City of Statesboro, Georgia





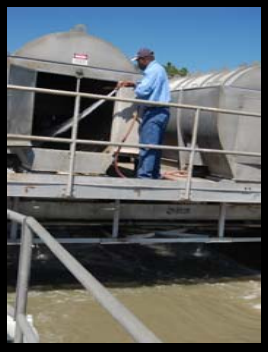



















Annual Budget FY 2010

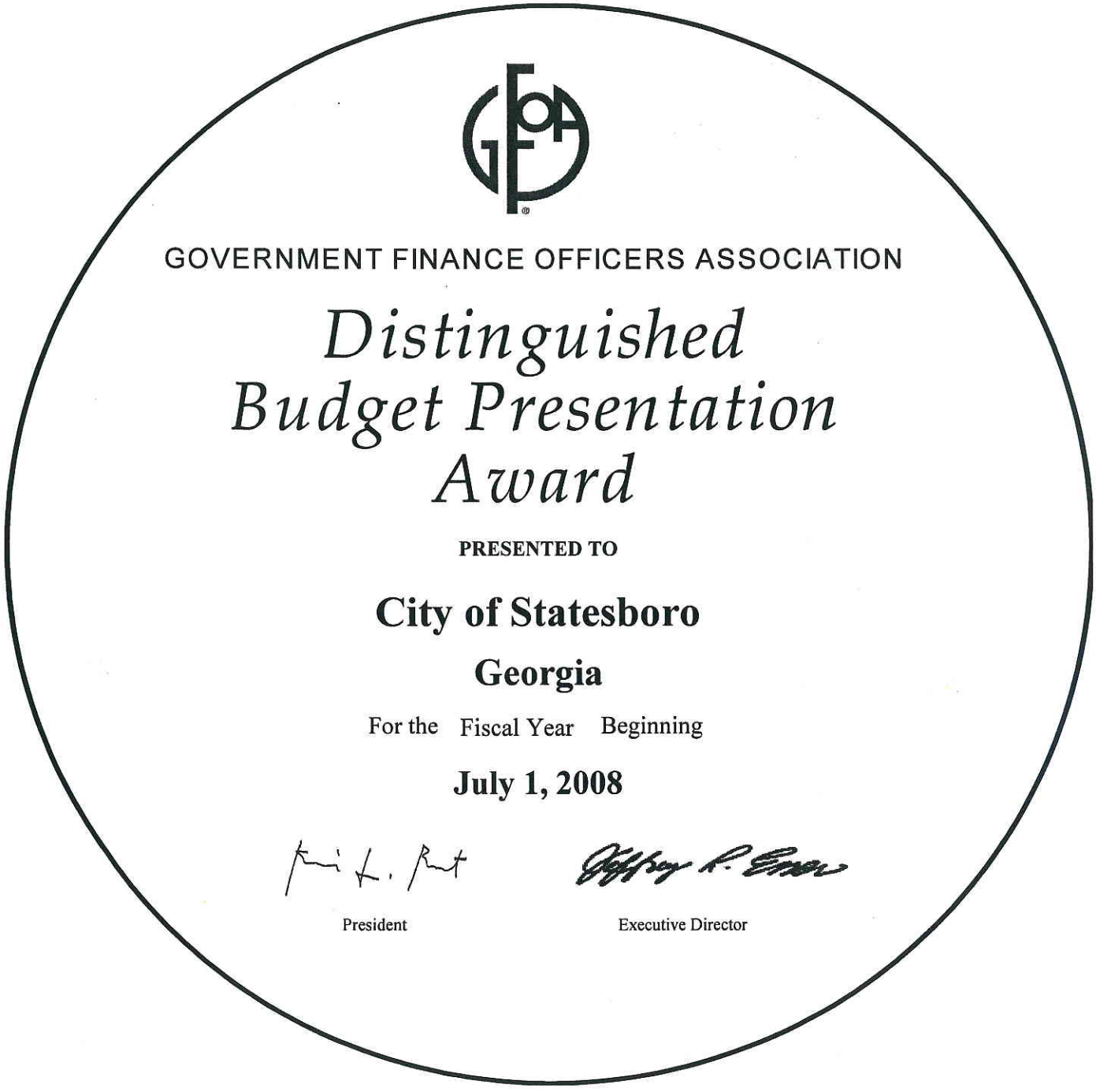
City of Statesboro, Georgia



Councilman Gary Lewis (top left), Councilman Joe Brannen (Mayor Pro-Tem), Councilman Travis Chance, Councilman Tommy Blitch (bottom left), Mayor Bill Hatcher, Councilman Will Britt

Annual Budget

For the Fiscal Year Ending June 30, 2010



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Statesboro

Georgia

For the Fiscal Year Beginning

July 1, 2008

President

Executive Director

TABLE OF CONTENTS

Mission Statement	1
Listing of City Officials	2
Listing of Department Heads	3
Introduction	4-12
Reader's Guide	13-17
City Manager's Budget Message	18-27
Summary of the Budget – All Funds	28-59
Financial Policies	60-69
Authorized Personnel	70-77
Proposed Pay Plan and Fringe Benefits	78-85
General Fund	
Revenues Overview	86-89
Revenues	90-92
Property Tax Chart	94
Expenditures Overview	95
Budget Summary	96
Expenditures:	
Governing Body	97-100
Office of the City Manager	101-104
City Clerk's Office	105-109
Elections	110-111
Finance Department	112-116
IT Department	117-119
Human Resources	120-123
Governmental Buildings	124-126
Engineering Department	127-132
Records Management	133-134
Municipal Court	135-138
Police Department	139-144
Animal Control	145-146
Public Works Department	147-150
Streets Division	151-154

TABLE OF CONTENTS

Parks Division	155-158
Protective Inspections Division	159-163
Planning Department	164-171
Other Agencies	172-173
Debt Service	174
Transfers Out	175
Confiscated Asset Fund	176-177
Community Development Block Grant	178-179
US Department of Justice Grant	180-181
Broadband Wireless Grant	182-183
Multiple Grant Fund	184-185
Statesboro Fire Service Fund	186-193
Hotel – Motel Tax Fund	194-195
2002 SPLOST Fund	196-197
2007 SPLOST Fund	198-203
Streetscape Fund	204-205
Capital Improvements Program Fund	206-213
Water and Sewer Fund	214-231
Reclaimed Water Fund	232-235
Natural Gas Fund	236-247
Solid Waste Collection Fund	248-259
Solid Waste Disposal Fund	260-269
Benefits Insurance Fund	270-273
Fleet Management Fund	274-283

TABLE OF CONTENTS

Debt Service Schedule	284-292
Glossary of Terms	293-301
List of Acronyms	302

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

R. Shane Haynes
City Manager

Sam L. Brannen
City Attorney

Sue Starling
City Clerk

Cindy S. West
Director of Finance

Bobby Colson
Public Works Director

Jason Boyles
City Engineer

Stan York
Police Chief

Christian Lentz
Planning Director

Dennis Merrifield
Fire Chief

Steve Hotchkiss
Natural Gas Director

Wayne Johnson
Water/Wastewater Director

Key Finance Staff
Allison P. Chambers, *Accountant*
Andrea Mitchell, *Senior Accounting Technician*
Annette Waters, *Accounts Payable Technician*
Ramona Sacristan, *Secretary / Accounting Technician*

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 including Hobby Lobby, Books-A-Million, Petco and T. J. Max, that opened in the fall of 2008 is now almost fully occupied. A new bank, several new restaurants, a new full-service Holiday Inn with a meeting/conference center and a new Springhill Suites with a conference center was also constructed in 2008.



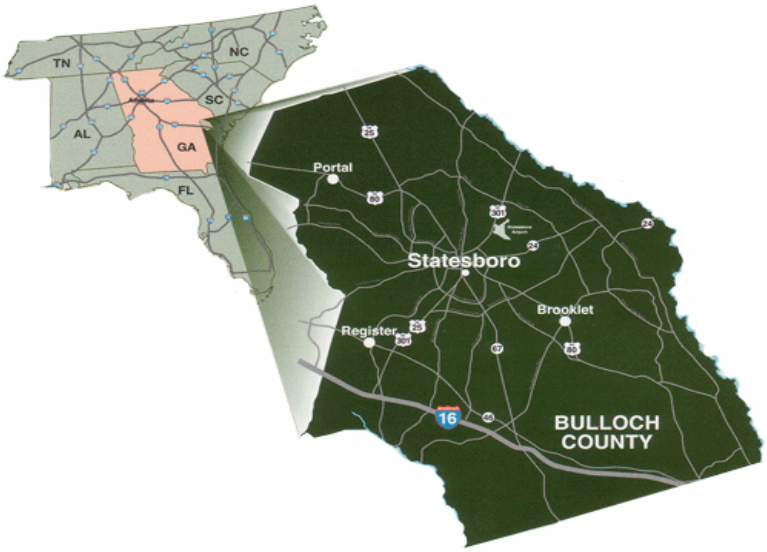
The City of Statesboro's most valuable asset is its employees. These employees keep the City operating by responding to emergency situations, maintaining water, sewer and natural gas lines, collecting refuse, beautifying various City areas and responding to citizens' needs. As the City of Statesboro grows, the City's workforce continues its efforts of making this a community that people like to call home.

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 2009 unemployment rate for Statesboro at 9.2%, which is equal to the rate for the State of Georgia. The rate for this same period last year was 5.3%. The March 2009 unemployment rate for Bulloch County was 7.9%.

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 7.9%. Approximately 27% 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 17,764 students come from all 50 states and 86 countries.



Ogeechee Technical College offers over 120 programs of study including 40 diploma programs and 60 certificate programs as well as 21 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 9,380 students. A total of 495 seniors graduated from these schools in 2008.

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. The Willie McTell Trail is a linear park that provides a pedestrian walk and bicycle path for local cycle enthusiasts from the Georgia Southern University campus to downtown Statesboro. 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 2010. 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).

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

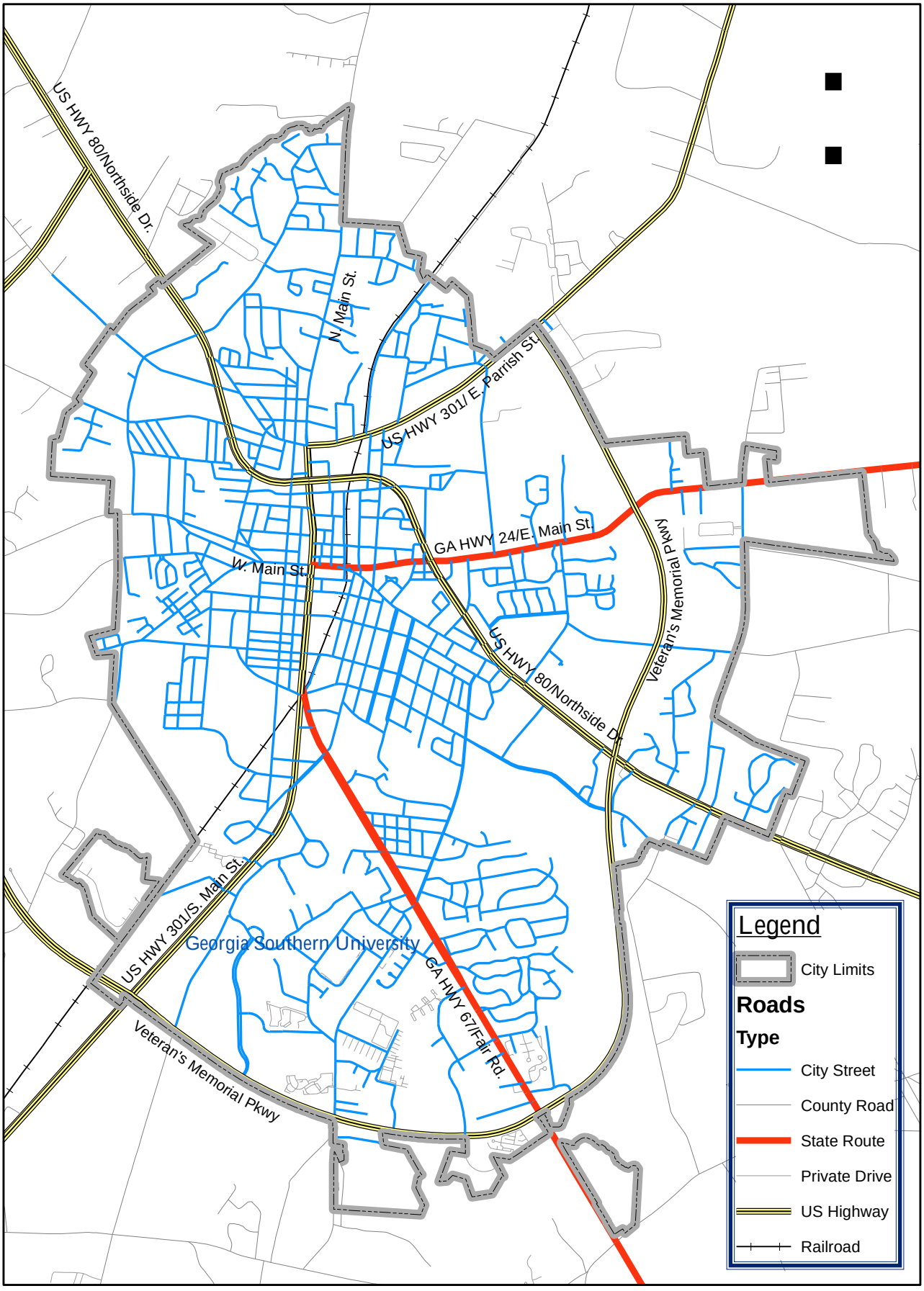
The Statesboro Planning Commission was established in February 1977, and consists of 8 members; 7 appointed by the Mayor and City Council and the Mayor, who serves as ex-officio member with voting powers. The Commission is vested with the duties to hear and make recommendations to the Mayor and City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



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 nineteen 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 nineteen 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, Broadband Wireless 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 five Enterprise Funds: the Water and Sewer Fund, Reclaimed Water 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 2009 Budget	FY 2010 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
224	Modified	US DEPARTMENT OF JUSTICE GRANT FUND	Current	**Closed**
225	Modified	BROADBAND WIRELESS 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	**Closed**
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
506	Accrual	RECLAIMED WATER 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
			19 Funds	19 Funds

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

The nineteen 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 March, 2008, 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 .18%), 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 nineteen 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	■		■		
225 Broadband Wireless	■		■		
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	■	■	■	■	
506 Reclaimed Water	■		■		
515 Natural Gas	■	■	■	■	
541 S W Collection	■	■	■	■	
542 S W Disposal	■	■	■	■	
b) Internal Service:					
601 Benefits 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					
224 U.S. Dept. of Justice	■				
225 Broadband Wireless					
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		■			
506 Reclaimed Water					
515 Natural Gas					
541 S W Collection					
542 S W Disposal					
b) Internal Service:					
601 Benefits 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.

CITY OF STATESBORO

COUNCIL
Thomas N. Blitch
Joe R. Brannen
William P. Britt
Travis L. Chance
Gary L. Lewis

William S. Hatcher II, Mayor
R. Shane Haynes, City Manager
Sue Starling, City Clerk
Sam Brannen, City Attorney

50 EAST MAIN STREET • P. O. BOX 348
STATESBORO, GEORGIA 30459-0348

June 1, 2009

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 2010

Gentlemen:

Transmitted herewith for your consideration is the City of Statesboro's proposed Operating Budget for the fiscal year 2010 (FY 2010). We would like to express our 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 endeavors to meet all administrative and legal requirements as found in the Official Code of Georgia (O.C.G.A.) Section 36-81-3. 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 assumptions that are critical in computing anticipated revenues and expenditures. Any budget and six-year capital plan by definition is a planning document, and not every issue will have been identified 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 3% increase in both the commercial and residential sanitation fees, to offset the effects of eight 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 a 3% increase in tipping fees for all customers to offset the rising cost of the hauling contract, which has a fuel adjustment rider.

- Assumes an increase of $1.40 to $6.00 for the inside water and sewer base rates, and a 10% increase on consumption up to 20,000 gallons. Rates were increased by 2% in FY 2008, which was the first increase in seven years.

- Assumes no increase in the natural gas rates. Rates were increased by 2% last year, which was the first increase in 8 years. 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. 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 Carl Vinson Institute of Government, which was adopted in FY 2007 will not be increased for a Cost of Living Adjustment.

- Assumes that for FY 2010 all probationary and merit increases will be frozen.
- Assumes that for FY 2010 the vacation "buy back" program will be suspended.
- Assumes that 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 moderate to higher level than normal.
- Assumes that the City will be able to transfer only $163,000 to the CIP Fund this fiscal year, primarily from the Water and Sewer Fund, while still maintaining adequate reserve funds.
- Assumes that the City will enter into some annexations in FY 2010 that may require major investments by the City in roads, drainage, water, sewer and gas improvements.
- 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 remain the same at 78% employer paid.
- 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
Natural Gas Fund for GMA Lease Reimbursements	$ 6,690
Water/Wastewater Fund	$1,124,000
SW Collection Fund	$ 543,000
SW Collection Fund for GMA Lease Reimbursements	$ 47,567
SW Disposal Fund	$ 160,000
SW Disposal Fund for GMA Lease Reimbursements	$ 25,918

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					$ 1,167,000	$ 1,167,000
W and S	$ 1,124,000		$ 91,000			$ 1,215,000
Natural Gas	$ 931,690					$ 931,690
SW Collection	$ 590,567					$ 590,567
SW Disposal	$ 185,918					$ 185,918
Benefits Insurance	$ -					$ -
TOTALS IN	**$ 2,832,175**	**$ 1,409,644**	**$ 91,000**	**$ -**	**$ 1,167,000**	**$ 5,499,819**

- 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 $34.00 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 that Bulloch County will levy a 1.8 mills tax in the Statesboro Fire District, which should generate $828,431.

- 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 a City Engineer, resulting in a new assistant Engineer position.

- 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 2009 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 continues to help the local economy weather the ongoing recession and sluggish recovery better than the state as a whole. The City of Statesboro and Bulloch County continue to experience some growth in commercial and retail expansion and in residential developments resulting from an increasing population. The growth in population can be primarily attributed to the continued increases in enrollment at Georgia Southern University which is now over 17,000 students and projected to continue adding 600 more students each year. Summer enrollment for 2009 is projected to be 10,000 students which is the highest summer enrollment in the school's history.

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 a 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.

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 health care segment of the community also remains strong and as the need 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.

The City will continue to focus on maintaining a healthy and expanding economic base supported by sound 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.

Main Goals

The Mayor and City Council have set the following main goals for the City:

1. To actively engage and maintain transparency with the citizens of Statesboro.
2. To provide efficient and effective services that positively impacts the quality of life for residents and business owners.
3. To develop and sustain economic development and investment in the community.
4. To be proactive in the planning and development of critical infrastructure necessary for managed growth.
5. To work effectively with other local, state and federal agencies to benefit the citizenry.

Department Accomplishments

Engineering Department

Accomplishments:
1. Stonehaven Drive was reconstructed following water/sewer renovations.
2. The intersection of Plant Drive/Chandler Road right turn radius was improved for the GSU bus system.
3. Staff worked diligently with developer and contractors of the Statesboro Crossing shopping center to ensure construction was in accordance with City specifications and ordinances.

Fire Department

Accomplishments:
1. Job descriptions were modified to require increased levels of training in fire suppression techniques, specialized rescue training, emergency vehicle operations, hazardous materials mitigation, and emergency medical care. The result is a better trained and prepared fire fighter, ready to meet today's challenges.
2. The Fire Department secured grant funding to improve our hazardous material response capability through a $150,000 grant.
3. The Fire Department partnered with Ogeechee Technical College to deliver their new fire science program to fire fighters. Through the use of class room space at the fire station on Grady Street current fire fighters as well as those aspiring to become a fire fighter can now obtain their education in the environment of a "working fire station".
4. Organized a group of volunteers, CAFÉ, to provide practical and emotional support to victims during and immediately following structure fires. They also assist fire fighters and other emergency workers with rehabilitation while engaged in extended field operations. Through the efforts of these volunteers, they have raised approximately $30,000 to support this program

without adding an increased burden on tax payers. An RV type vehicle has been secured and equipped to aid in delivering this much needed service.
5. Through a partnership with the Georgia Division of Public Health fire fighters continued to provide free smoke alarms to low income families or those who could not otherwise afford them.
6. Due to the increased number of suspicious and purposely set fires within the Statesboro community, certain members of the fire department have received specialized training in conducting arson investigation. Working closely with the Statesboro Police Department and the Georgia State Fire Marshal's Office, greater attention is being placed on illegal acts of arson.

Information Technology

Accomplishments:
1. Established a secure server room on the third floor of City Hall for server and networking equipment
2. Upgraded the application server which currently supports Laser fiche, Time Clock software and GIS Software. Setup and configured the new email and web server.
3. Extended fiber optic cabling to Fire Station 1 and Municipal Court building. Provided adequate fiber in anticipation of the new Municipal Court building

Natural Gas

Accomplishments:
1. Gas lines were extended on Brampton Avenue to serve the area around the new Marriott Hotel.
2. Gas mains were extended to serve the Statesboro Crossing commercial subdivision.
3. Gas mains were extended along Jones Mill Road to provide service to new development at its intersection with the 301 Bypass.
4. Reeves Asphalt plant was brought back online and is once again burning gas.

Planning Department

Accomplishments:
1. The Planning Department via administration of the City's comprehensive planning consultant, Lott-Barber Architects, oversaw the preparation of the City's 2009-2019 comprehensive plan update. The plan will guide growth and development throughout the City of Statesboro for the next 20 years.
2. Coordinated with Bulloch County to update Cost Recovery Fee Agreement Area #1 by producing a proposed land use plan for the area.
3. Continued to coordinate with various departments and private parties to amend land development ordinances to address deficiencies.

Police Department

Accomplishments:
1. The Police Department met specific Law Enforcement operational standards and was recertified by the State of Georgia.

2. Mobile Data Terminals (MDT'S) were installed in Patrol Vehicles which are connected to a server via air cards, allowing officers to document reports on the street spending less time in the station.
3. A special group of officers, the Crime Suppression Unit, was formed to focus on combating illegal drugs, gangs, and violent crimes against persons. This unit was funded by a federal grant.

Public Works

Accomplishments:
1. Completed a 150x150 cement pad at the landfill for yard waste and mulch collection as per EPD requirements.
2. Completed the word **"STATESBORO"** constructed from shrubbery on the hill at the entrance of Eastside Cemetery.
3. Completed the Fleet Maintenance shop expansion.

Water/Sewer & Wastewater Treatment

Accomplishments:
1. Completed the extension of the first phase of water and sewer lines to the Cawana Road Area at a cost of approximately $600,000.00. This project extended the sewer main from the 42" outfall along Little Lotts Creek under the Veterans Memorial Parkway to Cawana Road, then under Cawana Road to the Beasley brothers tract of land adjacent to the Bradford Place Subdivision and extended the water main from the intersection of Cawana Road and Brannen Street south along Cawana Road to the northern boundary of Bradford Place Subdivision. This was the first phase of the water and sewer extensions to serve the Southeast Annexation Area CCR District.
2. Completed the extension of sewer lines to the Coleman Tract located on Highway 67 (Fair Rd) and Burkhalter Road and the extension of the water main along Cawana Road to its intersection with Cawana Road and east and west a distance along Burkhalter Road at an approximate cost of $1,200,000.00. This was the second phase of the water and sewer extensions to serve the Southeast Annexation Area CCR District. This phase provides water and sewer service to the annexed property on the west side of Cawana Road across from the Bradford Place Subdivision (the Scott Joiner property) and sewer service to the annexed property on Fair Road and Burkhalter Road (the Coleman Tract).
3. Completed the extension of water and sewer lines of Phase II of the Gateway Industrial Park at an approximate cost of $2,000,000.00 (funded by the Bulloch County Development Authority through 2002 SPLOST). This project provides water and sewer service to the Gateway Industrial Park Phase II allowing the BCDA to aggressively recruit new Industrial prospects.

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, 2009, 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 2010 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.

Conclusion

The City of Statesboro's FY 2010 operating and capital budgets exceed $44.7 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 19 funds comprising 31%, or $13.6 million of the total budget, continues to fund the traditional government services such as Planning and Engineering, Public Safety, and Public Works.

The FY 2010 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 $6,187,989 and $5,566,969 respectively. Our Capital Improvements Program presents a 6 year plan for the acquisition, expansion and maintenance of the City's major assets totaling $6.18 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.

We would like to express appreciation to the department heads and their staffs for their participation and cooperation in preparing the FY 2010 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 the Director of Finance, 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 Operating Budget and CIP was truly a team effort. Finally, we would like to say thank you to the Mayor and City Council for your input and support during this budget process.

Copies of the proposed Budget and Capital Improvements Program will be on file in the Director of Finance's Office and on the City's web site at www.statesboroga.net beginning on June 1, 2009. The public hearing on the Budget is scheduled for June 9, 2009 Adoption of the Budget Resolution will be placed on the June 16, 2009 City Council agenda for consideration with an effective date of July 1, 2009, subject to any changes that the Mayor and City Council might make in its adoption.

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

Respectfully submitted,

R. Shane Haynes
City Manager

Cindy S. West
Director of Finance

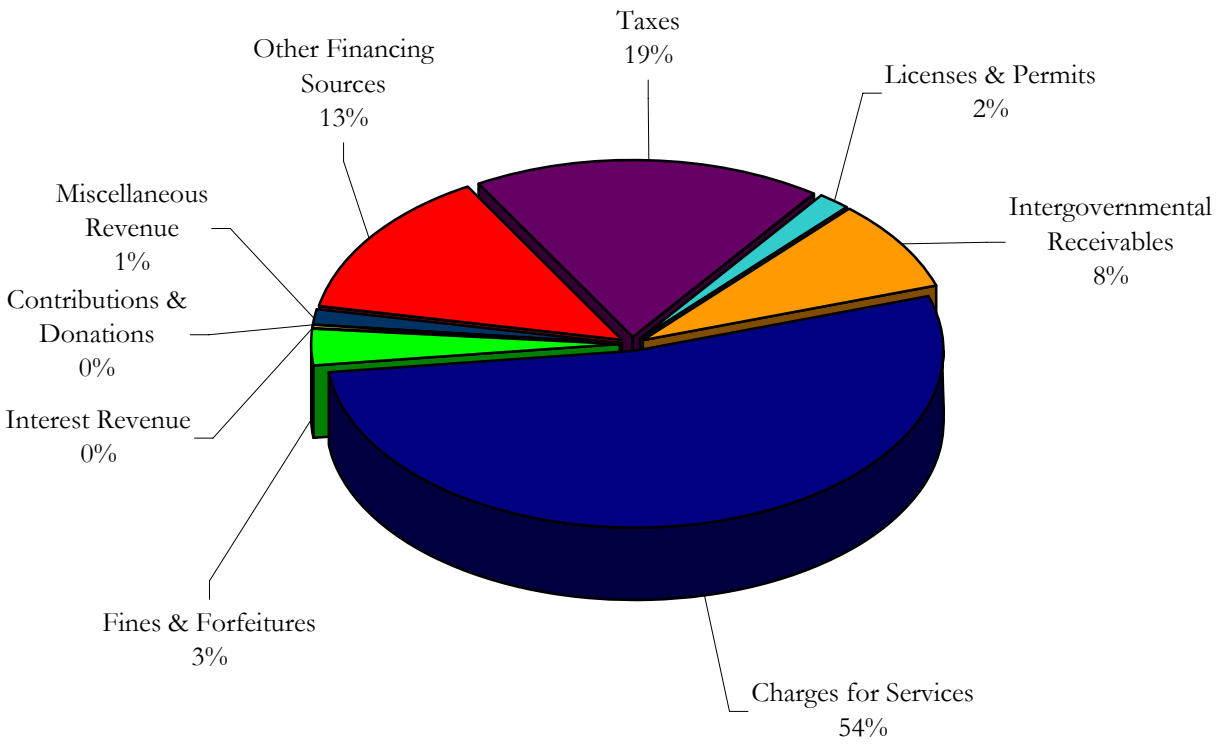
City of Statesboro Summary of All Funds

This section consists of a consolidated summary of all funds used to provide city services. The revenue sources and expenditures of the City of Statesboro may be more easily understood by reviewing the pie charts on the next pages. Also included in this section are three-year budget spreadsheets (FY 2008 actual, FY 2009 budgeted and FY 2010 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.

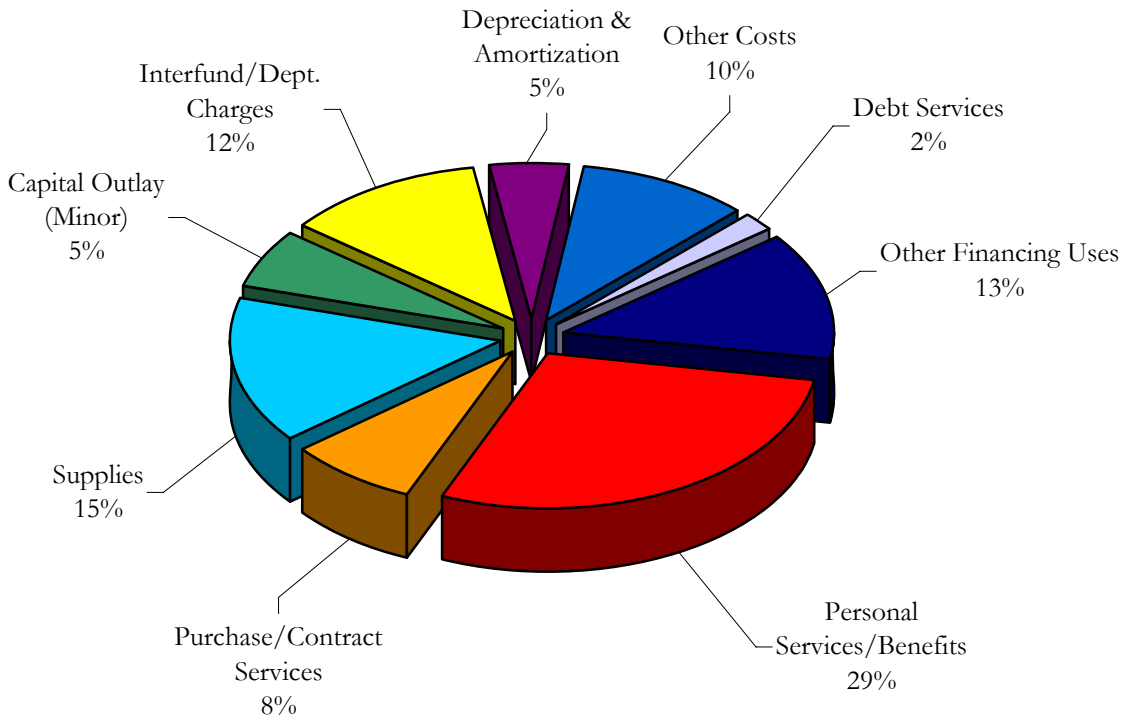
SUMMARY OF ALL FUNDS

REVENUES BY SOURCE



	Governmental Funds	Proprietary Funds	Total All Funds
Taxes	$ 8,203,265	$ -	$ 8,203,265
Licenses and Permits	$ 724,225	$ -	$ 724,225
Intergovernmental Receivables	$ 3,686,298	$ -	$ 3,686,298
Charges for Services	$ 1,290,841	$ 22,373,123	$ 23,663,964
Fines and Forfeitures	$ 1,520,000	$ -	$ 1,520,000
Interest Revenue	$ 9,505	$ 34,995	$ 44,500
Contributions and Donations	$ 4,000	$ -	$ 4,000
Miscellaneous Revenue	$ 17,910	$ 613,320	$ 631,230
Other Financing Sources	$ 4,796,021	$ 1,307,000	$ 6,103,021
TOTAL	**$ 20,252,065**	**$ 24,328,438**	**$ 44,580,503**

SUMMARY OF ALL FUNDS
EXPENDITURES AND EXPENSES BY USE



	Governmental Funds	Proprietary Funds	Total All Funds
Personal Services/Benefits	$ 8,793,078	$ 4,044,804	$ 12,837,882
Purchase/Contract Services	$ 1,931,319	$ 1,483,750	$ 3,415,069
Supplies	$ 1,136,669	$ 5,706,690	$ 6,843,359
Capital Outlay	$ 2,752,933	$ 34,250	$ 2,787,183
Interfund/Dept. Charges	$ 1,429,909	$ 3,866,149	$ 5,296,058
Depreciation & Amortization	$ 5,300	$ 2,150,338	$ 2,155,638
Other Costs	$ 1,196,201	$ 3,354,867	$ 4,551,068
Debt Services	$ 384,260	$ 488,963	$ 873,223
Other Financing Uses	$ 3,088,644	$ 2,923,175	$ 6,011,819
TOTAL	**$ 20,718,313**	**$ 24,052,986**	**$ 44,771,299**

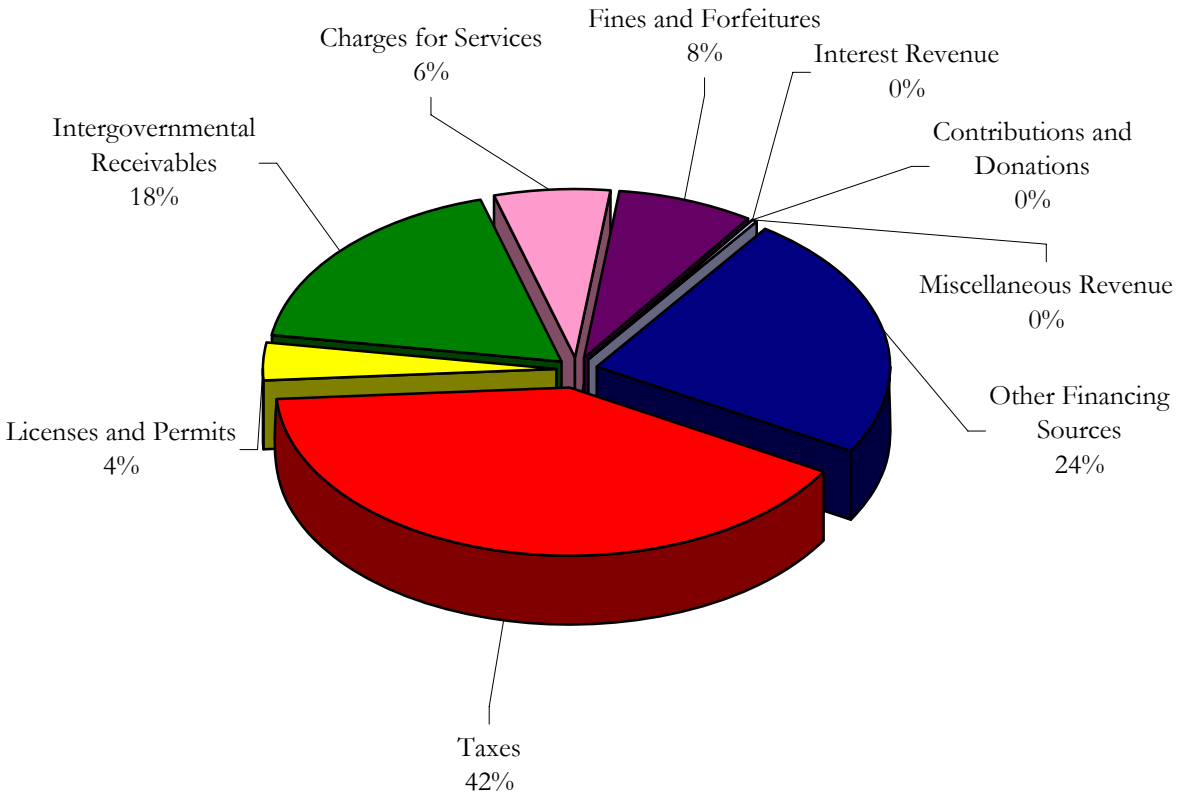
SUMMARY OF ALL FUNDS

	Governmental Funds			Proprietary Funds		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
Revenues:						
31 Taxes	$ 7,596,780	$ 7,918,501	$ 8,203,265	$ -	$ -	$ -
32 Licenses and Permits	$ 779,079	$ 836,015	$ 724,225	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 4,651,888	$ 1,863,315	$ 3,686,298	$ -	$ -	$ -
34 Charges for Services	$ 1,205,747	$ 1,200,991	$ 1,290,841	$ 22,174,733	$ 25,352,387	$ 22,373,123
35 Fines and Forfeitures	$ 1,274,021	$ 1,485,000	$ 1,520,000	$ -	$ -	$ -
36 Interest Revenue	$ 29,511	$ 30,500	$ 9,505	$ 98,739	$ 115,000	$ 34,995
37 Contributions and Donations	$ 15,105	$ 4,000	$ 4,000	$ 484,337	$ -	$ -
38 Miscellaneous Revenue	$ 17,243	$ 23,940	$ 17,910	$ 692,399	$ 615,495	$ 613,320
Subtotal:	*$15,569,374*	*$13,362,262*	*$15,456,044*	*$ 23,450,208*	*$ 26,082,882*	*$ 23,021,438*
Other Financing Sources						
39 Other Financing Sources	$ 7,156,116	$ 4,338,644	$ 4,796,021	$ 1,765,462	$ 1,346,000	$ 1,307,000
Total Financial Sources	**$ 22,725,490**	**$ 17,700,906**	**$ 20,252,065**	**$ 25,215,670**	**$ 27,428,882**	**$ 24,328,438**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 8,297,391	$ 8,535,514	$ 8,793,078	$ 3,672,948	$ 3,911,874	$ 4,044,804
52 Purchase/Contract Services	$ 1,762,794	$ 1,765,472	$ 1,931,319	$ 1,794,522	$ 1,498,316	$ 1,483,750
53 Supplies	$ 1,295,497	$ 1,113,230	$ 1,136,669	$ 5,961,048	$ 8,443,098	$ 5,706,690
54 Capital Outlay	$ 2,766,805	$ 1,202,444	$ 2,752,933	$ 19,155	$ 44,305	$ 34,250
55 Interfund/Dept. Charges	$ 1,391,811	$ 1,338,358	$ 1,429,909	$ 4,128,895	$ 3,836,174	$ 3,866,149
56 Depreciation & Amortizatin	$ -	$ 1,750	$ 5,300	$ 2,120,829	$ 2,032,591	$ 2,150,338
57 Other Costs	$ 1,236,560	$ 1,217,203	$ 1,196,201	$ 3,598,578	$ 3,862,057	$ 3,354,867
Subtotal:	*$16,750,858*	*$15,173,971*	*$17,245,409*	*$ 21,295,975*	*$ 23,628,415*	*$ 20,640,848*
Non-Operating Expenses						
58 Debt Services	$ 310,655	$ 334,500	$ 384,260	$ 478,157	$ 731,416	$ 488,963
61 Other Financing Uses	$ 4,610,895	$ 2,582,644	$ 3,088,644	$ 3,265,000	$ 2,910,000	$ 2,923,175
Total Use of Resources	**$ 21,672,408**	**$ 18,091,115**	**$ 20,718,313**	**$ 25,039,132**	**$ 27,269,831**	**$ 24,052,986**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 1,053,082	$ (390,209)	$ (466,248)	$ 176,538	$ 159,051	$ 275,452

SUMMARY OF ALL FUNDS

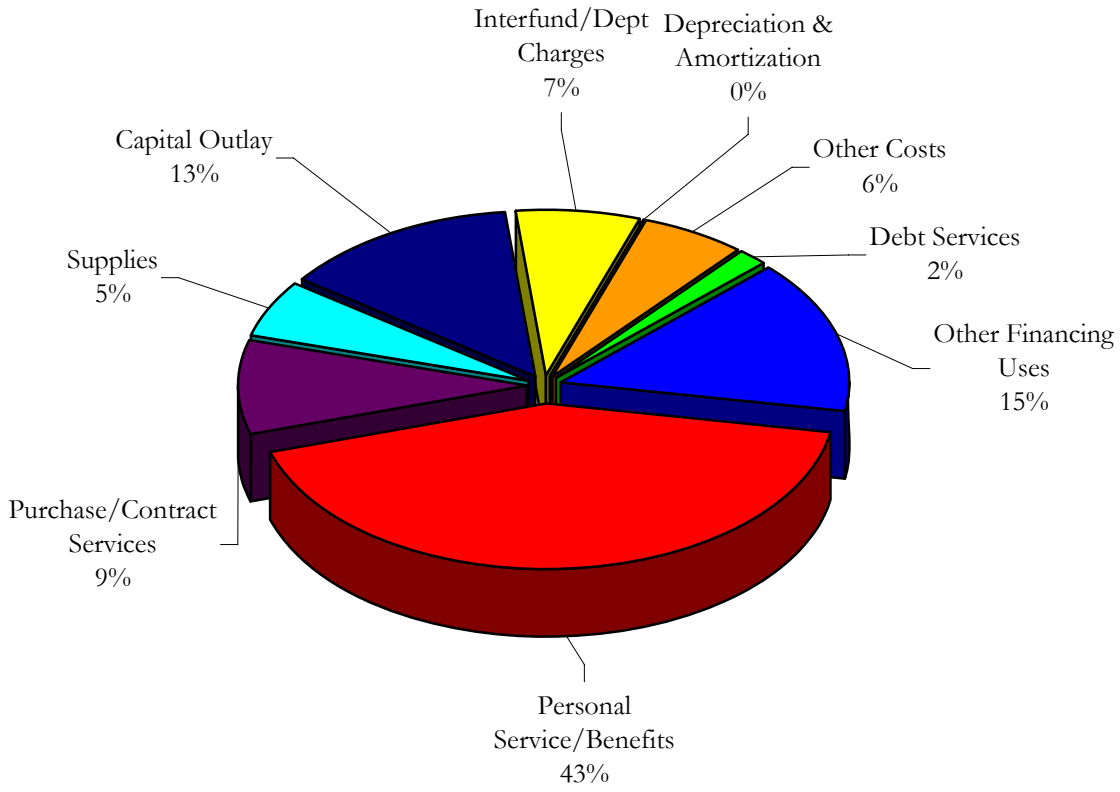
	Total		
	2008 Actual	2009 Budgeted	2010 Proposed
Revenues:			
31 Taxes	$ 7,596,780	$ 7,918,501	$ 8,203,265
32 Licenses and Permits	$ 779,079	$ 836,015	$ 724,225
33 Inter Governmental Receivables	$ 4,651,888	$ 1,863,315	$ 3,686,298
34 Charges for Services	$ 23,380,480	$ 26,553,378	$ 23,663,964
35 Fines and Forfeitures	$ 1,274,021	$ 1,485,000	$ 1,520,000
36 Interest Revenue	$ 128,250	$ 145,500	$ 44,500
37 Contributions and Donations	$ 499,442	$ 4,000	$ 4,000
38 Miscellaneous Revenue	$ 709,642	$ 639,435	$ 631,230
Subtotal:	*$ 39,019,582*	*$ 39,445,144*	*$ 38,477,482*
Other Financing Sources			
39 Other Financing Sources	$ 8,921,578	$ 5,684,644	$ 6,103,021
Total Financial Sources	**$ 47,941,160**	**$ 45,129,788**	**$ 44,580,503**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 11,970,339	$ 12,447,388	$ 12,837,882
52 Purchase/Contract Services	$ 3,557,316	$ 3,263,788	$ 3,415,069
53 Supplies	$ 7,256,545	$ 9,556,328	$ 6,843,359
54 Capital Outlay (Minor)	$ 2,785,960	$ 1,246,749	$ 2,787,183
55 Interfund/Dept. Charges	$ 5,520,706	$ 5,174,532	$ 5,296,058
56 Depreciation & Amortizatin	$ 2,120,829	$ 2,034,341	$ 2,155,638
57 Other Costs	$ 4,835,138	$ 5,079,260	$ 4,551,068
Subtotal:	*$ 38,046,833*	*$ 38,802,386*	*$ 37,886,257*
Non-Operating Expenses			
58 Debt Services	$ 788,812	$ 1,065,916	$ 873,223
61 Other Financing Uses	$ 7,875,895	$ 5,492,644	$ 6,011,819
Total Use of Resources	**$ 46,711,540**	**$ 45,360,946**	**$ 44,771,299**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 1,229,620	$ (231,158)	$ (190,796)

SUMMARY OF GOVERNMENTAL FUNDS
REVENUES BY SOURCE



Taxes	$	8,203,265
Licenses and Permits	$	724,225
Intergovernmental Receivables	$	3,686,298
Charges for Services	$	1,290,841
Fines and Forfeitures	$	1,520,000
Interest Revenue	$	9,505
Contributions and Donations	$	4,000
Miscellaneous Revenue	$	17,910
Other Financing Sources	$	4,796,021
TOTAL	**$**	**20,252,065**

SUMMARY OF GOVERNMENTAL FUNDS
EXPENDITURES BY USE



Personal Service/Benefits	$	8,793,078
Purchase/Contract Services	$	1,931,319
Supplies	$	1,136,669
Capital Outlay	$	2,752,933
Interfund/Dept Charges	$	1,429,909
Depreciation & Amortization	$	5,300
Other Costs	$	1,196,201
Debt Services	$	384,260
Other Financing Uses	$	3,088,644
TOTAL	**$**	**20,718,313**

SUMMARY OF GOVERNMENTAL FUNDS

	100 General Fund			200 Special Revenue Funds		
	2008	2009	2010	2008	2009	2010
Revenues:	**Actual**	**Budgeted**	**Proposed**	**Actual**	**Budgeted**	**Proposed**
31 Taxes	$ 7,174,254	$ 7,474,371	$ 7,759,135	$ 422,526	$ 444,130	$ 444,130
32 Licenses and Permits	$ 779,079	$ 836,015	$ 724,225	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 92,836	$ 90,000	$ -	$ 450,624	$ 77,315	$ 329,298
34 Charges for Services	$ 394,438	$ 365,060	$ 454,910	$ 811,309	$ 835,931	$ 835,931
35 Fines and Forfeitures	$ 1,240,967	$ 1,450,000	$ 1,450,000	$ 33,054	$ 35,000	$ 70,000
36 Interest Revenue	$ 17,212	$ 30,000	$ 5,000	$ 4,722	$ 500	$ 2,005
37 Contributions and Donations	$ 3,432	$ 4,000	$ 4,000	$ 11,673	$ -	$ -
38 Miscellaneous Revenue	$ 6,599	$ 9,600	$ 8,350	$ 10,644	$ 14,340	$ 9,560
Subtotal:	*$ 9,708,817*	*$ 10,259,046*	*$ 10,405,620*	*$ 1,744,552*	*$ 1,407,216*	*$ 1,690,924*
Other Financing Sources						
39 Other Financing Sources	$ 2,808,420	$ 2,612,000	$ 2,834,675	$ 1,613,505	$ 1,409,644	$ 1,773,346
Total Financial Sources	**$ 12,517,237**	**$ 12,871,046**	**$ 13,240,295**	**$ 3,358,057**	**$ 2,816,860**	**$ 3,464,270**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 6,814,989	$ 6,913,310	$ 7,179,843	$ 1,482,402	$ 1,622,204	$ 1,613,235
52 Purch/Contract	$ 1,607,806	$ 1,580,754	$ 1,652,614	$ 153,245	$ 184,718	$ 278,705
53 Supplies	$ 1,017,089	$ 1,008,878	$ 1,039,492	$ 277,839	$ 104,352	$ 97,177
54 Capital Outlay	$ 38,900	$ 32,096	$ 22,950	$ 300,385	$ 314,225	$ 713,983
55 Interfund/Dept Chgs	$ 1,129,711	$ 1,073,826	$ 1,170,746	$ 262,100	$ 264,532	$ 259,163
56 Deprec & Amort	$ -	$ 1,750	$ 5,300	$ -	$ -	$ -
57 Other Costs	$ 804,946	$ 772,573	$ 752,071	$ 431,614	$ 444,630	$ 444,130
Subtotal:	*$ 11,413,441*	*$ 11,383,187*	*$ 11,823,016*	*$ 2,907,585*	*$ 2,934,661*	*$ 3,406,393*
Non-Operating Expenses						
58 Debt Services	$ 310,655	$ 334,500	$ 384,260	$ -	$ -	$ -
61 Other Financing Uses	$ 1,838,849	$ 1,416,644	$ 1,409,644	$ 18,750	$ -	$ 72,000
Total Use of Resources:	**$ 13,562,945**	**$ 13,134,331**	**$ 13,616,920**	**$ 2,926,335**	**$ 2,934,661**	**$ 3,478,393**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (1,045,708)	$ (263,285)	$ (376,625)	$ 431,722	$ (117,801)	$ (14,123)

