Pay Plan effective on July 1, 2008, unless further amended by resolution of the Mayor and City Council,.

Section 7. The proposed Capital Improvements Program presented is hereby adopted as the City of Statesboro's Capital Improvements Program for FY 2009-FY 2014. This Program is hereby adopted as the City's long-term financial plan unless further amended by resolution of the Mayor and City Council.

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

Adopted this 17th day of June, 2008.

CITY OF STATESBORO, GEORGIA

_____

By: 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.

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
Statesboro Fire Service Fund	5% 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
Benefits 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.

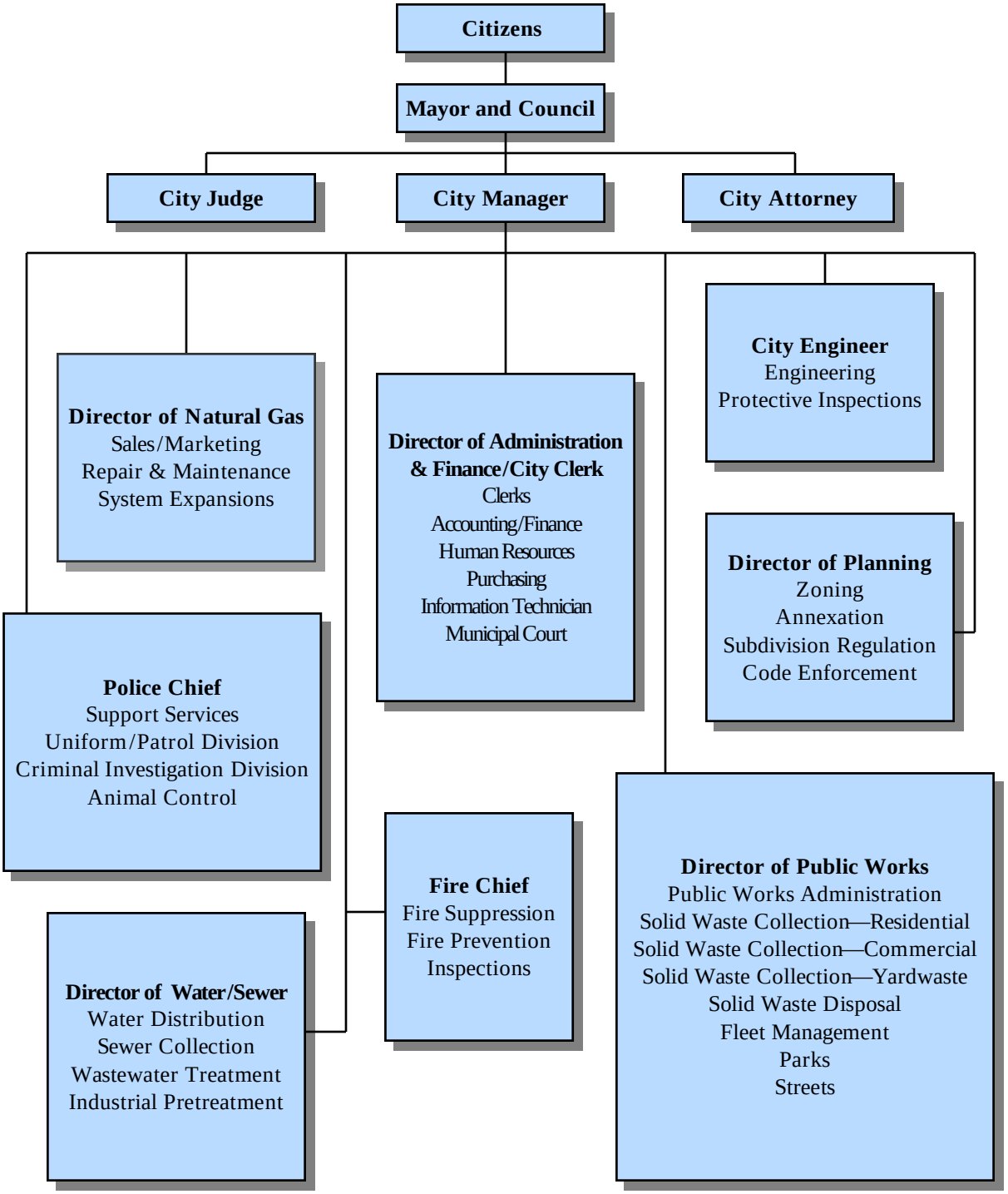
Budget amendments may be made at any time throughout the fiscal year. Any amendment request is reviewed by the City Manager, who makes a recommendation on whether the expenditure should be made, and what revenue source will be used to finance it. All amendments require a Budget amendment resolution, 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 2009 Budget and CIP Preparation

15-Jan-2008	City Council Sets the Dates for the Planning Session
15-Jan-2008	City Council asked to submit any CIP requests to the City Manager. (Staff will prepare cost estimates)
16-Jan-2008	City Manager notifies all Department Heads to begin preparation of CIP Requests, the Planning Session, and the Deadline for Budget Requests. City Manager reviews the Budget Calendar with all Department Heads.
16-Jan-2008	City Clerk Schedules the location for the Planning Session
11-Feb-2008	Departmental CIP Request must be completed on Server.
11-Feb-2008	Finance Department gives Personnel costs to all departments.
22-Feb-2008	All CIP forms completed.
3-Mar-2008	All Revenue projections are due.
3-Mar-2008	All Budget Requests are due.
3-Mar-2008	City Manager and Finance Director complete all Revenue projections for the current and next fiscal year.
Mar 6-12, 2008	City Manager and Finance Director review each departmental budget with the Department Heads. Also, discuss the presentation of the proposal by each Department Head.
28-Mar-2008	All Performance Measures must be turned in to the City Manager's Office.
28-Mar-2008	Finance Director finalized Expenditures/Expense estimates for each department and outside agency for current and next fiscal years, and sends to City Manager to review.
28-Mar-2008	City Clerk's Office prepares Agenda packets, including Budget requests, and distributes to the City Council.
28-Mar-2008	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.
28-Mar-2008	City Manager completes drafts of CIP priorities for Planning Session.

4-Apr-2008	City Council Planning Session
18-Apr-2008	City Manager finishes the Budget and CIP preparation, writes Budget Message, Budget Resolution, CIP Transmittal Letter and has the Budget and CIP printed.
6-May-2008	City Council schedules a Public Hearing on the Budget for June 10, 2008.
20-May-2008	City Council Meeting.
27-May-2008	Budget and Capital Improvement Program are distributed to the Mayor and City Council, Department Heads, news Media, and Statesboro Regional Library.
27-May-2008	Budget Ad to run in Statesboro Herald
10-Jun-2008	Mayor and City Council conduct a Public Hearing on the Proposed Budget.
17-Jun-2008	City Council adopts the Budget Resolution.
September-08	City Council holds required Public Hearing and Adopts the Tax Rate Resolution, after receiving the Tax Digest from the County Tax Assessor's Office.

ORGANIZATIONAL CHART
FOR THE CITY OF STATESBORO



AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2007 Budget Full-time	FY 2007 Budget Part-time	FY 2008 Budget Full-time	FY 2008 Budget Part-time	FY 2009 Budget Full-time	FY 2009 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	9	1		1		1	
Custodian	7				1		1
Part Time Administrative Assistant	1		1		1		1
Sub-Total Office of the City Manager		4	1	4	2	4	2
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		1	
Accounts Payable Technician	12	1		1		1	
Sr. Accounting Technician	12	1		1		1	
Administrative Assistant	12	1		1		1	
Part Time Accounting Technician	10	0			1		1
IT DEPARTMENT							
IT System Administrator	23	0		1		1	
IT System Analyst	16	0		1		1	
HUMAN RESOURCES							
Personnel Director	23	1		1		1	
Benefits Coordinator	14	1		1		1	
MUNICIPAL COURT							
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		20	2	22	3	22	3

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2007 Budget		FY 2008 Budget		FY 2009 Budget	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
ENGINEERING							
City Engineer	25	1		1		1	
Assistant City Engineer	***21	1		1		1	
Assistant City Engineer/ Environmental Engin.	***21	1		1		1	
Engineer I	20	0		1		1	
Engineering Technician	14		1		0		0
Administrative Assistant	12	1		1		1	
Secretary	9		1		1		1
Intern	1		1		1		1
PROTECTIVE INSPECTIONS DIVISION							
Chief Building Inspector	20	1		1		1	
Construction Inspector	18	1		1		1	
Building Inspector	17	1		1		1	
City Marshal	12	0		0		0	
Custodian			1		0		0
Sub-Total Engineering Department		7	4	8	2	8	2
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	
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	

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2007 Budget Full-time	FY 2007 Budget Part-time	FY 2008 Budget Full-time	FY 2008 Budget Part-time	FY 2009 Budget Full-time	FY 2009 Budget Part-time
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
PLANNING							
Planning Director	25	1		1		1	
Senior Planner	21	1		1		1	
City Planner	18	1		1		1	
City Marshal	12	1		1		1	
Sub-Total Planning Department		4		4		4	
GENERAL FUND SUB-TOTAL		178	21	181	21	181	21
STATESBORO FIRE SERVICE FUND:							
FIRE DEPARTMENT							
Fire Chief	25	1		1		1	
Captain	19	4		4		4	
Company Officer	17	0		6		6	
Inspector	16	1		1		1	
Driver/ Engineer	15	9		6		6	
Firefighter	******13	17	6	14	6	14	6
Administrative Assistant	12	1		1		1	
Sub-Total Fire Department		33	6	33	6	33	6
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		5		5	
Water and Sewer Crewleader	**10	1		1		1	
Meter Reader	11	3		4		4	
Administrative Assistant	12	0		0		0	
Water and Sewer Utilities Service Technician	12	1		1		1	
Water and Sewer System Operator	10	3		4		4	
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	
Secretary	9		0		1		1
Sub-Total Water and Sewer Division		18	0	22	1	22	1
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	

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2007 Budget		FY 2008 Budget		FY 2009 Budget	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
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	49	1	49	1
NATURAL GAS FUND							
NATURAL GAS FUND							
Natural Gas Director	25	1		1		1	
Assistant Director	21	1		1		1	
Gas Supervisor/Welder	17	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	
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	3		3		3	
Mechanic I	10	0		0		0	

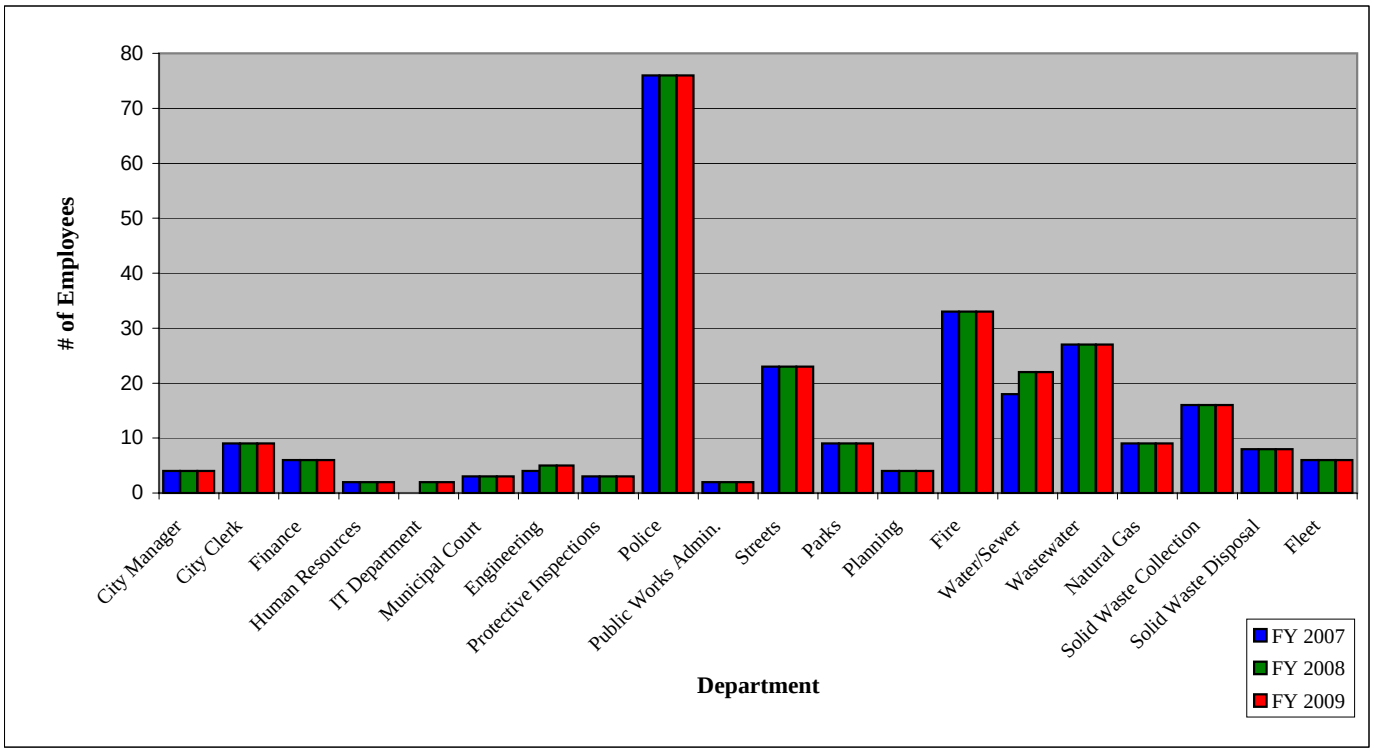
AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2007 Budget		FY 2008 Budget		FY 2009 Budget	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Parts Clerk	9	1		1		1	
Sub-Total Fleet Management Department		6	0	6	0	6	0
FLEET MANAGEMENT FUND SUB-TOTAL		6	0	6	0	6	0
TOTAL ALL FUNDS		262	21	269	22	269	22

* 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 2007 Adopted	FY 2008 Adopted	FY 2009 Recommended
Office of the City Manager	4	4	4
City Clerk's Office	9	9	9
Finance Department	6	6	6
Human Resources	2	2	2
IT Department	0	2	2
Municipal Court	3	3	3
Engineering	4	5	5
Protective Inspections Division	3	3	3
Police Department	76	76	76
Public Works Administration	2	2	2
Public Works Streets Division	23	23	23
Public Works Parks Division	9	9	9
Planning	4	4	4
Fire Department	33	33	33
Water and Sewer Systems Divisions	18	22	22
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	262	269	269




CITY OF STATESBORO · 1803
GEORGIA

SALARY SCHEDULE
EFFECTIVE JULY 1, 2008

STEP	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
GRADE																		
1	15,563.43	15,952.52	16,351.33	16,760.12	17,179.12	17,608.60	18,048.81	18,500.03	18,962.53	19,436.60	19,922.51	20,420.58	20,931.09	21,454.37	21,990.73	22,540.49	23,104.01	23,681.61
2	16,351.33	16,760.12	17,179.12	17,608.60	18,048.81	18,500.03	18,962.53	19,436.60	19,922.51	20,420.58	20,931.09	21,454.37	21,990.73	22,540.49	23,104.01	23,681.61	24,273.65	24,880.49
3	17,179.12	17,608.60	18,048.81	18,500.03	18,962.53	19,436.60	19,922.51	20,420.58	20,931.09	21,454.37	21,990.73	22,540.49	23,104.01	23,681.61	24,273.65	24,880.49	25,502.50	26,140.06
4	18,048.81	18,500.03	18,962.53	19,436.60	19,922.51	20,420.58	20,931.09	21,454.37	21,990.73	22,540.49	23,104.01	23,681.61	24,273.65	24,880.49	25,502.50	26,140.06	26,793.56	27,463.40
5	18,962.53	19,436.60	19,922.51	20,420.58	20,931.09	21,454.37	21,990.73	22,540.49	23,104.01	23,681.61	24,273.65	24,880.49	25,502.50	26,140.06	26,793.56	27,463.40	28,149.99	28,853.74
6	19,922.51	20,420.58	20,931.09	21,454.37	21,990.73	22,540.49	23,104.01	23,681.61	24,273.65	24,880.49	25,502.50	26,140.06	26,793.56	27,463.40	28,149.99	28,853.74	29,575.08	30,314.46
7	20,931.09	21,454.37	21,990.73	22,540.49	23,104.01	23,681.61	24,273.65	24,880.49	25,502.50	26,140.06	26,793.56	27,463.40	28,149.99	28,853.74	29,575.08	30,314.46	31,072.32	31,849.13
8	21,990.73	22,540.49	23,104.01	23,681.61	24,273.65	24,880.49	25,502.50	26,140.06	26,793.56	27,463.40	28,149.99	28,853.74	29,575.08	30,314.46	31,072.32	31,849.13	32,645.36	33,461.49
9	23,104.01	23,681.61	24,273.65	24,880.49	25,502.50	26,140.06	26,793.56	27,463.40	28,149.99	28,853.74	29,575.08	30,314.46	31,072.32	31,849.13	32,645.36	33,461.49	34,298.03	35,155.48
10	24,273.65	24,880.49	25,502.50	26,140.06	26,793.56	27,463.40	28,149.99	28,853.74	29,575.08	30,314.46	31,072.32	31,849.13	32,645.36	33,461.49	34,298.03	35,155.48	36,034.36	36,935.22
11	25,502.50	26,140.06	26,793.56	27,463.40	28,149.99	28,853.74	29,575.08	30,314.46	31,072.32	31,849.13	32,645.36	33,461.49	34,298.03	35,155.48	36,034.36	36,935.22	37,858.60	38,805.07
12	26,793.56	27,463.40	28,149.99	28,853.74	29,575.08	30,314.46	31,072.32	31,849.13	32,645.36	33,461.49	34,298.03	35,155.48	36,034.36	36,935.22	37,858.60	38,805.07	39,775.20	40,769.58
13	28,149.99	28,853.74	29,575.08	30,314.46	31,072.32	31,849.13	32,645.36	33,461.49	34,298.03	35,155.48	36,034.36	36,935.22	37,858.60	38,805.07	39,775.20	40,769.58	41,788.82	42,833.54
14	29,575.08	30,314.46	31,072.32	31,849.13	32,645.36	33,461.49	34,298.03	35,155.48	36,034.36	36,935.22	37,858.60	38,805.07	39,775.20	40,769.58	41,788.82	42,833.54	43,904.37	45,001.98
15	31,072.32	31,849.13	32,645.36	33,461.49	34,298.03	35,155.48	36,034.36	36,935.22	37,858.60	38,805.07	39,775.20	40,769.58	41,788.82	42,833.54	43,904.37	45,001.98	46,127.03	47,280.21
16	32,645.36	33,461.49	34,298.03	35,155.48	36,034.36	36,935.22	37,858.60	38,805.07	39,775.20	40,769.58	41,788.82	42,833.54	43,904.37	45,001.98	46,127.03	47,280.21	48,462.21	49,673.77
17	34,298.03	35,155.48	36,034.36	36,935.22	37,858.60	38,805.07	39,775.20	40,769.58	41,788.82	42,833.54	43,904.37	45,001.98	46,127.03	47,280.21	48,462.21	49,673.77	50,915.61	52,188.50
18	36,034.36	36,935.22	37,858.60	38,805.07	39,775.20	40,769.58	41,788.82	42,833.54	43,904.37	45,001.98	46,127.03	47,280.21	48,462.21	49,673.77	50,915.61	52,188.50	53,493.22	54,830.55
19	37,858.60	38,805.07	39,775.20	40,769.58	41,788.82	42,833.54	43,904.37	45,001.98	46,127.03	47,280.21	48,462.21	49,673.77	50,915.61	52,188.50	53,493.22	54,830.55	56,201.31	57,606.34
20	39,775.20	40,769.58	41,788.82	42,833.54	43,904.37	45,001.98	46,127.03	47,280.21	48,462.21	49,673.77	50,915.61	52,188.50	53,493.22	54,830.55	56,201.31	57,606.34	59,046.50	60,522.67
21	43,904.37	45,001.98	46,127.03	47,280.21	48,462.21	49,673.77	50,915.61	52,188.50	53,493.22	54,830.55	56,201.31	57,606.34	59,046.50	60,522.67	62,035.73	63,586.63	65,176.29	66,805.70
22	48,462.21	49,673.77	50,915.61	52,188.50	53,493.22	54,830.55	56,201.31	57,606.34	59,046.50	60,522.67	62,035.73	63,586.63	65,176.29	66,805.70	68,475.84	70,187.74	71,942.43	73,740.99
23	53,493.22	54,830.55	56,201.31	57,606.34	59,046.50	60,522.67	62,035.73	63,586.63	65,176.29	66,805.70	68,475.84	70,187.74	71,942.43	73,740.99	75,584.52	77,474.13	79,410.98	81,396.26
24	59,046.50	60,522.67	62,035.73	63,586.63	65,176.29	66,805.70	68,475.84	70,187.74	71,942.43	73,740.99	75,584.52	77,474.13	79,410.98	81,396.26	83,431.16	85,516.94	87,654.86	89,846.24
25	65,176.29	66,805.70	68,475.84	70,187.74	71,942.43	73,740.99	75,584.52	77,474.13	79,410.98	81,396.26	83,431.16	85,516.94	87,654.86	89,846.24	92,092.39	94,394.70	96,754.57	99,173.43
26	71,942.43	73,740.99	75,584.52	77,474.13	79,410.98	81,396.26	83,431.16	85,516.94	87,654.86	89,846.24	92,092.39	94,394.70	96,754.57	99,173.43	101,652.77	104,194.09	106,798.94	109,468.91

WAGE SCHEDULE FOR 40 HOUR NORMAL WORK WEEK
EFFECTIVE JULY 1, 2008

STEP	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
GRADE																		
1	7.49	7.68	7.87	8.06	8.27	8.47	8.68	8.90	9.12	9.35	9.59	9.82	10.07	10.32	10.58	10.84	11.12	11.39
2	7.87	8.06	8.27	8.47	8.68	8.90	9.12	9.35	9.59	9.82	10.07	10.32	10.58	10.84	11.12	11.39	11.68	11.97
3	8.27	8.47	8.68	8.90	9.12	9.35	9.59	9.82	10.07	10.32	10.58	10.84	11.12	11.39	11.68	11.97	12.27	12.58
4	8.68	8.90	9.12	9.35	9.59	9.82	10.07	10.32	10.58	10.84	11.12	11.39	11.68	11.97	12.27	12.58	12.89	13.21
5	9.12	9.35	9.59	9.82	10.07	10.32	10.58	10.84	11.12	11.39	11.68	11.97	12.27	12.58	12.89	13.21	13.54	13.88
6	9.59	9.82	10.07	10.32	10.58	10.84	11.12	11.39	11.68	11.97	12.27	12.58	12.89	13.21	13.54	13.88	14.23	14.59
7	10.07	10.32	10.58	10.84	11.12	11.39	11.68	11.97	12.27	12.58	12.89	13.21	13.54	13.88	14.23	14.59	14.95	15.32
8	10.58	10.84	11.12	11.39	11.68	11.97	12.27	12.58	12.89	13.21	13.54	13.88	14.23	14.59	14.95	15.32	15.71	16.10
9	11.12	11.39	11.68	11.97	12.27	12.58	12.89	13.21	13.54	13.88	14.23	14.59	14.95	15.32	15.71	16.10	16.50	16.91
10	11.68	11.97	12.27	12.58	12.89	13.21	13.54	13.88	14.23	14.59	14.95	15.32	15.71	16.10	16.50	16.91	17.34	17.77
11	12.27	12.58	12.89	13.21	13.54	13.88	14.23	14.59	14.95	15.32	15.71	16.10	16.50	16.91	17.34	17.77	18.21	18.67
12	12.89	13.21	13.54	13.88	14.23	14.59	14.95	15.32	15.71	16.10	16.50	16.91	17.34	17.77	18.21	18.67	19.14	19.62
13	13.54	13.88	14.23	14.59	14.95	15.32	15.71	16.10	16.50	16.91	17.34	17.77	18.21	18.67	19.14	19.62	20.11	20.61
14	14.23	14.59	14.95	15.32	15.71	16.10	16.50	16.91	17.34	17.77	18.21	18.67	19.14	19.62	20.11	20.61	21.12	21.65
15	14.95	15.32	15.71	16.10	16.50	16.91	17.34	17.77	18.21	18.67	19.14	19.62	20.11	20.61	21.12	21.65	22.19	22.75
16	15.71	16.10	16.50	16.91	17.34	17.77	18.21	18.67	19.14	19.62	20.11	20.61	21.12	21.65	22.19	22.75	23.32	23.90
17	16.50	16.91	17.34	17.77	18.21	18.67	19.14	19.62	20.11	20.61	21.12	21.65	22.19	22.75	23.32	23.90	24.50	25.11
18	17.34	17.77	18.21	18.67	19.14	19.62	20.11	20.61	21.12	21.65	22.19	22.75	23.32	23.90	24.50	25.11	25.74	26.38
19	18.21	18.67	19.14	19.62	20.11	20.61	21.12	21.65	22.19	22.75	23.32	23.90	24.50	25.11	25.74	26.38	27.04	27.72
20	19.14	19.62	20.11	20.61	21.12	21.65	22.19	22.75	23.32	23.90	24.50	25.11	25.74	26.38	27.04	27.72	28.41	29.12
21	21.12	21.65	22.19	22.75	23.32	23.90	24.50	25.11	25.74	26.38	27.04	27.72	28.41	29.12	29.85	30.59	31.36	32.14
22	23.32	23.90	24.50	25.11	25.74	26.38	27.04	27.72	28.41	29.12	29.85	30.59	31.36	32.14	32.95	33.77	34.61	35.48
23	25.74	26.38	27.04	27.72	28.41	29.12	29.85	30.59	31.36	32.14	32.95	33.77	34.61	35.48	36.37	37.28	38.21	39.16
24	28.41	29.12	29.85	30.59	31.36	32.14	32.95	33.77	34.61	35.48	36.37	37.28	38.21	39.16	40.14	41.14	42.17	43.23
25	31.36	32.14	32.95	33.77	34.61	35.48	36.37	37.28	38.21	39.16	40.14	41.14	42.17	43.23	44.31	45.42	46.55	47.72
26	34.61	35.48	36.37	37.28	38.21	39.16	40.14	41.14	42.17	43.23	44.31	45.42	46.55	47.72	48.91	50.13	51.38	52.67

WAGE SCHEDULE FOR 24 ON/ 48 OFF PERSONNEL
(FIRE DEPARTMENT)
EFFECTIVE JULY 1, 2008

STEP	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
GRADE																		
1	5.48	5.62	5.76	5.90	6.05	6.20	6.36	6.51	6.68	6.84	7.02	7.19	7.37	7.55	7.74	7.94	8.14	8.34
2	5.76	5.90	6.05	6.20	6.36	6.51	6.68	6.84	7.02	7.19	7.37	7.55	7.74	7.94	8.14	8.34	8.55	8.76
3	6.05	6.20	6.36	6.51	6.68	6.84	7.02	7.19	7.37	7.55	7.74	7.94	8.14	8.34	8.55	8.76	8.98	9.20
4	6.36	6.51	6.68	6.84	7.02	7.19	7.37	7.55	7.74	7.94	8.14	8.34	8.55	8.76	8.98	9.20	9.43	9.67
5	6.68	6.84	7.02	7.19	7.37	7.55	7.74	7.94	8.14	8.34	8.55	8.76	8.98	9.20	9.43	9.67	9.91	10.16
6	7.02	7.19	7.37	7.55	7.74	7.94	8.14	8.34	8.55	8.76	8.98	9.20	9.43	9.67	9.91	10.16	10.41	10.67
7	7.37	7.55	7.74	7.94	8.14	8.34	8.55	8.76	8.98	9.20	9.43	9.67	9.91	10.16	10.41	10.67	10.94	11.21
8	7.74	7.94	8.14	8.34	8.55	8.76	8.98	9.20	9.43	9.67	9.91	10.16	10.41	10.67	10.94	11.21	11.50	11.78
9	8.14	8.34	8.55	8.76	8.98	9.20	9.43	9.67	9.91	10.16	10.41	10.67	10.94	11.21	11.50	11.78	12.08	12.38
10	8.55	8.76	8.98	9.20	9.43	9.67	9.91	10.16	10.41	10.67	10.94	11.21	11.50	11.78	12.08	12.38	12.69	13.01
11	8.98	9.20	9.43	9.67	9.91	10.16	10.41	10.67	10.94	11.21	11.50	11.78	12.08	12.38	12.69	13.01	13.33	13.66
12	9.43	9.67	9.91	10.16	10.41	10.67	10.94	11.21	11.50	11.78	12.08	12.38	12.69	13.01	13.33	13.66	14.01	14.36
13	9.91	10.16	10.41	10.67	10.94	11.21	11.50	11.78	12.08	12.38	12.69	13.01	13.33	13.66	14.01	14.36	14.71	15.08
14	10.41	10.67	10.94	11.21	11.50	11.78	12.08	12.38	12.69	13.01	13.33	13.66	14.01	14.36	14.71	15.08	15.46	15.85
15	10.94	11.21	11.50	11.78	12.08	12.38	12.69	13.01	13.33	13.66	14.01	14.36	14.71	15.08	15.46	15.85	16.24	16.65
16	11.50	11.78	12.08	12.38	12.69	13.01	13.33	13.66	14.01	14.36	14.71	15.08	15.46	15.85	16.24	16.65	17.06	17.49
17	12.08	12.38	12.69	13.01	13.33	13.66	14.01	14.36	14.71	15.08	15.46	15.85	16.24	16.65	17.06	17.49	17.93	18.38
18	12.69	13.01	13.33	13.66	14.01	14.36	14.71	15.08	15.46	15.85	16.24	16.65	17.06	17.49	17.93	18.38	18.84	19.31
19	13.33	13.66	14.01	14.36	14.71	15.08	15.46	15.85	16.24	16.65	17.06	17.49	17.93	18.38	18.84	19.31	19.79	20.28
20	14.01	14.36	14.71	15.08	15.46	15.85	16.24	16.65	17.06	17.49	17.93	18.38	18.84	19.31	19.79	20.28	20.79	21.31
21	15.46	15.85	16.24	16.65	17.06	17.49	17.93	18.38	18.84	19.31	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52
22	17.06	17.49	17.93	18.38	18.84	19.31	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.97
23	18.84	19.31	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.97	26.61	27.28	27.96	28.66
24	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.97	26.61	27.28	27.96	28.66	29.38	30.11	30.87	31.64
25	22.95	23.52	24.11	24.71	25.33	25.97	26.61	27.28	27.96	28.66	29.38	30.11	30.87	31.64	32.43	33.24	34.07	34.92
26	25.33	25.97	26.61	27.28	27.96	28.66	29.38	30.11	30.87	31.64	32.43	33.24	34.07	34.92	35.79	36.69	37.61	38.55

WAGE SCHEDULE FOR 43 HOUR NORMAL WORK WEEK
(POLICE DEPARTMENT)
EFFECTIVE JULY 1, 2008

STEP	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
GRADE																		
1	6.96	7.14	7.32	7.50	7.69	7.88	8.08	8.28	8.48	8.70	8.91	9.14	9.36	9.60	9.84	10.08	10.34	10.60
2	7.32	7.50	7.69	7.88	8.08	8.28	8.48	8.70	8.91	9.14	9.36	9.60	9.84	10.08	10.34	10.60	10.86	11.13
3	7.69	7.88	8.08	8.28	8.48	8.70	8.91	9.14	9.36	9.60	9.84	10.08	10.34	10.60	10.86	11.13	11.41	11.70
4	8.08	8.28	8.48	8.70	8.91	9.14	9.36	9.60	9.84	10.08	10.34	10.60	10.86	11.13	11.41	11.70	11.99	12.29
5	8.48	8.70	8.91	9.14	9.36	9.60	9.84	10.08	10.34	10.60	10.86	11.13	11.41	11.70	11.99	12.29	12.59	12.91
6	8.91	9.14	9.36	9.60	9.84	10.08	10.34	10.60	10.86	11.13	11.41	11.70	11.99	12.29	12.59	12.91	13.23	13.56
7	9.36	9.60	9.84	10.08	10.34	10.60	10.86	11.13	11.41	11.70	11.99	12.29	12.59	12.91	13.23	13.56	13.90	14.25
8	9.84	10.08	10.34	10.60	10.86	11.13	11.41	11.70	11.99	12.29	12.59	12.91	13.23	13.56	13.90	14.25	14.61	14.97
9	10.34	10.60	10.86	11.13	11.41	11.70	11.99	12.29	12.59	12.91	13.23	13.56	13.90	14.25	14.61	14.97	15.35	15.73
10	10.86	11.13	11.41	11.70	11.99	12.29	12.59	12.91	13.23	13.56	13.90	14.25	14.61	14.97	15.35	15.73	16.12	16.53
11	11.41	11.70	11.99	12.29	12.59	12.91	13.23	13.56	13.90	14.25	14.61	14.97	15.35	15.73	16.12	16.53	16.94	17.36
12	11.99	12.29	12.59	12.91	13.23	13.56	13.90	14.25	14.61	14.97	15.35	15.73	16.12	16.53	16.94	17.36	17.80	18.24
13	12.59	12.91	13.23	13.56	13.90	14.25	14.61	14.97	15.35	15.73	16.12	16.53	16.94	17.36	17.80	18.24	18.70	19.16
14	13.23	13.56	13.90	14.25	14.61	14.97	15.35	15.73	16.12	16.53	16.94	17.36	17.80	18.24	18.70	19.16	19.64	20.13
15	13.90	14.25	14.61	14.97	15.35	15.73	16.12	16.53	16.94	17.36	17.80	18.24	18.70	19.16	19.64	20.13	20.64	21.15
16	14.61	14.97	15.35	15.73	16.12	16.53	16.94	17.36	17.80	18.24	18.70	19.16	19.64	20.13	20.64	21.15	21.68	22.22
17	15.35	15.73	16.12	16.53	16.94	17.36	17.80	18.24	18.70	19.16	19.64	20.13	20.64	21.15	21.68	22.22	22.78	23.35
18	16.12	16.53	16.94	17.36	17.80	18.24	18.70	19.16	19.64	20.13	20.64	21.15	21.68	22.22	22.78	23.35	23.93	24.53
19	16.94	17.36	17.80	18.24	18.70	19.16	19.64	20.13	20.64	21.15	21.68	22.22	22.78	23.35	23.93	24.53	25.14	25.77
20	17.80	18.24	18.70	19.16	19.64	20.13	20.64	21.15	21.68	22.22	22.78	23.35	23.93	24.53	25.14	25.77	26.42	27.08
21	19.64	20.13	20.64	21.15	21.68	22.22	22.78	23.35	23.93	24.53	25.14	25.77	26.42	27.08	27.76	28.45	29.16	29.89
22	21.68	22.22	22.78	23.35	23.93	24.53	25.14	25.77	26.42	27.08	27.76	28.45	29.16	29.89	30.64	31.40	32.19	32.99
23	23.93	24.53	25.14	25.77	26.42	27.08	27.76	28.45	29.16	29.89	30.64	31.40	32.19	32.99	33.82	34.66	35.53	36.42
24	26.42	27.08	27.76	28.45	29.16	29.89	30.64	31.40	32.19	32.99	33.82	34.66	35.53	36.42	37.33	38.26	39.22	40.20
25	29.16	29.89	30.64	31.40	32.19	32.99	33.82	34.66	35.53	36.42	37.33	38.26	39.22	40.20	41.20	42.23	43.29	44.37
26	32.19	32.99	33.82	34.66	35.53	36.42	37.33	38.26	39.22	40.20	41.20	42.23	43.29	44.37	45.48	46.62	47.78	48.98

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	$121.01	$429.01	$550.02
Family	$279.20	$989.86	$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.

GeoVista Credit Union:

City employees are eligible to join theGeoVista Credit Union that provides numerous banking services. Payroll deduction and direct deposit are available.

Christmas Bonus:

All City employees receive a $85.00 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, 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 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 $7,474,371 of the $13,144,231 General Fund, or 56.86%. The major source is the Property Tax. FY 2008 was a revaluation year, in which the County Tax Assessor's Office revalued all of the property within the County. This is done every three years. Preliminary figures indicate that property taxes should increase about 4.0% over last year, solely due to new construction.

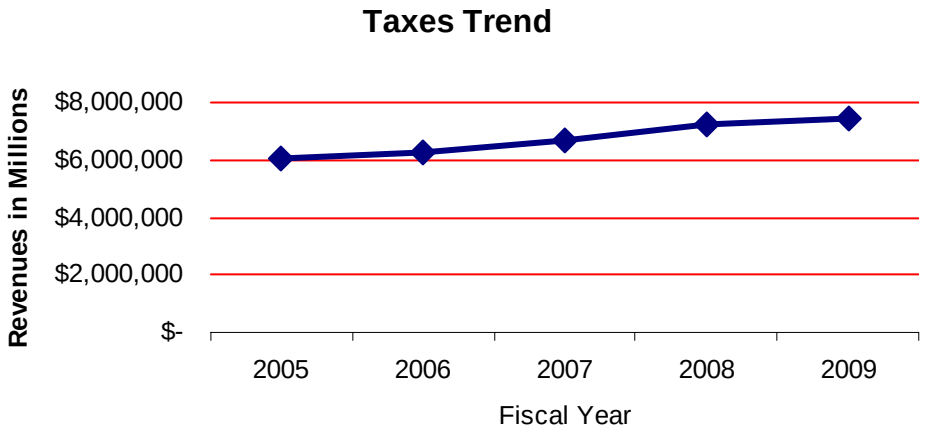
The City has an excellent collection ratio on this tax, which has been further improved by the use of annual tax lien sales which began in FY 2003. The projected collection rate for the current year's taxes is 99.0%. The other 1.0% will be collected during the following fiscal year. Prior Year's Taxes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

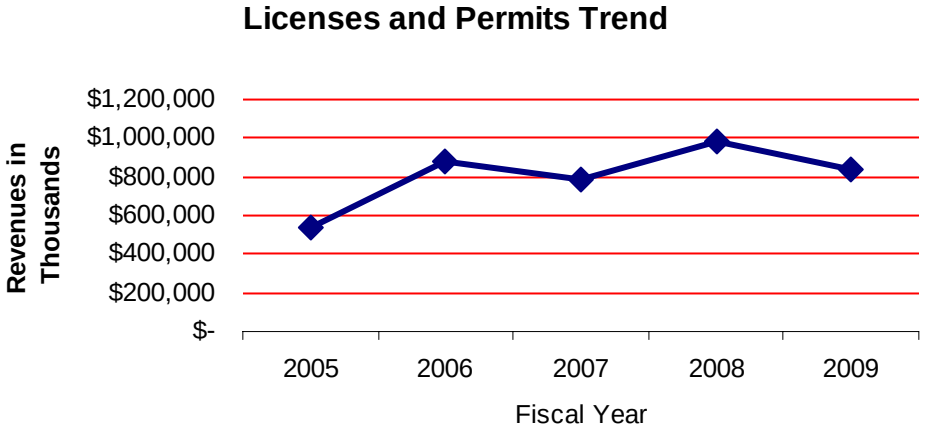
The other major source of taxes is the Franchise Fees paid by Georgia Power Company, Excelsior Electric Membership Cooperative, Northland Cable Television, and Frontier Communications of Georgia. Georgia Power is projected to increase about 10% over the actual amount received in FY 2008; Excelsior to increase 6%; Northland is expected to remain flat; and Frontier is projected to decrease 6.67%, based upon their growth trends. In aggregate, these four franchises are projected to grow at a 9.33% 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 1.67%, while Wholesale Liquor taxes and Retail Liquor taxes are projected to grow by 27.63%. Overall, this category is projected to grow by 29.3%.

Total Taxes as a category is projected to grow by 3.26%.

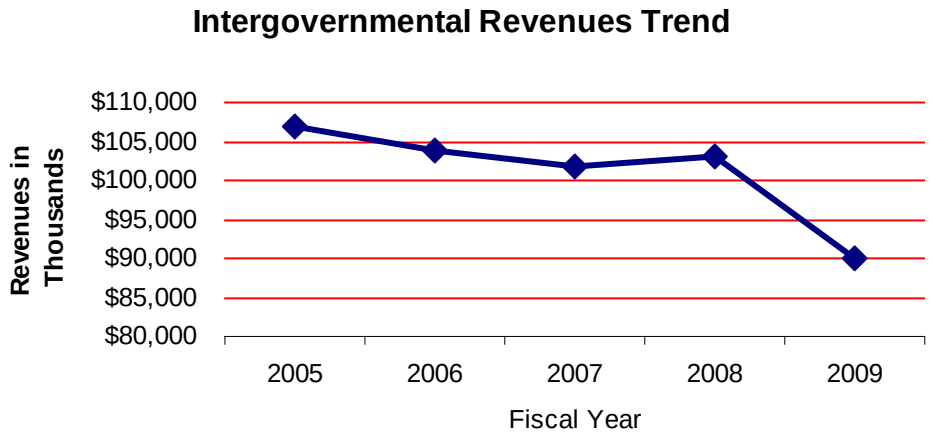


2. **Licenses and Permits** This category provides $836,015 of the General Fund, or 6.36%. The primary sources of revenue are Occupational Taxes, Alcoholic Beverages Licenses, and Building Permits, which include building, plumbing, electrical, HVAC, and similar permits. Alcoholic Beverages Licenses are projected to increase by 9.22%, reflecting growth in the number of restaurants. The Occupational Taxes are shown as decreasing by 6.25%. In FY 2008, the City implemented a new Occupation Tax Ordinance. As a result of this being the first year under the new ordinance, the revenues did not come in as high as projected. Building and related permits and fees are projected to decrease 47.11% as a result of the current housing market.

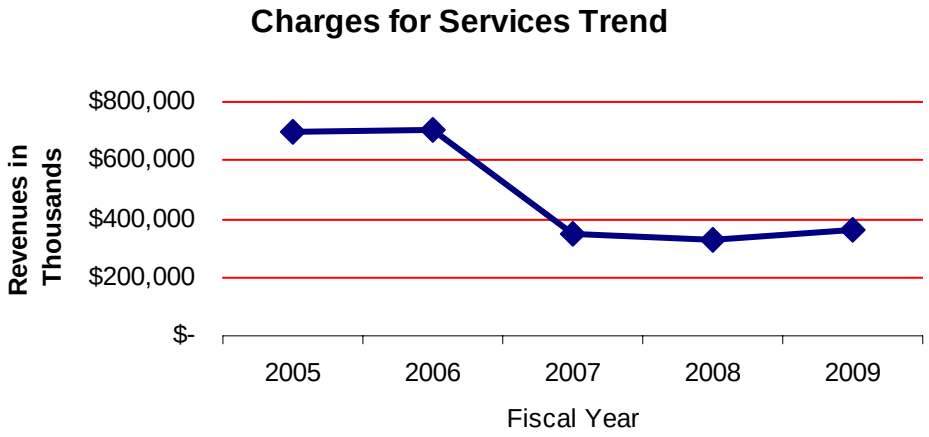


3**. Intergovernmental Revenues** This category provides only $90,000, or 0.68% of the General Fund, from a State grant that reimburses cities for property tax relief passed by the General

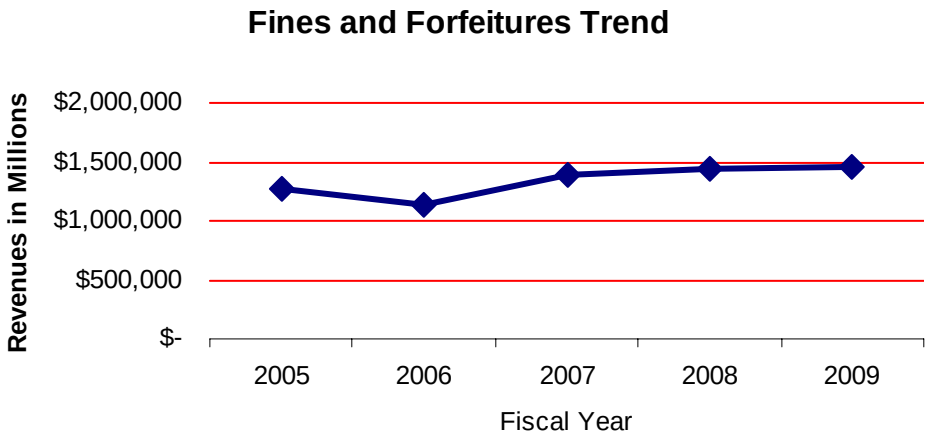
Assembly. The 1.26% decrease is because the amount of taxes paid is not the same from year to year.



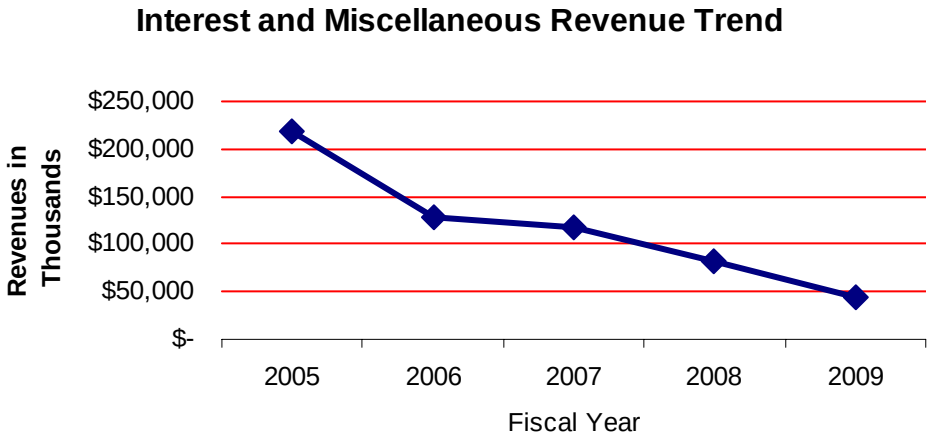
4. **Charges for Services** This category provides $365,060, or 2.78%, of the General Fund. The primary sources of revenue are Court Costs, Background Check Fees, and Account Establishment Charges. This source is projected to increase by 10.55%.



5. **Fines and Forfeitures** This category provides $1,450,000 of the General Fund, or 11.03%. and includes the fines and forfeitures imposed by the Municipal Court for violations of the Municipal Code and minor violations and infractions of State law dealing with traffic citations, DUI, and similar offenses. This source is projected to grow by .39% over the FY 2008 projected amount.



6. **Earned Interest and Miscellaneous Revenues** This category provides only $30,000, or 0.23% 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 53.13% decrease from the estimated amount for the current fiscal year as a result of the decrease in interest rates as well as a decrease in Fund Balance 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.



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 $2,600,000, or 19.78% of the General Fund's total funding. The major changes from the prior year are an increase of $94,200 from the Water and Sewer Fund and an increase of $18,000 from the Solid Waste Collection Fund.

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.

Fund Balance Appropriated. Finally, if the fund balance in the General Fund is sufficient, the City can use some of the fund balance to balance the General Fund. This proposed FY 2009 Budget is projected to use $273,185, or 2.08% of budgeted expenditures. The City typically under spends 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 2007 Actual	FY 2008 Budget	FY 2009 Recommended
31	TAXES			
31.1100	Property Taxes - Current Year	$ 3,129,235	$ 3,495,150	$ 3,571,916
31.1105	Refund of Taxes	$ (2,107)	$ (4,000)	$ (1,000)
31.1120	Timber Tax	$ 64	$ 75	$ 75
31.1200	Property Taxes - Prior Year	$ 6,633	$ 6,000	$ 10,000
31.1310	Motor Vehicle	$ 212,955	$ 200,000	$ 212,000
31.1320	Mobile Home	$ 4,725	$ 2,000	$ 1,000
31.1500	Property not on Digest	$ -	$ 200	$ 1,000
31.1600	Real Estate Transfer (Intangible)	$ 83,456	$ 87,000	$ 70,000
31.1711	Franchise Tax - Georgia Power	$ 1,083,994	$ 1,246,600	$ 1,323,600
31.1712	Franchise Tax - EMC	$ 34,537	$ 37,990	$ 38,875
31.1751	Franchise Tax - Northland Cable	$ 121,276	$ 119,000	$ 122,010
31.1761	Franchise Tax - Frontier	$ 70,745	$ 75,000	$ 70,000
31.1000	*Sub-total: General Property Taxes*	*$ 4,745,511*	*$ 5,265,015*	*$ 5,419,476*
31.4201	Beer and Wine	$ 586,394	$ 600,000	$ 610,000
31.4202	Liquor -Wholesale	$ 17,188	$ 15,000	$ 18,000
31.4203	Liquor - Retail	$ 48,070	$ 42,980	$ 56,000
31.4000	*Sub-total: Select Sales & Use Taxes*	*$ 651,652*	*$ 657,980*	*$ 684,000*
31.6200	Insurance Premium Taxes	$ 1,189,372	$ 1,236,945	$ 1,293,995
31.6000	*Sub-total: Business Taxes*	*$ 1,189,372*	*$ 1,236,945*	*$ 1,293,995*
31.9110	Property Tax Penalty and Interest	$ 33,012	$ 24,000	$ 20,000
31.9501	FIFA Fee and Cost	$ 20,635	$ 10,750	$ 11,000
31.9904	Tax Lien Penalties & Interest	$ 47,786	$ 40,000	$ 44,000
31.9905	Tax Sale Advertising Fees	$ 3,720	$ 3,000	$ 1,500
31.9906	Tax Sale Mar. Fees- City	$ 250	$ 600	$ 300
31.9907	Tax Sale Mar. Fees- C.O.C	$ -	$ 150	$ 100
31.9000	*Sub-total: Penalties & Int. on Delinquent Taxes*	*$ 105,402*	*$ 78,500*	*$ 76,900*
31.0000	TOTAL TAXES	$ 6,691,938	$ 7,238,440	$ 7,474,371
32	LICENSES AND PERMITS			
32.1100	Alcoholic Beverages Licenses	$ 143,751	$ 172,250	$ 188,125
32.1200	General Business Licenses	$ 178,995	$ 320,000	$ 300,000
32.1220	Insurance License	$ 25,388	$ 40,000	$ 33,000
32.1240	Bank License	$ 97,155	$ 100,750	$ 125,000
32.1901	Alcoholic Beverages Application Fees	$ 2,364	$ 1,500	$ 2,100
32.1902	Occupation Tax Admininstration Fees	$ 3,482	$ 2,500	$ 4,500
32.1000	*Sub-total: Regulatory Fees*	*$ 451,134*	*$ 637,000*	*$ 652,725*
32.2120	Building Permits	$ 145,201	$ 183,750	$ 135,000
32.2130	Plumbing Permits	$ 13,422	$ 9,975	$ 3,600
32.2140	Electrical Permits	$ 29,466	$ 29,400	$ 12,000
32.2160	HVAC Permits	$ 11,230	$ 16,800	$ 6,000
32.2190	Land Disturbance Permits	$ 7,319	$ 9,450	$ 2,500
32.2211	Rezoning Requests	$ 2,840	$ 2,310	$ 2,310
32.2212	Variance Requests	$ 4,000	$ 1,260	$ 1,440
32.2213	Cell Tower Requests	$ -	$ 1,050	$ -
32.2230	Sign Permits	$ 2,494	$ 2,940	$ 2,940
32.2991	Inspection Fees	$ 115,582	$ 81,900	$ 14,000
32.2992	Engineering Misc. Fees	$ 1,050	$ 2,000	$ 500
32.2000	*Sub-total: Non-Business Licenses & Permits*	*$ 332,604*	*$ 340,835*	*$ 180,290*

FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
32.4101	Business License Penalty	$ 2,988	$ 3,900	$ 3,000
32.4102	Alcohol Penalty	$ 3,250	$ 4,000	$ -
32.4000	*Sub-total: Penalties & Int. on Del. Lic. & Perm.*	*$ 6,238*	*$ 7,900*	*$ 3,000*
32.0000	TOTAL LICENSES AND PERMITS	$ 789,975	$ 985,735	$ 836,015
33	INTERGOVERNMENTAL REVENUES			
33.5101	Tax Relief Grant	$ 101,890	$ 103,000	$ 90,000
33.0000	TOTAL INTERGOVERNMENTAL REVENUES	$ 101,890	$ 103,000	$ 90,000
34	CHARGES FOR SERVICES			
34.1105	Court Costs	$ 157,581	$ 148,000	$ 155,000
34.1190	Other Costs	$ 2,713	$ 3,300	$ 3,500
34.1910	Election Qualifying Fees	$ -	$ 1,350	$ -
34.1000	*Sub-total: General Government*	*$ 160,293*	*$ 152,650*	*$ 158,500*
34.2100	Finger Printing Fee	$ 405	$ 300	$ 1,000
34.2101	Revenue - Police Overtime	$ 53,522	$ 50,680	$ 75,000
34.2000	*Sub-total - Public Safety*	*$ 53,927*	*$ 50,980*	*$ 76,000*
34.6410	Background Check Fees	$ 15,655	$ 12,000	$ 15,000
34.6420	Server Permit Fees	$ 13,025	$ 12,000	$ 12,000
34.6000	*Sub-total - Other Fees*	*$ 28,680*	*$ 24,000*	*$ 27,000*
34.9100	Cemetery Fees	$ 27,988	$ 27,000	$ 27,000
34.9300	Bad Check Fees	$ 9,235	$ 9,500	$ 10,000
34.9901	Account Establishment Charge	$ 64,552	$ 64,000	$ 64,500
34.9902	AEC Charge Penalty	$ 2,210	$ 2,050	$ 2,000
34.9903	Admin. Fee Penalty	$ 73	$ 60	$ 60
34.9000	*Sub-total: Other Charges for Services*	*$ 104,058*	*$ 102,610*	*$ 103,560*
34.0000	TOTAL CHARGES FOR SERVICES	$ 346,958	$ 330,240	$ 365,060
35	FINES AND FORFEITURES			
35.1170	Municipal Court Fines	$ 1,387,589	$ 1,444,380	$ 1,450,000
35.0000	TOTAL FINES AND FORFEITURES	$ 1,387,589	$ 1,444,380	$ 1,450,000
36.1001	INTEREST REVENUES	$ 90,083	$ 64,000	$ 30,000
37	CONTR. AND DON. FROM PRIV. SOURCES			
37.1001	Contributions & Donations - Private	$ 1,138	$ 1,000	$ -
37.1002	Contributions & Donations - COP	$ 6,690	$ 4,500	$ 4,000
37.0000	CONTR. AND DON. FROM PRIV. SOURCES	$ 7,828	$ 5,500	$ 4,000
38	MISCELLANEOUS REVENUE			
38.9010	Miscellaneous Income	$ 13,551	$ 7,900	$ 7,000
38.9020	Sale of Pipe	$ 4,955	$ 4,000	$ 2,000
38.9030	Sale of Scrap	$ 470	$ 100	$ 100
38.9040	Concession Revenue	$ 365	$ 300	$ 300
38.9050	Sale of Signs & Posts	$ 207	$ 200	$ 200
38.9000	*Sub-total: Other Miscellaneous*	*$ 19,548*	*$ 12,500*	*$ 9,600*
38.0000	TOTAL MISCELLANEOUS REVENUE	$ 19,548	$ 12,500	$ 9,600

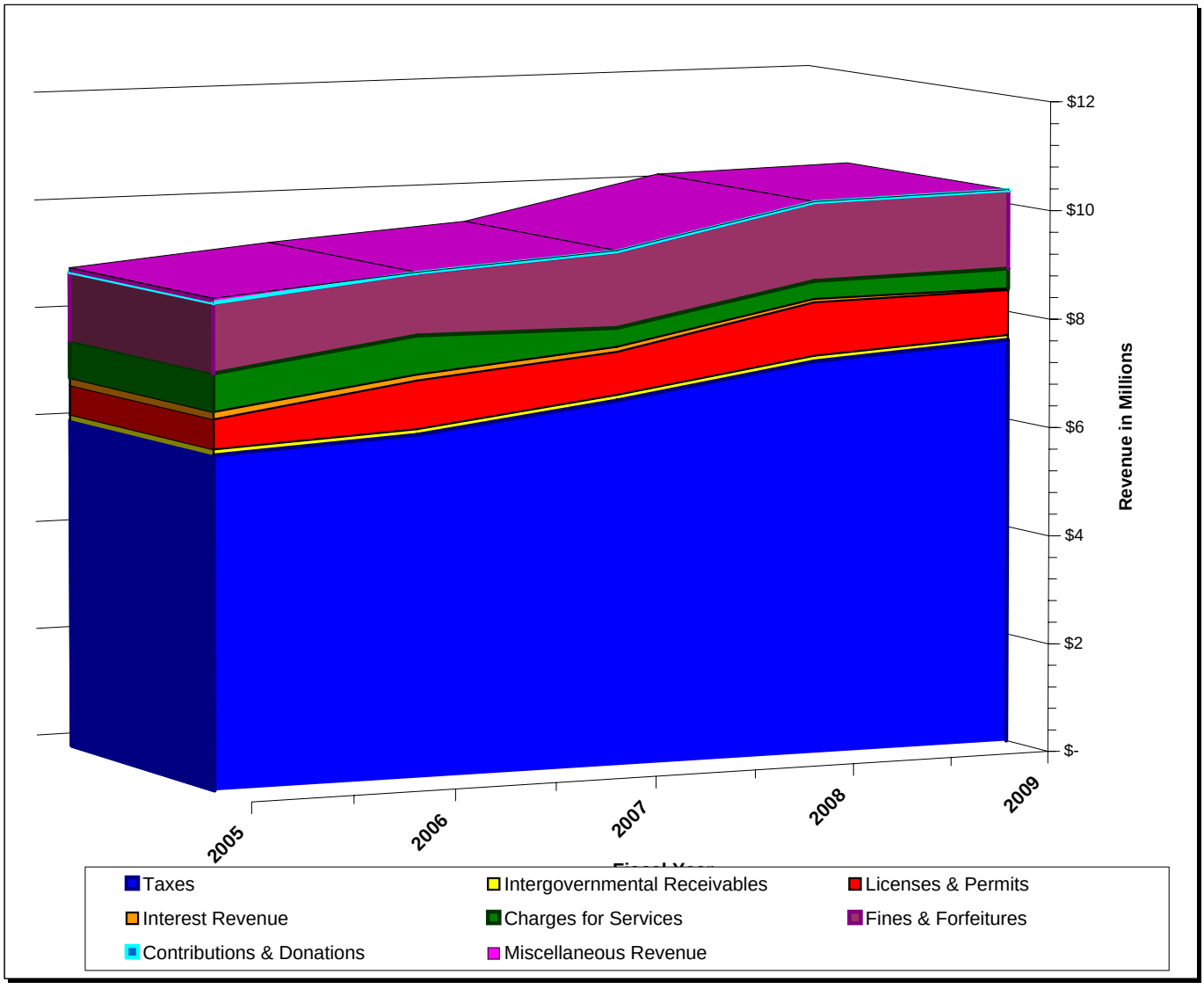
FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
39	OTHER FINANCING SOURCES			
39.1210	Operating Trans. in from Natural Gas	$ 860,000	$ 925,000	$ 925,000
39.1220	Operating Trans. in from Water/Wastewater	$ 575,000	$ 870,800	$ 965,000
39.1230	Operating Trans. in from S/W Disposal Fund	$ 157,000	$ 157,000	$ 160,000
39.1240	Operating Trans. in from S/W Collection Fund	$ 600,000	$ 525,000	$ 543,000
39.1241	Lease Pool Trans from SWC	$ 30,625	$ 7,000	$ 7,000
39.1285	Operating Transf. in from Benefits Insurance Fund	$ -	$ 300,000	$ -
39.1000	*Sub-total: Operating Transfers in*	*$ 2,222,625*	*$ 2,784,800*	*$ 2,600,000*
39.2101	Sale of Assets	$ 16,310	$ 12,000	$ 12,000
39.2102	Sale of Land			
39.2000	*Sub-total: Proc.of General Fixed Asset Disp*	*$ 16,310*	*$ 12,000*	*$ 12,000*
39.0000	TOTAL OTHER FINANCING SOURCES	$ 2,238,935	$ 2,796,800	$ 2,612,000
	TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 11,674,744	$ 12,980,595	$ 12,871,046
	FUND BALANCE APPROPRIATED	$ 1,257,835	$ 539,170	$ 273,185
	TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPROP.	**$ 12,932,579**	**$ 13,519,765**	**$ 13,144,231**

GENERAL FUND REVENUE TRENDS

FY 2005-2009

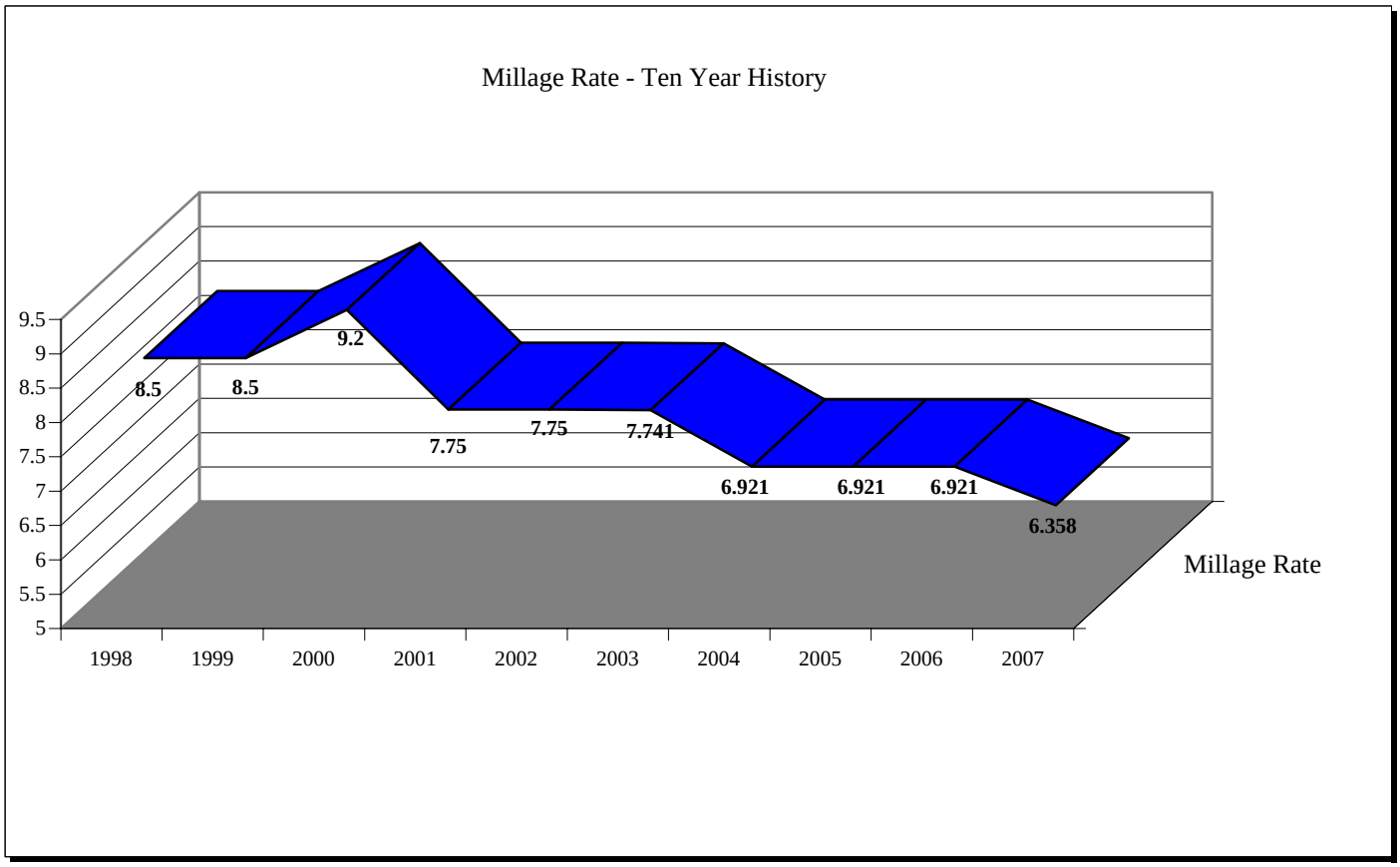
	2005 Actual	2006 Actual	2007 Actual	2008 Budgeted	2009 Recommended
Taxes	$ 6,052,712	$ 6,245,314	$ 6,691,938	$ 7,238,440	$ 7,474,371
Licenses and Permits	$ 542,303	$ 883,136	$ 789,975	$ 985,735	$ 836,015
Intergovernmental Receivables	$ 106,881	$ 103,784	$ 101,890	$ 103,000	$ 90,000
Charges for Services	$ 694,080	$ 706,592	$ 346,958	$ 330,240	$ 365,060
Fines and Forfeitures	$ 1,263,593	$ 1,127,332	$ 1,387,589	$ 1,444,380	$ 1,450,000
Interest Revenue	$ 132,960	$ 107,964	$ 90,083	$ 64,000	$ 30,000
Contributions and Donations	$ 7,973	$ 7,120	$ 7,828	$ 5,500	$ 4,000
Miscellaneous Revenue	$ 77,483	$ 13,616	$ 19,548	$ 12,500	$ 9,600



Property Taxes
Property Value of $100,000

For residents of the City of Statesboro the total property tax is $6.358 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: $254



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 2009". 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.

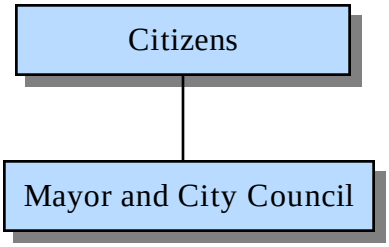
For the most part, the individual department or division operational budgets within the General Fund reflect these three major cost increases: salaries and wages, rising medical costs, and fuel costs.

The General Fund budget of $13,143,931 is a decrease of $332,916 over the FY 2008 Budget (as amended through the 2nd Budget Amendment) of $13,476,847. That is a 2.47% decrease.

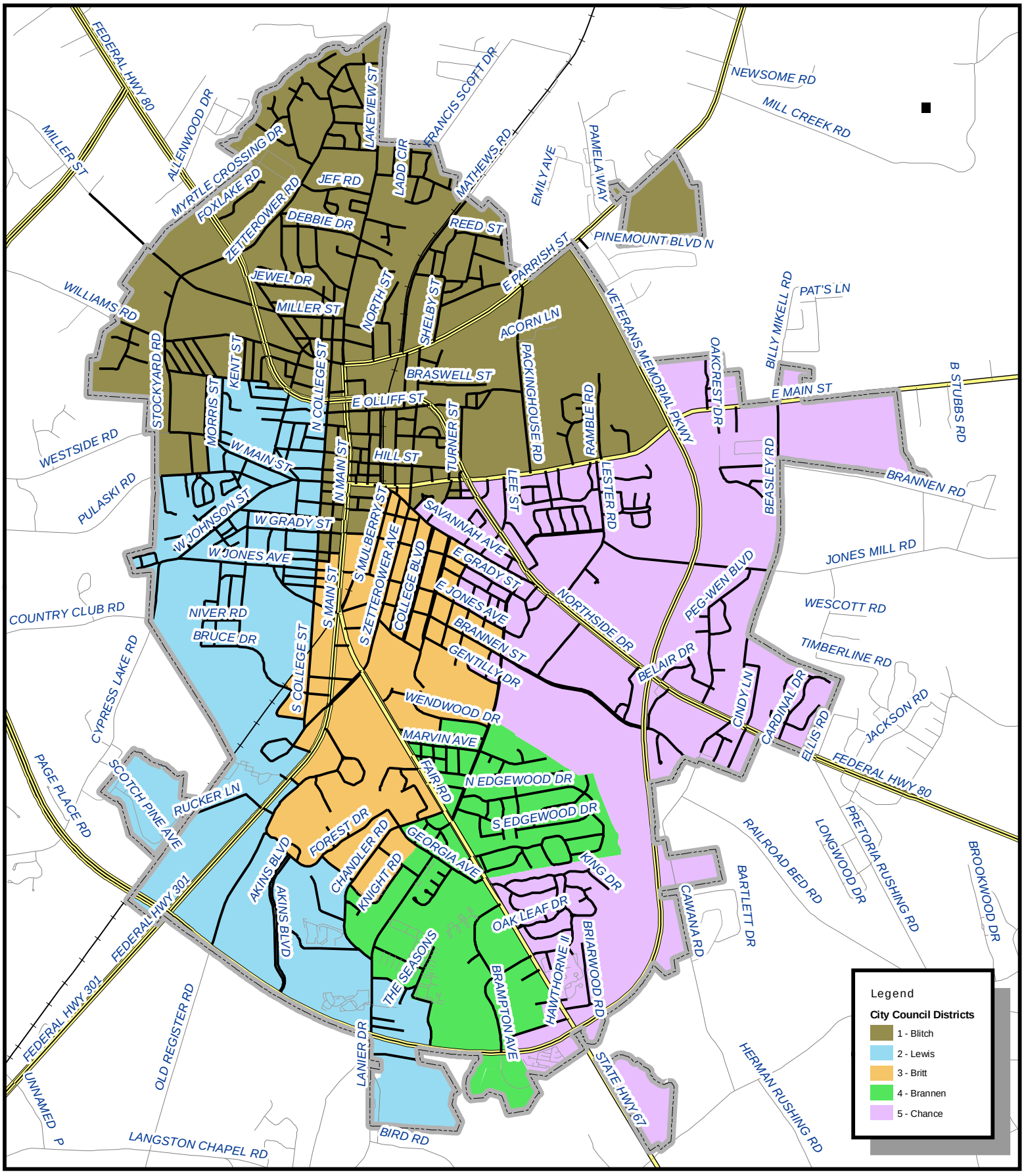
General Fund Budget Summary

	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 BUDGETED	FY 2009 PROPOSED	% OF TOTAL
Revenues and Other Financial Resources					
Taxes	$ 6,245,314	$ 6,691,938	$ 7,238,440	$ 7,474,371	56.86%
Licenses and Permits	$ 883,136	$ 789,975	$ 985,735	$ 836,015	6.36%
Intergovernmental Revenue	$ 103,784	$ 101,890	$ 103,000	$ 90,000	0.68%
Charges for Services	$ 706,592	$ 346,958	$ 481,555	$ 365,060	2.78%
Fines and Forfeitures	$ 1,127,332	$ 1,387,589	$ 1,444,380	$ 1,450,000	11.03%
Interest Revenue	$ 107,964	$ 90,083	$ 64,000	$ 30,000	0.23%
Contributions and Donations	$ 7,120	$ 7,828	$ 5,500	$ 4,000	0.03%
Miscellaneous Revenue	$ 13,616	$ 19,548	$ 12,500	$ 9,600	0.07%
Other Financing Sources	$ 2,322,899	$ 2,238,935	$ 2,796,800	$ 2,612,000	19.87%
Appropriated Fund Balance			$ 344,937	$ 273,185	2.08%
Total Revenues and Other Financial Resources	**$ 11,517,757**	**$ 11,674,744**	**$ 13,476,847**	**$ 13,144,231**	**100.00%**
Expenditures and Other Financing Uses					
Governing Body	$ 179,627	$ 208,518	$ 185,754	$ 194,187	1.48%
City Manager'sOffice	$ 376,339	$ 425,260	$ 463,687	$ 467,776	3.56%
City Clerk's Office	$ 472,089	$ 546,583	$ 549,107	$ 570,414	4.34%
Elections	$ 2,154	$ 271	$ 14,400	$ 1,250	0.01%
Financial Administration	$ 495,108	$ 573,481	$ 610,802	$ 590,371	4.49%
Information Technology	$ 88,240	$ 95,911	$ 133,900	$ 161,044	1.23%
Human Resources	$ 141,078	$ 125,337	$ 148,890	$ 140,561	1.07%
Engineering	$ 320,386	$ 380,612	$ 395,741	$ 429,194	3.27%
Records Management	$ 7,126	$ 5,004	$ 8,370	$ 10,150	0.08%
Municipal Court	$ 412,757	$ 638,696	$ 666,035	$ 643,118	4.89%
Police Department	$ 4,430,543	$ 4,802,345	$ 4,872,749	$ 5,014,180	38.15%
Fire Department	$ 1,727,348	$ 1,922,904	$ -	$ -	0.00%
Animal Control	$ 38,415	$ 15,615	$ 46,125	$ 46,369	0.35%
Public Works Administration	$ 184,886	$ 203,123	$ 218,585	$ 213,628	1.63%
Streets	$ 1,483,720	$ 1,621,367	$ 1,589,467	$ 1,567,631	11.93%
Parks	$ 344,378	$ 392,214	$ 430,726	$ 441,490	3.36%
Engineering-Protective Insp.	$ 350,869	$ 259,465	$ 265,687	$ 266,479	2.03%
Planning	$ 115,238	$ 210,989	$ 440,033	$ 358,408	2.73%
Other Agencies	$ 303,129	$ 774,526	$ 276,580	$ 283,837	2.16%
Debt Service	$ 186,070	$ 238,575	$ 317,064	$ 334,500	2.54%
Transfers Out	$ 812,000	$ 7,800	$ 1,843,145	$ 1,409,644	10.72%
Total Expenditures and Other Financing Uses	**$ 12,471,500**	**$ 13,448,596**	**$ 13,476,847**	**$ 13,144,231**	**100.00%**
Fund Balance at Beginning of FY	$ 4,976,763	$ 4,023,020	$ 2,249,168	$ 2,249,168	
Fund Balance at End of FY	$ 4,023,020	$ 2,249,168	$ 2,249,168	$ 2,249,168	

GOVERNING BODY



City of Statesboro
City Council District Map



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.

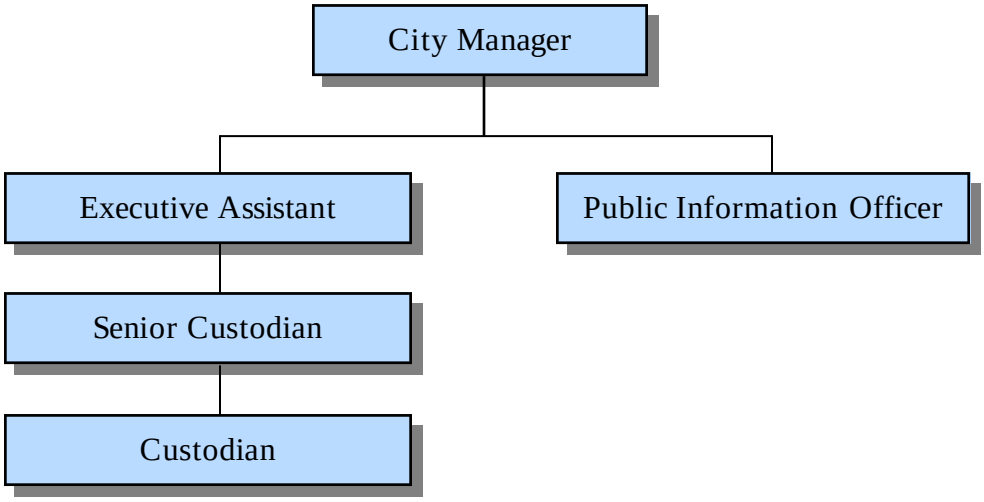
EXPENDITURES SUMMARY

	FY 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 61,246	$ 62,168	$ 62,168	0.00%
Purchase/Contract Services	$ 109,483	$ 93,094	$ 106,355	14.24%
Supplies	$ 1,506	$ 1,700	$ 1,200	-29.41%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 24,789	$ 24,192	$ 19,864	-17.89%
Other Costs	$ 11,494	$ 4,600	$ 4,600	0.00%
Total Expenditures	$ 208,518	$ 185,754	$ 194,187	4.54%

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 57,612	$ 57,750	$ 57,750
51.1000	*Sub-total: Salaries and Wages*	*$ 57,612*	*$ 57,750*	*$ 57,750*
51.2201	Social Security (FICA) Contributions	$ 3,634	$ 4,418	$ 4,418
51.2000	*Sub-total: Employee Benefits*	*$ 3,634*	*$ 4,418*	*$ 4,418*
51.0000	TOTAL PERSONAL SERVICES	$ 61,246	$ 62,168	$ 62,168
52	PURCHASE/CONTRACT SERVICES			
52.1205	Public Relations	$ 13,922	$ 6,000	$ 6,000
52.1000	*Sub-total: prof. & tech. services*	*$ 13,922*	*$ 6,000*	*$ 6,000*
52.3101	Insurance, Other than Benefits	$ 71,165	$ 58,644	$ 71,165
52.3203	Cellular Phones	$ 546	$ 950	$ 1,690
52.3301	Advertising	$ 2,329	$ 2,000	$ 2,000
52.3501	Travel	$ 14,916	$ 18,000	$ 18,000
52.3701	Education and Training	$ 6,605	$ 7,500	$ 7,500
52.3000	*Sub-total: Other Purchased Services*	*$ 95,561*	*$ 87,094*	*$ 100,355*
52.0000	TOTAL PURCHASED SERVICES	$ 109,483	$ 93,094	$ 106,355
53	SUPPLIES			
53.1101	Office Supplies	$ -	$ 500	$ -
53.1301	Food	$ 519	$ 1,000	$ 1,000
53.1401	Books and Periodicals	$ 169	$ 200	$ 200
53.1601	Small Tools & Equipment	$ 818	$ -	$ -
53.0000	TOTAL SUPPLIES	$ 1,506	$ 1,700	$ 1,200
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)	$ 23,879	$ 23,581	$ 19,476
55.2402	Life and Disability	$ 910	$ 611	$ 388
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 24,789	$ 24,192	$ 19,864
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 11,494	$ 4,600	$ 4,600
57.0000	TOTOAL OTHER COSTS	$ 11,494	$ 4,600	$ 4,600
	TOTAL EXPENDITURES	**$ 208,518**	**$ 185,754**	**$ 194,187**

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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 230,063	$ 272,875	$ 281,053	3.00%
Purchase/Contract Services	$ 132,937	$ 132,154	$ 130,364	-1.35%
Supplies	$ 7,182	$ 8,150	$ 10,200	25.15%
Capital Outlay (Minor)	$ 1,970	$ 3,500	$ 600	-82.86%
Interfund Dept. Charges	$ 34,408	$ 29,208	$ 28,759	-1.54%
Other Costs	$ 18,700	$ 17,800	$ 16,800	-5.62%
Total Expenditures	$ 425,260	$ 463,687	$ 467,776	0.88%

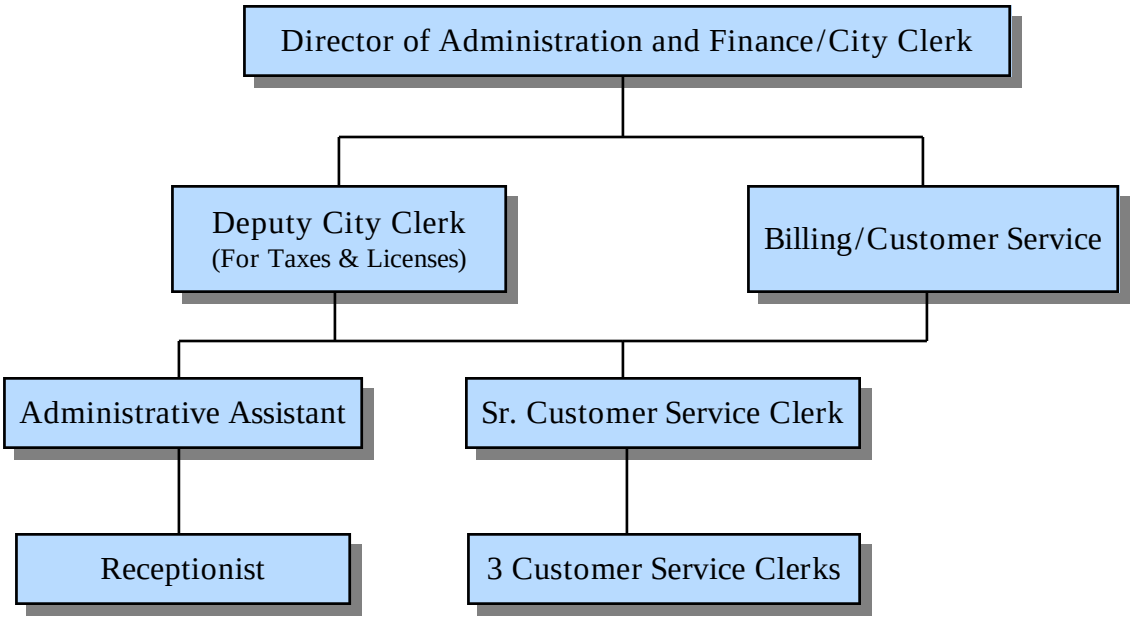
FUND 100 - GENERAL FUND **DEPT - 1320 - CITY MANAGER'S OFFICE**

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 200,062	$ 236,523	$ 243,590
51.1301	Overtime	$ 1,314	$ 3,000	$ 3,500
51.1000	*Sub-total: Salaries and Wages*	*$ 201,376*	*$ 239,523*	*$ 247,090*
51.2201	Social Security (FICA) Contributions	$ 13,484	$ 18,353	$ 18,902
51.2401	Retirement Contributions	$ 13,831	$ 14,395	$ 14,825
51.2701	Workers Compensation	$ 1,219	$ 218	$ 235
51.2901	Employee Physicals	$ 135	$ 350	$ -
51.2902	Employee Drug Screening Tests	$ 18	$ 36	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 28,687*	*$ 33,352*	*$ 33,963*
51.0000	TOTAL PERSONAL SERVICES	$ 230,063	$ 272,875	$ 281,053
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative	$ 10	$ -	$ -
52.1201	Legal Fees	$ 74,242	$ 85,000	$ 80,000
52.1204	City Attorney	$ 7,500	$ 7,500	$ 7,500
52.1205	Public Relations	$ 3,897	$ 9,200	$ 9,000
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 85,649*	*$ 101,700*	*$ 96,500*
52.2201	Cleaning Services	$ 16,301	$ -	$ 4,000
52.2202	Rep. and Maint. (Vehicles)	$ -	$ 400	$ 400
52.2203	Rep. and Maint. (Labor)	$ -	$ 300	$ 300
52.2205	Rep. and Maint. (Office Equipment)	$ 150	$ 200	$ 200
52.2320	Rentals	$ 1,996	$ 2,000	$ 2,000
52.2000	*Sub-total: Property Services*	*$ 18,447*	*$ 2,900*	*$ 6,900*
52.3101	Insurance, Other than Benefits	$ 1,006	$ 1,804	$ 1,804
52.3201	Telephone	$ 4,376	$ 3,500	$ 3,500
52.3203	Cellular Phones	$ 1,987	$ 2,200	$ 1,560
52.3206	Postage	$ -	$ 50	$ 50
52.3301	Advertising	$ 968	$ 500	$ 500
52.3501	Travel	$ 16,855	$ 15,500	$ 15,500
52.3601	Dues and Fees	$ 1,124	$ 1,500	$ 1,550
52.3701	Education and Training	$ 2,525	$ 2,500	$ 2,500
52.3000	*Sub-total: Other Purchased Services*	*$ 28,841*	*$ 27,554*	*$ 26,964*
52.0000	TOTAL PURCHASED SERVICES	$ 132,937	$ 132,154	$ 130,364
53	SUPPLIES			
53.1101	Office Supplies	$ 1,212	$ 2,000	$ 2,000
53.1104	Janitorial Supplies	$ 2,109	$ 2,000	$ 4,000
53.1105	Uniforms	$ 137	$ 300	$ 300
53.1106	General Supplies & Materials	$ 121	$ 200	$ 200
53.1270	Gasoline/Diesel	$ -	$ 200	$ 250
53.1301	Food	$ 2,490	$ 2,000	$ 2,000
53.1401	Books and Periodicals	$ 1,113	$ 1,200	$ 1,200
53.1601	Small Tools and Equipment	$ -	$ 250	$ 250
53.0000	TOTAL SUPPLIES	$ 7,182	$ 8,150	$ 10,200

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 372	$ 2,500	$ 600
54.2401	Computers	$ 1,598	$ 1,000	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,970	$ 3,500	$ 600
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 33,534	$ 28,092	$ 27,814
55.2402	Life and Disability	$ 874	$ 1,116	$ 945
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 34,408	$ 29,208	$ 28,759
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 6,026	$ 6,000	$ 5,000
57.3402	Employee Picnic	$ 2,946	$ 3,000	$ 3,000
57.3403	Christmas Party	$ 9,728	$ 8,800	$ 8,800
57.0000	TOTAL OTHER COSTS	$ 18,700	$ 17,800	$ 16,800
	TOTAL EXPENDITURES	$ 425,260	$ 463,687	$ 467,776

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

EXPENDITURES SUMMARY

	FY 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 353,365	$ 375,819	$ 389,328	3.59%
Purchase/Contract Services	$ 97,305	$ 83,280	$ 88,690	6.50%
Supplies	$ 18,603	$ 18,450	$ 18,200	-1.36%
Capital Outlay (Minor)	$ 4,622	$ 5,320	$ 3,450	-35.15%
Interfund Dept. Charges	$ 68,587	$ 62,388	$ 67,146	7.63%
Other Costs	$ 4,101	$ 3,850	$ 3,600	-6.49%
Total Expenditures	$ 546,583	$ 549,107	$ 570,414	3.88%

PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Budgeted	FY 2009 Projected
General Long-term Debt as a % of the Total Assessed Valuation of Property (Tax Digest) (Georgia Constitution Art. Sets a 10% maximum.)	0.24%	0.19%	0.18%
General Long-term Debt Per Capita (Population at 26,500)	$44.70	$42.96	$41.11
Number of Utility Bills processed annually	150,000	153,000	156,060
Number of Employees in utility billing/collection	5	5	5
Average Number of Utility Bills processed per employee	30,000	30,600	31,212
Dollar Amount of Utility Bills processed annually	$17,893,272	$18,251,137	$18,616,160
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	2.5%	2.3%	2.2%
Number of Council Meeting Agenda Packets and Minutes	423	224	140
Number of Open Records Act requests handled	118	250	300
Number of Business Licenses Issued	1,319	1,235	1,235
Dollar Value of Business Licenses Issued	$178,995	$320,000	$300,000
Number of Property Tax Bills Issued	8,039	8,189	8,189
Dollar Value of Property Tax Bills Issued	$3,127,128	$3,494,150	$3,570,916
Number of Alcohol Licenses Issued	74	81	85
Dollar Value of Alcohol Licenses Issued	$143,751	$172,250	$188,125

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

Account Number	Account Description or Title	2007 Actual	2008 Budget	2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 312,390	$ 326,979	$ 338,266
51.1301	Overtime	$ 2,683	$ 4,500	$ 4,000
51.1000	*Sub-total: Salaries and Wages*	*$ 315,073*	*$ 331,479*	*$ 342,266*
51.2201	Social Security (FICA) Contributions	$ 21,822	$ 24,118	$ 26,183
51.2401	Retirement Contributions	$ 15,827	$ 19,889	$ 20,536
51.2701	Workers Compensation	$ 625	$ 333	$ 343
51.2901	Employment Physicals	$ 18	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 38,292*	*$ 44,340*	*$ 47,062*
51.0000	TOTAL PERSONAL SERVICES	$ 353,365	$ 375,819	$ 389,328
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative (Code Book)	$ 1,763	Moved to Records Management	
52.1201	Legal Fees	$ -	$ 250	$ 250
52.1301	Computer Programming Fees	$ 1,358	$ 2,200	$ 2,000
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 3,121*	*$ 2,450*	*$ 2,250*
52.2205	Rep. and Maint. (Office Equipment)	$ 8,081	$ 5,000	$ 8,500
52.2320	Rentals	$ 3,640	$ 4,220	$ 3,300
52.2000	*Sub-total: property services*	*$ 11,721*	*$ 9,220*	*$ 11,800*
52.3101	Insurance, Other than Benefits	$ 1,480	$ -	$ 1,480
52.3201	Telephone	$ 13,988	$ 12,900	$ 12,000
52.3203	Cellular Phones	$ 1,030	$ 960	$ 960
52.3206	Postage	$ -	$ 50	$ -
52.3301	Advertising	$ 2,938	$ 2,200	$ 2,200
52.3401	Printing and Binding	$ 2,421	$ 5,000	$ 3,000
52.3501	Travel	$ 6,779	$ 6,000	$ 6,500
52.3601	Dues and Fees	$ 780	$ 500	$ 500
52.3701	Education and Training	$ 3,890	$ 4,000	$ 4,000
52.3852	Contract Services	$ 49,157	$ 40,000	$ 44,000
52.3000	*Sub-total: Other Purchased Services*	*$ 82,463*	*$ 71,610*	*$ 74,640*
52.0000	TOTAL PURCHASED SERVICES	$ 97,305	$ 83,280	$ 88,690
53	SUPPLIES			
53.1101	Office Supplies	$ 14,234	$ 15,000	$ 15,000
53.1106	General Supplies & Materials	$ 134	$ 50	$ 50
53.1301	Food	$ 61	$ 300	$ 250
53.1401	Books and Periodicals	$ 517	$ 600	$ 400
53.1601	Small Tools and Equipment	$ 3,657	$ 2,500	$ 2,500
53.0000	TOTAL SUPPLIES	$ 18,603	$ 18,450	$ 18,200
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 1,301	$ 320	$ 450
54.2401	Computers	$ 3,321	$ 5,000	$ 3,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 4,622	$ 5,320	$ 3,450

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

Account Number	Account Description or Title	2007 Actual	2008 Budget	2009 Recommended
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 66,548	$ 60,695	$ 65,068
55.2402	Life and Disability	$ 2,039	$ 1,693	$ 2,078
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 68,587	$ 62,388	$ 67,146
57	OTHER COSTS			
57.2001	GBI Fingerprint Fees	$ 420	$ 500	$ 500
57.2002	FIFA Filing Fee	$ 1,820	$ 2,000	$ 2,000
57.3401	Miscellaneous Expenses	$ 1,469	$ 1,200	$ 1,000
57.3411	Marshall Deed Filing	$ 50	$ 150	$ 100
57.6001	Cash - Over/Short	$ 342	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 4,101	$ 3,850	$ 3,600
	TOTAL EXPENDITURES	**$ 546,583**	**$ 549,107**	**$ 570,414**

ELECTIONS

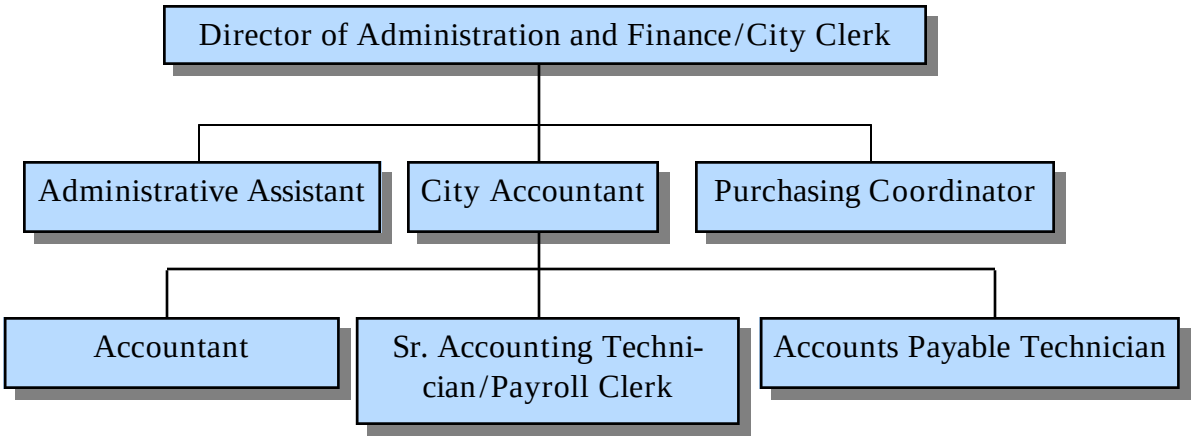
EXPENDITURES SUMMARY

	FY 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ -	$ 8,670	$ -	-100.00%
Purchase/Contract Services	$ 250	$ 3,765	$ 1,250	-66.80%
Supplies	$ -	$ 1,915	$ -	-100.00%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Other Costs	$ 21	$ 50	$ -	-100.00%
Total Expenditures	$ 271	$ 14,400	$ 1,250	-91.32%

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1201	Temporary Employees	$ -	$ 8,670	$ -
51.0000	TOTAL PERSONAL SERVICES	$ -	$ 8,670	$ -
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ 965	$ -
52.3201	Telephone	$ -	$ 100	$ -
52.3301	Advertising	$ -	$ 1,800	$ 500
52.3501	Travel	$ -	$ 710	$ 500
52.3601	Dues and Fees	$ -	$ 40	$ -
52.3701	Education and Training	$ 250	$ 150	$ 250
52.0000	TOTAL PURCHASED SERVICES	$ 250	$ 3,765	$ 1,250
53	SUPPLIES			
53.1101	Office Supplies	$ -	$ 1,400	$ -
53.1106	General Supplies and Materials	$ -	$ -	$ -
53.1301	Food	$ -	$ 515	$ -
53.0000	TOTAL SUPPLIES	$ -	$ 1,915	$ -
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ -
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 21	$ 50	$ -
57.0000	TOTAL OTHER COSTS	$ 21	$ 50	$ -
	TOTAL EXPENDITURES	**$ 271**	**$ 14,400**	**$ 1,250**