SUMMARY OF GOVERNMENTAL FUNDS

	300 Capital Project Funds			Total Governmental Funds		
	2008	2009	2010	2008	2009	2010
Revenues:	**Actual**	**Budgeted**	**Proposed**	**Actual**	**Budgeted**	**Proposed**
31 Taxes	$ -	$ -	$ -	$ 7,596,780	$ 7,918,501	$ 8,203,265
32 Licenses and Permits	$ -	$ -	$ -	$ 779,079	$ 836,015	$ 724,225
33 Intergovernmental Receivables	$ 4,108,428	$ 1,696,000	$ 3,357,000	$ 4,651,888	$ 1,863,315	$ 3,686,298
34 Charges for Services	$ -	$ -	$ -	$ 1,205,747	$ 1,200,991	$ 1,290,841
35 Fines and Forfeitures	$ -	$ -	$ -	$ 1,274,021	$ 1,485,000	$ 1,520,000
36 Interest Revenue	$ 7,577	$ -	$ 2,500	$ 29,511	$ 30,500	$ 9,505
37 Contributions and Donations	$ -	$ -	$ -	$ 15,105	$ 4,000	$ 4,000
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 17,243	$ 23,940	$ 17,910
Subtotal:	*$ 4,116,005*	*$ 1,696,000*	*$ 3,359,500*	*$ 15,569,374*	*$ 13,362,262*	*$ 15,456,044*
Other Financing Sources						
39 Other Financing Sources	$ 2,734,191	$ 317,000	$ 188,000	$ 7,156,116	$ 4,338,644	$ 4,796,021
Total Financial Sources	**$ 6,850,196**	**$ 2,013,000**	**$ 3,547,500**	**$ 22,725,490**	**$ 17,700,906**	**$ 20,252,065**
Expenditures and Expenses						
51 Pers Svc/Ben	$ -	$ -	$ -	$ 8,297,391	$ 8,535,514	$ 8,793,078
52 Purch/Contract	$ 1,743	$ -	$ -	$ 1,762,794	$ 1,765,472	$ 1,931,319
53 Supplies	$ 569	$ -	$ -	$ 1,295,497	$ 1,113,230	$ 1,136,669
54 Capital Outlay	$ 2,427,520	$ 856,123	$ 2,016,000	$ 2,766,805	$ 1,202,444	$ 2,752,933
55 Interfund/Dept Chgs	$ -	$ -	$ -	$ 1,391,811	$ 1,338,358	$ 1,429,909
56 Deprec & Amort	$ -	$ -	$ -	$ -	$ 1,750	$ 5,300
57 Other Costs	$ -	$ -	$ -	$ 1,236,560	$ 1,217,203	$ 1,196,201
Subtotal:	*$ 2,429,832*	*$ 856,123*	*$ 2,016,000*	*$ 16,750,858*	*$ 15,173,971*	*$ 17,245,409*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 310,655	$ 334,500	$ 384,260
61 Other Financing Uses	$ 2,753,296	$ 1,166,000	$ 1,607,000	$ 4,610,895	$ 2,582,644	$ 3,088,644
Total Use of Resources:	**$ 5,183,128**	**$ 2,022,123**	**$ 3,623,000**	**$ 21,672,408**	**$ 18,091,115**	**$ 20,718,313**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 1,667,068	$ (9,123)	$ (75,500)	$ 1,053,082	$ (390,209)	$ (466,248)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	100 General Fund			Special Revenue Funds 210 Confiscated Asset Fund		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
Revenues:						
31 Taxes	$ 7,174,254	$ 7,474,371	$ 7,759,135	$ -	$ -	$ -
32 Licenses and Permits	$ 779,079	$ 836,015	$ 724,225	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 92,836	$ 90,000	$ -	$ -	$ -	$ -
34 Charges for Services	$ 394,438	$ 365,060	$ 454,910	$ -	$ -	$ -
35 Fines and Forfeitures	$ 1,240,967	$ 1,450,000	$ 1,450,000	$ 27,845	$ 35,000	$ 70,000
36 Interest Revenue	$ 17,212	$ 30,000	$ 5,000	$ 425	$ 500	$ 505
37 Contributions and Donations	$ 3,432	$ 4,000	$ 4,000	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 6,599	$ 9,600	$ 8,350	$ -	$ -	$ -
Subtotal:	*$ 9,708,817*	*$ 10,259,046*	*$ 10,405,620*	*$ 28,270*	*$ 35,500*	*$ 70,505*
Other Financing Sources						
39 Other Financing Sources	$ 2,808,420	$ 2,612,000	$ 2,834,675	$ -	$ -	$ -
Total Financial Sources	**$ 12,517,237**	**$ 12,871,046**	**$ 13,240,295**	**$ 28,270**	**$ 35,500**	**$ 70,505**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 6,814,989	$ 6,913,310	$ 7,179,843	$ -	$ -	$ -
52 Purchase/Contract Services	$ 1,607,806	$ 1,580,754	$ 1,652,614	$ -	$ -	$ -
53 Supplies	$ 1,017,089	$ 1,008,878	$ 1,039,492	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ 38,900	$ 32,096	$ 22,950	$ 2,926	$ 34,944	$ 24,000
55 Interfund/Dept. Charges	$ 1,129,711	$ 1,073,826	$ 1,170,746	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ 1,750	$ 5,300	$ -	$ -	$ -
57 Other Costs	$ 804,946	$ 772,573	$ 752,071	$ -	$ -	$ -
Subtotal:	*$ 11,413,441*	*$ 11,383,187*	*$ 11,823,016*	*$ 2,926*	*$ 34,944*	*$ 24,000*
Non-Operating Expenses						
58 Debt Services	$ 310,655	$ 334,500	$ 384,260	$ -	$ -	$ -
61 Other Financing Uses	$ 1,838,849	$ 1,416,644	$ 1,409,644	$ 12,500	$ -	$ -
Total Use of Resources	**$ 13,562,945**	**$ 13,134,331**	**$ 13,616,920**	**$ 15,426**	**$ 34,944**	**$ 24,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (1,045,708)	$ (263,285)	$ (376,625)	$ 12,844	$ 556	$ 46,505

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	221 Community Development Housing			224 US Department of Justice Grant Fund		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ -	$ -	$ 252,096	$ 71,315	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ 5,209	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 9,488	$ 14,340	$ 9,560	$ -	$ -	$ -
Subtotal:	*$ 9,488*	*$ 14,340*	*$ 9,560*	*$ 257,305*	*$ 71,315*	*$ -*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 9,488**	**$ 14,340**	**$ 9,560**	**$ 257,305**	**$ 71,315**	**$ -**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ 14,888	$ 28,344	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ 24,848	$ 31,013	$ -
53 Supplies	$ -	$ -	$ -	$ 8,200	$ 11,272	$ -
54 Capital Outlay (Minor)	$ -	$ -	$ -	$ 205,488	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ -*	*$ -*	*$ 253,424*	*$ 70,629*	*$ -*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ -**	**$ -**	**$ -**	**$ 253,424**	**$ 70,629**	**$ -**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 9,488	$ 14,340	$ 9,560	$ 3,881	$ 686	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	225			250		
	Broadband Wireless Grant			Multiple Grant Fund		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ -	$ 323,298	$ 190,051	$ 6,000	$ 6,000
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ 10,000	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ -*	*$ 323,298*	*$ 200,051*	*$ 6,000*	*$ 6,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ 363,702	$ -	$ -	$ -
Total Financial Sources	**$ -**	**$ -**	**$ 687,000**	**$ 200,051**	**$ 6,000**	**$ 6,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ 123,000	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ 193,801	$ 6,000	$ 6,000
54 Capital Outlay (Minor)	$ -	$ -	$ 492,000	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ -*	*$ 615,000*	*$ 193,801*	*$ 6,000*	*$ 6,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ 72,000	$ 6,250	$ -	$ -
Total Use of Resources	**$ -**	**$ -**	**$ 687,000**	**$ 200,051**	**$ 6,000**	**$ 6,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ -	$ -	$ -	$ -	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	270			275		
	Statesboro Fire Service Fund			Hotel/Motel Fund		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ 422,526	$ 444,130	$ 444,130
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 8,477	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 811,309	$ 835,931	$ 835,931	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 4,297	$ -	$ 1,500	$ -	$ -	$ -
37 Contributions and Donations	$ 1,673	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 1,156	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 826,912*	*$ 835,931*	*$ 837,431*	*$ 422,526*	*$ 444,130*	*$ 444,130*
Other Financing Sources						
39 Other Financing Sources	$ 1,613,505	$ 1,409,644	$ 1,409,644	$ -	$ -	$ -
Total Financial Sources	**$ 2,440,417**	**$ 2,245,575**	**$ 2,247,075**	**$ 422,526**	**$ 444,130**	**$ 444,130**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 1,467,514	$ 1,593,860	$ 1,613,235	$ -	$ -	$ -
52 Purchase/Contract Services	$ 128,397	$ 153,705	$ 155,705	$ -	$ -	$ -
53 Supplies	$ 75,838	$ 87,080	$ 91,177	$ -	$ -	$ -
54 Capital Outlay	$ 91,971	$ 279,281	$ 197,983	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ 262,100	$ 264,532	$ 259,163	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 9,088	$ 500	$ -	$ 422,526	$ 444,130	$ 444,130
Subtotal:	*$ 2,034,908*	*$ 2,378,958*	*$ 2,317,263*	*$ 422,526*	*$ 444,130*	*$ 444,130*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 2,034,908**	**$ 2,378,958**	**$ 2,317,263**	**$ 422,526**	**$ 444,130**	**$ 444,130**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 405,509	$ (133,383)	$ (70,188)	$ -	$ -	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	321			322		
	2002 SPLOST Fund			2007 SPLOST Fund		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 2,348,034	$ -	$ -	$ 1,677,778	$ 1,166,000	$ 2,827,000
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ 7,577	$ -	$ 2,500
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 2,348,034*	*$ -*	*$ -*	*$ 1,685,355*	*$ 1,166,000*	*$ 2,829,500*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 2,348,034**	**$ -**	**$ -**	**$ 1,685,355**	**$ 1,166,000**	**$ 2,829,500**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ 372,516	$ -	$ -	$ 43,765	$ -	$ 1,370,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 372,516*	*$ -*	*$ -*	*$ 43,765*	*$ -*	*$ 1,370,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 1,975,518	$ -	$ -	$ 777,778	$ 1,166,000	$ 1,607,000
Total Use of Resources	**$ 2,348,034**	**$ -**	**$ -**	**$ 821,543**	**$ 1,166,000**	**$ 2,977,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ -	$ -	$ 863,812	$ -	$ (147,500)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

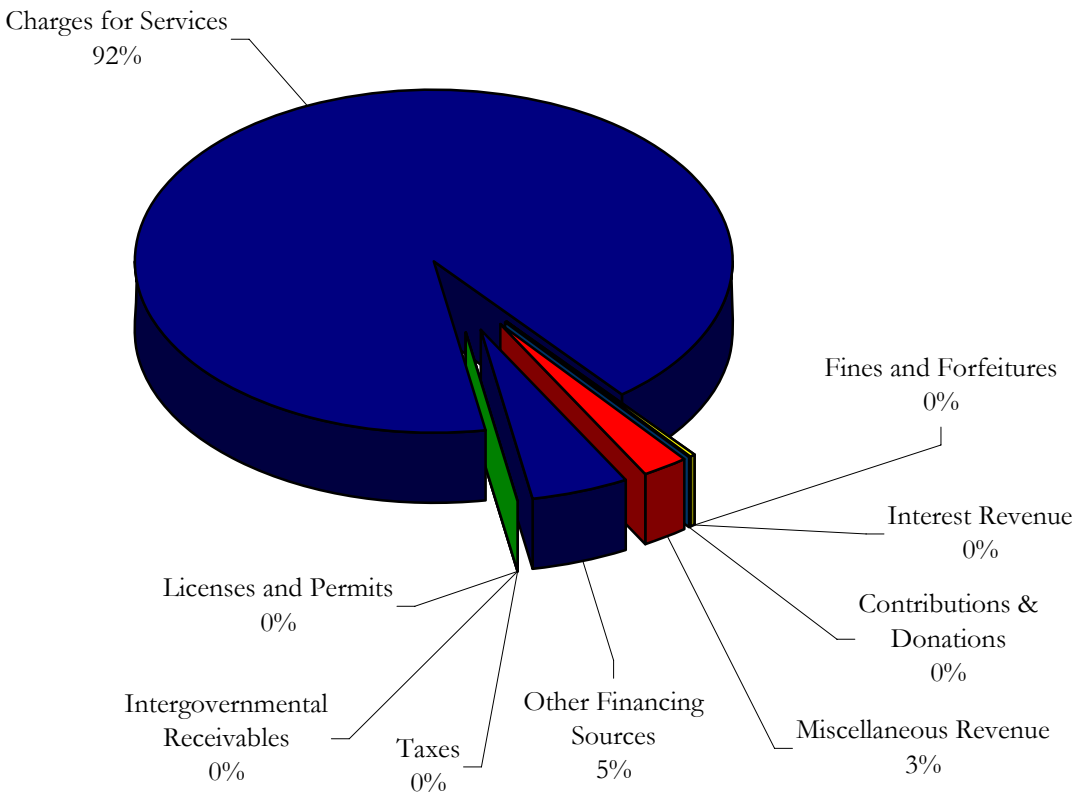
	Capital Projects Funds					
	340			350		
	Downtown Streetscape Fund			Capital Improvements Program Fund		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ 530,000	$ 530,000	$ 82,616	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ 530,000*	*$ 530,000*	*$ 82,616*	*$ -*	*$ -*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ 25,000	$ 2,734,191	$ 317,000	$ 163,000
Total Financial Sources	**$ -**	**$ 530,000**	**$ 555,000**	**$ 2,816,807**	**$ 317,000**	**$ 163,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ 1,743	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ 569	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ 13,024	$ 548,623	$ 555,000	$ 1,998,215	$ 307,500	$ 91,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 15,336*	*$ 548,623*	*$ 555,000*	*$ 1,998,215*	*$ 307,500*	*$ 91,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 15,336**	**$ 548,623**	**$ 555,000**	**$ 1,998,215**	**$ 307,500**	**$ 91,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (15,336)	$ (18,623)	$ -	$ 818,592	$ 9,500	$ 72,000

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Total Governmental Funds		
	2008 Actual	2009 Budgeted	2010 Proposed
Revenues:			
31 Taxes	$ 7,596,780	$ 7,918,501	$ 8,203,265
32 Licenses and Permits	$ 779,079	$ 836,015	$ 724,225
33 Intergovernmental Receivables	$ 4,651,888	$ 1,863,315	$ 3,686,298
34 Charges for Services	$ 1,205,747	$ 1,200,991	$ 1,290,841
35 Fines and Forfeitures	$ 1,274,021	$ 1,485,000	$ 1,520,000
36 Interest Revenue	$ 29,511	$ 30,500	$ 9,505
37 Contributions and Donations	$ 15,105	$ 4,000	$ 4,000
38 Miscellaneous Revenue	$ 17,243	$ 23,940	$ 17,910
Subtotal:	*$ 15,569,374*	*$ 13,362,262*	*$ 15,456,044*
Other Financing Sources			
39 Other Financing Sources	$ 7,156,116	$ 4,338,644	$ 4,796,021
Total Financial Sources	**$ 22,725,490**	**$ 17,700,906**	**$ 20,252,065**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 8,297,391	$ 8,535,514	$ 8,793,078
52 Purchase/Contract Services	$ 1,762,794	$ 1,765,472	$ 1,931,319
53 Supplies	$ 1,295,497	$ 1,113,230	$ 1,136,669
54 Capital Outlay	$ 2,766,805	$ 1,202,444	$ 2,752,933
55 Interfund/Dept. Charges	$ 1,391,811	$ 1,338,358	$ 1,429,909
56 Depreciation & Amortizatin	$ -	$ 1,750	$ 5,300
57 Other Costs	$ 1,236,560	$ 1,217,203	$ 1,196,201
Subtotal:	*$ 16,750,858*	*$ 15,173,971*	*$ 17,245,409*
Non-Operating Expenses			
58 Debt Services	$ 310,655	$ 334,500	$ 384,260
61 Other Financing Uses	$ 4,610,895	$ 2,582,644	$ 3,088,644
Total Use of Resources	**$ 21,672,408**	**$ 18,091,115**	**$ 20,718,313**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 1,053,082	$ (390,209)	$ (466,248)

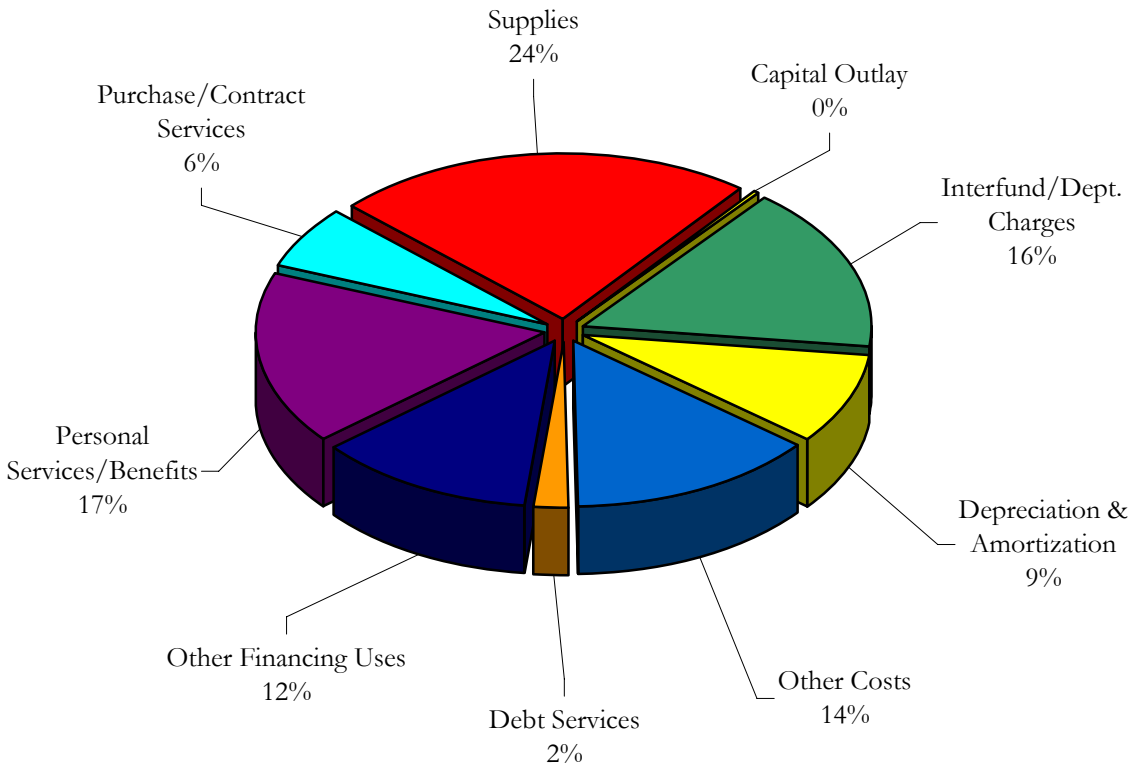
SUMMARY OF PROPRIETARY FUNDS

REVENUES BY SOURCE



Taxes	$	-
Licenses and Permits	$	-
Intergovernmental Receivables	$	-
Charges for Services	$	22,373,123
Fines and Forfeitures	$	-
Interest Revenue	$	34,995
Contributions and Donations	$	-
Miscellaneous Revenue	$	613,320
Other Financing Sources	$	1,307,000
TOTAL	**$**	**24,328,438**

SUMMARY OF PROPRIETARY FUNDS
EXPENSES BY SOURCE AND USE



Personal Services/Benefits	$	4,044,804
Purchase/Contract Services	$	1,483,750
Supplies	$	5,706,690
Capital Outlay	$	34,250
Interfund/Dept. Charges	$	3,866,149
Depreciation & Amortization	$	2,150,338
Other Costs	$	3,354,867
Debt Services	$	488,963
Other Financing Uses	$	2,923,175
TOTAL	**$**	**24,052,986**

SUMMARY OF PROPRIETARY FUNDS

	500 Enterprise Funds			600 Internal Service Funds		
	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 18,535,703	$ 21,775,706	$ 18,708,727	$ 3,639,030	$ 3,576,681	$ 3,664,396
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 58,365	$ 80,000	$ 23,495	$ 40,374	$ 35,000	$ 11,500
37 Contributions and Donations	$ 484,337	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 692,348	$ 615,445	$ 613,270	$ 51	$ 50	$ 50
Subtotal:	*$ 19,770,753*	*$ 22,471,151*	*$ 19,345,492*	*$ 3,679,455*	*$ 3,611,731*	*$ 3,675,946*
Other Financing Sources						
39 Other Financing Sources	$ 1,765,462	$ 1,346,000	$ 1,307,000	$ -	$ -	$ -
Total Financial Sources	**$ 21,536,215**	**$ 23,817,151**	**$ 20,652,492**	**$ 3,679,455**	**$ 3,611,731**	**$ 3,675,946**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 3,381,724	$ 3,603,342	$ 3,720,936	$ 291,224	$ 308,532	$ 323,868
52 Purchase/Contract Services	$ 1,578,484	$ 1,381,700	$ 1,359,044	$ 216,038	$ 116,616	$ 124,706
53 Supplies	$ 5,922,249	$ 8,397,448	$ 5,659,440	$ 38,799	$ 45,650	$ 47,250
54 Capital Outlay (Minor)	$ 13,140	$ 38,505	$ 29,950	$ 6,015	$ 5,800	$ 4,300
55 Interfund/Dept. Charges	$ 684,387	$ 726,663	$ 698,063	$ 3,444,508	$ 3,109,511	$ 3,168,086
56 Depreciation & Amortizatin	$ 2,099,398	$ 2,012,006	$ 2,130,689	$ 21,431	$ 20,585	$ 19,649
57 Other Costs	$ 3,597,302	$ 3,860,957	$ 3,353,767	$ 1,276	$ 1,100	$ 1,100
Subtotal:	*$ 17,276,684*	*$ 20,020,621*	*$ 16,951,889*	*$ 4,019,291*	*$ 3,607,794*	*$ 3,688,959*
Non-Operating Expenses						
58 Debt Services	$ 478,157	$ 731,416	$ 488,963	$ -	$ -	$ -
61 Other Financing Uses	$ 2,865,000	$ 2,910,000	$ 2,923,175	$ 400,000	$ -	$ -
Total Use of Resources	**$ 20,619,841**	**$ 23,662,037**	**$ 20,364,027**	**$ 4,419,291**	**$ 3,607,794**	**$ 3,688,959**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 916,374	$ 155,114	$ 288,465	$ (739,836)	$ 3,937	$ (13,013)

SUMMARY OF PROPRIETARY FUNDS

	Total Proprietary Funds		
	2008 Actual	2009 Budgeted	2010 Proposed
Revenues:			
31 Taxes	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ -	$ -
34 Charges for Services	$ 22,174,733	$ 25,352,387	$ 22,373,123
35 Fines and Forfeitures	$ -	$ -	$ -
36 Interest Revenue	$ 98,739	$ 115,000	$ 34,995
37 Contributions and Donations	$ 484,337	$ -	$ -
38 Miscellaneous Revenue	$ 692,399	$ 615,495	$ 613,320
Subtotal:	*$ 23,450,208*	*$ 26,082,882*	*$ 23,021,438*
Other Financing Sources			
39 Other Financing Sources	$ 1,765,462	$ 1,346,000	$ 1,307,000
Total Financial Sources	**$ 25,215,670**	**$ 27,428,882**	**$ 24,328,438**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 3,672,948	$ 3,911,874	$ 4,044,804
52 Purchase/Contract Services	$ 1,794,522	$ 1,498,316	$ 1,483,750
53 Supplies	$ 5,961,048	$ 8,443,098	$ 5,706,690
54 Capital Outlay (Minor)	$ 19,155	$ 44,305	$ 34,250
55 Interfund/Dept. Charges	$ 4,128,895	$ 3,836,174	$ 3,866,149
56 Depreciation & Amortizatin	$ 2,120,829	$ 2,032,591	$ 2,150,338
57 Other Costs	$ 3,598,578	$ 3,862,057	$ 3,354,867
Subtotal:	*$ 21,295,975*	*$ 23,628,415*	*$ 20,640,848*
Non-Operating Expenses			
58 Debt Services	$ 478,157	$ 731,416	$ 488,963
61 Other Financing Uses	$ 3,265,000	$ 2,910,000	$ 2,923,175
Total Use of Resources	**$ 25,039,132**	**$ 27,269,831**	**$ 24,052,986**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 176,538	$ 159,051	$ 275,452

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	505 Water and Sewer Fund			506 Reclaimed Water Fund		
Revenues:	2008 Actual	2009 Budgeted	2010 Proposed	2008 Actual	2009 Budgeted	2010 Proposed
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 7,237,676	$ 7,331,268	$ 7,610,795	$ -	$ -	$ 15,000
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 49,001	$ 75,000	$ 20,000	$ -	$ -	$ -
37 Contributions and Donations	$ 484,337	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 378,907	$ 384,814	$ 344,262	$ -	$ -	$ -
Subtotal:	*$ 8,149,921*	*$ 7,791,082*	*$ 7,975,057*	*$ -*	*$ -*	*$ 15,000*
Other Financing Sources						
39 Other Financing Sources	$ 563,804	$ 10,000	$ 140,000	$ 31,333	$ -	$ -
Total Financial Sources	**$ 8,713,725**	**$ 7,801,082**	**$ 8,115,057**	**$ 31,333**	**$ -**	**$ 15,000**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 2,008,342	$ 2,178,455	$ 2,269,858	$ -	$ -	$ -
52 Purch/Contract	$ 686,618	$ 548,169	$ 567,567	$ -	$ -	$ -
53 Supplies	$ 1,054,218	$ 1,205,815	$ 1,130,300	$ -	$ -	$ -
54 Capital Outlay	$ 6,957	$ 22,855	$ 20,400	$ -	$ -	$ -
55 Interfund/Dept Chgs	$ 376,737	$ 403,556	$ 394,134	$ -	$ -	$ -
56 Deprec & Amort	$ 1,580,100	$ 1,530,511	$ 1,623,714	$ -	$ -	$ -
57 Other Costs	$ 155,872	$ 188,040	$ 186,480	$ -	$ -	$ -
Subtotal:	*$ 5,868,844*	*$ 6,077,401*	*$ 6,192,453*	*$ -*	*$ -*	*$ -*
Non-Operating Expenses						
58 Debt Services	$ 456,048	$ 715,070	$ 477,775	$ -	$ -	$ -
61 Other Financing Uses	$ 1,251,000	$ 1,275,000	$ 1,215,000	$ -	$ -	$ -
Total Use of Resources:	**$ 7,575,892**	**$ 8,067,471**	**$ 7,885,228**	**$ -**	**$ -**	**$ -**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 1,137,833	$ (266,389)	$ 229,829	$ 31,333	$ -	$ 15,000

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	515			541		
	Natural Gas Fund			Solid Waste Collection		
	2008	2009	2010	2008	2009	2010
Revenues:	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 6,536,386	$ 9,214,924	$ 6,162,792	$ 2,471,249	$ 2,564,365	$ 2,638,509
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 2,610	$ 5,000	$ 1,965	$ 6,754	$ -	$ 1,530
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 313,441	$ 230,631	$ 269,008	$ -	$ -	$ -
Subtotal:	*$ 6,852,437*	*$ 9,450,555*	*$ 6,433,765*	*$ 2,478,003*	*$ 2,564,365*	*$ 2,640,039*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 11,726	$ -	$ -
Total Financial Sources	**$ 6,852,437**	**$ 9,450,555**	**$ 6,433,765**	**$ 2,489,729**	**$ 2,564,365**	**$ 2,640,039**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 404,182	$ 417,992	$ 406,608	$ 649,159	$ 662,520	$ 702,975
52 Purch/Contract	$ 108,589	$ 120,539	$ 109,938	$ 303,366	$ 308,561	$ 293,961
53 Supplies	$ 4,667,786	$ 7,000,073	$ 4,337,565	$ 122,634	$ 106,010	$ 122,475
54 Capital Outlay	$ 5,528	$ 13,650	$ 9,300	$ -	$ -	$ -
55 Interfund/Dept Chgs	$ 114,967	$ 131,158	$ 123,059	$ 129,334	$ 129,302	$ 123,578
56 Deprec & Amort	$ 164,563	$ 161,984	$ 135,012	$ 148,635	$ 136,116	$ 161,153
57 Other Costs	$ 399,086	$ 653,357	$ 445,487	$ 587,956	$ 586,510	$ 436,150
Subtotal:	*$ 5,864,701*	*$ 8,498,753*	*$ 5,566,969*	*$ 1,941,084*	*$ 1,929,019*	*$ 1,840,292*
Non-Operating Expenses						
58 Debt Services	$ 22,109	$ 16,346	$ 11,188	$ -	$ -	$ -
61 Other Financing Uses	$ 925,000	$ 925,000	$ 931,690	$ 532,000	$ 550,000	$ 590,567
Total Use of Resources:	**$ 6,811,810**	**$ 9,440,099**	**$ 6,509,847**	**$ 2,473,084**	**$ 2,479,019**	**$ 2,430,859**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 40,627	$ 10,456	$ (76,082)	$ 16,645	$ 85,346	$ 209,180

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds 542 Solid Waste Disposal			Internal Service Funds 601 Benefits Insurance Fund		
Revenues:	**2008 Actual**	**2009 Budgeted**	**2010 Proposed**	**2008 Actual**	**2009 Budgeted**	**2010 Proposed**
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 2,290,392	$ 2,665,149	$ 2,281,631	$ 3,008,138	$ 3,026,681	$ 3,097,396
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ 33,685	$ 30,000	$ 9,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 2,290,392*	*$ 2,665,149*	*$ 2,281,631*	*$ 3,041,823*	*$ 3,056,681*	*$ 3,106,396*
Other Financing Sources						
39 Other Financing Sources	$ 1,158,599	$ 1,336,000	$ 1,167,000	$ -	$ -	$ -
Total Financial Sources	**$ 3,448,991**	**$ 4,001,149**	**$ 3,448,631**	**$ 3,041,823**	**$ 3,056,681**	**$ 3,106,396**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 320,041	$ 344,375	$ 341,495	$ -	$ -	$ -
52 Purch/Contract	$ 479,911	$ 404,431	$ 387,578	$ 60	$ -	$ -
53 Supplies	$ 77,611	$ 85,550	$ 69,100	$ -	$ -	$ -
54 Capital Outlay	$ 655	$ 2,000	$ 250	$ -	$ -	$ -
55 Interfund/Dept Chgs	$ 63,349	$ 62,647	$ 57,292	$ 3,386,352	$ 3,051,903	$ 3,115,385
56 Deprec & Amort	$ 206,100	$ 183,395	$ 210,810	$ -	$ -	$ -
57 Other Costs	$ 2,454,388	$ 2,433,050	$ 2,285,650	$ 402	$ -	$ -
Subtotal:	*$ 3,602,055*	*$ 3,515,448*	*$ 3,352,175*	*$ 3,386,814*	*$ 3,051,903*	*$ 3,115,385*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 157,000	$ 160,000	$ 185,918	$ 400,000	$ -	$ -
Total Use of Resources:	**$ 3,759,055**	**$ 3,675,448**	**$ 3,538,093**	**$ 3,786,814**	**$ 3,051,903**	**$ 3,115,385**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (310,064)	$ 325,701	$ (89,462)	$ (744,991)	$ 4,778	$ (8,989)

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Internal Service Funds 602 Fleet Management Fund			Total Proprietary Funds		
	2008	2009	2010	2008	2009	2010
Revenues:	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 630,892	$ 550,000	$ 567,000	$ 22,174,733	$ 25,352,387	$ 22,373,123
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 6,689	$ 5,000	$ 2,500	$ 98,739	$ 115,000	$ 34,995
37 Contributions and Donations	$ -	$ -	$ -	$ 484,337	$ -	$ -
38 Miscellaneous Revenue	$ 51	$ 50	$ 50	$ 692,399	$ 615,495	$ 613,320
Subtotal:	*$ 637,632*	*$ 555,050*	*$ 569,550*	*$ 23,450,208*	*$ 26,082,882*	*$ 23,021,438*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 1,765,462	$ 1,346,000	$ 1,307,000
Total Financial Sources	**$ 637,632**	**$ 555,050**	**$ 569,550**	**$ 25,215,670**	**$ 27,428,882**	**$ 24,328,438**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 291,224	$ 308,532	$ 323,868	$ 3,672,948	$ 3,911,874	$ 4,044,804
52 Purch/Contract	$ 215,978	$ 116,616	$ 124,706	$ 1,794,522	$ 1,498,316	$ 1,483,750
53 Supplies	$ 38,799	$ 45,650	$ 47,250	$ 5,961,048	$ 8,443,098	$ 5,706,690
54 Capital Outlay	$ 6,015	$ 5,800	$ 4,300	$ 19,155	$ 44,305	$ 34,250
55 Interfund/Dept Chgs	$ 58,156	$ 57,608	$ 52,701	$ 4,128,895	$ 3,836,174	$ 3,866,149
56 Deprec & Amort	$ 21,431	$ 20,585	$ 19,649	$ 2,120,829	$ 2,032,591	$ 2,150,338
57 Other Costs	$ 874	$ 1,100	$ 1,100	$ 3,598,578	$ 3,862,057	$ 3,354,867
Subtotal:	*$ 632,477*	*$ 555,891*	*$ 573,574*	*$ 21,295,975*	*$ 23,628,415*	*$ 20,640,848*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 478,157	$ 731,416	$ 488,963
61 Other Financing Uses	$ -	$ -	$ -	$ 3,265,000	$ 2,910,000	$ 2,923,175
Total Use of Resources:	**$ 632,477**	**$ 555,891**	**$ 573,574**	**$ 25,039,132**	**$ 27,269,831**	**$ 24,052,986**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 5,155	$ (841)	$ (4,024)	$ 176,538	$ 159,051	$ 275,452

CITY OF STATESBORO, GEORGIA
FY 2010 BUDGET SUMMARY AND RESERVE TARGETS

	100	210	221	225
	General Fund	Confiscated Assets Fund	CDBG Housing Trust Fund	Broadband Wireless Fund
Unreserved Fund Balance	**$ 1,621,468**	**$ 46,010**	**$ 35,251**	**$ -**
Working Capital (6/09 Estimated)				
Revenues	$ 10,408,120	$ 70,505	$ 14,340	$ 323,298
Transfers In	$ 2,832,175			$ 363,702
Expenditures or Operating Expenses	$ (12,207,276)	$ 24,000		$ (615,000)
Transfers Out	$ (1,409,644)			$ (72,000)
Other Financing Sources				
Interfund Loans				
External Loans				
Other Sources of Cash Affecting WC			$ 10,500	
Other Uses of Cash Affecting WC			$ (158,028)	
Transfer to Unreserved Fund Balance				
Transfer from (to) Restricted Assets				
Projected Unreserved Fund Balance	**$ 1,244,843**	**$ 140,515**	**$ (97,937)**	**$ -**
Working Capital (FY 2010 Budget)				
Total Expenditures (Operating Expenses)				
and Transfers to Other Funds	**$ 13,616,920**			
Fund Balance (or Working Capital) as				
a % of Expenditures (Expenses)				
and Transfers	**9.1%**			
Targeted % of Fund Balance or WC	**25.0%**	**NA**	**NA**	**NA**
Surplus Over Targeted Amounts				
Available for Capital Projects	**$ (2,159,387)**	**NA**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2010 BUDGET SUMMARY AND RESERVE TARGETS

	250 Multiple Grant Fund	270 SFS Fund	275 Hotel/Motel Tax Fund	321 2002 SPLOST Fund
Unreserved Fund Balance	**$ -**	**$ 282,509**	**$ -**	**$ -**
Working Capital (6/09 Estimated)				
Revenues	$ 6,000	$ 837,431	$ 444,130	
Transfers In	$ -	$ 1,409,644		
Expenditures or Operating Expenses	$ (6,000)	$ (2,317,263)	$ (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	**$ -**	**$ 212,321**	**$ -**	**$ -**
Working Capital (FY 2010 Budget)				
Total Expenditures (Operating Expenses)				
and Transfers to Other Funds		**$ 2,317,263**		
Fund Balance (or Working Capital) as				
a % of Expenditures (Expenses)				
and Transfers		**9.2%**		
Targeted % of Fund Balance or WC	**NA**	**5.0%**	**NA**	**NA**
Surplus Over Targeted Amounts				
Available for Capital Projects	**NA**	**$ 96,458**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2010 BUDGET SUMMARY AND RESERVE TARGETS

	322	340	350	505
	2007 SPLOST	Downtown	CIP	Water/WW
	Fund	Streetscape Fund	Fund	Systems Fund
Unreserved Fund Balance	**$ -**	**$ -**	**$ 136,615**	
Working Capital (6/09 Estimated)				**$ 841,751**
Revenues	$ 2,829,500	$ 530,000	$ -	$ 7,610,795
Transfers In		$ 25,000	$ 163,000	
Expenditures or Operating Expenses		$ (555,000)	$ (91,000)	$ (6,192,453)
Transfers Out	$ (2,977,000)			$ (1,215,000)
Other Financing Sources				$ -
Interfund Loans				
External Loans				$ 600,000
Other Sources of Cash Affecting WC				$ 1,987,976
Other Uses of Cash Affecting WC				$ (2,804,349)
Transfer to Unreserved Fund Balance				
Transfer from (to) Restricted Assets				
Projected Unreserved Fund Balance	**$ (147,500)**	**$ -**	**$ 208,615**	
Working Capital (FY 2010 Budget)				**$ 828,720**
Total Expenditures (Operating Expenses)				
and Transfers to Other Funds				**$ 7,407,453**
Fund Balance (or Working Capital) as				
a % of Expenditures (Expenses)				
and Transfers				**11.2%**
Targeted % of Fund Balance or WC	**NA**	**NA**	**NA**	**17.0%**
Surplus Over Targeted Amounts				
Available for Capital Projects	**NA**	**NA**	**$ 208,615**	**$ (430,547)**

CITY OF STATESBORO, GEORGIA
FY 2010 BUDGET SUMMARY AND RESERVE TARGETS

	506 Reclaimed Water Fund	515 Natural Gas System Fund	541 Solid Waste Collection Fund	542 Solid Waste Disposal Fund
Unreserved Fund Balance				
Working Capital (6/09 Estimated)		**$ 565,097**	**$ 96,466**	**$ 226,327**
Revenues	$ 15,000	$ 6,162,792	$ 2,638,509	$ 2,281,631
Transfers In				$ 1,167,000
Expenditures or Operating Expenses		$ (5,566,969)	$ (1,840,292)	$ (3,352,175)
Transfers Out		$ (931,690)	$ (590,567)	$ (185,918)
Other Financing Sources				
Interfund Loans				
External Loans		$ -		$ -
Other Sources of Cash Affecting WC		$ 405,985	$ 162,683	$ 210,810
Other Uses of Cash Affecting WC	$ (800,000)	$ (224,553)	$ (44,750)	$ -
Transfer to Unreserved Fund Balance				
Transfer from (to) Restricted Assets				
Projected Unreserved Fund Balance				
Working Capital (FY 2010 Budget)	**$ (785,000)**	**$ 410,662**	**$ 422,049**	**$ 347,675**
Total Expenditures (Operating Expenses)				
and Transfers to Other Funds	**$ -**	**$ 6,498,659**	**$ 2,430,859**	**$ 3,538,093**
Fund Balance (or Working Capital) as				
a % of Expenditures (Expenses)				
and Transfers		**6.3%**	**17.4%**	**9.8%**
Targeted % of Fund Balance or WC	**NA**	**17.0%**	**17.0%**	**17.0%**
Surplus Over Targeted Amounts				
Available for Capital Projects	**NA**	**$ (694,110)**	**$ 8,803**	**$ (253,801)**

CITY OF STATESBORO, GEORGIA
FY 2010 BUDGET SUMMARY AND RESERVE TARGETS

	601 Benefits Insurance Fund	602 Fleet Management Fund		TOTALS
Unreserved Fund Balance				**$ 2,121,853**
Working Capital (6/09 Estimated)	**$ 235,466**	**$ 94,989**		**$ 2,060,096**
Revenues	$ 3,122,806	$ 567,000		**$ 37,861,857**
Transfers In				**$ 5,960,521**
Expenditures or Operating Expenses	$ (3,115,385)	$ (573,574)		**$ (36,852,517)**
Transfers Out				**$ (7,381,819)**
Other Financing Sources				**$ -**
Interfund Loans				**$ -**
External Loans				**$ 600,000**
Other Sources of Cash Affecting WC	$ 9,000	$ 22,199		**$ 2,809,153**
Other Uses of Cash Affecting WC		$ (9,500)		**$ (4,041,180)**
Transfer to Unreserved Fund Balance				**$ -**
Transfer from (to) Restricted Assets				**$ -**
Projected Unreserved Fund Balance				**$ 1,560,857**
Working Capital (FY 2010 Budget)	**$ 251,887**	**$ 101,114**		**$ 1,577,107**
Total Expenditures (Operating Expenses)				
and Transfers to Other Funds	**$ 3,115,385**	**$ 573,574**		
Fund Balance (or Working Capital) as				
a % of Expenditures (Expenses)				
and Transfers	**8.1%**	**17.6%**		
Targeted % of Fund Balance or WC	**9%**	**17.0%**		
Surplus Over Targeted Amounts				
Available for Capital Projects	**$ (28,498)**	**$ 3,606**		**$ (3,248,860)**

A RESOLUTION TO ADOPT THE FISCAL YEAR 2010 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 2010 Budget as presented by the City Manager and Director of Finance; and

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

WHEREAS, the Mayor and City Council wish to adopt this proposal as the Fiscal Year 2010 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 2010 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 2010, which begins July 1, 2009 and ends June 30, 2010.

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 2010 shown in this Budget, as amended, is hereby formally adopted as the City's Pay Plan effective on July 1, 2009, 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 2010-FY 2015. 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 16th day of June, 2009.

CITY OF STATESBORO, GEORGIA

_____

By: William S. Hatcher, Mayor

_____

Attest: Sue Starling, City Clerk


CITY OF STATESBORO · 1803
GEORGIA

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 June, 2009 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 June, 2009.

CITY OF STATESBORO, GEORGIA

_____

By: William S. Hatcher, Mayor

_____

Attest: Sue Starling, City Clerk

Financial Policies and Budget Preparation

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

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

Operating Budget Policies

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

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

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

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

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

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

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

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

build reserves, instead of operating expenditures/expenses.

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

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

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

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

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

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

Capital Budget Policies

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

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

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

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

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

Revenue Policies

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

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

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

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

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

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

Reserve Policies

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

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

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

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

Cash Management and Investments Policies

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

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

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

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

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

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

Risk Management Policies

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

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

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

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

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

Debt Policies

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

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

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

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

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

Accounting, Auditing, and Financial Reporting Policies

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

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

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

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

The Budget Process

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

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

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

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

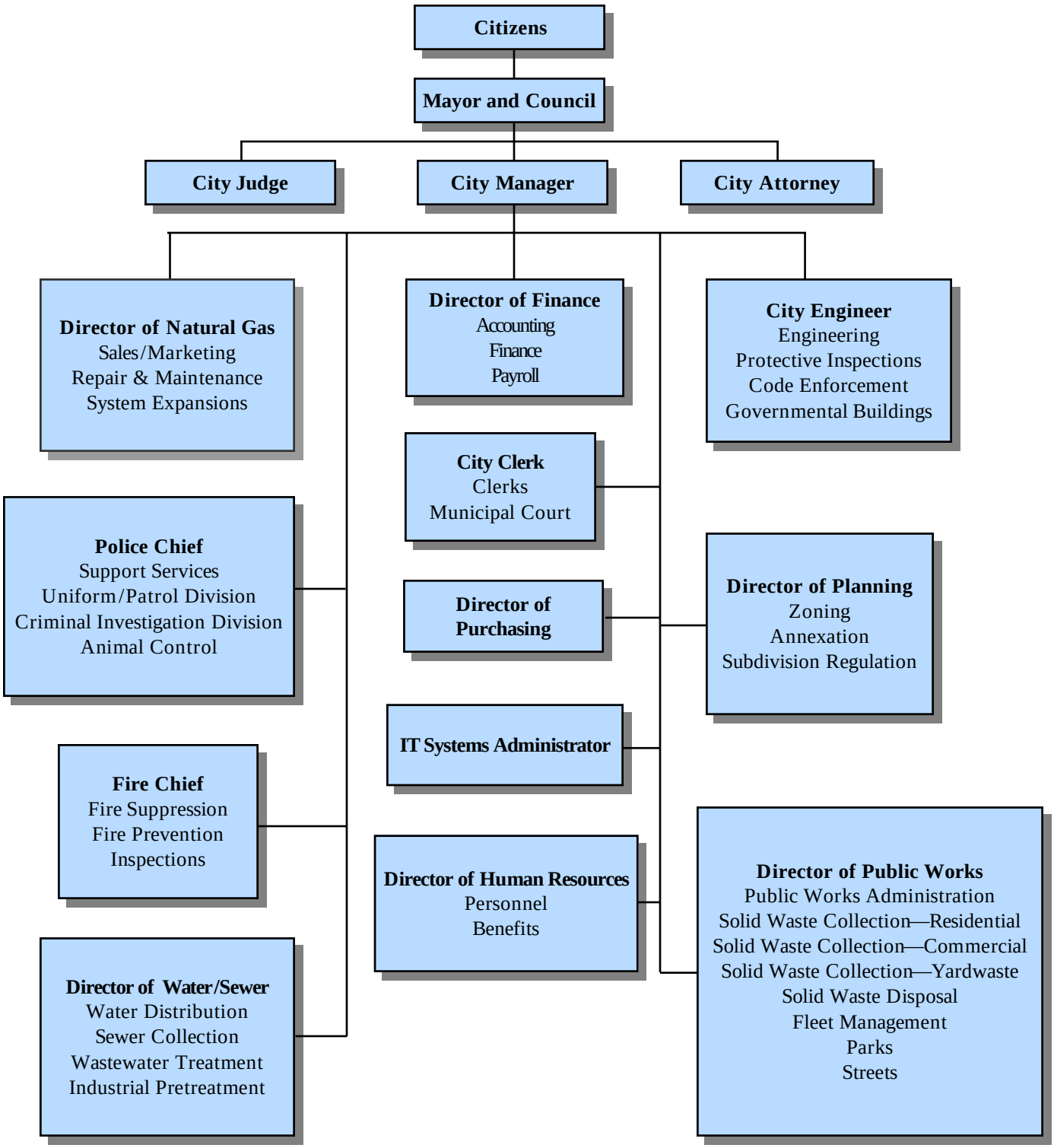
City of Statesboro, Georgia
Calendar for FY 2010 Budget and CIP Preparation

06-Jan-2009	City Manager notifies Department Heads to begin preparation of CIP Requests, and the Deadline for Budget Requests. City Manager reviews the Budget Calendar with all Department Heads.
21-Jan-2009	City Council Sets the Dates for the Planning Session
21-Jan-2009	City Council asked to submit any CIP requests to the City Manager. (Staff will prepare cost estimates)
22-Jan-2009	City Manager notifies all Department Heads the date of the Planning Session.
22-Jan-2009	Finance Director Schedules the location for the Planning Session
09-Feb-2009	Departmental CIP Request must be completed on Server.
09-Feb-2009	Finance Department gives Personnel costs to all departments.
02-Mar-2009	All Revenue projections and all Budget Requests must be completed on Server.
02-Mar-2009	City Manager and Finance Director complete all Revenue projections for the current and next fiscal year.
Mar 5-11, 2009	City Manager and Finance Director review each departmental budget with the Department Heads. Also, discuss the presentation of the proposal by each Department Head.
27-Mar-2009	All Performance Measures must be turned in to the City Manager's Office.
27-Mar-2009	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.
27-Mar-2009	City Clerk's Office prepares Agenda packets, including Budget requests, and distributes to the City Council.
27-Mar-2009	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.
27-Mar-2009	City Manager completes drafts of CIP priorities for Planning Session.

02-Apr-2009	City Council Planning Session
17-Apr-2009	City Manager finishes the Budget and CIP preparation, writes Budget Message, Budget Resolution, CIP Transmittal Letter and has the Budget and CIP printed.
21-Apr-2009	City Council schedules a Public Hearing on the Budget for June 09, 2009.
19-May-2009	City Council Meeting.
26-May-2009	Budget and Capital Improvement Program are distributed to the Mayor and City Council, Department Heads, news Media, and Statesboro Regional Library.
26-May-2009	Budget Ad to run in Statesboro Herald
09-Jun-2009	Mayor and City Council conduct a Public Hearing on the Proposed Budget.
16-Jun-2009	City Council adopts the Budget Resolution.
September-09	City Council holds required Public Hearing and Adopts the Tax Rate Resolution, after receiving the Tax Digest from the County Tax Assessor's Office.