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, paying all invoices, and payroll processing. It is responsible for all formal bid announcements, development 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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 235,122	$ 259,518	$ 267,098	2.92%
Purchase/Contract Services	$ 205,373	$ 220,778	$ 193,013	-12.58%
Supplies	$ 36,272	$ 39,950	$ 41,150	3.00%
Capital Outlay (Minor)	$ 2,167	$ 3,000	$ 3,400	13.33%
Interfund Dept. Charges	$ 49,796	$ 54,156	$ 48,060	-11.26%
Other Costs	$ 44,751	$ 33,400	$ 37,650	12.72%
Total Expenditures	$ 573,481	$ 610,802	$ 590,371	-3.34%

PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Projected
Number of operating funds that meet financial reserve target (See Financial Policies Section for targets.)	1 of 7	1 of 8	1 of 8
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	16	27	27
Number of Accounts Payable processed	5,585	5,705	5,705
Payroll Payment Errors (requiring an adjustment on current or next payroll)	9	7	7
Number of Payroll Checks and Direct Deposit Advices (DDAs)	12,528	12,740	12,800
Payment Errors as a percentage of Payroll Checks and DDAs	0.07%	0.05%	0.05%

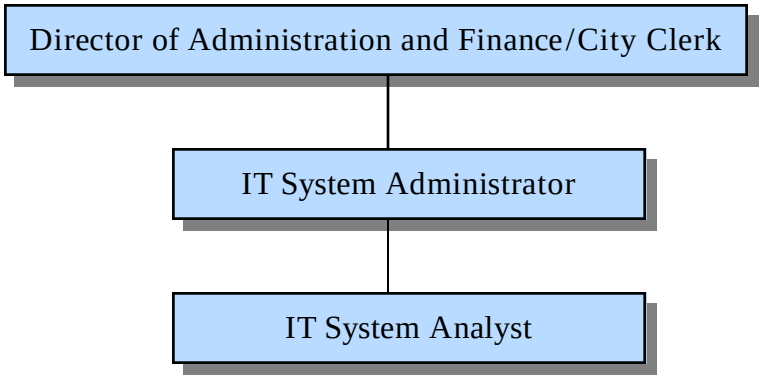
FUND 100 - GENERAL FUND **DEPT - 1510 - FINANCE**

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 208,349	$ 227,086	$ 232,811
51.1301	Overtime	$ 1,890	$ 1,500	$ 2,000
51.1000	*Sub-total: Salaries and Wages*	*$ 210,239*	*$ 228,586*	*$ 234,811*
51.2201	Social Security (FICA) Contributions	$ 14,036	$ 16,834	$ 17,963
51.2401	Retirement Contributions	$ 10,101	$ 13,715	$ 14,089
51.2701	Workers Compensation	$ 400	$ 230	$ 235
51.2901	Employment Physicals	$ 290	$ 135	$ -
51.2902	Employee Drug Screening Tests	$ 36	$ 18	$ -
51.2903	Hepatitis/Flu Vaccine	$ 20	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 24,883*	*$ 30,932*	*$ 32,287*
51.0000	TOTAL PERSONAL SERVICES	$ 235,122	$ 259,518	$ 267,098
52	PURCHASE/CONTRACT SERVICES			
52.1203	Audit	$ 51,918	$ 63,150	$ 55,000
52.1209	Finance Consulting	$ 3,010	$ 4,000	$ 2,000
52.1301	Computer Programming Fees	$ 820	$ 1,500	$ 2,500
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 55,748*	*$ 68,650*	*$ 59,500*
52.2201	Rep. and Maint. (Equipment)	$ 2,937	$ 2,250	$ 2,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 606	$ 1,000	$ 1,200
52.2203	Rep. and Maint. (Labor)	$ 827	$ 1,500	$ 800
52.2205	Rep. and Maint. (Office Equipment)	$ 9,197	$ 10,000	$ 9,000
52.2320	Rentals	$ 8,945	$ 8,000	$ 7,570
52.2000	*Sub-total: Property Services*	*$ 22,512*	*$ 22,750*	*$ 20,570*
52.3101	Insurance, Other than Benefits	$ 9,713	$ 7,218	$ 9,713
52.3201	Telephone	$ 5,094	$ 4,800	$ 4,670
52.3203	Cellular Phones	$ 507	$ 360	$ 560
52.3206	Postage	$ 86,126	$ 91,000	$ 75,000
52.3301	Advertising	$ 2,674	$ 500	$ 500
52.3401	Printing and Binding	$ 14,183	$ 15,000	$ 15,000
52.3501	Travel	$ 4,914	$ 5,000	$ 3,000
52.3601	Dues and Fees	$ 1,523	$ 1,000	$ 1,000
52.3701	Education and Training	$ 2,379	$ 3,500	$ 3,500
52.3852	Contract Work	$ -	$ 1,000	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 127,113*	*$ 129,378*	*$ 112,943*
52.0000	TOTAL PURCHASED SERVICES	$ 205,373	$ 220,778	$ 193,013
53	SUPPLIES			
53.1101	Office Supplies	$ 9,518	$ 13,000	$ 13,000
53.1106	General Supplies	$ 2,366	$ 1,750	$ 1,000
53.1230	Electricity	$ 21,661	$ 23,000	$ 25,000
53.1270	Gasoline/Diesel	$ 591	$ 500	$ 750
53.1301	Food	$ 312	$ 350	$ 250
53.1401	Books and Periodicals	$ 1,257	$ 850	$ 850
53.1601	Small Tools and Equipment	$ 567	$ 500	$ 300
53.0000	TOTAL SUPPLIES	$ 36,272	$ 39,950	$ 41,150

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 2,167	$ -	$ 400
54.2401	Computers	$ -	$ 3,000	$ 3,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,167	$ 3,000	$ 3,400
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 47,757	$ 52,186	$ 46,695
55.2402	Life and Disability	$ 2,039	$ 1,970	$ 1,365
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 49,796	$ 54,156	$ 48,060
57	OTHER COSTS			
57.1101	Property Taxes	$ 382	$ -	$ -
57.3401	Miscellaneous Expenses	$ 12,750	$ 4,350	$ 4,800
57.4001	Bad Debts	$ 1,577	$ 1,000	$ 800
57.4101	Collection Costs	$ 5	$ 50	$ 50
57.4102	Bank Card Charges	$ 29,529	$ 28,000	$ 32,000
57.4103	Bank Charges	$ 598	$ -	$ -
57.6001	Over/Short	$ (90)	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 44,751	$ 33,400	$ 37,650
	TOTAL EXPENDITURES	**$ 573,481**	**$ 610,802**	**$ 590,371**

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, maintaining the City's web page, telephone system and security system in City Hall.

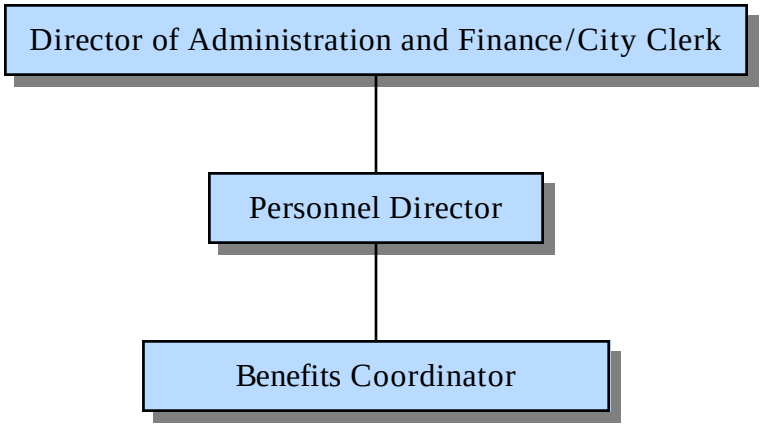
EXPENDITURES SUMMARY

	FY 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ -	$ 50,929	$ 103,021	102.28%
Purchase/Contract Services	$ 95,175	$ 78,546	$ 44,943	-42.78%
Supplies	$ 444	$ 1,525	$ 1,950	27.87%
Capital Outlay (Minor)	$ 82	$ 2,400	$ 1,500	-37.50%
Interfund Dept. Charges	$ -	$ -	$ 9,130	0.00%
Other Costs	$ 210	$ 500	$ 500	0.00%
Total Expenditures	$ 95,911	$ 133,900	$ 161,044	20.27%

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ -	$ 46,951	$ 89,968
51.1101	Overtime			$ 600
51.1000	*Sub-total: Salaries and Wages*	$ -	$ 46,951	$ 90,568
51.2201	Social Security (FICA) Contributions	$ -	$ 3,825	$ 6,928
51.2401	Retirement Contributions	$ -	$ -	$ 5,434
51.2701	Workers Compensation	$ -	$ -	$ 91
51.2901	Employment Physicals	$ -	$ 135	$ -
51.2902	Employee Drug Screening	$ -	$ 18	$ -
51.2000	*Sub-total: Employee Benefits*	$ -	$ 3,978	$ 12,453
51	TOTAL PERSONAL SERVICES	$ -	$ 50,929	$ 103,021
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ 93,422	$ 75,175	$ 42,634
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 93,422*	*$ 75,175*	*$ 42,634*
52.3201	Telephone	$ 424	$ 535	$ 500
52.3203	Cellular Phones	$ 417	$ 840	$ 1,309
52.3301	Advertising	$ 912	$ 1,983	$ -
52.3501	Travel	$ -	$ 13	$ 500
52.3000	*Sub-total: Other Purchased Services*	*$ 1,753*	*$ 3,371*	*$ 2,309*
52.0000	TOTAL PURCHASED SERVICES	$ 95,175	$ 78,546	$ 44,943
53	SUPPLIES			
53.1101	Office Supplies	$ -	$ 300	$ 200
53.1106	General Supplies and Materials	$ 372	$ 700	$ 1,000
53.1601	Small Tools and Equipment	$ 72	$ 525	$ 750
53.0000	TOTAL SUPPLIES	$ 444	$ 1,525	$ 1,950
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ -	$ -
54.2401	Computers	$ 82	$ 2,400	$ 1,500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 82	$ 2,400	$ 1,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ -	$ -	$ 8,933
55.2402	Life and Disability	$ -	$ -	$ 197
100.1540.5	TOTAL INTERFUND/INTERDEP'T.	$ -	$ -	$ 9,130
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 210	$ 500	$ 500
57.0000	TOTAL OTHER COSTS	$ 210	$ 500	$ 500
	TOTAL EXPENDITURES	**$ 95,911**	**$ 133,900**	**$ 161,044**

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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 98,618	$ 122,467	$ 120,677	-1.46%
Purchase/Contract Services	$ 6,669	$ 11,171	$ 9,396	-15.89%
Supplies	$ 2,255	$ 1,450	$ 750	-48.28%
Capital Outlay (Minor)	$ -	$ 4,000	$ 400	-90.00%
Interfund Dept. Charges	$ 14,722	$ 9,502	$ 9,138	-3.83%
Other Costs	$ 3,073	$ 300	$ 200	-33.33%
Total Expenditures	$ 125,337	$ 148,890	$ 140,561	-5.59%

PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Projected
Number of Total FTE Positions Budgeted	262	269	269
Number of Full-time Position vacancies during the FY	12	15	10
Total Turnover Ratio for FY	4.58%	5.58%	3.72%
Number of Retirements during the FY	0	1	2
Number of Workers Compensation Awards during the FY	15	10	10
Number of Disciplinary Actions during the FY	36	30	25

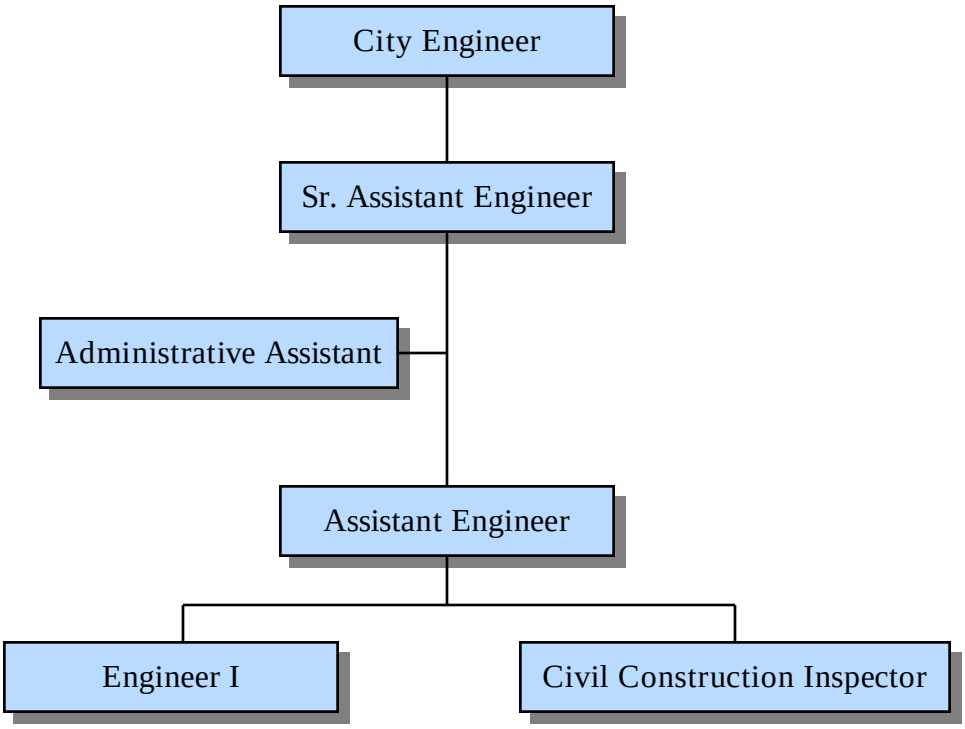
FUND 100 - GENERAL FUND **DEPT - 1540 - HUMAN RESOURCES**

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 79,659	$ 97,994	$ 93,163
51.1301	Overtime	$ 307	$ 596	$ 596
51.1000	*Sub-total: Salaries and Wages*	*$ 79,966*	*$ 98,590*	*$ 93,759*
51.2201	Social Security (FICA) Contributions	$ 5,711	$ 7,591	$ 7,173
51.2401	Retirement Contributions	$ 4,547	$ 5,953	$ 5,626
51.2501	Tuition Reimbursements	$ 445	$ 6,000	$ 6,000
51.2601	Unemployment Insurance	$ 7,756	$ 4,190	$ 8,000
51.2701	Workers Compensation	$ 173	$ 100	$ 94
51.2902	Employee Drug Screening	$ -	$ 18	$ -
51.2903	Hepatitis/Flu Vaccine	$ 20	$ 25	$ 25
51.2000	*Sub-total: Employee Benefits*	*$ 18,652*	*$ 23,877*	*$ 26,918*
51.0000	TOTAL PERSONAL SERVICES	$ 98,618	$ 122,467	$ 120,677
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ 900	$ 500
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ 900*	*$ 500*
52.2205	Rep. and Maint. (Office Equipment)	$ 335	$ 1,500	$ 250
52.2320	Rentals	$ 1,996	$ 1,800	$ 1,650
52.2000	*Sub-total: Property Services*	*$ 2,331*	*$ 3,300*	*$ 1,900*
52.3101	Insurance, Other than Benefits	$ 435	$ 496	$ 496
52.3201	Telephone	$ 1,515	$ 1,450	$ 1,450
52.3206	Postage	$ 41	$ 50	$ 50
52.3401	Printing and Binding	$ 711	$ 500	$ -
52.3501	Travel	$ 879	$ 2,525	$ 2,500
52.3601	Dues and Fees	$ 467	$ 200	$ 500
52.3701	Education and Training	$ 290	$ 1,250	$ 2,000
52.3852	Contract Services	$ -	$ 500	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 4,338*	*$ 6,971*	*$ 6,996*
52.0000	TOTAL PURCHASED SERVICES	$ 6,669	$ 11,171	$ 9,396
53	SUPPLIES			
53.1101	Office Supplies	$ 1,727	$ 1,000	$ 500
53.1301	Food	$ -	$ 50	$ 50
53.1401	Books and Periodicals	$ 500	$ 300	$ 200
53.1601	Small Tools and Equipment	$ 28	$ 100	$ -
53.0000	TOTAL SUPPLIES	$ 2,255	$ 1,450	$ 750
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ 2,500	$ 400
54.2401	Computers	$ -	$ 1,500	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 4,000	$ 400
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 14,223	$ 9,022	$ 8,933
55.2402	Life and Disability	$ 499	$ 480	$ 205
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 14,722	$ 9,502	$ 9,138

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 3,073	$ 300	$ 200
57.0000	TOTAL OTHER COSTS	$ 3,073	$ 300	$ 200
	TOTAL EXPENDITURES	**$ 125,337**	**$ 148,890**	**$ 140,561**

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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 267,179	$ 286,988	$ 314,147	9.46%
Purchase/Contract Services	$ 60,272	$ 65,932	$ 69,755	5.80%
Supplies	$ 6,182	$ 6,050	$ 8,000	32.23%
Capital Outlay (Minor)	$ 8,879	$ 500	$ 2,500	400.00%
Interfund Dept. Charges	$ 34,641	$ 34,178	$ 33,792	-1.13%
Other Costs	$ 3,459	$ 2,093	$ 1,000	-52.22%
Total Expenditures	$ 380,612	$ 395,741	$ 429,194	8.45%

PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Projected
Number of street and/or drainage projects completed	16	13	7
Dollar amount of projects completed	$2,346,900	$1,277,600	$772,500
Linear miles of City streets resurfaced with LARP funds	1.04	1.397	1.25
Dollar value of City streets resurfaced with LARP funds	$88,000	$119,000	$121,000
Linear miles of City streets resurfaced with City funds	7.27	3.5	2.5
Dollar value of City streets resurfaced with City funds	$529,000	$314,000	$350,000
Linear miles of City streets	111.1	112.2	114
Percentage of City streets resurfaced in FY	7.48%	4.36%	3.29%
Linear miles of State or Federal highways resurfaced by GDOT	0	6.10	0
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	0.00%	30.42%	0.00%
Linear miles of new City streets constructed by the City or dedicated by private developers	3	1.1	1.75
Linear miles of unpaved streets remaining in the City	0.17	0.17	0.17

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 231,151	$ 242,662	$ 265,791
51.1201	Temporary Employees	$ 2,274	$ 6,500	$ 6,500
51.1301	Overtime	$ 395	$ 500	$ 500
51.1000	*Sub-total: Salaries and Wages*	*$ 233,820*	*$ 249,662*	*$ 272,791*
51.2201	Social Security (FICA) Contributions	$ 17,063	$ 18,603	$ 20,869
51.2401	Retirement Contributions	$ 9,740	$ 14,983	$ 16,367
51.2701	Workers Compensation	$ 6,459	$ 3,690	$ 4,120
51.2901	Employment Physicals	$ 97	$ -	$ -
51.2902	Employee Drug Screening Tests	$ -	$ 50	$ -
51.2903	Hepatitis/flu Vaccine	$ -	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 33,359*	*$ 37,326*	*$ 41,356*
51.0000	TOTAL PERSONAL SERVICES	$ 267,179	$ 286,988	$ 314,147
52	PURCHASE/CONTRACT SERVICES			
52.1202	Engineering Fees	$ 7,454	$ 3,398	$ 5,000
52.1301	Computer Programming Fees	$ -	$ 4,000	$ 3,000
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 7,454*	*$ 7,398*	*$ 8,000*
52.2201	Rep. and Maint. (Equipment)	$ 2,836	$ 2,500	$ 2,500
52.2202	Rep. and Maint. (Vehicles)	$ 1,125	$ 1,000	$ 1,000
52.2203	Rep. and Maint. (Labor)	$ 2,662	$ 2,000	$ 2,000
52.2205	Rep. and Maint. (Office Equipment)	$ 1,254	$ 1,750	$ 1,600
52.2210	Traffic Signals	$ 4,649	$ 11,000	$ 12,000
52.2320	Equipment Rentals	$ 1,262	$ 1,000	$ 1,000
52.2000	*Sub-total: Property Services*	*$ 13,788*	*$ 19,250*	*$ 20,100*
52.3101	Insurance, Other than Benefits	$ 3,737	$ 4,195	$ 4,195
52.3201	Telephone	$ 4,652	$ 4,500	$ 4,200
52.3203	Cellular Phones	$ 2,018	$ 1,680	$ 3,380
52.3206	Postage	$ 499	$ 350	$ 500
52.3301	Advertising	$ 3,421	$ 2,500	$ 1,600
52.3401	Printing and Binding	$ 499	$ -	$ 300
52.3501	Travel	$ 7,922	$ 7,500	$ 8,000
52.3601	Dues and Fees	$ 500	$ 800	$ 800
52.3701	Education and Training	$ 827	$ 1,400	$ 1,800
52.3801	Licenses	$ -	$ 200	$ 880
52.3851	Contract Labor	$ 14,955	$ 16,159	$ 16,000
52.3000	*Sub-total: Other Purchased Services*	*$ 39,030*	*$ 39,284*	*$ 41,655*
52.0000	TOTAL PURCHASED SERVICES	$ 60,272	$ 65,932	$ 69,755
53	SUPPLIES			
53.1101	Office Supplies	$ 1,939	$ 1,800	$ 1,800
53.1105	Uniforms	$ 205	$ 400	$ 550
53.1106	General Supplies and Materials	$ 324	$ 350	$ 350
53.1113	Traffic Signs	$ 92	$ 100	$ 100
53.1270	Gasoline/Diesel	$ 1,234	$ 1,300	$ 2,800
53.1301	Food	$ 260	$ 200	$ 200
53.1401	Books and Periodicals	$ 1,349	$ 1,000	$ 1,100
53.1601	Small Tools and Equipment	$ 779	$ 900	$ 1,100

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
53	TOTAL SUPPLIES	$ 6,182	$ 6,050	$ 8,000
54	CAPITAL OUTLAY (MINOR)			
54.1101	Land Acquisition	$ 750	$ -	$ -
54.2301	Furniture and Fixtures	$ 5,336	$ -	$ 2,000
54.2401	Computers	$ 2,671	$ -	$ -
54.2501	Other Equipment	$ 122	$ 500	$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 8,879	$ 500	$ 2,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 33,534	$ 33,116	$ 32,280
55.2402	Life and Disability	$ 1,107	$ 1,062	$ 1,512
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 34,641	$ 34,178	$ 33,792
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 3,459	$ 2,093	$ 1,000
57.0000	TOTAL OTHER COSTS	$ 3,459	$ 2,093	$ 1,000
	TOTAL EXPENDITURES	**$ 380,612**	**$ 395,741**	**$ 429,194**

RECORDS MANAGEMENT

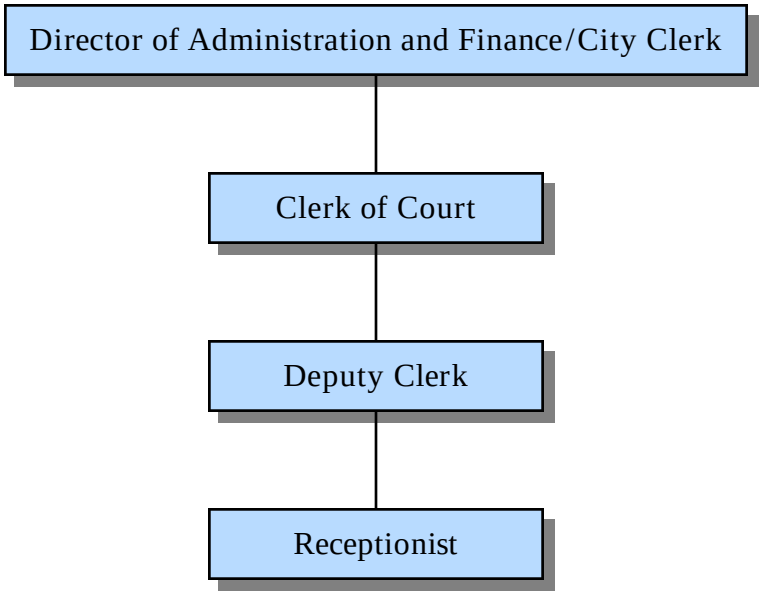
EXPENDITURES SUMMARY

	FY 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Purchase/Contract Services	$ 4,434	$ 6,320	$ 9,450	49.53%
Supplies	$ 570	$ 550	$ 700	27.27%
Capital Outlay (Minor)	$ -	$ 1,500	$ -	-100.00%
Other Costs	$ -	$ -	$ -	0.00%
Total Expenditures	$ 5,004	$ 8,370	$ 10,150	21.27%

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative (Code Book)	$ -	$ 4,000	$ 4,000
52.1301	Computer Programming Fees	$ 3,578	$ -	$ 4,000
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 3,578*	*$ 4,000*	*$ 8,000*
52.3501	Travel	$ 756	$ 1,600	$ 800
52.3601	Dues and Fees	$ -	$ 150	$ 150
52.3701	Education and Training	$ 100	$ 570	$ 500
52.3852	Contract Work	$ -	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 856*	*$ 2,320*	*$ 1,450*
52.0000	TOTAL PURCHASED SERVICES	$ 4,434	$ 6,320	$ 9,450
53	SUPPLIES			
53.1101	Office Supplies	$ -	$ 500	$ 500
53.1301	Food	$ 42	$ -	$ -
53.1601	Small Tools and Equipment	$ 528	$ 50	$ 200
53.0000	TOTAL SUPPLIES	$ 570	$ 550	$ 700
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ 1,500	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 1,500	$ -
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ -	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 5,004**	**$ 8,370**	**$ 10,150**

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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 180,550	$ 188,041	$ 194,036	3.19%
Purchase/Contract Services	$ 25,095	$ 32,980	$ 26,544	-19.51%
Supplies	$ 4,933	$ 5,750	$ 13,050	126.96%
Capital Outlay (Minor)	$ -	$ 2,500	$ 2,000	-20.00%
Interfund Dept. Charges	$ 39,312	$ 39,064	$ 38,288	-1.99%
Other Costs	$ 388,806	$ 397,700	$ 369,200	-7.17%
Total Expenditures	$ 638,696	$ 666,035	$ 643,118	-3.44%

PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Projected
Number of Days Court in Session	96	96	96
Number of Dockets Prepared	300	336	336
Number of Cases Docketed	11,500	12,000	12,500
Average Number of Cases per Court Day	120	125	130
Number of FTE Employees	3	3	3
Average Number of Cases Processed per Employee	3,833	4,000	4,167
Amount of Fines and Forfeitures Collected	$1,387,589	$1,444,380	$1,450,000
Total Operating Expenses	$638,696	$666,035	$643,118
Operating Expenses as a Percentage of Fines and Forfeitures	46.03%	46.11%	44.35%
Operating Expenses per FTE employee	$212,899	$222,012	$214,373

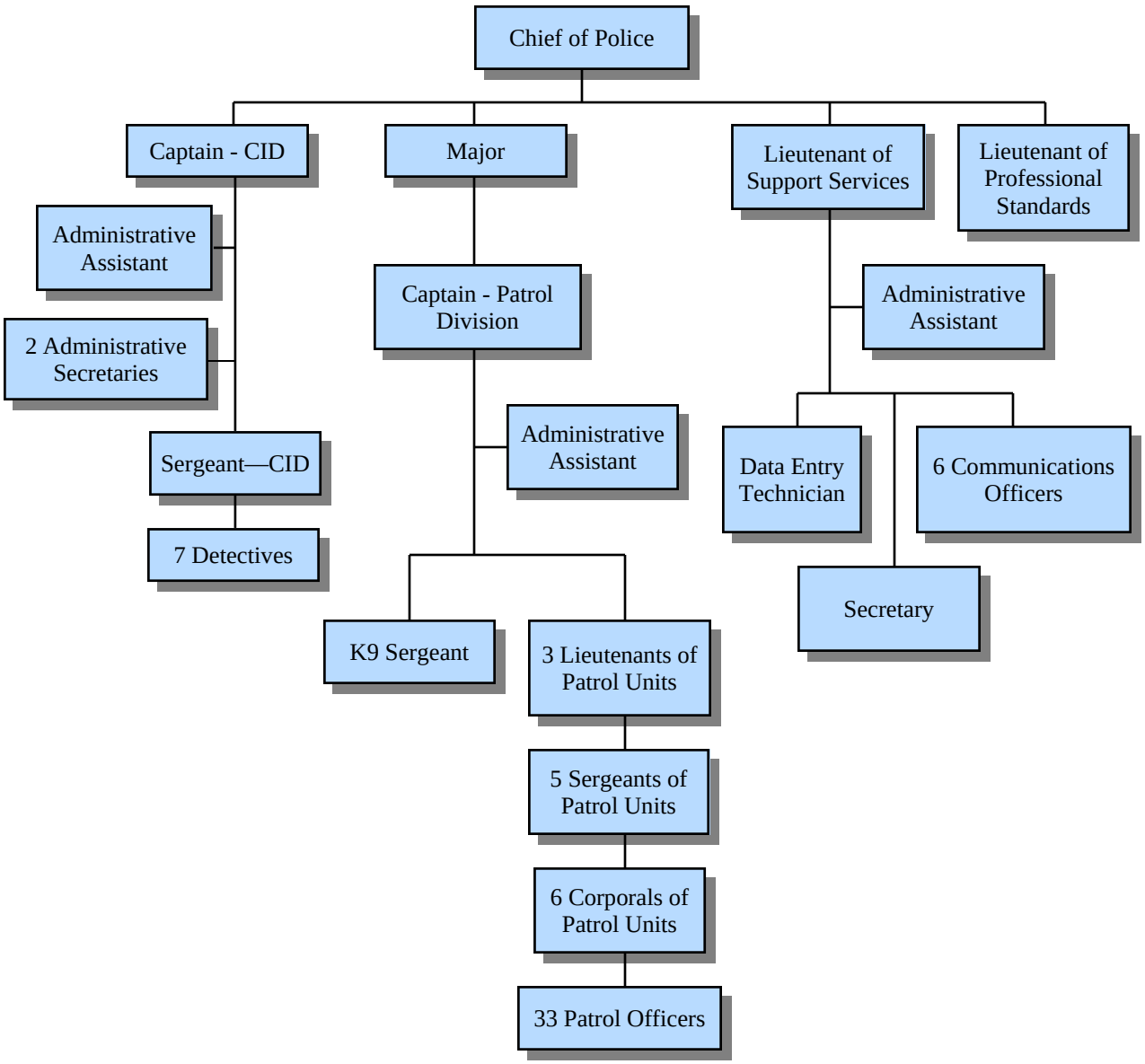
FUND 100 - GENERAL FUND **DEPT - 2650 - MUNICIPAL COURT**

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 160,441	$ 164,012	$ 169,581
51.1301	Overtime	$ 258	$ 1,000	$ 1,000
51.1000	*Sub-total: Salaries and Wages*	*$ 160,699*	*$ 165,012*	*$ 170,581*
51.2201	Social Security (FICA) Contributions	$ 11,456	$ 12,668	$ 13,049
51.2401	Retirement Contributions	$ 7,895	$ 9,936	$ 10,235
51.2701	Workers Compensation	$ 307	$ 166	$ 171
51.2901	Employment Physicals	$ 135	$ 205	$ -
51.2902	Employee Drug Screening Tests	$ 58	$ 54	$ -
51.2903	Hepatitis/Flu Vaccine	$ -	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 19,851*	*$ 23,029*	*$ 23,455*
51.0000	TOTAL PERSONAL SERVICES	$ 180,550	$ 188,041	$ 194,036
52	PURCHASE/CONTRACT SERVICES			
52.1210	Interpreter	$ 50	$ 500	$ 200
52.1211	Public Defender Services	$ 12,842	$ 17,500	$ 13,000
52.1301	Computer Programming Fees	$ 1,175	$ 1,500	$ 1,500
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 14,067*	*$ 19,500*	*$ 14,700*
52.2204	Rep. and Maint. (Bldg. & Grounds)	$ 862	$ 1,000	$ 1,435
52.2205	Rep. and Maint. (Office Equipment)	$ 349	$ 1,000	$ 500
52.2000	*Sub-total: Property Services*	*$ 1,211*	*$ 2,000*	*$ 1,935*
52.3101	Insurance, Other than Benefits	$ 1,909	$ 1,850	$ 1,909
52.3201	Telephone	$ 4,400	$ 4,200	$ 3,300
52.3206	Postage	$ 1,888	$ 2,200	$ 2,200
52.3301	Advertising	$ 50	$ 480	$ -
52.3501	Travel	$ 1,351	$ 1,500	$ 1,500
52.3601	Dues and Fees	$ 169	$ 400	$ 200
52.3701	Education and Training	$ 50	$ 800	$ 800
52.3801	Licenses	$ -	$ 50	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 9,817*	*$ 11,480*	*$ 9,909*
52.0000	TOTAL PURCHASED SERVICES	$ 25,095	$ 32,980	$ 26,544
53	SUPPLIES			
53.1101	Office Supplies	$ 1,650	$ 1,500	$ 1,500
53.1106	General Supplies and Materials	$ 79	$ 200	$ 200
53.1230	Electricity	$ 3,132	$ 3,500	$ 10,800
53.1301	Food	$ -	$ 100	$ 100
53.1401	Books & Periodicals	$ -	$ 150	$ 150
53.1601	Small Tools and Equipment	$ 72	$ 300	$ 300
53.0000	TOTAL SUPPLIES	$ 4,933	$ 5,750	$ 13,050
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ 500	$ 300
54.2401	Computers	$ -	$ 1,500	$ 1,500
54.2501	Other Equipment	$ -	$ 500	$ 200
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 2,500	$ 2,000

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 38,622	$ 38,140	$ 37,762
55.2402	Life and Disability	$ 690	$ 924	$ 526
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 39,312	$ 39,064	$ 38,288
57	OTHER COSTS			
57.2003	DA/Victim	$ 51,762	$ 53,000	$ 50,000
57.2004	Peace Officer's A&B Fund	$ 65,299	$ 67,000	$ 65,000
57.2005	Peace Officier's Pros. Train.	$ 103,149	$ 105,000	$ 100,000
57.2006	Georgia Department of Treasury	$ 6,124	$ 5,800	$ 5,300
57.2007	Georgia Crime Victim Emergency	$ 3,742	$ 3,600	$ 3,600
57.2010	DHR Financial Services	$ 10,699	$ 9,800	$ 9,800
57.2011	Indegent Fees	$ 108,475	$ 112,000	$ 100,000
57.2012	Driver's Ed & Training Fund	$ 39,622	$ 41,000	$ 35,000
57.3401	Miscellaneous Expenses	$ -	$ 500	$ 500
57.60011	Over/Short	$ (66)	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 388,806	$ 397,700	$ 369,200
	TOTAL EXPENDITURES AND OTHER	**$ 638,696**	**$ 666,035**	**$ 643,118**

POLICE DEPARTMENT



POLICE DEPARTMENT

This department is headed by the Chief of Police, and is headquartered in the Police Station located on East Grady Street. 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.

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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 3,570,767	$ 3,583,161	$ 3,663,340	2.24%
Purchase/Contract Services	$ 398,006	$ 395,239	$ 402,626	1.87%
Supplies	$ 240,282	$ 296,500	$ 355,936	20.05%
Capital Outlay (Minor)	$ 188	$ 1,500	$ 500	-66.67%
Interfund Dept. Charges	$ 576,380	$ 575,621	$ 572,278	-0.58%
Other Costs	$ 16,722	$ 20,728	$ 19,500	-5.92%
Total Expenditures	$ 4,802,345	$ 4,872,749	$ 5,014,180	2.90%

PERFORMANCE MEASURES

		FY 2007		FY 2008	FY 2009
		Actual	Cleared	Estimated	Projected
NCIC PART I CRIMES (Number and Number /1000 people)					
Murder		1	1	1	1
Rape		19	13	11	11
Armed Robbery		31	20	36	35
Aggravated Assault		46	43	36	35
Burglary					
Residence		187	39	167	165
Business		79	19	59	58
Larceny		935	554	1,010	1,018
Theft of Motor Vehicle		48	33	48	48
Arson		2	0	5	5
TOTALS		1,348	722	1,373	1,376
Total of All Part I Crimes	Population				
Total of Part I crimes per 1,000 population for City	25,000	54	29	55	55
Including Georgia Southern University (off-campus/16,700)	41,700	32	17	33	33
NCIC Part II Crimes					
Theft by Taking (misd)		679	478	722	742
Theft by Taking (Fel)		130	59	137	124
Entering Auto		126	17	151	152
Criminal Trespass		611	427	636	651
Criminal Damage		24	7	22	25
Forgery		136	111	127	160
Simple Assault		123	113	105	88
Simple Battery		460	420	454	448
Deceased Person		16	13	18	19
V.G.C.S.A.		210	207	251	245
TOTALS		2,515	1,852	2,623	2,654

PERFORMANCE MEASURES

Total of All Part II Crimes	Population	FY 2007 Actual	FY 2007 Cleared	FY 2008 Estimated	FY 2009 Projected
Total of All Part II Crimes per 1,000 population for City	25,000	101	74	105	106
Including Georgia Southern University (off-campus/16,700)	41,700	60	44	63	64
CID Cases cleared by Arrest		525		546	559
CID Cases cleared Administratively		274		242	219
CID Cases open at year end		649		591	207
Total Cid caseload for year		1,405		1,331	1,340
Number of CID Sworn Officers		9		9	9
Average Caseload of CID Officers		156		147	148
Number of FTE Employees		75		76	77
Number of FTE Sworn Police Officers		63		63	63
Number of Patrol Vehicles in service		34		40	40
Number of Detective Vehicles in service		9		9	9
Number of Administrative Vehicles		6		6	6
Number of CSU Vehicles (DJA Grant)		0		5	5
Number of Special Use Vehicles* *Reserve Unit, Motorcycle, ATV,K-9, etc		9		11	11
Number of Vehicle camera units in service		24		32	32
Number of Vehicle radar units in service		23		26	30
Number of Taser units in service		63		63	63
Total Calls for Service for FY		61,563		62,181	64,000
Average Calls for Service per Sworn Officer [Minus Admin and CID officers (15)]		1,282		1,295	1,333
Operating Expenditures		$4,649,878		$4,872,749	$4,981,512
Average Cost per Call for Service		$75.53		$78.36	$77.84

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 2,968,805	$ 2,962,607	$ 3,033,943
51.1301	Overtime	$ 150,552	$ 150,000	$ 150,000
51.1000	*Sub-total: Salaries and Wages*	*$ 3,119,357*	*$ 3,112,607*	*$ 3,183,943*
51.2201	Social Security (FICA) Contributions	$ 223,632	$ 238,114	$ 243,572
51.2401	Retirement Contributions	$ 148,013	$ 186,756	$ 191,037
51.2701	Workers Compensation	$ 74,808	$ 42,684	$ 42,788
51.2901	Employment Physicals	$ 3,420	$ 2,000	$ -
51.2902	Employee Drug Screening Tests	$ 1,339	$ 1,000	$ 1,000
51.2903	Flu/Hepatitis B Vaccine	$ 40	$ -	$ 1,000
51.2904	Polygraph Exam	$ 158	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 451,410*	*$ 470,554*	*$ 479,397*
51.0000	TOTAL PERSONAL SERVICES	$ 3,570,767	$ 3,583,161	$ 3,663,340
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ 5,850	$ 5,885	$ 5,850
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 5,850*	*$ 5,885*	*$ 5,850*
52.2101	Cleaning Services	$ 13,487	$ 500	$ 9,000
52.2201	Rep. and Maint. (Equipment)	$ 22,003	$ 27,500	$ 33,177
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 48,441	$ 40,000	$ 40,000
52.2203	Rep. and Maint. (Labor)	$ 98,984	$ 80,000	$ 80,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 3,444	$ 4,000	$ 9,023
52.2205	Rep. and Maint. (Office Equipment)	$ 221	$ 3,600	$ 7,000
52.2320	Rentals	$ 7,648	$ 11,555	$ 5,500
52.2000	*Sub-total: Property Services*	*$ 194,228*	*$ 167,155*	*$ 183,700*
52.3101	Insurance other than Benefit	$ 72,829	$ 81,200	$ 72,829
52.3201	Telephone	$ 16,768	$ 15,950	$ 15,950
52.3203	Cellular Phones	$ 12,672	$ 12,000	$ 8,200
52.3204	Pagers	$ 3,273	$ 3,372	$ 3,372
52.3206	Postage	$ 2,599	$ 3,000	$ 3,000
52.3301	Advertising	$ 1,886	$ 2,400	$ 1,000
52.3401	Printing and Binding	$ -	$ 500	$ 1,000
52.3501	Travel	$ 36,305	$ 36,000	$ 36,000
52.3601	Dues and Fees	$ 2,172	$ 1,255	$ 1,725
52.3701	Education and Training	$ 17,924	$ 25,500	$ 30,000
52.3801	Licenses	$ -	$ -	$ -
52.3903	Jail	$ 31,500	$ 41,022	$ 40,000
52.3000	*Sub-total: Other Purchased Services*	*$ 197,928*	*$ 222,199*	*$ 213,076*
52.0000	TOTAL PURCHASED SERVICES	$ 398,006	$ 395,239	$ 402,626
53	SUPPLIES			
53.1101	Office Supplies	$ 16,654	$ 15,000	$ 15,405
53.1102	Parts and Materials (K-9)	$ 288	$ 1,750	$ 1,790
53.1103	Chemicals (K-9 Medical)	$ 1,132	$ 2,250	$ 3,615
53.1104	Janitorial Supplies	$ 1,450	$ 1,300	$ 2,000
53.1105	Uniforms and Turnout Gear	$ 48,345	$ 57,000	$ 58,266
53.1106	General Supplies and Materials	$ 6,022	$ 7,500	$ 12,500

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
53.1107	CID Supplies	$ 9,212	$ 15,500	$ 15,500
53.1230	Electricity	$ 15,449	$ 51,800	$ 51,800
53.1270	Gasoline/Diesel	$ 122,380	$ 120,000	$ 175,858
53.1301	Food	$ 799	$ 1,200	$ 1,200
53.1401	Books and Periodicals	$ 464	$ 700	$ 1,200
53.1601	Small Tools and Equipment	$ 18,087	$ 22,500	$ 16,802
53.0000	TOTAL SUPPLIES	$ 240,282	$ 296,500	$ 355,936
54	CAPITAL OUTLAY (MINOR)			
54.1208	Training Complex - LETC	$ -	$ 1,500	$ -
54.2301	Furniture and Fixtures	$ 188	$ -	$ 500
54.2401	Computers	$ -	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 188	$ 1,500	$ 500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 558,343	$ 560,407	$ 555,874
55.2402	Llife and Disability	$ 18,037	$ 15,214	$ 16,404
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 576,380	$ 575,621	$ 572,278
57	OTHER COSTS			
57.2001	GBI Fingerprint Fees	$ 12,720	$ 12,000	$ 9,000
57.3300	Solid Waste Disposal Fees	$ -	$ 103	$ -
57.3401	Miscellaneous Expenses	$ (1,748)	$ 2,625	$ 2,500
57.3407	C.O.P	$ 5,750	$ 5,000	$ 5,000
57.9000	Contingencies	$ -	$ 1,000	$ 3,000
57.0000	TOTAL OTHER COSTS	$ 16,722	$ 20,728	$ 19,500
	TOTAL EXPENDITURES	**$ 4,802,345**	**$ 4,872,749**	**$ 5,014,180**

ANIMAL CONTROL

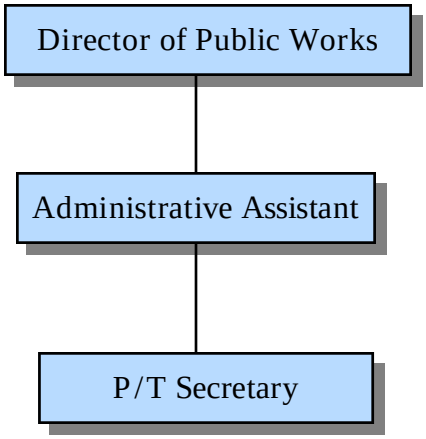
EXPENDITURES SUMMARY

	FY 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 9,466	$ 1,702	$ 1,702	0.00%
Purchase/Contract Services	$ 673	$ 3,500	$ 3,500	0.00%
Supplies	$ 908	$ -	$ -	0.00%
Interfund Dept. Charges	$ 4,568	$ 4,511	$ -	-100.00%
Other Costs	$ -	$ 36,412	$ 41,167	13.06%
Total Expenditures	$ 15,615	$ 46,125	$ 46,369	0.53%

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

Account Number	Account Description or Title	2007 Actual	2008 Budget	2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 6,136	$ -	$ -
51.1301	Overtime	$ 1,118	$ -	$ -
51.1000	*Sub-total: Salaries and Wages*	*$ 7,254*	*$ -*	*$ -*
51.2201	Social Security (FICA) Contributions	$ 530	$ -	$ -
51.2401	Retirement Contributions	$ 1,386	$ 1,702	$ 1,702
51.2601	Unemployment Insurance	$ -	$ -	$ -
51.2701	Workers Compensation	$ 296	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 2,212*	*$ 1,702*	*$ 1,702*
51.0000	TOTAL PERSONAL SERVICES	$ 9,466	$ 1,702	$ 1,702
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ -	$ -	$ -
52.2202	Rep. and Maint. (Vehicles-Parts)	$ -	$ 1,500	$ 1,500
52.2203	Rep. and Maint. (Labor)	$ -	$ 2,000	$ 2,000
52.2000	*Sub-total: Property Services*	*$ -*	*$ 3,500*	*$ 3,500*
52.3101	Insurance, Other than Benefits	$ 672	$ -	$ -
52.3203	Cellular Phones	$ -	$ -	$ -
52.3501	Travel	$ -	$ -	$ -
52.3601	Dues and Fees	$ 1	$ -	$ -
52.3701	Education and Training	$ -	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 673*	*$ -*	*$ -*
52.0000	TOTAL PURCHASED SERVICES	$ 673	$ 3,500	$ 3,500
53	SUPPLIES			
53.1102	Parts and Materials	$ 47	$ -	$ -
53.1103	Chemicals	$ -	$ -	$ -
53.1105	Uniforms	$ 225	$ -	$ -
53.1270	Gasoline/Diesel	$ 636	$ -	$ -
53.1601	Small Tools and Equipment	$ -	$ -	$ -
53.0000	TOTAL SUPPLIES	$ 908	$ -	$ -
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 4,568	$ 4,511	$ -
55.2402	Life and Disability	$ -	$ -	$ -
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 4,568	$ 4,511	$ -
57	OTHER COSTS			
57.1310	Payment to Bulloch County Com.	$ -	$ 36,412	$ 41,167
57.3401	Miscellaneous Expenses	$ -	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ -	$ 36,412	$ 41,167
	TOTAL EXPENDITURES	**$ 15,615**	**$ 46,125**	**$ 46,369**

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 five divisions: Streets, Parks, Solid Waste Collection, Solid Waste Disposal, and Fleet Management. A description of each division can be found in their section.