CITY OF STATESBORO · 1803
GEORGIA

ORGANIZATIONAL CHART
FOR THE CITY OF STATESBORO



AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2008 Budget Full-time	FY 2008 Budget Part-time	FY 2009 Budget Full-time	FY 2009 Budget Part-time	FY 2010 Budget Full-time	FY 2010 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	19	1		1		1	
Senior Custodian	9	1				0	
Custodian	7		1	0			0
Part Time Administrative Assistant	1		1		1		0
Sub-Total Office of the City Manager		4	2	3	1	3	0
CITY CLERK'S OFFICE							
Director A & F / City Clerk	26	1		1		0	
City Clerk	23	0		0		1	
Customer Service Supervisor/Billing	15	1		1		1	
Deputy Clerk for Taxes and Licenses	14	1		1		0	
Buisness License Occupation Tax Clerk	14	0		0		1	
Administrative Assistant	12	0		1		1	
Senior Customer Service Clerk	12	1		1		0	
Records Management Clerk	12	1		1		1	
Customer Service Clerk	10	3		3		4	
Secretary/Receptionist	9	1		1		1	
Sub-Total City Clerk's Office		9	0	10	0	10	0
FINANCE DEPARTMENT							
Director of Finance	23	0		1		1	
City Accountant	21	1		0		0	
Director of Purchasing	19	0		1		1	
Purchasing Coordinator	16	1		0		0	
Accountant	*******16	1		1		1	
Accounts Payable Technician	12	1		1		1	
Sr. Accounting Technician	12	1		1		1	
Administrative Assistant/Finance Tech	12	1		1		1	
Part Time Accounting Technician	10		1		1		0
Sub-Total Finance Department		6	1	6	1	6	0
IT DEPARTMENT							
IT System Administrator	23	1		1		1	
IT System Analyst	16	1		1		1	
IT Assistant	9					1	
Sub-Total IT Department		2		2		3	
HUMAN RESOURCES							
Director of Human Resources	23	1		1		1	
Benefits Coordinator	14	1		1		1	
Sub-Total IT Human Resources		2		2		2	

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2008 Budget		FY 2009 Budget		FY 2010 Budget	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
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 Municipal Court		3	2	3	2	3	2
ENGINEERING							
City Engineer	25	1		1		1	
Senior Assistant City Engineer	***21	1		1		1	
Assistant City Engineer	***21	1		1		2	
Engineer I	20	1		1		1	
Civil Construction Inspector	18	1		1		1	
Engineering Technician	14		0		0		0
Administrative Assistant	12	1		1		1	
Secretary	9		1		1		0
Intern	1		1		1		1
PROTECTIVE INSPECTIONS DIVISION							
Chief Building Inspector	20	1		1		1	
Building Inspector	17	1		1		1	
City Marshal	12	0		2		2	
GOVERNMENTAL BUILDINGS DIVISION							
Custodian Supervisor	10	0		1		1	
Custodian	9	0		2		2	
Sub-Total Engineering Department		8	2	13	2	14	1
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	
Captain - Support Services	22	1		1		1	
Lieutenant	21	3		3		3	
Lieutenant-Community Services	21	1		0		0	
Lieutenant-Professional Standards	21	1		1		1	
Sergeant	18	7		8		8	
Detective	16	7		7		7	
Corporal	16	6		7		7	
Senior Police Officer	15	19		19		19	
Police Officer	****14	14		14		13	
Administrative Assistant	12	3		3		3	
Administrative Secretary - CID	10	2		1		1	
Communications Officer	9	6		7		7	
Secretary/Records Clerk	9	2		2		2	
Sub-Total Police Department		76		77		76	
PUBLIC WORKS ADMINISTRATION							
Public Works Director	25	1		1		1	
Administrative Assistant	12	1		1		1	
Secretary	9		1		1		1

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2008 Budget		FY 2009 Budget		FY 2010 Budget	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
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	8		8		8	
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		33	1	33	1	33	1
PLANNING							
Planning Director	25	1		1		1	
Senior Planner	21	1		1		0	
City Planner	18	1		1		2	
City Marshal	12	1		0		0	
Sub-Total Planning Department		4		3		3	
DSDA							
Administrative Assistant	12	0		1		1	
Sub-Total DSDA		0		1		1	
GENERAL FUND SUB-TOTAL		147	15	153	14	154	11
STATESBORO FIRE SERVICE FUND:							
FIRE DEPARTMENT							
Fire Chief	25	1		1		1	
Captain - Shift Commander	19	4		3		3	
Captiain - Fire Prevention Officer	19	0		1		1	
Captain - Training Officer	19	0		0		1	
Captain - Administrative Officer	19	0		0		1	
Company Officer	17	6		6		6	
Inspector	16	1		1		1	
Driver/ Engineer	15	6		6		0	
Firefighter	******13	14	6	14	6	18	5
MIS/GIS Technician	13		0		0		1
Administrative Assistant	12	1		1		1	
Sub-Total Fire Department		33	6	33	6	33	6
STATESBORO FIRE SERVICE FUND SUB-TOTAL		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	5		5		5	
Water and Sewer Crewleader	**10	1		1		1	
Meter Reader	11	4		4		4	
Administrative Assistant	12	0.5		1		1.5	
Water and Sewer Utilities Service Technician	12	1		1		1	
Water and Sewer System Operator	10	4		4		4	
Water and Sewer Laborer	7	2		2		2	

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2008 Budget Full-time	FY 2008 Budget Part-time	FY 2009 Budget Full-time	FY 2009 Budget Part-time	FY 2010 Budget Full-time	FY 2010 Budget Part-time
Water and Sewer Crew Supervisor - I & I	14	1		1		1	
Water and Sewer System Operator - I & I	10	1		1		1	
Sub-Total Water and Sewer Division		22.5	0	23	0	23.5	0
WASTEWATER TREATMENT PLANT DIVISION							
Water and Wastewater Director	25	1		1		1	
Assistant Water and Wastewater Director	23	1		1		1	
Wastewater Treatment Plant Superintendent	21	1		1		1	
Maintenance Superintendent	18	1		1		1	
Maintenance Supervisor	16	1		1		1	
Senior Instrumentation Technician	14	1		1		1	
Senior Maintenance Technician	14	1		1		1	
Senior Wastewater Treatment Plant Operator	14	4		4		4	
Administrative Assistant	12	1		1		1	
Instrumentation Technician	12	1		1		1	
Maintenance Technician	12	2		2		2	
Laboratory Supervisor	16	0		1		1	
Laboratory Technician	*****12	3		2		2	
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		49.5	0	50	0	50.5	0
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	0.5		0.5		0.5	
Gas Service Worker	11	3		3		3	
Sub-Total Natural Gas Department		8.5	0	8.5	0	8.5	0
NATURAL GAS FUND SUB-TOTAL		8.5	0	8.5	0	8.5	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	

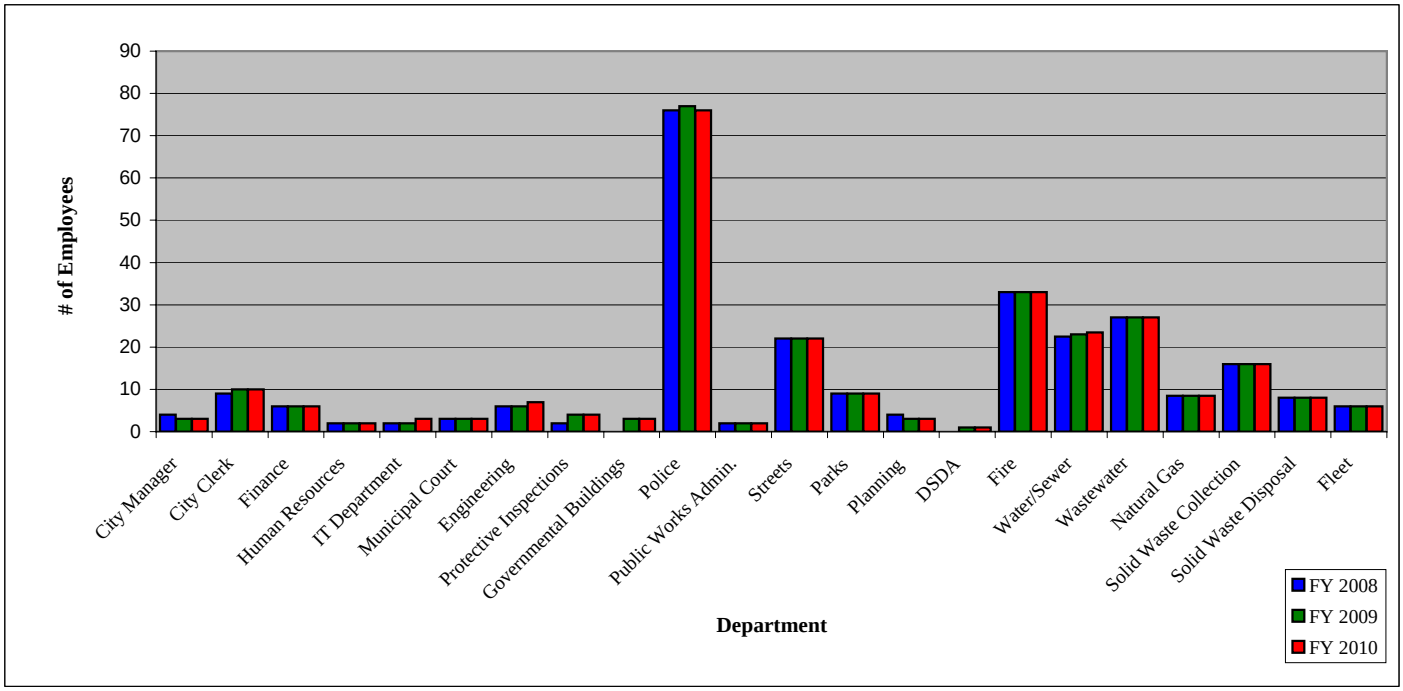
AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2008 Budget		FY 2009 Budget		FY 2010 Budget	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
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	
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		268	21	274.5	20	276	17

* 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 2008 Adopted	FY 2009 Adopted	FY 2010 Recommended
Office of the City Manager	4	3	3
City Clerk's Office	9	10	10
Finance Department	6	6	6
Human Resources	2	2	2
IT Department	2	2	3
Municipal Court	3	3	3
Engineering	6	6	7
Protective Inspections Division	2	4	4
Governmental Buildings Division	0	3	3
Police Department	76	77	76
Public Works Administration	2	2	2
Public Works Streets Division	22	22	22
Public Works Parks Division	9	9	9
Planning	4	3	3
DSDA	0	1	1
Fire Department	33	33	33
Water and Sewer Systems Divisions	22.5	23	23.5
Waste Water Treatment Plant Division	27	27	27
Natural Gas Fund	8.5	8.5	8.5
Solid Waste Collection Fund	16	16	16
Solid Waste Disposal Fund	8	8	8
Fleet Management Fund	6	6	6
TOTAL Full-Time Employees	268	274.5	276




CITY OF STATESBORO · 1803
GEORGIA

SALARY SCHEDULE
EFFECTIVE JULY 1, 2009

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, 2009

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, 2009

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, 2009

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 calculated at one and one half. All raises are temporarily suspended for FY 2010.

Annual City Picnic and or Appreciation Luncheon:

Employees are honored with a citywide picnic in the spring or an appreciation luncheon. The Employee picnic is temporarily suspended for FY 2010.

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. Vacation Buy Back is temporarily suspended for FY 2010.

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, Elections, the Finance Department, Information Technology, the Human Resources Department, 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 $7,759,135 of the $13,616,920 of General Fund revenues, or 56.98%. The major source is property taxes. 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.

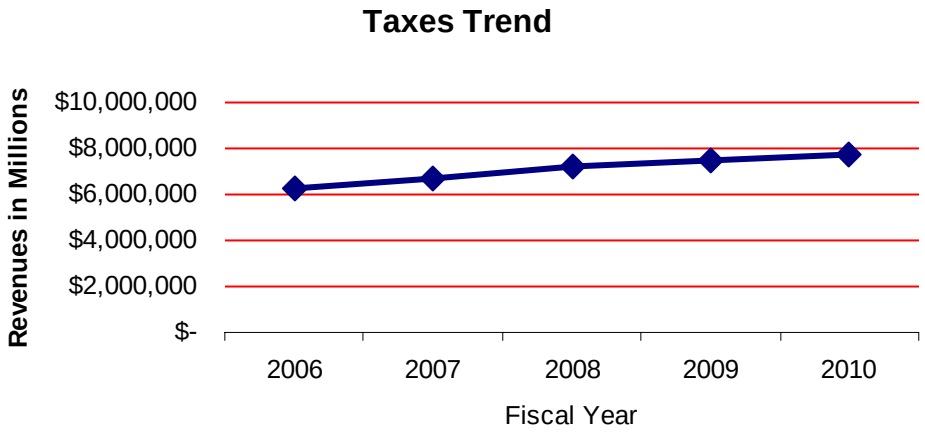
The City has an excellent collection ratio on this tax, which has been further improved by the use of annual tax lien sales which began in FY 2003. The projected collection rate for the current year's taxes is 99.0%. The other 1.0% will be collected during the following fiscal year. The revenue line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

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 the same as the current year.

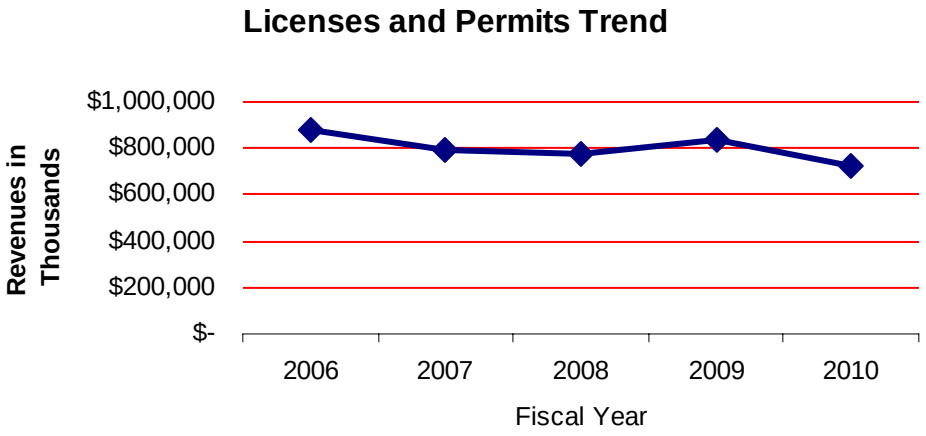
The other major source of taxes is the Franchise Fees paid by Georgia Power Company, Excelsior Electric Membership Cooperative, Northland Cable Television, and Frontier Communications of Georgia. Georgia Power is projected to increase about 10% over the actual amount received in FY 2009; Excelsior and Northland Cable are expected to remain flat; and Frontier is projected to decrease 3.39%, based upon their growth trends. In aggregate, these four franchises are projected to grow at a rate of 8.3%. 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 decrease by 0.8%, while Wholesale Liquor taxes and Retail Liquor taxes are projected to grow by 35.14%. Overall, this category is projected to grow by 3.1%.

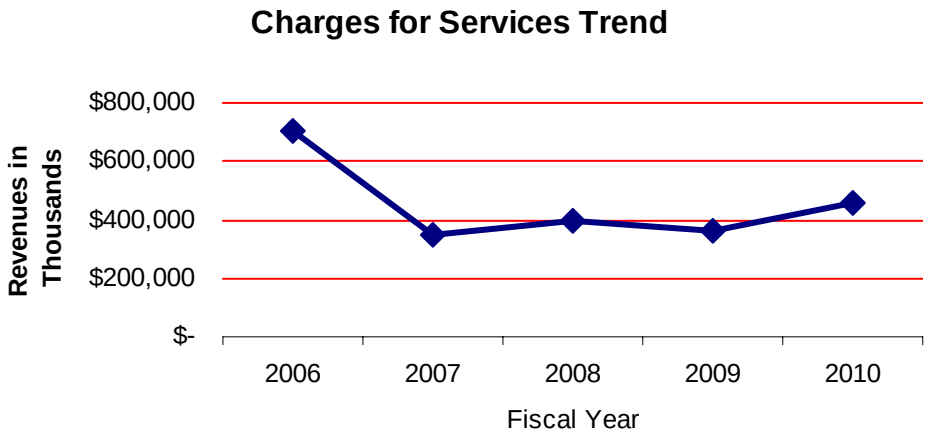
Total Taxes as a category is projected to grow by 3.81%.



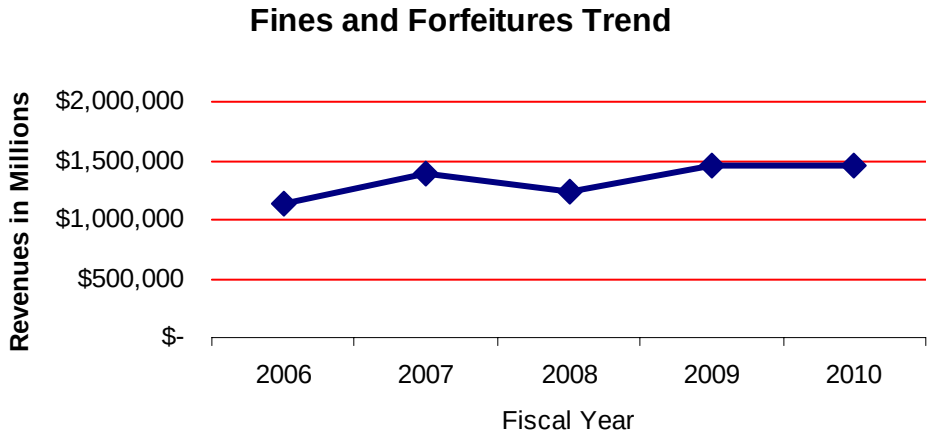
2. **Licenses and Permits** This category provides $724,225 of the General Fund, or 5.31%. The primary sources of revenue are General Business Licenses, Alcoholic Beverages Licenses, and Bank Licenses. Alcoholic Beverages Licenses are projected to remain flat. The General Business Licenses are projected to decrease by 10%. Bank Licenses are expected to decrease by 8%. Building and related permits and fees are projected to decrease 38.99% as a result of the current recession.



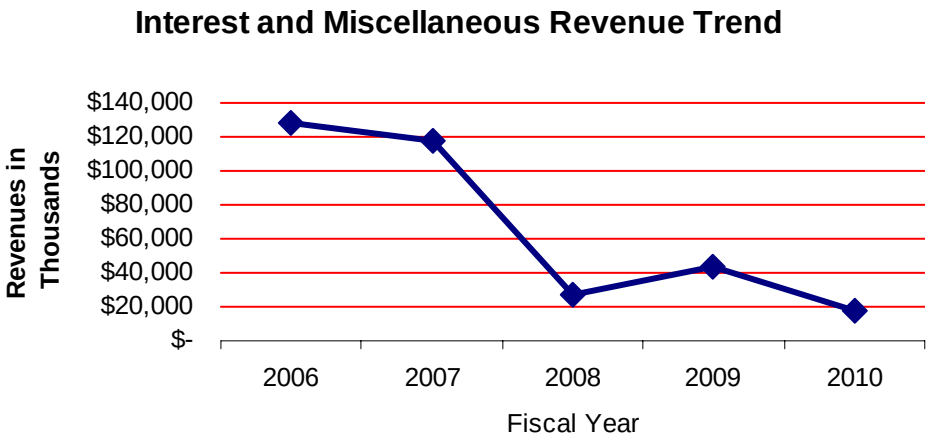
4. **Charges for Services** This category provides $454,910, or 3.34% of the General Fund. The primary sources of revenue are Court Costs, Revenues from Police Overtime, and Technology Fees. This source is projected to increase by 24.61%.



5. **Fines and Forfeitures** This category provides $1,450,000 of the General Fund, or 10.64%, 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 remain about the same as the FY 2009 budgeted amount.



6. **Earned Interest and Miscellaneous Revenues** This category provides only $17,350, or 0.12% 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 60.21% decrease from the estimated amount for the previous fiscal year. This is a result of the decrease in interest rates.



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 $2,834,675, or 20.81% of the General Fund's total funding. The major changes from the prior year are an increase of $159,000 from the Water and Sewer Fund and GMA Lease Pool transfers from the Natural Gas Fund, the Solid Waste Disposal Fund, and the Solid Waste Collection Fund in the amount of $80,175.

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 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 2010 Budget is projected to use $376,625, or 2.76% of budgeted expenditures.

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 2008 Actual	FY 2009 Budget	FY 2010 Recommended
31	TAXES			
31.1100	Property Taxes - Current Year	$ 3,415,843	$ 3,571,916	$ 3,712,720
31.1105	Refund of Taxes	$ (695)	$ (1,000)	$ (1,500)
31.1120	Timber Tax	$ -	$ 75	$ 75
31.1200	Property Taxes - Prior Year	$ 3,123	$ 10,000	$ 3,000
31.1310	Motor Vehicle	$ 212,301	$ 212,000	$ 212,000
31.1320	Mobile Home	$ 3,838	$ 1,000	$ 2,000
31.1500	Property not on Digest	$ 56,141	$ 1,000	$ 1,000
31.1600	Real Estate Transfer (Intangible)	$ 70,423	$ 70,000	$ 70,000
31.1711	Franchise Tax - Georgia Power	$ 1,203,273	$ 1,323,600	$ 1,463,165
31.1712	Franchise Tax - EMC	$ 36,674	$ 38,875	$ 30,000
31.1751	Franchise Tax - Northland Cable	$ 122,010	$ 122,010	$ 123,000
31.1761	Franchise Tax - Frontier	$ 70,386	$ 70,000	$ 68,000
31.1000	*Sub-total: General Property Taxes*	*$ 5,193,316*	*$ 5,419,476*	*$ 5,683,460*
31.4201	Beer and Wine	$ 602,096	$ 610,000	$ 605,000
31.4202	Liquor -Wholesale	$ 18,497	$ 18,000	$ 20,000
31.4203	Liquor - Retail	$ 61,883	$ 56,000	$ 80,000
31.4000	*Sub-total: Select Sales & Use Taxes*	*$ 682,476*	*$ 684,000*	*$ 705,000*
31.6200	Insurance Premium Taxes	$ 1,240,647	$ 1,293,995	$ 1,295,775
31.6000	*Sub-total: Business Taxes*	*$ 1,240,647*	*$ 1,293,995*	*$ 1,295,775*
31.9110	Property Tax Penalty and Interest	$ 20,513	$ 20,000	$ 20,000
31.9501	FIFA Fee and Cost	$ 8,484	$ 11,000	$ 8,500
31.9904	Tax Lien Penalties & Interest	$ 28,508	$ 44,000	$ 44,000
31.9905	Tax Sale Advertising Fees	$ 160	$ 1,500	$ 2,000
31.9906	Tax Sale Mar. Fees- City	$ 120	$ 300	$ 300
31.9907	Tax Sale Mar. Fees- C.O.C	$ 30	$ 100	$ 100
31.9000	*Sub-total: Penalties & Int. on Delinquent Taxes*	*$ 57,814*	*$ 76,900*	*$ 74,900*
31.0000	TOTAL TAXES	$ 7,174,254	$ 7,474,371	$ 7,759,135
32	LICENSES AND PERMITS			
32.1100	Alcoholic Beverages Licenses	$ 170,625	$ 188,125	$ 188,125
32.1200	General Business Licenses	$ 293,652	$ 300,000	$ 270,000
32.1220	Insurance License	$ 29,833	$ 33,000	$ 30,000
32.1240	Bank License	$ 122,084	$ 125,000	$ 115,000
32.1901	Alcoholic Beverages Application Fees	$ 2,576	$ 2,100	$ 2,100
32.1902	Occupation Tax Admininstration Fees	$ 6,059	$ 4,500	$ 6,000
32.1000	*Sub-total: Regulatory Fees*	*$ 624,829*	*$ 652,725*	*$ 611,225*
32.2120	Building Permits	$ 108,153	$ 135,000	$ 75,000
32.2130	Plumbing Permits	$ 3,279	$ 3,600	$ 3,000
32.2140	Electrical Permits	$ 9,823	$ 12,000	$ 7,500
32.2160	HVAC Permits	$ 5,747	$ 6,000	$ 4,000
32.2190	Land Disturbance Permits	$ 3,323	$ 2,500	$ 3,000
32.2211	Rezoning Requests	$ 3,000	$ 2,310	$ 2,000
32.2212	Variance Requests	$ 1,760	$ 1,440	$ 1,000
32.2230	Sign Permits	$ 2,099	$ 2,940	$ 2,000
32.2991	Inspection Fees	$ 15,406	$ 14,000	$ 12,000
32.2992	Engineering Misc. Fees	$ 1,147	$ 500	$ 500
32.2000	*Sub-total: Non-Business Licenses & Permits*	*$ 153,738*	*$ 180,290*	*$ 110,000*

FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
32.4101	Business License Penalty	$ 263	$ 3,000	$ 3,000
32.4102	Alcohol Penalty	$ 250	$ -	$ -
32.4000	*Sub-total: Penalties & Int. on Del. Lic. & Perm.*	*$ 513*	*$ 3,000*	*$ 3,000*
32.0000	TOTAL LICENSES AND PERMITS	$ 779,079	$ 836,015	$ 724,225
33	INTERGOVERNMENTAL REVENUES			
33.5101	Tax Relief Grant	$ 92,836	$ 90,000	$ -
33.0000	TOTAL INTERGOVERNMENTAL REVENUES	$ 92,836	$ 90,000	$ -
34	CHARGES FOR SERVICES			
34.1105	Court Costs	$ 148,852	$ 155,000	$ 155,000
34.1190	Other Costs	$ 4,510	$ 3,500	$ 15,000
34.1191	Technology Fee	$ 19,854	$ -	$ 70,000
34.1910	Election Qualifying Fees	$ 1,350	$ -	$ 1,350
34.1000	*Sub-total: General Government*	*$ 174,566*	*$ 158,500*	*$ 241,350*
34.2100	Finger Printing Fee	$ 1,075	$ 1,000	$ 1,000
34.2101	Revenue - Police Overtime	$ 100,844	$ 75,000	$ 101,000
34.2000	*Sub-total - Public Safety*	*$ 101,919*	*$ 76,000*	*$ 102,000*
34.6410	Background Check Fees	$ 15,775	$ 15,000	$ 15,000
34.6420	Server Permit Fees	$ 11,288	$ 12,000	$ -
34.6000	*Sub-total - Other Fees*	*$ 27,063*	*$ 27,000*	*$ 15,000*
34.9100	Cemetery Fees	$ 16,500	$ 27,000	$ 20,000
34.9300	Bad Check Fees	$ 9,481	$ 10,000	$ 10,000
34.9901	Account Establishment Charge	$ 62,780	$ 64,500	$ 64,500
34.9902	AEC Charge Penalty	$ 2,060	$ 2,000	$ 2,000
34.9903	Admin. Fee Penalty	$ 70	$ 60	$ 60
34.9000	*Sub-total: Other Charges for Services*	*$ 90,890*	*$ 103,560*	*$ 96,560*
34.0000	TOTAL CHARGES FOR SERVICES	$ 394,438	$ 365,060	$ 454,910
35	FINES AND FORFEITURES			
35.1170	Municipal Court Fines	$ 1,240,967	$ 1,450,000	$ 1,450,000
35.0000	TOTAL FINES AND FORFEITURES	$ 1,240,967	$ 1,450,000	$ 1,450,000
36.1001	INTEREST REVENUES	$ 17,212	$ 30,000	$ 5,000
37	CONTR. AND DON. FROM PRIV. SOURCES			
37.1001	Contributions & Donations - Private	$ -	$ -	$ -
37.1002	Contributions & Donations - COP	$ 3,432	$ 4,000	$ 4,000
37.0000	CONTR. AND DON. FROM PRIV. SOURCES	$ 3,432	$ 4,000	$ 4,000
38	MISCELLANEOUS REVENUE			
38.9010	Miscellaneous Income	$ 5,521	$ 7,000	$ 7,500
38.9020	Sale of Pipe	$ 615	$ 2,000	$ 500
38.9030	Sale of Scrap	$ -	$ 100	$ 100
38.9040	Concession Revenue	$ 304	$ 300	$ 150
38.9050	Sale of Signs & Posts	$ 160	$ 200	$ 100
38.9000	*Sub-total: Other Miscellaneous*	*$ 6,599*	*$ 9,600*	*$ 8,350*
38.0000	TOTAL MISCELLANEOUS REVENUE	$ 6,599	$ 9,600	$ 8,350

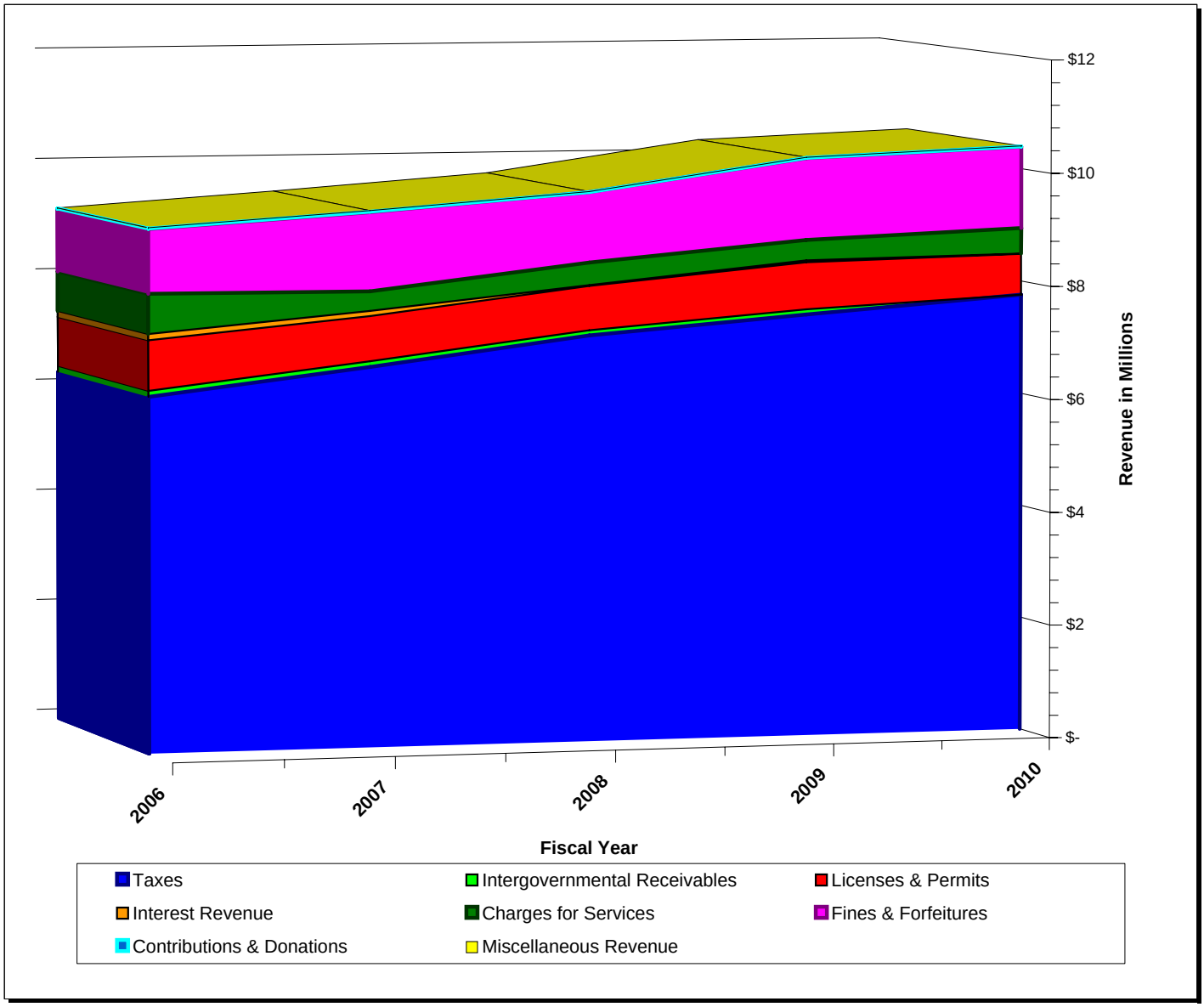
FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
39	OTHER FINANCING SOURCES			
39.1210	Operating Trans. in from Natural Gas	$ 925,000	$ 925,000	$ 925,000
39.1220	Operating Trans. in from Water/Wastewater	$ 870,800	$ 965,000	$ 1,124,000
39.1230	Operating Trans. in from S/W Disposal Fund	$ 157,000	$ 160,000	$ 160,000
39.1240	Operating Trans. in from S/W Collection Fund	$ 525,000	$ 543,000	$ 543,000
39.1211	Lease Pool Trans from NG	$ -	$ -	$ 6,690
39.1231	Lease Pool Trans from SWD	$ -	$ -	$ 25,918
39.1241	Lease Pool Trans from SWC	$ 7,000	$ 7,000	$ 47,567
39.1285	Transfer in from Benefits Insurance Fund	$ 300,000	$ -	$ -
39.1000	*Sub-total: Operating Transfers in*	*$ 2,784,800*	*$ 2,600,000*	*$ 2,832,175*
39.2101	Sale of Assets	$ 23,620	$ 12,000	$ 2,500
39.2102	Sale of Land			
39.2000	*Sub-total: Proc.of General Fixed Asset Disp*	*$ 23,620*	*$ 12,000*	*$ 2,500*
39.0000	TOTAL OTHER FINANCING SOURCES	$ 2,808,420	$ 2,612,000	$ 2,834,675
	TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 12,517,238	$ 12,871,046	$ 13,240,295
	FUND BALANCE APPROPRIATED	$ 1,115,834	$ 273,185	$ 376,625
	TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPROP.	**$ 13,633,072**	**$ 13,144,231**	**$ 13,616,920**

GENERAL FUND REVENUE TRENDS

FY 2006-2010

	2006 Actual	2007 Actual	2008 Actual	2009 Budgeted	2010 Recommended
Taxes	$ 6,245,314	$ 6,691,938	$ 7,174,254	$ 7,474,371	$ 7,759,135
Licenses and Permits	$ 883,136	$ 789,975	$ 779,079	$ 836,015	$ 724,225
Intergovernmental Receivables	$ 103,784	$ 101,890	$ 92,836	$ 90,000	$ -
Charges for Services	$ 706,592	$ 346,958	$ 394,438	$ 365,060	$ 454,910
Fines and Forfeitures	$ 1,127,332	$ 1,387,589	$ 1,240,967	$ 1,450,000	$ 1,450,000
Interest Revenue	$ 107,964	$ 90,083	$ 17,212	$ 30,000	$ 5,000
Contributions and Donations	$ 7,120	$ 7,828	$ 3,432	$ 4,000	$ 4,000
Miscellaneous Revenue	$ 13,616	$ 19,548	$ 6,599	$ 9,600	$ 8,350

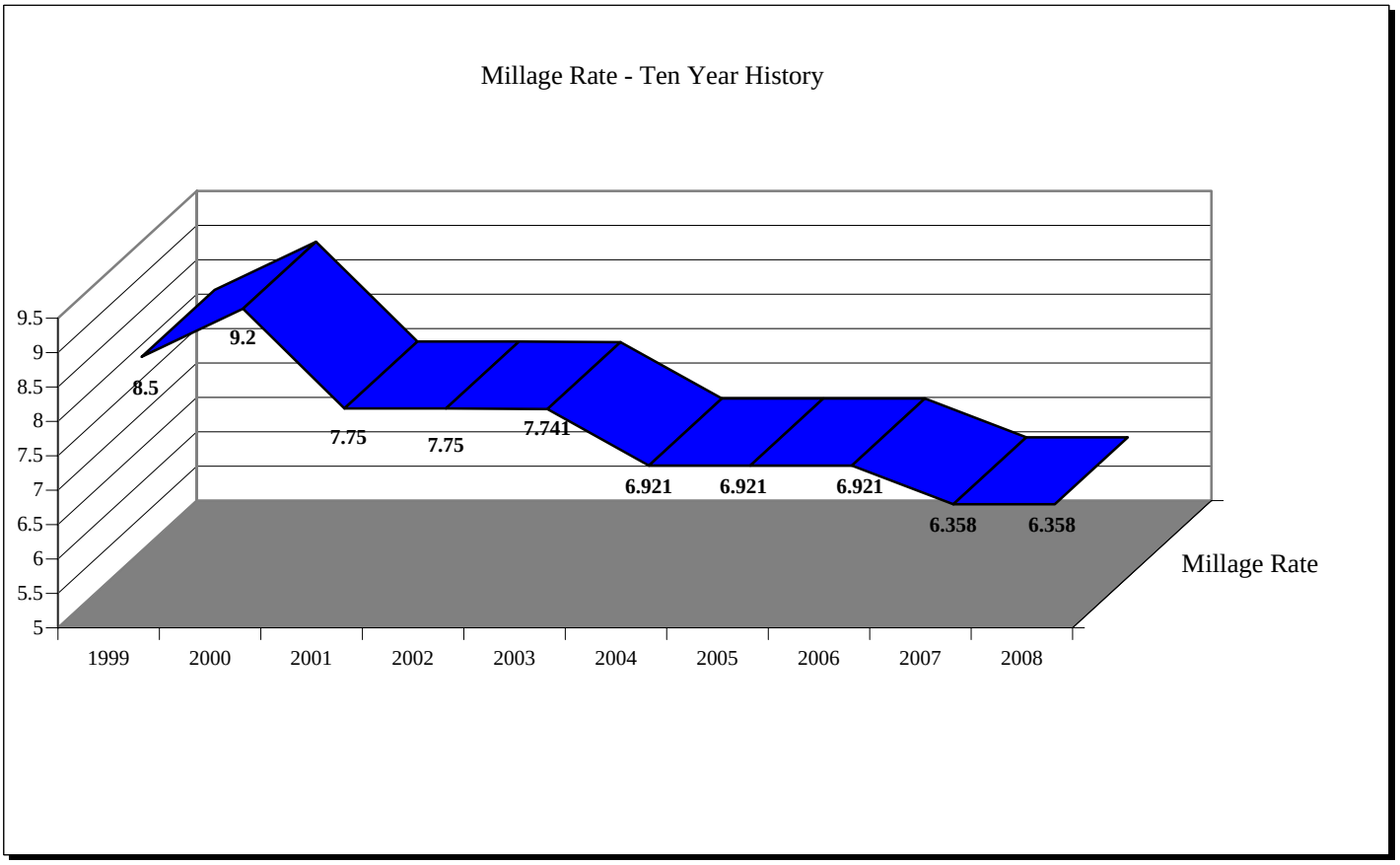


Property Taxes

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 2010". In addition, the Pay Plan for those positions is provided behind the tab entitled "Proposed Pay Plan and Fringe Benefits".

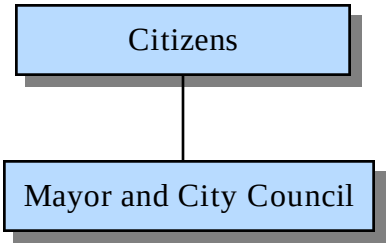
By far the most troubling expense for the City, as for most businesses, governments, and other organizations is the continuing escalation of health care costs. When the underlying rate of inflation in medical care is averaging 10-15% annually over the last several years, and shows no sign of letting 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.

The General Fund budget of $13,616,920 is an increase of $553,587 over the FY 2009 Budget (as amended through the 1st Budget Amendment) of $13,063,333. That is a 4.23% increase.

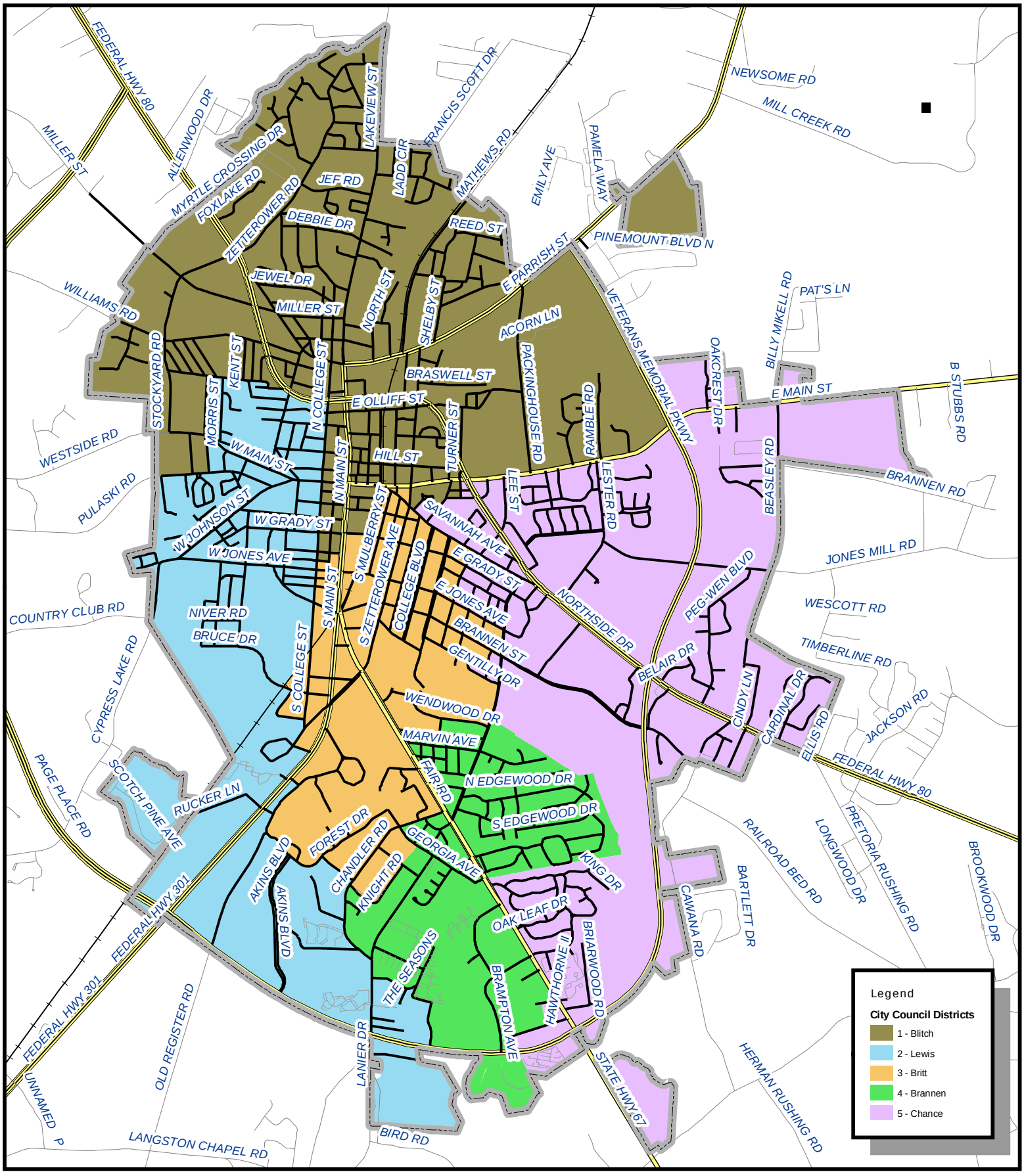
General Fund Budget Summary

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2010 PROPOSED	% OF TOTAL
Revenues and Other Financial Resources					
Taxes	$ 6,691,938	$ 7,174,254	$ 7,474,371	$ 7,759,135	56.98%
Licenses and Permits	$ 789,975	$ 772,770	$ 836,015	$ 724,225	5.32%
Intergovernmental Revenue	$ 101,890	$ 92,836	$ 90,000	$ -	0.00%
Charges for Services	$ 346,958	$ 225,152	$ 365,060	$ 454,910	3.34%
Fines and Forfeitures	$ 1,387,589	$ 1,416,563	$ 1,450,000	$ 1,450,000	10.65%
Interest Revenue	$ 90,083	$ 17,212	$ 30,000	$ 5,000	0.04%
Contributions and Donations	$ 7,828	$ 3,432	$ 4,000	$ 4,000	0.03%
Miscellaneous Revenue	$ 19,548	$ 6,599	$ 9,600	$ 8,350	0.06%
Other Financing Sources	$ 2,238,935	$ 2,808,420	$ 2,612,000	$ 2,834,675	20.82%
Appropriated Fund Balance	$ 954,109	$ 1,115,834	$ 273,185	$ 376,625	2.77%
Total Revenues and Other Financial Resources	**$ 12,628,853**	**$ 13,633,072**	**$ 13,144,231**	**$ 13,616,920**	**100.00%**
Expenditures and Other Financing Uses					
Governing Body	$ 208,518	$ 207,408	$ 194,187	$ 203,319	1.49%
City Manager'sOffice	$ 425,260	$ 506,922	$ 409,905	$ 338,329	2.48%
City Clerk's Office	$ 546,583	$ 531,926	$ 570,414	$ 518,269	3.81%
Elections	$ 271	$ 14,589	$ 1,250	$ 22,250	0.16%
Financial Administration	$ 573,481	$ 554,719	$ 587,421	$ 564,152	4.14%
Information Technology	$ 95,911	$ 144,468	$ 155,494	$ 224,759	1.65%
Human Resources	$ 125,337	$ 140,166	$ 140,561	$ 149,269	1.10%
Engineering	$ 380,612	$ 398,451	$ 429,194	$ 516,631	3.79%
Governmental Buildings	$ -	$ -	$ -	$ 124,428	0.91%
Records Management	$ 5,004	$ 9,092	$ 10,150	$ 7,900	0.06%
Municipal Court	$ 638,696	$ 625,001	$ 643,118	$ 646,993	4.75%
Police Department	$ 4,802,345	$ 5,216,977	$ 5,019,080	$ 5,272,376	38.72%
Fire Department	$ 1,922,904	$ -	$ -	$ -	0.00%
Animal Control	$ 15,615	$ 44,840	$ 46,369	$ 42,402	0.31%
Public Works Administration	$ 203,123	$ 216,089	$ 213,628	$ 215,387	1.58%
Streets	$ 1,621,367	$ 1,648,614	$ 1,541,204	$ 1,568,409	11.52%
Parks	$ 392,214	$ 433,076	$ 441,490	$ 440,722	3.24%
Engineering-Protective Insp.	$ 259,465	$ 271,419	$ 311,779	$ 300,278	2.21%
Planning	$ 210,989	$ 233,314	$ 313,108	$ 350,457	2.57%
Other Agencies	$ 774,526	$ 296,617	$ 283,837	$ 316,686	2.33%
Debt Service	$ 238,575	$ 300,536	$ 334,500	$ 384,260	2.82%
Transfers Out	$ 7,800	$ 1,838,849	$ 1,416,644	$ 1,409,644	10.35%
Total Expenditures and Other Financing Uses	**$ 13,448,596**	**$ 13,633,071**	**$ 13,063,333**	**$ 13,616,920**	**100.00%**

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.