EXPENDITURES SUMMARY

	FY 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 148,212	$ 152,344	$ 154,723	1.56%
Purchase/Contract Services	$ 22,185	$ 22,534	$ 20,471	-9.16%
Supplies	$ 9,164	$ 14,602	$ 14,650	0.33%
Capital Outlay (Minor)	$ 2,849	$ 8,151	$ 3,000	-63.19%
Interfund Dept. Charges	$ 20,013	$ 19,754	$ 19,584	-0.86%
Other Costs	$ 700	$ 1,200	$ 1,200	0.00%
Total Expenditures	$ 203,123	$ 218,585	$ 213,628	-2.27%

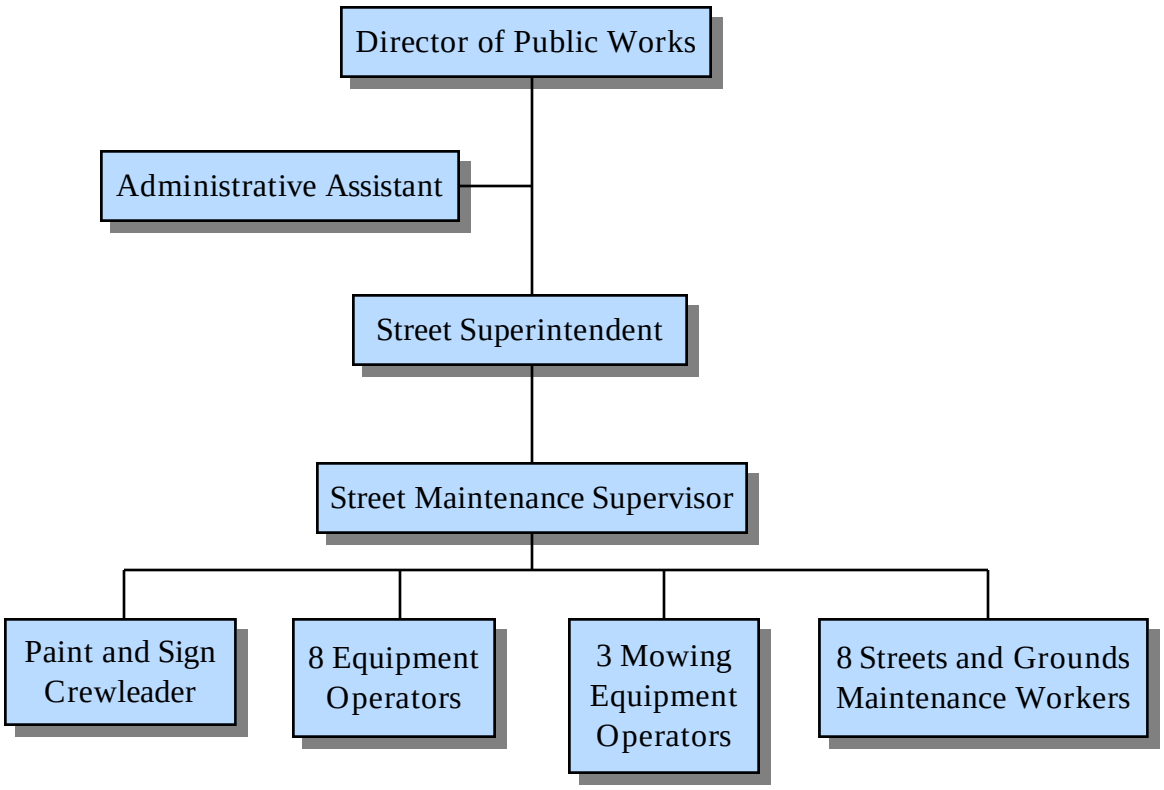
FUND 100 - GENERAL FUND **DEPT - 4100 - PUBLIC WORKS ADMINISTRATION**

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 129,199	$ 132,678	$ 134,656
51.1301	Overtime	$ 6	$ 510	$ 510
51.1000	*Sub-total: Salaries and Wages*	*$ 129,205*	*$ 133,188*	*$ 135,166*
51.2201	Social Security (FICA) Contributions	$ 9,274	$ 9,993	$ 10,340
51.2401	Retirement Contributions	$ 5,841	$ 6,996	$ 7,080
51.2701	Workers Compensation	$ 3,872	$ 2,142	$ 2,137
51.2902	Employee Drug Screening Tests	$ -	$ -	$ -
51.2903	Hepatitis/Flu Vaccine	$ 20	$ 25	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 19,007*	*$ 19,156*	*$ 19,557*
51.0000	TOTAL PERSONAL SERVICES	$ 148,212	$ 152,344	$ 154,723
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ -*	*$ -*
52.2201	Rep. and Maint. (Equipment)	$ 5,236	$ 4,900	$ 3,600
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 1,265	$ 1,000	$ 1,000
52.2203	Rep. and Maint. (Labor)	$ 916	$ 1,300	$ 1,300
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 640	$ 2,500	$ 2,000
52.2205	Rep. and Maint. (Office Equipment)	$ 401	$ 650	$ 650
52.2320	Rentals	$ 3,294	$ 3,000	$ 3,100
52.2000	*Sub-total: Property Services*	*$ 11,752*	*$ 13,350*	*$ 11,650*
52.3101	Insurance, Other than Benefits	$ 996	$ 1,191	$ 996
52.3201	Telephone	$ 4,878	$ 4,168	$ 3,800
52.3203	Cellular Phones	$ 482	$ 400	$ 400
52.3206	Postage	$ -	$ 75	$ 75
52.3301	Advertising	$ 1,317	$ 1,800	$ 2,000
52.3501	Travel	$ 732	$ 500	$ 500
52.3601	Dues and Fees	$ 1,623	$ 350	$ 350
52.3701	Education and Training	$ 405	$ 700	$ 700
52.3000	*Sub-total: Other Purchased Services*	*$ 10,433*	*$ 9,184*	*$ 8,821*
52.0000	TOTAL PURCHASED SERVICES	$ 22,185	$ 22,534	$ 20,471
53	SUPPLIES			
53.1101	Office Supplies	$ 1,962	$ 3,000	$ 3,000
53.1104	Janitorial Supplies	$ 113	$ 300	$ 300
53.1105	Uniforms	$ 578	$ 500	$ 525
53.1106	General Supplies and Materials	$ 93	$ 207	$ 300
53.124	Bottled Gas	$ -	$ 750	$ 750
53.127	Gasoline/Diesel	$ 2,458	$ 2,300	$ 2,300
53.1301	Food	$ 3,704	$ 7,000	$ 7,000
53.1401	Books and Periodicals	$ 256	$ 400	$ 400
53.1601	Small Tools and Equipment	$ -	$ 145	$ 75
53.0000	TOTAL SUPPLIES	$ 9,164	$ 14,602	$ 14,650
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 2,780	$ 6,651	$ 1,500
54.2401	Computers	$ -	$ 1,500	$ 1,500

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
54.2501	Other Equipment	$ 69	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,849	$ 8,151	$ 3,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 19,311	$ 19,070	$ 18,881
55.2402	Life and Disability	$ 702	$ 684	$ 703
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 20,013	$ 19,754	$ 19,584
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 700	$ 1,200	$ 1,200
57.0000	TOTAL OTHER COSTS	$ 700	$ 1,200	$ 1,200
	TOTAL EXPENDITURES	**$ 203,123**	**$ 218,585**	**$ 213,628**

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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 743,209	$ 744,869	$ 765,547	2.78%
Purchase/Contract Services	$ 183,501	$ 179,715	$ 173,903	-3.23%
Supplies	$ 486,666	$ 473,468	$ 466,600	-1.45%
Capital Outlay (Minor)	$ 4,089	$ 7,800	$ 7,800	0.00%
Interfund Dept. Charges	$ 177,697	$ 159,615	$ 133,281	-16.50%
Other Costs	$ 26,205	$ 24,000	$ 20,500	-14.58%
Total Expenditures	$ 1,621,367	$ 1,589,467	$ 1,567,631	-1.37%

PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Budgeted	FY 2009 Projected
Number of tons of asphalt used to:			
Repair pot holes and utility cuts	340	375	375
Number of potholes patched	537	650	650
Number of utility cuts paved	140	120	120
Number of street signs replaced	1,749	1,000	1,000
Number of traffic signals repaired	65	100	75
Street sweeping tonnage	400	600	550
Number of miles of right of way being mowed	60-65	65-70	65-70
Number of feet of drainage canals cleaned	16,000	16,500	16,500

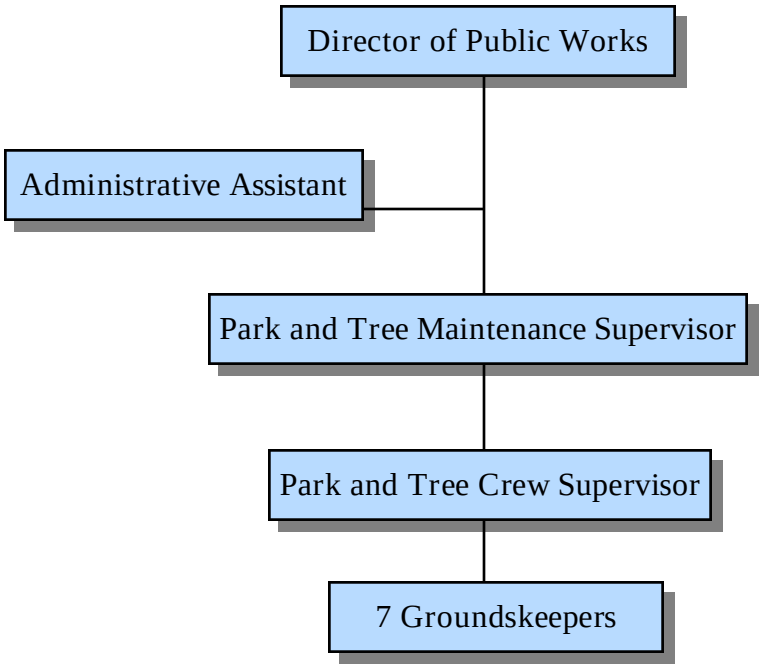
FUND 100 - GENERAL FUND **DEPT - 4200 - STREETS**

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 574,738	$ 573,260	$ 593,255
51.1201	Temporary Employees	$ 47,158	$ 46,435	$ 46,435
51.1301	Overtime	$ 11,229	$ 19,525	$ 18,000
51.1000	*Sub-total: Salaries and Wages*	*$ 633,125*	*$ 639,220*	*$ 657,690*
51.2201	Social Security (FICA) Contributions	$ 43,954	$ 47,721	$ 50,313
51.2401	Retirement Contributions	$ 33,393	$ 38,387	$ 39,461
51.2701	Workers Compensation	$ 32,367	$ 19,436	$ 17,978
51.2901	Employment Physicals	$ 276	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 54	$ 105	$ 105
51.2903	Hepatitis/ Flu Vaccine	$ 40	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 110,084*	*$ 105,649*	*$ 107,857*
51.0000	TOTAL PERSONAL SERVICES	$ 743,209	$ 744,869	$ 765,547
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ -*	*$ -*
52.2201	Rep. and Maint. (Equipment)	$ 27,375	$ 38,000	$ 30,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 34,236	$ 38,000	$ 26,000
52.2203	Rep. and Maint. (Labor)	$ 80,630	$ 65,000	$ 65,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 3,230	$ 5,000	$ 4,500
52.2205	Rep. and Maint. (Office Equipment)	$ 540	$ 275	$ 275
52.2320	Rentals	$ 2,361	$ 5,000	$ 15,000
52.2000	*Sub-total: Property Services*	*$ 148,372*	*$ 151,275*	*$ 140,775*
52.3101	Insurance other than Benefits	$ 15,678	$ 13,240	$ 15,678
52.3201	Telephone	$ 823	$ 850	$ 600
52.3203	Cellular Phones	$ 819	$ 700	$ 650
52.3301	Advertising	$ 180	$ 350	$ 100
52.3501	Travel	$ 2,014	$ 2,500	$ 2,500
52.3601	Dues and Fees	$ 1,188	$ 1,300	$ 1,600
52.3701	Education and Training	$ 2,080	$ 2,000	$ 2,000
52.3852	Contract Work/ Services	$ 8,125	$ 5,000	$ 7,500
52.3901	Erosion Control (EPD)	$ 4,222	$ 2,500	$ 2,500
52.3000	*Sub-total: Other Purchased Services*	*$ 35,129*	*$ 28,440*	*$ 33,128*
52.0000	TOTAL PURCHASED SERVICES	$ 183,501	$ 179,715	$ 173,903
53	SUPPLIES			
53.1101	Office Supplies	$ 818	$ 700	$ 750
53.1102	Parts and Materials	$ 10,753	$ 8,000	$ 8,000
53.1103	Chemicals	$ 4,186	$ 27,500	$ 20,000
53.1104	Janitorial Supplies	$ 531	$ 430	$ 600
53.1105	Uniforms	$ 9,173	$ 10,000	$ 11,000
53.1106	General Supplies and Materials	$ 31,330	$ 40,000	$ 35,000
53.1110	Concrete/ Cor. Poly Pipes	$ 8,827	$ 15,000	$ 12,000
53.1111	Street Paint/ Traffic Marking Supplies	$ 2,165	$ 10,000	$ 8,000
53.1112	Asphalt	$ 12,443	$ 10,000	$ 12,000
53.1113	Signs	$ 15,954	$ 12,963	$ 15,000
53.1230	Electricity	$ 2,745	$ 1,750	$ 1,750

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
53.1232	Electricity - Street and Traffic Lights	$ 323,255	$ 285,000	$ 286,500
53.1240	Bottled Gas	$ 1,620	$ 2,000	$ 1,000
53.1270	Gasoline/Diesel	$ 52,325	$ 42,000	$ 47,000
53.1301	Food	$ -	$ 25	$ -
53.1401	Books and Periodicals	$ -	$ 100	$ -
53.1601	Small Tools and Equipment	$ 10,541	$ 8,000	$ 8,000
53.0000	TOTAL SUPPLIES	$ 486,666	$ 473,468	$ 466,600
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ 300	$ 300
54.2501	Other Equipment	$ 4,089	$ 7,500	$ 7,500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 4,089	$ 7,800	$ 7,800
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 171,718	$ 155,532	$ 129,121
55.2402	Life and Disability	$ 5,979	$ 4,083	$ 4,160
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 177,697	$ 159,615	$ 133,281
57	OTHER COSTS			
57.3300	Solid Waste Disposal	$ 25,496	$ 23,000	$ 20,000
57.3401	Miscellaneous Expenses	$ 709	$ 1,000	$ 500
57.0000	TOTAL OTHER COSTS	$ 26,205	$ 24,000	$ 20,500
	TOTAL EXPENDITURES	**$ 1,621,367**	**$ 1,589,467**	**$ 1,567,631**

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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 269,211	$ 296,301	$ 308,023	3.96%
Purchase/Contract Services	$ 18,130	$ 30,054	$ 23,850	-20.64%
Supplies	$ 44,494	$ 49,475	$ 51,175	3.44%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 58,597	$ 52,746	$ 56,742	7.58%
Other Costs	$ 1,782	$ 2,150	$ 1,700	-20.93%
Total Expenditures	$ 392,214	$ 430,726	$ 441,490	2.50%

PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 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	8	10	10
Number of dead & diseased trees removed	6	10	8
Number of hours spent on bedding plants planting procedures (training)	15	15	15
Number of hours spent on pruning procedures (training)	20	20	20
Number of acres mowed & trimmed in Eastside Cemetery	30	30	30
Number of acres mowed & trimmed in Olliff Street Cemetery	10	0	0
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

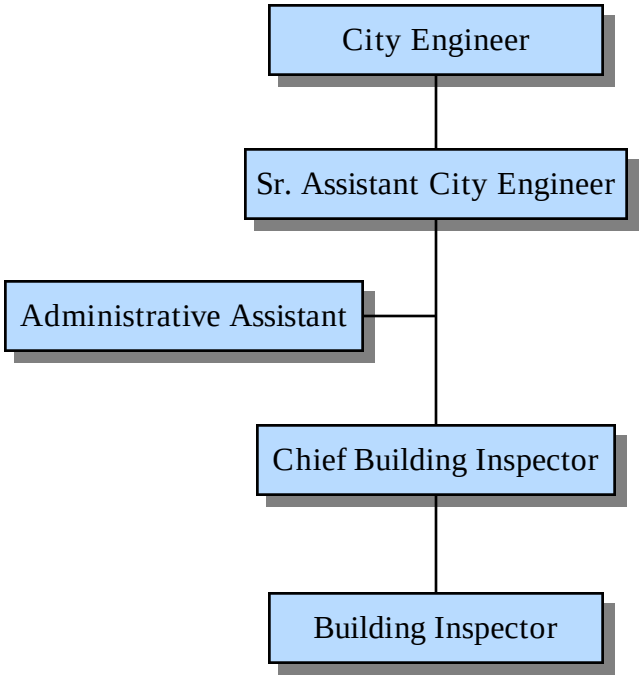
FUND 100 - GENERAL FUND **DEPT - 6200 - PARKS**

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 228,818	$ 245,223	$ 254,725
51.1201	Temporary Employees	$ -	$ 8,179	$ 9,000
51.1301	Overtime	$ 1,395	$ 2,000	$ 2,000
51.1000	*Sub-total: Salaries and Wages*	*$ 230,213*	*$ 255,402*	*$ 265,725*
51.2201	Social Security (FICA) Contributions	$ 16,365	$ 19,421	$ 20,328
51.2401	Retirement Contributions	$ 12,053	$ 15,350	$ 15,943
51.2701	Workers Compensation	$ 10,449	$ 5,697	$ 5,902
51.2901	Employment Physicals	$ 36	$ 270	$ -
51.2902	Employee Drug Screening Tests	$ 15	$ 36	$ -
51.2903	Hepatitis/ Flu Vaccine	$ 80	$ 125	$ 125
51.2000	*Sub-total: Employee benefits*	*$ 38,998*	*$ 40,899*	*$ 42,298*
51.0000	TOTAL PERSONAL SERVICES	$ 269,211	$ 296,301	$ 308,023
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 649	$ 2,000	$ 2,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 2,370	$ 5,000	$ 4,000
52.2203	Rep. and Maint. (Labor)	$ 6,286	$ 6,600	$ 6,600
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 1,630	$ 2,000	$ 1,000
52.2205	Rep. and Maint. (Office Equipment)	$ 121	$ 300	$ 300
52.2320	Rentals	$ 274	$ 1,000	$ 1,000
52.0000	*Sub-total: Property Services*	*$ 11,330*	*$ 16,900*	*$ 14,900*
52.3101	Insurance, Other than Benefits	$ 1,327	$ 5,504	$ 2,000
52.3201	Telephone	$ 1,992	$ 2,000	$ 1,600
52.3203	Cellular Phones	$ 610	$ 300	$ 300
52.3301	Advertising	$ 173	$ -	$ -
52.3501	Travel	$ 18	$ 250	$ 250
52.3601	Dues and Fees	$ 277	$ 250	$ 300
52.3701	Education and Training	$ 501	$ 500	$ 500
52.3852	Contract Work	$ 1,902	$ 4,000	$ 4,000
52.3853	Pest Control (Building)	$ -	$ 350	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 6,800*	*$ 13,154*	*$ 8,950*
52.0000	TOTAL PURCHASED SERVICES	$ 18,130	$ 30,054	$ 23,850
53	SUPPLIES			
53.1101	Office Supplies	$ 440	$ 650	$ 750
53.1102	Parts and Materials	$ 4,612	$ 3,000	$ 3,000
53.1103	Chemicals	$ 1,140	$ 2,000	$ 2,000
53.1104	Janitorial Supplies	$ 868	$ 750	$ 750
53.1105	Uniforms	$ 3,850	$ 4,300	$ 4,000
53.1106	General Supplies and Materials	$ 19,772	$ 17,000	$ 17,000
53.1108	General S and M (Tree Board)	$ 240	$ 2,500	$ 2,500
53.1109	General S and M (Beaut. Committee)	$ -	$ 2,500	$ 2,500
53.1230	Electricity	$ 4,264	$ 6,000	$ 6,000
53.1231	Electricity-Christmas Lights	$ 1,214	$ 1,000	$ 1,000
53.1240	Bottled Gas	$ 14	$ 25	$ 25
53.1270	Gasoline/Diesel	$ 6,143	$ 5,500	$ 7,400
53.1401	Books and Periodicals	$ -	$ 250	$ 250

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
53.1601	Small Tools and Equipment	$ 1,937	$ 4,000	$ 4,000
53	TOTAL SUPPLIES	$ 44,494	$ 49,475	$ 51,175
54	CAPITAL OUTLAY (MINOR)			
54.2401	Computers	$ -	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ -
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 56,372	$ 50,647	$ 55,120
55.2402	Life and Disability	$ 2,225	$ 2,099	$ 1,622
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 58,597	$ 52,746	$ 56,742
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 1,491	$ 1,500	$ 1,200
57.3401	Miscellaneous Expenses	$ 291	$ 650	$ 500
57.0000	TOTAL OTHER COSTS	$ 1,782	$ 2,150	$ 1,700
	TOTAL OPERATING EXPENSES	**$ 392,214**	**$ 430,726**	**$ 441,490**

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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 159,719	$ 167,014	$ 172,391	3.22%
Purchase/Contract Services	$ 60,813	$ 61,870	$ 57,900	-6.42%
Supplies	$ 12,117	$ 12,350	$ 11,850	-4.05%
Capital Outlay (Minor)	$ 2,336	$ 300	$ 300	0.00%
Interfund Dept. Charges	$ 24,266	$ 23,853	$ 23,738	-0.48%
Other Costs	$ 214	$ 300	$ 300	0.00%
Total Expenditures	$ 259,465	$ 265,687	$ 266,479	0.30%

PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Projected
Number of residential building permits issued	187	135	125
Dollar value of residential building permits issued	$21,000	$16,000	$15,000
Number of Commercial Building Permits issued	85	80	80
Dollar value of commercial building permits issued	$141,000	$132,000	$132,000
Number of industrial building permits issued	0	0	0
Dollar value of industrial building permits issued	0	0	0
Number of plumbing permits issued	182	146	140
Dollar value of plumbing permits issued	$3,822	$3,066	$2,940
Number of electrical permits issued	236	200	190
Dollar value of electrical permits issued	$4,956	$4,200	$3,990
Number of mechanical permits issued	177	140	143
Dollar value of mechanical permits issued	$3,717	$2,940	$3,003
Number of sign permits issued	130	175	195
Operating Expenditures for the Protective Inspections Division	$259,465	$265,687	$266,479
Total dollar value of building, plumbing, electrical and mechanical permits	$174,495	$158,206	$156,933
Percentage of operating expenditures financed by fees	67%	60%	59%
Number of Erosion & Sediment Violations Noted or Cited	90	75	69

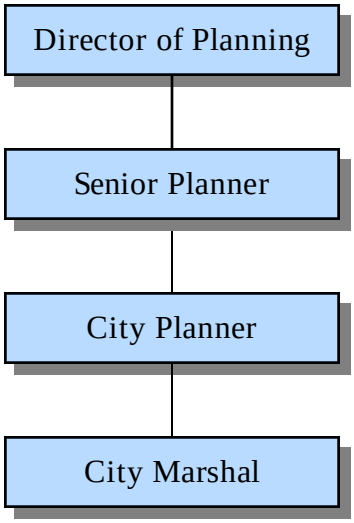
FUND 100 - GENERAL FUND **DEPT - 7200 - PROTECTIVE INSPECTIONS**

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 136,302	$ 144,456	$ 148,950
51.1301	Overtime	$ 302	$ 543	$ 543
51.1000	*Sub-total: Salaries and Wages*	*$ 136,604*	*$ 144,999*	*$ 149,493*
51.2201	Social Security (FICA) Contributions	$ 10,010	$ 10,892	$ 11,436
51.2401	Retirement Contributions	$ 8,709	$ 8,700	$ 8,970
51.2701	Workers Compensation	$ 4,396	$ 2,423	$ 2,492
51.2902	Employee Drug Screening Tests	$ -	$ -	$ -
51.2903	Hepatitis/Flu	$ -	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 23,115*	*$ 22,015*	*$ 22,898*
51.0000	TOTAL PERSONAL SERVICES	$ 159,719	$ 167,014	$ 172,391
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ -	$ -
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ -*	*$ -*
52.2201	Rep. and Maint. (Equipment)	$ 3,037	$ 1,500	$ 2,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 1,439	$ 1,000	$ 1,500
52.2203	Rep. and Maint. (Labor)	$ 1,186	$ 4,600	$ 3,000
52.2204	Rep. and Maint. (Bldg.)	$ 39,182	$ 40,900	$ 40,000
52.2205	Rep. and Maint. (Office Equipment)	$ 390	$ 500	$ 500
52.2211	Rep. and Maint. (Food Bank)	$ 2,025	$ -	$ -
52.232	Rentals	$ -	$ 500	$ 500
52.2000	*Sub-total: Property Services*	*$ 47,259*	*$ 49,000*	$ 47,500
52.3101	Insurance, Other than Benefits	$ 3,996	$ 2,120	$ 2,120
52.3201	Telephone	$ 1,867	$ 1,800	$ 1,300
52.3203	Cellular Phones	$ 3,637	$ 3,600	$ 2,880
52.3206	Postage	$ 172	$ 400	$ 250
52.3301	Advertising	$ 100	$ 150	$ 50
52.3401	Printing and Binding	$ -	$ 1,400	$ 400
52.3501	Travel	$ 1,102	$ 1,200	$ 1,200
52.3601	Dues and Fees	$ 478	$ 500	$ 500
52.3701	Education and Training	$ 2,202	$ 1,700	$ 1,700
52.3851	Contract Labor	$ -	$ -	$ -
52.3901	Erosion Control-EPD	$ -	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 13,554*	*$ 12,870*	*$ 10,400*
52.0000	TOTAL PURCHASED SERVICES	$ 60,813	$ 61,870	$ 57,900
53	SUPPLIES			
53.1101	Office Supplies	$ 1,435	$ 1,500	$ 1,500
53.1104	Janitorial Supplies	$ -	$ -	$ -
53.1105	Uniforms	$ 440	$ 1,000	$ 500
53.1106	General Supplies and Materials	$ 186	$ 400	$ 400
53.1270	Gasoline/Diesel	$ 6,571	$ 6,000	$ 6,000
53.1301	Food	$ 249	$ 150	$ 150

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
53.1401	Books and Periodicals	$ 2,132	$ 1,800	$ 1,800
53.1601	Small Tools and Equipment	$ 1,104	$ 1,500	$ 1,500
53.0000	TOTAL SUPPLIES	$ 12,117	$ 12,350	$ 11,850
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 2,039	$ -	$ -
54.2401	Computers	$ -	$ -	$ -
54.2501	Other Equipment	$ 297	$ 300	$ 300
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,336	$ 300	$ 300
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 23,358	$ 23,068	$ 22,840
55.2402	Life and Disability	$ 908	$ 785	$ 898
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 24,266	$ 23,853	$ 23,738
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 214	$ 300	$ 300
57.0000	TOTAL OTHER COSTS	$ 214	$ 300	$ 300
	TOTAL EXPENDITURES	**$ 259,465**	**$ 265,687**	**$ 266,479**

PLANNING


Director of Planning
Senior Planner
City Planner
City Marshal

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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 147,414	$ 209,595	$ 143,968	-31.31%
Purchase/Contract Services	$ 29,100	$ 194,773	$ 193,006	-0.91%
Supplies	$ 4,290	$ 4,918	$ 4,950	0.65%
Capital Outlay (Minor)	$ 714	$ 1,500	$ 1,500	0.00%
Interfund/Dept. Charges	$ 29,471	$ 28,797	$ 14,534	-49.53%
Other Costs	$ -	$ 450	$ 450	0.00%
Total Expenditures	$ 210,989	$ 440,033	$ 358,408	-18.55%

PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Projected
Number of rezoning requests processed	22	19	24
Number of variance requests processed	21	21	22
Number of residential subdivision plats reviewed	2	5	2
Number of commercial subdivision plats reviewed	0	2	2
Number of ordinance text amendments presented	5	2	4
Number of federal or state grant submittals	1	0	1
Number of federal or state grants approved	0	0	1
Dollar value of grants approved	$0	$0	$200,000
Number of annexations processed	8	3	5
Number of acres annexed into the City	200	55	140
Number of code violations corrected	270	290	320
Number of code violation citations requiring court action	30	30	35
Number of substandard structures removed by owner or City	10	10	15

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 126,260	$ 180,345	$ 123,345
51.1301	Overtime	$ 1,341	$ 1,500	$ 1,500
51.1000	*Sub-total: Salaries and Wages*	*$ 127,601*	*$ 181,845*	*$ 124,845*
51.2201	Social Security (FICA) Contributions	$ 9,173	$ 13,772	$ 9,551
51.2401	Retirement Contributions	$ 5,387	$ 10,919	$ 7,491
51.2701	Workers Compensation	$ 5,253	$ 3,041	$ 2,081
51.2901	Employment Physical	$ -	$ -	$ -
51.2902	Employee Drug Screening	$ -	$ 18	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 19,813*	*$ 27,750*	*$ 19,123*
51.0000	TOTAL PERSONAL SERVICES	$ 147,414	$ 209,595	$ 143,968
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)	$ 942	$ 1,400	$ 1,200
52.2203	Rep. and Maint. (Labor)	$ 772	$ 800	$ 800
52.2205	Rep. and Maint. (Office Equipment)	$ 356	$ 600	$ 600
52.2320	Rentals	$ 898	$ 1,200	$ 1,200
52.2000	*Sub-total: Property Services*	*$ 2,968*	*$ 4,000*	*$ 3,800*
52.3101	Insurance, Other than Benefits	$ 2,606	$ 1,173	$ 2,606
52.3201	Telephone	$ 1,530	$ 1,500	$ 1,500
52.3203	Cellular Phones	$ 719	$ 800	$ 800
52.3206	Postage	$ -	$ 300	$ 300
52.3301	Advertising	$ 1,449	$ 2,500	$ 2,500
52.3401	Printing and Binding	$ -	$ 1,000	$ 1,000
52.3501	Travel	$ 450	$ 4,000	$ 4,000
52.3601	Dues and Fees	$ 389	$ 1,200	$ 1,200
52.3701	Education and Training	$ 615	$ 2,800	$ 2,800
52.3801	Licenses	$ -	$ 1,500	$ 1,500
52.3851	Contract Labor	$ 4,044	$ 7,000	$ 4,000
52.3852	Contracted Services	$ 14,330	$ 15,000	$ 50,000
52.3852	CS - Comp Plan Update	$ -	$ 150,000	$ 115,000
52.3000	*Sub-total: Other Purchased Services*	*$ 26,132*	*$ 188,773*	*$ 187,206*
52.0000	TOTAL PURCHASED SERVICES	$ 29,100	$ 194,773	$ 193,006
53	SUPPLIES			
53.1101	Office Supplies	$ 1,169	$ 1,000	$ 900
53.1106	General Supplies and Materials	$ 1,232	$ 1,600	$ 1,400
53.1270	Gasoline/Diesel	$ 1,409	$ 1,200	$ 1,600
53.1301	Food	$ -	$ 118	$ 150
53.1401	Books and Periodicals	$ 330	$ 500	$ 500
53.1601	Small Tools and Equipment	$ 150	$ 500	$ 400
53.0000	TOTAL SUPPLIES	$ 4,290	$ 4,918	$ 4,950
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture & Fixtures	$ 714	$ -	$ -

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
54.2401	Computers	$ -	$ 1,500	$ 1,500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 714	$ 1,500	$ 1,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 28,707	$ 28,092	$ 13,907
55.2402	Life and Disability	$ 764	$ 705	$ 627
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 29,471	$ 28,797	$ 14,534
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ -	$ 450	$ 450
57.0000	TOTAL OTHER COSTS	$ -	$ 450	$ 450
	TOTAL EXPENDITURES	**$ 210,989**	**$ 440,033**	**$ 358,408**

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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Purchase/Contract Services	$ 27,807	$ 31,189	$ 31,381	0.62%
Other Costs	$ 746,719	$ 245,391	$ 252,456	2.88%
Total Expenditures	$ 774,526	$ 276,580	$ 283,837	2.62%

FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
1595.52	PURCHASE/CONTRACT SERVICES			
1595.52.3601	Dues and Fees - RDC	$ 20,428	$ 23,881	$ 23,881
1595.52.3602	Dues and Fees - GMA	$ 7,379	$ 7,308	$ 7,500
1595.52.0000	TOTAL PURCHASED SERVICES	$ 27,807	$ 31,189	$ 31,381
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	$ 30,179	$ 30,750	$ 34,000
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)	$ 55,192	$ 57,404	$ 59,211
6173.57.1016	Arts Center (Operating)	$ 89,468	$ 83,209	$ 83,209
6173.57.4001	Bad Debts	$ 500,000	$ -	$ -
7500.57.1010	SBC Development Authority	$ -	$ -	$ -
7500.57.1011	Downtown Development Authority	$ 60,280	$ 62,428	$ 64,186
7564.57.1012	Parking Lot Rental - Railroad	$ -	$ -	$ 250
57	TOTAL OTHER COSTS	$ 746,719	$ 245,391	$ 252,456
	TOTAL EXPENDITURES	**$ 774,526**	**$ 276,580**	**$ 283,837**

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
	NON-OPERATING EXPENSES			
58.1201	City Hall Lease Principal	$ 46,000	$ 49,000	$ 52,500
58.2201	City Hall Lease Interest	$ 66,727	$ 67,000	$ 67,000
58.2202	GMA Swap Payments	$ 125,848	$ 201,064	$ 215,000
	TOTAL NON-OPERATING EXPENSES	**$ 238,575**	**$ 317,064**	**$ 334,500**

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
	TRANSFERS:			
61.1003	Transfers to Capital Improvements Fund	$ 2,875	$ 230,000	$ -
61.1005	Transfers to Multiple Grant	$ 4,925	$ 4,296	$ -
61.1030	Transfers to Statesboro Fire Svc. Fund	$ -	$ 1,608,849	$ 1,409,644
	TOTAL TRANSFERS	**$ 7,800**	**$ 1,843,145**	**$ 1,409,644**

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 2007 Actual	FY 2008 Budget	FY 2009 Projected
	OPERATING REVENUES			
35	FINES AND FORFEITURES			
35.1320	Cash Confiscation - State	$ 53,501	$ 12,000	$ 35,000
35.1325	Cash Confiscation - Federal	$ 2,543	$ -	$ -
35.1340	Other Confiscation/Escheats - State	$ 1,380	$ -	$ -
35.0000	TOTAL FINES AND FORFEITURES	$ 57,424	$ 12,000	$ 35,000
36.1000	INVESTMENT INCOME			
36.1001	Interest Income - Confiscated	$ 1,027	$ 500	$ 500
36.1003	Federal Confiscated Interest	$ 49	$ -	$ -
36.0000	TOTAL INVESTMENT INCOME	$ 1,076	$ 500	$ 500
	TOTAL REVENUES AND OTHER	**$ 58,500**	**$ 12,500**	**$ 35,500**
	EXPENDITURES:			
54	CAPITAL OUTLAY (MINOR)			
54.1601	Small Tools & Equipment	$ 4,671	$ -	$ 6,400
54.2215	Drug Task Force Vehicle	$ 9,898	$ -	$ -
54.2401	Computers	$ -	$ -	$ -
54.2501	Other Equipment	$ 3,334	$ -	$ 28,544
54.2548	K-9 Dog	$ 8,000	$ -	$ -
54.2000	TOTAL CAPITAL OUTLAY	$ 25,903	$ -	$ 34,944
61	OTHER FINANCING USES			
61.1003	Transfer to CIP	$ 40,000	$ 12,500	$ -
61.1000	TOTAL OTHER FINANCING USES	$ 40,000	$ 12,500	$ -
	TOTAL EXPENDITURES AND OTHER	**$ 65,903**	**$ 12,500**	**$ 34,944**

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 fifteen 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 thirteen 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 three more lots to the Land Bank Authority for conveyance to Habitat. In addition, the City will make three 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 Mr. Bruce Waldron Habitat Executive Director, at 489-2076.

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
	REVENUES:			
221.38.8009	Lot Sales Habitat House #15	$ 4,732	$ -	$ -
221.38.8016	Lot Sales Habitat House #21	$ -	$ 4,780	$ -
221.38.8018	Lot Sales Habitat House #23	$ 4,626	$ 4,780	$ -
221.38.8019	Lot Sales Habitat House #24	$ 4,732	$ 4,780	$ -
221.38.8020	Lot Sales Habitat House #25	$ -	$ 4,780	$ 4,780
221.38.8021	Lot Sales Habitat House #26	$ -	$ -	$ 4,780
221.38.8022	Lot Sales Habitat House #27	$ -	$ -	$ 4,780
221.38.9010	Misc. Income	$ 90	$ -	$ -
	TOTAL REVENUES	**$ 14,180**	**$ 19,120**	**$ 14,340**
	EXPENDITURES:			
221.7400.52.1207	General Administration - CDBG	$ -	$ -	$ -
221.7400.52.3301	Advertising	$ -	$ -	$ -
221.7400.57.3401	Misc Expense	$ -	$ -	$ -
221.7400.57.4103	Bank Charges	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**

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 2007 Actual	FY 2008 Budget	FY 2009 Recommended
	REVENUES:			
37.1001	Donations and Cont Private	$ -	$ -	$ -
	OTHER FINANCING SOURCES:			
39.1290	Trans. In from CIP Fund	$ 15,553	$ -	$ -
	TOTAL REVENUES	**$ 15,553**	**$ -**	**$ -**
	EXPENDITURES:			
54.1201	Construction - TEA 21	$ 6,826	$ -	$ -
54.1202	Landscaping, etc	$ 7,356	$ -	$ -
	TOTAL EXPENDITURES	**$ 14,182**	**$ -**	**$ -**

US DEPARTMENT OF JUSTICE GRANT

This fund accounts for receipts and disbursements of a US Department of Justice Grant (The Byrne Memorial Discretionary Grant) for the creation of a Crime Suppression Team. The City was awarded $317,722 for this five member team. The grant will pay for all overtime, travel, training, equipment, and supplies for this team.

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
	REVENUES:			
224.33.1001	US Dept of Justice Grant	$ -	$ 317,772	$ 71,315
	TOTAL REVENUES	**$ -**	**$ 317,772**	**$ 71,315**
	EXPENDITURES:			
224.3200.51.1301	Overtime for Personnel	$ -	$ 40,344	$ 28,344
224.3200.52.1301	Computer Programming Fees	$ -	$ 20,145	$ -
224.3200.52.3203	Cellular Phones	$ -	$ 2,400	$ -
224.3200.52.3204	Pagers	$ -	$ 960	$ 480
224.3200.52.3501	Travel	$ -	$ 6,500	$ 1,694
224.3200.52.3701	Training	$ -	$ 695	$ 495
224.3200.53.1101	Office Supplies	$ -	$ 10,800	$ 6,300
224.3200.53.1107	CID Supplies	$ -	$ 12,972	$ 2,972
224.3200.53.1601	Small Tools & Equipment	$ -	$ 6,200	$ 2,000
224.3200.54.2215	Police Vehicle & Conversion	$ -	$ 134,030	$ 24,030
224.3200.54.2401	Computers	$ -	$ 52,726	$ -
224.3200.54.2501	Other Equipment	$ -	$ 30,000	$ 5,000
	TOTAL EXPENDITURES	**$ -**	**$ 317,772**	**$ 71,315**

MULTIPLE GRANT FUND

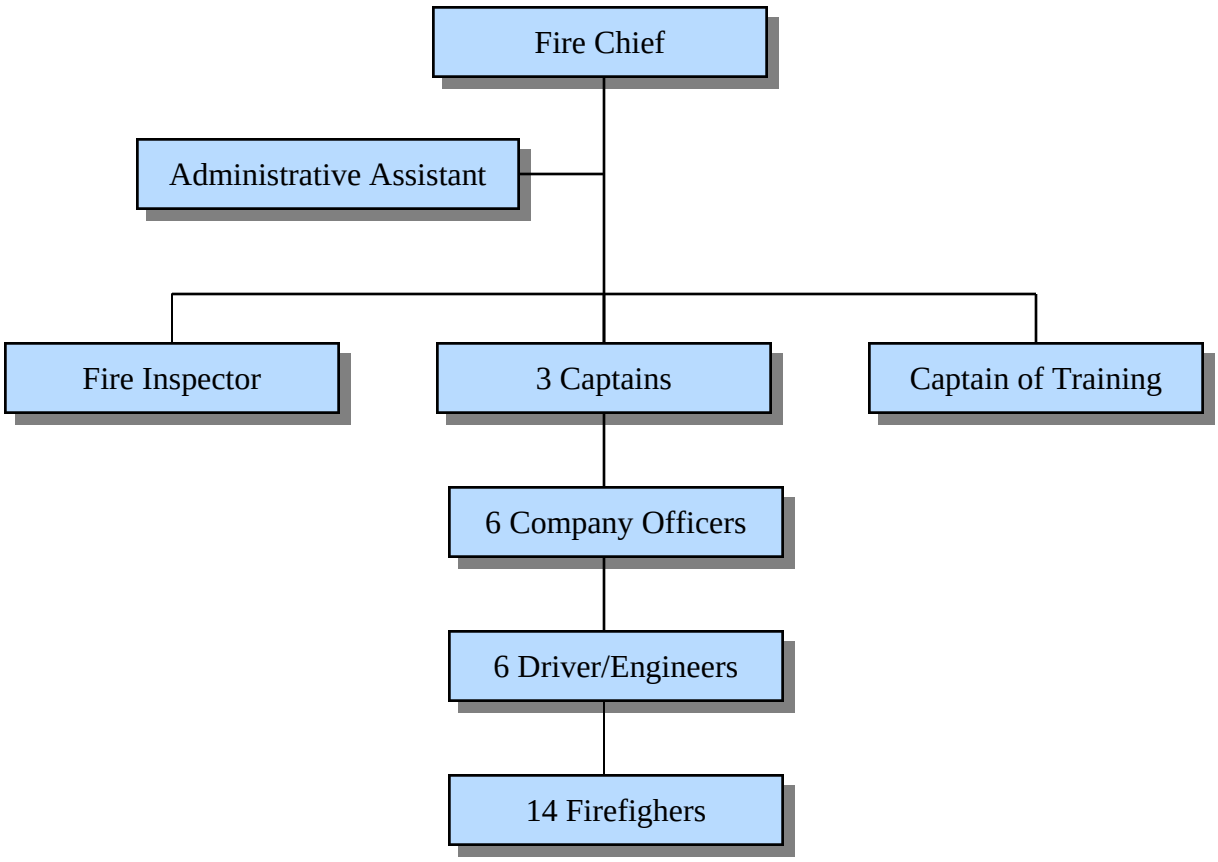
This fund accounts for receipts and disbursements for small state and federal capital grants that individually are less than 2% of the General Fund's annual expenditures. Based upon this Budget, that amount would be for any grant below $262,879 that is not accounted for in an existing fund. Grants for 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 2007 Actual	FY 2008 Budget	FY 2009 Recommended
	REVENUES:			
33.4121	Art Council	$ 18,750	$ -	$ -
33.4317	HSG - Fire (GEMA)	$ 3,196	$ -	$ -
33.4318	HSG - Police (GEMA)	$ -	$ 200,000	$ -
33.4319	Bureau of Just - BVP Grant	$ 4,327	$ 3,000	$ 3,000
33.9001	GMA Safety Grant - PD	$ -	$ 5,000	$ 3,000
33.9002	GMA Liability Grant - PD	$ -	$ 5,000	$ -
39.1201	Transfer from General Fund	$ 4,295	$ 4,296	$ -
	TOTAL REVENUES	**$ 30,568**	**$ 213,000**	**$ 6,000**
	EXPENDITURES:			
3200.53.1105	Uniforms	$ 4,327	$ 3,000	$ 3,000
3200.53.1108	Exp - OPD Grant	$ -	$ -	$ -
3200.53.1601	Small Tools and Equipment	$ -	$ 10,000	$ -
3200.53.1602	Safety Equipment - PD	$ -	$ 5,000	$ 3,000
3200.53.1603	Liability Equipment	$ -	$ 5,000	$ -
3200.53.1604	Evacuation Equipment - PD	$ -	$ 200,000	$ -
3200.54.2108	Equipment - Misc (HSG)	$ -	$ -	$ -
3500.53.1108	General Supplies and Materials	$ 7,492	$ -	$ -
3500.54.2108	Equipment - Misc (HSG)	$ -	$ -	$ -
6100.57.1015	Statesboro Arts Council	$ 18,750	$ -	$ -
	TOTAL EXPENDITURES	**$ 30,568**	**$ 223,000**	**$ 6,000**

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 ranged 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 "24on\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 equi0pment. 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 has 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 which form each station, some of which is outside the City. This "fringe area" pay a fire district tax to the County, in turn remits it to the City. The fire district is paying 35% of the Statesboro Fire Department's operating and capital budget this year. For this payment, they received protection from a paid, on-call department, and enjoy the same Class 3 ISO rating as citizens of the City.

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 Building Official in the Engineering Department in the review of these plans. In addition, the department presents fire safety programs to hundreds of school children throughout Bulloch County each year.