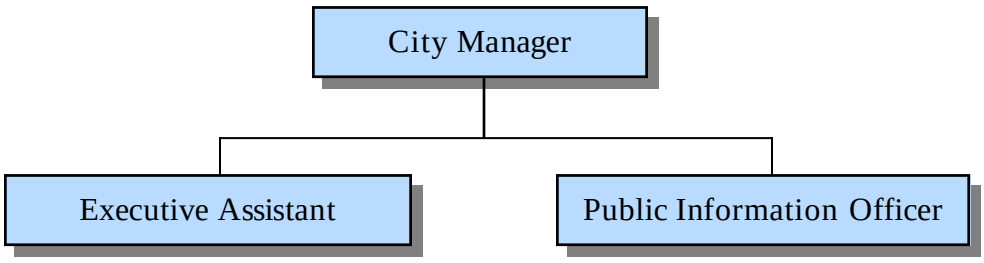
EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 62,568	$ 62,168	$ 62,168	0.00%
Purchase/Contract Services	$ 112,557	$ 91,355	$ 111,846	22.43%
Supplies	$ 3,994	$ 1,200	$ 1,050	-12.50%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 24,196	$ 19,864	$ 23,655	19.08%
Other Costs	$ 4,094	$ 4,600	$ 4,600	0.00%
Total Expenditures	$ 207,409	$ 179,187	$ 203,319	13.47%

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 58,832	$ 57,750	$ 57,750
51.1000	*Sub-total: Salaries and Wages*	*$ 58,832*	*$ 57,750*	*$ 57,750*
51.2201	Social Security (FICA) Contributions	$ 3,736	$ 4,418	$ 4,418
51.2000	*Sub-total: Employee Benefits*	*$ 3,736*	*$ 4,418*	*$ 4,418*
51.0000	TOTAL PERSONAL SERVICES	$ 62,568	$ 62,168	$ 62,168
52	PURCHASE/CONTRACT SERVICES			
52.1205	Public Relations	$ 6,366	$ 6,000	$ -
52.1000	*Sub-total: prof. & tech. services*	*$ 6,366*	*$ 6,000*	*$ -*
52.3101	Insurance, Other than Benefits	$ 85,031	$ 71,165	$ 85,031
52.3203	Cellular Phones	$ 1,281	$ 1,690	$ 1,315
52.3206	Postage	$ 25	$ -	$ -
52.3301	Advertising	$ 3,340	$ 2,000	$ -
52.3501	Travel	$ 10,504	$ 3,000	$ 18,000
52.3701	Education and Training	$ 6,010	$ 7,500	$ 7,500
52.3000	*Sub-total: Other Purchased Services*	*$ 106,191*	*$ 85,355*	*$ 111,846*
52.0000	TOTAL PURCHASED SERVICES	$ 112,557	$ 91,355	$ 111,846
53	SUPPLIES			
53.1101	Office Supplies	$ 112	$ 50	$ 50
53.1301	Food	$ 3,671	$ 1,000	$ 1,000
53.1401	Books and Periodicals	$ 211	$ 150	$ -
53.1601	Small Tools & Equipment	$ -	$ -	$ -
53.0000	TOTAL SUPPLIES	$ 3,994	$ 1,200	$ 1,050
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)	$ 23,581	$ 19,476	$ 23,348
55.2402	Life and Disability	$ 615	$ 388	$ 307
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 24,196	$ 19,864	$ 23,655
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 4,094	$ 4,600	$ 4,600
57.0000	TOTOAL OTHER COSTS	$ 4,094	$ 4,600	$ 4,600
	TOTAL EXPENDITURES	**$ 207,409**	**$ 179,187**	**$ 203,319**

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 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 240,680	$ 225,505	$ 211,867	-6.05%
Purchase/Contract Services	$ 201,759	$ 137,595	$ 96,564	-29.82%
Supplies	$ 12,021	$ 6,600	$ 6,650	0.76%
Capital Outlay (Minor)	$ 2,576	$ 600	$ -	-100.00%
Interfund Dept. Charges	$ 29,011	$ 19,305	$ 14,748	-23.61%
Other Costs	$ 20,875	$ 20,300	$ 8,500	-58.13%
Total Expenditures	$ 506,922	$ 409,905	$ 338,329	-17.46%

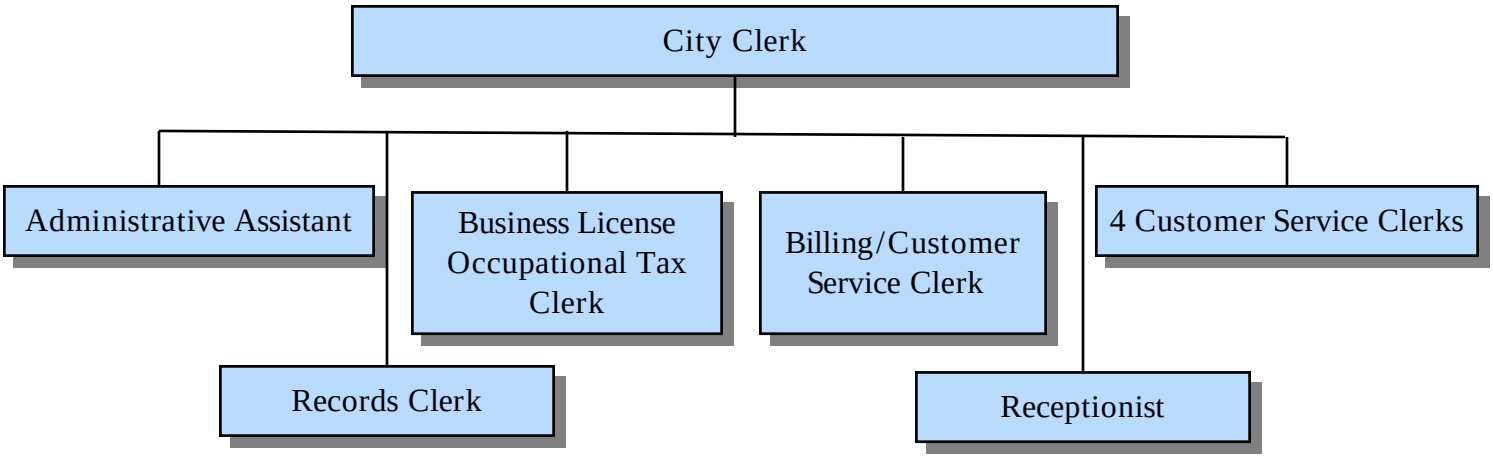
FUND 100 - GENERAL FUND **DEPT - 1320 - CITY MANAGER'S OFFICE**

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 206,196	$ 195,967	$ 183,000
51.1301	Overtime	$ 2,923	$ 2,000	$ -
51.1000	*Sub-total: Salaries and Wages*	*$ 209,119*	*$ 197,967*	*$ 183,000*
51.2201	Social Security (FICA) Contributions	$ 13,858	$ 14,920	$ 13,999
51.2401	Retirement Contributions	$ 16,549	$ 12,485	$ 14,640
51.2701	Workers Compensation	$ 218	$ 133	$ 183
51.2901	Employee Physicals	$ 560	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 90	$ -	$ 20
51.2903	Hepatitis/Flu Vaccine	$ -	$ -	$ 25
51.2905	Interviews	$ 286	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 31,561*	*$ 27,538*	*$ 28,867*
51.0000	TOTAL PERSONAL SERVICES	$ 240,680	$ 225,505	$ 211,867
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative	$ -	$ -	$ -
52.1201	Legal Fees	$ 106,591	$ 80,000	$ 45,000
52.1204	City Attorney	$ 7,500	$ 7,500	$ 7,500
52.1205	Public Relations	$ 7,161	$ 9,000	$ 9,300
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 121,252*	*$ 96,500*	*$ 61,800*
52.2101	Cleaning Services	$ 3,987	$ 2,400	$ 3,300
52.2201	Rep. and Maint. (Equipment)	$ -	$ 4,000	$ 2,000
52.2202	Rep. and Maint. (Vehicles)	$ 309	$ 1,100	$ 1,100
52.2203	Rep. and Maint. (Labor)	$ 179	$ 2,700	$ 2,700
52.2205	Rep. and Maint. (Office Equipment)	$ 194	$ 200	$ 200
52.2320	Rentals	$ 1,930	$ 2,000	$ 900
52.2000	*Sub-total: Property Services*	*$ 6,599*	*$ 12,400*	*$ 10,200*
52.3101	Insurance, Other than Benefits	$ 1,128	$ 1,804	$ 1,804
52.3201	Telephone	$ 2,553	$ 3,500	$ 500
52.3203	Cellular Phones	$ 1,774	$ 1,560	$ 1,755
52.3206	Postage	$ -	$ 50	$ 75
52.3301	Advertising	$ 3,222	$ 500	$ 3,500
52.3501	Travel	$ 11,354	$ 15,500	$ 12,150
52.3601	Dues and Fees	$ 1,776	$ 1,550	$ 2,830
52.3701	Education and Training	$ 2,018	$ 2,500	$ 1,950
52.3852	Contract Services	$ 50,083	$ 1,731	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 73,908*	*$ 28,695*	*$ 24,564*
52.0000	TOTAL PURCHASED SERVICES	$ 201,759	$ 137,595	$ 96,564
53	SUPPLIES			
53.1101	Office Supplies	$ 2,953	$ 2,000	$ 1,500
53.1104	Janitorial Supplies	$ 4,803	$ -	$ -
53.1105	Uniforms	$ 215	$ 300	$ 500
53.1106	General Supplies & Materials	$ 135	$ 200	$ 750
53.1270	Gasoline/Diesel	$ 631	$ 650	$ 1,200
53.1301	Food	$ 2,462	$ 2,000	$ 1,000
53.1401	Books and Periodicals	$ 809	$ 1,200	$ 1,200
53.1601	Small Tools and Equipment	$ 13	$ 250	$ 500
53.0000	TOTAL SUPPLIES	$ 12,021	$ 6,600	$ 6,650

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 2,576	$ 600	$ -
54.2401	Computers	$ -	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,576	$ 600	$ -
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 28,092	$ 18,373	$ 13,907
55.2402	Life and Disability	$ 919	$ 932	$ 841
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 29,011	$ 19,305	$ 14,748
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 9,268	$ 8,500	$ 8,500
57.3402	Employee Picnic	$ 2,828	$ 3,000	$ -
57.3403	Christmas Party	$ 8,779	$ 8,800	$ -
57.0000	TOTAL OTHER COSTS	$ 20,875	$ 20,300	$ 8,500
	TOTAL EXPENDITURES	**$ 506,922**	**$ 409,905**	**$ 338,329**

CITY CLERK'S OFFICE



CITY CLERK'S OFFICE

This department is headed by the 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.
The City Clerk serves as supervisor of city elections.

GOALS & OBJECTIVES

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 of 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.

PERFORMANCE MEASURES

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
General Long-term Debt as a % of the Total Assessed Valuation of Property (Tax Digest) (Georgia Constitution Art. Sets a 10% maximum.)	0.19%	0.18%	0.16%
General Long-term Debt Per Capita (Population at 26,500)	$42.96	$41.11	$39.13
Number of Utility Bills processed annually	153,000	156,060	158,000
Number of Employees in utility billing/collection	5	5	4
Average Number of Utility Bills processed per employee	30,600	31,212	39,500
Dollar Amount of Utility Bills processed annually	$18,251,137	$18,616,160	$19,690,444
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%	2.3%
Number of Council Meeting Agenda Packets and Minutes	528	384	240
Number of Open Records Act requests handled	223	272	250
Number of Business Licenses Issued	1,066	1,223	1,200
Dollar Value of Business Licenses Issued	$131,770	$247,063	$270,000
Number of Property Tax Bills Issued	8,189	8,258	8,308
Dollar Value of Property Tax Bills Issued	$3,436,734	$3,584,385	$3,712,720
Number of Alcohol Licenses Issued	62	74	80
Dollar Value of Alcohol Licenses Issued	$124,375	$167,500	$188,125

EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 373,850	$ 387,831	$ 339,743	-12.40%
Purchase/Contract Services	$ 65,735	$ 88,774	$ 87,540	-1.39%
Supplies	$ 18,319	$ 18,517	$ 15,200	-17.91%
Capital Outlay (Minor)	$ 2,545	$ 4,546	$ 450	-90.10%
Interfund Dept. Charges	$ 62,539	$ 67,146	$ 71,736	6.84%
Other Costs	$ 8,938	$ 3,600	$ 3,600	0.00%
Total Expenditures	$ 531,926	$ 570,414	$ 518,269	-9.14%

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

Account Number	Account Description or Title	2008 Actual	2009 Budget	2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 328,155	$ 337,896	$ 291,448
51.1301	Overtime	$ 3,346	$ 4,000	$ 2,000
51.1000	*Sub-total: Salaries and Wages*	*$ 331,501*	*$ 341,896*	*$ 293,448*
51.2201	Social Security (FICA) Contributions	$ 22,750	$ 24,683	$ 22,449
51.2401	Retirement Contributions	$ 19,266	$ 20,536	$ 23,475
51.2701	Workers Compensation	$ 333	$ 343	$ 296
51.2901	Employment Physicals	$ -	$ 280	$ -
51.2902	Employee Drug Screening Tests	$ -	$ 18	$ -
51.2903	Hepatitis/Flu Vaccine	$ -	$ 75	$ 75
51.2000	*Sub-total: Employee Benefits*	*$ 42,349*	*$ 45,935*	*$ 46,295*
51.0000	TOTAL PERSONAL SERVICES	$ 373,850	$ 387,831	$ 339,743
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 250	$ 10,000
52.1301	Computer Programming Fees	$ 1,613	$ 2,000	$ 1,000
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 1,613*	*$ 2,250*	*$ 11,000*
52.2205	Rep. and Maint. (Office Equipment)	$ 6,379	$ 8,500	$ 8,500
52.2320	Rentals	$ 5,681	$ 3,300	$ 3,300
52.2000	*Sub-total: property services*	*$ 12,060*	*$ 11,800*	*$ 11,800*
52.3101	Insurance, Other than Benefits	$ 1,392	$ 1,480	$ 1,480
52.3201	Telephone	$ 8,541	$ 11,484	$ 3,000
52.3203	Cellular Phones	$ 1,323	$ 960	$ 960
52.3301	Advertising	$ 145	$ 2,200	$ 2,500
52.3401	Printing and Binding	$ 3,737	$ 3,600	$ 6,000
52.3501	Travel	$ 8,484	$ 6,500	$ 3,000
52.3601	Dues and Fees	$ 770	$ 500	$ 300
52.3701	Education and Training	$ 3,092	$ 4,000	$ 2,500
52.3852	Contract Services	$ 24,578	$ 44,000	$ 45,000
52.3000	*Sub-total: Other Purchased Services*	*$ 52,062*	*$ 74,724*	*$ 64,740*
52.0000	TOTAL PURCHASED SERVICES	$ 65,735	$ 88,774	$ 87,540
53	SUPPLIES			
53.1101	Office Supplies	$ 17,380	$ 15,000	$ 12,000
53.1105	Uniforms	$ -	$ -	$ 250
53.1106	General Supplies & Materials	$ 31	$ 50	$ 50
53.1270	Gasoline/Diesel	$ 53	$ -	$ -
53.1301	Food	$ 316	$ 250	$ -
53.1401	Books and Periodicals	$ 324	$ 717	$ 400
53.1601	Small Tools and Equipment	$ 215	$ 2,500	$ 2,500
53.0000	TOTAL SUPPLIES	$ 18,319	$ 18,517	$ 15,200
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 320	$ 1,546	$ 450
54.2401	Computers	$ 2,225	$ 3,000	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,545	$ 4,546	$ 450

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

Account Number	Account Description or Title	2008 Actual	2009 Budget	2010 Recommended
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 60,695	$ 65,068	$ 70,043
55.2402	Life and Disability	$ 1,844	$ 2,078	$ 1,693
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 62,539	$ 67,146	$ 71,736
57	OTHER COSTS			
57.2001	GBI Fingerprint Fees	$ 1,003	$ 500	$ 500
57.2002	FIFA Filing Fee	$ 2,660	$ 2,000	$ 2,000
57.3401	Miscellaneous Expenses	$ 5,118	$ 1,000	$ 1,000
57.3411	Marshall Deed Filing	$ 30	$ 100	$ 100
57.6001	Cash - Over/Short	$ 127	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 8,938	$ 3,600	$ 3,600
	TOTAL EXPENDITURES	**$ 531,926**	**$ 570,414**	**$ 518,269**

ELECTIONS

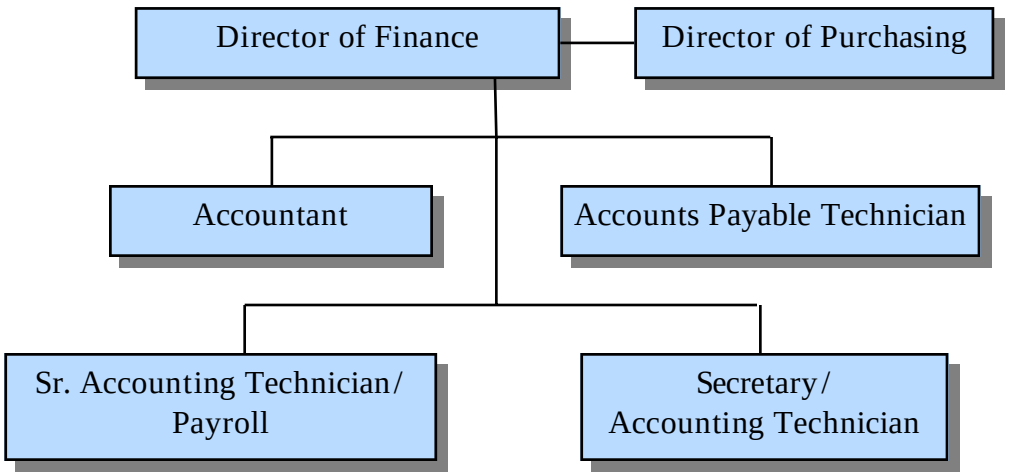
EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 6,255	$ -	$ 14,000	0.00%
Purchase/Contract Services	$ 4,520	$ 1,250	$ 5,700	356.00%
Supplies	$ 3,791	$ -	$ 2,550	0.00%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Other Costs	$ 23	$ -	$ -	0.00%
Total Expenditures	$ 14,589	$ 1,250	$ 22,250	1680.00%

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1201	Temporary Employees	$ 6,255	$ -	$ 14,000
51.0000	TOTAL PERSONAL SERVICES	$ 6,255	$ -	$ 14,000
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ -	$ 1,000
52.3201	Telephone	$ 235	$ -	$ 500
52.3301	Advertising	$ 3,272	$ 500	$ 2,000
52.3501	Travel	$ 943	$ 500	$ 800
52.3601	Dues and Fees	$ 70	$ -	$ 500
52.3701	Education and Training	$ -	$ 250	$ 900
52.0000	TOTAL PURCHASED SERVICES	$ 4,520	$ 1,250	$ 5,700
53	SUPPLIES			
53.1101	Office Supplies	$ 510	$ -	$ 250
53.1106	General Supplies and Materials	$ 1,854	$ -	$ 1,800
53.1301	Food	$ 1,427	$ -	$ 500
53.0000	TOTAL SUPPLIES	$ 3,791	$ -	$ 2,550
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ -
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 23	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 23	$ -	$ -
	TOTAL EXPENDITURES	**$ 14,589**	**$ 1,250**	**$ 22,250**

FINANCE DEPARTMENT



FINANCE DEPARTMENT

This department is headed by the Director of Finance. This department is responsible for assisting the City Manager in the preparation of the Budget and the the Capital Improvements Program. Once the Budget is adopted, this department is responsible for entering it into the accounting system, including any subsequent amendments. They then administer the Budget, prepare monthly finance reports, and work with the auditor on the annual outside audit. This department is also responsible for all investments, debt management, bank reconciliations, paying all invoices, 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.

GOALS & OBJECTIVES

Goal: Continue to improve the City's overall financial condition.

Objectives:

1. Prepare and administer a fiscally conservative operating and capital budget that stay within available resources. Build up the reserve funds to the targeted level in each fund.
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 work with the Clerk's department to aggressively collect all property taxes due, using tax lien sales as needed.
6. Continue to work with the Clerk's department 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.

PERFORMANCE MEASURES

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Number of operating funds that meet financial reserve targets. (See Financial Policies Section for targets.)	1 of 8	1 of 8	3 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	23	20	17
Number of Accounts Payable processed	5,436	4,700	4,500
Payroll Payment Errors (requiring an adjustment on current or next payroll)	15	21	12

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Number of Payroll Checks and Direct Deposit Advices (DDAs)	12,768	12,832	12,720
Payment Errors as a percentage of Payroll Checks and DDAs	0.12%	0.16%	0.09%

EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 251,868	$ 266,666	$ 271,757	1.91%
Purchase/Contract Services	$ 156,725	$ 191,445	$ 159,344	-16.77%
Supplies	$ 38,249	$ 40,400	$ 42,000	3.96%
Capital Outlay (Minor)	$ 2,137	$ 3,400	$ 200	-94.12%
Interfund Dept. Charges	$ 53,230	$ 48,060	$ 43,051	-10.42%
Other Costs	$ 52,510	$ 37,650	$ 47,800	26.96%
Total Expenditures	$ 554,719	$ 587,621	$ 564,152	-3.99%

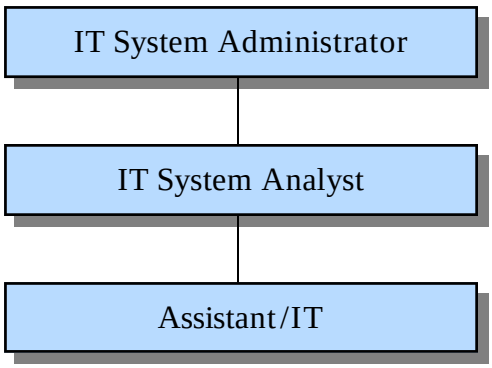
FUND 100 - GENERAL FUND **DEPT - 1510 - FINANCE**

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 222,231	$ 232,811	$ 249,285
51.1301	Overtime	$ 2,091	$ 2,000	$ 1,000
51.1000	*Sub-total: Salaries and Wages*	*$ 224,322*	*$ 234,811*	*$ 250,285*
51.2201	Social Security (FICA) Contributions	$ 14,645	$ 17,463	$ 19,147
51.2401	Retirement Contributions	$ 12,518	$ 14,089	$ 2,023
51.2701	Workers Compensation	$ 230	$ 235	$ 252
51.2901	Employment Physicals	$ 135	$ 18	$ -
51.2902	Employee Drug Screening Tests	$ 18	$ -	$ -
51.2903	Hepatitis/Flu Vaccine	$ -	$ 50	$ 50
51.2000	*Sub-total: Employee Benefits*	*$ 27,546*	*$ 31,855*	*$ 21,472*
51.0000	TOTAL PERSONAL SERVICES	$ 251,868	$ 266,666	$ 271,757
52	PURCHASE/CONTRACT SERVICES			
52.1203	Audit	$ 41,965	$ 55,000	$ 42,000
52.1209	Finance Consulting	$ 2,725	$ 2,000	$ 1,500
52.1301	Computer Programming Fees	$ 1,768	$ 2,500	$ 750
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 46,458*	*$ 59,500*	*$ 44,250*
52.2201	Rep. and Maint. (Equipment)	$ 1,792	$ 2,000	$ 2,700
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 1,020	$ -	$ -
52.2203	Rep. and Maint. (Labor)	$ 666	$ -	$ -
52.2205	Rep. and Maint. (Office Equipment)	$ 8,378	$ 9,000	$ 10,000
52.2320	Rentals	$ 7,096	$ 7,570	$ 5,000
52.2000	*Sub-total: Property Services*	*$ 18,952*	*$ 18,570*	*$ 17,700*
52.3101	Insurance, Other than Benefits	$ 11,109	$ 9,713	$ 11,109
52.3201	Telephone	$ 3,205	$ 3,602	$ 150
52.3203	Cellular Phones	$ 637	$ 2,060	$ 1,565
52.3206	Postage	$ 53,073	$ 75,000	$ 72,000
52.3301	Advertising	$ 140	$ 500	$ -
52.3401	Printing and Binding	$ 13,376	$ 15,000	$ 7,000
52.3501	Travel	$ 5,033	$ 3,000	$ 2,500
52.3601	Dues and Fees	$ 1,023	$ 1,000	$ 1,070
52.3701	Education and Training	$ 3,719	$ 3,500	$ 2,000
52.3852	Contract Work	$ -	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 91,315*	*$ 113,375*	*$ 97,394*
52.0000	TOTAL PURCHASED SERVICES	$ 156,725	$ 191,445	$ 159,344
53	SUPPLIES			
53.1101	Office Supplies	$ 11,640	$ 13,000	$ 15,000
53.1104	Janitorial Supplies	$ (73)	$ -	$ -
53.1105	Uniforms	$ -	$ -	$ 250
53.1106	General Supplies	$ 740	$ 1,000	$ 750
53.1230	Electricity	$ 23,739	$ 25,000	$ 25,000
53.1270	Gasoline/Diesel	$ 801	$ -	$ -
53.1301	Food	$ 128	$ 250	$ 200
53.1401	Books and Periodicals	$ 511	$ 850	$ 500
53.1601	Small Tools and Equipment	$ 763	$ 300	$ 300
53.0000	TOTAL SUPPLIES	$ 38,249	$ 40,400	$ 42,000

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 35	$ 400	$ 200
54.2401	Computers	$ 2,102	$ 3,000	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,137	$ 3,400	$ 200
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 52,186	$ 46,695	$ 41,721
55.2402	Life and Disability	$ 1,044	$ 1,365	$ 1,330
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 53,230	$ 48,060	$ 43,051
57	OTHER COSTS			
57.1101	Property Taxes	$ -	$ -	$ -
57.3401	Miscellaneous Expenses	$ 14,698	$ 4,800	$ 2,000
57.4001	Bad Debts	$ 680	$ 800	$ 750
57.4101	Collection Costs	$ 25	$ 50	$ 50
57.4102	Bank Card Charges	$ 37,162	$ 32,000	$ 45,000
57.4103	Bank Charges	$ -	$ -	$ -
57.6001	Over/Short	$ (55)	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 52,510	$ 37,650	$ 47,800
	TOTAL EXPENDITURES	**$ 554,719**	**$ 587,621**	**$ 564,152**

IT DEPARTMENT



INFORMATION TECHNOLOGY

This department is head by the Director of Information Technology. This department 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.

GOALS & OBJECTIVES

Goal: Continue to develop the City's network infrastructure and network services.
Objectives:
1. Provide enhanced mobile access to network resources.
2. Enhance network security through the implementation of user-focused, network-based access control (NAC). Upgrade security appliances and increase security policy level via comprehensive gateway security suite.
3. Upgrade email services to MS Exchange Server to provide efficient access to e-mail, calendars, attachments, and contacts.
4. Upgrade Web services to include new enhanced on-line payment functionality and paperless billing.

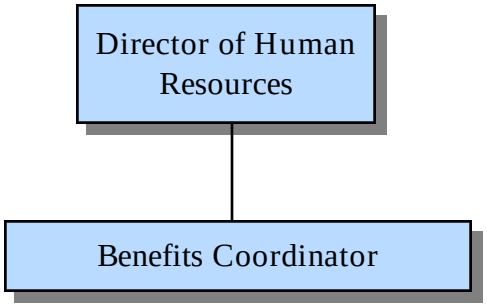
EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 59,246	$ 87,621	$ 120,745	37.80%
Purchase/Contract Services	$ 80,133	$ 46,043	$ 71,898	56.15%
Supplies	$ 1,904	$ 10,700	$ 2,525	-76.40%
Capital Outlay (Minor)	$ 3,130	$ 1,500	$ 15,000	900.00%
Interfund Dept. Charges	$ -	$ 9,130	$ 14,391	0.00%
Other Costs	$ 11	$ 500	$ 200	-60.00%
Total Expenditures	$ 144,424	$ 155,494	$ 224,759	44.55%

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 54,289	$ 74,568	$ 103,716
51.1201	Temporary Employees	$ -	$ -	$ -
51.1101	Overtime	$ 320	$ 600	$ 600
51.1000	*Sub-total: Salaries and Wages*	*$ 54,609*	*$ 75,168*	*$ 104,316*
51.2201	Social Security (FICA) Contributions	$ 4,094	$ 6,928	$ 7,980
51.2401	Retirement Contributions	$ -	$ 5,434	$ 8,345
51.2701	Workers Compensation	$ -	$ 91	$ 104
51.2901	Employment Physicals	$ 489	$ -	$ -
51.2902	Employee Drug Screening	$ 54	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 4,637*	*$ 12,453*	*$ 16,429*
51	TOTAL PERSONAL SERVICES	$ 59,246	$ 87,621	$ 120,745
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ 75,886	$ 42,634	$ 50,923
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 75,886*	*$ 42,634*	*$ 50,923*
52.2202	Rep. and Maint. (Vehicles-Parts)	$ -	$ 700	$ 1,000
52.2203	Rep. and Maint. (Labor)	$ -	$ 400	$ 1,000
52.2205	Rep. and Maint. (Office Equip.)	$ -	$ -	$ 5,000
52.2000	*Sub-total: Property Services*	*$ -*	*$ 1,100*	*$ 7,000*
52.3101	Insurance other than Benefits			$ 500
52.3201	Telephone	$ 348	$ 500	$ 7,200
52.3203	Cellular Phones	$ 1,290	$ 1,309	$ 2,275
52.3301	Advertising	$ 2,462	$ -	$ -
52.3501	Travel	$ 13	$ 500	$ 1,000
52.3701	Education and Training	$ 134	$ -	$ 3,000
52.3000	*Sub-total: Other Purchased Services*	*$ 4,247*	*$ 2,309*	*$ 13,975*
52.0000	TOTAL PURCHASED SERVICES	$ 80,133	$ 46,043	$ 71,898
53	SUPPLIES			
53.1101	Office Supplies	$ 705	$ 200	$ 300
53.1105	Uniforms	$ -	$ -	$ 250
53.1106	General Supplies and Materials	$ 911	$ 1,000	$ 500
53.1270	Gasoline/Diesel		$ 350	$ 375
53.1301	Food	$ 59	$ -	$ 100
53.1601	Small Tools and Equipment	$ 229	$ 9,150	$ 1,000
53.0000	TOTAL SUPPLIES	$ 1,904	$ 10,700	$ 2,525
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ -	$ -
54.2401	Computers	$ 3,130	$ 1,500	$ 15,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 3,130	$ 1,500	$ 15,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ -	$ 8,933	$ 13,907
55.2402	Life and Disability	$ -	$ 197	$ 484
55	TOTAL INTERFUND/INTERDEP'T.	$ -	$ 9,130	$ 14,391
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 11	$ 500	$ 200
57.0000	TOTAL OTHER COSTS	$ 11	$ 500	$ 200
	TOTAL EXPENDITURES	**$ 144,424**	**$ 155,494**	**$ 224,759**

HUMAN RESOURCES



HUMAN RESOURCES DEPARTMENT

This department is headed by the Director of Human Resources. This deparment 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.

GOALS & OBJECTIVES

Goal: Assure that the City maintains a good work environment and has a competitive salary and fringe benefits structure to recruit and reatain qualified employees.

Objectives:

1. Administer ther 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.

PERFORMANCE MEASURES

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Number of Total FTE Positions Budgeted	268	274.5	276
Number of Full-time Position vacancies during the FY	15	15	15
Total Turnover Ratio for FY	4.58%	5.58%	5.58%
Number of Retirements during the FY	0	2	2
Number of Workers Compensation Awards during the FY	15	10	10
Number of Disciplinary Actions during the FY	40	30	30

EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 115,995	$ 120,542	$ 112,331	-6.81%
Purchase/Contract Services	$ 8,301	$ 9,506	$ 30,010	215.70%
Supplies	$ 1,017	$ 750	$ 1,600	113.33%
Capital Outlay (Minor)	$ 5,351	$ 425	$ -	-100.00%
Interfund Dept. Charges	$ 9,502	$ 9,138	$ 4,828	-47.17%
Other Costs	$ -	$ 200	$ 500	150.00%
Total Expenditures	$ 140,166	$ 140,561	$ 149,269	6.20%

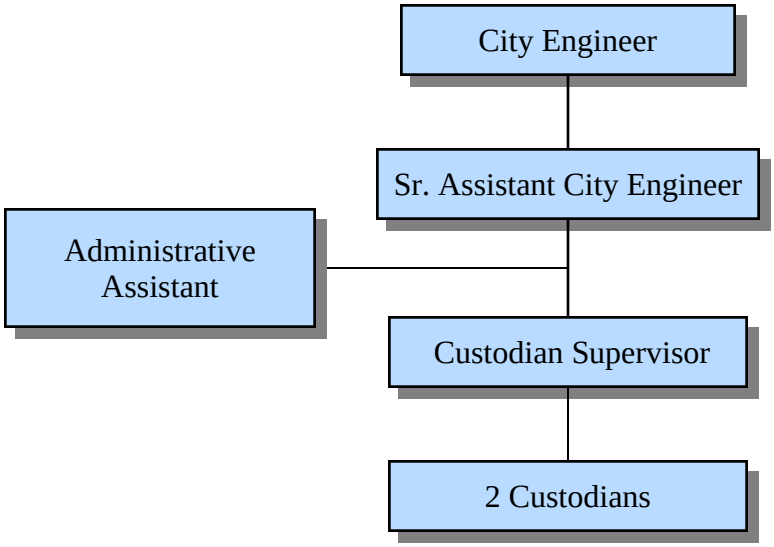
FUND 100 - GENERAL FUND **DEPT - 1540 - HUMAN RESOURCES**

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 87,763	$ 93,028	$ 71,111
51.1301	Overtime	$ 517	$ 596	$ -
51.1000	*Sub-total: Salaries and Wages*	*$ 88,280*	*$ 93,624*	*$ 71,111*
51.2201	Social Security (FICA) Contributions	$ 6,418	$ 7,173	$ 5,440
51.2401	Retirement Contributions	$ 5,435	$ 5,626	$ 5,689
51.2501	Tuition Reimbursements	$ 4,470	$ 6,000	$ 5,000
51.2601	Unemployment Insurance	$ 11,249	$ 8,000	$ 25,000
51.2701	Workers Compensation	$ 100	$ 94	$ 71
51.2902	Employee Drug Screening	$ 18	$ -	$ -
51.2903	Hepatitis/Flu Vaccine	$ 25	$ 25	$ 20
51.2000	*Sub-total: Employee Benefits*	*$ 27,715*	*$ 26,918*	*$ 41,220*
51.0000	TOTAL PERSONAL SERVICES	$ 115,995	$ 120,542	$ 112,331
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ -	$ 20,000
52.1301	Computer Programming Fees	$ 848	$ 500	$ 500
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 848*	*$ 500*	*$ 20,500*
52.2205	Rep. and Maint. (Office Equipment)	$ -	$ 250	$ 250
52.2320	Rentals	$ 1,229	$ 1,650	$ 1,650
52.2000	*Sub-total: Property Services*	*$ 1,229*	*$ 1,900*	*$ 1,900*
52.3101	Insurance, Other than Benefits	$ 438	$ 496	$ 500
52.3201	Telephone	$ 1,098	$ 1,450	$ 350
52.3203	Cellular	$ -	$ 110	$ 810
52.3206	Postage	$ 18	$ 50	$ 50
52.3401	Printing and Binding	$ 45	$ -	$ 1,000
52.3501	Travel	$ 2,355	$ 2,500	$ 2,500
52.3601	Dues and Fees	$ 348	$ 500	$ 400
52.3701	Education and Training	$ 1,922	$ 2,000	$ 2,000
52.3852	Contract Services	$ -	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 6,224*	*$ 7,106*	*$ 7,610*
52.0000	TOTAL PURCHASED SERVICES	$ 8,301	$ 9,506	$ 30,010
53	SUPPLIES			
53.1101	Office Supplies	$ 806	$ 500	$ 500
53.1105	Uniforms			$ 250
53.1301	Food	$ 43	$ 50	$ 500
53.1401	Books and Periodicals	$ 168	$ 200	$ 250
53.1601	Small Tools and Equipment	$ -	$ -	$ 100
53.0000	TOTAL SUPPLIES	$ 1,017	$ 750	$ 1,600
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 5,351	$ 400	$ -
54.2401	Computers	$ -	$ 25	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 5,351	$ 425	$ -

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 9,022	$ 8,933	$ 4,466
55.2402	Life and Disability	$ 480	$ 205	$ 362
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 9,502	$ 9,138	$ 4,828
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ -	$ 200	$ 500
57.0000	TOTAL OTHER COSTS	$ -	$ 200	$ 500
	TOTAL EXPENDITURES	**$ 140,166**	**$ 140,561**	**$ 149,269**

GOVERNMENTAL BUILDINGS



GOVERNMENTAL BUILDINGS DIVISION

This division is headed by the City Engineer. This division is responsible for the upkeep of City Hall, the Police Station and the Wastewate Treatment Plant.

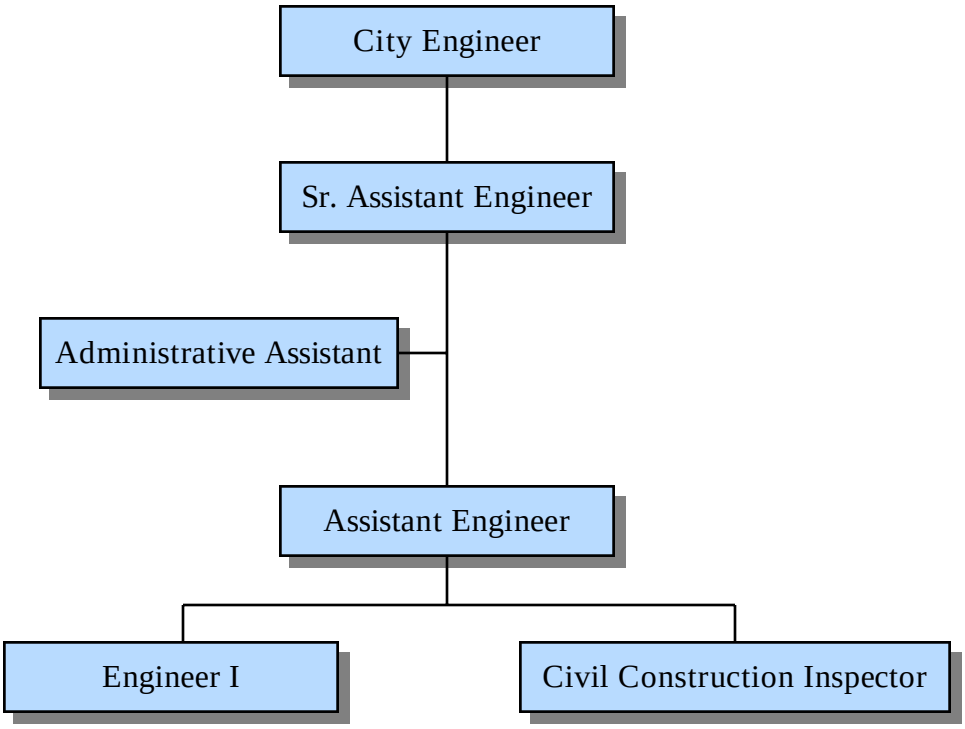
EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ -	$ 72,852	$ 81,615	12.03%
Purchase/Contract Services	$ -	$ -	$ 10,500	0.00%
Supplies	$ -	$ 4,000	$ 13,500	237.50%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ -	$ 8,946	$ 18,813	110.30%
Other Costs	$ -	$ -	$ -	0.00%
Total Expenditures	$ -	$ 85,798	$ 124,428	45.02%

FUND 100 - GENERAL FUND **DEPT - 1565 - GOVERNMENT BUILDINGS**

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ -	$ 62,624	$ 69,972
51.1301	Overtime	$ -	$ 1,500	$ 510
51.1000	*Sub-total: Salaries and Wages*	*$ -*	*$ 64,124*	*$ 70,482*
51.2201	Social Security (FICA) Contributions	$ -	$ 4,791	$ 5,392
51.2401	Retirement Contributions	$ -	$ 3,733	$ 3,788
51.2701	Workers Compensation	$ -	$ 204	$ 1,953
51.2901	Employment Physicals	$ -	$ -	$ -
51.2902	Employee Drug Screening Tests	$ -	$ -	$ -
51.2903	Hepatitis/ Flu Vaccine	$ -	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ -*	*$ 8,728*	*$ 11,133*
51.0000	TOTAL PERSONAL SERVICES	$ -	$ 72,852	$ 81,615
52	PURCHASE/CONTRACT SERVICES			
52.2202	Rep. and Maint. (Vehicles-Parts)	$ -	$ -	$ 1,500
52.2203	Rep. and Maint. (Labor)	$ -	$ -	$ 1,500
52.2000	*Sub-total: Property Services*	*$ -*	*$ -*	*$ 3,000*
52.3101	Insurance other than Benefits	$ -	$ -	$ -
52.3203	Cellular Phones	$ -	$ -	$ -
52.3852	Contract Work/ Services	$ -	$ -	$ 7,500
52.3000	*Sub-total: Other Purchased Services*	*$ -*	*$ -*	*$ 7,500*
52.0000	TOTAL PURCHASED SERVICES	$ -	$ -	$ 10,500
53	SUPPLIES			
53.1102	Parts and Materials	$ -	$ -	$ 3,000
53.1103	Chemicals	$ -	$ -	$ 2,000
53.1104	Janitorial Supplies	$ -	$ 4,000	$ 2,000
53.1105	Uniforms	$ -	$ -	$ 300
53.1106	General Supplies and Materials	$ -	$ -	$ 4,000
53.1270	Gasoline/Diesel	$ -	$ -	$ 1,200
53.1601	Small Tools and Equipment	$ -	$ -	$ 1,000
53.0000	TOTAL SUPPLIES	$ -	$ 4,000	$ 13,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ -	$ 8,933	$ 18,373
55.2402	Life and Disability	$ -	$ 13	$ 440
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ -	$ 8,946	$ 18,813
	TOTAL EXPENDITURES	**$ -**	**$ 85,798**	**$ 124,428**

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.

GOALS & OBJECTIVES

Goal: Improve vehicular and pedestrian safety.
Objectives:
1. Construct the intersection improvements at W. Grady St. and College St.
2. Maintain roads in accordance with applicable standards for resurfacing and striping.
3. 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.
4. Begin construction of the East Main Street Streetscape.
5. Begin construction of the West Main Street Streetscape.
6. Improve the intersection of Fair Road and South Main St. (US 301 S.).
7. Perform traffic studies for safety improvements.

Goal: Decrease the possibility of damage from flooding in lower elevation areas.
Objectives:
1. Continue to maintain and improve the major drainage ditches and canals to provide adequate discharge of stormwater runoff.
2. Update existing Flood Insurance Rating Maps and continue to ensure compliance with flood plain ordinance
3. Continue to ensure compliance with Federal and State regulations regarding water resources including wetland protection.

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.
4. Continue working with City departments to assure that all required 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.
6. Work with the Planning Department to update the City's standards of the Unified Land Development Code.

Goal: Enhance the availability of parking in the downtown area.
Objective:
1. Negotiate with churches having large parking lots for workweek usage of some of these spaces.
2. Review and implement a plan for additional parking spaces on Railroad Avenue and Courtland Street.
3. Work with the DSDA Director on a program to have downtown employees not park on the street the best customer spaces.

Goal: Provide additional burial spaces in Eastside Cemetery.
Objective:
1. Complete Phase I of this expansion and offer the lots for sale.

PERFORMANCE MEASURES

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Number of street and/or drainage projects completed	13	5	3
Dollar amount of projects completed	$1,277,600	$920,000	$1,145,000
Linear miles of City streets resurfaced with LARP funds	1.397	1.25	1.315
Dollar value of City streets resurfaced with LARP funds	$119,000	$121,000	$0
Linear miles of City streets resurfaced with City funds	3.50	2.5	0
Dollar value of City streets resurfaced with City funds	$314,000	$350,000	$0
Linear miles of City streets	112.2	112.7	113.2
Percentage of City streets resurfaced in fiscal year	4.36%	3.33%	1.16%
Linear miles of State or Federal highways resurfaced by GDOT	6.1	0	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	30.42%	0.00%	0.00%
Linear miles of new City streets constructed by the City or dedicated by private developers	1.1	0.5	0.5
Linear miles of unpaved streets remaining in the City	0.17	0.17	0.17

EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 274,381	$ 314,147	$ 400,019	27.33%
Purchase/Contract Services	$ 78,301	$ 69,755	$ 69,134	-0.89%
Supplies	$ 6,437	$ 8,000	$ 8,200	2.50%
Capital Outlay (Minor)	$ 2,656	$ 2,500	$ 600	-76.00%
Interfund Dept. Charges	$ 34,325	$ 33,792	$ 38,178	12.98%
Other Costs	$ 2,351	$ 1,000	$ 500	-50.00%
Total Expenditures	$ 398,451	$ 429,194	$ 516,631	20.37%

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 239,082	$ 265,791	$ 337,590
51.1201	Temporary Employees	$ -	$ 6,500	$ 3,250
51.1301	Overtime	$ 111	$ 500	$ 500
51.1000	*Sub-total: Salaries and Wages*	*$ 239,193*	*$ 272,791*	*$ 341,340*
51.2201	Social Security (FICA) Contributions	$ 17,609	$ 20,869	$ 26,112
51.2401	Retirement Contributions	$ 13,659	$ 16,367	$ 27,307
51.2701	Workers Compensation	$ 3,690	$ 4,120	$ 5,260
51.2901	Employment Physicals	$ 135	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 95	$ -	$ -
51.2903	Hepatitis/flu Vaccine	$ -	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 35,188*	*$ 41,356*	*$ 58,679*
51.0000	TOTAL PERSONAL SERVICES	$ 274,381	$ 314,147	$ 400,019
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ -	$ 3,000
52.1202	Engineering Fees	$ 4,220	$ 5,000	$ 3,000
52.1301	Computer Programming Fees	$ 1,916	$ 3,000	$ 2,000
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 6,136*	*$ 8,000*	*$ 8,000*
52.2201	Rep. and Maint. (Equipment)	$ 1,399	$ 2,500	$ 2,000
52.2202	Rep. and Maint. (Vehicles)	$ 480	$ 1,000	$ 2,000
52.2203	Rep. and Maint. (Labor)	$ 1,054	$ 2,000	$ 2,750
52.2205	Rep. and Maint. (Office Equipment)	$ 1,321	$ 1,600	$ 1,600
52.2210	Traffic Signals	$ 26,082	$ 12,000	$ 13,000
52.222	Traffic Calming	$ -	$ -	$ 3,500
52.2320	Equipment Rentals	$ 745	$ 1,000	$ 1,000
52.2000	*Sub-total: Property Services*	*$ 31,081*	*$ 20,100*	*$ 25,850*
52.3101	Insurance, Other than Benefits	$ 4,289	$ 4,195	$ 4,289
52.3201	Telephone	$ 2,920	$ 4,200	$ 300
52.3203	Cellular Phones	$ 2,267	$ 3,380	$ 2,750
52.3206	Postage	$ 1,001	$ 500	$ 300
52.3301	Advertising	$ 1,643	$ 1,600	$ 1,000
52.3401	Printing and Binding	$ 6	$ 300	$ 300
52.3501	Travel	$ 7,842	$ 8,000	$ 12,000
52.3601	Dues and Fees	$ 489	$ 800	$ 800
52.3701	Education and Training	$ 1,250	$ 1,800	$ 2,800
52.3702	Public Education and Outreach	$ -	$ -	$ 500
52.3801	Licenses	$ -	$ 880	$ 245
52.3851	Contract Labor	$ 19,377	$ 16,000	$ 10,000
52.3000	*Sub-total: Other Purchased Services*	*$ 41,084*	*$ 41,655*	*$ 35,284*
52.0000	TOTAL PURCHASED SERVICES	$ 78,301	$ 69,755	$ 69,134
53	SUPPLIES			
53.1101	Office Supplies	$ 1,523	$ 1,800	$ 800
53.1105	Uniforms	$ 152	$ 550	$ 300
53.1106	General Supplies and Materials	$ 378	$ 350	$ 1,000
53.1113	Traffic Signs	$ 342	$ 100	$ 1,000
53.1270	Gasoline/Diesel	$ 2,097	$ 2,800	$ 2,500

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
53.1301	Food	$ 243	$ 200	$ 200
53.1401	Books and Periodicals	$ 995	$ 1,100	$ 1,400
53.1601	Small Tools and Equipment	$ 707	$ 1,100	$ 1,000
53	TOTAL SUPPLIES	$ 6,437	$ 8,000	$ 8,200
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 214	$ 2,000	$ 300
54.2401	Computers	$ 2,442	$ -	$ -
54.2501	Other Equipment	$ -	$ 500	$ 300
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,656	$ 2,500	$ 600
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 33,116	$ 32,280	$ 36,747
55.2402	Life and Disability	$ 1,209	$ 1,512	$ 1,431
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 34,325	$ 33,792	$ 38,178
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 2,351	$ 1,000	$ 500
57.0000	TOTAL OTHER COSTS	$ 2,351	$ 1,000	$ 500
	TOTAL EXPENDITURES	**$ 398,451**	**$ 429,194**	**$ 516,631**

RECORDS MANAGEMENT

This division is responsible for records management including maintaining all official codes, ordinances, records and documents.

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

Objectives:

1. Continue scanning all records into a digitized, searchable database.
2. Reduce paper copies whenever possible, using the server storage capability.
3. Use condensed printing on large printing jobs whenever feasible.
4. Destroy records that have been scanned and are not of historical value.

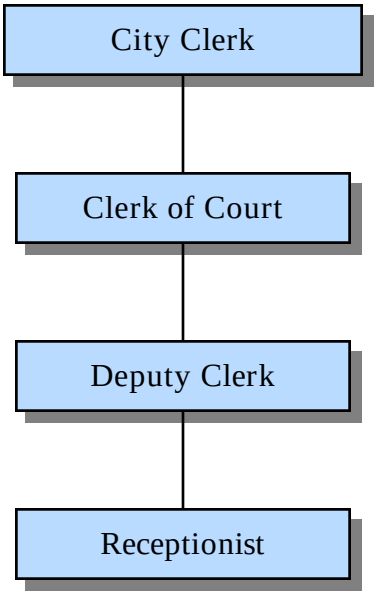
EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Purchase/Contract Services	$ 8,700	$ 9,450	$ 6,700	-29.10%
Supplies	$ 342	$ 700	$ 1,200	71.43%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Other Costs	$ 50	$ -	$ -	0.00%
Total Expenditures	$ 9,092	$ 10,150	$ 7,900	-22.17%

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative (Code Book)	$ 2,602	$ 4,000	$ 4,000
52.1301	Computer Programming Fees	$ 5,363	$ 4,000	$ 1,000
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 7,965*	*$ 8,000*	*$ 5,000*
52.2320	Rentals			
52.3201	Telephone	$ -	$ -	$ -
52.3501	Travel	$ -	$ 800	$ 800
52.3601	Dues and Fees	$ 420	$ 150	$ 400
52.3701	Education and Training	$ 315	$ 500	$ 500
52.3852	Contract Work	$ -	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 735*	*$ 1,450*	*$ 1,700*
52.0000	TOTAL PURCHASED SERVICES	$ 8,700	$ 9,450	$ 6,700
53	SUPPLIES			
53.1101	Office Supplies	$ 342	$ 500	$ 1,000
53.1301	Food	$ -	$ -	$ -
53.1601	Small Tools and Equipment	$ -	$ 200	$ 200
53.0000	TOTAL SUPPLIES	$ 342	$ 700	$ 1,200
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ -
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 50	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 50	$ -	$ -
	TOTAL EXPENDITURES	**$ 9,092**	**$ 10,150**	**$ 7,900**

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.

PERFORMANCE MEASURES

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Number of Days Court in Session	96	96	96
Number of Dockets Prepared	374	374	374
Number of Cases Docketed	11,336	12,300	13,000
Average Number of Cases per Court Day	119	128	135
Number of FTE Employees	3	3	3
Average Number of Cases Processed per Employee	3,779	4,100	4,333
Amount of Fines and Forfeitures Collected	$1,240,967	$1,375,974	$1,450,000
Total Operating Expenses	$624,414	$643,118	$646,993
Operating Expenses as a Percentage of Fines and Forfeitures	50.32%	46.74%	44.62%
Operating Expenses per FTE employee	$208,138	$214,373	$215,664

EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 178,886	$ 194,036	$ 200,238	3.20%
Purchase/Contract Services	$ 22,763	$ 26,544	$ 25,069	-5.56%
Supplies	$ 9,287	$ 13,050	$ 13,250	1.53%
Capital Outlay (Minor)	$ 139	$ 2,000	$ 500	-75.00%
Interfund Dept. Charges	$ 38,842	$ 38,288	$ 38,736	1.17%
Other Costs	$ 375,084	$ 369,200	$ 369,200	0.00%
Total Expenditures	$ 625,001	$ 643,118	$ 646,993	0.60%

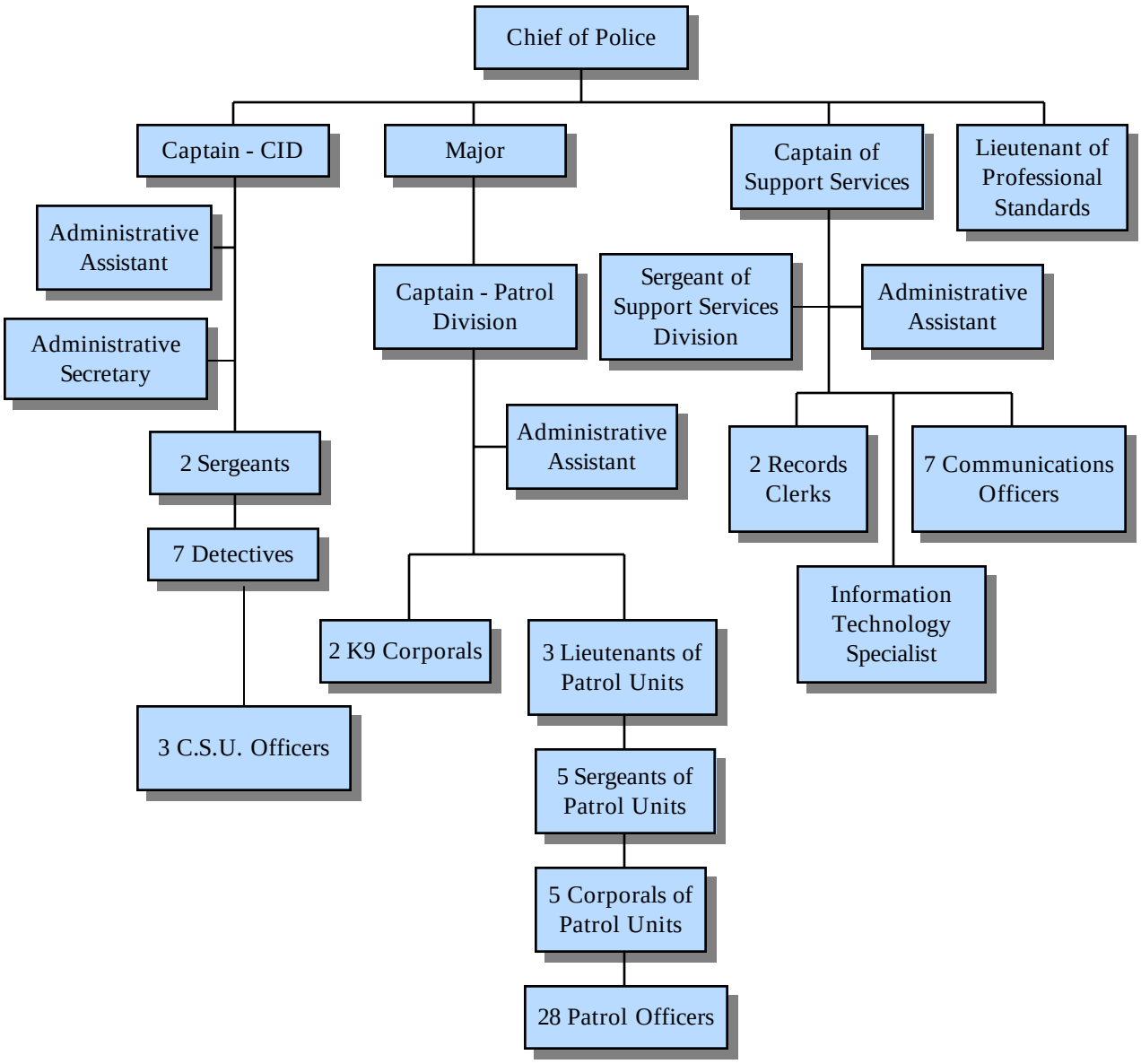
FUND 100 - GENERAL FUND **DEPT - 2650 - MUNICIPAL COURT**

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 157,836	$ 169,581	$ 172,353
51.1301	Overtime	$ 289	$ 1,000	$ 500
51.1000	*Sub-total: Salaries and Wages*	*$ 158,125*	*$ 170,581*	*$ 172,853*
51.2201	Social Security (FICA) Contributions	$ 11,224	$ 13,049	$ 13,223
51.2401	Retirement Contributions	$ 9,139	$ 10,235	$ 13,828
51.2701	Workers Compensation	$ 166	$ 171	$ 174
51.2901	Employment Physicals	$ 217	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 15	$ -	$ 100
51.2903	Hepatitis/Flu Vaccine	$ -	$ -	$ 60
51.2000	*Sub-total: Employee Benefits*	*$ 20,761*	*$ 23,455*	*$ 27,385*
51.0000	TOTAL PERSONAL SERVICES	$ 178,886	$ 194,036	$ 200,238
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative	$ -	$ -	$ -
52.1201	Legal Fees	$ 75	$ -	$ -
52.1210	Interpreter	$ -	$ 200	$ 200
52.1211	Public Defender Services	$ 8,275	$ 13,000	$ 13,000
52.1301	Computer Programming Fees	$ 1,175	$ 1,500	$ 1,500
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 9,525*	*$ 14,700*	*$ 14,700*
52.2204	Rep. and Maint. (Bldg. & Grounds)	$ 1,069	$ 1,435	$ 1,450
52.2205	Rep. and Maint. (Office Equipment)	$ 331	$ 500	$ 500
.52.2320	Equipment Rental	$ 512	$ -	$ -
52.2000	*Sub-total: Property Services*	*$ 1,912*	*$ 1,935*	*$ 1,950*
52.3101	Insurance, Other than Benefits	$ 2,519	$ 1,909	$ 2,519
52.3201	Telephone	$ 3,679	$ 3,300	$ 1,000
52.3203	Cellular Phone	$ -	$ -	$ 400
52.3206	Postage	$ 2,441	$ 2,200	$ 1,500
52.3301	Advertising	$ 475	$ -	$ -
52.3501	Travel	$ 1,732	$ 1,500	$ 1,800
52.3601	Dues and Fees	$ 105	$ 200	$ 200
52.3701	Education and Training	$ 375	$ 800	$ 1,000
52.3801	Licenses	$ -	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 11,326*	*$ 9,909*	*$ 8,419*
52.0000	TOTAL PURCHASED SERVICES	$ 22,763	$ 26,544	$ 25,069
53	SUPPLIES			
53.1101	Office Supplies	$ 1,304	$ 1,500	$ 1,500
53.1106	General Supplies and Materials	$ 25	$ 200	$ 200
53.1230	Electricity	$ 7,809	$ 10,800	$ 10,800
53.1301	Food	$ -	$ 100	$ 100
53.1401	Books & Periodicals	$ 149	$ 150	$ 150
53.1601	Small Tools and Equipment	$ -	$ 300	$ 500
53.0000	TOTAL SUPPLIES	$ 9,287	$ 13,050	$ 13,250
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 139	$ 300	$ 300
54.2401	Computers	$ -	$ 1,500	$ -
54.2501	Other Equipment	$ -	$ 200	$ 200
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 139	$ 2,000	$ 500

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 38,140	$ 37,762	$ 37,762
55.2402	Life and Disability	$ 702	$ 526	$ 974
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 38,842	$ 38,288	$ 38,736
57	OTHER COSTS			
57.2003	DA/Victim	$ 50,405	$ 50,000	$ 50,000
57.2004	Peace Officer's A&B Fund	$ 62,654	$ 65,000	$ 65,000
57.2005	Peace Officier's Pros. Train.	$ 99,344	$ 100,000	$ 100,000
57.2006	Georgia Department of Treasury	$ 5,692	$ 5,300	$ 5,300
57.2007	Georgia Crime Victim Emergency	$ 3,662	$ 3,600	$ 3,600
57.2010	DHR Financial Services	$ 10,742	$ 9,800	$ 9,800
57.2011	Indegent Fees	$ 105,409	$ 100,000	$ 100,000
57.2012	Driver's Ed & Training Fund	$ 37,176	$ 35,000	$ 35,000
57.3401	Miscellaneous Expenses	$ -	$ 500	$ 500
57.60011	Over/Short	$ (0)	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 375,084	$ 369,200	$ 369,200
	TOTAL EXPENDITURES AND OTHER	**$ 625,001**	**$ 643,118**	**$ 646,993**

POLICE DEPARTMENT



POLICE DEPARTMENT

This department is headed by the Chief of Police, and is headquartered in the Police Station 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.

Goal: Decrease the amount of traffice accidents within the City.
Objectives:
1. Provide extra patrol and enforcement in know 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. 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 fo 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.

		FY 2008		FY 2009	FY 2010
		Actual	Cleared	Estimated	Projected
NCIC PART I CRIMES (Number and Number /1000 people)					
Murder		1	1	1	1
Rape		9	6	13	10
Armed Robbery		58	25	42	38
Aggravated Assault		39	32	38	37
Burglary					
Residence		259	47	198	176
Business		83	17	70	66
Larceny		1,151	720	1,055	1,038
Theft of Motor Vehicle		63	36	52	51
Arson		4	1	4	5
TOTALS		1,667	885	1,473	1,422
Total of All Part I Crimes	Population				
Total of Part I crimes per 1,000 population for City	25,000	67	35	59	57
Including Georgia Southern University (off-campus/16,700)	41,700	40	21	35	34
NCIC Part II Crimes					
Theft by Taking (misd)		706	590	726	725
Theft by Taking (Fel)		164	70	143	137
Entering Auto		281	60	186	176
Criminal Trespass		619	441	640	630
Criminal Damage		43	13	29	29
Forgery		134	131	136	143
Simple Assault		136	132	121	105
Simple Battery		510	476	471	465
Deceased Person		15	17	17	17
V.G.C.S.A.		319	292	277	260
TOTALS		2,927	2,222	2,746	2,687
Total of All Part II Crimes	Population				
Total of Part II Crimes per 1,000 population for City	25,000	117	89	110	107
Including Georgia Southern University (off-campus/16,700)	41,700	70	53	66	64
CID Cases cleared by Arrest			568	539	563
CID Cases cleared Administratively			319	262	248
CID Cases open at year end			890	695	660
Total Cid caseload for year			1,676	1,436	1,404
Number of CID Sworn Officers			9	9	9

	FY 2008 Actual	FY 2008 Cleared	FY 2009 Estimated	FY 2010 Projected
Average Caseload of CID Officers		186	160	156
Number of FTE Employees		75	77	76
Number of FTE Sworn Police Officers		63	64	64
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*		9	13	13
*Reserve Unit, Motorcycle, ATV,K-9, etc				
Number of Vehicle camera units in service		32	32	32
Number of Vehicle radar units in service		24	24	24
Number of Taser units in service		63	63	63
Total Calls for Service for FY		63,813	69,205	71,281
Average Calls for Service per Sworn Officer [Minus Admin and CID officers (15)]		1,013	1,295	1,333
Operating Expenditures		$4,872,749	$5,019,080	$5,272,376
Average Cost per Call for Service		$76.36	$72.52	$73.97

EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 3,771,177	$ 3,663,340	$ 3,791,156	3%
Purchase/Contract Services	$ 499,473	$ 407,526	$ 496,650	22%
Supplies	$ 342,752	$ 355,936	$ 371,667	4%
Capital Outlay (Minor)	$ 6,701	$ 500	$ 1,000	100%
Interfund Dept. Charges	$ 577,990	$ 572,278	$ 602,403	5%
Other Costs	$ 18,884	$ 19,500	$ 9,500	-51%
Total Expenditures	$ 5,216,977	$ 5,019,080	$ 5,272,376	5%

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 3,142,645	$ 3,033,943	$ 3,093,409
51.1301	Overtime	$ 168,406	$ 150,000	$ 150,000
51.1000	*Sub-total: Salaries and Wages*	*$ 3,311,051*	*$ 3,183,943*	*$ 3,243,409*
51.2201	Social Security (FICA) Contributions	$ 237,900	$ 243,572	$ 245,790
51.2401	Retirement Contributions	$ 174,618	$ 191,037	$ 257,036
51.2701	Workers Compensation	$ 42,684	$ 42,788	$ 43,121
51.2901	Employment Physicals	$ 2,363	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 1,700	$ 1,000	$ 1,000
51.2903	Flu/Hepatitis B Vaccine	$ 861	$ 1,000	$ 800
51.2904	Polygraph Exam	$ -	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 460,126*	*$ 479,397*	*$ 547,747*
51.0000	TOTAL PERSONAL SERVICES	$ 3,771,177	$ 3,663,340	$ 3,791,156
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ 13,005	$ 5,850	$ 9,120
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 13,005*	*$ 5,850*	*$ 9,120*
52.2101	Cleaning Services	$ 2,750	$ 9,000	$ -
52.2201	Rep. and Maint. (Equipment)	$ 18,080	$ 33,177	$ 46,750
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 71,121	$ 40,000	$ 72,000
52.2203	Rep. and Maint. (Labor)	$ 128,578	$ 80,000	$ 72,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 3,286	$ 13,923	$ 8,850
52.2205	Rep. and Maint. (Office Equipment)	$ 595	$ 7,000	$ 5,850
52.2320	Rentals	$ 6,924	$ 5,500	$ 5,091
52.2000	*Sub-total: Property Services*	*$ 231,334*	*$ 188,600*	*$ 210,541*
52.3101	Insurance other than Benefit	$ 67,027	$ 72,829	$ 72,829
52.3201	Telephone	$ 56,458	$ 15,950	$ 34,110
52.3203	Cellular Phones	$ 15,658	$ 8,200	$ 17,415
52.3204	Pagers	$ 3,399	$ 3,372	$ 960
52.3206	Postage	$ 2,758	$ 3,000	$ 2,500
52.3301	Advertising	$ 1,412	$ 1,000	$ 2,000
52.3401	Printing and Binding	$ -	$ 1,000	$ 500
52.3501	Travel	$ 27,966	$ 36,000	$ 32,500
52.3601	Dues and Fees	$ 20,915	$ 1,725	$ 2,975
52.360101	MDT Technology Fee		$ -	$ 34,200
52.3701	Education and Training	$ 19,774	$ 30,000	$ 32,000
52.3801	Licenses	$ 207	$ -	$ -
52.3903	Jail	$ 39,560	$ 40,000	$ 45,000
52.3000	*Sub-total: Other Purchased Services*	*$ 255,134*	*$ 213,076*	*$ 276,989*
52.0000	TOTAL PURCHASED SERVICES	$ 499,473	$ 407,526	$ 496,650
53	SUPPLIES			
53.1101	Office Supplies	$ 17,315	$ 15,405	$ 14,760
53.1102	Parts and Materials (K-9)	$ 420	$ 1,790	$ 1,490
53.1103	Chemicals (K-9 Medical)	$ 1,446	$ 3,615	$ 2,785
53.1104	Janitorial Supplies	$ 2,562	$ 2,000	$ 1,500
53.1105	Uniforms and Turnout Gear	$ 60,652	$ 58,266	$ 55,733

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
53.1106	General Supplies and Materials	$ 5,304	$ 12,500	$ 10,200
53.1107	CID Supplies	$ 10,336	$ 15,500	$ 14,600
53.1230	Electricity	$ 50,152	$ 51,800	$ 74,137
53.1270	Gasoline/Diesel	$ 163,125	$ 175,858	$ 179,055
53.1301	Food	$ 1,723	$ 1,200	$ 1,000
53.1401	Books and Periodicals	$ 856	$ 1,200	$ 1,000
53.1601	Small Tools and Equipment	$ 28,861	$ 16,802	$ 15,407
53.0000	TOTAL SUPPLIES	$ 342,752	$ 355,936	$ 371,667
54	CAPITAL OUTLAY (MINOR)			
54.1208	Training Complex - LETC	$ -	$ -	$ -
54.2301	Furniture and Fixtures	$ -	$ 500	$ 1,000
54.2401	Computers	$ 6,701	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 6,701	$ 500	$ 1,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 560,407	$ 555,874	$ 583,688
55.2402	Llife and Disability	$ 17,583	$ 16,404	$ 18,715
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 577,990	$ 572,278	$ 602,403
57	OTHER COSTS			
57.2001	GBI Fingerprint Fees	$ 8,744	$ 9,000	$ -
57.3300	Solid Waste Disposal Fees	$ 103	$ 2,500	$ -
57.3401	Miscellaneous Expenses	$ 6,337	$ 5,000	$ 2,500
57.3407	C.O.P	$ 3,700	$ 3,000	$ 5,000
57.9000	Contingencies	$ -	$ -	$ 2,000
57.0000	TOTAL OTHER COSTS	$ 18,884	$ 19,500	$ 9,500
	TOTAL EXPENDITURES	**$ 5,216,977**	**$ 5,019,080**	**$ 5,272,376**

ANIMAL CONTROL

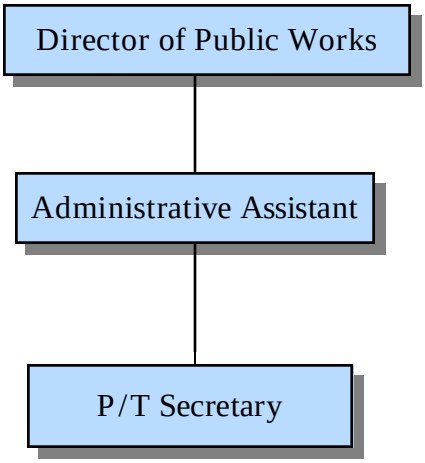
EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 1,566	$ 1,702	$ -	-100.00%
Purchase/Contract Services	$ 6,763	$ 3,500	$ -	-100.00%
Supplies	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 4,511	$ -	$ -	0.00%
Other Costs	$ 32,000	$ 41,167	$ 42,402	0.00%
Total Expenditures	$ 44,840	$ 46,369	$ 42,402	-8.56%

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

Account Number	Account Description or Title	2008 Actual	2009 Budget	2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ -	$ -	$ -
51.1301	Overtime	$ -	$ -	$ -
51.1000	*Sub-total: Salaries and Wages*	*$ -*	*$ -*	*$ -*
51.2201	Social Security (FICA) Contributions	$ -	$ -	$ -
51.2401	Retirement Contributions	$ 1,566	$ 1,702	$ -
51.2601	Unemployment Insurance	$ -	$ -	$ -
51.2701	Workers Compensation	$ -	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 1,566*	*$ 1,702*	*$ -*
51.0000	TOTAL PERSONAL SERVICES	$ 1,566	$ 1,702	$ -
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ -	$ -	$ -
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 975	$ 1,500	$ -
52.2203	Rep. and Maint. (Labor)	$ 77	$ 2,000	$ -
52.2000	*Sub-total: Property Services*	*$ 1,052*	*$ 3,500*	*$ -*
52.3101	Insurance, Other than Benefits	$ 618	$ -	$ -
52.3203	Cellular Phones	$ -	$ -	$ -
52.3501	Travel	$ -	$ -	$ -
52.3601	Dues and Fees	$ 2	$ -	$ -
52.3701	Education and Training	$ 5,091	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 5,711*	*$ -*	*$ -*
52.0000	TOTAL PURCHASED SERVICES	$ 6,763	$ 3,500	$ -
53	SUPPLIES			
53.1102	Parts and Materials	$ -	$ -	$ -
53.1103	Chemicals	$ -	$ -	$ -
53.1105	Uniforms	$ -	$ -	$ -
53.1270	Gasoline/Diesel	$ -	$ -	$ -
53.1601	Small Tools and Equipment	$ -	$ -	$ -
53.0000	TOTAL SUPPLIES	$ -	$ -	$ -
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 4,511	$ -	$ -
55.2402	Life and Disability	$ -	$ -	$ -
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 4,511	$ -	$ -
57	OTHER COSTS			
57.1018	Payment to Bulloch County	$ -	$ 41,167	$ 42,402
57.1310	Payment to Bulloch County Com.	$ 32,000	$ -	$ -
57.3401	Miscellaneous Expenses	$ -	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 32,000	$ 41,167	$ 42,402
	TOTAL EXPENDITURES	**$ 44,840**	**$ 46,369**	**$ 42,402**

PUBLIC WORKS ADMINISTRATION



PUBLIC WORKS DEPARTMENT

This department 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 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 163,029	$ 154,723	$ 161,559	4.42%
Purchase/Contract Services	$ 13,945	$ 20,471	$ 19,620	-4.16%
Supplies	$ 10,682	$ 14,650	$ 13,525	-7.68%
Capital Outlay (Minor)	$ 7,533	$ 3,000	$ -	-100.00%
Interfund Dept. Charges	$ 19,658	$ 19,584	$ 19,483	-0.52%
Other Costs	$ 1,242	$ 1,200	$ 1,200	0.00%
Total Expenditures	$ 216,089	$ 213,628	$ 215,387	0.82%

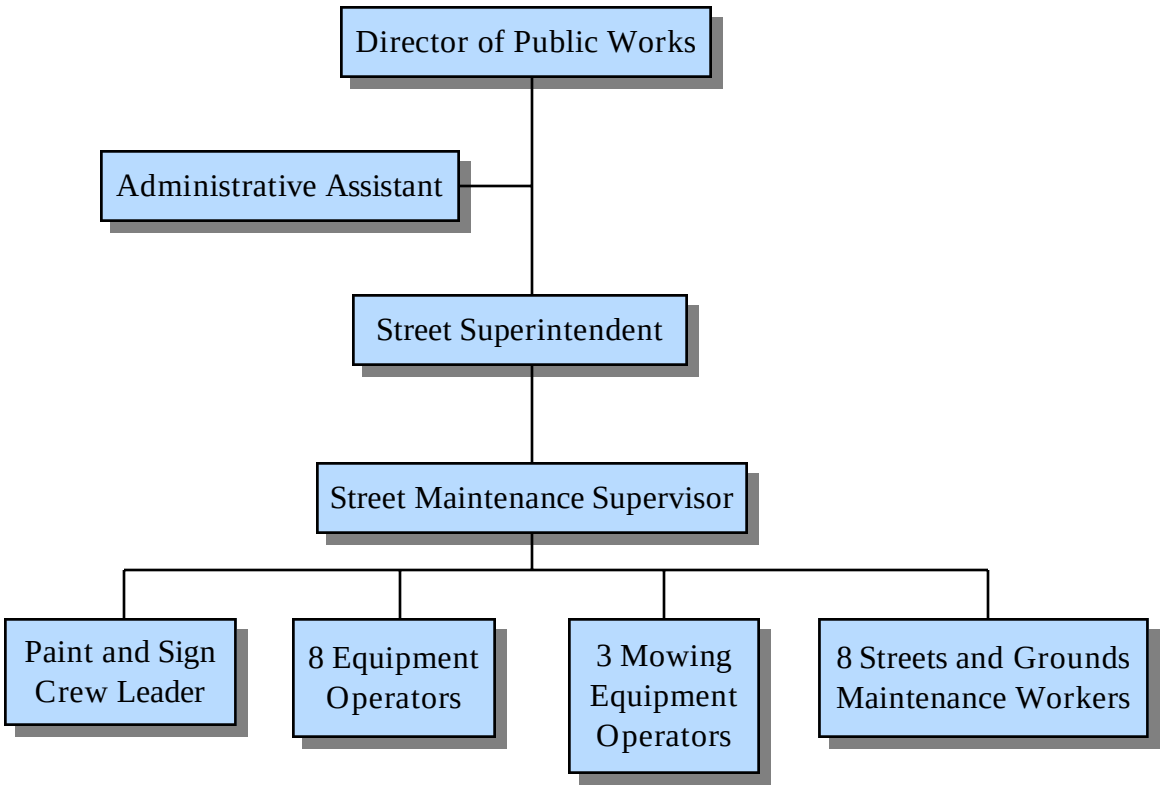
FUND 100 - GENERAL FUND **DEPT - 4100 - PUBLIC WORKS ADMINISTRATION**

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 139,317	$ 134,656	$ 138,414
51.1301	Overtime	$ 142	$ 510	$ 510
51.1000	*Sub-total: Salaries and Wages*	*$ 139,459*	*$ 135,166*	*$ 138,924*
51.2201	Social Security (FICA) Contributions	$ 10,022	$ 10,340	$ 10,628
51.2401	Retirement Contributions	$ 7,518	$ 7,080	$ 9,670
51.2701	Workers Compensation	$ 2,142	$ 2,137	$ 2,212
51.2902	Employee Drug Screening Tests	$ 25	$ -	$ 80
51.2903	Hepatitis/Flu Vaccine	$ 3,863	$ -	$ 45
51.2000	*Sub-total: Employee Benefits*	*$ 23,570*	*$ 19,557*	*$ 22,635*
51.0000	TOTAL PERSONAL SERVICES	$ 163,029	$ 154,723	$ 161,559
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ -*	*$ -*
52.2201	Rep. and Maint. (Equipment)	$ -	$ 3,600	$ 7,500
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 718	$ 1,000	$ 1,000
52.2203	Rep. and Maint. (Labor)	$ 1,744	$ 1,300	$ 1,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 1,272	$ 2,000	$ 1,000
52.2205	Rep. and Maint. (Office Equipment)	$ 441	$ 650	$ 650
52.2320	Rentals	$ 2,718	$ 3,100	$ 2,700
52.2000	*Sub-total: Property Services*	*$ 6,893*	*$ 11,650*	*$ 13,850*
52.3101	Insurance, Other than Benefits	$ 1,045	$ 996	$ 1,045
52.3201	Telephone	$ 3,068	$ 3,800	$ 1,800
52.3203	Cellular Phones	$ 417	$ 400	$ 400
52.3206	Postage	$ 7	$ 75	$ 75
52.3301	Advertising	$ 1,378	$ 2,000	$ 1,500
52.3501	Travel	$ 66	$ 500	$ 250
52.3601	Dues and Fees	$ 1,071	$ 350	$ 350
52.3701	Education and Training	$ -	$ 700	$ 350
52.3000	*Sub-total: Other Purchased Services*	*$ 7,052*	*$ 8,821*	*$ 5,770*
52.0000	TOTAL PURCHASED SERVICES	$ 13,945	$ 20,471	$ 19,620
53	SUPPLIES			
53.1101	Office Supplies	$ 2,313	$ 3,000	$ 3,000
53.1104	Janitorial Supplies	$ 96	$ 300	$ 300
53.1105	Uniforms	$ 283	$ 525	$ 1,000
53.1106	General Supplies and Materials	$ 221	$ 300	$ 50
53.124	Bottled Gas	$ -	$ 750	$ 500
53.127	Gasoline/Diesel	$ 2,941	$ 2,300	$ 2,400
53.1301	Food	$ 4,601	$ 7,000	$ 6,000
53.1401	Books and Periodicals	$ 83	$ 400	$ 200
53.1601	Small Tools and Equipment	$ 144	$ 75	$ 75
53.0000	TOTAL SUPPLIES	$ 10,682	$ 14,650	$ 13,525
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 6,647	$ 1,500	$ -
54.2401	Computers	$ 886	$ 1,500	$ -

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
54.2501	Other Equipment	$ -	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 7,533	$ 3,000	$ -
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 19,070	$ 18,881	$ 18,882
55.2402	Life and Disability	$ 588	$ 703	$ 601
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 19,658	$ 19,584	$ 19,483
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 1,159	$ 1,200	$ 1,200
57.3402	Employee Picnic	$ 83	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 1,242	$ 1,200	$ 1,200
	TOTAL EXPENDITURES	**$ 216,089**	**$ 213,628**	**$ 215,387**

STREETS


Director of Public Works
Administrative Assistant
Street Superintendent
Street Maintenance Supervisor
Paint and Sign Crew Leader
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.

GOALS & OBJECTIVES

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 repairs 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.

PERFORMANCE MEASURES

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Projected
Number of tons of asphalt used to:			
Repair pot holes and utility cuts	250	375	375
Number of potholes patched	610	650	650
Number of utility cuts paved	92	120	120
Number of street signs replaced	518	650	650
Number of traffic signals repaired	45	75	75
Street sweeping tonnage	497	550	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

EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 745,390	$ 739,120	$ 735,978	-0.43%
Purchase/Contract Services	$ 182,917	$ 173,903	$ 146,778	-15.60%
Supplies	$ 531,857	$ 466,600	$ 488,850	4.77%
Capital Outlay (Minor)	$ 4,745	$ 7,800	$ 5,000	-35.90%
Interfund Dept. Charges	$ 158,462	$ 133,281	$ 171,303	28.53%
Other Costs	$ 25,243	$ 20,500	$ 20,500	0.00%
Total Expenditures	$ 1,648,614	$ 1,541,204	$ 1,568,409	1.77%

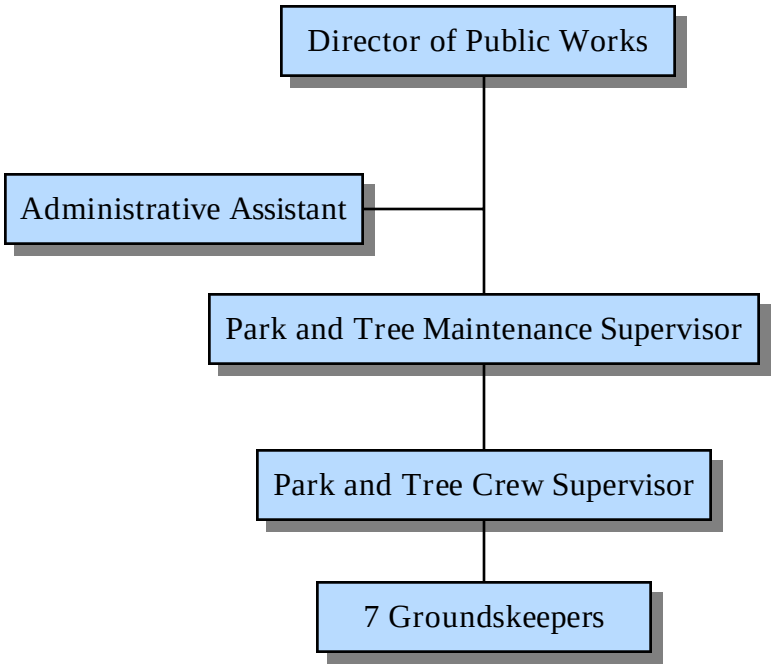
FUND 100 - GENERAL FUND **DEPT - 4200 - STREETS**

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 628,844	$ 593,255	$ 603,301
51.1201	Temporary Employees	$ 2,370	$ 20,008	$ -
51.1301	Overtime	$ 13,137	$ 17,340	$ 18,000
51.1000	*Sub-total: Salaries and Wages*	*$ 644,351*	*$ 630,603*	*$ 621,301*
51.2201	Social Security (FICA) Contributions	$ 44,694	$ 50,313	$ 47,530
51.2401	Retirement Contributions	$ 36,670	$ 39,461	$ 49,704
51.2701	Workers Compensation	$ 19,436	$ 17,978	$ 16,983
51.2901	Employment Physicals	$ -	$ 400	$ -
51.2902	Employee Drug Screening Tests	$ 239	$ 105	$ 200
51.2903	Hepatitis/ Flu Vaccine	$ -	$ 260	$ 260
51.2000	*Sub-total: Employee Benefits*	*$ 101,039*	*$ 108,517*	*$ 114,677*
51.0000	TOTAL PERSONAL SERVICES	$ 745,390	$ 739,120	$ 735,978
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ -*	*$ -*
52.2201	Rep. and Maint. (Equipment)	$ 34,321	$ 30,000	$ 23,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 25,928	$ 26,000	$ 32,000
52.2203	Rep. and Maint. (Labor)	$ 87,789	$ 65,000	$ 58,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 7,028	$ 4,500	$ 2,000
52.2205	Rep. and Maint. (Office Equipment)	$ 532	$ 275	$ 250
52.2320	Rentals	$ 3,165	$ 15,000	$ 3,300
52.2000	*Sub-total: Property Services*	*$ 158,763*	*$ 140,775*	*$ 118,550*
52.3101	Insurance other than Benefits	$ 13,904	$ 15,678	$ 15,678
52.3201	Telephone	$ 288	$ 600	$ 200
52.3203	Cellular Phones	$ 812	$ 650	$ 800
52.3301	Advertising	$ 20	$ 100	$ 50
52.3501	Travel	$ 2,670	$ 2,500	$ 1,400
52.3601	Dues and Fees	$ 1,335	$ 1,600	$ 1,600
52.3701	Education and Training	$ 1,255	$ 2,000	$ 1,500
52.3852	Contract Work/ Services	$ 3,428	$ 7,500	$ 5,000
52.3901	Erosion Control (EPD)	$ 442	$ 2,500	$ 2,000
52.3000	*Sub-total: Other Purchased Services*	*$ 24,154*	*$ 33,128*	*$ 28,228*
52.0000	TOTAL PURCHASED SERVICES	$ 182,917	$ 173,903	$ 146,778
53	SUPPLIES			
53.1101	Office Supplies	$ 887	$ 750	$ 750
53.1102	Parts and Materials	$ 5,828	$ 8,000	$ 8,000
53.1103	Chemicals	$ 4,647	$ 20,000	$ 15,000
53.1104	Janitorial Supplies	$ 616	$ 600	$ 500
53.1105	Uniforms	$ 9,967	$ 11,000	$ 12,600
53.1106	General Supplies and Materials	$ 38,464	$ 35,000	$ 25,000
53.1110	Concrete/ Cor. Poly Pipes	$ 5,650	$ 12,000	$ 10,000
53.1111	Street Paint/ Traffic Marking Supplies	$ 2,986	$ 8,000	$ 6,000
53.1112	Asphalt	$ 14,560	$ 12,000	$ 12,000
53.1113	Signs	$ 13,050	$ 15,000	$ 10,000
53.1230	Electricity	$ 1,411	$ 1,750	$ 2,000

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
53.1232	Electricity - Street and Traffic Lights	$ 348,745	$ 286,500	$ 328,000
53.1240	Bottled Gas	$ 562	$ 1,000	$ 1,000
53.1270	Gasoline/Diesel	$ 78,736	$ 47,000	$ 50,000
53.1301	Food	$ 21	$ -	$ -
53.1401	Books and Periodicals	$ -	$ -	$ -
53.1601	Small Tools and Equipment	$ 5,727	$ 8,000	$ 8,000
53.0000	TOTAL SUPPLIES	$ 531,857	$ 466,600	$ 488,850
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ 300	$ -
54.2501	Other Equipment	$ 4,745	$ 7,500	$ 5,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 4,745	$ 7,800	$ 5,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 155,532	$ 129,121	$ 167,393
55.2402	Life and Disability	$ 2,930	$ 4,160	$ 3,910
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 158,462	$ 133,281	$ 171,303
57	OTHER COSTS			
57.3300	Solid Waste Disposal	$ 24,344	$ 20,000	$ 20,000
57.3401	Miscellaneous Expenses	$ 899	$ 500	$ 500
57.0000	TOTAL OTHER COSTS	$ 25,243	$ 20,500	$ 20,500
	TOTAL EXPENDITURES	**$ 1,648,614**	**$ 1,541,204**	**$ 1,568,409**

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.

GOALS & OBJECTIVES

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

PERFORMANCE MEASURES

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Number of parks where automated irrigation was installed	2	1	1
Number of parks where automated irrigation upgraded	4	2	2
Number of parks where improvements are planned	2	2	2
Number of trees planted within the city	10	25	25
Number of dead & diseased trees removed	6	10	8
Number of hours spent on bedding plants planting procedures (training)	60	65	65
Number of hours spent on pruning procedures (training)	80	80	80
Number of acres mowed & trimmed in Eastside Cemetery	25	50	50
Number of acres mowed & trimmed in Olliff Street Cemetery	30	30	30
Number of times per year for each area	30	30	30
Number of parks mowed	40	40	40
Number of times mowed each year	35	35	35
Number of times parks raked each year	15	15	15

EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 287,457	$ 308,023	$ 316,681	2.81%
Purchase/Contract Services	$ 22,258	$ 23,850	$ 21,374	-10.38%
Supplies	$ 68,530	$ 51,175	$ 44,275	-13.48%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 51,865	$ 56,742	$ 56,692	-0.09%
Other Costs	$ 2,966	$ 1,700	$ 1,700	0.00%
Total Expenditures	$ 433,076	$ 441,490	$ 440,722	-0.17%

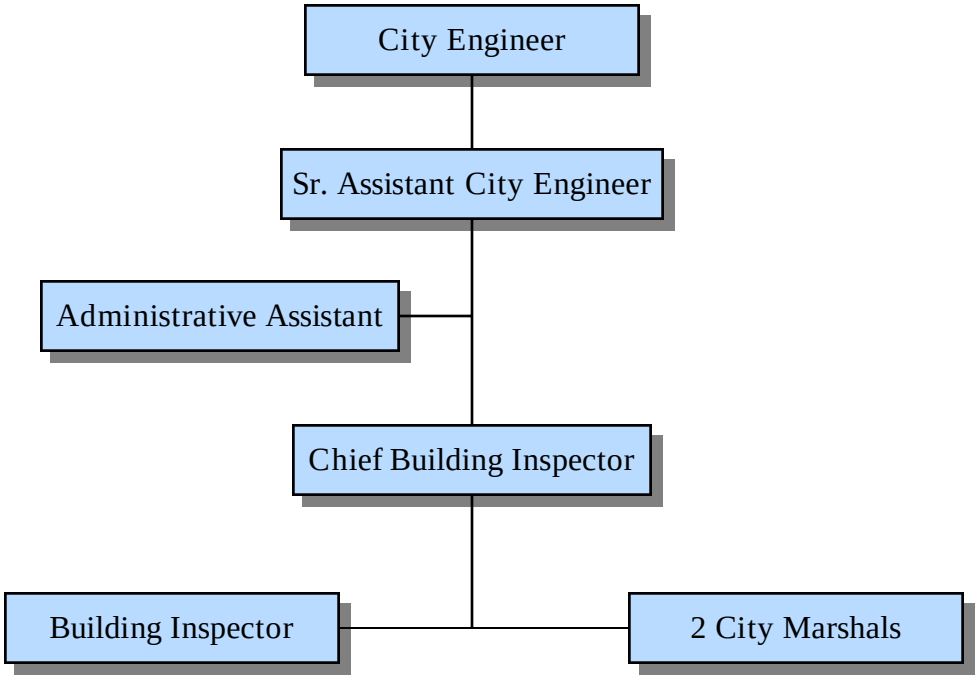
FUND 100 - GENERAL FUND **DEPT - 6200 - PARKS**

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 240,064	$ 254,725	$ 259,278
51.1201	Temporary Employees	$ 7,145	$ 9,000	$ 7,500
51.1301	Overtime	$ 1,704	$ 2,000	$ 1,750
51.1000	*Sub-total: Salaries and Wages*	*$ 248,913*	*$ 265,725*	*$ 268,528*
51.2201	Social Security (FICA) Contributions	$ 17,781	$ 20,328	$ 20,542
51.2401	Retirement Contributions	$ 14,586	$ 15,943	$ 21,482
51.2701	Workers Compensation	$ 5,697	$ 5,902	$ 6,004
51.2901	Employment Physicals	$ 270	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 85	$ -	$ -
51.2903	Hepatitis/ Flu Vaccine	$ 125	$ 125	$ 125
51.2000	*Sub-total: Employee benefits*	*$ 38,544*	*$ 42,298*	*$ 48,153*
51.0000	TOTAL PERSONAL SERVICES	$ 287,457	$ 308,023	$ 316,681
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 1,949	$ 2,000	$ 1,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 2,753	$ 4,000	$ 3,000
52.2203	Rep. and Maint. (Labor)	$ 10,154	$ 6,600	$ 6,400
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 455	$ 1,000	$ 500
52.2205	Rep. and Maint. (Office Equipment)	$ 2	$ 300	$ 300
52.2320	Rentals	$ 160	$ 1,000	$ 300
52.0000	*Sub-total: Property Services*	*$ 15,473*	*$ 14,900*	*$ 11,500*
52.3101	Insurance, Other than Benefits	$ 3,474	$ 2,000	$ 3,474
52.3201	Telephone	$ 1,674	$ 1,600	$ 1,500
52.3203	Cellular Phones	$ 321	$ 300	$ 400
52.3301	Advertising	$ -	$ -	$ -
52.3501	Travel	$ 26	$ 250	$ 250
52.3601	Dues and Fees	$ 173	$ 300	$ 250
52.3701	Education and Training	$ 85	$ 500	$ 1,500
52.3852	Contract Work	$ 1,032	$ 4,000	$ 2,500
52.3853	Pest Control (Building)	$ -	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 6,785*	*$ 8,950*	*$ 9,874*
52.0000	TOTAL PURCHASED SERVICES	$ 22,258	$ 23,850	$ 21,374
53	SUPPLIES			
53.1101	Office Supplies	$ 621	$ 750	$ 400
53.1102	Parts and Materials	$ 3,658	$ 3,000	$ 3,000
53.1103	Chemicals	$ 2,970	$ 2,000	$ 2,000
53.1104	Janitorial Supplies	$ 906	$ 750	$ 500
53.1105	Uniforms	$ 4,589	$ 4,000	$ 4,900
53.1106	General Supplies and Materials	$ 33,471	$ 17,000	$ 16,000
53.1108	General S and M (Tree Board)	$ 5,550	$ 2,500	$ 1,500
53.1109	General S and M (Beaut. Committee)	$ -	$ 2,500	$ 1,000
53.1230	Electricity	$ 5,376	$ 6,000	$ 3,500
53.1231	Electricity-Christmas Lights	$ 1,482	$ 1,000	$ 750
53.1240	Bottled Gas	$ -	$ 25	$ 25
53.1270	Gasoline/Diesel	$ 9,113	$ 7,400	$ 7,500
53.1401	Books and Periodicals	$ -	$ 250	$ 200

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
53.1601	Small Tools and Equipment	$ 794	$ 4,000	$ 3,000
53	TOTAL SUPPLIES	$ 68,530	$ 51,175	$ 44,275
54	CAPITAL OUTLAY (MINOR)			
54.2401	Computers	$ -	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ -
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 50,647	$ 55,120	$ 55,119
55.2402	Life and Disability	$ 1,218	$ 1,622	$ 1,573
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 51,865	$ 56,742	$ 56,692
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 2,030	$ 1,200	$ 1,200
57.3401	Miscellaneous Expenses	$ 778	$ 500	$ 500
57.3402	Employee Picnic	$ 158	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 2,966	$ 1,700	$ 1,700
	TOTAL OPERATING EXPENSES	**$ 433,076**	**$ 441,490**	**$ 440,722**

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. This department is also responsible for property maintenance code enforcement. 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.

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.

PERFORMANCE MEASURES

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Number of residential building permits issued	79	100	125
Dollar value of residential building permits issued	$36,000	$55,000	$75,000
Number of Commercial Building Permits issued	64	70	80
Dollar value of commercial building permits issued	$95,000	$104,000	$110,000
Number of industrial building permits issued	0	0	0
Dollar value of industrial building permits issued	0	0	0
Number of plumbing permits issued	156	171	142
Dollar value of plumbing permits issued	$3,279	$3,600	$3,000
Number of electrical permits issued	187	200	190
Dollar value of electrical permits issued	$9,800	$4,200	$3,990
Number of mechanical permits issued	205	143	190
Dollar value of mechanical permits issued	$4,305	$3,003	$4,000
Number of sign permits issued	100	115	123
Operating Expenditures for the Protective Inspections Division	$271,419	$324,619	$318,267
Total dollar value of building, plumbing, electrical and mechanical permits	$148,384	$169,803	$195,990
Percentage of operating expenditures financed by fees	55%	52%	62%
Number of Erosion & Sediment Violations Noted or Cited	70	75	70

EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 163,187	$ 208,235	$ 190,883	-8.33%
Purchase/Contract Services	$ 75,666	$ 57,900	$ 65,860	13.75%
Supplies	$ 8,566	$ 11,850	$ 9,450	-20.25%
Capital Outlay (Minor)		$ 300	$ 200	-33.33%
Interfund Dept. Charges	$ 23,945	$ 33,194	$ 33,735	1.63%
Other Costs	$ 55	$ 300	$ 150	-50.00%
Total Expenditures	$ 271,419	$ 311,779	$ 300,278	-3.69%

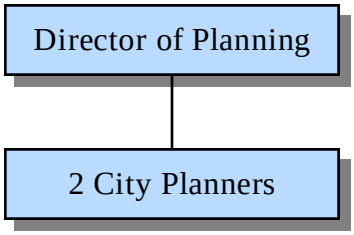
FUND 100 - GENERAL FUND **DEPT - 7200 - PROTECTIVE INSPECTIONS**

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 142,002	$ 179,332	$ 162,164
51.1301	Overtime	$ 148	$ 543	$ 543
51.1000	*Sub-total: Salaries and Wages*	*$ 142,150*	*$ 179,875*	*$ 162,707*
51.2201	Social Security (FICA) Contributions	$ 10,418	$ 13,760	$ 12,447
51.2401	Retirement Contributions	$ 8,196	$ 10,793	$ 13,017
51.2701	Workers Compensation	$ 2,423	$ 3,807	$ 2,712
51.2902	Employee Drug Screening Tests	$ -	$ -	$ -
51.2903	Hepatitis/Flu	$ -	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 21,037*	*$ 28,360*	*$ 28,176*
51.0000	TOTAL PERSONAL SERVICES	$ 163,187	$ 208,235	$ 190,883
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ 3,160	$ -	$ 1,000
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 3,160*	*$ -*	*$ 1,000*
52.2201	Rep. and Maint. (Equipment)	$ -	$ 2,000	$ 2,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 963	$ 1,500	$ 2,000
52.2203	Rep. and Maint. (Labor)	$ 2,590	$ 3,000	$ 3,000
52.2204	Rep. and Maint. (Bldg.)	$ 58,985	$ 40,000	$ 49,000
52.2205	Rep. and Maint. (Office Equipment)	$ 39	$ 500	$ 300
52.2211	Rep. and Maint. (Food Bank)	$ 80	$ -	$ -
52.232	Rentals	$ 190	$ 500	$ 400
52.2000	*Sub-total: Property Services*	*$ 62,847*	*$ 47,500*	$ 56,700
52.3101	Insurance, Other than Benefits	$ 913	$ 2,120	$ 1,200
52.3201	Telephone	$ 909	$ 1,300	$ 300
52.3203	Cellular Phones	$ 5,287	$ 2,880	$ 2,160
52.3206	Postage	$ 354	$ 250	$ 200
52.3301	Advertising	$ 100	$ 50	$ 200
52.3401	Printing and Binding	$ 206	$ 400	$ 1,100
52.3501	Travel	$ 468	$ 1,200	$ 1,200
52.3601	Dues and Fees	$ 379	$ 500	$ 600
52.3701	Education and Training	$ 1,043	$ 1,700	$ 1,200
52.3851	Contract Labor	$ -	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 9,659*	*$ 10,400*	*$ 8,160*
52.0000	TOTAL PURCHASED SERVICES	$ 75,666	$ 57,900	$ 65,860
53	SUPPLIES			
53.1101	Office Supplies	$ 1,082	$ 1,500	$ 800
53.1105	Uniforms	$ 124	$ 500	$ 1,000
53.1106	General Supplies and Materials	$ 18	$ 400	$ 500
53.1270	Gasoline/Diesel	$ 6,286	$ 6,000	$ 5,400
53.1301	Food	$ 165	$ 150	$ -

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
53.1401	Books and Periodicals	$ 492	$ 1,800	$ 1,000
53.1601	Small Tools and Equipment	$ 399	$ 1,500	$ 750
53.0000	TOTAL SUPPLIES	$ 8,566	$ 11,850	$ 9,450
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ -	$ -
54.2401	Computers	$ -	$ -	$ -
54.2501	Other Equipment	$ -	$ 300	$ 200
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 300	$ 200
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 23,068	$ 32,281	$ 32,788
55.2402	Life and Disability	$ 877	$ 913	$ 947
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 23,945	$ 33,194	$ 33,735
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 55	$ 300	$ 150
57.0000	TOTAL OTHER COSTS	$ 55	$ 300	$ 150
	TOTAL EXPENDITURES	**$ 271,419**	**$ 311,779**	**$ 300,278**

PLANNING



PLANNING DEPARTMENT

This department is headed by the Planning Director. It has three primary functions: development services, long-range and strategic planning, and grant writing and administration.