EXPENDITURES SUMMARY

	FY 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 1,433,627	$ 1,521,895	$ 1,586,760	4.26%
Purchase/Contract Services	$ 135,510	$ 150,554	$ 150,205	-0.23%
Supplies	$ 75,852	$ 89,340	$ 82,080	-8.13%
Capital Outlay (Minor)	$ 3,444	$ 210,727	$ 294,881	39.94%
Interfund Dept. Charges	$ 274,439	$ 260,865	$ 264,532	1.41%
Other Costs	$ 32	$ 568	$ 500	-11.97%
Total Expenditures	$ 1,922,904	$ 2,233,949	$ 2,378,958	6.49%

PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Projected
TYPE OF FIRE INCIDENT (by City and Fire District)	city / fire dist.	city / fire dist.	city / fire dist.
Structure Fire	67/47	62/32	65/40
Vehicle Fire	33/17	26/22	28/24
Grass or brush Fire	36/53	40/57	422/60
Washdown	47/70	52/75	55 /83
Emergency standby	2/2	6/0	6/0
False alarm--unintentional	117/5	108/27	110/29
False alarm--intentional	168/20	175/20	180/22
Hazardous Conditions (spills and leaks)	36/4	70/12	72/14
Smoke Scare	31/7	58/13	60/15
Other Responses	78/33	93/39	95/40
Total of All Fire Calls inside the City	579	650	675
Total of All Fire Calls outside the City in the Fire District	215	240	250
Mutual Aid Fire Calls to other jurisdictions	56	56	56
Total of All Fire Calls responded to during FY	**850**	**946**	**981**
Average Number of Fire Calls inside the City per day	1.6	1.8	1.9
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 day	0.58	0.7	0.1
Number of serious fire-related injuries in City and Fire District	2	2	2
Number of fire-related fatalities in City and Fire District	0	0	0
Employee manhours lost due to job-related injury	72	624	72

PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Projected
Dollar value of fire-related property losses in City	$369,600	$373,296	$373,296
Appraised Value of all property in the City	$122,690,852	$1,349,599,372	$1,349,599,372
Property loss as a percentage of the City's Appraised Value	0.30%	0.03%	0.03%
Dollar value of fire-related property losses in Fire District	$205,000	$225,500	$225,500
Appraised Value of all property in the Fire District	$1,027,850,456	$1,130,635,502	$1,116,912,825
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	$3,717,905	$40,896,951	$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	$1,861,018	$2,027,397	$2,245,575
Operating Expenditures as a % of City's Appraised Value	50.06%	4.96%	5.49%
Number of commercial fire inspections	336	413	500
Number of residential fire inspections	1507	1,128	1,800
Number of industrial fire inspections	20	26	30
Number of school fire inspections/ day cares	22	20	25
TYPE OF FIRE INCIDENT			
Number of public assembly fire inspections	197	273	300
Number of new construction or major renovation Fire Code compliance plan reviews	130	155	175
Number of participants in fire prevention programs	2,000	3,000	4,000

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
	REVENUES:			
33	INTERGOVERNMENTAL REVENUES			
33.4317	Homeland Security Grant	$ -	$ 151,315	$ -
33.0000	TOTAL INTERGOVERNMENTAL REVENUES	$ -	$ 151,315	$ -
34	CHARGES FOR SERVICES			
34.2220	Fire Tax District - Current Year	$ 479,180	$ 625,000	$ 835,931
34.0000	TOTAL CHARGES FOR SERVICES	$ 479,180	$ 625,000	$ 835,931
36.1001	INVESTMENT INCOME	$ -	$ -	$ -
38	MISCELLANEOUS REVENUE			
38.9010	Miscellaneous Income	$ -	$ 100	$ -
38.0000	TOTAL MISCELLANEOUS REVENUE	$ -	$ 100	$ -
39	OTHER FINANCING SOURCES			
39.1201	Operating Trans. in General Fund	$ -	$ 1,608,849	$ 1,409,644
39.1000	*Sub-total: Operating Transfers in*	$ -	$ 1,608,849	$ 1,409,644
39.2101	Sale of Assets	$ -	$ -	$ -
39.2000	*Sub-total: Proc.of General Fixed Asset Disp*	$ -	$ -	$ -
39.0000	TOTAL OTHER FINANCING SOURCES	$ -	$ 1,608,849	$ 1,409,644
	TOTAL REVENUES AND OTHER FINANCING	$ 479,180	$ 2,385,264	$ 2,245,575
	EXPENDITURES			
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 1,207,526	$ 1,270,840	$ 1,324,829
51.1102	Volunteer Pay	$ 5,670	$ 15,675	$ 34,665
51.1301	Overtime	$ 45,257	$ 35,555	$ 15,000
51.1000	*Sub-total: Salaries and Wages*	*$ 1,258,453*	*$ 1,322,070*	*$ 1,374,494*
51.2201	Social Security (FICA) Contributions	$ 88,977	$ 96,706	$ 105,149
51.2401	Retirement Contributions	$ 61,090	$ 79,324	$ 82,470
51.2701	Workers Compensation	$ 24,024	$ 14,495	$ 14,698
51.2901	Employment Physicals	$ 423	$ 8,965	$ 9,564
51.2902	Employee Drug Screening Tests	$ 596	$ 310	$ 360
51.2903	Hepatitis/Flu	$ 64	$ 25	$ 25
51.2000	*Sub-total: Employee Benefits*	*$ 175,174*	*$ 199,825*	*$ 212,266*
51.0000	TOTAL PERSONAL SERVICES	$ 1,433,627	$ 1,521,895	$ 1,586,760
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ 1,688	$ 700	$ 2,065
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 1,688*	*$ 700*	*$ 2,065*
52.2101	Cleaning Services	$ -	$ 830	$ 1,400
52.2201	Rep. and Maint. (Equipment)	$ 19,426	$ 3,874	$ 6,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 20,813	$ 24,000	$ 24,000
52.2203	Rep. and Maint. (Labor)	$ 40,357	$ 36,000	$ 36,000

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 5,271	$ 1,500	$ 8,500
52.2205	Rep. and Maint. (Office Equipment)	$ 356	$ 1,815	$ 2,600
52.2206	Rep. and Maint. (Other Equipment)	$ 59	$ 15,000	$ 9,000
52.2320	Rentals	$ -	$ 500	$ 500
52.2000	*Sub-total: Property Services*	*$ 86,282*	*$ 83,519*	*$ 88,000*
52.3101	Insurance, Other than Benefits	$ 16,266	$ 24,360	$ 18,000
52.3201	Telephone	$ 9,602	$ 7,800	$ 7,800
52.3203	Cellular Phones	$ 2,944	$ 1,800	$ 2,515
52.3206	Postage	$ 363	$ 700	$ 600
52.3301	Advertising	$ 1,535	$ 1,200	$ 200
52.3401	Printing & Binding	$ -	$ 1,000	$ 1,000
52.3501	Travel	$ 9,425	$ 9,300	$ 10,000
52.3601	Dues and Fees	$ 828	$ 1,805	$ 1,965
52.3701	Education and Training	$ 2,917	$ 6,500	$ 10,170
52.3851	Contract Labor	$ 360	$ -	$ -
52.3853	Pest Control - Buildings	$ -	$ 360	$ 480
52.3902	Inspections of Equipment	$ 3,300	$ 11,510	$ 7,410
52.3000	*Sub-total: Other Purchased Services*	*$ 47,540*	*$ 66,335*	*$ 60,140*
52.0000	TOTAL PURCHASED SERVICES	$ 135,510	$ 150,554	$ 150,205
53	SUPPLIES			
53.1101	Office Supplies	$ 2,621	$ 2,700	$ 3,000
53.1102	Parts and Materials	$ 1,625	$ 1,000	$ 1,000
53.1103	Chemicals	$ 627	$ 5,360	$ 5,360
53.1104	Janitorial Supplies	$ 2,228	$ 2,600	$ 3,000
53.1105	Uniforms	$ 17,136	$ 13,700	$ 13,700
53.1106	General Supplies and Materials	$ 648	$ 1,000	$ 1,000
53.1116	Public Education Supplies	$ 453	$ 2,500	$ 3,000
53.1230	Electricity	$ 20,602	$ 18,500	$ 18,500
52.1240	Bottled Gas	$ 39	$ 240	$ 240
53.1270	Gasoline/Diesel	$ 21,245	$ 20,000	$ 25,000
53.1301	Food	$ 2,410	$ 2,400	$ 1,700
53.1401	Books and Periodicals	$ 114	$ 1,510	$ 1,500
53.1601	Small Tools and Equipment	$ 6,104	$ 17,830	$ 5,080
53.1605	Hazardous Materials Response Equipment	$ -	$ -	$ -
53.0000	TOTAL SUPPLIES	$ 75,852	$ 89,340	$ 82,080
54	CAPITAL OUTLAY (MINOR)			
54.1201	Site Improvement	$ -	$ 25	$ -
54.1300	Buildings	$ -		$ 30,000
54.1321	Repairs to Fair Road Station	$ -	$ 130,540	$ 130,540
54.2200	Vehicles	$ -	$ -	$ 60,000
54.2301	Furniture and Fixtures	$ 3,033	$ 1,750	$ 11,500
54.2401	Computers	$ 169	$ -	$ 15,000
54.2501	Other Equipment	$ 242	$ 2,400	$ 28,000
54.2560	FD-28 Washing Machine	$ -	$ 15,000	$ -
54.2563	FD-27 Protective Clothing	$ -	$ 61,012	$ 19,841

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 3,444	$ 210,727	$ 294,881
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 267,753	$ 254,367	$ 256,315
55.2402	Life and Disability	$ 6,686	$ 6,498	$ 8,217
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 274,439	$ 260,865	$ 264,532
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 32	$ 500	$ 500
57.3410	Fire Honor Guard	$ -	$ 68	$ -
57.0000	TOTAL OTHER COSTS	$ 32	$ 568	$ 500
	TOTAL EXPENDITURES	$ 1,922,904	$ 2,233,949	$ 2,378,958

SUMMARY OF PROJECTS BY FISCAL YEAR:
STATESBORO FIRE SERVICE DELIVERY FUND

Project Number	Project	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTALS
FD-7	Fire Station							SPLOST 07
FD-10	Fire Engine							SPLOST 07
FD-11	Improve Fire Training Facility	$ 30,000						$ 30,000
FD-12	Utility Truck Replacement	$ 20,000						$ 20,000
FD-18	Upgrade Computer Network	$ 15,000	$ 20,000					$ 35,000
FD-25	Command Vehicle Replacement							SPLOST 07
FD-29	Aerial Fire Truck Replacement		$ 600,000					$ 600,000
FD-30	Quick Attack Fire Truck							Not funded
FD-34	Command Vehicle	$ 40,000						$ 40,000
FD-40	Replace Self Contained Breathing Apparatus			$ 17,000				$ 17,000
FD-41	Personal Protective Equipment Storage Rack	$ 20,000						$ 20,000
FD-44	Replace 1991 Pumper Truck				$ 404,250			$ 404,250
FD-45	Replace 1987 Pumper Truck				$ 424,463			$ 424,463
FD-46	Replace 2000 Pumper Truck							Not funded
FD-47	Replace 2003 Pumper Truck							Not funded
FD-50	Replace 1 Ton Pickup Truck							Not funded
	TOTAL EXPENDITURES:	**$ 125,000**	**$ 620,000**	**$ 17,000**	**$ 828,713**	**$ -**	**$ -**	**$ 1,590,713**
	PROJECTED REVENUES AND							
	OTHER FINANCING SOURCES							
	GMA Capital Loan Pool	$ -	$ 600,000	$ -	$ 828,713			$ 1,428,713
	Donations							$ -
	Federal Grants							$ -
	Transfer from General Fund for County Fire							
	District Payment for Capital Expenditures	$ 125,000	$ 20,000	$ 17,000				$ 162,000
	TOTAL REVENUES AND OTHER	**$ 125,000**	**$ 620,000**	**$ 17,000**	**$ 828,713**	**$ -**	**$ -**	**$ 1,590,713**
	FINANCING SOURCES							
	SURPLUS (OR DEFICIT)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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 one-year Service Contracts with the SCVB, the Downtown Statesboro Development Authority (DSDA), and the Statesboro Arts Council (SAC) to promote tourism-related activities. The hotel/motel tax proceeds are distributed as follows under the contracts:

69.0 %	SCVB
8.0 %	DSDA
23.0 %	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, 2008 through June 30, 2009.

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
	OPERATING REVENUES:			
31	TAXES			
31.4100	Hotel/Motel Taxes	$ 405,157	$ 415,000	$ 444,130
31.4101	Refund of Taxes	$ -	$ -	$ -
31.4000	*Subtotal Taxes*	*$ 405,157*	*$ 415,000*	*$ 444,130*
	TOTAL OPERATING REVENUES	**$ 405,157**	**$ 415,000**	**$ 444,130**
	EXPENDITURES:			
57.2000	OTHER COSTS			
57.2001	Payment to other Agencies-SCVB	$ 309,540	$ 302,535	$ 306,450
57.2003	Payment to other Agencies-DSDA	$ 32,413	$ 33,200	$ 35,530
57.2004	Payment to other Agencies-Arts Council	$ 63,205	$ 79,265	$ 102,150
57.2000	TOTAL OTHER COSTS	$ 405,157	$ 415,000	$ 444,130
	TOTAL EXPENDITURES AND OTHER FINANCING USES	**$ 405,157**	**$ 415,000**	**$ 444,130**

2002 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUND

This fund is projected to be closed at the end of FY 2008, as all proceeds should be received and spent as appropriated. The fund remains in this Budget purely for comparison purposes from prior years.

FUND 321 - 2002 SPLOST FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
	REVENUES:			
321.33.4311	GDOT Grants for Traffic Projects	$ -	$ 7,000	$ -
321.33.7101	Proceeds for Patrol Cars	$ 100,000	$ -	$ -
321.33.7110	Landfill Air Rights	$ 1,035,142	$ 479,167	$ -
321.33.7113	Proceeds for Street/Drainage Projects	$ 363,736	$ 52,047	$ -
321.33.7119	Pro - WWD-32 W/S to Unserved Areas	$ -	$ 324,139	$ -
321.33.7125	Pro - ENG-40 Street Repaving Program	$ 529,219	$ 64,047	$ -
321.33.7127	Pro - PD-5 Police Headquarters	$ 765,945	$ 1,000,000	$ -
321.33.7131	Pro - ENG 28 Street Striping	$ 30,000	$ -	$ -
321.33.7132	Pro - ENG 56 Traffic Signal Upgrade	$ 17,985	$ -	$ -
321.33.7137	Pro - ENG-57 Subdivision Inc. Program	$ 58,602	$ 95,204	$ -
321.33.7141	Pro - ENG-46 W.Gentilly / Fair Rd.	$ 230,073	$ 24,000	$ -
321.33.7142	Pro - ENG-38 301/Rucker/Register	$ 9,665	$ 100,000	$ -
321.33.7143	Pro - ENG-39 Hwy 24 Sidewalk	$ 153,650	$ -	$ -
321.33.7144	Pro - ENG 42 Streetscape Utilities	$ -	$ -	$ -
321.33.7145	Pro - ENG-43 Blitch Lane Culverts	$ 145,955	$ -	$ -
321.33.7150	Proceeds for W/S Projects	$ 154,296	$ -	$ -
321.33.7151	Proceeds Post Closure Expenses	$ 130,000	$ -	$ -
321.33.711301	Pro - ENG-31 RJ's Ditch Stabilization	$ 85,077	$ 74,923	$ -
321.33.711302	Pro - ENG-32 Northside Drive Drain	$ 14,600	$ -	$ -
321.33.711304	Pro - ENG-55 Culverts @ Northlake	$ 46,450	$ -	$ -
321.33.711309	Pro - ST-31 Sidewalk Repair	$ 30,638	$ -	$ -
321.33.711310	Pro - ENG-33 US 301 / GA 67	$ 10,000	$ -	$ -
321.33.711311	Pro - Tillman St. Project	$ 73,000	$ -	$ -
321.33.711312	Pro - ENG-29 Sav Ave/US 80	$ 490,566	$ -	$ -
321.33.711313	Pro - Chand Rd / Harvey St Sign	$ 17,895	$ -	$ -
321.33.711314	Pro - Beasley/Cawana Signal	$ 41,264	$ -	$ -
321.33.711317	Pro - PW-ST-22 Drain. 67 / Bird's Pond	$ -	$ 5,000	$ -
321.33.711319	Pro - Howard Lumber Signal	$ -	$ 40,000	$ -
321.33.711320	Pro - W. Grady Street Culvert	$ -	$ 35,000	$ -
321.33.714401	Pro - Streetscape Construction	$ -	$ 1,037,500	$ -
321.33.715001	Pro - WWD-14C Donnie Simmons Way	$ 5,908	$ 280,000	$ -
321.33.715002	Pro - WWD-14D Central Street Sewer	$ 13,373	$ 202,000	$ -
321.33.715003	Pro - WWD-32A In the Grove	$ -	$ -	$ -
321.33.715004	Pro - WWD-1 Refurbish 2 Wells	$ 21,480	$ 28,250	$ -
321.33.715011	Pro - WWD-37 Retro Pump/Generator	$ -	$ 30,000	$ -
321.33.715012	Pro - #1 Blue Devil Alley	$ -	$ 15,000	$ -
	TOTAL REVENUES	**$ 4,574,519**	**$ 3,893,277**	**$ -**
	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	$ 30,637	$ -	$ -
321.4220.54.1467	ENG-28 Street Striping	$ 30,000	$ -	$ -
321.4220.54.1473	ENG-40 Annual St Repaving	$ 529,219	$ 64,047	$ -
321.4220.54.1482	Streetscape Construction	$ -	$ 1,037,500	$ -

FUND 321 - 2002 SPLOST FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
321.4220.54.1490	ENG-42 Streetscape Utilities	$ -	$ -	$ -
321.4220.54.1493	ENG-56 Traffic Signal Upgrade	$ 17,985	$ -	$ -
321.4220.54.1494	ENG-57 Subdivision Incentive Program	$ 58,602	$ 95,204	$ -
321.4220.54.1497	ENG-38 US 301 / Rucker Lane	$ 9,665	$ 100,000	$ -
321.4220.54.1498	ENG-39 Hwy 24 Sidewalk	$ 297,850	$ -	$ -
321.4220.54.1507	ENG-33 Intersection US 301 / GA 67	$ 10,000	$ -	$ -
321.4220.54.1517	ENG-29 Sav. Ave / US 80	$ 490,566	$ -	$ -
321.4220.54.1518	ENG-72 Traffic Signal:Chandler / Harvey	$ 17,895	$ -	$ -
321.4220.54.1519	ENG-76 Signal: Beasley/Cawana/US 80	$ 41,264	$ -	$ -
321.4220.54.1521	Gentilly Road & Fair Road	$ 351,835	$ 24,000	$ -
321.4220.54.2117	ENG-13 Traffic Signal: N. Zett / E. Main	$ -	$ 7,000	$ -
321.4220.57.9000	Road Drainage Contingency	$ -	$ 52,047	$ -
	STORM DRAINAGE			
321.4250.54.1495	ENG-43 Blitch Lane Culverts	$ 146,660	$ -	$ -
321.4250.54.1505	ENG-31 RJ's Ditch Stabilize	$ 85,077	$ 74,923	$ -
321.4250.54.1506	ENG-32 Hwy 80 / Northside W Drainage	$ 14,600	$ -	$ -
321.4250.54.1509	ENG-55 Enlarge Culverts	$ 78,209	$ -	$ -
321.4250.54.1515	ENG-71 Tillman Street Project	$ 136,561	$ -	$ -
321.4250.54.1523	PW-ST-22 Drainage GA 67 / Bird's Pond	$ -	$ 5,000	$ -
321.4250.54.1525	ENG-82 West Grady Culvert	$ -	$ 35,000	$ -
	TRAFFIC ENGINEERING			
321.4270.54.2118	Howard Lumber Traffic Signal	$ -	$ 40,000	$ -
	WATER/SEWER PROJECTS			
321.4330.54.1511	WWD-14C Donnie Simmons Way	$ -	$ 280,000	$ -
321.4330.54.1512	WWD-14D Central St. Sewer Replace.	$ -	$ 202,000	$ -
321.4330.54.1513	WWD-32 Ext of W/S to Unserved Areas	$ -	$ 324,139	$ -
	W/S TREATMENT AND DISTRIBUTION			
321.4400.54.1524	#1 Blue Devil Alley Water	$ -	$ 15,000	$ -
321.4400.54.2109	WWD-1 Refurbish 2 Wells	$ -	$ 28,250	$ -
321.4400.54.2110	WWD-24 US 301 N Well House	$ -	$ -	$ -
321.4400.54.2114	WWD-37 Retr Pump w/Generator	$ -	$ 30,000	$ -
321.4400.54.2115	WWD-42 Upgrade SCADA System	$ -	$ -	$ -
	OTHER FINANCING USES			
321.9000.61.1015	Transfers to CIP Fund-Court/PD	$ -	$ 1,000,000	$ -
321.9000.61.1020	Transfers to Water/Waste Water Fund	$ 196,806	$ -	$ -
321.9000.61.1040	Transfer to SWD	$ 1,165,142	$ 479,167	$ -
	TOTAL EXPENDITURES	**$ 4,574,518**	**$ 3,893,277**	**$ -**

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.

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 322 - 2007 SPLOST FUND

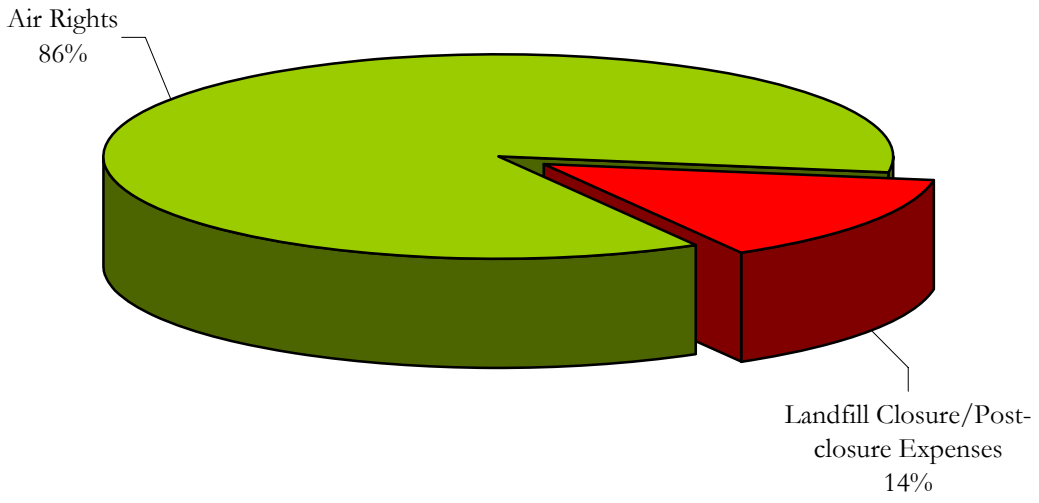
Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
	REVENUES:			
322.33.7110	Landfill Air Rights	$ -	$ 1,000,000	$ 1,000,000
322.33.7151	Proceeds Post Closure Expenses	$ -	$ 204,506	$ 166,000
322.33.7152	Pro- ENG 26 Cemetery Expansion	$ -	$ 900,000	$ -
	TOTAL REVENUES	**$ -**	**$ 2,104,506**	**$ 1,166,000**
	EXPENDITURES:			
	SITE			
322.1575.54.1107	ENG-26 Cemetery Expansion	$ 640,609	$ 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	$ -
322.4530.57.3304	Post Closure	$ -	$ 107,673	
	Other Financing			
9000.61.1040	Transfers to SWD	$ 160,000	$ 96,833	$ 1,166,000
	TOTAL EXPENDITURES	**$ 800,609**	**$ 2,104,506**	**$ 1,166,000**

2007 SPLOST FUND ALLOCATIONS

FY 2009

Air Rights	$	1,000,000
Landfill Closure/Post-closure Expenses	$	166,000
	$	**1,166,000**

2007 SPLOST Allocations for FY 2008



SUMMARY OF PROJECTS BY FISCAL YEAR:
2007 SPLOST FUND

Project Number	Project	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTALS
AF-16	Municipal Court Building		$ 1,200,000					$ 1,200,000
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							$ -
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			$ 1,000,000				$ 1,000,000
FD-10	1250 GPM Fire Pumper		$ 390,000					$ 390,000
FD-25	Replace Chief's Vehicle		$ 23,500					$ 23,500
FD-40	Breathing Apparatus		$ 86,500					$ 86,500
PD-1	Police Vehicles and Conversions		$ 500,000	$ 250,000	$ 250,000	$ 250,000		$ 1,250,000
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
	b) Foxlake SD Sewer Extension		$ 50,000	$ 200,000				$ 250,000
	c) Oakcrest SD Sewer Extension		$ 300,000	$ 600,000				$ 900,000

SUMMARY OF PROJECTS BY FISCAL YEAR:
2007 SPLOST FUND

Project Number	Project	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTALS
	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)-8	Residential Garbage Trucks		$ 190,000	$ 190,000	$ 190,000	$ 190,000		$ 760,000
PW(SWC)-16	Knuckleboom chassis replacements		$ 70,000	$ 70,000	$ 70,000	$ 70,000		$ 280,000
PW(SWD)	Landfill Closure/post-closure Expenses	$ 166,000	$ 167,000	$ 167,000	$ 167,000	$ 167,000		$ 834,000
PW(SWD)	Air Rights in Wayne County Landfill	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000		$ 5,000,000
	Proposed Uses of Cash	$ 1,166,000	$ 5,037,000	$ 5,634,000	$ 5,805,936	$ 6,285,564		$ 23,928,500
	Existing Uses of Cash							
	None	$ -						$ -
	Total Uses of Cash	**$ 1,166,000**	**$ 5,037,000**	**$ 5,634,000**	**$ 5,805,936**	**$ 6,285,564**		**$ 23,928,500**
	Sources of Cash							
	2002 SPLOST Proceeds for:							
	Fire Station Relocation			$ 1,000,000				$ 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		$ 510,000	$ 877,000	$ 1,353,936	$ 1,268,564		$ 4,009,500
	Cemetery Expansion Project							$ -
	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	$ 1,166,000	$ 1,167,000	$ 1,167,000	$ 1,167,000	$ 1,167,000		$ 5,834,000
	GA Department of Transportation for:							
	ENG-37				$ 35,000			$ 35,000
	Total Sources of Cash	**$ 1,166,000**	**$ 5,037,000**	**$ 5,634,000**	**$ 5,805,936**	**$ 6,285,564**		**$ 23,928,500**
	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 2007 Actual	FY 2008 Budget	FY 2009 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	$ 9,788
54.1482	Downtown Construction	$ -	$ 588,835	$ 538,835
	TOTAL EXPENDITURES	**$ 5,124**	**$ 648,623**	**$ 548,623**

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 2008 Budgeted	FY 2009 Recommended
	REVENUES:		
350.33.1301	Federal Grant for AFIS	$ -	$ -
350.33.4311	GDOT Grants for Traffic Projects	$ 606,148	$ -
	TOTAL REVENUES:	**$ 606,148**	**$ -**
	OTHER FINANCING SOURCES:		
350.39.1201	Operating Transfer in from General Fund	$ 230,000	$ -
350.39.1203	Operating Transfer in from 2002 SPLOST Fund	$ 1,000,000	$ -
350.39.1204	Operating Transfer in from Water/Wastewater Fund	$ 380,200	$ 310,000
350.39.1270	Operating Transfer in from Confiscated Assets	$ 12,500	$ -
350.39.1285	Operating Transfer in from Benefits Insurance	$ 100,000	$ -
350.39.3901	Loan from GMA Lease Pool Fund	$ 1,292,997	$ -
350.39.1000	**TOTAL OTHER FINANCING SOURCES**	**$ 3,015,697**	**$ 310,000**
	TOTAL REVENUES & OTHER FINANCING SOURCES	**$ 3,621,845**	**$ 310,000**
	EXPENDITURES:		
350.54.0000	CAPITAL OUTLAY		
350.54.1300	**Buildings**		
350.1575.54.1313	ENG-18 Calibration of CH De-Humidifier and Chillers	$ 13,000	$ 10,000
350.3200.54.1310	PD-5 Police Headquarters	$ 1,355,233	$ -
350.3500.54.1318	FD-23 interior Renovations: Station #1	$ 10,000	$ -
350.4100.54.1320	Public Works Addition	$ 1,370	$ -
350.4200.54.1322	PW-ST-79 Equipment Building		$ 70,000
350.6173.54.1319	ENG-1 Community Arts Center Renovation Project	$ 35,699	$ -
350.54.1400	**Infrastructure**		
	Street and Sidewalk Projects		
350.4220.54.1467	ENG-28 Street Striping for Traffic Control	$ -	$ 30,000
350.4220.54.1473	ENG-40 Annual Street Repaving	$ -	$ 63,000
350.4220.54.1497	US 301 S / Rucker Lane	$ 200,000	$ -
350.4220.54.1504	SHS Entrance Road	$ 115,745	$ -
350.4220.54.1505	East Main Street Milling	$ 137,000	$ -
350.4250.54.1506	Northside Drive Drainage	$ 123,403	$ -
350.4220.54.1507	ENG-85 Stonehaven Dr. Paving and Drainage	$ -	$ 63,000
350.54.1000	*Sub-total Property*	*$ 1,991,450*	*$ 236,000*
350.54.2200	**Vehicles (and motorized equipment)**		
350.1575.54.2219	PD-6 Engineering Department Vehicle	$ -	$ 23,000
350.3200.54.2215	PD-1 Police Vehicles and Conversions	$ 250,000	$ -
350.4200.54.2226	PW-ST-62 Replace Bushog Mower	$ 5,350	$ -
350.4200.54.2227	PW-ST-64 Replace Exmark Mowers	$ 8,000	$ 12,000
350.4200.54.2237	PW-ST-76 Replace 1987 Side Arm Mower & Tractor	$ 70,000	$ -
350.4200.54.2240	PW-ST-73 Replacement Sweeper	$ 92,846	$ -
350.6200.54.2216	PW-PT-1 Replacement Parks Riding Mower	$ 3,500	$ 7,000
350.6200.54.2244	PW-PT-11Replace 1/2 ton Pickup	$ -	$ 22,500

FUND 350 - CAPITAL IMPROVEMENTS PROGRAM

Account Number	Account Description or Title	FY 2008 Budgeted	FY 2009 Recommended
350.54.2300	**Computers**		
350.1510.54.2410	AF-15 Application Server	$ 10,732	$ -
350.1535.54.2412	Wireless Broadband Feasibility Study	$ 24,000	$ -
350.1575.54.2408	ENG-20 Install Arc View GIS software	$ -	$ -
350.1575.54.2411	ENG-74 Wide Format Printer	$ 25,000	$ -
350.54.2500	**Other equipment**		
350.1535.54.2562	Telecommunications Project	$ 212,667	$ -
350.6173.54.2561	SAC-Capital Outlay for Averitt Arts Center	$ 14,458	$ -
350.54.2000	*Sub-total Machinery and Equipment*	*$ 716,553*	*$ 64,500*
350.57.9000	**Other Costs**		
350.9000.57.9000	Contingencies	$ 11,072	**$ -**
350.57.1000	*Sub-total Other Costs*	*$ 11,072*	*$ -*
350.61.1000	**Transfers Out**		
350.9000.61.1002	Transfer to Linear Park	$ -	$ -
350.61.1000	*Sub-total Transfers*	*$ -*	*$ -*
350.54.0000	**TOTAL CAPITAL OUTLAY EXPENDITURES**	**$ 2,719,075**	**$ 300,500**
	Fund Balance Increase (Decrease)	**$ 902,770**	**$ 9,500**

DESCRIPTION OF MAJOR PROJECTS

ENG-40 STREET REPAVING PROGRAM: There are approximately 125 miles of streets and highways within the City limits. Of those, approximately 20 are State or Federal highways, which the Georgia Department of Transportation is responsible for maintaining. The other approximately 105 miles are solely the responsibility of the City. This funding, along with LARP funds will resurface local roads as needed. It would also be used to mill down some streets before resurfacing, where another 1.5" of asphalt would raise the road too high for the existing curb and gutter. Performing resurfacing, when needed, extends the service life of our streets.

PW-ST-79 EQUIPMENT BUILDING: This building would replace the current buildings which are used by the Street Division for equipment, offices, paint and signs. The construction of a new building will also help extend the life of the Street's equipment. The current buildings are old and have numerous safety concerns.

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

Project Number	Project	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTALS
ENG-2	Stormwater Phase II Regulations							SPLOST 07
ENG-5	New Utility Vehicle		$ 23,000					$ 23,000
ENG-6	Engineering Department Vehicles	$ 23,000						$ 23,000
ENG-12	Updates City Maps and Boundary Markers		$ 10,000		$ 10,000		$ 10,000	$ 30,000
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	$ 10,000	$ 14,000	$ 10,000	$ 15,000	$ 11,000	$ 15,000	$ 75,000
ENG-19	Updates to Flood Plain Maps							SPLOST 07
ENG-20	Install GIS (Arc View) Software							$ -
ENG-21	City Traffic Calming Project							Not Funded
ENG-24	Install Coordinated Welcome Signage		$ 25,000		$ 25,000			$ 50,000
ENG-26	Cemetery Expansion Project							SPLOST 07
ENG-27	Resurface Cemetery Streets							SPLOST 07
ENG-28	Street Striping	$ 30,000			(Also 2007 SPLOST)			$ 30,000
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							Not Funded
ENG-36	Traffic Signal: SR 67 @ Brampton Ave.		$ 80,000					$ 80,000
ENG-37	Intersection: W. Main and Johnson St.							SPLOST 07
ENG-39	East Main (SR 24) Sidewalk East of Bypass		$ 68,000					$ 68,000
ENG-40	Street Repaving Program	$ 63,000			(Also 2002 SPLOST & 2007 SPLOST)			$ 63,000
ENG-42	Install Underground Utilities						$ 100,000	$ 100,000
ENG-44	W. Grady and College St. Intersection							SPLOST 07
ENG-51	West/East Parrish St. Intersection							SPLOST 07
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							SPLOST 02
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 West of Bypass							SPLOST 07
ENG-75	Johnson Street Realignment						$ 75,000	$ 75,000
ENG-77	Savannah Ave. Milling and Resurfacing					$ 312,000		$ 312,000
ENG-78	Rackley Street Curb and Gutter						$ 14,000	$ 14,000
ENG-79	MLK Sidewalk and Westside Walkway							Not Funded
ENG-80	Anderson St. Paving and Drainage							Not Funded
ENG-81	Brannen and S. Zetterower St. Intersection		$ 53,500					$ 53,500
ENG-83	Downtown Parking Improvements		$ 53,000					$ 53,000

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

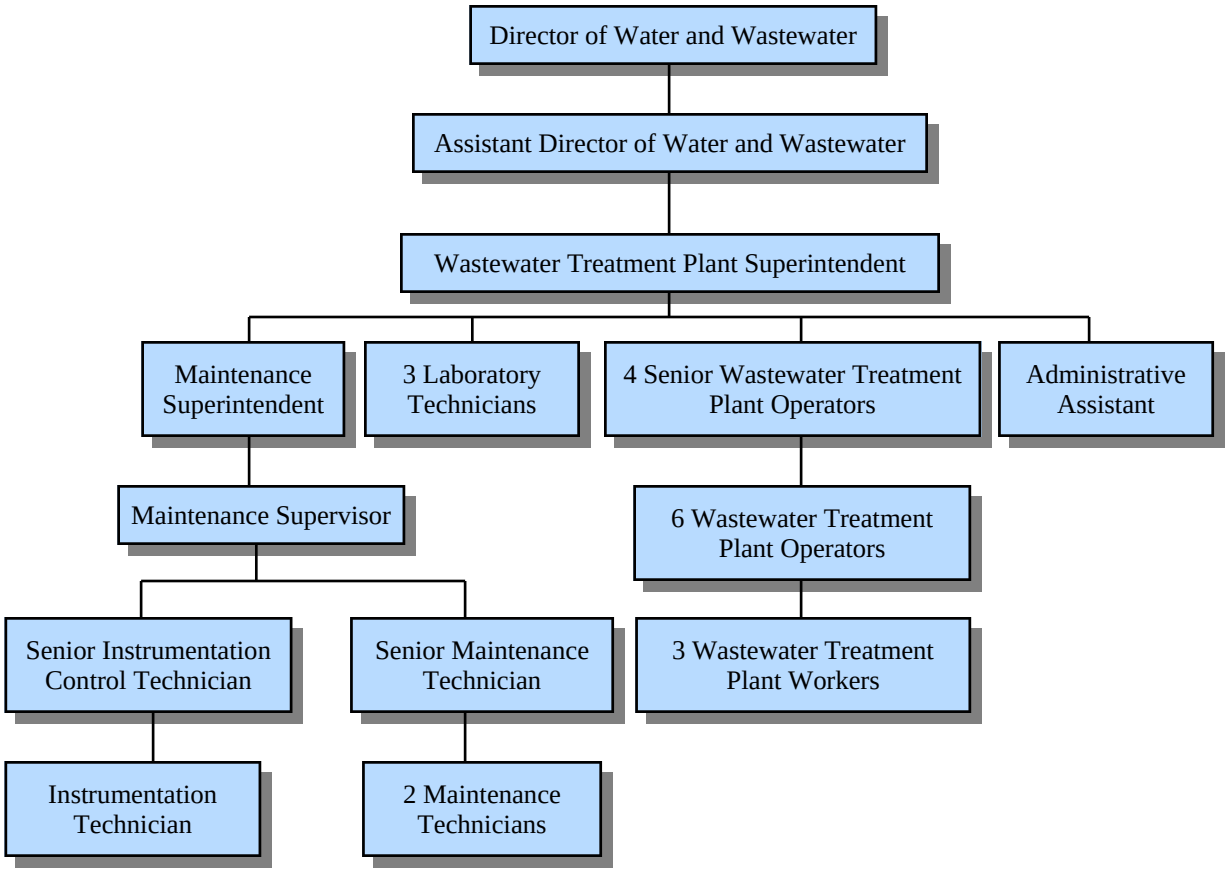
Project Number	Project	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTALS
ENG-84	Zetterower and Tillman Road Intersection		$ 80,000					$ 80,000
ENG-85	Stonehaven Dr. Paving and Drainage	$ 63,000						$ 63,000
PLG-3	Pickup Truck for Planning Department		$ 20,000	$ 20,000				$ 40,000
PD-1	Police Vehicles and Conversions							SPLOST 07
PD-2	Radar Units							Conf. Assets
PD-3	Video Cameras for Patrol Vehicles							Conf. Assets
PD-6	Police Vehicles for New Officers		$ 28,479					$ 28,479
PD-8	Upgrade Computer System		$ 25,000	$ 25,000	$ 25,000	$ 36,000	$ 36,000	$ 147,000
PD-12	Mobile Data Terminals for Vehicles							Byrne Grant
PD-15	Bullet Proof Vests: Emergency Response		$ 12,000					$ 12,000
PD-16	All Terrain Vehicle and Trailer		$ 19,700					$ 19,700
PD-17	Live Fire Training Complex						$ 65,000	$ 65,000
PD-18	Emergency Response Vehicle					$ 35,000		$ 35,000
PD-23	Police K-9 Dog			$ 18,000				$ 18,000
PD-24	Pickup for Animal Control (Bulloch County)				$ 22,000			$ 22,000
PD-28	GPS Tracking System					$ 7,000		$ 7,000
PD-29	Thermal Imaging Digital Camera			$ 14,000				$ 14,000
PD-30	1st Responder Tactical Blanket		$ 8,600					$ 8,600
PD-33	Video System for Outdoor Surveillance							Conf. Assets
PD-34	Live Scan Fingerprint System							Byrne Grant
PW-AD-2	PW Director's Pickup Replacement			$ 20,000				$ 20,000
PW-AD-5	Warehouse for PW and Utilities				$ 150,000	$ 150,000		$ 300,000
PW-PT-1	Replace Riding Mowers (net with trade-in)	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 42,000
PW-PT-4	Crewcab Truck with Landscaping Body				$ 30,000			$ 30,000
PW-PT-9	Steel Frame Equipment Shed			$ 18,000				$ 18,000
PW-PT-11	Replacement 1/2 ton Pickup	$ 22,500						$ 22,500
PW-PT-13	Christmas Decorations		$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 37,500
PW-PT-14	City Parks Needs Assessment							Under Study
PW-PT-16	Bird's Pond Park Development							Under Study

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

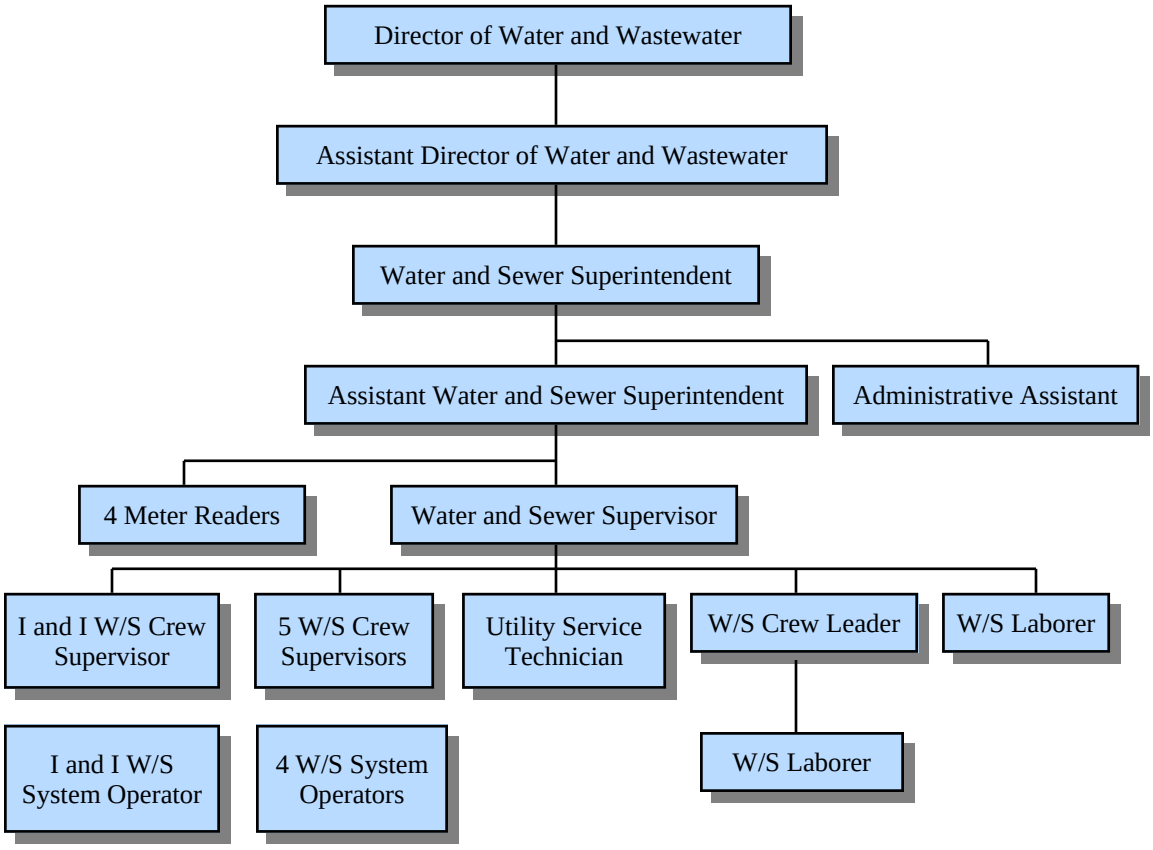
Project Number	Project	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTALS
PW-ST-21	Dumptruck				$ 120,000		$ 120,000	$ 240,000
PW-ST-31	Sidewalk Repairs							SPLOST 07
PW-ST-37	Excavator			$ 180,000				$ 180,000
PW-ST-44	Frontend Loader				$ 95,000			$ 95,000
PW-ST-62	Replace Bushhog Mowers				$ 8,000			$ 8,000
PW-ST-64	Replace Exmark Mowers (net with trade-in)	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 72,000
PW-ST-71	Replace 1985 Inter. 5-yard Dumptruck					$ 65,000		$ 65,000
PW-ST-73	a) Replacement Sweeper Chassis & Unit			$ 160,000				$ 160,000
PW-ST-74	Replace 1994, 1995 and 1999 Trucks		$ 20,000		$ 20,000		$ 20,000	$ 60,000
PW-ST-78	Replace Mosquito Spray Unit		$ 9,000					$ 9,000
PW-ST-79	Equipment Building	$ 70,000						$ 70,000
PW-ST-80	Replace Existing Trucks		$ 20,000		$ 20,000		$ 20,000	$ 60,000
PW-ST-84	1 Ton Pickup for Asphalt Crew			$ 30,000				$ 30,000
PW-ST-85	Hot Patch Trailer		$ 43,000					$ 43,000
PW-ST-87	Renovations to Interior of Offices		$ 10,000	$ 10,000				$ 20,000
SAC	Capital Outlay for Averitt Arts Center							$ -
	TOTAL EXPENDITURES:	**$ 300,500**	**$ 648,779**	**$ 556,500**	**$ 566,500**	**$ 642,500**	**$ 501,500**	**$ 3,216,279**
	PROJECTED REVENUES AND							
	OTHER FINANCING SOURCES							
	Operating Transfers from W&S Fund	$ 310,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 3,560,000
	General Obligation Bonds							$ -
	GMA Capital Loan Pool	$ -	$ -	$ -	$ -	$ -		$ -
	Donations							$ -
	Federal Grants							$ -
	One Georgia Authority Grants							$ -
	One Georgia Authority Loans							$ -
	GA Department of Transportation							$ -
	TOTAL REVENUES AND OTHER	**$ 310,000**	**$ 650,000**	**$ 650,000**	**$ 650,000**	**$ 650,000**	**$ 650,000**	**$ 3,560,000**
	FINANCING SOURCES							
	SURPLUS (OR DEFICIT)	**$ 9,500**	**$ 1,221**	**$ 93,500**	**$ 83,500**	**$ 7,500**	**$ 148,500**	**$ 343,721**


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.