The development services 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 and strategic 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 (TE) 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 assisting Engineering in the administration of two TE 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. Activities have also already begun in preparation of a 2010 CDBG application in partnership with Habitat for Humanity.

Most of the activities performed by the Planning Department are not quantifiable and are therefore not reflected in the performance measures. For example, the department has recently initiated the development of programs that will promote the creation and support of neighborhood associations in the city. The department has also been leading an effort to update and improve the City's development review process and business licensing procedures. These, and other "community development" or "economic development" tasks take place largely behind the scenes, but ultimately result in a wide variety of programs, products and City Code revisions.

GOALS & OBJECTIVES

Goal: Implement the Statesboro Comprehensive Plan.
Objective:
1. Work with former comprehensive plan steering committee members to foster effective implementation of the Statesboro Comprehensive Plan's Short-Term Work Program.
2. Incrementally adjust staff members' work programs to ensure continued implementation of projects associated with the comprehensive plan.
3. Educate the public, interest groups and city officials about the need to work cooperatively to pro-actively implement the *Statesboro Comprehensive Plan,* and determine how partnering agencies can help with plan implementation.

Goal: Continue to encourage the development of housing ownership options for all income levels, including 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 three houses in this fiscal year.
2. Continue to work with Habitat by providing them with desirable lots acquired through tax lien sales.
3. 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 deal effectively with the development community, while assuring that the City's development objectives are met.
Objectives:
1. Review current development review policies related to zoning and subdivision matters, building permits, business licenses, etc. and initiate projects to improve related processes, resources, codes, communications, etc.
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.
5. Engage organizations such as the Downtown Statesboro Development Authority, Chamber of Commerce, etc. to generate ideas that will promote "business-friendly" adjustments to City procedures and processes.

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. Establish clear annexation policies in partnership with Bulloch County, and in a manner that is consistent with both communities' comprehensive plans.
3. Review and improve aspects of annexation area agreements as necessary to incorporate more clearly established criteria for the form on new development.
4. Foster additional staff-level relationships with Georgia Southern University to promote common growth and development objectives.

Goal: Improve the physical condition of all neighborhoods.
Objectives:
1. Create a program designed to generate ad-hoc neighborhood associations which will promote citizen participation in local government affairs.
2. Work with neighborhood associations to create programs related to neighborhood code enforcement, beautification, safe routes to school, strategic plans, etc.
3. Identify all structures that are deteriorated and unpainted, and notify the owners that they must be brought up to the minimum housing code.
4. Identify all lots and tracts that need to be mowed and raked, and notify the owners that these nuisances must be removed.
5. Identify all junked or abandoned vehicles on lots and detracts, and notify the owners that these nuisances must be removed.
6. Work with volunteer groups to perform minor maintenance projects for low- and moderate- income citizens unable to afford repairs identified by the City Marshal.
7. Apply for a FY 2010 Community Development Block Grant to promote infrastructure improvement in a low-to-moderate income neighborhood.

Goal: Improve the City's land development standards in accordance with the *Statesboro Comprehensive Plan*
Objectives:
1. Initiate work on a unified land development code to update and replace chapters of Statesboro City Code addressing growth and development.
2. Recommend short-term changes to the *Statesboro Zoning Ordinance* and *Statesboro Subdivision Regulations* for action by the Planning Commission and the City Council.
3. Modify and improve application forms related to city land development regulations to provide for a greater degree of clarity in the land development process.

PERFORMANCE MEASURES

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Number of rezoning requests processed	20	11	16
Number of variance requests processed	22	14	12
Number of special exceptions	1	1	4
Number of residential subdivision plats reviewed	5	5	4
Number of commercial subdivision plats reviewed	13	6	8
Minor Subdivisions	17	24	24
Number of ordinance text amendments presented	2	5	6
Number of federal or state grant submittals	0	0	1
Number of federal or state grants approved	0	0	1*
Dollar value of grants approved	$0	$0	$500,000
Number of annexations processed	4	2	3
Number of acres annexed into the City			
Developments of Regional Impact**	0	2	3
Sign Permits - Billboards	N/A (Engineering)	7	0
Sign Permits - Total	N/A (Engineering)	38	42
Zoning Certifications	41	17	20
Zoning Determinations - Business Licenses	Undocumented	103***	150
Zoning Determinations - Building Permits	Undocumented	24***	40

*Notification of grant approval will not be received until after FY2010.
**Development meeting thresholds requiring review by the Georgia Department of Community Affairs.
***Beginning 09/2008.

EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 128,848	$ 106,799	$ 130,367	22.07%
Purchase/Contract Services	$ 71,854	$ 190,506	$ 196,646	3.22%
Supplies	$ 2,348	$ 4,750	$ 4,000	-15.79%
Capital Outlay (Minor)	$ 1,132	$ 5,525	$ -	-100.00%
Interfund/Dept. Charges	$ 28,794	$ 5,078	$ 18,994	274.04%
Other Costs	$ 320	$ 450	$ 450	0.00%
Total Expenditures	$ 233,296	$ 313,108	$ 350,457	11.93%

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 109,057	$ 92,963	$ 112,526
51.1301	Overtime	$ 406	$ 175	$ -
51.1000	*Sub-total: Salaries and Wages*	*$ 109,463*	*$ 93,138*	*$ 112,526*
51.2201	Social Security (FICA) Contributions	$ 7,910	$ 7,227	$ 8,608
51.2401	Retirement Contributions	$ 8,434	$ 5,668	$ 9,002
51.2701	Workers Compensation	$ 3,041	$ 766	$ 186
51.2901	Employment Physical	$ -	$ -	$ -
51.2902	Employee Drug Screening	$ 18	$ -	$ -
		$ -	$ -	$ 45
51.2000	*Sub-total: Employee Benefits*	*$ 19,403*	*$ 13,661*	*$ 17,841*
51.0000	TOTAL PERSONAL SERVICES	$ 128,866	$ 106,799	$ 130,367
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 500	$ 3,000
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ 500*	*$ 3,000*
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 1,013	$ 1,200	$ 400
52.2203	Rep. and Maint. (Labor)	$ 284	$ 800	$ 300
52.2205	Rep. and Maint. (Office Equipment)	$ 325	$ 600	$ 600
52.2320	Rentals	$ 711	$ 1,200	$ 1,200
52.2000	*Sub-total: Property Services*	*$ 2,333*	*$ 3,800*	*$ 2,500*
52.3101	Insurance, Other than Benefits	$ 1,492	$ 2,606	$ 2,606
52.3201	Telephone	$ 871	$ 1,500	$ 500
52.3203	Cellular Phones	$ 710	$ 800	$ 820
52.3206	Postage	$ -	$ 300	$ 300
52.3301	Advertising	$ -	$ 1,500	$ 600
52.3401	Printing and Binding	$ -	$ 1,000	$ 500
52.3501	Travel	$ 1,077	$ 4,000	$ 4,000
52.3601	Dues and Fees	$ 380	$ 1,200	$ 1,720
52.3701	Education and Training	$ 760	$ 2,800	$ 4,100
52.3801	Licenses	$ -	$ 1,500	$ 3,000
52.3851	Contract Labor	$ 2,634	$ 4,000	$ 3,000
52.3852	Contracted Services	$ -	$ 50,000	$ 170,000
52.3852	CS - Comp Plan Update	$ 61,597	$ 115,000	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 69,521*	*$ 186,206*	*$ 191,146*
52.0000	TOTAL PURCHASED SERVICES	$ 71,854	$ 190,506	$ 196,646
53	SUPPLIES			
53.1101	Office Supplies	$ 256	$ 900	$ 750
53.1106	General Supplies and Materials	$ 357	$ 700	$ 1,000
53.1270	Gasoline/Diesel	$ 1,224	$ 1,600	$ 600
53.1301	Food	$ 114	$ 650	$ 700
53.1401	Books and Periodicals	$ 261	$ 700	$ 750
53.1601	Small Tools and Equipment	$ 136	$ 200	$ 200
53.0000	TOTAL SUPPLIES	$ 2,348	$ 4,750	$ 4,000

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture & Fixtures	$ -	$ -	$ -
54.2401	Computers	$ 1,132	$ 5,525	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,132	$ 5,525	$ -
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 28,092	$ 4,466	$ 18,373
55.2402	Life and Disability	$ 702	$ 612	$ 621
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 28,794	$ 5,078	$ 18,994
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 320	$ 450	$ 450
57.0000	TOTAL OTHER COSTS	$ 320	$ 450	$ 450
	TOTAL EXPENDITURES	**$ 233,314**	**$ 313,108**	**$ 350,457**

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 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services /Benefits	$ -	$ -	$ 38,736	
Purchase/Contract Services	$ 31,575	$ 31,381	$ 31,381	0.00%
Other Costs	$ 265,043	$ 252,456	$ 246,569	-2.33%
Total Expenditures	$ 296,618	$ 283,837	$ 316,686	11.57%

FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51	ECONOMIC DEVELOPMENT			
51.1101	Regular Employees	$ -	$ -	$ 31,965
51.1301	Overtime	$ -	$ -	$ 1,500
51.1	*Sub-total: Salaries and Wages*	$ -	$ -	$ 33,465
51.2201	Social Security (FICA) Contributions	$ -	$ -	$ 2,560
51.2401	Retirement Contributions	$ -	$ -	$ 2,677
51.2701	Workers Compensation	$ -	$ -	$ 34
51.2901	Employment Physicals	$ -	$ -	$ -
51.2902	Employee Drug Screening	$ -	$ -	$ -
51.2903	Hepatitis/Flu Vaccine	$ -	$ -	$ -
51.2	*Sub-total: Employee Benefits*	$ -	$ -	$ 5,271
51	TOTAL ECONOMIC DEVELOPMENT	$ -	$ -	$ 38,736
1595.52	PURCHASE/CONTRACT SERVICES			
1595.52.3601	Dues and Fees - RDC	$ 23,881	$ 23,881	$ 23,881
1595.52.3602	Dues and Fees - GMA	$ 7,694	$ 7,500	$ 7,500
1595.52.0000	TOTAL PURCHASED SERVICES	$ 31,575	$ 31,381	$ 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	$ 31,047	$ 34,000	$ 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)	$ 57,404	$ 59,211	$ 60,172
6173.57.1016	Arts Center (Operating)	$ 103,209	$ 83,209	$ 84,841
6173.57.4001	Bad Debts	$ -	$ -	$ -
7500.57.1010	SBC Development Authority	$ -	$ -	$ -
7564.57.1011	Downtown Development Authority	$ 61,533	$ 64,186	$ 55,706
7500.57.1012	Parking Lot Rental - Railroad	$ 250	$ 250	$ 250
57	TOTAL OTHER COSTS	$ 265,043	$ 252,456	$ 246,569
	TOTAL EXPENDITURES	**$ 296,618**	**$ 283,837**	**$ 316,686**

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	NON-OPERATING EXPENSES			
58.1201	City Hall Lease Principal	$ 49,000	$ 52,500	$ 58,500
58.2201	City Hall Lease Interest	$ 56,359	$ 67,000	$ 45,760
58.2202	GMA Swap Payments	$ 205,296	$ 215,000	$ 280,000
	TOTAL NON-OPERATING EXPENSES	**$ 310,655**	**$ 334,500**	**$ 384,260**

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	TRANSFERS:			
61.1003	Transfers to Capital Improvements Fund	$ 230,000	$ 7,000	$ -
61.1005	Transfers to Multiple Grant	$ -	$ -	$ -
61.1030	Transfers to Statesboro Fire Svc. Fund	$ 1,608,849	$ 1,409,644	$ 1,409,644
	TOTAL TRANSFERS	**$ 1,838,849**	**$ 1,416,644**	**$ 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 2008 Actual	FY 2009 Budget	FY 2010 Projected
	OPERATING REVENUES			
35	FINES AND FORFEITURES			
35.1320	Cash Confiscation - State	$ 26,871	$ 35,000	$ 25,000
35.1325	Cash Confiscation - Federal	$ 974	$ -	$ 45,000
35.1340	Other Confiscation/Escheats - State	$ -	$ -	$ -
35.0000	TOTAL FINES AND FORFEITURES	$ 27,845	$ 35,000	$ 70,000
36.1000	INVESTMENT INCOME			
36.1001	Interest Income - Confiscated	$ 377	$ 500	$ 250
36.1003	Federal Confiscated Interest	$ 48	$ -	$ 255
36.0000	TOTAL INVESTMENT INCOME	$ 425	$ 500	$ 505
	TOTAL REVENUES AND OTHER	**$ 28,270**	**$ 35,500**	**$ 70,505**
	EXPENDITURES:			
54	CAPITAL OUTLAY (MINOR)			
53.1601	Small Tools & Equipment	$ 2,926	$ 6,400	$ 6,000
54.2215	Drug Task Force Vehicle	$ -	$ -	$ -
54.2401	Computers	$ -	$ -	$ -
54.2501	Other Equipment	$ -	$ 28,544	$ 18,000
54.2548	K-9 Dog	$ -	$ -	$ -
54.2000	TOTAL CAPITAL OUTLAY	$ 2,926	$ 34,944	$ 24,000
61	OTHER FINANCING USES			
61.1003	Transfer to CIP	$ 12,500	$ -	$ -
61.1000	TOTAL OTHER FINANCING USES	$ 12,500	$ -	$ -
	TOTAL EXPENDITURES AND OTHER	**$ 15,426**	**$ 34,944**	**$ 24,000**

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 eighteen houses have been constructed and sold. Three more are under construction by Habitat. The original plan was for the City to use the proceeds to construct houses, sell them, and repeat this process until all 25 homes had been built and sold. Then, the CHIP funding would continue as a Revolving Housing Loan Fund to finance additional homes that the City could build on individual lots it had acquired.

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

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

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

This Budget assumes that the City will convey 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 Mrs. Lee Cheshire, Habitat Executive Director, at 489-2076.

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	REVENUES:			
221.38.8006	Lot Sales Habitat House #12	$ 4,744	$ -	$ -
221.38.8020	Lot Sales Habitat House #25	$ 4,744	$ 4,780	$ -
221.38.8021	Lot Sales Habitat House #26	$ -	$ 4,780	$ -
221.38.8022	Lot Sales Habitat House #27	$ -	$ 4,780	$ -
221.38.8023	Lot Sales Habitat House #28	$ -	$ -	$ 4,780
221.38.8024	Lot Sales Habitat House #29	$ -	$ -	$ 4,780
221.38.8025	Lot Sales Habitat House #30	$ -	$ -	$ 4,780
	TOTAL REVENUES	**$ 4,744**	**$ 14,340**	**$ 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	**$ -**	**$ -**	**$ -**

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 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	REVENUES:			
224.33.1001	US Dept of Justice Grant	$ 252,096	$ 71,315	$ -
224.35.1325	Cash Confiscation-Federal	$ 5,209	$ -	$ -
	TOTAL REVENUES	**$ 257,305**	**$ 71,315**	**$ -**
	EXPENDITURES:			
224.3200.51.1301	Overtime for Personnel	$ 14,888	$ 28,344	$ -
224.3200.52.1301	Computer Programming Fees	$ 21,330	$ -	$ -
224.3200.52.3203	Cellular Phones	$ -	$ 28,344	$ -
224.3200.52.3204	Pagers	$ -	$ 480	$ -
224.3200.52.3501	Travel	$ -	$ 1,694	$ -
224.3200.52.3701	Training	$ 3,518	$ 495	$ -
224.3200.53.1101	Office Supplies	$ 2,265	$ 6,300	$ -
224.3200.53.1107	CID Supplies	$ 4,025	$ 2,972	$ -
224.3200.53.1601	Small Tools & Equipment	$ 1,910	$ 2,000	$ -
224.3200.54.2215	Police Vehicle & Conversion	$ 125,987	$ 24,030	$ -
224.3200.54.2401	Computers	$ 54,707	$ 2,000	$ -
224.3200.54.2501	Other Equipment	$ 24,794	$ 5,000	$ -
	TOTAL EXPENDITURES	**$ 253,424**	**$ 101,659**	**$ -**

BROADBAND WIRELESS GRANT FUND

This fund accounts for receipts and disbursements of a Georgia Technology Grant for the Wireless Communities Georgia Broadband Wireless initiative. The grant provides funding for a wireless broadband network providing cost effective access to citizens, students, and public safety.

The City was awarded a $323,298 grant for this project and will provide matching funds of $363,702 for total of 687,000. The City will receive 100 free wireless accounts and revenue via tower lease agreements for network equipment.

FUND 225 **DEPT - 1535 - Broadband Wireless**

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	REVENUES:			
33.4351	GTA Grant	$ -	$ -	$ 323,298
				$ -
	OTHER FINANCING SOURCES:			$ -
39.3901	GMA Lease Pool	$ -	$ -	$ 363,702
39.1290	Transfer from CIP Fund	$ -	$ -	$ -
	TOTAL REVENUES	$ -	$ -	**$ 687,000**
52	PURCHASE/CONTRACT SERVICES			
52.3301	Advertising	$ -	$ -	$ -
52.3906	Contracted Services	$ -	$ -	$ 123,000
54.245	Network Equipment	$ -	$ -	$ 492,000
61.1003	Transfer to CIP Fund	$ -	$ -	$ 72,000
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 687,000**

MULTIPLE GRANT FUND

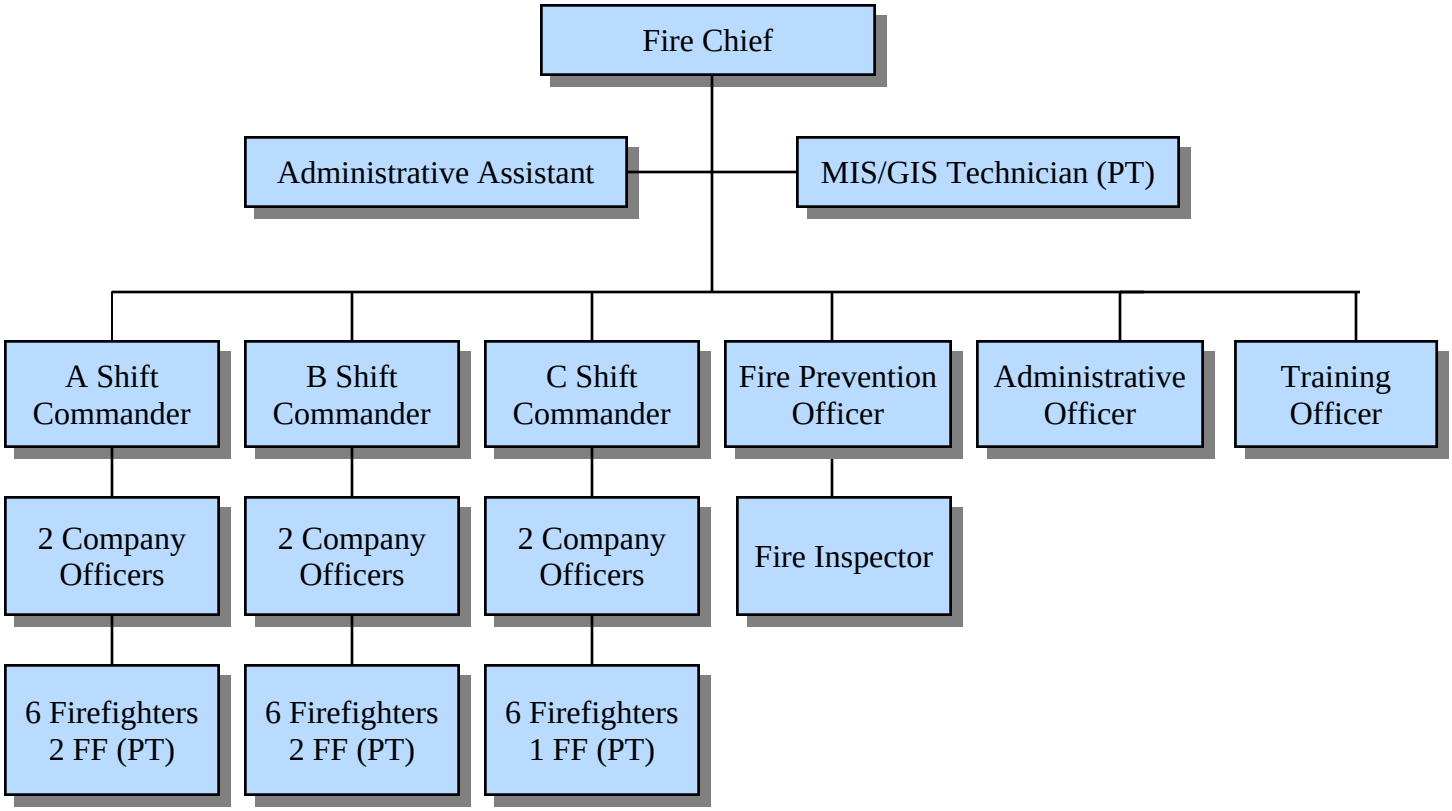
This fund accounts for receipts and disbursements for small state and federal capital grants that individually are less than 2% of the General Fund's annual expenditures. Based upon this Budget, that amount would be for any grant below $272,338 that is not accounted for in an existing fund. Grants for 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 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	REVENUES:			
33.4121	Art Council	$ 6,250	$ -	$ -
33.4317	HSG - Fire (GEMA)	$ 982	$ -	$ -
33.4318	HSG - Police (GEMA)	$ 182,819	$ -	$ -
33.4319	Bureau of Just - BVP Grant	$ -	$ 3,000	$ 3,000
33.9001	GMA Safety Grant - PD	$ -	$ 3,000	$ 3,000
33.9002	GMA Liability Grant - PD	$ -	$ -	$ -
37.1006	NADDI Law Enforcement Grant	$ 10,000	$ -	$ -
	TOTAL REVENUES	**$ 200,051**	**$ 6,000**	**$ 6,000**
	EXPENDITURES:			
3200.53.1105	Uniforms	$ -	$ 3,000	$ 3,000
3200.53.1108	Exp - OPD Grant	$ 982	$ -	$ -
3200.53.1601	Small Tools and Equipment	$ 10,000	$ -	$ -
3200.53.1602	Safety Equipment - PD	$ -	$ 3,000	$ 3,000
3200.53.1603	Liability Equipment	$ -	$ -	$ -
3200.53.1604	Evacuation Equipment - PD	$ 161,560	$ -	$ -
3200.54.2108	Equipment - Misc (HSG)	$ -	$ -	$ -
3500.53.1108	General Supplies and Materials	$ 21,259	$ -	$ -
3500.54.2108	Equipment - Misc (HSG)	$ -	$ -	$ -
6100.57.1015	Statesboro Arts Council	$ 6,250	$ -	$ -
	TOTAL EXPENDITURES	**$ 200,051**	**$ 6,000**	**$ 6,000**

STATESBORO FIRE SERVICE FUND



STATESBORO FIRE SERVICE FUND

This department is headed by the Fire Chief who is located in the Administrative Office at Station Two on Fair Road. Station One is located on West Grady Street. The department offers a full range of fire, hazmat, technical rescue, fire and life safety code management and fire safety education services.

The department operates with 39 personnel, 32 of which are state certified firefighters, 6 part-time firefighters and one Administrative Assistant to the Chief.

The department operates with three shifts. Each shift works for a 24-hour period. This "24 on\48 off" schedule is considered the industry standard. It provides 9 personnel on each shift.

The Administrative staff consists of a Fire Prevention Officer, a Training Officer, a Logistics Officer, a Fire Inspector as well as the Chief, who work a typical 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 four fire pumpers, two aerial ladders, Command/Tactical Support unit, haz-mat unit and a Rehabilitation/Victim assistant unit.

All units are radio dispatched by the Bulloch County dispatch center which operates an enhanced 9-1-1 telephone system. All firefighters are issued pagers which operate on a VHF radio system.

The number 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 from each station, most of which is outside the City limits. This is known as the Statesboro Fire District and the residents of the district pay a fire district tax of 1.8 mills to the County, which remits it to the City. For the FY 2009, the fire district paid 42% of the Statesboro Fire Department's operating budget. For this payment, they receive reduced response times and enjoy the same Class 3 ISO rating as citizens of the City.

The department is actively involved in fire prevention. The Prevention Officer serves as the fire marshal, reviewing building plans for compliance with the Life Safety Code and the Fire Code. He works closely with the building official in the Engineering Department in the review of these plans.

In addition, the department presents fire safety programs to hundreds of school children throughout the City of Statesboro and the Statesboro Fire District each year. The department has a Fire Safety House which is taken to schools, community events and other events throughout the City and fire district.

GOALS & OBJECTIVES

Goal: Continue to have no loss of life or serious injury from a fire related incident, and to keep fire-related property losses under .03% of the appraised value of the property within the Statesboro Fire District including the City of Statesboro.

Objectives:

1. Continue to stress fire prevention through annual inspection of businesses.
2. Continue to stress fire prevention through visits to public and private with schools within the fire district.
3. Continue to stress early detection of fire through distribution of residential smoke alarms.
4. Continue to properly train firefighters to stress safety in their work.
5. Finish a fire station master plan to determine the number and location of future fire stations. Then, work cooperatively with Bulloch county to implement the changes as they become needed.
6. Acquire a temporary fire station facility to service the eastern part of the district.
7. Continue to pursue grants as an alternative source of funding for needed capital items.
8. Develop a long term funding solution with Bulloch County for continued funding of the fire district.
9. Enter into a purchase contract for the acquisition of three new fire apparatus.
10. Develop and implement cost recovery strategies to protect the fire district from material financial loss.

PERFORMANCE MEASURES

TYPE OF FIRE INCIDENT (by City and Fire District)	FY 2008 Actual city / fire dist.	FY 2009 Estimated city / fire dist.	FY 2010 Projected city / fire dist.
Structure Fire	63/32	69/15	65/40
Vehicle Fire	40/18	20/13	28/24
Grass or brush Fire	20/28	47/36	40/60
Washdown	52/75	0	0
Emergency standby	0	0	0
False alarm--unintentional	178/30	182/43	110/29
False alarm--intentional	64/0	74/17	180/22
Hazardous Conditions (spills and leaks)	33/6	22/4	72/14
Smoke Scare	27/6	29/6	60/15
Other Responses	103/67	91/31	95/40
Total of All Fire Calls inside the City	528	571	675
Total of All Fire Calls outside the City in the Fire District	174	165	250
Mutual Aid Fire Calls to other jurisdictions	37	0	0
Total of All Fire Calls responded to during FY	**739**	**736**	**925**
Average Number of Fire Calls inside the City per day	1.4	1.4	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	0.5	0.5	0.7
Number of serious fire-related injuries in City and Fire District	2	1	0
Number of fire-related fatalities in City and Fire District	0	0	0
Employee man hours lost due to job-related injury	624	0	0

TYPE OF FIRE INCIDENT (by City and Fire District)	FY 2008 Actual city / fire dist.	FY 2009 Estimated city / fire dist.	FY 2010 Projected city / fire dist.
Dollar value of fire-related property losses in City	$714,413	$772,845	$772,845
Appraised Value of all property in the City	$1,349,599,372	$1,562,489,582	$1,562,489,582
Property loss as a percentage of the City's Appraised Value	0.05%	0.05%	0.05%
Dollar value of fire-related property losses in Fire District	$1,049,488	$511,792	$511,792
Appraised Value of all property in the Fire District	$1,130,635,502	$1,257,042,695	$1,257,042,695
Property loss as a percentage of the District Appraised Value	0.09%	0.04%	0.04%
Number of FTE Employees	33	33	33
Appraised value of City property per FTE Employee	$40,896,951	$47,348,169	$47,348,169
Insurance Services Office (ISO) Department Rating	3 and 3/9	3 and 3/9	3 and 3/9
Operating Expenditures	$2,034,908	$2,341,816	$2,317,263
Operating Expenditures as a % of City's Appraised Value	4.98%	4.95%	4.89%
Number of commercial fire inspections	529	870	900
Number of residential fire inspections	1436	988	500
Number of industrial fire inspections	5	87	90
Number of school fire inspections/ day cares	15	28	40
Number of public assembly fire inspections	282	329	330
Number of new construction or major renovation Fire Code compliance plan reviews	162	250	300
Number of participants in fire prevention programs	3,000	6,182	6,200

EXPENDITURES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 1,467,514	$ 1,593,860	$ 1,613,235	1.22%
Purchase/Contract Services	$ 128,397	$ 153,705	$ 155,705	1.30%
Supplies	$ 75,838	$ 87,080	$ 91,177	4.70%
Capital Outlay (Minor)	$ 91,971	$ 279,281	$ 197,983	-29.11%
Interfund Dept. Charges	$ 262,100	$ 264,532	$ 259,163	-2.03%
Other Costs	$ 9,088	$ 500	$ -	-100.00%
Total Expenditures	$ 2,034,908	$ 2,378,958	$ 2,317,263	-2.59%

FUND 270 - GENERAL FUND **DEPT - 3500 - FIRE**

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
33	INTERGOVERNMENTAL REVENUES			
33.4317	Homeland Security Grant	$ -	$ -	$ -
33.9000	Intergovernmental	$ 8,477	$ -	$ -
33.0000	TOTAL INTERGOVERNMENTAL REVENUES	$ 8,477	$ -	**$ -**
34	CHARGES FOR SERVICES			
34.2201	Wage Reimbursement	$ 4,976	$ -	**$ -**
34.2202	Equipment Usage Reimb.	$ 941	$ -	**$ -**
34.2220	Fire Tax District - Current Year	$ 805,392	$ 835,931	$ 835,931
34.0000	TOTAL CHARGES FOR SERVICES	$ 811,309	$ 835,931	$ 835,931
36.1001	INVESTMENT INCOME	$ 4,297	$ -	$ 1,500
37.1002	CONTRIBUTIONS & DONATIONS	$ 1,673	$ -	$ -
38	MISCELLANEOUS REVENUE			
38.9010	Miscellaneous Income	$ 1,156	$ -	$ -
38.0000	TOTAL MISCELLANEOUS REVENUE	$ 1,156	$ -	$ -
				$ -
39	OTHER FINANCING SOURCES			$ -
39.1201	Operating Trans. in General Fund	$ 1,608,849	$ 1,409,644	$ 1,409,644
39.1000	*Sub-total: Operating Transfers in*	*$ 1,608,849*	*$ 1,409,644*	*$ 1,409,644*
39.2101	Sale of Assets	$ 4,656	$ -	$ -
39.2000	*Sub-total: Proc.of General Fixed Asset Disp*	*$ 4,656*	*$ -*	$ -
39.0000	TOTAL OTHER FINANCING SOURCES	$ 1,613,505	$ 1,409,644	$ 1,409,644
TOTAL REVENUES AND OTHER FINANCING		**$ 2,440,417**	**$ 2,245,575**	**$ 2,247,075**
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 1,263,652	$ 1,359,494	$ 1,373,383
51.1301	Overtime	$ 26,002	$ 15,000	$ 15,000
51.1000	*Sub-total: Salaries and Wages*	*$ 1,289,654*	*$ 1,374,494*	*$ 1,388,383*
51.2201	Social Security (FICA) Contributions	$ 90,872	$ 102,149	$ 106,211
51.2401	Retirement Contributions	$ 71,091	$ 82,470	$ 83,303
51.2701	Workers Compensation	$ 14,495	$ 14,698	$ 14,848
51.2901	Employment Physicals	$ 838	$ 19,559	$ 20,000
51.2902	Employee Drug Screening Tests	$ 539	$ 360	$ 360
51.2903	Hepatitis/Flu	$ 25	$ 130	$ 130
51.2000	*Sub-total: Employee Benefits*	*$ 177,860*	*$ 219,366*	*$ 224,852*
51.0000	TOTAL PERSONAL SERVICES	$ 1,467,514	$ 1,593,860	$ 1,613,235
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ 1,305	$ 2,065	$ 1,800
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 1,305*	*$ 2,065*	*$ 1,800*
52.2101	Cleaning Services	$ 827	$ 1,400	$ 1,400
52.2201	Rep. and Maint. (Equipment)	$ 7,690	$ 6,000	$ 6,000

FUND 270 - GENERAL FUND **DEPT - 3500 - FIRE**

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 27,321	$ 26,500	$ 24,000
52.2203	Rep. and Maint. (Labor)	$ 31,452	$ 36,000	$ 40,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 2,380	$ 8,500	$ 8,500
52.2205	Rep. and Maint. (Office Equipment)	$ 1,492	$ 2,600	$ 2,600
52.2206	Rep. and Maint. (Other Equipment)	$ 6,129	$ 9,000	$ 10,000
52.2320	Rentals	$ 1,144	$ 1,300	$ 500
52.2000	*Sub-total: Property Services*	*$ 78,435*	*$ 91,300*	*$ 93,000*
52.3101	Insurance, Other than Benefits	$ 13,563	$ 18,000	$ 18,000
52.3201	Telephone	$ 5,214	$ 7,800	$ 6,360
52.3203	Cellular Phones	$ 2,766	$ 2,515	$ 3,530
52.3206	Postage	$ 278	$ 600	$ 250
52.3301	Advertising	$ 618	$ 400	$ -
52.3401	Printing & Binding	$ 511	$ 1,000	$ 1,000
52.3501	Travel	$ 8,072	$ 10,000	$ 10,000
52.3601	Dues and Fees	$ 2,200	$ 1,965	$ 1,965
52.3701	Education and Training	$ 7,025	$ 10,170	$ 11,435
52.3851	Contract Labor	$ -	$ -	$ -
52.3853	Pest Control - Buildings	$ 480	$ 480	$ 480
52.3902	Inspections of Equipment	$ 7,930	$ 7,410	$ 7,885
52.3000	*Sub-total: Other Purchased Services*	*$ 48,657*	*$ 60,340*	*$ 60,905*
52.0000	TOTAL PURCHASED SERVICES	$ 128,397	$ 153,705	$ 155,705
53	SUPPLIES			
53.1101	Office Supplies	$ 3,303	$ 3,000	$ 3,500
53.1102	Parts and Materials	$ 153	$ 1,000	$ 500
53.1103	Chemicals	$ 1,013	$ 5,360	$ 360
53.1104	Janitorial Supplies	$ 2,829	$ 3,000	$ 3,000
53.1105	Uniforms	$ 14,971	$ 13,700	$ 13,700
53.1106	General Supplies and Materials	$ 1,008	$ 2,500	$ 3,000
53.1116	Public Education Supplies	$ 2,500	$ 3,000	$ 3,000
53.1230	Electricity	$ 17,630	$ 18,500	$ 18,500
52.1240	Bottled Gas	$ 18	$ 240	$ 100
53.1270	Gasoline/Diesel	$ 23,686	$ 25,000	$ 25,000
53.1301	Food	$ 1,318	$ 1,700	$ 1,700
53.1401	Books and Periodicals	$ 828	$ 1,500	$ 2,150
53.1601	Small Tools and Equipment	$ 6,581	$ 8,580	$ 16,667
53.1605	Hazardous Materials Response Equipment	$ -	$ -	$ -
53.0000	TOTAL SUPPLIES	$ 75,838	$ 87,080	$ 91,177
54	CAPITAL OUTLAY (MINOR)			
54.1201	Site Improvement	$ 25	$ -	$ -
54.1300	Buildings	$ -	$ 30,000	$ 18,200
54.1321	Repairs to Fair Road Station	$ 12,569	$ 80,360	$ -
54.1322	Interior Ren Station 1	$ 13,108	$ -	$ -
54.2200	Vehicles	$ -	$ 60,000	$ 56,000
54.2301	Furniture and Fixtures	$ 3,250	$ 11,500	$ 16,040
54.2401	Computers	$ 886	$ 15,000	$ -
54.2501	Other Equipment	$ 1,655	$ 28,000	$ 107,743

FUND 270 - GENERAL FUND **DEPT - 3500 - FIRE**

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
54.2560	FD-28 Washing Machine	$ 8,617	$ -	$ -
54.2563	FD-27 Protective Clothing	$ 51,861	$ 54,421	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 91,971	$ 279,281	$ 197,983
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 254,367	$ 256,315	$ 251,341
55.2402	Life and Disability	$ 7,733	$ 8,217	$ 7,822
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 262,100	$ 264,532	$ 259,163
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 9,020	$ 500	$ -
57.3410	Fire Honor Guard	$ 68	$ -	$ -
57.3414	Interest Expense	$ -	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 9,088	$ 500	$ -
	TOTAL EXPENDITURES	**$ 2,034,908**	**$ 2,378,958**	**$ 2,317,263**


CITY OF STATESBORO · 1803
GEORGIA

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, 2009 through June 30, 2010.

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	OPERATING REVENUES:			
31	TAXES			
31.4100	Hotel/Motel Taxes	$ 422,526	$ 444,130	$ 444,130
31.4101	Refund of Taxes	$ -	$ -	$ -
31.4000	*Subtotal Taxes*	*$ 422,526*	*$ 444,130*	*$ 444,130*
	TOTAL OPERATING REVENUES	**$ 422,526**	**$ 444,130**	**$ 444,130**
	EXPENDITURES:			
57.2000	OTHER COSTS			
57.2001	Payment to other Agencies-SCVB	$ 308,149	$ 306,450	$ 306,450
57.2003	Payment to other Agencies-DSDA	$ 33,583	$ 35,530	$ 35,530
57.2004	Payment to other Agencies-Arts Council	$ 80,794	$ 102,150	$ 102,150
57.2000	TOTAL OTHER COSTS	$ 422,526	$ 444,130	$ 444,130
	TOTAL EXPENDITURES AND OTHER FINANCING USES	**$ 422,526**	**$ 444,130**	**$ 444,130**

2002 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUND

This fund is projected to be closed at the end of FY 2009, as all proceeds should be received and spent as appropriated. The fund remains in the Budget purely for comparison purposes from prior years.

FUND 321 - 2002 SPLOST FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	REVENUES:			
321.33.7101	Proceeds for Patrol Cars	$ 380,822	$ -	$ -
321.33.7110	Landfill Air Rights	$ 34,998	$ -	$ -
321.33.7127	Pro - PD-5 Police Headquarters	$ 1,000,000	$ -	$ -
321.33.7141	Pro - ENG-46 W.Gentilly / Fair Rd.	$ 35,552	$ -	$ -
321.33.7142	Pro - ENG-38 301/Rucker/Register	$ 135,521	$ -	$ -
321.33.7143	Pro - ENG-39 Hwy 24 Sidewalk	$ 1,825	$ -	$ -
321.33.711301	Pro - ENG-31 RJ's Ditch Stabilization	$ 63,227	$ -	$ -
321.33.711304	Pro - ENG-55 Culverts @ Northlake	$ 1,550	$ -	$ -
321.33.711312	Pro - ENG-29 Sav Ave/US 80	$ 9,673	$ -	$ -
321.33.711319	Pro - Howard Lumber Signal	$ 3,031	$ -	$ -
321.33.711320	Pro - W. Grady Street Culvert	$ 7,137	$ -	$ -
321.33.715001	Pro - WWD-14C Donnie Simmons Way	$ 229,161	$ -	$ -
321.33.715002	Pro - WWD-14D Central Street Sewer	$ 207,083	$ -	$ -
321.33.715004	Pro - WWD-1 Refurbish 2 Wells	$ 23,365	$ -	$ -
321.33.715013	Pro - I16/301 South	$ 103,755	$ -	$ -
321.33.715014	Pro - Reclaimed Water	$ 31,334	$ -	$ -
	TOTAL REVENUES	**$ 2,268,034**	**$ -**	**$ -**
	EXPENDITURES:			
	POLICE DEPARTMENT			
321.4220.54.1497	ENG-38 US 301 / Rucker Lane	$ 139,171	$ -	$ -
321.4220.54.1517	ENG-29 Sav. Ave / US 80	$ 9,673	$ -	$ -
321.4220.54.1521	Gentilly Road & Fair Road	$ 33,727	$ -	$ -
321.4220.54.1526	Transportation Plan	$ 80,000		$ -
	STORM DRAINAGE			$ -
321.4250.54.1505	ENG-31 RJ's Ditch Stabilize	$ 63,227	$ -	$ -
321.4250.54.1509	ENG-55 Enlarge Culverts	$ 1,550	$ -	$ -
321.4250.54.1525	ENG-82 West Grady Culvert	$ 42,136	$ -	$ -
	TRAFFIC ENGINEERING			$ -
321.4270.54.2118	Howard Lumber Traffic Signal	$ 3,032	$ -	$ -
	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	$ 563,363	$ -	$ -
321.9000.61.1021	Transfer to Reclaimed Wate	$ 31,333		
321.9000.61.1040	Transfer to SWD	$ 380,822	$ -	$ -
321.9000.61.1045	Transfer to Streetscape	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 2,348,034**	**$ -**	**$ -**

2007 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUND

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

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

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

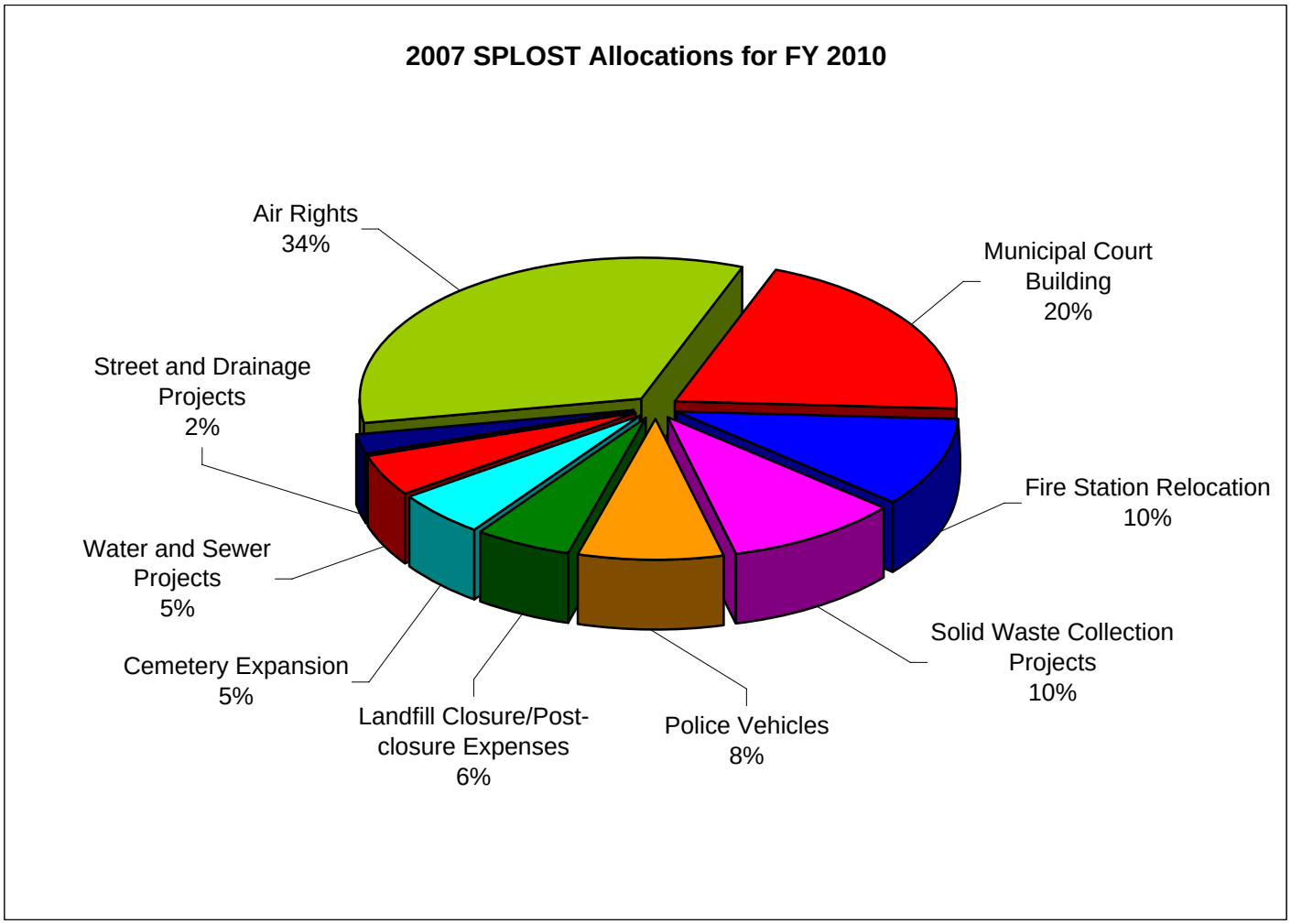
FUND 322 - 2007 SPLOST FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	REVENUES:			
322.33.7110	Landfill Air Rights	$ 777,778	$ 1,000,000	$ 1,000,000
322.33.7151	Proceeds Post Closure Expenses	$ -	$ 166,000	$ 167,000
322.33.7152	Pro- ENG 26 Cemetery Expansion	$ 900,000	$ -	$ -
322.33.7121	Proceeds for Fire Station Relocation	$ -	$ -	$ 300,000
322.33.7101	Proceeds for Police Vehicles	$ -	$ -	$ 250,000
322.33.7120	Proceeds for Municipal Court Building	$ -	$ -	$ 600,000
322.33.7113	Proceeds for Street and Drainage Projects	$ -	$ -	$ 70,000
322.33.7150	Proceeds for Water and Sewer Projects	$ -	$ -	$ 140,000
322.33.7170	Proceeds for Solid Waste Collection Projects	$ -	$ -	$ 300,000
322.36.1001	Interest Income	$ 7,577	$ -	$ 2,500
	TOTAL REVENUES	**$ 1,685,355**	**$ 1,166,000**	**$ 2,829,500**
	EXPENDITURES:			
	SITE			
322.1575.54.1107	ENG-26 Cemetery Expansion	$ -	$ -	$ 150,000
	SITE IMPROVEMENTS			
322.1575.54.1201	ENG-26 Cemetery Eng/Design	$ 43,765	$ -	$ -
	BUILDINGS			
322.2650.54.132002	Municipal Crt-Contr Svcs	$ -	$ -	$ 600,000
322.3500.54.1330	Fire Station Relocation	$ -	$ -	$ 300,000
	INFRASTRUCTURE			
322.4220.54.1467	Street Striping	$ -	$ -	$ 30,000
322.4220.54.1459	Sidewalk Repairs	$ -	$ -	$ 40,000
	VEHICLES			
322.3200.54.2215	Police Vehicles and Conversion	$ -	$ -	$ 250,000
	Other Financing			
9000.61.1040	Transfers to SWD	$ 777,778	$ 1,166,000	$ 1,167,000
322.9000.61.1030	Transfer to SWC	$ -	$ -	$ 300,000
322.9000.61.1020	Transfer to W/S	$ -	$ -	$ 140,000
	TOTAL EXPENDITURES	**$ 821,543**	**$ 1,166,000**	**$ 2,977,000**

2007 SPLOST FUND ALLOCATIONS

FY 2010

Air Rights	$	1,000,000
Municipal Court Building	$	600,000
Fire Station Relocation	$	300,000
Solid Waste Collection Projects	$	300,000
Police Vehicles	$	250,000
Landfill Closure/Post-closure Expenses	$	167,000
Cemetery Expansion	$	150,000
Water and Sewer Projects	$	140,000
Street and Drainage Projects	$	70,000
	$	**2,977,000**



DESCRIPTION OF MAJOR PROJECTS

AF-16 MUNICIPAL COURT BUILDING: Renovations to the Police Building to house the municipal courtroom and municipal court clerk's offices, which are currently next door. In addition, the police department's physical training room will be included and will be available to all city employees.

FD–7: FIRE STATION RELOCATION: A temporary fire station to protect the east side of Statesboro and Statesboro Fire District.

SUMMARY OF PROJECTS BY FISCAL YEAR:
2007 SPLOST FUND

Project Number	Project	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTALS
AF-16	Municipal Court Building	$ 600,000	$ 600,000					
ENG-2	Stormwater Phase II Regulations		$ 60,000					$ 60,000
ENG-13	Traffic Signal, N. Zetterower Ave. @ East Main			$ 90,000				
ENG-16	Construct Sidewalk Along North Main St.			$ 500,000	$ 200,000			$ 700,000
ENG-26	Cemetery Expansion Project	$ 150,000						$ 150,000
ENG-27	Resurface Cemetery Streets		$ 30,000		$ 50,000			$ 80,000
ENG-28	Street Striping	$ 30,000	$ 30,000	$ 30,000	$ 30,000			$ 120,000
ENG-33	Intersection Improvements U.S. 301 @ S.R. 67						$ 250,000	$ 250,000
ENG-37	Intersection: W. Main and Johnson St.			$ 300,000				$ 300,000
ENG-40	Street Repaving Program		$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
ENG-44	Inter. Impr. W. Grady St. @ S. College St.		$ 260,000					$ 260,000
ENG-51	Intersection: W. and E. Parrish at US301				$ 125,000			$ 125,000
ENG-57	Subdivision Incentive Program Funding		$ 75,000	$ 100,000	$ 125,000	$ 150,000	$ 175,000	$ 625,000
ENG-59	Denmark Street Improvements			$ 100,000				$ 100,000
ENG-60	Sidewalk Along Lester Road							
ENG-66	West Jones Avenue Curve Project				$ 243,000			$ 243,000
ENG-67	Drainage from E. Vine to E. Cherry St.				$ 36,000			$ 36,000
ENG-68	GA 24 Sidewalk Extension				$ 328,400			$ 328,400
FD-7	Fire Station Relocation	$ 300,000						$ 300,000
FD-10	Engine Replacement		$ 350,000					$ 350,000
FD-40	Breathing Apparatus			$ 150,000				$ 150,000
FD-44	Engine Replacement		$ 350,000					$ 350,000
FD-45	Engine Replacement		$ 350,000					$ 350,000
FD-58	Radio Communication Replacement					$ 165,000		SPLOST 13
PD-1	Police Vehicles and Conversions	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 500,000		$ 1,500,000
								$ -
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		$ 1,500,000					$ 1,500,000
	f) W. Jones/Denmark Sewer Rehab			$ 650,000				$ 650,000
	h) Phase II Streetscape Rehab		$ 1,100,000					$ 1,100,000
	I) Savannah Ave. Replacement W & S				$ 1,000,000			$ 1,000,000

SUMMARY OF PROJECTS BY FISCAL YEAR:
2007 SPLOST FUND

Project Number	Project	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTALS
WWD-32	Extension of W & S to Unserved Areas	$ 40,000	$ -	$ 840,000	$ 800,000			$ 1,680,000
	b) Foxlake SD Sewer Extension		$ 250,000					$ 250,000
	c) Oakcrest SD Sewer Extension		$ 900,000					$ 900,000
	e) Ramblewood SD Sewer Extension			$ 360,000				$ 360,000
PW(SWC)-1	Knuckleboom loader and body	$ 110,000	$ 110,000	$ 110,000	$ 110,000			$ 440,000
PW(SWC)-8	Residential Garbage Trucks	$ 190,000	$ 190,000	$ 190,000	$ 190,000			$ 760,000
PW(SWD)	Landfill Closure/post-closure Expenses	$ 167,000	$ 167,000	$ 167,000	$ 167,000			$ 668,000
PW(SWD)	Air Rights in Wayne County Landfill	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000			$ 4,000,000
	Proposed Uses of Cash	$ 2,977,000	$ 7,912,000	$ 5,767,000	$ 6,494,400	$ 1,115,000	$ 725,000	$ 23,535,400
	Existing Uses of Cash							
	None							$ -
	Total Uses of Cash	**$ 2,977,000**	**$ 7,912,000**	**$ 5,767,000**	**$ 6,494,400**	**$ 1,115,000**	**$ 725,000**	**$ 23,150,400**
	Sources of Cash							
	2007 SPLOST Proceeds for:							
	Fire Station Relocation	$ 300,000						$ 300,000
	Fire Department Equipment		$ 1,050,000	$ 150,000				$ 1,200,000
	Police Department Vehicles	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 500,000		$ 1,500,000
	Municipal Court Building	$ 600,000	$ 600,000					$ 1,200,000
	Street and Drainage Projects	$ 70,000	$ 795,000	$ 1,460,000	$ 1,477,400	$ 450,000	$ 725,000	$ 4,977,400
	Cemetery Expansion Project							$ -
	Water and Sewer Projects	$ 140,000	$ 3,750,000	$ 2,440,000	$ 3,300,000			$ 9,630,000
	Solid Waste Collection Equipment	$ 300,000	$ 300,000	$ 300,000	$ 300,000			$ 1,200,000
	Solid Waste Disposal Projects	$ 1,167,000	$ 1,167,000	$ 1,167,000	$ 1,167,000			$ 4,668,000
	2013 SPLOST Proceeds for:							
	Fire Department Equipment					$ 165,000		
	Total Sources of Cash	**$ 2,827,000**	**$ 7,912,000**	**$ 5,767,000**	**$ 6,494,400**	**$ 1,115,000**	**$ 725,000**	**$ 23,000,400**
	Increase (decrease) in Cash	**$ (150,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (150,000)**

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 a local match. By adding $575,000 of local money, the project will have $1,105,000 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 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	REVENUES:			
33.4311	Proceeds from DOT	$ -	$ 530,000	$ 530,000
39.1290	Transfer in from 2002 SPLOST Fund	$ -	$ -	$ 25,000
	TOTAL REVENUES	**$ -**	**$ 530,000**	**$ 555,000**
	EXPENDITURES:			
340.4220.2	Postage	$ 269	$ -	$ -
340.4220.3	Advertising	$ 300	$ -	$ -
340.4220.3	Printing and Binding	$ 1,743	$ -	$ -
54.1481	Downtown Streetscape - Architect	$ 12,957	$ 9,788	$ -
54.1482	Downtown Construction	$ 67	$ 538,835	$ 555,000
	TOTAL EXPENDITURES	**$ 15,336**	**$ 548,623**	**$ 555,000**

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 Statesboro Fire Service 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 2009 Budgeted	FY 2010 Budgeted
	REVENUES:		
	OTHER FINANCING SOURCES:		
350.39.1201	Operating Transfer in from General Fund	$ 7,000	$ -
350.39.1204	Operating Transfer in from Water/Wastewater Fund	$ 310,000	$ 91,000
350.39.1270	Operating Transfer in from Broadband Wireless	$ -	$ 72,000
350.39.1000	**TOTAL OTHER FINANCING SOURCES**	**$ 317,000**	**$ 163,000**
	TOTAL REVENUES & OTHER FINANCING SOURCES	**$ 317,000**	**$ 163,000**
	EXPENDITURES:		
350.54.0000	CAPITAL OUTLAY		
350.54.1300	**Buildings**		
350.1575.54.1313	ENG-18 Calibration of CH De-Humidifier and Chillers	$ 10,000	$ 14,000
350.4200.54.1322	PW-ST-79 Equipment Building	$ 70,000	$ -
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 Program	$ 63,000	$ -
350.4250.54.1507	Stonehaven Drive	$ 63,000	$ -
350.4250.54.1425	ENG-82 West Grady St. Culvert Replacement	$ -	$ 30,000
350.4220.54.1426	ENG-88 Brannen St./Highway 80 Connector Road	$ -	$ 35,000
350.54.1000	*Sub-total Property*	*$ 236,000*	*$ 79,000*
350.54.2200	**Vehicles (and motorized equipment)**		
350.1575.54.2219	ENG-6 Engineering Vehicle	$ 23,000	$ -
350.4200.54.2227	PW-ST-64 Replace Exmark Mowers	$ 12,000	$ -
350.6200.54.2216	PW-PT-1 Replacement Parks Riding Mower	$ 7,000	$ -
350.6200.54.2244	PW-PT-11Replace 1/2 ton Pickup	$ 22,500	$ -
350.54.2300	**Computers**		
350.1510.54.2410	AF-15 Application Server	$ 7,000	$ -
350.54.2500	**Other equipment**		
350.3200.54.2564	PD-15 Bullet Proof Vests: Emergency Response	$ -	$ 12,000
350.54.2000	*Sub-total Machinery and Equipment*	*$ 71,500*	*$ 12,000*
350.54.0000	**TOTAL CAPITAL OUTLAY EXPENDITURES**	**$ 307,500**	**$ 91,000**
	Fund Balance Increase (Decrease)	**$ 9,500**	**$ 72,000**

DESCRIPTION OF MAJOR PROJECTS

ENG-82 W. GRADY STREET CULVERT REPLACEMENT: This location has experienced a significant amount of roadbed degradation (sinkholes) due to erosion through the existing pipe joints. Water also under cuts the existing culverts due to improperly installed headwalls. This project would correct both the existing culvert and roadbed.

ENG-88 BRANNEN ST./HIGHWAY 80 CONNECTOR ROAD: Increased traffic attempting to access Bernard Lane from the Bypass is resulting in an increasing amount of improper movements within the rights of way and private properties in the vicinity. Multiple property owners in the vicinity has expressed their dissatisfaction with the current condition and expressed and interest in the possibility of constructing an alternate route. City staff members have consulted with Lowe's reps and adjacent property owners and have been given verbal approval of participation and right of way donation to encourage this project to move forward.

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

Project Number	Project	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTALS
ENG-2	Stormwater Phase II Regulations							SPLOST 07
ENG-5	New Utility Vehicle							Not Funded
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 07
ENG-16	Construct Sidewalk Along North Main Street							SPLOST 07
ENG-18	Calibration of CH De-Humidifier and Chillers	$ 14,000	$ 10,000	$ 15,000	$ 11,000	$ 15,000		$ 65,000
ENG-19	Updates to Flood Plain Maps							Not Funded
ENG-20	Install GIS (Arc View) Software				$ 15,000	$ 11,000	$ 16,000	$ 42,000
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							SPLOST 07
ENG-32	Highway 80 (Northside Drive West) Drainage		$ 25,000	$ 299,000				$ 324,000
ENG-33	US 301 S and Fair Rd. Intersection Project							SPLOST 07
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							Not Funded
ENG-40	Street Repaving Program							SPLOST 07
ENG-41	East Main/Oak St./Courtland St. Parking Lot							Not Funded
ENG-42	Install Underground Utilities						$ 200,000	$ 200,000
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 07
ENG-59	Denmark St. curb, gutter and sidewalk							SPLOST 07
ENG-60	Lester Road Sidewalks							SPLOST 07
ENG-64	South College St. Sidewalk							Not Funded
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-69	Install New Traffic Signal on Gentilly Road			$ 75,000				$ 75,000
ENG-77	Savannah Ave. Milling and Resurfacing				$ 325,000			$ 325,000
ENG-78	Rackley Street Curb and Gutter					$ 20,000		$ 20,000

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

Project Number	Project	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTALS
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		$ 65,000					$ 65,000
ENG-82	W. Grady St. Culvert Replacement	$ 30,000						$ 30,000
ENG-84	Zetterower and Tillman Road Intersection						$ 80,000	$ 80,000
ENG-86	Lanier Dr. Drainage Improvements		$ 35,000					$ 35,000
ENG-87	Bermuda Run Sidewalk							Not Funded
ENG-88	Brannen St./Highway 80 Connector Road	$ 35,000	$ 200,000					$ 235,000
ENG-89	Eastside Cemetery Fence							Not Funded
PLG-3	Pickup Truck for Planning Department		$ 20,000					$ 20,000
PLG-4	Office Remodeling							Not Funded
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	$ 36,000	$ 36,000		$ 122,000
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-34	Live Scan Fingerprint System							Conf. Assets
PD-38	Star Witness Forensic Audio/Video System							Conf. Assets
PW-ADM-2	PW Director's Pickup Replacement		$ 20,000					$ 20,000
PW-ADM-5	Warehouse for PW and Utilities					$ 150,000	$ 150,000	$ 300,000
PW-ADM-6	Fueling System							Not Funded
PW-PT-1	Replace Riding Mowers (net with trade-in)	$ -	$ 7,000	$ 7,000	$ 7,000	$ 7,000		$ 28,000

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

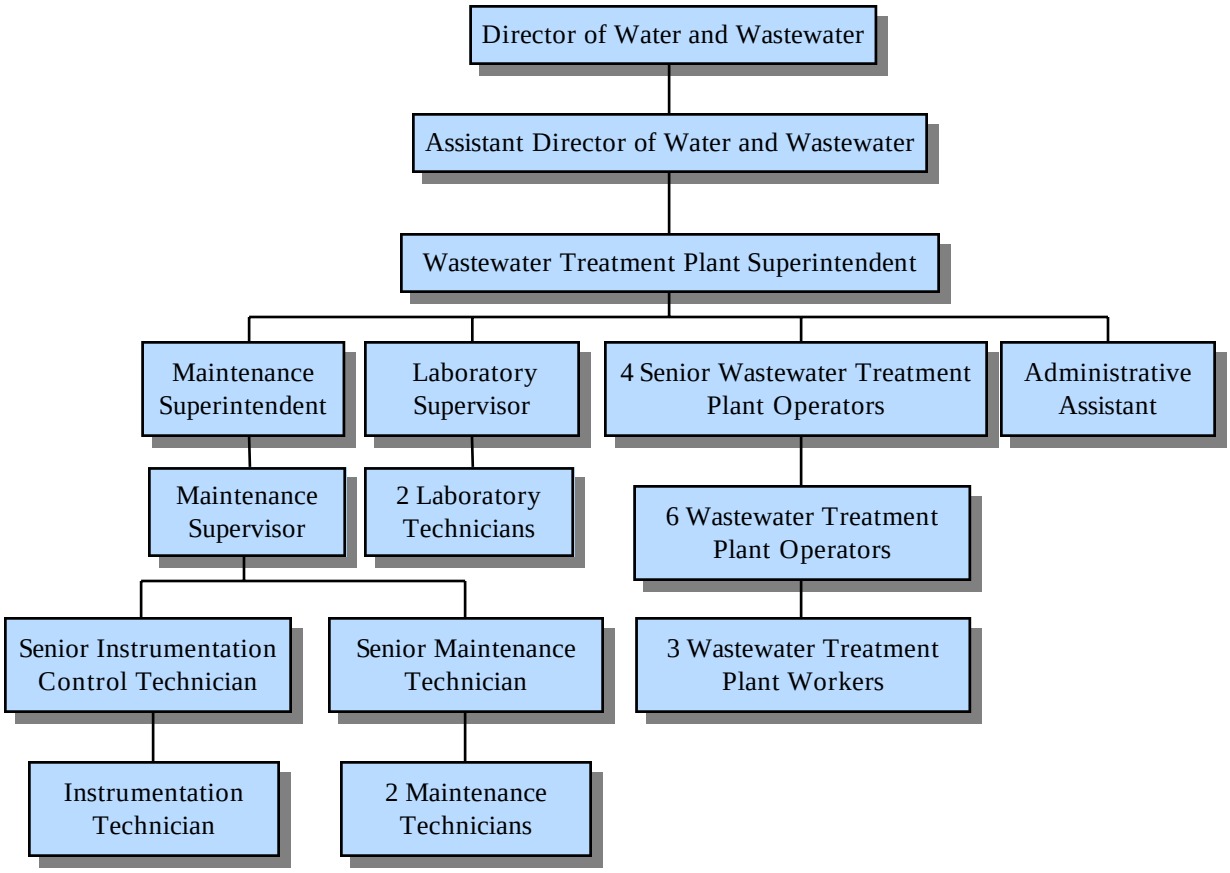
Project Number	Project	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTALS
PW-PT-4	Crewcab Truck with Landscaping Body						$ 30,000	$ 30,000
PW-PT-9	Steel Frame Equipment Shed			$ 21,000				$ 21,000
PW-PT-11	Replacement 1/2 ton Pickup				$ 22,500			$ 22,500
PW-PT-13	Christmas Decorations	$ -	$ 7,500	$ 7,500	$ 7,500	$ 7,500		$ 30,000
PW-PT-16	Bird's Pond Park Development			$ 10,000				$ 10,000
PW-PT-18	Willie McTell Trail Trees							Not Funded
PW-ST-21	Dumptruck						$ 120,000	$ 120,000
PW-ST-31	Sidewalk Repairs							SPLOST 07
PW-ST-37	Excavator							Not Funded
PW-ST-44	Frontend Loader							Not Funded
PW-ST-62	Replace Bushhog Mowers			$ 8,000				$ 8,000
PW-ST-64	Replace Exmark Mowers (net with trade-in)		$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
PW-ST-71	Replace 1985 Inter. 5-yard Dumptruck				$ 65,000			$ 65,000
PW-ST-73	a) Replacement Sweeper Chassis & Unit							Not Funded
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							Not Funded
PW-ST-88	Side Dresser			$ 60,000				$ 60,000
	TOTAL EXPENDITURES:	**$ 91,000**	**$ 623,579**	**$ 746,500**	**$ 620,700**	**$ 346,500**	**$ 661,000**	$ 3,089,279

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

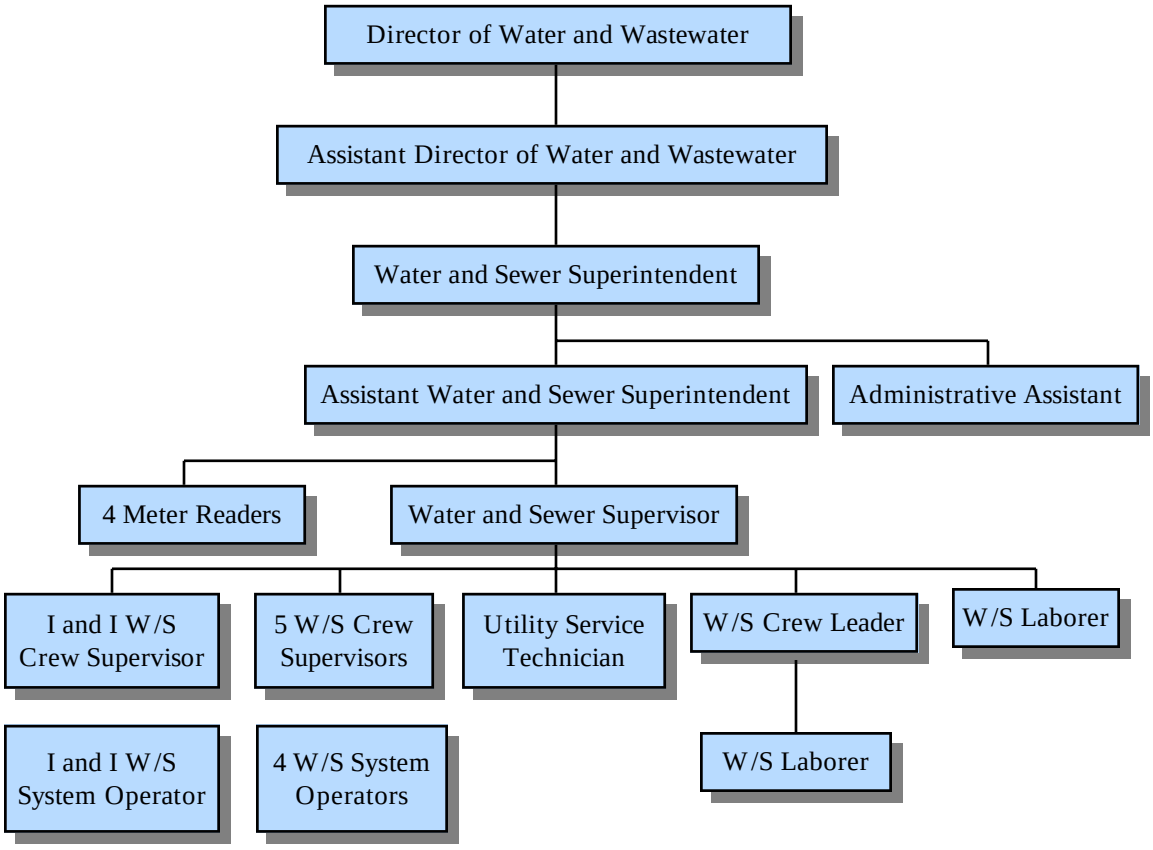
Project Number	Project	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTALS
	PROJECTED REVENUES AND							
	OTHER FINANCING SOURCES							
	Operating Transfers from W&S Fund	$ 91,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 3,341,000
	General Obligation Bonds							$ -
	GMA Capital Loan Pool	$ -	$ -	$ 115,000	$ 65,000			$ 180,000
	Donations							$ -
	Federal Grants							$ -
	One Georgia Authority Grants							$ -
	One Georgia Authority Loans							$ -
	GA Department of Transportation							$ -
	TOTAL REVENUES AND OTHER	**$ 91,000**	**$ 650,000**	**$ 765,000**	**$ 715,000**	**$ 650,000**	**$ 650,000**	**$ 3,521,000**
	FINANCING SOURCES							
	SURPLUS (OR DEFICIT)	**$ -**	**$ 26,421**	**$ 18,500**	**$ 94,300**	**$ 303,500**	**$ (11,000)**	**$ 431,721**


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.

GOALS & OBJECTIVES

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.

PERFORMANCE MEASURES

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
*Number of residential water customers	9,155	9,232	9,309
*Number of residential sewer customers	8,452	8,608	8,675
*Number of commercial/industrial water customers	1,429	1,458	1,470
*Number of commercial/industrial sewer customers	1,168	1,169	1,170
*Government agency water customers	71	82	83
*Government agency sewer customers	24	31	31
**Multi-meter customers	193	197	211
*Irrigation customers	578	631	650
*Fire system customers	119	143	150
Gallons of water pumped from wells	1,178,629,000	1,182,831,000	1,187,033,000
Gallons of water billed	1,012,356,000	1,065,508,000	1,118,660,000
Percentage of treated water lost to leakage, fire protection & other	14.1%	9.9%	6.8%
Gallons of sewage treated and discharged from the WWTP	1,238,259,000	1,134,007,000	1,204,500,000
Gallons of sewage billed	891,201,000	1,044,920,000	1,198,639,000
Percentage of treated sewage from infiltration and inflow	22%	8%	1%
Number of operational water wells	5	5	6

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Average Gallons per Day (GPD) of water pumped	3,229,000	3,240,000	3,252,000
***Average GPD allowed by EPD Withdrawal Permit	5,875,000	5,875,000	5,875,000
Percentage of Permitted Average GPD actually used	55%	55%	55%
Peak GPD of water pumped	4,630,000	5,179,000	4,880,000
Number of operational sewage lift stations	23	23	23
Average GPD of sewage treated and discharged from the WWTP	3,383,221	3,106,868	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	34%	31%	33%
Number of water leaks repaired	584	556	560
Number of sewage spills requiring EPD notification	0	0	0
Number of NPDES Permit violations per EPD	0	0	0
Dollar amount of fixed assets at FY end	$36,735,074	$38,561,101	$38,401,925
Long-term debt outstanding at FY end	$10,169,786	$11,161,911	$10,581,827
Long-term debt outstanding as a % of fixed assets at FY end	28%	29%	28%
Long-term debt outstanding per capita at FY end	$384	$421	$399
Water & Wastewater Annual Debt Service Payments (P & I)	$1,122,668	$1,244,983	$1,388,886
Net Income for FY	$1,137,833	-$266,389	$229,829
Ratio of Water & Wastewater System Net Income to Annual Debt Service Payments (P & I)	101.4%	-21.4%	16.5%
Number of FTE employees	49.5	50	50.5
Net Income (Loss) per FTE employee	$22,987	-$5,328	$4,551

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

**FY 2008 Actual units supplied by multi-meter accounts is 2,461

***Current water withdrawal permit 7.345 monthly average/5.875 annual average.

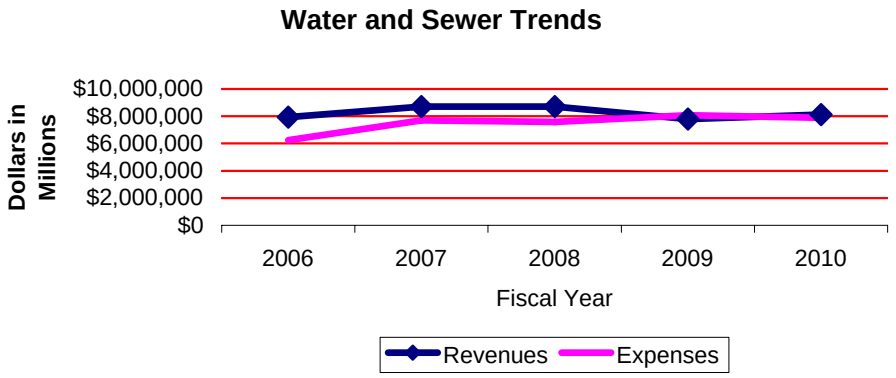
EXPENSES SUMMARY

Wastewater Treatment Plant

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 1,105,475	$ 1,172,049	$ 1,196,552	2.09%
Purchase/Contract Services	$ 235,583	$ 269,731	$ 269,862	0.05%
Supplies	$ 508,494	$ 515,200	$ 524,100	1.73%
Capital Outlay (Minor)	$ 2,282	$ 12,155	$ 10,500	-13.62%
Interfund Dept. Charges	$ 196,044	$ 204,068	$ 189,657	-7.06%
Depreciation/Amortization	$ 775,789	$ 767,552	$ 766,339	-0.16%
Other Costs	$ 147,501	$ 150,460	$ 148,100	-1.57%
Non-Operating Expenses	$ 47,022	$ 315,292	$ 25,085	-92.04%
Total Expenses	$ 3,018,190	$ 3,406,507	$ 3,130,195	-8.11%

Water/Sewer

Personal Services/Benefits	$ 902,867	$ 1,006,406	$ 1,073,306	6.65%
Purchase/Contract Services	$ 451,035	$ 278,438	$ 297,705	6.92%
Supplies	$ 545,724	$ 690,615	$ 606,200	-12.22%
Capital Outlay (Minor)	$ 4,675	$ 10,700	$ 9,900	-7.48%
Interfund Dept. Charges	$ 180,693	$ 199,488	$ 204,477	2.50%
Depreciation/Amortization	$ 804,311	$ 762,959	$ 857,375	12.37%
Other Costs	$ 8,371	$ 37,580	$ 38,380	2.13%
Non-Operating Expenses	$ 1,660,026	$ 1,674,778	$ 1,667,690	-0.42%
Total Expenses	$ 4,557,702	$ 4,660,964	$ 4,755,033	2.02%



FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	OPERATING REVENUES:			
	Water			
	CHARGES FOR SERVICES			
34.1000	*General government*			
34.1700	Indirect Cost Allocation for Meter Reader	$ 46,954	$ 58,568	$ 65,595
34.1700	*Sub-total: General Government*	*$ 46,954*	*$ 58,568*	*$ 65,595*
34.4210	*Water charges*			
34.4211	Administrative Service Fees	$ 35,806	$ 40,400	$ 44,000
34.4212	Inside Residential Water Charges	$ 3,027,653	$ 3,340,000	$ 3,679,600
34.4214	Inside Commercial Water Charge	$ (433)	$ -	$ -
34.4218	Fire Sprinkler Service Fees	$ 50,169	$ 46,500	$ 55,000
34.4219	Miscellaneous Income	$ 100,301	$ 75,600	$ 80,000
34.4210	*Sub-total: Water Charges*	*$ 3,213,496*	*$ 3,502,500*	*$ 3,858,600*
34.4291	Water Tap Fees	$ 819,200	$ 320,000	$ 69,000
34.4292	Late Payment Penalties and Interest	$ 56,935	$ 55,000	$ 65,000
34.4293	Reconnection Fees	$ 69,849	$ 70,000	$ 85,000
34.4294	Water Broken Lock Penalties	$ -	$ -	$ -
34.4290	*Sub-total: Other Fees*	*$ 945,984*	*$ 445,000*	*$ 219,000*
34.4200	TOTAL CHARGES FOR SERVICE	$ 4,206,434	$ 4,006,068	$ 4,143,195
	Sewer			
	CHARGES FOR SERVICES			
34.4250	*Sewer charges*			
34.4251	Inside Residential Sewer Charges	$ 2,947,575	$ 3,152,000	$ 3,393,600
34.4250	*Sub-total: Sewer Charges*	*$ 2,947,575*	*$ 3,152,000*	*$ 3,393,600*
34.4295	Sewer Tap Fees	$ 28,400	$ 120,000	$ 11,500
34.4296	Late Payment Penalties and Interest	$ 53,973	$ 52,000	$ 60,000
34.4297	Water Conn/Running Inside	$ 1,294	$ 1,200	$ 2,500
34.4290	*Sub-total: Other Fees*	*$ 83,667*	*$ 173,200*	*$ 74,000*
34.4200	TOTAL CHARGES FOR SERVICE	$ 3,031,242	$ 3,325,200	$ 3,467,600
	TOTAL OPERATING REVENUES	**$ 7,237,676**	**$ 7,331,268**	**$ 7,610,795**
	OPERATING EXPENSES:	**DEPT - 4335 - WASTE WATER TREATMENT PLANT**		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 956,713	$ 1,007,266	$ 1,009,585
51.1301	Overtime	$ 13,847	$ 16,000	$ 16,000
51.1000	*Sub-total: Salaries and Wages*	*$ 970,560*	*$ 1,023,266*	*$ 1,025,585*
51.2201	Social Security (FICA) Contributions	$ 68,406	$ 76,990	$ 78,457
51.2401	Retirement Contributions	$ 56,484	$ 61,396	$ 82,047
51.2701	Workers Compensation	$ 9,075	$ 9,247	$ 9,263
51.2901	Employment Physicals	$ 405	$ 290	$ 300
51.2902	Employee Drug Screening Tests	$ 407	$ 600	$ 600

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
51.2903	Hepatitis/ Flu Vaccine	$ 138	$ 260	$ 300
51.2000	*Sub-total: Employee Benefits*	*$ 134,915*	*$ 148,783*	*$ 170,967*
51.0000	TOTAL PERSONAL SERVICES	$ 1,105,475	$ 1,172,049	$ 1,196,552
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 1,000	$ 1,500
52.1202	Engineering Fees	$ 8,078	$ 10,000	$ 10,000
52.1301	Computer Programming Fees	$ 2,231	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 10,309*	*$ 11,000*	*$ 11,500*
52.2101	Cleaning Services	$ 918	$ -	$ -
52.2201	Rep. and Maint. (Equipment)	$ 14,030	$ 19,000	$ 15,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 8,211	$ 10,000	$ 12,000
52.2203	Rep. and Maint. (Labor)	$ 18,213	$ 22,000	$ 24,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 13,013	$ 20,000	$ 15,000
52.2205	Rep. and Maint. (Office Equipment)	$ 833	$ 1,000	$ 500
52.2206	Rep. and Maint. (Other equipment)	$ 80,145	$ 75,000	$ 85,000
52.2320	Rentals	$ 3,856	$ 5,424	$ 5,650
52.2000	*Sub-total: Property Services*	*$ 139,219*	*$ 152,424*	*$ 157,150*
52.3101	Insurance	$ 35,833	$ 38,422	$ 38,422
52.3201	Telephone	$ 7,816	$ 6,085	$ 3,000
52.3203	Cellular Phones	$ 2,851	$ 2,800	$ 4,800
52.3204	Pagers	$ 519	$ 650	$ 600
52.3206	Postage	$ 2,635	$ 2,800	$ 3,500
52.3301	Advertising	$ 962	$ 1,000	$ 1,000
52.3401	Printing and Binding	$ 175	$ 750	$ 750
52.3501	Travel	$ 16,712	$ 20,000	$ 20,000
52.3601	Dues and Fees	$ 3,472	$ 3,000	$ 3,000
52.3701	Education and Training	$ 4,199	$ 5,000	$ 5,000
52.3801	Licenses	$ 325	$ 3,400	$ 500
52.3851	Contract Labor	$ -	$ 4,000	$ 3,000
52.3904	Laboratory Services	$ 4,610	$ 8,000	$ 7,000
52.3906	Contracted Services	$ 5,946	$ 10,400	$ 10,640
52.3000	*Sub-total: Other Purchased Services*	*$ 86,055*	*$ 106,307*	*$ 101,212*
52.0000	TOTAL PURCHASED SERVICES	$ 235,583	$ 269,731	$ 269,862
53	SUPPLIES			
53.1101	Office Supplies	$ 5,079	$ 3,700	$ 3,700
53.1102	Parts and Materials	$ 13,807	$ 12,000	$ 12,000
53.1103	Chemicals	$ 45,528	$ 45,000	$ 50,000
53.1104	Janitorial Supplies	$ 1,204	$ 2,500	$ 2,500
53.1105	Uniforms	$ 8,449	$ 11,000	$ 11,000
53.1106	General Supplies and Materials	$ 9,609	$ 9,000	$ 10,000
53.1114	Laboratory Supplies	$ 9,523	$ 9,000	$ 11,000
53.1115	Laboratory Reagents	$ 10,612	$ 10,000	$ 10,000
53.1230	Electricity: WWTP	$ 351,393	$ 365,000	$ 365,000
53.1270	Gasoline/Diesel	$ 42,837	$ 37,000	$ 37,000
53.1301	Food	$ 53	$ 500	$ 500

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
53.1401	Books and Periodicals	$ 891	$ 1,500	$ 1,400
53.1601	Small Tools and Equipment	$ 9,509	$ 9,000	$ 10,000
53.0000	TOTAL SUPPLIES	$ 508,494	$ 515,200	$ 524,100
54	CAPITAL OUTLAY (MINOR)			
54.2101	Machinery	$ -	$ 4,000	$ 6,500
54.2301	Furniture and Fixtures	$ 287	$ 1,500	$ 2,000
54.2401	Computers	$ 28	$ 4,655	$ -
54.2501	Other Equip. (Industrial Pretreatment)	$ 1,967	$ 2,000	$ 2,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,282	$ 12,155	$ 10,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 190,134	$ 197,692	$ 183,279
55.2402	Life and Disability	$ 5,910	$ 6,376	$ 6,378
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 196,044	$ 204,068	$ 189,657
56.0000	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 751,252	$ 743,014	$ 741,801
56.1002	Amortization	$ 24,537	$ 24,538	$ 24,538
56.0000	TOTAL DEPREC. AND AMORT.	$ 775,789	$ 767,552	$ 766,339
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 145,430	$ 147,360	$ 145,000
57.3401	Miscellaneous Expenses	$ 195	$ 1,000	$ 1,000
57.4001	Bad Debts	$ 120	$ 500	$ 500
57.4101	Collection Costs	$ 1,756	$ 1,600	$ 1,600
57.0000	TOTAL OTHER COSTS	$ 147,501	$ 150,460	$ 148,100
	Sub-total Wastewater TP Operating Expenses	**$ 2,971,168**	**$ 3,091,215**	**$ 3,105,110**
		DEPT - 4400 - WATER TREATMENT, DISTRIBUTION, & SEWER COLLECTION SYSTEM		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 766,584	$ 841,992	$ 883,324
51.1301	Overtime	$ 25,046	$ 32,000	$ 32,000
51.1000	*Sub-total: Salaries and Wages*	*$ 791,630*	*$ 873,992*	*$ 915,324*
51.2201	Social Security (FICA) Contributions	$ 54,447	$ 65,732	$ 70,195
51.2401	Retirement Contributions	$ 42,264	$ 52,440	$ 73,406
51.2701	Workers Compensation	$ 13,234	$ 13,434	$ 13,731
51.2901	Employment Physicals	$ 162	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 377	$ 500	$ 250
51.2903	Hepatitis/ Flu Vaccine	$ 753	$ 308	$ 400
51.2000	*Sub-total: Employee Benefits*	*$ 111,237*	*$ 132,414*	*$ 157,982*
51.0000	TOTAL PERSONAL SERVICES	$ 902,867	$ 1,006,406	$ 1,073,306

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 2,000	$ 7,500
52.1202	Engineering Fees	$ 186,722	$ 13,000	$ 15,000
52.1301	Computer Programming Fees	$ -	$ -	$ -
52.1302	Bond Paying Agent Fees	$ 1,795	$ 1,800	$ 1,800
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 188,517*	*$ 16,800*	*$ 24,300*
52.2201	Rep. and Maint. (Equipment)	$ 17,193	$ 18,000	$ 18,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 15,023	$ 16,000	$ 16,000
52.2203	Rep. and Maint. (Labor)	$ 27,128	$ 28,000	$ 30,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 10,004	$ 8,500	$ 6,000
52.2205	Rep. and Maint. (Office Equipment)	$ 527	$ 750	$ 500
52.2206	Rep. and Maint. (Other Equipment)	$ 1,412	$ 2,000	$ 2,000
52.2207	Rep. and Maint. (Wells)	$ 14,922	$ 25,000	$ 28,000
52.2208	Rep. and Maint. (Pump Stations)	$ 19,409	$ 20,000	$ 20,000
52.2320	Rentals	$ 1,165	$ 2,500	$ 1,000
52.2000	*Sub-total: Property Services*	*$ 106,783*	*$ 120,750*	*$ 121,500*
52.3101	Insurance, Other than Benefits	$ 32,580	$ 24,083	$ 32,580
52.3201	Telephone	$ 2,035	$ 2,500	$ 2,000
52.3202	Telephone: Controls on Wells	$ 1,713	$ 4,000	$ 4,000
52.3203	Cellular Phones	$ 3,709	$ 2,500	$ 3,300
52.3204	Pagers - Linc	$ 104	$ 660	$ 200
52.3206	Postage	$ 2,808	$ 3,000	$ 3,500
52.3301	Advertising	$ 1,581	$ 1,200	$ 1,000
52.3401	Printing and Binding	$ 3,682	$ 4,000	$ 4,000
52.3501	Travel	$ 9,116	$ 13,000	$ 15,000
52.3601	Dues and Fees	$ 1,641	$ 3,000	$ 3,000
52.3701	Education and Training	$ 1,493	$ 3,500	$ 4,000
52.3801	Licenses	$ 65	$ 3,120	$ 500
52.3851	Contract Labor	$ 1,020	$ 3,000	$ 3,000
52.3904	Laboratory Services	$ 10,050	$ 12,000	$ 12,000
52.3905	Inspections - Tanks	$ 53,162	$ 43,200	$ 43,200
52.3906	Contracted Services	$ 12,753	$ 12,600	$ 15,625
52.120201	W/S/SW Mapping	$ 18,095	$ 5,000	$ 5,000
52.120204	W/S/SW Mapping	$ 128	$ 525	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 155,735*	*$ 140,888*	*$ 151,905*
52.0000	TOTAL PURCHASED SERVICES	$ 451,035	$ 278,438	$ 297,705
53	SUPPLIES			
53.1101	Office Supplies	$ 2,426	$ 2,500	$ 2,000
53.1102	Parts and Materials	$ 166,309	$ 300,000	$ 200,000
53.1103	Chemicals	$ 38,931	$ 34,000	$ 38,000
53.1104	Janitorial Supplies	$ 917	$ 915	$ 1,500
53.1105	Uniforms	$ 9,360	$ 9,500	$ 9,500
53.1106	General Supplies and Materials	$ 5,426	$ 7,500	$ 7,500
53.1233	Electricity: Sewage pumps	$ 52,669	$ 55,000	$ 60,000
53.1234	Electricity: Water Pumps	$ 207,569	$ 220,000	$ 230,000
53.1235	Electricity: Shop	$ 4,387	$ 5,000	$ 5,500

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
53.1270	Gasoline/Diesel	$ 51,038	$ 50,000	$ 45,000
53.1301	Food	$ 274	$ 500	$ 500
53.1401	Books and Periodicals	$ 832	$ 700	$ 700
53.1601	Small Tools and Equipment	$ 5,586	$ 5,000	$ 6,000
53.0000	TOTAL SUPPLIES	$ 545,724	$ 690,615	$ 606,200
54	CAPITAL OUTLAY (MINOR)			
54.1150	Easements	$ -	$ -	$ 1,000
54.2101	Machinery	$ 3,705	$ 6,700	$ 6,900
54.2301	Furniture and Fixtures	$ 732	$ 1,000	$ 1,000
54.2401	Computers	$ 238	$ 2,000	$ -
54.2501	Other Equipment	$ -	$ 1,000	$ 1,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 4,675	$ 10,700	$ 9,900
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 177,371	$ 193,988	$ 198,458
55.2402	Life and Disability	$ 3,322	$ 5,500	$ 6,019
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 180,693	$ 199,488	$ 204,477
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 804,311	$ 762,959	$ 857,375
56.0000	TOTAL DEPREC. AND AMORT.	$ 804,311	$ 762,959	$ 857,375
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 36	$ 2,000	$ 1,000
57.3401	Miscellaneous Expenses	$ 106	$ 750	$ 750
57.3406	Concession Expenses	$ 1,008	$ 800	$ 900
57.3414	Interest Expense - Retainage	$ 5,317	$ -	$ 500
57.4001	Bad Debts	$ 274	$ 32,230	$ 32,230
57.4101	Collection Costs	$ 1,630	$ 1,800	$ 3,000
57.0000	TOTAL OTHER COSTS	$ 8,371	$ 37,580	$ 38,380
	Sub-total WT, Distribution and Sewer System Expense	**$ 2,897,676**	**$ 2,986,186**	**$ 3,087,343**
	TOTAL OPERATING EXPENSES	**$ 5,868,844**	**$ 6,077,401**	**$ 6,192,453**
	OPERATING INCOME (LOSS)	**$ 1,368,832**	**$ 1,253,867**	**$ 1,418,342**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 49,001	$ 75,000	$ 20,000
36.0000	TOTAL INVESTMENT INCOME	$ 49,001	$ 75,000	$ 20,000
	MISCELLANEOUS REVENUE			
37.1501	Contr-DABC Gateway	$ 484,337	$ -	$ -
38.1001	Rents and Royalties (Tank Leases)	$ -	$ -	$ -

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
38.9010	Miscellaneous	$ 100,584	$ -	$ -
38.9040	Concession Revenue	$ 1,118	$ 800	$ 800
38.9050	WASA	$ 5,000	$ 3,000	$ 3,000
38.9051	ATC Fees	$ 142,080	$ 225,000	$ 200,000
38.100101	Rental Income-Hargray	$ 17,820	$ 19,440	$ 23,328
38.100102	Rental Income-Triton	$ 39,380	$ 60,630	$ 41,190
38.100103	Rental Income-Voicestream	$ 20,125	$ 23,144	$ 23,144
38.100104	Rental Income-Cingular	$ 52,800	$ 52,800	$ 52,800
38.0000	TOTAL MISCELLANEOUS	$ 863,244	$ 384,814	$ 344,262
	OTHER FINANCING SOURCES			
505.39.1203	Transfer in from 2002 SPLOST	$ 563,363	$ -	$ -
	Transfer in from 2007 SPLOST	$ -	$ -	$ 140,000
505.39.2200	Sale of Assets	$ 441	$ 10,000	$ -
39.0000	TOTAL OTHER FINANCING SOURCES	$ 563,804	$ 10,000	$ 140,000
	TOTAL NON-OPERATING REVENUE	**$ 1,476,049**	**$ 469,814**	**$ 504,262**
	NON-OPERATING EXPENSES			
58.2101	Revenue Bonds Interest Expense	$ 47,022	$ 315,292	$ 25,085
58.2201	GEFA Interest 98-L81-WQ	$ 27,854	$ 26,484	$ 24,775
58.2203	GEFA Interest 94-S79-WJ	$ 28,979	$ 26,777	$ 23,707
58.2204	GEFA Interest 95-S84-WS	$ 25,753	$ 23,867	$ 21,238
58.2205	GEFA Interest 97-L99-WS	$ 6,427	$ 6,072	$ 5,578
58.2206	GEFA Interest 98-L44-WQ	$ 63,534	$ 60,577	$ 56,467
58.2207	GEFA Interest 98-L80-WQ	$ 31,267	$ 29,767	$ 27,895
58.2208	GEFA Interest 97-L10-WJ	$ 34,743	$ 32,563	$ 30,073
58.2209	GEFA Interest 97-L11-WJ	$ 35,975	$ 34,107	$ 31,974
58.2210	GEFA Interest 99-L29-WQ	$ 50,579	$ 48,744	$ 46,187
58.2211	GEFA Interest 99-L28-WQ	$ 42,227	$ 40,695	$ 38,560
58.2212	GEFA Interest 2006-L25-WJ	$ 61,688	$ 70,125	$ 67,749
58.2213	GEFA Interest 2007-L31-WJ	$ -	$ -	$ 22,264
58.2214	GEFA Interest 2008-L05-WJ	$ -	$ -	$ 56,223
61.1001	Transfer to General Fund	$ 870,800	$ 965,000	$ 1,124,000
61.1003	Transfer to CIP	$ 380,200	$ 310,000	$ 91,000
61.0000	**TOTAL NON-OPERATING EXPENSE**	**$ 1,707,048**	**$ 1,990,070**	**$ 1,692,775**
	NET INCOME	**$ 1,137,833**	**$ (266,389)**	**$ 229,829**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$1,418,342.00
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$1,599,176.00
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	$3,042,056.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating transfer in (out) to the CIP Fund	($91,000.00)
Operating transfer in (out) to the General Fund	($1,124,000.00)
Net cash provided (used) by noncapital financing activities	$ (1,215,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets	
Wastewater Equipment (11.7501)	
WWD-87 Purchase Iron Worker	($10,000.00)
Water Equipment (11.7502)	
WWD-48 Replace 3/4 Ton Utility Truck	($30,000.00)
Construction Work in Progress:	
WWD-11 Loop 12" Water Main from Well #9	($250,000.00)
WWD-15 Phase II Backflow Prevention Program	($30,000.00)
WWD-37 Retrofit Pump Stations with Generators	($40,000.00)
WWD-38 Change-Out to Touch Read Meters	($50,000.00)
WWD-65 Phase II Paving at WWTP	($80,000.00)
WWD-66 Remote Septage Discharge Station	($30,000.00)
WWD-71 Replace WWTP Generator	($300,000.00)

BUDGETED CASH FLOW STATEMENT	BUDGETED
WWD-80 Upgrade 2 LS to Multi-Trode	($20,000.00)
WWD-90 Lakeview Water/Sewer Extension	($600,000.00)
Proceeds from long-term borrowing:	
GEFA Loan	$600,000.00
Proceeds from sale of assets	
Principal payments on notes payable:	
Capital Leases Payable 505-12.2701-12.2711	
GEFA Loan 94S79WJ to Bulloch County assumed by City (WalMart lines)	($61,903.00)
GEFA Loan 95S84WS second one-half assumed by City (Briggs & Stratton)	($53,007.00)
GEFA Loan 97L10WJ (Main St. W & S line replacements)	($53,876.00)
GEFA Loan 97L11WJ (Brannen St./Park Ave. W & S lines)	($46,157.00)
GEFA Loan 97L99WS (Courthouse Annex waterline replacement)	($10,690.00)
GEFA Loan 98L44WQ (Two interceptor sewer lines)	($88,404.00)
GEFA Loan 98L80WQ (Little Lotts Creek S line enlargement)	($45,316.00)
GEFA Loan 98L81WQ (Zetterower Ave. sewer interceptor)	($41,386.00)
GEFA Loan 99L28WQ (Fletcher Drive interceptor sewer lines)	($43,613.00)
GEFA Loan 99L29WQ (Northlake interceptor sewer lines upgrade)	($52,239.00)
GEFA Loan 2006L25WJ (Westside and Police Department)	($56,819.00)
GEFA Loan 2007L31WJ (Cawana / Eastern Tract)	($16,695.00)
GEFA Loan 2008L05WJ (Coleman / Eastern Tract)	($46,469.00)
Principal payments on revenue bonds payable:	
1995 Revenue Bond Sinking Fund Payments	($270,000.00)
Principal payments on capital leases	
Interest payments	
Revenue Bonds	($25,085.00)
GEFA Loans Interest	($452,690.00)
Capital contributions:	
Required Subdivision Improvements donated to City	
Net cash used by capital and related financing activities	($2,204,349.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$20,000.00
Rental Income	$140,462.00
Miscellaneous Income	$800.00
WASA	$3,000.00
Aid to Construction (ATC) Fees	$200,000.00
NET INCREASE (DECREASE) IN CASH	($13,031.00)
ESTIMATED CASH AT JUNE 30, 2009	$1,031,324.00
PROJECTED CASH AT JUNE 30, 2010	$1,018,293.00

DESCRIPTION OF MAJOR PROJECTS

WWD-11 LOOP 12" WATER MAIN FROM WELL #9: Will decrease maintenance and operational cost on existing 12" water main and well #9. Will also provide a more uniform water pressure to be delivered to industries.