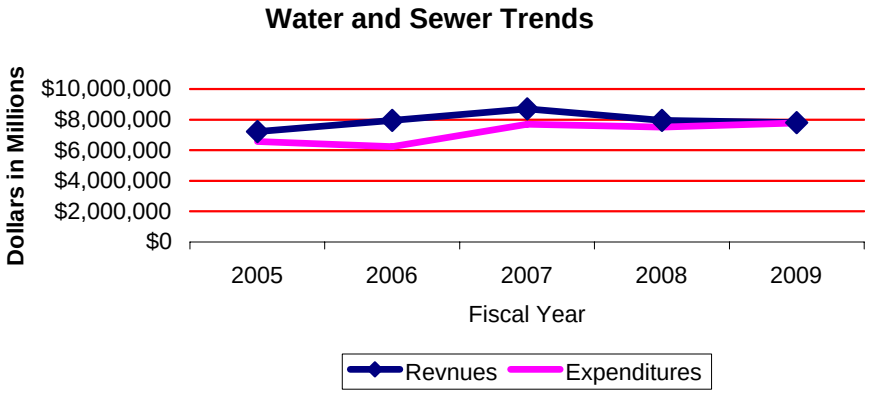
EXPENSES SUMMARY

Wastewater Treatment Plant

	FY 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 1,085,180	$ 1,143,217	$ 1,172,789	2.59%
Purchase/Contract Services	$ 254,039	$ 265,354	$ 271,646	2.37%
Supplies	$ 464,510	$ 462,200	$ 515,200	11.47%
Capital Outlay (Minor)	$ 1,346	$ 10,500	$ 9,500	-9.52%
Interfund Dept. Charges	$ 201,545	$ 195,781	$ 204,068	4.23%
Depreciation/Amortization	$ 787,176	$ 757,684	$ 767,552	1.30%
Other Costs	$ 141,403	$ 159,100	$ 150,460	-5.43%
Non-Operating Expenses	$ 71,910	$ 50,085	$ 37,835	-24.46%
Total Expenses	$ 3,007,109	$ 3,043,921	$ 3,129,050	2.80%

Water/Sewer

Personal Services/Benefits	$ 861,948	$ 936,400	$ 1,007,226	7.56%
Purchase/Contract Services	$ 257,229	$ 276,423	$ 274,913	-0.55%
Supplies	$ 574,856	$ 656,050	$ 690,550	5.26%
Capital Outlay (Minor)	$ 11,426	$ 10,500	$ 10,700	1.90%
Interfund Dept. Charges	$ 157,302	$ 182,372	$ 199,488	9.39%
Depreciation/Amortization	$ 742,530	$ 761,307	$ 762,959	0.22%
Other Costs	$ 39,025	$ 42,950	$ 40,350	-6.05%
Non-Operating Expenses	$ 2,043,532	$ 1,602,766	$ 1,674,778	4.49%
Total Expenses	$ 4,687,848	$ 4,468,768	$ 4,660,964	4.30%



PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Projected
*Number of residential water customers	9,071	9,437	9,800
*Number of residential sewer customers	8,488	8,854	9,220
*Number of commercial/industrial water customers	1,382	1,429	1,476
*Number of commercial/industrial sewer customers	1,132	1,179	1,226
*Government agency water customers	71	71	71
*Government agency sewer customers	24	24	24
**Multi-meter customers	193	193	195
*Irrigation customers	578	590	620
*Fire system customers	119	124	130
Gallons of water pumped from wells	1,178,629,000	1,205,803,000	1,230,000,000
Gallons of water billed	1,040,626,000	1,056,283,000	1,078,710,000
Percentage of treated water lost to leakage, fire protection & other	12.3%	12.4%	12.3%
Gallons of sewage treated and discharged from the WWTP	1,143,680,000	117,128,000	1,204,500,000
Gallons of sewage billed	895,745,000	908,403,000	927,691,000
Percentage of treated sewage from infiltration and inflow	22%	22%	23%
Number of operational water wells	5	5	6
Average Gallons per Day (GPD) of water pumped	3,229,000	3,304,000	3,315,000
***Average GPD allowed by EPD Withdrawal Permit	5,875,000	5,875,000	5,875,000
Percentage of Permitted Average GPD actually used	55%	56%	56%
Peak GPD of water pumped	4,193,000	4,630,000	4,410,000
Number of operational sewage lift stations	21	23	24
Average GPD of sewage treated and discharged from the WWTP	3,133,370	3,208,986	3,300,000
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	31%	32%	33%
Number of water leaks repaired	544	538	530
Number of sewage spills requiring EPD notification	0	0	0
Number of NPDES Permit violations per EPD	1	1	0
Dollar amount of fixed assets at FY end	$34,528,047	$36,500,000	$38,000,000
Long-term debt outstanding at FY end	$9,102,958	$10,169,786	$11,161,911
Long-term debt outstanding as a % of fixed assets at FY end	26%	28%	29%
Long-term debt outstanding per capita at FY end	$364	$407	$446
Water & Wastewater Annual Debt Service Payments (P & I)	$1,261,849	$1,122,668	$1,244,983
Net Income for FY	$1,017,028	$444,291	$8,970
Ratio of Water & Wastewater System Net Income to Annual Debt Service Payments (P & I)	81%	40%	1%
Number of FTE employees	46	50	50
Net Income (Loss) per FTE employee	$22,109	$8,886	$179

*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[illegible] annual average.

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
	OPERATING REVENUES:			
	Water			
34	CHARGES FOR SERVICES			
34.1000	*General government*			
34.1700	Indirect Cost Allocation for Meter Reader	$ -	$ 46,954	$ 56,470
34.1700	*Sub-total: General Government*	*$ -*	*$ 46,954*	*$ 56,470*
34.4210	*Water charges*			
34.4211	Administrative Service Fees	$ 37,529	$ 39,300	$ 40,400
34.4212	Inside Residential Water Charges	$ 2,940,631	$ 3,145,250	$ 3,340,000
34.4218	Fire Sprinkler Service Fees	$ 45,270	$ 45,200	$ 46,500
34.4219	Miscellaneous Income	$ 85,514	$ 84,000	$ 75,600
34.4210	*Sub-total: Water Charges*	*$ 3,108,944*	*$ 3,313,750*	*$ 3,502,500*
34.4291	Water Tap Fees	$ 374,075	$ 300,000	$ 320,000
34.4292	Late Payment Penalties and Interest	$ 55,136	$ 51,600	$ 55,000
34.4293	Reconnection Fees	$ 72,950	$ 73,400	$ 70,000
34.4294	Water Broken Lock Penalties	$ 50	$ 50	$ -
34.4290	*Sub-total: Other Fees*	*$ 502,211*	*$ 425,050*	*$ 445,000*
34.0000	TOTAL CHARGES FOR SERVICE	$ 3,611,155	$ 3,785,754	$ 4,003,970
	Sewer			
34	CHARGES FOR SERVICES			
34.4250	*Sewer charges*			
34.4251	Inside Residential Sewer Charges	$ 2,891,196	$ 2,973,550	$ 3,152,000
34.4250	*Sub-total: Sewer Charges*	*$ 2,891,196*	*$ 2,973,550*	*$ 3,152,000*
34.4295	Sewer Tap Fees	$ 58,650	$ 60,000	$ 120,000
34.4296	Late Payment Penalties and Interest	$ 53,968	$ 52,000	$ 52,000
34.4297	Water Conn/Running Inside	$ 1,050	$ 1,200	$ 1,200
34.4290	*Sub-total: Other Fees*	*$ 113,668*	*$ 113,200*	*$ 173,200*
34.0000	TOTAL CHARGES FOR SERVICE	$ 3,004,864	$ 3,086,750	$ 3,325,200
	TOTAL OPERATING REVENUES	**$ 6,616,019**	**$ 6,872,504**	**$ 7,329,170**
	OPERATING EXPENSES:	**DEPT - 4335 - WASTE WATER TREATMENT PLANT**		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 943,823	$ 982,316	$ 1,007,266
51.1301	Overtime	$ 11,768	$ 15,000	$ 16,000
51.1000	*Sub-total: Salaries and Wages*	*$ 955,591*	*$ 997,316*	*$ 1,023,266*
51.2201	Social Security (FICA) Contributions	$ 66,904	$ 75,864	$ 78,280
51.2401	Retirement Contributions	$ 45,816	$ 60,089	$ 61,396
51.2701	Workers Compensation	$ 16,415	$ 9,075	$ 9,247
51.2901	Employment Physicals	$ -	$ 135	$ -
51.2902	Employee Drug Screening Tests	$ 347	$ 600	$ 600
51.2903	Hepatitis/ Flu Vaccine	$ 108	$ 138	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 129,589*	*$ 145,901*	*$ 149,523*

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
51.0000	TOTAL PERSONAL SERVICES	$ 1,085,180	$ 1,143,217	$ 1,172,789
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 1,000	$ 1,000
52.1202	Engineering Fees	$ 20,865	$ 15,000	$ 10,000
52.1301	Computer Programming Fees	$ 2,231	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 23,096*	*$ 16,000*	*$ 11,000*
52.2101	Cleaning Services	$ 7,300	$ 750	$ -
52.2201	Rep. and Maint. (Equipment)	$ 12,646	$ 22,000	$ 19,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 7,429	$ 10,000	$ 10,000
52.2203	Rep. and Maint. (Labor)	$ 19,220	$ 22,000	$ 22,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 22,926	$ 20,000	$ 20,000
52.2205	Rep. and Maint. (Office Equipment)	$ 490	$ 1,000	$ 1,000
52.2206	Rep. and Maint. (Other equipment)	$ 58,333	$ 75,000	$ 75,000
52.2320	Rentals	$ 5,041	$ 7,260	$ 5,424
52.2000	*Sub-total: Property Services*	*$ 133,384*	*$ 158,010*	*$ 152,424*
52.3101	Insurance	$ 38,422	$ 23,669	$ 38,422
52.3201	Telephone	$ 11,321	$ 10,000	$ 8,000
52.3203	Cellular Phones	$ 2,945	$ 2,800	$ 2,800
52.3204	Pagers	$ 562	$ 650	$ 650
52.3206	Postage	$ 2,397	$ 2,200	$ 2,800
52.3301	Advertising	$ 2,107	$ 800	$ 1,000
52.3401	Printing and Binding	$ 600	$ 750	$ 750
52.3501	Travel	$ 15,149	$ 20,100	$ 20,000
52.3601	Dues and Fees	$ 2,627	$ 3,000	$ 3,000
52.3701	Education and Training	$ 3,450	$ 5,000	$ 5,000
52.3801	Licenses	$ 2,296	$ 375	$ 3,400
52.3851	Contract Labor	$ 3,600	$ 4,000	$ 4,000
52.3904	Laboratory Services	$ 3,607	$ 10,000	$ 8,000
52.3906	Contracted Services	$ 8,476	$ 8,000	$ 10,400
52.3000	*Sub-total: Other Purchased Services*	*$ 97,560*	*$ 91,344*	*$ 108,222*
52.0000	TOTAL PURCHASED SERVICES	$ 254,039	$ 265,354	$ 271,646
53	SUPPLIES			
53.1101	Office Supplies	$ 3,581	$ 3,200	$ 3,700
53.1102	Parts and Materials	$ 20,846	$ 14,000	$ 12,000
53.1103	Chemicals	$ 31,555	$ 45,000	$ 45,000
53.1104	Janitorial Supplies	$ 2,786	$ 2,500	$ 2,500
53.1105	Uniforms	$ 9,609	$ 10,000	$ 11,000
53.1106	General Supplies and Materials	$ 8,080	$ 7,500	$ 9,000
53.1114	Laboratory Supplies	$ 7,553	$ 8,500	$ 9,000
53.1115	Laboratory Reagents	$ 8,700	$ 8,500	$ 10,000
53.1230	Electricity: WWTP	$ 333,513	$ 322,000	$ 365,000
53.1270	Gasoline/Diesel	$ 29,920	$ 30,000	$ 37,000
53.1301	Food	$ 99	$ 500	$ 500
53.1401	Books and Periodicals	$ 368	$ 1,500	$ 1,500
53.1601	Small Tools and Equipment	$ 7,901	$ 9,000	$ 9,000
53.0000	TOTAL SUPPLIES	$ 464,510	$ 462,200	$ 515,200

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.2101	Machinery	$ -	$ 3,000	$ 4,000
54.2301	Furniture and Fixtures	$ 374	$ 1,500	$ 1,500
54.2401	Computers	$ 250	$ 4,000	$ 2,000
54.2501	Other Equip. (Industrial Pretreatment)	$ 722	$ 2,000	$ 2,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,346	$ 10,500	$ 9,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 195,076	$ 190,134	$ 197,692
55.2402	Life and Disability	$ 6,469	$ 5,647	$ 6,376
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 201,545	$ 195,781	$ 204,068
56.0000	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 762,639	$ 733,146	$ 743,014
56.1002	Amortization	$ 24,537	$ 24,538	$ 24,538
56.0000	TOTAL DEPREC. AND AMORT.	$ 787,176	$ 757,684	$ 767,552
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 133,773	$ 156,000	$ 147,360
57.3401	Miscellaneous Expenses	$ 5,859	$ 1,000	$ 1,000
57.4001	Bad Debts	$ 12	$ 500	$ 500
57.4101	Collection Costs	$ 1,759	$ 1,600	$ 1,600
57.0000	TOTAL OTHER COSTS	$ 141,403	$ 159,100	$ 150,460
	Sub-total Wastewater TP Operating Expenses	**$ 2,935,200**	**$ 2,993,836**	**$ 3,091,215**
		DEPT - 4400 - WATER TREATMENT, DISTRIBUTION, & SEWER COLLECTION SYSTEM		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 718,508	$ 784,058	$ 841,992
51.1301	Overtime	$ 35,134	$ 30,000	$ 32,000
51.1000	*Sub-total: Salaries and Wages*	*$ 753,641*	*$ 814,058*	*$ 873,992*
51.2201	Social Security (FICA) Contributions	$ 51,796	$ 59,779	$ 66,860
51.2401	Retirement Contributions	$ 35,633	$ 48,853	$ 52,440
51.2701	Workers Compensation	$ 20,558	$ 13,234	$ 13,434
51.2901	Employment Physicals	$ -	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 183	$ 300	$ 500
51.2903	Hepatitis/ Flu Vaccine	$ 136	$ 176	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 108,307*	*$ 122,342*	*$ 133,234*
51.0000	TOTAL PERSONAL SERVICES	$ 861,948	$ 936,400	$ 1,007,226
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 2,000	$ 2,000
52.1202	Engineering Fees	$ 9,598	$ 10,000	$ 10,000
52.1301	Computer Programming Fees	$ -	$ -	$ -

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
52.1302	Bond Paying Agent Fees	$ 1,795	$ 1,800	$ 1,800
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 11,393*	*$ 13,800*	*$ 13,800*
52.2201	Rep. and Maint. (Equipment)	$ 17,207	$ 20,000	$ 18,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 18,307	$ 16,000	$ 16,000
52.2203	Rep. and Maint. (Labor)	$ 25,079	$ 28,000	$ 28,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 5,876	$ 8,500	$ 8,500
52.2205	Rep. and Maint. (Office Equipment)	$ 646	$ 750	$ 750
52.2206	Rep. and Maint. (Other Equipment)	$ 550	$ 2,000	$ 2,000
52.2207	Rep. and Maint. (Wells)	$ 19,455	$ 20,000	$ 25,000
52.2208	Rep. and Maint. (Pump Stations)	$ 20,186	$ 15,000	$ 20,000
52.2320	Rentals	$ 2,401	$ 2,500	$ 2,500
52.2000	*Sub-total: Property Services*	*$ 109,707*	*$ 112,750*	*$ 120,750*
52.3101	Insurance, Other than Benefits	$ 36,602	$ 24,083	$ 24,083
52.3201	Telephone	$ 4,215	$ 2,900	$ 2,500
52.3202	Telephone: Controls on Wells	$ 2,656	$ 4,800	$ 4,000
52.3203	Cellular Phones	$ 2,492	$ 2,200	$ 2,500
52.3204	Pagers - Linc	$ 1,087	$ 1,320	$ 660
52.3206	Postage	$ 2,747	$ 3,000	$ 3,000
52.3301	Advertising	$ 668	$ 595	$ 1,200
52.3401	Printing and Binding	$ 3,333	$ 4,000	$ 4,000
52.3501	Travel	$ 9,678	$ 12,100	$ 13,000
52.3601	Dues and Fees	$ 1,382	$ 3,000	$ 3,000
52.3701	Education and Training	$ 4,766	$ 3,500	$ 3,500
52.3801	Licenses	$ 1,430	$ 375	$ 3,120
52.3851	Contract Labor	$ -	$ 3,000	$ 3,000
52.3904	Laboratory Services	$ 10,050	$ 12,000	$ 12,000
52.3905	Inspections - Tanks	$ 40,585	$ 43,000	$ 43,200
52.3906	Contracted Services	$ 14,440	$ 12,000	$ 12,600
52.120201	W/S/SW Mapping	$ -	$ 18,000	$ 5,000
52.3000	*Sub-total: Other Purchased Services*	*$ 136,130*	*$ 149,873*	*$ 140,363*
52.0000	TOTAL PURCHASED SERVICES	$ 257,229	$ 276,423	$ 274,913
53	SUPPLIES			
53.1101	Office Supplies	$ 1,681	$ 2,000	$ 2,500
53.1102	Parts and Materials	$ 224,124	$ 300,000	$ 300,000
53.1103	Chemicals	$ 30,688	$ 28,000	$ 34,000
53.1104	Janitorial Supplies	$ 1,184	$ 850	$ 850
53.1105	Uniforms	$ 8,309	$ 8,200	$ 9,500
53.1106	General Supplies and Materials	$ 5,862	$ 6,500	$ 7,500
53.1233	Electricity: Sewage pumps	$ 53,907	$ 50,500	$ 55,000
53.1234	Electricity: Water Pumps	$ 202,245	$ 210,000	$ 220,000
53.1235	Electricity: Shop	$ 3,718	$ 4,300	$ 5,000
53.1270	Gasoline/Diesel	$ 39,163	$ 40,000	$ 50,000
53.1301	Food	$ 401	$ 500	$ 500
53.1401	Books and Periodicals	$ 272	$ 700	$ 700
53.1601	Small Tools and Equipment	$ 3,301	$ 4,500	$ 5,000
53.0000	TOTAL SUPPLIES	$ 574,856	$ 656,050	$ 690,550

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.1150	Easements	$ 5,158	$ -	$ -
54.2101	Machinery	$ 5,839	$ 6,500	$ 6,700
54.2301	Furniture and Fixtures	$ 229	$ 1,000	$ 1,000
54.2401	Computers	$ 201	$ 2,000	$ 2,000
54.2501	Other Equipment	$ -	$ 1,000	$ 1,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 11,426	$ 10,500	$ 10,700
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 153,187	$ 177,371	$ 193,988
55.2402	Life and Disability	$ 4,115	$ 5,001	$ 5,500
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 157,302	$ 182,372	$ 199,488
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 742,530	$ 761,307	$ 762,959
56.0000	TOTAL DEPREC. AND AMORT.	$ 742,530	$ 761,307	$ 762,959
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 3,706	$ 2,000	$ 2,000
57.3401	Miscellaneous Expenses	$ 642	$ 750	$ 750
57.3406	Concession Expenses	$ 596	$ 600	$ 800
57.3414	Interest Expense - Retainage	$ 372	$ 2,800	$ -
57.4001	Bad Debts	$ 31,451	$ 35,000	$ 35,000
57.4101	Collection Costs	$ 2,259	$ 1,800	$ 1,800
57.0000	TOTAL OTHER COSTS	$ 39,025	$ 42,950	$ 40,350
	Sub-total WT, Distribution and Sewer System Expense	**$ 2,644,317**	**$ 2,866,002**	**$ 2,986,186**
	TOTAL OPERATING EXPENSES	**$ 5,579,516**	**$ 5,859,838**	**$ 6,077,401**
	OPERATING INCOME (LOSS)	**$ 1,036,503**	**$ 1,012,666**	**$ 1,251,769**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 94,852	$ 91,875	$ 75,000
36.0000	TOTAL INVESTMENT INCOME	$ 94,852	$ 91,875	$ 75,000
	MISCELLANEOUS REVENUE			
37.1501	Contr-DABC Gateway	$ 1,217,619	$ 606,306	$ -
38.1001	Rents and Royalties (Tank Leases)	$ -	$ -	$ -
38.9010	Miscellaneous	$ -	$ -	$ -
38.9040	Concession Revenue	$ 887	$ 800	$ 800
38.9050	WASA	$ 2,500	$ 2,500	$ 3,000
38.9051	ATC Fees	$ 401,460	$ 225,000	$ 225,000
38.100101	Rental Income-Hargray	$ 17,820	$ 19,440	$ 19,440
38.100102	Rental Income-Triton	$ 79,380	$ 60,630	$ 60,630
38.100103	Rental Income-Voicestream	$ 20,125	$ 20,125	$ 23,144

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
38.100104	Rental Income-Cingular	$ 48,400	$ 52,800	$ 52,800
38.0000	TOTAL MISCELLANEOUS	$ 1,788,192	$ 987,601	$ 384,814
	OTHER FINANCING SOURCES			
39.1203	Transfer in from 2002 SPLOST	$ 196,806	$ -	$ -
39.2200	Sale of Assets	$ 16,118	$ 5,000	$ 10,000
39.0000	TOTAL OTHER FINANCING SOURCES	$ 212,924	$ 5,000	$ 10,000
	TOTAL NON-OPERATING REVENUE	**$ 2,095,968**	**$ 1,084,476**	**$ 469,814**
	NON-OPERATING EXPENSES			
58.2101	Revenue Bonds Interest Expense	$ 71,910	$ 50,085	$ 37,835
58.2201	GEFA Interest 98-L81-WQ	$ 29,546	$ 28,123	$ 26,484
58.2203	GEFA Interest 94-S79-WJ	$ 31,788	$ 29,696	$ 26,777
58.2204	GEFA Interest 95-S84-WS	$ 28,158	$ 26,366	$ 23,867
58.2205	GEFA Interest 97-L99-WS	$ 6,682	$ 6,543	$ 6,072
58.2206	GEFA Interest 98-L44-WQ	$ 67,316	$ 64,497	$ 60,577
58.2207	GEFA Interest 98-L80-WQ	$ 32,999	$ 31,561	$ 29,767
58.2208	GEFA Interest 97-L10-WJ	$ 37,017	$ 34,938	$ 32,563
58.2209	GEFA Interest 97-L11-WJ	$ 37,923	$ 36,142	$ 34,107
58.2210	GEFA Interest 99-L29-WQ	$ 52,921	$ 51,175	$ 48,744
58.2211	GEFA Interest 99-L28-WQ	$ 44,182	$ 42,725	$ 40,695
58.2212	GEFA Interest 2006-L25-WJ	$ -	$ -	$ 70,125
61.1001	Transfer to General Fund	$ 575,000	$ 751,000	$ 965,000
61.1003	Transfer to CIP	$ 1,100,000	$ 500,000	$ 310,000
	TOTAL NON-OPERATING EXPENSE	**$ 2,115,442**	**$ 1,652,851**	**$ 1,712,613**
	NET INCOME	**$ 1,017,028**	**$ 444,291**	**$ 8,970**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$1,251,769.00
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$1,505,973.00
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	$2,782,280.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments	
Operating transfer in (out) to the CIP Fund	($310,000.00)
Operating transfer in (out) to the General Fund	($965,000.00)
Net cash provided (used) by noncapital financing activities	($1,275,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets	
Wastewater Equipment (11.7501)	
WWD-55 Replace 1998 1/2 Extended Cab Truck	($23,000.00)
WWD-56 Replace Teleport Forklift	($40,000.00)
WWD-59 1990 Yard Jockey (used)	($30,000.00)
WWD-70 Purchase Additional 30' Sludge Trailer	($45,000.00)
Water Equipment (11.7502)	
WWD-58 Trailer Mounted Vac Unit	($32,000.00)
WWD-83 Additional 1 Ton Utility Truck	($30,000.00)
WWD-86 Sewer Lining Equipment	($50,000.00)
Construction Work in Progress:	
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	($40,000.00)

BUDGETED CASH FLOW STATEMENT	BUDGETED
WWD-38 Change-Out to Touch Read Meters	($50,000.00)
WWD-68 Equipment Shelter at Hill Street	($80,000.00)
WWD-69 Renovate Training Room to Offices	($75,000.00)
WWD-79 Equipment Shelter for WWTP	($30,000.00)
WWD-82 Install Reclaim Water System	($400,000.00)
WWD-84 I-16/301S. Interchange	($6,500,000.00)
WWD-85 Well #2 Control Cabinet	($12,000.00)
Proceeds from long-term borrowing:	
GEFA Loan	$3,000,000.00
Revenue Bond	$6,800,000.00
Proceeds from sale of assets	$10,000.00
Principal payments on notes payable:	
Capital Leases Payable 505-12.2701-12.2711	
GEFA Loan 94S79WJ to Bulloch County assumed by City (WalMart lines)	($58,833.00)
GEFA Loan 95S84WS second one-half assumed by City (Briggs & Stratton)	($50,377.00)
GEFA Loan 97L10WJ (Main St. W & S line replacements)	($51,386.00)
GEFA Loan 97L11WJ (Brannen St./Park Ave. W & S lines)	($44,024.00)
GEFA Loan 97L99WS (Courthouse Annex waterline replacement)	($10,196.00)
GEFA Loan 98L44WQ (Two interceptor sewer lines)	($84,293.00)
GEFA Loan 98L80WQ (Little Lotts Creek S line enlargement)	($43,444.00)
GEFA Loan 98L81WQ (Zetterower Ave. sewer interceptor)	($39,677.00)
GEFA Loan 99L28WQ (Fletcher Drive interceptor sewer lines)	($41,478.00)
GEFA Loan 99L29WQ (Northlake interceptor sewer lines upgrade)	($49,682.00)
GEFA Loan 2006L25WJ (Westside and Police Department)	($54,442.00)
Principal payments on revenue bonds payable:	
1995 Revenue Bond Sinking Fund Payments	($255,000.00)
Principal payments on capital leases	
Interest payments	
Revenue Bonds	($37,835.00)
GEFA Loans Interest	($424,316.00)
Capital contributions:	
Required Subdivision Improvements donated to City	
Net cash used by capital and related financing activities	($1,901,983.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$75,000.00
Rental Income	$156,014.00
Miscellaneous Income	$800.00
WASA	$3,000.00
Aid to Construction (ATC) Fees	$225,000.00
NET INCREASE (DECREASE) IN CASH	$65,111.00
ESTIMATED CASH AT JUNE 30, 2008	$1,385,619.00
PROJECTED CASH AT JUNE 30, 2009	$1,450,730.00

DESCRIPTION OF MAJOR PROJECTS

WWD-68 EQUIPMENT SHELTER AT HILL STREET: Construct an equipment shelter at the Water/Sewer and Natural Gas Complex on Hill Street. This would include construction and paving. The existing structure has two main problems. The first being that it was not designed for equipment storage, so most of the space is unusable. Second, the leaking roof, which was damaged by fire then patched. The bulk of the roof is original material that is over 50 years old and all areas have wide spread leaks. These leaks have rotted much of the wood structure and parts of it are starting to fall in and become a safety hazard.

WWD-69 RENOVATE TRAINING ROOM TO OFFICES: A 20' x 30' addition to the training room at Hill Street to relocate the Water/Sewer Superintendent and Administrative Assistant to this location.

WWD-82 INSTALL RECLAIM WATER SYSTEM: Install a reclaim water system to GSU that would utilized reclaim treated water discharged from the Wastewater Treatment Plant to be used for irrigation purposes. This new system will conserve valuable drinking water and gain additional reserves of the City's permitted withdrawal. Also, it is being required by EPD under the City's water withdrawal permit.

WWD-84 WATER SEWER TO I-16 & 301 SOUTH INTERCHANGE: Install water and sewer infrastructure at I-16 and 301 South, which will allow this highly desirable area to develop. The project will include a well, one million gallon elevated tank, and a sewage pump station.

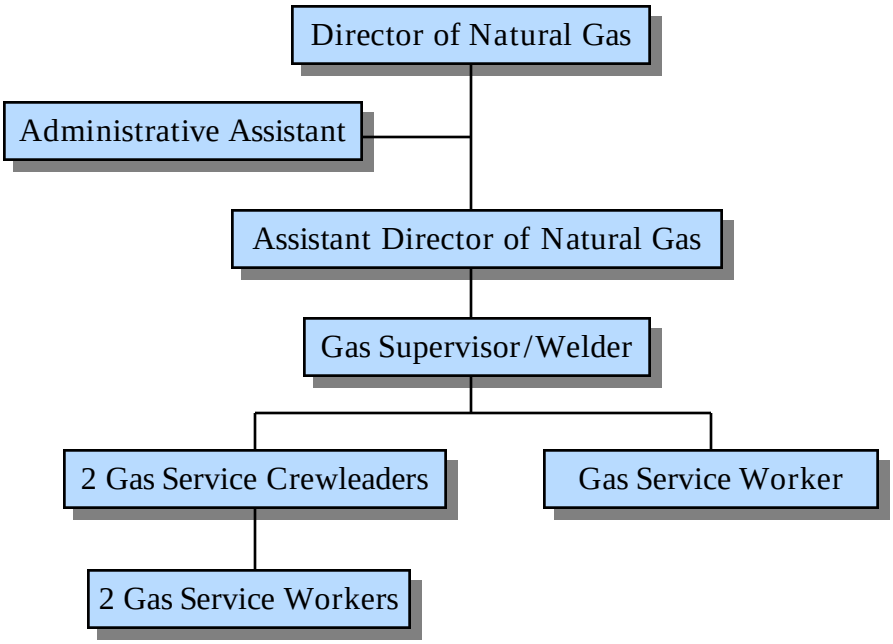
SUMMARY OF PROJECT BY FISCAL YEAR:
WATER AND WASTEWATER FUND

Project Number	Project	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTALS
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	$ 30,000	$ 180,000
WWD-16	301 N Water Tank		$ 1,000,000					$ 1,000,000
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	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 200,000
WWD-38	Change out to Touch-Read Meters	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 300,000
WWD-48	Replace 3/4 Ton Utility Truck		$ 30,000					$ 30,000
WWD-49	Replace the Concrete Truck		$ 45,000					$ 45,000
WWD-55	Replace 1998 1/2 ton Extended Cab Tk.	$ 23,000						$ 23,000
WWD-56	Replace Teleport Forklift	$ 40,000						$ 40,000
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)	$ 30,000						$ 30,000
WWD-60	Replace 1998 I & I Cube Van			$ 35,000				$ 35,000
WWD-61	Replace 1999 1/2 ton Van for Lab			$ 23,000				$ 23,000
WWD-62	Replace 2001 1/2 ton Service Truck			$ 18,000				$ 18,000
WWD-65	Phase II Paving at WWTP							Not funded
WWD-66	Remote Septage Discharge Station							Not funded
WWD-68	Equipment Shelter at Hill Street	$ 80,000						$ 80,000
WWD-69	Renovate Training Room to Offices	$ 75,000						$ 75,000
WWD-70	Purchase Additional 30' Sludge Trailer	$ 45,000						$ 45,000
WWD-71	Replace WWTP Generator		$ 250,000					$ 250,000
WWD-72	Replace Two (2) 1/2 Ton Extended Cab P/U			$ 23,000	$ 23,000			$ 46,000
WWD-73	Replace F-450 Utility Truck				$ 35,000			$ 35,000
WWD-74	Replace 1/2 Ton Truck				$ 18,000			$ 18,000
WWD-75	Replace 2 1/2 Ton Trucks				$ 36,000			$ 36,000

SUMMARY OF PROJECT BY FISCAL YEAR:
WATER AND WASTEWATER FUND

WWD-76	Replace Backhoe					$ 100,000		$ 100,000
WWD-77	Replace Rodder Truck					$ 150,000		$ 150,000
WWD-78	Replace 1/2 Ton Extended Cab Truck					$ 23,000		$ 23,000
WWD-79	Equipment Shelter for WWTP	$ 30,000						$ 30,000
WWD-80	Upgrade 2 LS to Multi-Trode		$ 19,000					$ 19,000
WWD-82	Install Reclaim Water System	$ 400,000						$ 400,000
WWD-83	Additional 1 Ton Utility Truck	$ 30,000						$ 30,000
WWD-84	Water Sewer to I-16 & 301 South Interchange	$ 6,500,000						$ 6,500,000
WWD-85	Well #2 Control Cabinet Upgrade	$ 12,000						$ 12,000
WWD-86	Sewer Lining Equipment	$ 50,000						$ 50,000
	Proposed Uses of Cash	$ 10,467,000	$ 1,464,000	$ 6,219,000	$ 5,482,000	$ 393,000	$ 120,000	$ 24,145,000
	2008 GEFA Loan $3,000,000 @ 4.28%		$ 96,989	$ 96,989	$ 96,989	$ 96,989	$ 96,989	$ 484,945
	2010 GEFA Loan $5,000,000 @ 4.28%					$ 362,245	$ 362,245	$ 724,490
	Total Proposed Uses of Cash	$ 10,467,000	$ 1,560,989	$ 6,315,989	$ 5,578,989	$ 852,234	$ 579,234	$ 25,354,435
	Existing Uses of Cash							
	Transfer to General Fund	$ 965,000	$ 625,000	$ 675,000	$ 675,000	$ 700,000	$ 700,000	$ 4,340,000
	Transfer to CIP Fund	$ 310,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 3,560,000
	1995 Revenue Bond Payments(ATC)	$ 292,835	$ 295,085	$ 226,180				$ 814,100
	GEFA Loan Payments	$ 952,148	$ 952,148	$ 952,148	$ 952,148	$ 952,148	$ 952,148	$ 5,712,888
	Total Uses of Cash	**$ 12,986,983**	**$ 4,083,222**	**$ 8,819,317**	**$ 7,856,137**	**$ 3,154,382**	**$ 2,881,382**	**$ 39,781,423**
	Sources of Cash							
	Operating Income	$ 1,251,769	$ 1,251,769	$ 1,251,769	$ 1,251,769	$ 1,251,769	$ 1,251,769	$ 7,510,614
	Non-operating Income							
	Other	$ 234,814	$ 234,814	$ 234,814	$ 234,814	$ 234,814	$ 234,814	$ 1,408,884
	ATC Fees for WWTP	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 1,350,000
	Depreciation	$ 1,505,973	$ 1,505,973	$ 1,505,973	$ 1,505,973	$ 1,505,973	$ 1,505,973	$ 9,035,838
	Amortization	$ 24,538	$ 24,538	$ 12,271				$ 61,347
	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
	Revenue Bond	$ 6,800,000						$ 6,800,000
	Retained Earnings Used (Replenished)							$ -
	Retained Earnings: ATC Fees							$ -
	Sales of Assets	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 60,000
	Total Sources of Cash	**$ 13,052,094**	**$ 4,252,094**	**$ 9,239,827**	**$ 8,227,556**	**$ 3,227,556**	**$ 3,227,556**	**$ 41,226,683**
	Increase (decrease) in Cash	**$ 65,111**	**$ 168,872**	**$ 420,510**	**$ 371,419**	**$ 73,174**	**$ 346,174**	**$ 1,445,260**

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.

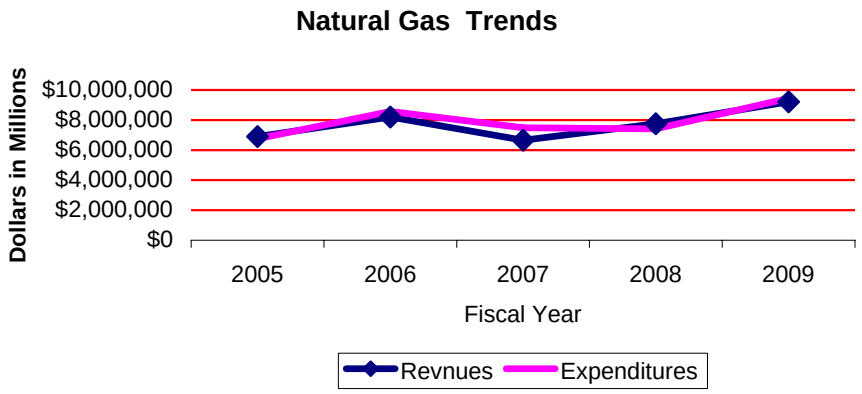
The City uses a flexible gas rate, so that it can receive a realistic margin on each therm it sells. The margin is added to the base rate, which is the wholesale price of gas for the month. In this way, the City charges what it needs to pay the personnel, maintain the system, and expand the system, in 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 seven 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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 390,647	$ 401,910	$ 419,147	4.29%
Purchase/Contract Services	$ 103,965	$ 119,974	$ 117,739	-1.86%
Supplies	$ 5,026,876	$ 5,102,398	$ 7,006,815	37.32%
Capital Outlay (Minor)	$ 17,451	$ 13,150	$ 13,150	0.00%
Interfund Dept. Charges	$ 69,252	$ 115,303	$ 129,060	11.93%
Depreciation	$ 164,097	$ 151,240	$ 161,984	7.10%
Other Costs	$ 376,934	$ 556,757	$ 653,350	17.35%
Non-Operating Expenses	$ 1,336,723	$ 946,821	$ 941,346	-0.58%
Total Expenses	$ 7,485,945	$ 7,407,553	$ 9,442,591	27.47%



PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Projected
Number of residential customers	1,651	1,655	1,660
Number of commercial customers	532	538	545
Number of industrial customers	4	4	4
Thousand Cubic Feet (mcf) of gas purchased from MGAG	516,518	520,000	565,000
Thousand Cubic Feet (mcf) of gas sold	559,933	530,000	571,000
Percentage of gas lost due to leakage, transportation & other	0%	0%	0%
Number of gas leaks repaired	17	17	15
Number of manhours lost due to job-related injury	0	0	0
Total miles of main	137	137	138
Total number of gas services	3,742	3,750	3,754

PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Projected
Dollar amount of fixed assets (net of depreciation) at FY end	$3,167,227	$3,200,000	$3,270,000
Long-term debt outstanding at FY end	$610,544	$507,330	$400,074
Long-term debt outstanding as a % of fixed assets at FY end	19%	16%	12%
Long-term debt outstanding per capita at FY end	$24.92	$20.71	$16.33
Natural Gas System Annual Debt Service Payments (P & I)	$123,602	$123,602	$123,602
Net Income (Loss) for FY	($829,622)	$343,265	$7,964
Ratio of Natural Gas System Net Income to Annual Debt Service Payments (P & I)	-671%	278%	6%
Number of FTE employees	9	9	9
Net Income (Loss) per FTE employee	($92,180.22)	$38,140.56	$884.89

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
	OPERATING REVENUES:			
	CHARGES FOR SERVICES			
34.4411	Residential NG Charges	$ 833,686	$ 961,100	$ 1,110,105
34.4412	Metter Residential NG Charges	$ 19,257	$ 25,000	$ -
34.4421	Commercial NG Charges	$ 2,518,176	$ 2,699,134	$ 3,288,691
34.4422	Metter Commercial NG Charges	$ 133,920	$ 120,000	$ -
34.4431	HLF Firm Industrial NG Charges	$ 493,882	$ 450,673	$ 602,376
34.4432	Metter HLF Firm Ind. NG Charges	$ 47,445	$ 75,000	$ -
34.4441	Interruptible Ind. NG Charges	$ 2,044,972	$ 2,440,906	$ 3,534,271
34.4442	Metter Interruptible Ind. NG Charges	$ 40,568	$ 50,734	$ -
34.4451	Sales Tax	$ 353,989	$ 479,213	$ 597,481
34.4452	Franchise Tax - Metter	$ 8,537	$ 10,000	$ 8,500
34.4461	Transportation Fees	$ 16,388	$ 10,000	$ 21,000
34.4471	Gas Service Fees	$ 2,275	$ 2,500	$ 2,500
34.4400	*Sub-total: Natural Gas Charges*	*$ 6,513,095*	*$ 7,324,260*	*$ 9,164,924*
34.6911	Gas Tap Fees	$ 3,460	$ 3,000	$ 3,000
34.6912	Metter Gas Tap Fees	$ -	$ 100	$ -
34.6921	Late Payment Penalties and Interest	$ 47,989	$ 45,000	$ 45,000
34.6931	Reconnection Fees	$ 1,285	$ 2,000	$ 2,000
34.6900	*Sub-total: Other Fees*	*$ 52,734*	*$ 50,100*	*$ 50,000*
34.0000	TOTAL CHARGES FOR SERVICES	$ 6,565,829	$ 7,374,360	$ 9,214,924
	TOTAL OPERATING REVENUES	**$ 6,565,829**	**$ 7,374,360**	**$ 9,214,924**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 333,484	$ 341,253	$ 353,090
51.1301	Overtime	$ 11,811	$ 9,877	$ 12,900
51.1000	*Sub-total: Salaries and Wages*	*$ 345,294*	*$ 351,130*	*$ 365,990*
51.2201	Social Security (FICA) Contributions	$ 23,877	$ 26,161	$ 27,998
51.2401	Retirement Contributions	$ 15,911	$ 21,068	$ 21,959
51.2701	Workers Compensation	$ 5,494	$ 3,076	$ 3,200
51.2901	Employee Physicals	$ -	$ 270	$ -
51.2902	Employee Drug Screening Tests	$ 71	$ 125	$ -
51.2903	Hepatitis/Flu Vaccine	$ -	$ 80	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 45,353*	*$ 50,780*	*$ 53,157*
51.0000	TOTAL PERSONAL SERVICES	$ 390,647	$ 401,910	$ 419,147
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 8,037	$ 1,000
52.1202	Engineering Fees	$ 5,160	$ 5,400	$ 5,400
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 5,160*	*$ 13,437*	*$ 6,400*
52.2201	Rep. and Maint. (Equipment)	$ 10,182	$ 13,000	$ 13,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 7,536	$ 7,500	$ 7,500
52.2203	Rep. and Maint. (Labor)	$ 16,089	$ 17,500	$ 17,500

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 1,900	$ 2,500	$ 2,500
52.2205	Rep. and Maint. (Office Equipment)	$ 356	$ 500	$ 500
52.2206	Rep. And Maint. (Other Equipment)	$ 356	$ 300	$ 300
52.2320	Rentals	$ 6,134	$ 4,000	$ 4,500
52.2000	*Sub-total: Property Services*	*$ 42,553*	*$ 45,300*	*$ 45,800*
52.3101	Insurance, Other than Benefits	$ 26,439	$ 24,262	$ 26,439
52.3201	Telephone	$ 2,490	$ 2,500	$ 3,100
52.3203	Cell Phones	$ 4,393	$ 4,500	$ 4,500
52.3206	Postage	$ 196	$ 150	$ 150
52.3301	Advertising	$ 495	$ 3,000	$ 300
52.3401	Printing and Binding	$ 949	$ 1,000	$ 1,000
52.3501	Travel	$ 6,516	$ 8,400	$ 10,800
52.3601	Dues and Fees	$ 2,321	$ 2,450	$ 2,450
52.3701	Education and Training	$ 1,144	$ 2,000	$ 2,000
52.3851	Contract Labor	$ 5,454	$ 6,025	$ 5,000
52.3911	Other-Inspections	$ 5,855	$ 6,950	$ 9,800
52.3000	*Sub-total: Other Purchased Services*	*$ 56,251*	*$ 61,237*	*$ 65,539*
52.0000	TOTAL PURCHASED SERVICES	$ 103,965	$ 119,974	$ 117,739
53	SUPPLIES			
53.1101	Office Supplies	$ 1,511	$ 1,350	$ 1,350
53.1102	Gas System Parts and Materials	$ 37,926	$ 40,000	$ 40,000
53.1103	Chemicals	$ 1,163	$ 6,000	$ 11,600
53.1104	Janitorial Supplies	$ 192	$ 500	$ 500
53.1105	Uniforms	$ 4,447	$ 4,800	$ 4,800
53.1106	General Supplies and Materials	$ 729	$ 700	$ 700
53.1115	Gas System Meters and Repair Parts	$ 60,103	$ 34,000	$ 34,000
53.1230	Electricity	$ 6,867	$ 8,000	$ 8,000
53.1270	Gasoline/Diesel	$ 18,201	$ 17,000	$ 21,000
53.1301	Food	$ 1,411	$ 400	$ 400
53.1401	Books and Periodicals	$ 390	$ 265	$ 265
53.1521	Natural Gas Purchased	$ 4,889,311	$ 4,985,183	$ 6,880,000
53.1601	Small Tools and Equipment	$ 4,625	$ 4,200	$ 4,200
53.0000	TOTAL SUPPLIES	$ 5,026,876	$ 5,102,398	$ 7,006,815
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and fixtures	$ 2,776	$ 750	$ 750
54.2401	Computers	$ 1,871	$ 1,600	$ 1,600
54.2501	Other	$ 12,804	$ 10,800	$ 10,800
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 17,451	$ 13,150	$ 13,150
55	INTERFUND/DEPT. CHARGES			
55.1001	Indirect Cost for Meter Reader	$ -	$ 46,954	$ 56,470
55.2401	Self-funded Insurance (Medical)	$ 66,808	$ 65,976	$ 70,297
55.2402	Life and Disability	$ 2,444	$ 2,373	$ 2,293
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 69,252	$ 115,303	$ 129,060
56	DEPRECIATION & AMORTIZATION			

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
56.1001	Depreciation	$ 164,097	$ 151,240	$ 161,984
56.0000	TOTAL DEPREC. AND AMORT.	$ 164,097	$ 151,240	$ 161,984
57	OTHER COSTS			
57.1101	Screven County Property Taxes	$ 474	$ 619	$ 619
57.1201	State Sales Taxes	$ 331,969	$ 478,138	$ 597,481
57.1202	Franchise Fees - Metter	$ 8,387	$ 10,000	$ 8,500
57.3202	Customer Assistance Program	$ 18,428	$ 41,250	$ 20,000
57.3203	Cust. Assist. Prog. Grant	$ -	$ -	$ -
57.3300	Solid Waste Disposal Fees	$ 140	$ 250	$ 250
57.3401	Miscellaneous Expenses	$ 229	$ 3,000	$ 3,000
57.4001	Bad Debts	$ 16,037	$ 22,000	$ 22,000
57.4101	Collection Costs	$ 1,270	$ 1,500	$ 1,500
57.0000	TOTAL OTHER COSTS	$ 376,934	$ 556,757	$ 653,350
	TOTAL OPERATING EXPENSES	**$ 6,149,222**	**$ 6,460,732**	**$ 8,501,245**
	OPERATING INCOME	**$ 416,607**	**$ 913,628**	**$ 713,679**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 37,436	$ 40,000	$ 5,000
36.0000	TOTAL INVESTMENT INCOME	$ 37,436	$ 40,000	$ 5,000
	MISCELLANEOUS REVENUE			
38.9002	SONAT Marketing Refund	$ 3,902	$ 4,800	$ 3,000
38.9003	MGAG Portfolio Refund	$ -	$ 180,000	$ 180,000
38.9004	C.A.P. Reimbursement	$ -	$ -	$ -
38.9010	Miscellaneous Income	$ 3,772	$ 2,500	$ 2,500
38.9020	Sale of Pipe	$ 254	$ -	$ -
38.9055	MGAG Contrib. From County	$ 45,131	$ 45,131	$ 45,131
38.0000	TOTAL MISCELLANEOUS	$ 53,058	$ 232,431	$ 230,631
39	OTHER FINANCING SOURCES			
39.2200	Sale of Assets	$ -	$ -	$ -
39.3901	Proceeds from GMA Lease Pool	$ -	$ 104,027	$ -
39.0000	TOTAL OTHER FINANCING SOURCES	$ -	$ 104,027	$ -
	TOTAL NON-OPERATING REVENUE	**$ 90,494**	**$ 376,458**	**$ 235,631**
	NON-OPERATING EXPENSES			
58.2301	Other Debt (MGAG loans)	$ 14,440	$ 10,017	$ 5,195
58.2302	One Georgia Loan Interest	$ 12,283	$ 11,804	$ 11,151
61.1001	Transfer to General Fund	$ 860,000	$ 925,000	$ 925,000
61.1003	Transfer to CIP for Police Station	$ 450,000	$ -	$ -
	TOTAL NON-OPERATING EXPENSE	**$ 1,336,723**	**$ 946,821**	**$ 941,346**
	NET INCOME	**$ (829,622)**	**$ 343,265**	**$ 7,964**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ 733,679.00
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 161,984.00
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	$ 895,663.00
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	$ (925,000.00)
Net cash provided (used) by noncapital financing activities	$ (925,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING	
Acquisition and construction of fixed assets:	
Equipment	
Construction Work in Progress	
NGD-21 Industrial Park 301 South	$ (48,200)
NGD-42 400' x 30' Equipment Shelter at Hill Street	$ (80,000)
NGD-43 Corrosion Abatement Program	$ (15,000)
NGD-44 Expansion 301 S & I-16	$ (338,500)
NGD-49 System Maps	$ (16,000)
Proceeds from long-term borrowing	$ 338,500.00
Proceeds from leases	
Proceeds from sale of assets	
Principal payments on notes payable: Briggs and Stratton	$ (85,070.00)
Principal payments: Metter Project - One Georgia	$ (22,186.00)
Principal payments on capital leases	

BUDGETED CASH FLOW STATEMENT	BUDGETED
Interest payments	$ (16,346.00)
Amortization of bond issue cost	
Capital contributions	
Contributed capital: Intergovernmental	
Net cash used by capital and related financing activities	$ (282,802.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$ 5,000.00
Miscellaneous Revenue	$ 185,500.00
Bulloch County Contribution for Briggs and Stratton Line Debt Service	$ 45,131.00
Net cash provided by investing activities	$ 235,631.00
NET INCREASE (DECREASE) IN CASH	$ (76,508.00)
ESTIMATED CASH AT JUNE 30, 2008	$ 260,049.00
PROJECTED CASH AT JUNE 30, 2009	$ 183,541.00

DESCRIPTION OF MAJOR PROJECTS

NGD-42 EQUIPMENT SHELTER AT HILL STREET: Construct an equipment shelter at the Water/Sewer and Natural Gas Complex on Hill Street. This would include construction and paving. The existing structure has two main problems. The first being that it was not designed for equipment storage, so most of the space is unusable. Second, the leaking roof, which was damaged by fire then patched. The bulk of the roof is original material that is over 50 years old and all areas have wide spread leaks. These leaks have rotted much of the wood structure and parts of it are starting to fall in and become a safety hazard.

NGD-44 EXPANSION TO I-16 & 301 SOUTH INTERCHANGE: Install six inch gas main at I-16 and 301 South, which will allow this highly desirable area to develop.

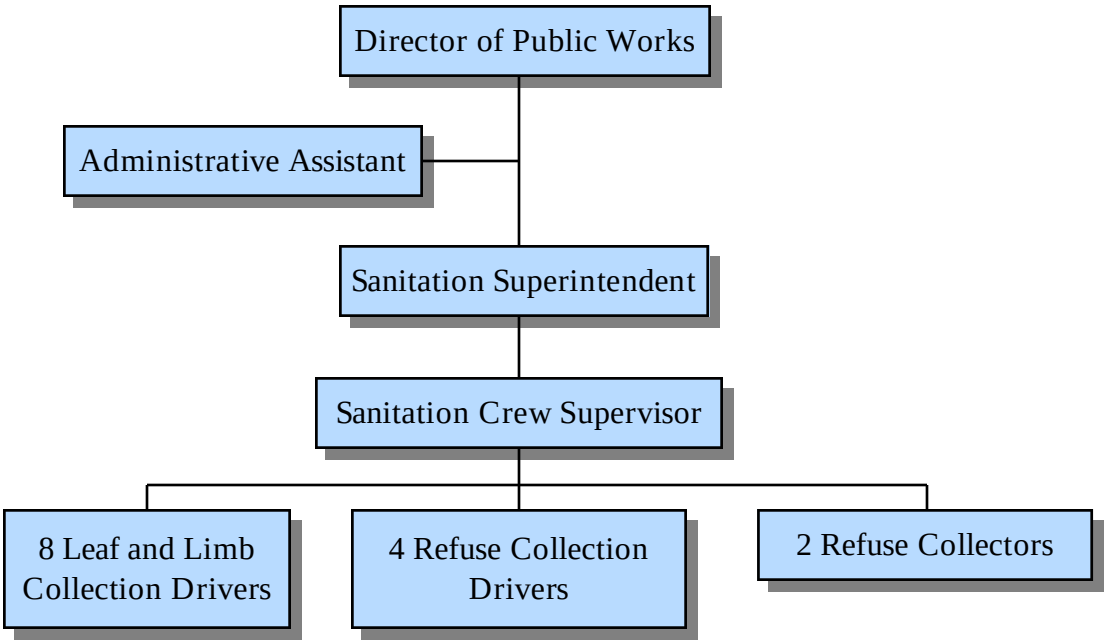
SUMMARY OF PROJECTS BY FISCAL YEAR:
NATURAL GAS FUND

Project Number	Project	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTALS
NGD-8	Highway 301 North Widening (GDOT)			$ 3,305,400				$ 3,305,400
NGD-11	System Expansion Projects: 6 Miles of 4"			$ 130,400				$ 130,400
NGD-15	System Expansion Projects				$ 129,390			$ 129,390
NGD-17	Planned Expansion - Hwy 67		$ 265,000					$ 265,000
NGD-19	Heavy Duty Service Truck			$ 38,500				$ 38,500
NGD-21	Industrial Park 301 South	$ 48,200						$ 48,200
NGD-30	Crew Truck & Air Compressor, Gen., Welder		$ 70,000					$ 70,000
NGD-37	1/2-Ton Pickup Truck				$ 17,000			$ 17,000
NGD-38	F450 Service Truck Replacement						$ 38,500	$ 38,500
NGD-42	400' x 30' Equipment Shelter at Hill Street	$ 80,000						$ 80,000
NGD-43	Corrosion Abatement Program	$ 15,000						$ 15,000
NGD-44	Expansion I-16 and 301 South Interchange	$ 338,500						$ 338,500
NGD-45	Planned Expansion					$ 130,000		$ 130,000
NGD-46	Vacuum Excavator			$ 42,000				$ 42,000
NGD-47	Dump Truck				$ 49,000			$ 49,000
NGD-48	Heavy Duty Trencher						$ 115,000	$ 115,000
NGD-49	System Maps	$ 16,000						$ 16,000
	Proposed Uses of Cash	$ 497,700	$ 335,000	$ 3,516,300	$ 195,390	$ 130,000	$ 153,500	$ 4,827,890
	Total Proposed Uses of Cash	$ 497,700	$ 335,000	$ 3,516,300	$ 195,390	$ 130,000	$ 153,500	$ 4,827,890
	Existing Uses of Cash							
	Debt Service: MGAG Loan for B & S Line	$ 90,264	$ 43,015					$ 133,279
	Debt Service: One Georgia Loan: NGD-1	$ 33,338	$ 33,338	$ 33,338	$ 33,338	$ 33,338	$ 33,339	$ 200,029
	Transfers to General Fund	$ 925,000	$ 950,000	$ 950,000	$ 1,000,000	1,000,000	1,000,000	$ 5,825,000
	Total Uses of Cash	**$ 1,546,302**	**$ 1,361,353**	**$ 4,499,638**	**$ 1,228,728**	**$ 1,163,338**	**$ 1,186,839**	$ 10,986,198
	Sources of Cash							
	Operating Income	$ 713,679	$ 713,679	$ 713,679	$ 713,679	$ 713,679	$ 713,679	$ 4,282,074
	Additional Operating Income: Expansions	$ 20,000	$ 40,000	$ 60,000	$ 80,000	$ 100,000	$ 100,000	$ 400,000
	Non-operating Income	$ 190,500	$ 190,500	$ 190,500	$ 190,500	$ 190,500	$ 190,500	$ 1,143,000
	Contribution from Bulloch County	$ 45,131	$ 22,566					$ 67,697
	Depreciation	$ 161,984	$ 161,984	$ 161,984	$ 161,984	$ 161,984	$ 161,984	$ 971,904
	Loan Proceeds							$ -
	Other Grants (GDOT)			$ 3,305,400				$ 3,305,400
	Revenue Bond	$ 338,500						$ 338,500

SUMMARY OF PROJECTS BY FISCAL YEAR:
NATURAL GAS FUND

	Total Sources of Cash	**$ 1,469,794**	**$ 1,128,729**	**$ 4,431,563**	**$ 1,146,163**	**$ 1,166,163**	**$ 1,166,163**	**$10,508,575**
	Increase (decrease) in Cash	**$ (76,508)**	**$ (232,624)**	**$ (68,075)**	**$ (82,565)**	**$ 2,825**	**$ (20,676)**	**$ (477,623)**
	Notes: Assumes GDOT pays 100% to relocate utilities on NGD-8.							

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 $0.26 to $13.26 per month. This price is still lower than similar service by private companies in the unincorporated areas of Bulloch County.

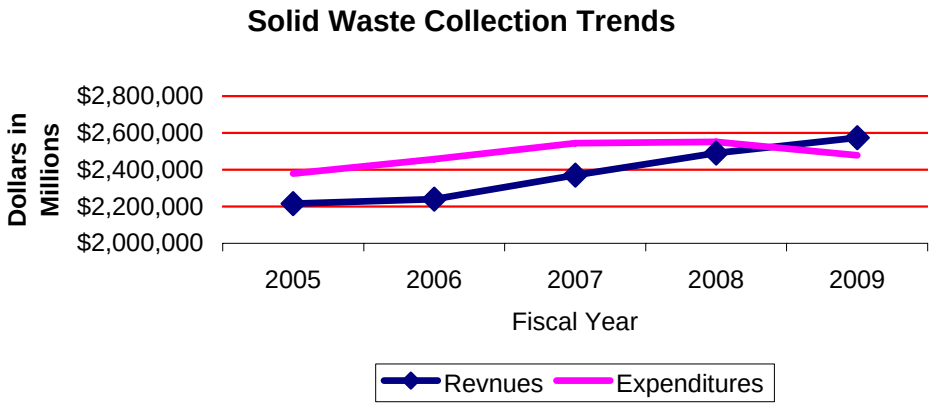
Yard waste and white goods are collected curbside throughout the City using knuckleboom loaders and trailers following a route system. This service is included in the residential fee noted above.

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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
SWC (Commercial)				
Personal Services/Benefits	$ 145,987	$ 137,424	$ 141,296	2.82%
Purchase/Contract Services	$ 123,727	$ 123,545	$ 124,455	0.74%
Supplies	$ 30,364	$ 32,735	$ 38,000	16.08%
Interfund Dept. Charges	$ 39,178	$ 38,653	$ 38,369	-0.73%
Depreciation/Amortization	$ 64,968	$ 79,534	$ 52,023	-34.59%
Other Costs	$ 377,830	$ 384,837	$ 376,000	-2.30%
Total Expenses	$ 782,054	$ 796,728	$ 770,143	-3.34%
SWC (Residential)				
Personal Services/Benefits	$ 223,248	$ 263,226	$ 293,301	11.43%
Purchase/Contract Services	$ 85,096	$ 103,391	$ 94,241	-8.85%
Supplies	$ 28,160	$ 32,180	$ 36,675	13.97%
Interfund Dept. Charges	$ 34,642	$ 34,106	$ 47,910	40.47%
Depreciation/Amortization	$ 64,806	$ 65,035	$ 58,882	-9.46%
Other Costs	$ 138,542	$ 151,300	$ 143,800	-4.96%
Non-Operating Expenses	$ 630,625	$ 532,000	$ 550,000	3.38%
Total Expenses	$ 1,205,119	$ 1,181,238	$ 1,224,809	3.69%
SWC (Yardwaste)				
Personal Services/Benefits	$ 288,138	$ 299,496	$ 227,672	-23.98%
Purchase/Contract Services	$ 91,014	$ 87,303	$ 90,226	3.35%
Supplies	$ 28,260	$ 31,115	$ 31,335	0.71%
Interfund Dept. Charges	$ 53,574	$ 58,046	$ 43,023	-25.88%
Depreciation/Amortization	$ 29,424	$ 22,330	$ 25,211	12.90%
Other Costs	$ 67,015	$ 75,650	$ 66,600	-11.96%
Total Expenses	$ 557,425	$ 573,940	$ 484,067	-15.66%



PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Projected
Number of residential customers (housing units) at FY end	6,640	6,781	6,916
Number of residential and yardwaste collection FTE employees	16	16	16
Average number of residential customers per FTE employee	415	424	432
Operating Expenditures for residential and yardwaste collection	$1,131,920	$1,223,178	$1,158,876
Average cost per residential customer	$170	$180	$168
Tonnage of yardwaste collected	5,176	4,361	4,448
Average tons of yardwaste collected per residential customer	0.78	0.78	0.63
Tonnage of residential garbage collected	4,825	4,520	4,610
Average tons of garbage collected per residential customer	0.73	0.67	0.67
Number of commercial customers at FY end	651	624	652
Commerical dumpsters emptied during FY(cubic yards)	293,592	305,760	315,380
Number of commercial collection FTE employees	3	3	3
Average number of dumpsters emptied per FTE employee	197	208	217
Operating Expenditures for commercial collection	782,053	796,728	770,143
Average cost per commercial customer	$1,201	$1,277	$1,181
Tonnage of commercial garbage collected	12,103	12,806	13,063
Average tons of garbage collected per commercial customer	19	21	20
Average cost per ton for commercial collection	$65	$62	$59

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
	OPERATING REVENUES:			
	Refuse Collection			
	CHARGES FOR SERVICES			
34.4110	*Refuse Collection Charges*			
34.4111	Residential Refuse Collection Charge	$ 647,905	$ 682,890	$ 671,000
34.4112	Commercial Refuse Collection Charge	$ 76,287	$ 87,200	$ 69,200
34.4113	Refuse Administrative Fee	$ 4,391	$ 4,410	$ 3,800
34.4114	Commercial Dumpster Fee	$ 677,101	$ 720,400	$ 746,850
34.4115	Commercial Dumpster Extra Fee	$ 1,281	$ 1,120	$ 1,120
34.4116	City Polycart Fee (Tippage Fees)	$ 244,770	$ 261,120	$ 247,830
34.4117	Residential Dumpster Fee	$ 667,166	$ 686,500	$ 779,500
34.4118	Purchase of Polycarts	$ 65	$ 65	$ 65
34.4110	*Sub-total: Refuse Collection Charges*	*$ 2,318,966*	*$ 2,443,705*	*$ 2,519,365*
34.4191	Late Payment P & I: Collection	$ 40,548	$ 35,000	$ 45,000
34.4190	*Sub-total: Other Fees*	*$ 40,548*	*$ 35,000*	*$ 45,000*
34.0000	TOTAL CHARGES FOR SERVICE	$ 2,359,514	$ 2,478,705	$ 2,564,365
	TOTAL OPERATING REVENUES	**$ 2,359,514**	**$ 2,478,705**	**$ 2,564,365**
	OPERATING EXPENSES:			
		DEPT - 4521 - COMMERCIAL REFUSE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 94,675	$ 93,142	$ 96,433
51.1301	Overtime	$ 28,612	$ 23,700	$ 23,700
51.1000	*Sub-total: Salaries and Wages*	*$ 123,287*	*$ 116,842*	*$ 120,133*
51.2201	Social Security (FICA) Contributions	$ 8,583	$ 8,938	$ 9,190
51.2401	Retirement Contributions	$ 5,581	$ 7,011	$ 7,208
51.2701	Workers Compensation	$ 8,421	$ 4,570	$ 4,690
51.2901	Employment Physicals	$ 15	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 79	$ 38	$ 50
51.2903	Hepatitis/Flu Vaccine	$ 20	$ 25	$ 25
51.2000	*Sub-total: Employee Benefits*	*$ 22,700*	*$ 20,582*	*$ 21,163*
51.0000	TOTAL PERSONAL SERVICES	$ 145,987	$ 137,424	$ 141,296
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 48,247	$ 49,890	$ 50,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 39,149	$ 32,000	$ 32,800
52.2203	Rep. and Maint. (Labor)	$ 22,655	$ 24,000	$ 24,000
52.2200	*Sub-total: Property Services*	*$ 110,051*	*$ 105,890*	*$ 106,800*
52.3101	Insurance, Other than Benefits	$ 12,894	$ 15,905	$ 15,905
52.3201	Telephone	$ 51	$ -	$ -
52.3203	Cellular Phones	$ 707	$ 600	$ 600
52.3301	Advertising	$ 20	$ 100	$ 100
52.3501	Travel	$ -	$ 500	$ 500
52.3601	Dues and Fees	$ 4	$ 50	$ 50

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
52.3701	Education and Training	$ -	$ 500	$ 500
52.3000	*Sub-total: Other Purchased Services*	*$ 13,675*	*$ 17,655*	*$ 17,655*
52.0000	TOTAL PURCHASED SERVICES	$ 123,727	$ 123,545	$ 124,455
53	SUPPLIES			
53.1101	Office Supplies	$ 152	$ 275	$ 300
53.1102	Parts and Materials	$ -	$ 100	$ -
53.1103	Chemicals	$ 155	$ 250	$ 300
53.1104	Janitorial Supplies	$ 21	$ 100	$ 100
53.1105	Uniforms	$ 1,342	$ 1,800	$ 1,500
53.1106	General Supplies and Materials	$ 173	$ 210	$ 400
53.1270	Gasoline/Diesel	$ 28,522	$ 30,000	$ 35,000
53.1601	Small Tools and Equipment	$ -	$ -	$ 400
53.0000	TOTAL SUPPLIES	$ 30,364	$ 32,735	$ 38,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 38,622	$ 38,140	$ 37,762
55.2402	Life and Disability	$ 556	$ 513	$ 607
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 39,178	$ 38,653	$ 38,369
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 64,968	$ 79,534	$ 52,023
56.0000	TOTAL DEPREC. AND AMORT.	$ 64,968	$ 79,534	$ 52,023
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 377,674	$ 384,829	$ 376,000
57.3401	Miscellaneous Expenses	$ 155	$ 8	$ -
57.0000	TOTAL OTHER COSTS	$ 377,830	$ 384,837	$ 376,000
	Sub-total Commercial Expenses	**$ 782,053**	**$ 796,728**	**$ 770,143**
		DEPT - 4522 - RESIDENTIAL REFUSE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 169,908	$ 208,433	$ 234,399
51.1301	Overtime	$ 13,237	$ 15,000	$ 15,000
51.1000	*Sub-total: Salaries and Wages*	*$ 183,145*	*$ 223,433*	*$ 249,399*
51.2201	Social Security (FICA) Contributions	$ 13,016	$ 16,729	$ 19,079
51.2401	Retirement Contributions	$ 10,798	$ 13,435	$ 14,964
51.2701	Workers Compensation	$ 16,134	$ 8,758	$ 9,659
51.2901	Employee Physicals	$ 155	$ 290	$ -
51.2902	Employee Drug Screening Tests	$ -	$ 581	$ 200
51.2000	*Sub-total: Employee Benefits*	*$ 40,104*	*$ 39,793*	*$ 43,902*
51.0000	TOTAL PERSONAL SERVICES	$ 223,248	$ 263,226	$ 293,301
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ -*	*$ -*

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
52.2201	Rep. and Maint. (Equipment)	$ 972	$ 3,000	$ -
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 44,100	$ 50,000	$ 45,000
52.2203	Rep. and Maint. (Labor)	$ 29,135	$ 35,500	$ 35,500
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 1,440	$ 1,700	$ 1,700
52.2205	Rep. and Maint. (Office Equipment)	$ -	$ 250	$ -
52.2200	*Sub-total: Property Services*	*$ 75,646*	*$ 90,450*	*$ 82,200*
52.3101	Insurance, Other than Benefits	$ 5,809	$ 8,366	$ 8,366
52.3201	Telephone	$ 201	$ 600	$ 200
52.3203	Cellular Phones	$ 367	$ 425	$ 425
52.3204	Pagers	$ 2,893	$ -	$ -
52.3301	Advertising	$ -	$ 2,500	$ 2,000
52.3501	Travel	$ -	$ 500	$ 500
52.3601	Dues and Fees	$ 179	$ 200	$ 200
52.3701	Education and Training	$ -	$ 350	$ 350
52.3000	*Sub-total: Other Purchased Services*	*$ 9,450*	*$ 12,941*	*$ 12,041*
52.0000	TOTAL PURCHASED SERVICES	$ 85,096	$ 103,391	$ 94,241
53	SUPPLIES			
53.1101	Office Supplies	$ 327	$ 305	$ 500
53.1102	Parts and Materials	$ 15	$ 500	$ 3,000
53.1103	Chemicals	$ 625	$ 1,200	$ 1,200
53.1104	Janitorial Supplies	$ 35	$ 300	$ 300
53.1105	Uniforms	$ 2,326	$ 3,200	$ 3,000
53.1106	General Supplies and Materials	$ 234	$ 325	$ 325
53.1270	Gasoline/Diesel	$ 24,534	$ 26,000	$ 28,000
53.1601	Small Tools and Equipment	$ 65	$ 350	$ 350
53.0000	TOTAL SUPPLIES	$ 28,160	$ 32,180	$ 36,675
55	INTERFUND/INTERDEPT CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 33,014	$ 32,603	$ 46,695
55.2402	Life and Disability	$ 1,628	$ 1,503	$ 1,215
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 34,642	$ 34,106	$ 47,910
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 64,806	$ 65,035	$ 58,882
56.0000	TOTAL DEPREC. AND AMORT.	$ 64,806	$ 65,035	$ 58,882
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 134,003	$ 145,000	$ 137,500
57.3401	Miscellaneous Expenses	$ 776	$ 500	$ 500
57.4001	Bad Debts	$ 3,563	$ 5,000	$ 5,000
57.4101	Collection Costs	$ 200	$ 800	$ 800
57.0000	TOTAL OTHER COSTS	$ 138,542	$ 151,300	$ 143,800
	Sub-total Residential Expenses	**$ 574,495**	**$ 649,238**	**$ 674,809**

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
		DEPT - 4585 - YARD WASTE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 230,879	$ 235,626	$ 179,658
51.1301	Overtime	$ 12,143	$ 19,327	$ 12,964
51.1000	*Sub-total: Salaries and Wages*	*$ 243,022*	*$ 254,953*	*$ 192,622*
51.2201	Social Security (FICA) Contributions	$ 16,948	$ 19,141	$ 14,736
51.2401	Retirement Contributions	$ 11,637	$ 15,287	$ 11,557
51.2701	Workers Compensation	$ 16,174	$ 9,970	$ 8,557
51.2901	Employment Physicals	$ 15	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 302	$ 95	$ 150
51.2903	Hepatitis/Flu Vaccine	$ 40	$ 50	$ 50
51.2000	*Sub-total: Employee Benefits*	*$ 45,116*	*$ 44,543*	*$ 35,050*
51.0000	TOTAL PERSONAL SERVICES	$ 288,138	$ 299,496	$ 227,672
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 14,272	$ 15,000	$ 10,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 25,114	$ 17,000	$ 27,000
52.2203	Rep. and Maint. (Labor)	$ 38,529	$ 45,000	$ 40,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 947	$ 1,000	$ 1,000
52.2200	*Sub-total: Property Services*	*$ 78,862*	*$ 78,000*	*$ 78,000*
52.3101	Insurance, Other than Benefits	$ 11,726	$ 8,833	$ 11,726
52.3301	Advertising	$ -	$ 200	$ 200
52.3501	Travel	$ 19	$ -	$ -
52.3601	Dues and Fees	$ 9	$ 100	$ 100
52.3701	Education and Training	$ 400	$ 170	$ 200
52.3000	*Sub-total: Other Purchased Services*	*$ 12,153*	*$ 9,303*	*$ 12,226*
52.0000	TOTAL PURCHASED SERVICES	$ 91,014	$ 87,303	$ 90,226
53	SUPPLIES			
53.1101	Office Supplies	$ 279	$ 350	$ 350
53.1102	Parts and Materials	$ 160	$ 300	$ -
53.1103	Chemicals	$ 155	$ 350	$ 350
53.1104	Janitorial Supplies	$ 27	$ 35	$ 35
53.1105	Uniforms	$ 2,525	$ 2,500	$ 3,000
53.1106	General Supplies and Materials	$ 231	$ 250	$ 300
53.1270	Gasoline/Diesel	$ 24,884	$ 27,000	$ 27,000
53.1601	Small Tools and Equipment	$ -	$ 330	$ 300
53.0000	TOTAL SUPPLIES	$ 28,260	$ 31,115	$ 31,335
55	INTERFUND/INTERDEPT CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 51,804	$ 56,184	$ 41,721
55.2402	Life and Disabililty	$ 1,770	$ 1,862	$ 1,302
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 53,574	$ 58,046	$ 43,023
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 29,424	$ 22,330	$ 25,211
56.0000	TOTAL DEPREC. AND AMORT.	$ 29,424	$ 22,330	$ 25,211

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 66,867	$ 75,500	$ 66,600
57.3401	Miscellaneous Expenses	$ 148	$ 150	$ -
57.0000	TOTAL OTHER COSTS	$ 67,015	$ 75,650	$ 66,600
	Sub-total Yard Waste Expenses	**$ 557,425**	**$ 573,940**	**$ 484,067**
	TOTAL OPERATING EXPENSES	**$ 1,913,974**	**$ 2,019,906**	**$ 1,929,019**
	OPERATING INCOME (LOSS)	**$ 445,540**	**$ 458,799**	**$ 635,346**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 10,913	$ 11,000	$ 9,025
38.9010	Misc. Income - Sanitation	$ -	$ -	$ -
39.2200	Sale of Assets	$ -	$ -	$ -
36.0000	TOTAL INVESTMENT INCOME	$ 10,913	$ 11,000	$ 9,025
	TOTAL NON-OPERATING REVENUE	**$ 10,913**	**$ 11,000**	**$ 9,025**
	NON-OPERATING EXPENSES			
61.1001	Transfer to General Fund	$ 630,625	$ 532,000	$ 550,000
61.1000	**TOTAL NON-OPERATING EXPENSE**	**$ 630,625**	**$ 532,000**	**$ 550,000**
	NET INCOME	**$ (174,172)**	**$ (62,201)**	**$ 94,371**

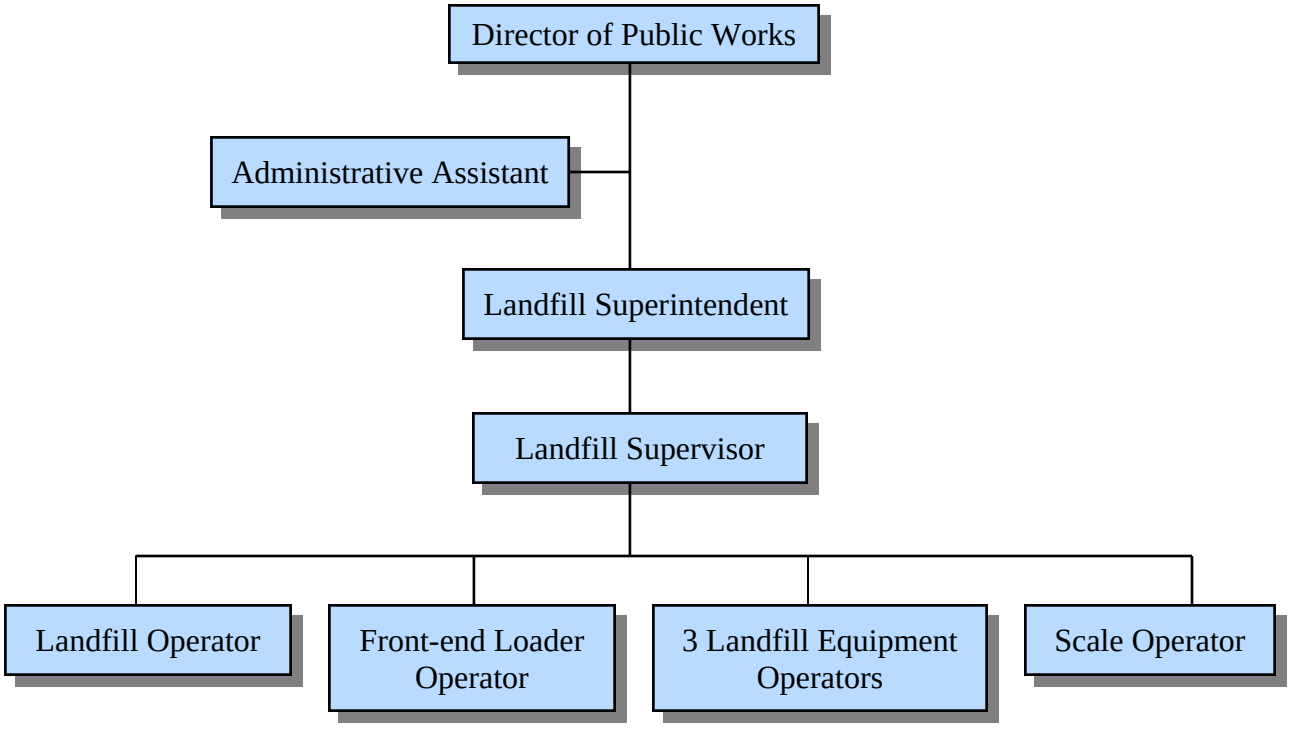
BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ 635,346.00
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 136,116.00
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
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	$ 771,462.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments:	
1997 SPLOST for Sanitation Costs	
Operating transfers in (out)	
Transfer to General Fund	$ (543,000.00)
Transfer to General Fund for Lease Payments	$ (7,000.00)
Transfer to Linear Park	
Net cash provided (used) by noncapital financing activities	$ (550,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets:	
PW(SWC)-4 Front loading commercial dumpsters	$ (25,000)
PW(SWC)-5 150 Additional Polycarts	$ (9,750)
PW(SWC)-9 Commercial Garbage Trucks	$ (210,000)
PW(SWC)-17 Solar Sidewalk Trash Compactor	$ (9,900)

BUDGETED CASH FLOW STATEMENT	BUDGETED
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	$ (254,650.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$ 9,025.00
Miscellaneous Revenues	
Net cash flows from investing activities	$ 9,025.00
NET INCREASE (DECREASE) IN CASH	$ (24,163.00)
ESTIMATED CASH AT JUNE 30, 2008	$ 140,782.00
PROJECTED CASH AT JUNE 30, 2009	$ 116,619.00

SUMMARY OF PROJECTS BY FISCAL YEAR:
SOLID WASTE COLLECTION FUND

Project Number	Project	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTALS
PW(SWC)-1	Knuckleboom Loader Replacement							SPLOST-07
PW(SWC)-4	Front loading commercial dumpsters	$ 25,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 175,000
PW(SWC)-5	150 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	$ 210,000	$ 210,000	$ -	$ 210,000	$ 210,000	$ 210,000	$ 1,050,000
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 with Body		$ 90,000				$ 90,000	$ 180,000
PW(SWC)-14	Vehicle GPS Tracking System							Not funded
PW(SWC)-15	Yard Waste Collection Truck			$ 50,000				$ 50,000
PW(SWC)-16	Knuckleboom Truck Chassis & Loader							SPLOST-07
PW(SWC)-17	Solar Sidewalk Trash Compactor	$ 9,900		$ 9,900				$ 19,800
								$ -
	Proposed Uses of Cash	$ 254,650	$ 406,750	$ 99,650	$ 289,750	$ 249,750	$ 379,750	$ 1,680,300
	Existing Uses of Cash							
	Transfer to General Fund	$ 543,000	$ 543,000	$ 543,000	$ 543,000	$ 543,000	$ 543,000	$ 3,258,000
	Transfer to General Fund for Lease							
	Payments	$ 7,000	$ 7,000	$ 14,000	$ 14,000	$ 7,000	$ 7,000	$ 56,000
	Total Uses of Cash	**$ 804,650**	**$ 956,750**	**$ 656,650**	**$ 846,750**	**$ 799,750**	**$ 929,750**	**$ 4,064,550**
	Sources of Cash							
	Operating Income	$ 635,346	$ 635,346	$ 635,346	$ 635,346	$ 635,346	$ 635,346	$ 3,812,076
	Non-operating Income	$ 9,025	$ 9,025	$ 9,025	$ 9,025	$ 9,025	$ 9,025	$ 54,150
	GMA Lease Pool	$ -	$ 157,000	$ -	$ -	$ -	$ 90,000	$ 247,000
	Depreciation	$ 136,116	$ 136,116	$ 136,116	$ 136,116	$ 136,116	$ 136,116	$ 816,696
	Total Sources of Cash	**$ 780,487**	**$ 937,487**	**$ 780,487**	**$ 780,487**	**$ 780,487**	**$ 870,487**	**$ 4,059,435**
	Increase (decrease) in Cash	**$ (24,163)**	**$ (19,263)**	**$ 123,837**	**$ (66,263)**	**$ (19,263)**	**$ (59,263)**	**$ (5,115)**

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.

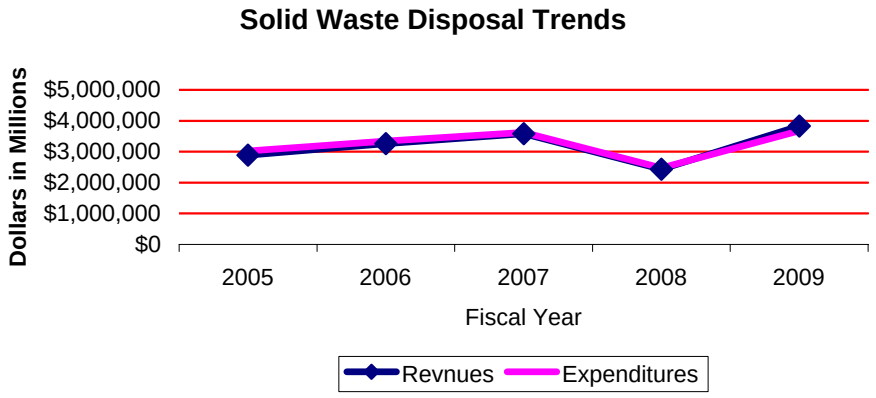
Therefore, SPLOST funds are appropriated to pay the post-closure costs, and pay part of the disposal fees at the WCSWA Landfill. Without these SPLOST funds, this fund would either have to be subsidized by property taxes, or have higher tipping fees. If those fees become too high, they could result in 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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 325,201	$ 335,565	$ 344,775	2.74%
Purchase/Contract Services	$ 419,186	$ 433,640	$ 404,431	-6.74%
Supplies	$ 60,071	$ 69,995	$ 85,550	22.22%
Capital Outlay (Minor)	$ 903	$ 1,075	$ 2,000	86.05%
Interfund Dept. Charges	$ 64,235	$ 63,196	$ 62,647	-0.87%
Depreciation	$ 213,798	$ 205,363	$ 183,395	-10.70%
Other Costs	$ 2,383,598	$ 1,209,850	$ 2,432,650	101.07%
Non-Operating Expenses	$ 157,000	$ 157,000	$ 160,000	1.91%
Total Expenses	$ 3,623,992	$ 2,475,684	$ 3,675,448	48.46%



PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Projected
Tonnage by Type of Waste:			
Animals	110	112	138
Bulkwaste	11,743	11,864	12,298
Cardboard	1,823	1,841	1,878
Cover Dirt	4,690	4,737	4,832
Demolition	21,886	22,105	22,547
DOT waste	41	42	43
Household	34,123	34,805	35,316
Inert	3,382	3,450	3,519
Metal	865	874	968
Mixed load	1,175	1,187	1,211
Paper	264	267	272
Plastic	175	177	180
Shingles	926	935	1,017
Sweepings	489	494	504
Tires	212	214	218
Yardwaste	6,553	6,619	6,751
Other Miscellaneous (Bulloch Pride/U.S. Gov.)	12	13	43
Employees per 1,000 population of County served	0.11	0.11	0.11
Tonnage disposed of per FTE employee	10,067	10,168	10,371
Tonnage disposed of per 1,000 population of County served	1,151	1,140	1,140
Tons disposed of in inert LF	8,112	8,193	8,357
Tons accepted for disposal	70,471	71,176	72,596
Tons transported to Wayne County	71,625	72,342	73,782
Tons of yard waste ground	5,199	5,251	6,264
Operating expenses	$3,466,993	$2,318,684	$3,515,448
Disposal operating expenses per capita	$56.65	$37.14	$55.21
Average disposal operating cost per ton	$49.20	$32.58	$48.42
Number of FTE	7	7	7
Bulloch County population @ 2% yearly	61,200	62,424	63,678

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
	OPERATING REVENUES:			
	Landfill/Transfer Station			
	GRANTS			
33.4311	GDOT Grants	$ 27,142	$ -	$ -
33.4320	H.S.I. Grant			
33.0000	TOTAL FROM GRANTS	$ 27,142	$ -	$ -
	CHARGES FOR SERVICES			
34.4151	Commercial Tipping Fees	$ 158,393	$ 132,192	$ 210,681
34.4152	Sanitation Contractor Tipping Fees	$ 796,998	$ 914,328	$ 791,010
34.4153	Individuals Tipping Fees	$ 61,739	$ 60,588	$ 72,828
34.4154	Government Agencies Tipping Fees	$ 1,302,659	$ 1,275,000	$ 1,525,095
34.4150	*Sub-total: Landfill/TS Charges*	*$ 2,319,789*	*$ 2,382,108*	*$ 2,599,614*
34.4131	Sale of Scrap Materials	$ 58,206	$ 45,000	$ 56,100
34.4191	Late Payment P and I: Landfill	$ 13,429	$ 8,500	$ 9,435
34.4190	*Sub-total: Other Fees*	*$ 71,635*	*$ 53,500*	*$ 65,535*
34.0000	TOTAL CHARGES FOR SERVICE	$ 2,391,424	$ 2,435,608	$ 2,665,149
	TOTAL OPERATING REVENUES	**$ 2,418,566**	**$ 2,435,608**	**$ 2,665,149**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 253,354	$ 259,286	$ 272,962
51.1301	Overtime	$ 22,210	$ 29,000	$ 22,000
51.1000	*Sub-total: Salaries and Wages*	*$ 275,564*	*$ 288,286*	*$ 294,962*
51.2201	Social Security (FICA) Contributions	$ 18,776	$ 20,399	$ 22,565
51.2401	Retirement Contributions	$ 13,937	$ 17,333	$ 17,698
51.2701	Workers Compensation	$ 16,866	$ 9,128	$ 9,300
51.2901	Employment Physicals	$ -	$ 100	$ -
51.2902	Employee Drug Screening Tests	$ 18	$ 219	$ 250
51.2903	Hepatitis/Flu Vaccine	$ 40	$ 100	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 49,637*	*$ 47,279*	*$ 49,813*
51.0000	TOTAL PERSONAL SERVICES	$ 325,201	$ 335,565	$ 344,775
52	PURCHASE/CONTRACT SERVICES			
52.1202	Engineering Fees	$ -	$ 500	$ -
52.1301	Computer Programming Fees	$ 85	$ 595	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 85*	*$ 1,095*	*$ -*
52.2201	Rep. and Maint. (Equipment)	$ 69,285	$ 65,000	$ 70,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 21,241	$ 29,018	$ 7,600
52.2203	Rep. and Maint. (Labor)	$ 85,013	$ 78,000	$ 78,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 8,931	$ 9,659	$ 2,000
52.2205	Rep. and Maint. (Office Equipment)	$ 196	$ 500	$ 500
52.2320	Rentals	$ 198	$ 300	$ 300

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
52.2000	*Sub-total: Property Services*	*$ 184,864*	*$ 182,477*	*$ 158,400*
52.3101	Insurance, Other than Benefits	$ 9,931	$ 21,364	$ 9,931
52.3201	Telephone	$ 2,396	$ 1,900	$ 1,900
52.3203	Cellular Phones	$ 434	$ 500	$ 350
52.3206	Postage	$ 15	$ 144	$ 300
52.3301	Advertising	$ -	$ 350	$ 350
52.3501	Travel	$ 2,377	$ 2,000	$ 2,000
52.3601	Dues and Fees	$ 576	$ 1,000	$ 1,200
52.3701	Education and Training	$ 2,652	$ 3,500	$ 3,000
52.3907	Other services: Erosion Control	$ -	$ 5,000	$ 5,000
52.3908	Other services: 25% Reduction Prog.	$ 29,628	$ 20,000	$ 20,000
52.3909	Other services: BC Enf. & Monitoring	$ 122,000	$ 122,000	$ 122,000
52.3911	Grindable Materials Contractor	$ 64,228	$ 72,310	$ 80,000
52.3000	*Sub-total: Other Purchased Services*	*$ 234,237*	*$ 250,068*	*$ 246,031*
52.0000	TOTAL PURCHASED SERVICES	$ 419,186	$ 433,640	$ 404,431
53	SUPPLIES			
53.1101	Office Supplies	$ 4,324	$ 3,500	$ 4,000
53.1102	Parts and Materials	$ 588	$ 500	$ 500
53.1103	Chemicals	$ 3,767	$ 15,000	$ 10,000
53.1104	Janitorial Supplies	$ 752	$ 260	$ 500
53.1105	Uniforms	$ 2,866	$ 3,000	$ 3,200
53.1106	General Supplies and Materials	$ 5,527	$ 3,550	$ 7,200
53.1230	Electricity	$ 12,174	$ 13,000	$ 22,500
53.1240	Bottled Gas	$ 216	$ 150	$ 150
53.1270	Gasoline/Diesel	$ 28,708	$ 28,000	$ 34,000
53.1601	Small Tools and Equipment	$ 1,150	$ 3,035	$ 3,500
53.0000	TOTAL SUPPLIES	$ 60,071	$ 69,995	$ 85,550
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture & Fixtures	$ 903	$ 100	$ -
54.2401	Computers	$ -	$ 475	$ 1,500
54.2501	Other Equipment	$ -	$ 500	$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 903	$ 1,075	$ 2,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 62,501	$ 61,721	$ 61,110
55.2402	Life and Disability	$ 1,734	$ 1,475	$ 1,537
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 64,235	$ 63,196	$ 62,647
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 213,798	$ 205,363	$ 183,395
56.0000	TOTAL DEPREC. AND AMORT.	$ 213,798	$ 205,363	$ 183,395
57	OTHER COSTS			
57.1013	Keep Bulloch Beautiful	$ 70,000	$ 70,000	$ 70,000
57.1016	KBB - Capital Projects	$ 25,000	$ 25,000	$ 25,000
57.3302	Air Rights	$ 1,468,596	$ 250,000	$ 1,500,000

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
57.3303	Transportation Fees	$ 813,789	$ 863,500	$ 806,000
57.3304	Toxic Waste Disposal	$ -	$ -	$ 30,000
57.3401	Miscellaneous Expenses	$ 6,212	$ 200	$ 500
57.4001	Bad Debts	$ -	$ 1,000	$ 1,000
57.4101	Collection Costs	$ -	$ 150	$ 150
57.0000	TOTAL OTHER COSTS	$ 2,383,598	$ 1,209,850	$ 2,432,650
	TOTAL OPERATING EXPENSES	**$ 3,466,993**	**$ 2,318,684**	**$ 3,515,448**
	OPERATING INCOME (LOSS)	**$ (1,048,427)**	**$ 116,924**	**$ (850,299)**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ -	$ -	$ -
36.0000	TOTAL INVESTMENT INCOME	$ -	$ -	$ -
	OTHER FINANCING SOURCES			
39.1202	Transfer from 1997 SPLOST	$ -	$ -	$ -
39.1203	Transfer from 2007 SPLOST	$ 1,165,142	$ -	$ -
39.1204	Transfer from 2002 SPLOST	$ -	$ -	$ 1,166,000
39.2101	Sale of Assets	$ -	$ -	$ -
39.0000	TOTAL OTHER FINANCING SOURCES	$ 1,165,142	$ -	$ 1,166,000
	TOTAL NON-OPERATING REVENUE	**$ 1,165,142**	**$ -**	**$ 1,166,000**
	NON-OPERATING EXPENSES			
61.1001	Transfer to General Fund	$ 157,000	$ 157,000	$ 160,000
61.1000	**TOTAL NON-OPERATING EXPENSES**	**$ 157,000**	**$ 157,000**	**$ 160,000**
	NET INCOME	**$ (40,285)**	**$ (40,076)**	**$ 155,701**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ (850,299.00)
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 183,395.00
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	$ (166,000.00)
Net cash provided (used) by operating activities	$ (832,904.00)
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	
2007 SPLOST for Landfill Air Rights (Capacity) in Wayne County	$ 1,000,000.00
1997 SPLOST for Post-closure Costs	
2002 SPLOST for Post-closure Costs	
2007 SPLOST for Post-closure Costs	$ 166,000.00
Operating transfers in (out) to General Fund	$ (160,000.00)
Decrease in interfund balance	
Net cash provided (used) by noncapital financing activities	$ 1,006,000.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets:	
PW (SWD) - 3 Replacement Longhaul Trailers	$ (210,000.00)
PW (SWD)-16 Pickup Truck Replacement	$ (16,000.00)
PW (SWD) - 17 Inert Landfill Expansion	$ (500,000.00)

BUDGETED CASH FLOW STATEMENT	BUDGETED
PW (SWD) - 22 Expansion & Renovation of Transfer Station	$ (1,200,000.00)
Restricted Cash for Capital Outlay	
Proceeds from sale of assets	
Principal payments on notes payable	
Principal payments on revenue bonds payable	
Principal payments on capital leases:	
Landfill equipment lease	
Interest payments:	
Landfill equipment lease	
Capital contributions: GDOT participation on PW (SWD) - 18 Bridge	
Proceeds from Revenue Bond	$ 1,700,000.00
Proceeds from GMA Equipment Lease	
Net cash used by capital and related financing activities	$ (226,000.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	
Miscellaneous Revenue	
Sale of Assets	
Net cash flows from investing activities	$ -
NET INCREASE (DECREASE) IN CASH	$ (52,904.00)
ESTIMATED CASH AT JUNE 30, 2008	$ 7,698.00
PROJECTED CASH AT JUNE 30, 2009	$ (45,206.00)

DESCRIPTION OF MAJOR PROJECTS

PW-SWD-17- To construct a landfill that will handle only Construction and Demolition waste and inert waste. This landfill will consist of fifty (50) acres with 100 foot buffers. This will leave 35 acres of usable land that will be used in phases of 5 acres at a time.

PW-SWD-22- To construct a 100' x 100' concrete and metal building. The current Transfer Station was designed for a maximum of 150 tons of solid waste per day. We are now exceeding 250 tons per day. This would enable us in loading and transporting solid waste to the disposal site.

SUMMARY OF PROJECTS BY FISCAL YEAR:
SOLID WASTE DISPOSAL FUND

Project Number	Project	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTALS
PW(SWD)-3	Replacement of Longhaul Trailers	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 1,260,000
PW(SWD)-7	Bulldozer replacement				$ 150,000			$ 150,000
PW(SWD)-11	Loader with five yard bucket		$ 185,000					$ 185,000
PW(SWD)-13	Farm Tractor for mowing						$ 50,000	$ 50,000
PW(SWD)-14	Batwing mower replacement			$ 15,000				$ 15,000
PW(SWD)-15	Exmark mower for smaller areas				$ 10,000			$ 10,000
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	$ 1,200,000						$ 1,200,000
	Transfer Station							
PW(SWD)-27	Power Rake for Tractor							Not funded
	Proposed Uses of Cash	$ 1,926,000	$ 395,000	$ 225,000	$ 370,000	$ 210,000	$ 260,000	$ 3,386,000
	Existing Uses of Cash							
	Accrued Closure/Post Closure	$ 166,000	$ 166,000	$ 166,000	$ 166,000	$ 166,000	$ 166,000	$ 996,000
	Transfer to General Fund	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 960,000
	Proposed Uses of Cash							
	Revenue Bond Repayment		$ 134,229	$ 134,229	$ 134,229	$ 134,229	$ 134,229	$ 671,145
	on $1,700,000 loan for 20 years							
	GMA Lease Payments: Loader		$ 37,847	$ 37,847	$ 37,847	$ 37,847		$ 151,388
	5 years @ 4.3%							
	GMA Lease Payments: Bulldozer			$ 33,394	$ 33,394	$ 33,394	$ 33,394	$ 133,576
	5 years @ 4.3%							
	Total Uses of Cash	**$ 2,252,000**	**$ 893,076**	**$ 756,470**	**$ 901,470**	**$ 741,470**	**$ 753,623**	**$ 6,298,109**
	Sources of Cash							
	Operating Income (Loss)	$ (850,299)	$ (850,299)	$ (850,299)	$ (850,299)	$ (850,299)	$ (850,299)	$ (5,101,794)
	Non-operating Income							$ -
	Interest Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transfer In from 2007 SPLOST	$ 1,166,000	$ 1,166,000	$ 1,166,000	$ 1,166,000	$ 1,166,000	$ 1,166,000	$ 6,996,000
	Depreciation	$ 183,395	$ 183,395	$ 183,395	$ 183,395	$ 183,395	$ 183,395	$ 1,100,370
	Revenue Bond	$ 1,700,000						$ 1,700,000
	GMA Equipment Lease Proceeds		$ 185,000		$ 150,000			$ 335,000

SUMMARY OF PROJECTS BY FISCAL YEAR:
SOLID WASTE DISPOSAL FUND

	Restricted Cash for Capital Outlay							$ -
	Total Sources of Cash	**$ 2,199,096**	**$ 684,096**	**$ 499,096**	**$ 649,096**	**$ 499,096**	**$ 499,096**	**$ 5,029,576**
	Increase (decrease) in Cash	**$ (52,904)**	**$ (208,980)**	**$ (257,374)**	**$ (252,374)**	**$ (242,374)**	**$ (254,527)**	**$ (1,268,533)**

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 79% to 78% of both employee and dependent health insurance, and individual employees will pay the other 22% 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:

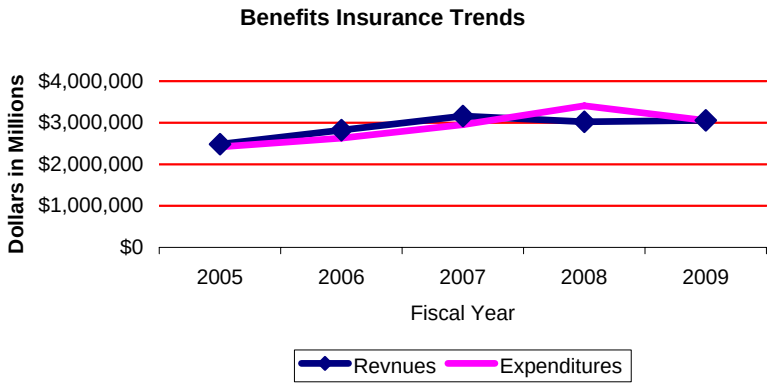
Monthly Premiums For Type of Coverage	Employee Share 22%	City Share 78%	Total Premiums
Single Employee	**$ 121.01**	**$ 429.01**	**$ 550.02**
Increase over Prior Year	$ 5.51	$ (5.51)	$ -
Increase per Week	$ 1.27	$ (1.27)	$ -
Family Coverage	**$ 279.20**	**$ 989.86**	**$ 1,269.06**
Increase over Prior 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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Interfund/Dept. Charges	$ 2,951,719	$ 3,005,500	$ 3,051,903	1.54%
Non-Operating Expenditures	$ -	$ 400,000	$ -	-100.00%
Total Expenditures	$ 2,951,719	$ 3,405,500	$ 3,051,903	-10.38%



PERFORMANCE MEASURES

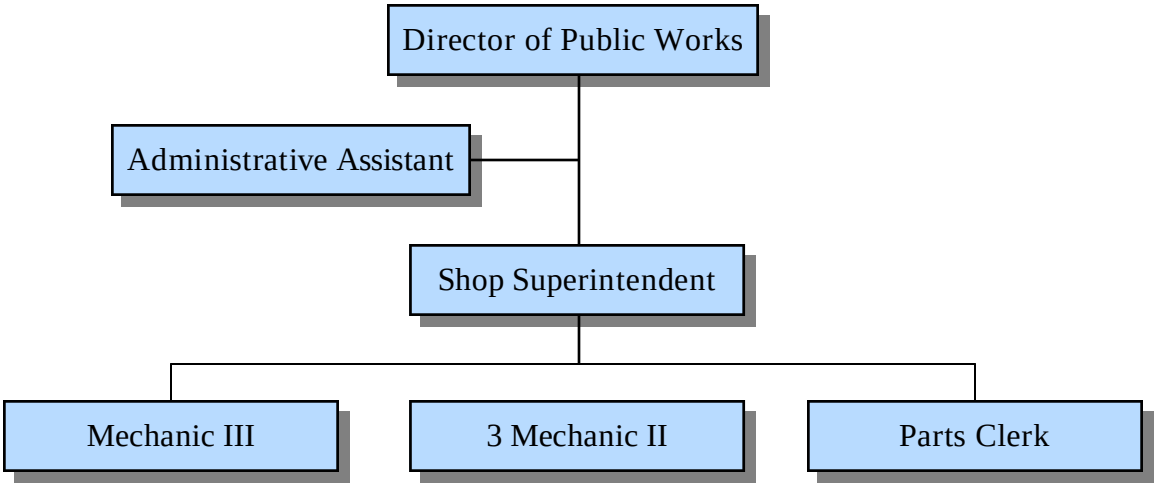
	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
Number of Total Full Time Employee Positions	262	269	269
Number of Total Full Time Employee Vacancies	12	7	5
Number of Eligible Employees	260	271	271
Number of Retired Employees Covered	2	3	4
Number of Employees with Single Coverage	99	105	105
Number of Employees with Full Family Coverage	161	166	166
Percentage of Eligible Employees enrolled in the program	100%	100%	100%
Total Number of Covered Lives including dependents	615	622	630
Total Expenses	$ 2,816,946	$ 2,841,500	$ 2,871,500
Average annual expense per covered life	$ 4,580	$ 4,568	$ 4,558
Average annual expense per eligible employee	$ 10,834	$ 10,485	$ 10,596
Average annual expense per covered employee	$ 10,834	$ 10,485	$ 10,596

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

Account Number	Account Description or Title	FY 2007 Actual	FY 2008 Budget	FY 2009 Recommended
	OPERATING REVENUES:			
34.9201	Health Premiums - Employer	$ 2,060,776	$ 2,023,862	$ 2,021,828
34.9202	Health Premiums - Employee	$ 633,128	$ 665,854	$ 700,466
34.9203	Flex Account	$ 138,897	$ 120,000	$ 150,000
34.9204	Workers' Comp Premiums	$ 269,736	$ 150,627	$ 154,387
	TOTAL OPERATING REVENUES	**$ 3,102,537**	**$ 2,960,343**	**$ 3,026,681**
	OPERATING EXPENSES:			
52.3301	Advertising	$ -	$ 60	$ -
55.2101	Health Administrative Fees	$ 285,938	$ 287,940	$ 288,000
55.2102	Flex Account Fees	$ 8,232	$ 8,500	$ 8,500
55.2103	Workers' Comp Premiums (GMA)	$ 107,613	$ 129,000	$ 150,403
55.2201	Health Insurance Claims	$ 2,388,225	$ 2,425,000	$ 2,425,000
55.2202	Workers' Comp Claims	$ 27,160	$ 35,000	$ 30,000
55.2301	Flex Account Expenses	$ 134,550	$ 120,000	$ 150,000
57.4103	Bank Charges	$ 1	$ -	$ -
	TOTAL OPERATING EXPENSES	**$ 2,951,719**	**$ 3,005,500**	**$ 3,051,903**
	OPERATING INCOME	**$ 150,818**	**$ (45,157)**	**$ (25,222)**
	NON-OPERATING REVENUE			
36.1001	Interest Income	$ 57,484	$ 60,000	$ 30,000
38.9010	Misc Income	$ -	$ -	$ -
	TOTAL NON-OPERATING REVENUES	**$ 57,484**	**$ 60,000**	**$ 30,000**
	NON-OPERATING EXPENDITURES			
9000-61.1001	Transfer to General Fund - Health	$ -	$ 300,000	$ -
9000-61.1001	Transfer to General Fund - Workers Comp	$ -	$ -	$ -
9000-61.1003	Transfer to CIP	$ -	$ 100,000	$ -
	TOTAL NON-OPERATING EXPENDITURES	**$ -**	**$ 400,000**	**$ -**
	NET INCOME	**$ 208,302**	**$ (385,157)**	**$ 4,778**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ (25,222.00)
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	$ (25,222.00)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating transfers in (out) to the General Fund	$ -
Net cash provided (used) by noncapital financing activities	$ -
CASH FLOWS FROM CAPITAL AND RELATED FINANCING	
Net cash used by capital and related financing activities	$ -
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$ 30,000.00
Net cash provided by investing activities	$ 30,000.00
NET INCREASE (DECREASE) IN CASH	$ 4,778.00
ESTIMATED CASH AT JUNE 30, 2008	$ 1,155,130.00
PROJECTED CASH AT JUNE 30, 2009	$ 1,159,908.00

FLEET MANAGEMENT



FLEET MANAGEMENT FUND

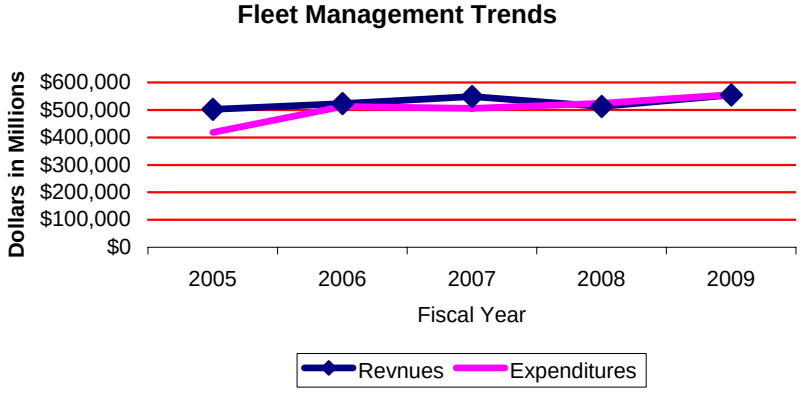
This fund accounts for the receipts and disbursements to operate the City's centralized vehicle and equipment fleet maintenance program. The Fleet Management operation is a true internal service fund, with all costs, including depreciation, charged to the using departments through labor, parts, and overhead 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 2007 Actual	FY 2008 Budgeted	FY 2009 Proposed	Percentage Increase
Personal Services/Benefits	$ 279,192	$ 295,728	$ 308,532	4.33%
Purchase/Contract Services	$ 100,906	$ 100,077	$ 116,616	16.53%
Supplies	$ 36,031	$ 40,250	$ 45,650	13.42%
Capital Outlay (Minor)	$ 1,500	$ 5,800	$ 5,800	0.00%
Interfund Dept. Charges	$ 64,151	$ 58,219	$ 57,608	-1.05%
Depreciation/Amortization	$ 22,811	$ 22,811	$ 20,585	-9.76%
Other Costs	$ 940	$ 1,000	$ 1,100	10.00%
Total Expenditures	$ 505,531	$ 523,885	$ 555,891	6.11%



PERFORMANCE MEASURES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Projected
Number of police patrol vehicles in fleet	52	60	68
Number of other automobiles in fleet	4	5	6
Number of pickup trucks in fleet	73	71	75
Number of mid-size trucks in fleet	20	36	40
Number of commercial garbage trucks in fleet	3	3	4
Number of residential garbage truck in fleet	6	6	7
Number of knuckleboom loaders in fleet	5	5	5
Number of loader trailers in fleet	14	27	7
Number of off-road pieces of equipment	31	42	43
Number of fire trucks	8	7	8

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

Account Number	Account Description or Title	2007 Actual	2008 Budget	2009 Recommended
	OPERATING REVENUES:			
	CHARGES FOR SERVICES			
34.1751	Vehicle Parts	$ 359,416	$ 358,000	$ 358,000
34.1752	Misc. Parts	$ 20,499	$ 22,000	$ 22,000
34.1753	Less: Cost of Parts and Fluids	$ (292,983)	$ (320,000)	$ (320,000)
34.1754	Labor Charges	$ 380,599	$ 382,000	$ 390,000
34.1755	Sublet	$ 81,632	$ 66,000	$ 100,000
34.0000	TOTAL CHARGES FOR SERVICE	$ 549,163	$ 508,000	$ 550,000
	TOTAL OPERATING REVENUES	**$ 549,163**	**$ 508,000**	**$ 550,000**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 244,212	$ 256,516	$ 266,176
51.1301	Overtime	$ 1,502	$ 3,000	$ 4,500
51.1000	*Sub-total: Salaries and Wages*	*$ 245,714*	*$ 259,516*	*$ 270,676*
51.2201	Social Security (FICA) Contributions	$ 16,748	$ 19,778	$ 20,707
51.2401	Retirement Contributions	$ 11,218	$ 13,713	$ 14,318
51.2701	Workers Compensation	$ 5,472	$ 2,646	$ 2,756
51.2901	Employment Physicals	$ 40	$ 75	$ 75
51.2000	*Sub-total: Employee Benefits*	*$ 33,478*	*$ 36,212*	*$ 37,856*
51.0000	TOTAL PERSONAL SERVICES	$ 279,192	$ 295,728	$ 308,532
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ 1,489	$ 3,000	$ 3,000
52.1000	*Sub-total: Prof. and Tech. services*	*$ 1,489*	*$ 3,000*	*$ 3,000*
52.2201	Rep. and Maint. (Equipment)	$ 3,803	$ 2,200	$ 2,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 1,328	$ 2,500	$ 2,500
52.2203	Rep. and Maint. (Labor)	$ 5,479	$ 4,000	$ 4,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 1,189	$ 4,000	$ 4,000
52.2205	Rep. and Maint. (Office Equipment)		$ 350	
52.2320	Rentals	$ 500	$ 500	$ 1,000
52.2000	*Sub-total: property services*	*$ 12,299*	*$ 13,550*	*$ 13,500*
52.3101	Insurance, Other than Benefits	$ 2,356	$ 10,577	$ 2,356
52.3201	Telephone	$ 1,774	$ 1,800	$ 1,600
52.3203	Cellular phones	$ 483	$ 400	$ 500
52.3501	Travel	$ 3,330	$ 2,500	$ 1,500
52.3601	Dues and fees	$ 7	$ 250	$ 250
52.3701	Education and training	$ 1,838	$ 3,000	$ 3,000
52.3911	Other services	$ 77,329	$ 65,000	$ 90,910
52.3000	*Sub-total: Other Purchased Services*	*$ 87,118*	*$ 83,527*	*$ 100,116*
52.0000	TOTAL PURCHASED SERVICES	$ 100,906	$ 100,077	$ 116,616
53	SUPPLIES			
53.1101	Office Supplies	$ 2,017	$ 2,000	$ 2,000
53.1102	Parts and Materials	$ 440	$ 500	$ 500

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

Account Number	Account Description or Title	2007 Actual	2008 Budget	2009 Recommended
53.1103	Chemicals	$ 612	$ 1,600	$ 1,000
53.1104	Janitorial Supplies	$ 212	$ 400	$ 400
53.1105	Uniforms	$ 3,265	$ 3,300	$ 4,300
53.1106	General Supplies and Materials	$ 9,586	$ 5,500	$ 6,500
53.1230	Electricity	$ 8,852	$ 14,200	$ 16,000
53.1270	Gasoline/Diesel	$ 3,336	$ 3,000	$ 4,200
53.1401	Books and Periodicals	$ 524	$ 750	$ 750
53.1601	Small Tools and Equipment	$ 7,187	$ 9,000	$ 10,000
53.0000	TOTAL SUPPLIES	$ 36,031	$ 40,250	$ 45,650
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ 300	$ 300
54.2401	Computers	$ 1,500	$ 1,500	$ 1,500
54.2501	Other Equipment	$ -	$ 4,000	$ 4,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,500	$ 5,800	$ 5,800
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 62,501	$ 56,697	$ 56,136
55.2402	Life and Disability	$ 1,650	$ 1,522	$ 1,472
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 64,151	$ 58,219	$ 57,608
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 22,811	$ 22,811	$ 20,585
56.0000	TOTAL DEPREC. AND AMORT.	$ 22,811	$ 22,811	$ 20,585
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 461	$ 500	$ 600
57.3401	Miscellaneous Expenses	$ 479	$ 500	$ 500
57.0000	TOTAL OTHER COSTS	$ 940	$ 1,000	$ 1,100
	TOTAL OPERATING EXPENSES	**$ 505,531**	**$ 523,885**	**$ 555,891**
	OPERATING INCOME (LOSS)	**$ 43,632**	**$ (15,885)**	**$ (5,891)**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ -	$ 5,000	$ 5,000
36.0000	TOTAL INVESTMENT INCOME	$ -	$ 5,000	$ 5,000
	MISCELLANEOUS REVENUE			
38.9030	Fleet Main.-Scrap	$ -	$ 50	$ 50
39.2101	Sale of Assets	$ -	$ -	$ -
38.0000	TOTAL MISCELLANEOUS	$ -	$ 50	$ 50
	TOTAL NON-OPERATING REVENUE	**$ -**	**$ 5,050**	**$ 5,050**
	NON-OPERATING EXPENSES			

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

Account Number	Account Description or Title	2007 Actual	2008 Budget	2009 Recommended
58.2201	Capital Leases Interest	$ -	$ -	$ -
58.2301	Other Debt Interest	$ -	$ -	$ -
58.2000	**TOTAL NON-OPERATING EXPENSE**	**$ -**	**$ -**	**$ -**
	NET INCOME	**$ 43,632**	**$ (10,835)**	**$ (841)**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ (5,891.00)
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 20,585.00
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	$ 14,694.00
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-5 Computer Upgrade: Diagnostics	$ (15,000.00)
PWD-FM-15 Emergency Generator	$ (45,500.00)
Proceeds from long-term borrowing	
Proceeds from leases	
Proceeds from sale of assets	
Principal payments on notes payable	
Principal payments on revenue bonds payable	
Principal payments on capital leases:	
Interest payments:	

BUDGETED CASH FLOW STATEMENT	BUDGETED
Amortization of bond issue cost	
Capital contributions	
Net cash used by capital and related financing activities	$ (60,500.00)
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	$ (40,756.00)
ESTIMATED CASH AT JUNE 30, 2008	$ 164,675.00
PROJECTED CASH AT JUNE 30, 2009	$ 123,919.00

SUMMARY OF PROJECTS BY FISCAL YEAR:
FLEET MANAGEMENT FUND

Project Number	Project	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTALS
PWD-FM-5	Computer Upgrade: Diagnostics	$ 15,000						$ 15,000
PWD-FM-6	Replacement Service Truck						$ 20,000	$ 20,000
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
PWD-FM-17	4-Post Vehicle Lift						$ 18,000	$ 18,000
								$ -
	Total Uses of Cash	**$ 60,500**	**$ -**	**$ 28,000**	**$ 6,000**	**$ -**	**$ 38,000**	**$ 94,500**
								$ -
								$ -
	Sources of Cash							$ -
	Operating Income (Loss)	$ (5,891)	$ (5,891)	$ (5,891)	$ (5,891)	$ (5,891)	$ (5,891)	$ (35,346)
	Non-operating Income	$ 5,050	$ 5,050	$ 5,050	$ 5,050	$ 5,050	$ 5,050	$ 30,300
	Depreciation	$ 20,585	$ 20,585	$ 20,585	$ 20,585	$ 20,585	$ 20,585	$ 123,510
	Loan Proceeds							$ -
	Grants							$ -
	Contributed Capital							$ -
	Total Sources of Cash	**$ 19,744**	**$ 19,744**	**$ 19,744**	**$ 19,744**	**$ 19,744**	**$ 19,744**	**$ 98,720**
	Increase (decrease) in Cash	**$ (40,756)**	**$ 19,744**	**$ (8,256)**	**$ 13,744**	**$ 19,744**	**$ (18,256)**	**$ 4,220**


CITY OF STATESBORO · 1803
GEORGIA

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 2009. These obligations represent the City's annual installment payments of principal and interest for previous capital improvement projects or acquisitions funded through debt financing.

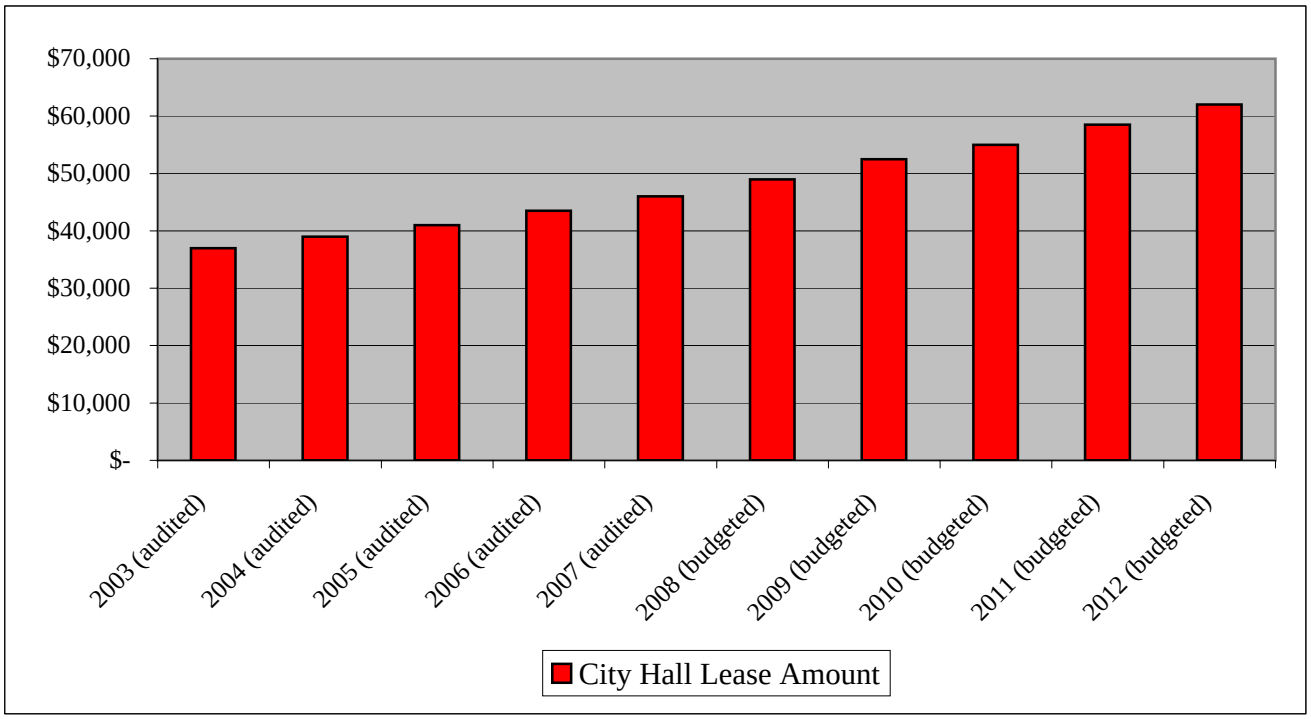
According to the Georgia Constitution, a city's legal debt margin for general obligation debt is ten percent (10%) of the total assessed property values within the city limits. Currently, the City has no outstanding general obligation debt. In general long-term debt, the City has a lease agreement with 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.

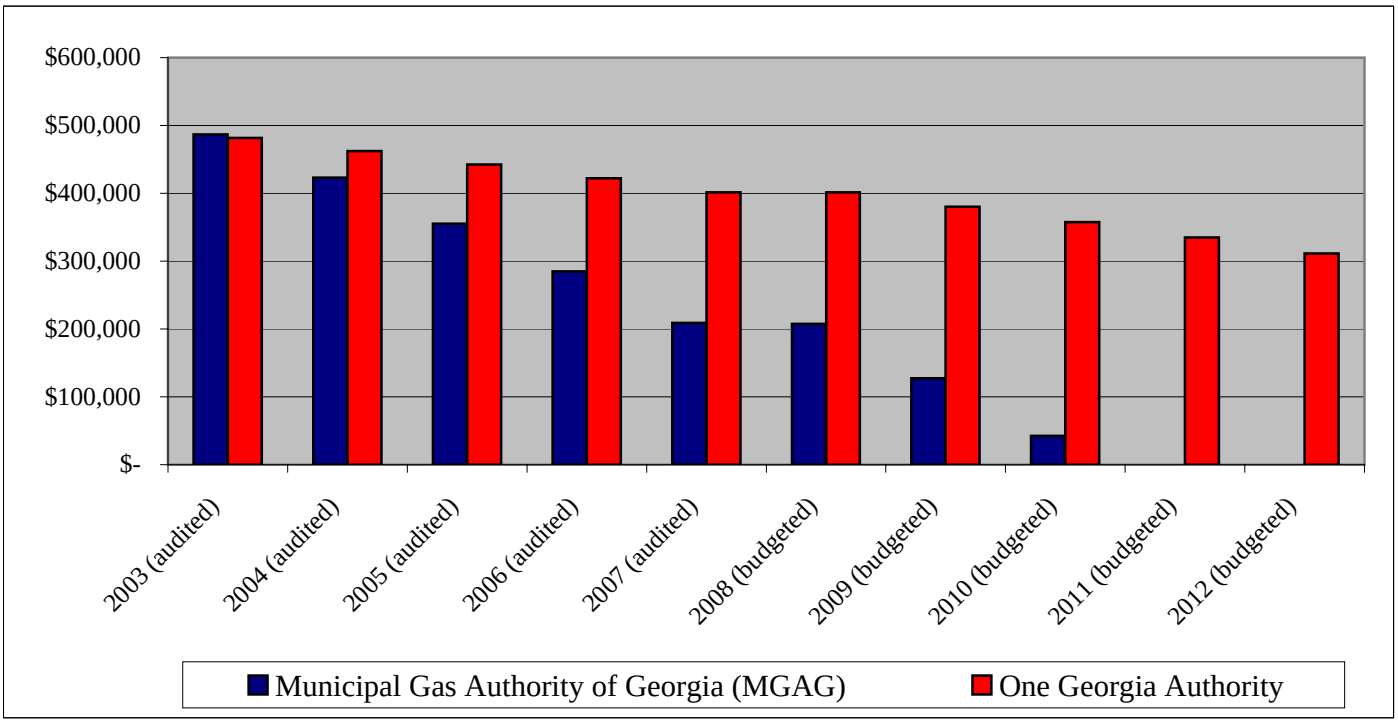
GENERAL FUND
CITY HALL CAPITAL LEASE

2003 (audited)	$	37,000
2004 (audited)	$	39,000
2005 (audited)	$	41,000
2006 (audited)	$	43,500
2007 (audited)	$	46,000
2008 (budgeted)	$	49,000
2009 (budgeted)	$	52,500
2010 (budgeted)	$	55,000
2011 (budgeted)	$	58,500
2012 (budgeted)	$	62,000



NATURAL GAS FUND
PEAK INDEBTEDNESS AND REPAYMENT PROGRESS

	MGAG	One GA Authority	TOTAL Gas Fund Debt
2003 (audited)	$ 486,735	$ 481,456	$ 968,191
2004 (audited)	$ 423,319	$ 462,350	$ 885,669
2005 (audited)	$ 354,992	$ 442,664	$ 797,656
2006 (audited)	$ 284,706	$ 422,342	$ 707,048
2007 (audited)	$ 209,008	$ 401,444	$ 610,452
2008 (budgeted)	$ 207,622	$ 401,488	$ 609,110
2009 (budgeted)	$ 127,375	$ 379,955	$ 507,330
2010 (budgeted)	$ 42,305	$ 357,769	$ 400,074
2011 (budgeted)	$ -	$ 334,909	$ 334,909
2012 (budgeted)	$ -	$ 311,356	$ 311,356



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

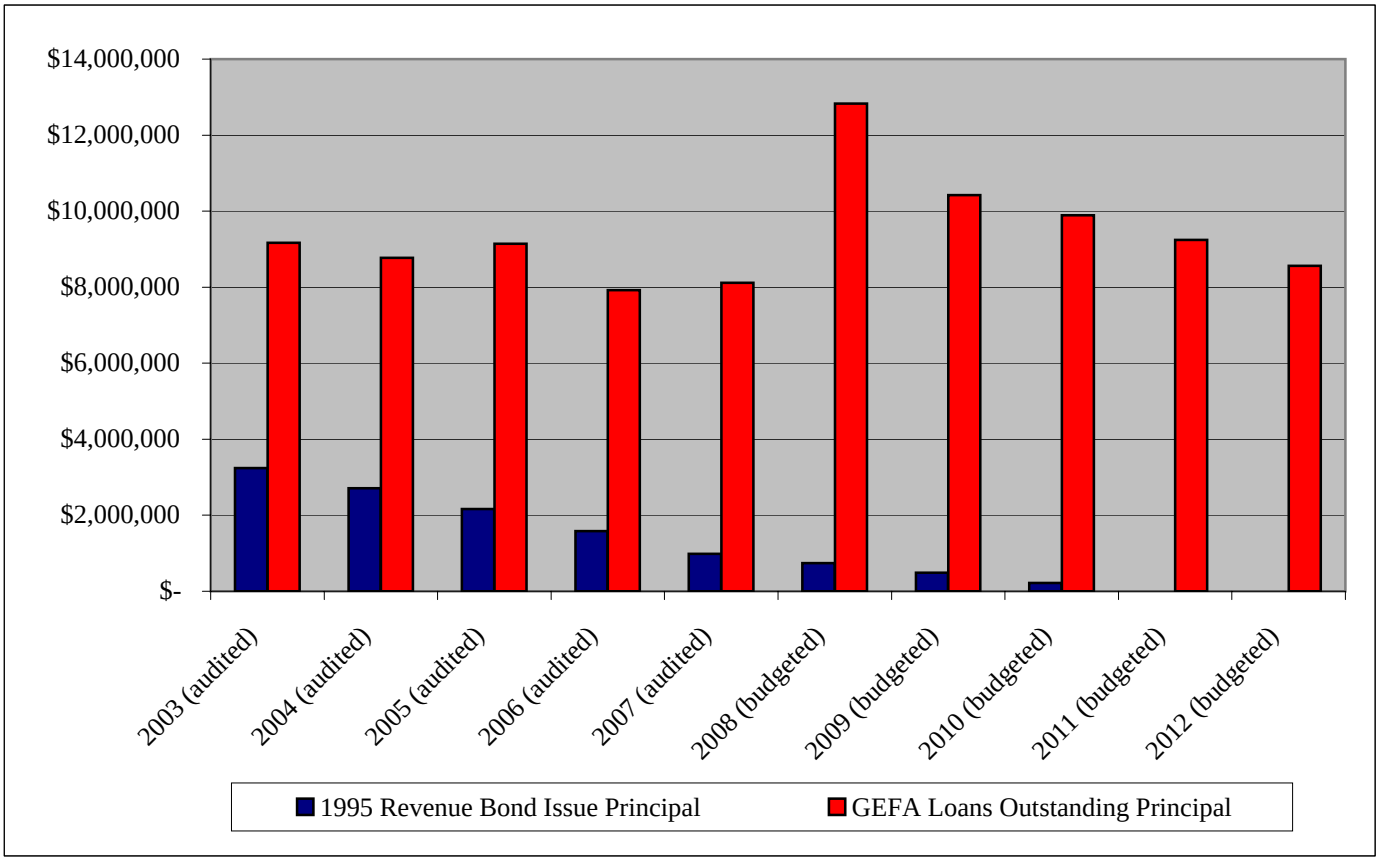
		FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
GENERAL LONG-TERM DEBT											
PROJECTED EXPENDITURES											
City Hall Lease 70% of Prime	Prin	$ 52,500	$ 55,000	$ 58,500	$ 62,000	$ 65,500	$ 69,500	$ 73,500	$ 78,000	$ 82,500	$ 87,500
Dated 10/3/95 for 25 years	Int	$ 70,739	$ 67,165	$ 63,391	$ 59,385	$ 55,145	$ 50,656	$ 45,902	$ 40,864	$ 35,528	$ 29,875
Rate between 4.2-10.5%											
TOTAL EXPENDITURES		$ 123,239	$ 122,165	$ 121,891	$ 121,385	$ 120,645	$ 120,156	$ 119,402	$ 118,864	$ 118,028	$ 117,375
NATURAL GAS FUND DEBT											
PROJECTED EXPENSES											
MGAG Loan: Briggs & Stratton	Prin	$ 85,070	$ 42,305								
Dated 12/13/94-12/12/09	Int	$ 5,195	$ 710								
Fixed @ 5.6%											
County Pays Half of Project Debt											
OneGeorgia Authority Loan	Prin	$ 22,186	$ 22,860	$ 23,553	$ 24,268	$ 25,004	$ 25,762	$ 26,544	$ 27,349	$ 28,179	$ 29,034
Metter Extension Project	Int	$ 11,151	$ 10,478	$ 9,784	$ 9,070	$ 8,333	$ 7,575	$ 6,793	$ 5,988	$ 5,158	$ 4,303
Dated 4/01/02 through 4/01/22											
Fixed @ 3.0%											
TOTAL PRINCIPAL PAYMENTS		$ 107,256	$ 65,165	$ 23,553	$ 24,268	$ 25,004	$ 25,762	$ 26,544	$ 27,349	$ 28,179	$ 29,034
TOTAL INTEREST PAYMENTS		$ 16,346	$ 11,188	$ 9,784	$ 9,070	$ 8,333	$ 7,575	$ 6,793	$ 5,988	$ 5,158	$ 4,303
TOTAL EXPENSES		$ 123,602	$ 76,353	$ 33,337	$ 33,338	$ 33,337	$ 33,337	$ 33,337	$ 33,337	$ 33,337	$ 33,337

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

		FY 2019	FY 2020	FY 2021	FY 2022	TOTALS
GENERAL LONG-TERM DEBT						
PROJECTED EXPENDITURES						
City Hall Lease 70% of Prime	Prin	$ 93,000	$ 98,000	$ 104,000	$ 110,000	**$ 1,089,500**
Dated 10/3/95 for 25 years	Int	$ 23,874	$ 17,523	$ 10,806	$ 3,674	**$ 574,527**
Rate between 4.2-10.5%						
TOTAL EXPENDITURES		$ 116,874	$ 115,523	$ 114,806	$ 113,674	**$ 1,664,027**
NATURAL GAS FUND DEBT						
PROJECTED EXPENSES						
MGAG Loan: Briggs & Stratton	Prin					**$ 127,375**
Dated 12/13/94-12/12/09	Int					**$ 5,905**
Fixed @ 5.6%						
County Pays Half of Project Debt						
OneGeorgia Authority Loan	Prin	$ 29,915	$ 30,823	$ 31,758	$ 32,720	**$ 379,955**
Metter Extension Project	Int	$ 3,422	$ 2,515	$ 1,580	$ 617	**$ 86,767**
Dated 4/01/02 through 4/01/22						
Fixed @ 3.0%						
TOTAL PRINCIPAL PAYMENTS		$ 29,915	$ 30,823	$ 31,758	$ 32,720	**$ 507,330**
TOTAL INTEREST PAYMENTS		$ 3,422	$ 2,515	$ 1,580	$ 617	**$ 92,672**
TOTAL EXPENSES		$ 33,337	$ 33,338	$ 33,338	$ 33,337	**$ 600,002**

WATER AND SEWER
PEAK INDEBTEDNESS AND REPAYMENT PROGRESS

	1995 Revenue Bond Issue Principal	GEFA Loans Outstanding Principal	TOTAL W & S Fund Debt
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 (audited)	$ 985,000	$ 8,117,958	$ 9,102,958
2008 (budgeted)	$ 740,000	$ 12,831,751	$ 13,571,751
2009 (budgeted)	$ 485,000	$ 10,421,911	$ 10,906,911
2010 (budgeted)	$ 215,000	$ 9,894,079	$ 10,109,079
2011 (budgeted)	$ -	$ 9,243,680	$ 9,243,680
2012 (budgeted)	$ -	$ 8,562,229	$ 8,562,229



DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		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	$ 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	$ 26,777	$ 23,707	$ 20,476	$ 17,077	$ 13,500	$ 9,736	$ 5,776	$ 1,610
1995 Water Revenue Bonds	Prin	$ 255,000	$ 270,000	$ 215,000					
Dated 11/95 -- 4/1/11 4.0% to 5.0% Fixed Rate	Int	$ 37,835	$ 25,085	$ 11,180					
Water and Sewer Refinancing	Amor	$ 24,538	$ 24,538	$ 12,271					
GEFA Loan 95S84WS Dated 2/1/98	Prin	$ 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	$ 23,867	$ 21,238	$ 18,472	$ 15,561	$ 12,498	$ 9,275	$ 5,885	$ 2,317
GEFA Loan 97L10WJ Dated 3/1/99	Prin	$ 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	$ 32,563	$ 30,073	$ 27,463	$ 24,726	$ 21,856	$ 18,847	$ 15,693	$ 12,385
GEFA Loan 97L11WJ Dated 12/1/00	Prin	$ 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	$ 34,107	$ 31,974	$ 29,737	$ 27,392	$ 24,934	$ 22,356	$ 19,653	$ 16,820
GEFA Loan 97L99WS Dated 7/1/98	Prin	$ 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	$ 6,072	$ 5,578	$ 5,060	$ 4,517	$ 3,947	$ 3,350	$ 2,724	$ 2,068
GEFA Loan 98L44WQ Dated 1/1/00	Prin	$ 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	$ 60,577	$ 56,467	$ 52,155	$ 47,634	$ 42,892	$ 37,919	$ 32,703	$ 27,233
GEFA Loan 98L80WQ Dated 2/1/01	Prin	$ 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	$ 29,767	$ 27,895	$ 25,943	$ 23,907	$ 21,783	$ 19,568	$ 17,257	$ 14,846
GEFA Loan 98L81WQ Dated 11/1/00	Prin	$ 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	$ 26,484	$ 24,775	$ 22,992	$ 21,132	$ 19,193	$ 17,169	$ 15,059	$ 12,857
GEFA Loan 99L28WQ	Prin	$ 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	$ 40,695	$ 38,560	$ 36,316	$ 33,956	$ 31,474	$ 28,865	$ 26,122	$ 23,237
GEFA Loan 99L29WQ	Prin	$ 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	$ 48,744	$ 46,187	$ 43,498	$ 40,672	$ 37,699	$ 34,574	$ 31,288	$ 27,833
GEFA Loan 2006L25WJ	Prin	$ 54,442	$ 56,819	$ 59,299	$ 61,888	$ 64,589	$ 67,408	$ 70,351	$ 73,422
Payments 7/1/08-6/30/28 4.28% Fixed Rate	Int	$ 70,125	$ 67,749	$ 65,268	$ 62,680	$ 59,979	$ 57,160	$ 54,217	$ 51,146
GEFA Loan for Cawana/Eastern Quad	Prin		$ 96,989	$ 101,222	$ 105,641	$ 110,252	$ 115,064	$ 120,087	$ 125,328
Payments 7/1/10-6/30/30 4.28% Fixed Rate	Int		$ 126,512	$ 122,279	$ 117,860	$ 113,249	$ 108,437	$ 103,414	$ 98,173
TOTAL PRINCIPAL PAYMENTS		$ 782,832	$ 920,399	$ 896,451	$ 713,999	$ 748,110	$ 783,857	$ 821,323	$ 839,188
TOTAL INTEREST PAYMENTS		$ 462,151	$ 550,338	$ 493,111	$ 437,114	$ 403,004	$ 367,256	$ 329,790	$ 290,525
TOTAL EXPENSES		$ 1,244,983	$ 1,470,737	$ 1,389,562	$ 1,151,113	$ 1,151,114	$ 1,151,113	$ 1,151,113	$ 1,129,713

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 2006L25WJ	Prin	$ 76,626								
Payments 7/1/08-6/30/28 4.28% Fixed Rate	Int	$ 47,942								
GEFA Loan for Cawana/Eastern Quad	Prin	$ 130,799	$ 136,508	$ 142,467	$ 148,686	$ 155,176	$ 161,949	$ 169,018	$ 176,396	$ 184,095
Payments 7/1/10-6/30/30 4.28% Fixed Rate	Int	$ 92,702	$ 86,993	$ 81,034	$ 74,815	$ 68,325	$ 61,552	$ 54,483	$ 47,105	$ 39,406
TOTAL PRINCIPAL PAYMENTS		$ 737,674	$ 692,273	$ 691,647	$ 619,389	$ 446,354	$ 336,989	$ 169,018	$ 176,396	$ 184,095
TOTAL INTEREST PAYMENTS		$ 253,583	$ 174,418	$ 141,854	$ 110,868	$ 84,802	$ 67,112	$ 54,483	$ 47,105	$ 39,406
TOTAL EXPENSES		$ 991,257	$ 866,691	$ 833,501	$ 730,256	$ 531,155	$ 404,101	$ 223,501	$ 223,501	$ 223,501

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					**$ 544,820**
Payments 1/1/96 -- 1/1/16 5.12% Fixed Rate	Int					**$ 118,659**
1995 Water Revenue Bonds	Prin					**$ 740,000**
Dated 11/95 -- 4/1/11 4.0% to 5.0% Fixed Rate	Int					**$ 74,100**
Water and Sewer Refinancing	Amor					**$ 61,347**
GEFA Loan 95S84WS Dated 2/1/98	Prin					**$ 484,845**
Payments 4/1/98 -- 4/1/16 5.12% Fixed Rate	Int					**$ 109,113**
GEFA Loan 97L10WJ Dated 3/1/99	Prin					**$ 703,176**
Payments 6/1/99 -- 3/1/19 4.76% Fixed Rate	Int					**$ 199,275**
GEFA Loan 97L11WJ Dated 12/1/00	Prin					**$ 732,878**
Payments 3/1/01 -- 12/1/20 4.76% Fixed Rate	Int					**$ 243,755**
GEFA Loan 97L99WS Dated 7/1/98	Prin					**$ 131,344**
Payments 10/1/98 -- 7/1/18 4.76% Fixed Rate	Int					**$ 35,403**
GEFA Loan 98L44WQ Dated 1/1/00	Prin					**$ 1,295,954**
Payments 4/1/00 -- 1/1/20 4.79% Fixed Rate	Int					**$ 406,277**
GEFA Loan 98L80WQ Dated 2/1/01	Prin					**$ 718,198**
Payments 5/1/01 -- 2/1/21 4.24% Fixed Rate	Int					**$ 215,244**
GEFA Loan 98L81WQ Dated 11/1/00	Prin					**$ 639,375**
Payments 2/1/01 -- 11/1/20 4.24% Fixed Rate	Int					**$ 187,637**
GEFA Loan 99L28WQ	Prin					**$ 821,224**
Payments 7/1/02 -- 4/1/22 5.05% Fixed Rate	Int					**$ 329,198**
GEFA Loan 99L29WQ	Prin					**$ 983,658**
Payments 7/1/02 -- 4/1/22 5.05% Fixed Rate	Int					**$ 394,306**
GEFA Loan 2006L25WJ	Prin					**$ 584,844**
Payments 7/1/08-6/30/28 4.28% Fixed Rate	Int					**$ 536,266**
GEFA Loan for Cawana/Eastern Quad	Prin	$ 192,131	$ 200,517	$ 209,270	$ 218,405	**$ 3,000,000**
Payments 7/1/10-6/30/30 4.28% Fixed Rate	Int	$ 31,370	$ 22,984	$ 14,231	$ 5,096	**$ 1,470,020**
TOTAL PRINCIPAL PAYMENTS		$ 192,131	$ 200,517	$ 209,270		**$ 11,161,911**
TOTAL INTEREST PAYMENTS		$ 31,370	$ 22,984	$ 14,231		**$ 4,375,504**
TOTAL EXPENSES		$ 223,501	$ 223,501	$ 223,501		**$ 15,537,415**


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