WWD-65 PHASE II PAVING AT WWTP: Existing pavement is approximately twenty five (25) years old, and is in bad condition. Phase I paving project was completed in FY 2006.

WWD-71 REPLACE WWTP GENERATOR: Due to the age and unavailability of replacement parts, the existing 1979 generator will need to be replaced with a new, larger 1000kw unit. As recommended by HGB&D.

WWD-90 LAKEVIEW WATER/SEWER EXTENSION: Installation of water and sewer infrastructure out Lakeview Road, which will serve approximately 2,000 acres that is to be developed.

SUMMARY OF PROJECT BY FISCAL YEAR:
WATER AND WASTEWATER FUND

Project Number	Project	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTALS
WWD-11	Loop 12" Water Main from Well #9	$ 250,000						$ 250,000
WWD-14	Water and Sewer Rehab Projects							SPLOST 07
	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
WWD-37	Retrofit Pump Stations with Generators	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 240,000
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-57	Radio Frequency Meter Reading System							Not funded
WWD-60	Replace 1998 I & I Cube Van		$ 35,000					$ 35,000
WWD-61	Replace 1999 1/2 ton Van for Lab		$ 25,000					$ 25,000
WWD-62	Replace 2001 1/2 ton Service Truck		$ 18,000					$ 18,000
WWD-65	Phase II Paving at WWTP	$ 80,000						$ 80,000
WWD-66	Remote Septage Discharge Station	$ 30,000						$ 30,000
WWD-71	Replace WWTP Generator	$ 300,000						$ 300,000
WWD-72	Replace 2 1/2 Ton Extended Cab P/U		$ 46,000					$ 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
WWD-76	Replace Backhoe				$ 100,000			$ 100,000
WWD-77	Replace Rodder Truck				$ 175,000			$ 175,000
WWD-78	Replace 1/2 Ton Extended Cab Truck				$ 23,000			$ 23,000
WWD-80	Upgrade 2 LS to Multi-Trode	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 120,000
WWD-82	Install Reclaim Water System	$ -						SPLOST 02
WWD-87	Purchase Iron Worker	$ 10,000						$ 10,000

SUMMARY OF PROJECT BY FISCAL YEAR:
WATER AND WASTEWATER FUND

Project Number	Project	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTALS
WWD-88	Replace X-Mark Mower				$ 8,000			$ 8,000
WWD-89	Replace 30' Aluminum Sludge Trailer						$ 50,000	$ 50,000
WWD-90	Lakeview Water/Sewer Extension	$ -						SPLOST 02
WWD-90	Lakeview Water/Sewer Extension	$ 600,000						$ 600,000
	Proposed Uses of Cash	$ 1,440,000	$ 7,309,000	$ 5,229,000	$ 446,000	$ 140,000	$ 190,000	$ 14,754,000
	2010 GEFA Loan $5,000,000 @ 4.28%				$ 362,245	$ 362,245		$ 724,490
	Total Proposed Uses of Cash	$ 1,440,000	$ 7,309,000	$ 5,229,000	$ 808,245	$ 502,245	$ 190,000	$ 15,478,490
	Existing Uses of Cash							
	Transfer to General Fund	$ 1,124,000	$ 675,000	$ 675,000	$ 700,000	$ 700,000	$ 700,000	$ 4,574,000
	Transfer to CIP Fund	$ 91,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 3,341,000
	1995 Revenue Bond Payments	$ 295,085	$ 226,180					$ 521,265
	GEFA Loan Payments	$ 1,069,264	$ 1,069,263	$ 1,069,263	$ 1,069,263	$ 1,069,263	$ 1,069,263	$ 6,415,579
	Total Uses of Cash	**$ 4,019,349**	**$ 9,929,443**	**$ 7,623,263**	**$ 3,227,508**	**$ 2,921,508**	**$ 2,609,263**	**$ 30,330,334**
	Sources of Cash							
	Operating Income	$ 1,418,342	$ 1,418,342	$ 1,418,342	$ 1,418,342	$ 1,418,342	$ 1,418,342	$ 8,510,052
	Non-operating Income							
	Other	$ 164,262	$ 164,262	$ 164,262	$ 164,262	$ 164,262	$ 164,262	$ 985,572
	ATC Fees for WWTP	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,200,000
	Depreciation	$ 1,599,176	$ 1,599,176	$ 1,599,176	$ 1,599,176	$ 1,599,176	$ 1,599,176	$ 9,595,056
	Amortization	$ 24,538	$ 12,271					$ 36,809
	GEFA Loan Proceeds	$ 600,000		$ 5,000,000				$ 5,600,000
	Contributed Capital: GDOT		$ 6,000,000					$ 6,000,000
	Contributed Capital: DABC		$ 1,000,000					$ 1,000,000
	Revenue Bond							$ -
	Retained Earnings Used (Replenished)							$ -
	Retained Earnings: ATC Fees							$ -
	Sales of Assets							$ -
	Total Sources of Cash	**$ 4,006,318**	**$ 10,394,051**	**$ 8,381,780**	**$ 3,381,780**	**$ 3,381,780**	**$ 3,381,780**	**$ 32,927,489**
	Increase (decrease) in Cash	**$ (13,031)**	**$ 464,608**	**$ 758,517**	**$ 154,272**	**$ 460,272**	**$ 772,517**	**$ 2,597,155**


CITY OF STATESBORO · 1803
GEORGIA

RECLAIMED WATER FUND

This fund accounts for the receipts and disbursements to finance the City's Reclaimed Water System. The Reclaimed Water System is operated by personnel from the Water/Sewer and Wastewater Treatment Departments and is responsible for supplying highly treated wastewater (Reclaimed water) to customers for the purpose of grounds irrigation. The City's Reclaimed Water is pumped from the effluent of the city's Wastewater Treatment Plant and distributed to approved end users of Reclaimed Water.

The City must meet stringent Reclaimed Water Standards established by the State of Georgia Department of Natural Resources, Environmental Protection Division under an NPDES Permit issued by the Department of Natural Resources.

This fund is accounted for on the full 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 and Capital Cost Recovery (CCR) Fees are used for capital projects.

The City charges fees for service based upon actual consumption. Prices are set to cover the cost of personnel, operations and equipment repairs. System Expansions are paid from CCR fees.

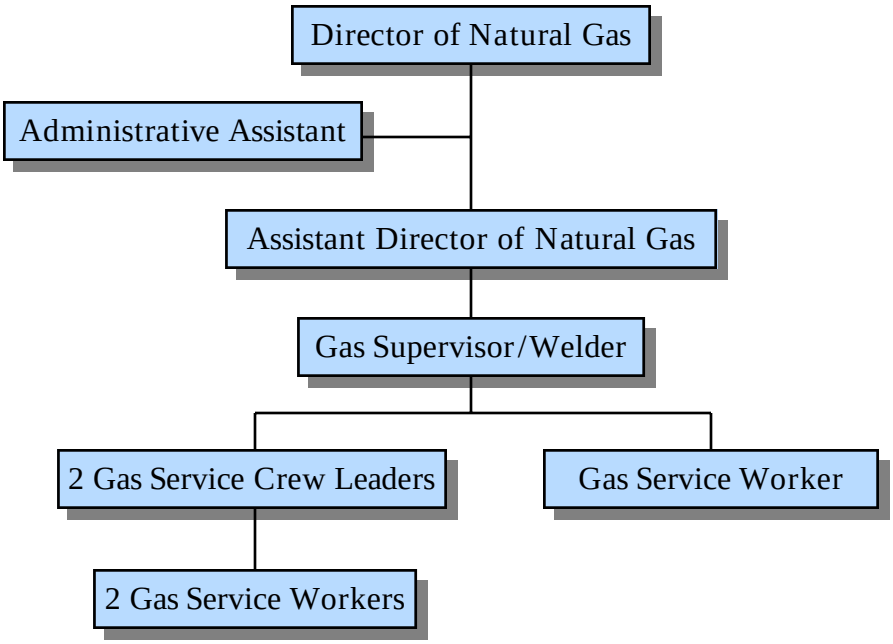
FUND 506 - RECLAIMED WATER FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	OPERATING REVENUES:			
	CHARGES FOR SERVICES			
34.4220	Reclaimed Water	$ -	$ -	$ 15,000
34.4221	Capital Cost Recovery Fee	$ -	$ -	$ -
34.4200	TOTAL CHARGES FOR SERVICE	$ -	$ -	$ 15,000
	TOTAL OPERATING REVENUES	**$ -**	**$ -**	**$ 15,000**
	OPERATING INCOME (LOSS)	**$ -**	**$ -**	**$ 15,000**
	NON-OPERATING REVENUES:			
	MISCELLANEOUS REVENUES			
37.1502	Contr-Georgia Southern University	$ -	$ -	$ -
38.0000	TOTAL MISCELLANEOUS	$ -	$ -	$ -
	OTHER FINANCING SOURCES			
39.1203	Transfer in from 2002 SPLOST	$ 31,333	$ -	$ -
39.0000	TOTAL OTHER FINANCING SOURCES	$ 31,333	$ -	$ -
	TOTAL NON-OPERATING REVENUE	**$ 31,333**	**$ -**	**$ -**
	NET INCOME	**$ 31,333**	**$ -**	**$ 15,000**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$15,000.00
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	
(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	$15,000.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets	
Construction Work in Progress:	
Install Reclaimed Water System	($800,000.00)
Net cash used by capital and related financing activities	($800,000.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Contributions - Georgia Southern University	$0.00
NET INCREASE (DECREASE) IN CASH	($785,000.00)
ESTIMATED CASH AT JUNE 30, 2009	$800,000.00
PROJECTED CASH AT JUNE 30, 2010	$15,000.00


CITY OF STATESBORO · 1803
GEORGIA

NATURAL GAS DEPARTMENT



NATURAL GAS FUND

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

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

The City has begun a much more aggressive program of system expansion in recent years. A major line and distribution lines were installed in the City of Metter in the last eight 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.

GOALS & OBJECTIVES

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 and in the Gateway Industrial Park.

Goal: To encourage growth of the customer base by making natural gas appliances more readily available.

Objectives:

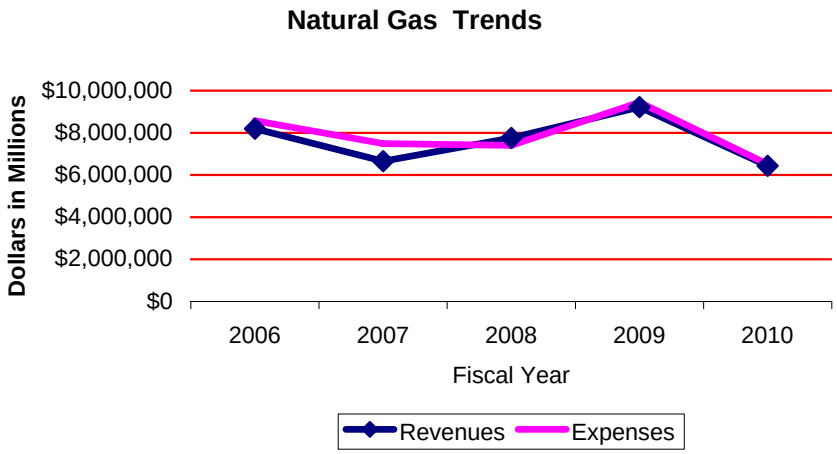
1. Continue to provide the customer incentives to purchase natural gas appliances.
2. Participate in Municipal Gas Authority of Georgia marketing program PACE.

PERFORMANCE MEASURES

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Number of residential customers	1,628	1,657	1,665
Number of commercial customers	529	527	535
Number of industrial customers	3	4	4
Thousand Cubic Feet (mcf) of gas purchased from MGAG	523,626	556,718	529,875
Thousand Cubic Feet (mcf) of gas sold	534,589	565,000	535,000
Percentage of gas lost due to leakage, transportation & other	0%	0%	0%
Number of gas leaks repaired	25	20	20
Number of man-hours lost due to job-related injury	0	0	0
Total miles of main	138.1	138.1	139
Total number of gas services	3,778	3,780	3,780
Dollar amount of fixed assets (net of depreciation) at FY end	$2,960,833	$2,878,049	$2,843,037
Long-term debt outstanding at FY end	$507,330	$400,074	$334,909
Long-term debt outstanding as a % of fixed assets at FY end	17%	14%	12%
Long-term debt outstanding per capita at FY end	$20.71	$16.33	$13.67
Natural Gas System Annual Debt Service Payments (P & I)	$123,602	$123,602	$76,353
Net Income (Loss) for FY	$40,627	$10,456	-$76,082
Ratio of Natural Gas System Net Income to Annual Debt Service Payments (P & I)	33%	8%	-100%
Number of FTE employees	9	9	9
Net Income (Loss) per FTE employee	$4,514.11	$1,161.78	($8,453.56)

EXPENSES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 404,182	$ 417,992	$ 406,608	-2.72%
Purchase/Contract Services	$ 108,589	$ 120,539	$ 109,938	-8.79%
Supplies	$ 4,667,786	$ 7,000,073	$ 4,337,565	-38.04%
Capital Outlay (Minor)	$ 5,528	$ 13,650	$ 9,300	-31.87%
Interfund Dept. Charges	$ 114,967	$ 131,158	$ 123,059	-6.17%
Depreciation	$ 164,563	$ 161,984	$ 135,012	-16.65%
Other Costs	$ 399,086	$ 653,357	$ 445,487	-31.82%
Non-Operating Expenses	$ 947,109	$ 941,346	$ 942,878	0.16%
Total Expenses	$ 6,811,810	$ 9,440,099	$ 6,509,847	-31.04%



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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	OPERATING REVENUES:			
	CHARGES FOR SERVICES			
34.4411	Residential NG Charges	$ 771,400	$ 1,086,105	$ 750,607
34.4412	Metter Residential NG Charges	$ 21,766	$ 24,000	$ -
34.4421	Commercial NG Charges	$ 2,540,938	$ 3,120,691	$ 2,550,607
34.4422	Metter Commercial NG Charges	$ 130,529	$ 168,000	$ -
34.4431	HLF Firm Industrial NG Charges	$ 452,911	$ 595,176	$ 444,158
34.4432	Metter HLF Firm Ind. NG Charges	$ 14,049	$ 7,200	$ -
34.4441	Interruptible Ind. NG Charges	$ 2,109,778	$ 3,488,671	$ 1,934,808
34.4442	Metter Interruptible Ind. NG Charges	$ 47,304	$ 45,600	$ -
34.4451	Sales Tax	$ 355,121	$ 597,481	$ 397,612
34.4452	Franchise Tax - Metter	$ 7,393	$ 8,500	$ 8,500
34.4400	*Sub-total: Natural Gas Charges*	*$ 6,451,189*	*$ 9,141,424*	*$ 6,086,292*
34.4461	Transportation Fees	$ 29,535	$ 21,000	$ 19,000
34.4471	Gas Service Fees	$ 1,635	$ 2,500	$ 2,500
34.6911	Gas Tap Fees	$ 3,000	$ 3,000	$ 3,000
34.6912	Metter Gas Tap Fees	$ -	$ -	$ -
34.6921	Late Payment Penalties and Interest	$ 50,042	$ 45,000	$ 50,000
34.6931	Reconnection Fees	$ 985	$ 2,000	$ 2,000
34.6900	*Sub-total: Other Fees*	*$ 85,197*	*$ 73,500*	*$ 76,500*
34.0000	TOTAL CHARGES FOR SERVICES	$ 6,536,386	$ 9,214,924	$ 6,162,792
	TOTAL OPERATING REVENUES	**$ 6,536,386**	**$ 9,214,924**	**$ 6,162,792**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 345,551	$ 353,090	$ 338,781
51.1301	Overtime	$ 10,308	$ 12,900	$ 10,000
51.1000	*Sub-total: Salaries and Wages*	*$ 355,859*	*$ 365,990*	*$ 348,781*
51.2201	Social Security (FICA) Contributions	$ 25,150	$ 26,548	$ 26,682
51.2401	Retirement Contributions	$ 19,613	$ 21,959	$ 27,902
51.2701	Workers Compensation	$ 3,076	$ 3,200	$ 3,043
51.2901	Employee Physicals	$ 270	$ 155	$ -
51.2902	Employee Drug Screening Tests	$ 134	$ 115	$ 175
51.2903	Hepatitis/Flu Vaccine	$ 80	$ 25	$ 25
51.2000	*Sub-total: Employee Benefits*	*$ 48,323*	*$ 52,002*	*$ 57,827*
51.0000	TOTAL PERSONAL SERVICES	$ 404,182	$ 417,992	$ 406,608
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ 8,037	$ 1,000	$ 500
52.1202	Engineering Fees	$ 4,980	$ 5,400	$ 5,400
52.1301	Computer Programming Fees	$ 50	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 13,067*	*$ 6,400*	*$ 5,900*
52.2201	Rep. and Maint. (Equipment)	$ 9,283	$ 13,000	$ 9,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 6,106	$ 7,500	$ 7,500
52.2203	Rep. and Maint. (Labor)	$ 14,933	$ 17,500	$ 17,500

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 4,104	$ 2,500	$ 1,750
52.2205	Rep. and Maint. (Office Equipment)	$ 554	$ 500	$ 300
52.2206	Rep. And Maint. (Other Equipment)	$ 237	$ 715	$ 500
52.2320	Rentals	$ 3,151	$ 4,500	$ 2,250
52.2000	*Sub-total: Property Services*	*$ 38,368*	*$ 46,215*	*$ 38,800*
52.3101	Insurance, Other than Benefits	$ 24,589	$ 26,439	$ 26,439
52.3201	Telephone	$ 2,649	$ 310	$ 2,100
52.3203	Cell Phones	$ 4,692	$ 4,500	$ 3,644
52.3206	Postage	$ 132	$ 150	$ 150
52.3301	Advertising	$ 1,818	$ 1,075	$ 1,000
52.3302	Metter-Marketing	$ 996	$ -	$ -
52.3401	Printing and Binding	$ 404	$ 1,000	$ 500
52.3501	Travel	$ 7,521	$ 10,800	$ 10,400
52.3601	Dues and Fees	$ 2,074	$ 2,450	$ 2,705
52.3701	Education and Training	$ 660	$ 200	$ 2,000
52.3851	Contract Labor	$ 1,675	$ 11,200	$ 7,500
52.3911	Other-Inspections	$ 9,944	$ 9,800	$ 8,800
52.3000	*Sub-total: Other Purchased Services*	*$ 57,154*	*$ 67,924*	*$ 65,238*
52.0000	TOTAL PURCHASED SERVICES	$ 108,589	$ 120,539	$ 109,938
53	SUPPLIES			
53.1101	Office Supplies	$ 2,068	$ 1,350	$ 1,300
53.1102	Gas System Parts and Materials	$ 39,933	$ 40,000	$ 39,000
53.1103	Chemicals	$ 704	$ 12,190	$ 6,800
53.1104	Janitorial Supplies	$ 350	$ 810	$ 850
53.1105	Uniforms	$ 2,671	$ 4,800	$ 4,100
53.1106	General Supplies and Materials	$ 872	$ 700	$ 500
53.1115	Gas System Meters and Repair Parts	$ 5,934	$ 34,000	$ 25,000
53.1230	Electricity	$ 7,180	$ 8,000	$ 8,000
53.1270	Gasoline/Diesel	$ 20,392	$ 21,000	$ 17,500
53.1301	Food	$ 321	$ 400	$ 400
53.1401	Books and Periodicals	$ 240	$ 340	$ 265
53.1521	Natural Gas Purchased	$ 4,584,240	$ 6,872,283	$ 4,230,000
53.1601	Small Tools and Equipment	$ 2,881	$ 4,200	$ 3,850
53.0000	TOTAL SUPPLIES	$ 4,667,786	$ 7,000,073	$ 4,337,565
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and fixtures	$ 646	$ 750	$ 500
54.2401	Computers	$ 308	$ 2,100	$ -
54.2501	Other	$ 4,574	$ 10,800	$ 8,800
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 5,528	$ 13,650	$ 9,300
55	INTERFUND/DEPT. CHARGES			
55.1001	Indirect Cost for Meter Reader	$ 46,954	$ 58,568	$ 65,595
55.2401	Self-funded Insurance (Medical)	$ 65,976	$ 70,297	$ 55,374
55.2402	Life and Disability	$ 2,037	$ 2,293	$ 2,090
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 114,967	$ 131,158	$ 123,059

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 164,563	$ 161,984	$ 135,012
56.0000	TOTAL DEPREC. AND AMORT.	$ 164,563	$ 161,984	$ 135,012
57	OTHER COSTS			
57.1101	Screven County Property Taxes	$ 551	$ 626	$ 625
57.1201	State Sales Taxes	$ 356,006	$ 597,481	$ 397,612
57.1202	Franchise Fees - Metter	$ 7,315	$ 8,500	$ 8,500
57.3202	Customer Assistance Program	$ 16,938	$ 20,000	$ 20,000
57.3203	Cust. Assist. Prog. Grant	$ -	$ -	$ -
57.3300	Solid Waste Disposal Fees	$ -	$ 250	$ 250
57.3401	Miscellaneous Expenses	$ 3,120	$ 3,000	$ 2,000
57.4001	Bad Debts	$ 13,781	$ 22,000	$ 15,000
57.4101	Collection Costs	$ 1,375	$ 1,500	$ 1,500
57.0000	TOTAL OTHER COSTS	$ 399,086	$ 653,357	$ 445,487
	TOTAL OPERATING EXPENSES	**$ 5,864,701**	**$ 8,498,753**	**$ 5,566,969**
	OPERATING INCOME	**$ 671,685**	**$ 716,171**	**$ 595,823**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 2,610	$ 5,000	$ 1,965
36.0000	TOTAL INVESTMENT INCOME	$ 2,610	$ 5,000	$ 1,965
	MISCELLANEOUS REVENUE			
38.9001	Other	$ -	$ -	$ -
38.9002	SONAT Marketing Refund	$ 393	$ 3,000	$ 3,500
38.9003	MGAG Portfolio Refund	$ 242,939	$ 180,000	$ 240,000
38.9004	C.A.P. Reimbursement	$ 455	$ -	$ -
38.9010	Miscellaneous Income	$ 20,735	$ 2,500	$ 4,000
38.9020	Sale of Pipe	$ 3,788	$ -	$ -
38.9055	MGAG Contrib. From County	$ 45,131	$ 45,131	$ 21,508
38.0000	TOTAL MISCELLANEOUS	$ 313,441	$ 230,631	$ 269,008
39	OTHER FINANCING SOURCES			
39.2200	Sale of Assets	$ -	$ -	$ -
39.3901	Proceeds from GMA Lease Pool	$ -	$ -	$ -
39.0000	TOTAL OTHER FINANCING SOURCES	$ -	$ -	$ -
	TOTAL NON-OPERATING REVENUE	**$ 316,051**	**$ 235,631**	**$ 270,973**
	NON-OPERATING EXPENSES			
58.2301	Other Debt (MGAG loans)	$ 10,465	$ 5,195	$ 710
58.2302	One Georgia Loan Interest	$ 11,644	$ 11,151	$ 10,478
61.1001	Transfer to General Fund	$ 925,000	$ 925,000	$ 925,000
61.1003	Transfer to CIP for Police Station	$ -	$ -	$ 6,690
	TOTAL NON-OPERATING EXPENSE	**$ 947,109**	**$ 941,346**	**$ 942,878**
	NET INCOME	**$ 40,627**	**$ 10,456**	**$ (76,082)**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ 595,823.00
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 135,012.00
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	$ 730,835.00
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)
Operating transfer in (out) to the General Fund - GMA Lease Pool	$ (6,690.00)
Net cash provided (used) by noncapital financing activities	$ (931,690.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING	
Acquisition and construction of fixed assets:	
Equipment	
Construction Work in Progress	
NGD-17 Planned Expansion - Hwy 67	$ (100,000.00)
NGD-21 Industrial Park 301 South	$ (48,200.00)
Proceeds from long-term borrowing	
Proceeds from leases	
Proceeds from sale of assets	
Principal payments on notes payable: Briggs and Stratton	$ (42,305.00)
Principal payments: Metter Project - One Georgia	$ (22,860.00)
Principal payments on capital leases	
Interest payments	$ (11,188.00)
Amortization of bond issue cost	

BUDGETED CASH FLOW STATEMENT	BUDGETED
Capital contributions	
Contributed capital: Intergovernmental	
Net cash used by capital and related financing activities	$ (224,553.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$ 1,965.00
Miscellaneous Revenue	$ 247,500.00
Bulloch County Contribution for Briggs and Stratton Line Debt Service	$ 21,508.00
Net cash provided by investing activities	$ 270,973.00
NET INCREASE (DECREASE) IN CASH	$ (154,435.00)
ESTIMATED CASH AT JUNE 30, 2009	$ 279,591.00
PROJECTED CASH AT JUNE 30, 2010	$ 125,156.00

SUMMARY OF PROJECTS BY FISCAL YEAR:
NATURAL GAS FUND

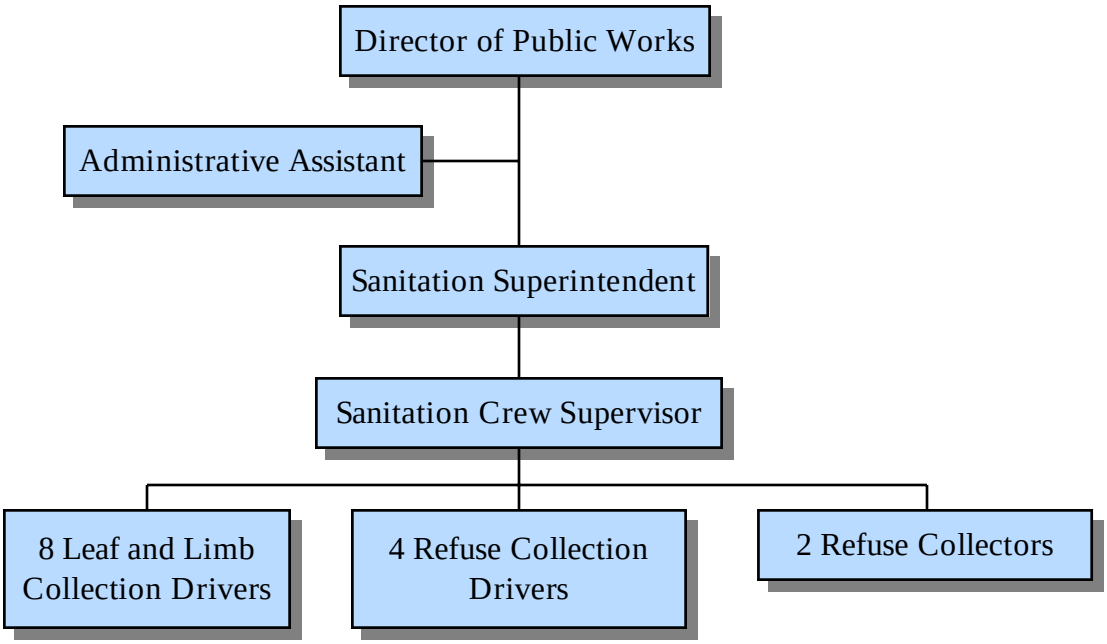
Project Number	Project	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTALS
NGD-8	Highway 301 North Widening (GDOT)			$ 3,305,400				$ 3,305,400
NGD-11	System Expansion Projects: 6 Miles of 4"		$ 130,400					$ 130,400
NGD-15	System Expansion Projects			$ 129,390				$ 129,390
NGD-17	Planned Expansion - Hwy 67	$ 100,000						$ 100,000
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	Storage Shed at Hill Street							
NGD-44	Expansion 301 S & I-16						$ 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 Mapping Update							
NGD-50	Metter Widening South Lewis Street		$ 80,000					$ 80,000
NGD-51	Gas System Expansion						$ 129,390	$ 129,390
NGD-52	1/2 Ton Pickup Truck						$ 17,000	$ 17,000
	Proposed Uses of Cash	$ 148,200	$ 168,900	$ 3,500,790	$ 242,000	$ 153,500	$ 484,890	$ 4,778,280
	Total Proposed Uses of Cash	$ 148,200	$ 168,900	$ 3,500,790	$ 242,000	$ 153,500	$ 484,890	$ 4,698,280
	Existing Uses of Cash							
	Debt Service: MGAG Loan for B & S Line	$ 43,015						$ 43,015
	Debt Service: One Georgia Loan: NGD-1	$ 33,338	$ 33,338	$ 33,338	$ 33,338	$ 33,339	$ 33,339	$ 200,030
	Transfers to General Fund	$ 931,690	$ 931,690	$ 931,690	$ 931,690	$ 931,690	$ 931,690	$ 5,590,140
	Total Uses of Cash	**$ 1,156,243**	**$ 1,133,928**	**$ 4,465,818**	**$ 1,207,028**	**$ 1,118,529**	**$ 1,449,919**	$ 9,081,546
	Sources of Cash							
	Operating Income	$ 595,823	$ 595,823	$ 595,823	$ 595,823	$ 595,823	$ 595,823	$ 2,979,115
	Additional Operating Income: Expansions	$ 40,000	$ 60,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 420,000
	Non-operating Income	$ 249,465	$ 247,500	$ 247,500	$ 247,500	$ 247,500	$ 247,500	$ 1,239,465
	Contribution from Bulloch County	$ 21,508						$ 21,508
	Depreciation	$ 135,012	$ 135,012	$ 135,012	$ 135,012	$ 135,012	$ 135,012	$ 675,060
	Loan Proceeds							$ -
	Other Grants (GDOT)			$ 3,305,400				$ 3,305,400

SUMMARY OF PROJECTS BY FISCAL YEAR:
NATURAL GAS FUND

	Revenue Bond							$ -
	Total Sources of Cash	**$ 1,041,808**	**$ 1,038,335**	**$ 4,363,735**	**$ 1,058,335**	**$ 1,058,335**	**$ 1,058,335**	**$ 8,560,548**
	Increase (decrease) in Cash	**$ (114,435)**	**$ (95,593)**	**$ (102,083)**	**$ (148,693)**	**$ (60,194)**	**$ (391,584)**	**$ (520,998)**
	Notes: Assumes GDOT pays 100% to relocate utilities on NGD-8.							


CITY OF STATESBORO · 1803
GEORGIA

SOLID WASTE COLLECTION



SOLID WASTE COLLECTION FUND

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

Residential collection is provided using polycarts that citizens take to the curbside for once per week service. The cost for this service is projected to increase $0.40 to $13.68 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 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 $34.00 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.

GOALS & OBJECTIVES

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.

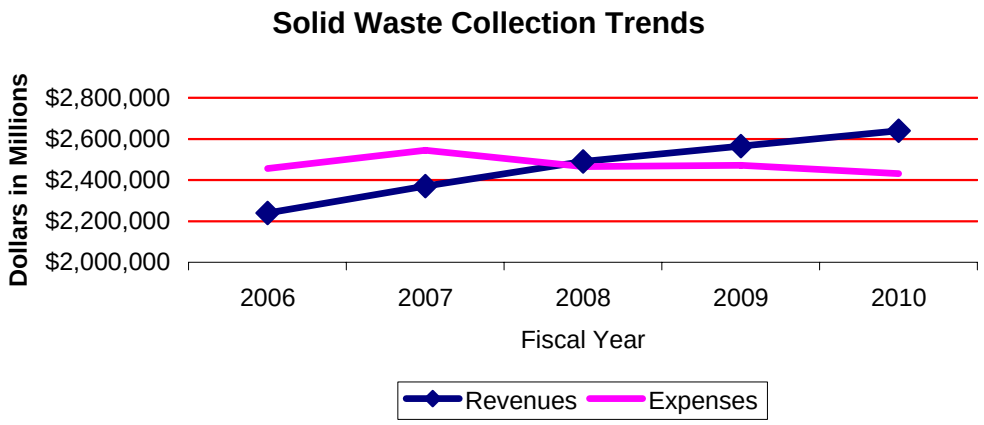
PERFORMANCE MEASURES

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Number of residential customers (housing units) at FY end	6,798	6,866	6,934
Number of residential and yardwaste collection FTE employees	15	15	15
Average number of residential customers per FTE employee	453	458	463
Operating Expenditures for residential and yardwaste collection	$1,223,178	$1,247,641	$1,272,104
Average cost per residential customer	$180	$182	$183
Tonnage of yardwaste collected	3,749	3,824	3,901
Average tons of yardwaste collected per residential customer	1.81	1.79	1.77
Tonnage of residential garbage collected	4,206	4,290	4,376
Average tons of garbage collected per residential customer	4206	4290	4376
Number of commercial customers at FY end	858	875	893
Commerical dumpsters emptied during FY(cubic yards)	305,864	311,981	318,220
Number of commercial collection FTE employees	3	3	3
Average number of dumpsters emptied per FTE employee	286	291	297
Operating Expenditures for commercial collection	796,728	812,663	828,916
Average cost per commercial customer	$958	$929	$928
Tonnage of commercial garbage collected	12,216	12,460	12,709
Average tons of garbage collected per commercial customer	14	14	14
Average cost per ton for commercial collection	$65	$65	$65

EXPENSES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
SWC (Commercial)				
Personal Services/Benefits	$ 150,680	$ 141,612	$ 136,091	-3.90%
Purchase/Contract Services	$ 132,491	$ 124,059	$ 125,973	1.54%
Supplies	$ 47,684	$ 38,000	$ 43,450	14.34%
Interfund Dept. Charges	$ 38,753	$ 38,369	$ 28,215	-26.46%
Depreciation/Amortization	$ 58,204	$ 52,023	$ 55,162	6.03%
Other Costs	$ 386,435	$ 376,080	$ 363,050	-3.46%
Total Expenses	$ 814,247	$ 770,143	$ 751,941	-2.36%

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
SWC (Residential)				
Personal Services/Benefits	$ 240,694	$ 293,201	$ 300,965	2.65%
Purchase/Contract Services	$ 86,925	$ 94,341	$ 84,566	-10.36%
Supplies	$ 39,343	$ 36,675	$ 40,550	10.57%
Interfund Dept. Charges	$ 33,606	$ 47,910	$ 42,893	-10.47%
Depreciation/Amortization	$ 65,220	$ 58,882	$ 81,178	37.87%
Other Costs	$ 136,616	$ 143,800	$ 14,300	-90.06%
Non-Operating Expenses	$ 532,000	$ 550,000	$ 590,567	7.38%
Total Expenses	$ 1,134,404	$ 1,224,809	$ 1,155,019	-5.70%
SWC (Yardwaste)				
Personal Services/Benefits	$ 257,785	$ 227,707	$ 265,919	16.78%
Purchase/Contract Services	$ 83,950	$ 90,161	$ 83,422	-7.47%
Supplies	$ 35,607	$ 31,335	$ 38,475	22.79%
Interfund Dept. Charges	$ 56,975	$ 43,023	$ 52,470	21.96%
Depreciation/Amortization	$ 25,211	$ 25,211	$ 24,813	-1.58%
Other Costs	$ 64,905	$ 66,630	$ 58,800	-11.75%
Total Expenses	$ 524,433	$ 484,067	$ 523,899	8.23%



FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	OPERATING REVENUES:			
	Refuse Collection			
	CHARGES FOR SERVICES			
34.4110	*Refuse Collection Charges*			
34.4111	Residential Refuse Collection Charge	$ 647,528	$ 671,000	$ 697,065
34.4112	Commercial Refuse Collection Charge	$ 66,656	$ 69,200	$ 69,971
34.4113	Refuse Administrative Fee	$ 4,482	$ 3,800	$ 4,737
34.4114	Commercial Dumpster Fee	$ 722,262	$ 746,850	$ 780,995
34.4115	Commercial Dumpster Extra Fee	$ 953	$ 1,120	$ 1,165
34.4116	City Polycart Fee (Tippage Fees)	$ 241,450	$ 247,830	$ 259,639
34.4117	Residential Dumpster Fee	$ 744,708	$ 779,500	$ 779,872
34.4118	Purchase of Polycarts	$ -	$ 65	$ 65
34.4110	*Sub-total: Refuse Collection Charges*	*$ 2,428,039*	*$ 2,519,365*	*$ 2,593,509*
34.4191	Late Payment P & I: Collection	$ 43,210	$ 45,000	$ 45,000
34.4190	*Sub-total: Other Fees*	*$ 43,210*	*$ 45,000*	*$ 45,000*
34.0000	TOTAL CHARGES FOR SERVICE	$ 2,471,249	$ 2,564,365	$ 2,638,509
	TOTAL OPERATING REVENUES	**$ 2,471,249**	**$ 2,564,365**	**$ 2,638,509**
	OPERATING EXPENSES:			
		DEPT - 4521 - COMMERCIAL REFUSE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 97,781	$ 96,433	$ 90,028
51.1301	Overtime	$ 32,404	$ 23,700	$ 23,700
51.1000	*Sub-total: Salaries and Wages*	*$ 130,185*	*$ 120,133*	*$ 113,728*
51.2201	Social Security (FICA) Contributions	$ 9,124	$ 9,190	$ 8,700
51.2401	Retirement Contributions	$ 6,684	$ 7,208	$ 9,098
51.2701	Workers Compensation	$ 4,570	$ 4,690	$ 4,440
51.2901	Employment Physicals	$ -	$ 316	$ -
51.2902	Employee Drug Screening Tests	$ 92	$ 50	$ 100
51.2903	Hepatitis/Flu Vaccine	$ 25	$ 25	$ 25
51.2000	*Sub-total: Employee Benefits*	*$ 20,495*	*$ 21,479*	*$ 22,363*
51.0000	TOTAL PERSONAL SERVICES	$ 150,680	$ 141,612	$ 136,091
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 29,374	$ 49,604	$ 30,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 45,996	$ 32,800	$ 40,000
52.2203	Rep. and Maint. (Labor)	$ 38,357	$ 24,000	$ 36,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 204	$ -	$ -
52.2000	*Sub-total: Property Services*	*$ 113,931*	*$ 106,404*	*$ 106,000*
52.3101	Insurance, Other than Benefits	$ 17,873	$ 15,905	$ 17,873
52.3201	Telephone	$ -	$ -	$ -
52.3203	Cellular Phones	$ 682	$ 600	$ 700
52.3301	Advertising	$ -	$ 100	$ 250
52.3501	Travel	$ -	$ 500	$ 300
52.3601	Dues and Fees	$ 5	$ 50	$ 50

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
52.3701	Education and Training	$ -	$ 500	$ 800
52.3000	*Sub-total: Other Purchased Services*	*$ 18,560*	*$ 17,655*	*$ 19,973*
52.0000	TOTAL PURCHASED SERVICES	$ 132,491	$ 124,059	$ 125,973
53	SUPPLIES			
53.1101	Office Supplies	$ 148	$ 300	$ 200
53.1102	Parts and Materials	$ -	$ -	$ -
53.1103	Chemicals	$ 318	$ 300	$ 300
53.1104	Janitorial Supplies	$ 81	$ 100	$ 150
53.1105	Uniforms	$ 1,833	$ 1,500	$ 1,700
53.1106	General Supplies and Materials	$ 286	$ 400	$ 700
53.1270	Gasoline/Diesel	$ 45,018	$ 35,000	$ 40,000
53.1601	Small Tools and Equipment	$ -	$ 400	$ 400
53.0000	TOTAL SUPPLIES	$ 47,684	$ 38,000	$ 43,450
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 38,140	$ 37,762	$ 27,814
55.2402	Life and Disability	$ 613	$ 607	$ 401
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 38,753	$ 38,369	$ 28,215
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 58,204	$ 52,023	$ 55,162
56.0000	TOTAL DEPREC. AND AMORT.	$ 58,204	$ 52,023	$ 55,162
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 386,409	$ 376,000	$ 363,000
57.3401	Miscellaneous Expenses	$ 26	$ 80	$ 50
57.0000	TOTAL OTHER COSTS	$ 386,435	$ 376,080	$ 363,050
	Sub-total Commercial Expenses	**$ 814,247**	**$ 770,143**	**$ 751,941**
		DEPT - 4522 - RESIDENTIAL REFUSE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 182,414	$ 234,399	$ 236,531
51.1301	Overtime	$ 21,445	$ 15,000	$ 15,000
51.1000	*Sub-total: Salaries and Wages*	*$ 203,859*	*$ 249,399*	*$ 251,531*
51.2201	Social Security (FICA) Contributions	$ 14,829	$ 18,929	$ 19,242
51.2401	Retirement Contributions	$ 12,806	$ 14,964	$ 20,122
51.2701	Workers Compensation	$ 8,758	$ 9,659	$ 9,820
51.2901	Employee Physicals	$ 290	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 127	$ 200	$ 200
51.2903	Hepatitis/Flu Vaccine	$ 25	$ 50	$ 50
51.2000	*Sub-total: Employee Benefits*	*$ 36,835*	*$ 43,802*	*$ 49,434*
51.0000	TOTAL PERSONAL SERVICES	$ 240,694	$ 293,201	$ 300,965
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 2008 Actual	FY 2009 Budget	FY 2010 Recommended
52.2201	Rep. and Maint. (Equipment)	$ -	$ -	$ -
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 46,715	$ 45,000	$ 42,000
52.2203	Rep. and Maint. (Labor)	$ 37,083	$ 35,500	$ 30,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 1,676	$ 1,700	$ 500
52.2205	Rep. and Maint. (Office Equipment)	$ -	$ -	$ -
52.2000	*Sub-total: Property Services*	*$ 85,474*	*$ 82,200*	*$ 72,500*
52.3101	Insurance, Other than Benefits	$ (1,839)	$ 8,366	$ 8,366
52.3201	Telephone	$ 167	$ 200	$ 500
52.3203	Cellular Phones	$ 508	$ 425	$ 300
52.3204	Pagers	$ -	$ -	$ -
52.3301	Advertising	$ 2,433	$ 2,000	$ 2,000
52.3501	Travel	$ -	$ 500	$ 200
52.3601	Dues and Fees	$ 182	$ 200	$ 100
52.3701	Education and Training	$ -	$ 450	$ 600
52.3000	*Sub-total: Other Purchased Services*	*$ 1,451*	*$ 12,141*	*$ 12,066*
52.0000	TOTAL PURCHASED SERVICES	$ 86,925	$ 94,341	$ 84,566
53	SUPPLIES			
53.1101	Office Supplies	$ 303	$ 500	$ 750
53.1102	Parts and Materials	$ -	$ 3,000	$ 1,000
53.1103	Chemicals	$ 318	$ 1,200	$ 1,200
53.1104	Janitorial Supplies	$ 102	$ 300	$ 200
53.1105	Uniforms	$ 2,142	$ 3,000	$ 2,700
53.1106	General Supplies and Materials	$ 294	$ 325	$ 350
53.1270	Gasoline/Diesel	$ 36,184	$ 28,000	$ 34,000
53.1601	Small Tools and Equipment	$ -	$ 350	$ 350
53.0000	TOTAL SUPPLIES	$ 39,343	$ 36,675	$ 40,550
55	INTERFUND/INTERDEPT CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 32,603	$ 46,695	$ 41,721
55.2402	Life and Disability	$ 1,003	$ 1,215	$ 1,172
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 33,606	$ 47,910	$ 42,893
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 65,220	$ 58,882	$ 81,178
56.0000	TOTAL DEPREC. AND AMORT.	$ 65,220	$ 58,882	$ 81,178
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 131,864	$ 137,500	$ 12,600
57.3401	Miscellaneous Expenses	$ 430	$ 500	$ 500
57.4001	Bad Debts	$ 3,697	$ 5,000	$ 1,000
57.4101	Collection Costs	$ 625	$ 800	$ 200
57.0000	TOTAL OTHER COSTS	$ 136,616	$ 143,800	$ 14,300
	Sub-total Residential Expenses	**$ 602,404**	**$ 674,809**	**$ 564,452**

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
		DEPT - 4585 - YARD WASTE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 202,801	$ 179,658	$ 209,265
51.1301	Overtime	$ 16,185	$ 12,964	$ 12,964
51.1000	*Sub-total: Salaries and Wages*	*$ 218,986*	*$ 192,622*	*$ 222,229*
51.2201	Social Security (FICA) Contributions	$ 15,361	$ 14,736	$ 17,001
51.2401	Retirement Contributions	$ 13,199	$ 11,557	$ 17,778
51.2701	Workers Compensation	$ 9,970	$ 8,557	$ 8,676
51.2901	Employment Physicals	$ -	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 219	$ 185	$ 185
51.2903	Hepatitis/Flu Vaccine	$ 50	$ 50	$ 50
51.2000	*Sub-total: Employee Benefits*	*$ 38,799*	*$ 35,085*	*$ 43,690*
51.0000	TOTAL PERSONAL SERVICES	$ 257,785	$ 227,707	$ 265,919
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 3,785	$ 9,935	$ 2,500
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 33,076	$ 27,000	$ 23,000
52.2203	Rep. and Maint. (Labor)	$ 37,651	$ 40,000	$ 48,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 206	$ 1,000	$ 500
52.2000	*Sub-total: Property Services*	*$ 74,718*	*$ 77,935*	*$ 74,000*
52.3101	Insurance, Other than Benefits	$ 9,222	$ 11,726	$ 9,222
52.3301	Advertising	$ -	$ 200	$ 150
52.3501	Travel	$ -	$ -	$ -
52.3601	Dues and Fees	$ 10	$ 100	$ 50
52.3701	Education and Training	$ -	$ 200	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 9,232*	*$ 12,226*	*$ 9,422*
52.0000	TOTAL PURCHASED SERVICES	$ 83,950	$ 90,161	$ 83,422
53	SUPPLIES			
53.1101	Office Supplies	$ 198	$ 350	$ 350
53.1102	Parts and Materials	$ -	$ -	$ -
53.1103	Chemicals	$ 318	$ 350	$ 350
53.1104	Janitorial Supplies	$ 20	$ 35	$ 75
53.1105	Uniforms	$ 2,895	$ 3,000	$ 4,300
53.1106	General Supplies and Materials	$ 278	$ 300	$ 1,100
53.1270	Gasoline/Diesel	$ 31,573	$ 27,000	$ 32,000
53.1601	Small Tools and Equipment	$ 325	$ 300	$ 300
53.0000	TOTAL SUPPLIES	$ 35,607	$ 31,335	$ 38,475
55	INTERFUND/INTERDEPT CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 56,184	$ 41,721	$ 51,162
55.2402	Life and Disabililty	$ 791	$ 1,302	$ 1,308
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 56,975	$ 43,023	$ 52,470
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 25,211	$ 25,211	$ 24,813
56.0000	TOTAL DEPREC. AND AMORT.	$ 25,211	$ 25,211	$ 24,813

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 64,762	$ 66,600	$ 58,750
57.3401	Miscellaneous Expenses	$ 143	$ 30	$ 50
57.0000	TOTAL OTHER COSTS	$ 64,905	$ 66,630	$ 58,800
	Sub-total Yard Waste Expenses	**$ 524,433**	**$ 484,067**	**$ 523,899**
	TOTAL OPERATING EXPENSES	**$ 1,941,084**	**$ 1,929,019**	**$ 1,840,292**
	OPERATING INCOME (LOSS)	**$ 530,165**	**$ 635,346**	**$ 798,217**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 6,754	$ -	$ 1,530
38.9010	Misc. Income - Sanitation	$ -	$ -	$ -
39.2200	Sale of Assets	$ 11,726	$ -	$ -
36.0000	TOTAL INVESTMENT INCOME	$ 18,480	$ -	$ 1,530
	TOTAL NON-OPERATING REVENUE	**$ 18,480**	**$ -**	**$ 1,530**
	NON-OPERATING EXPENSES			
61.1001	Transfer to General Fund	$ 525,000	$ 543,000	$ 543,000
61.1001	Trans. to General Fund-GMA Lease Pool	$ 7,000	$ 7,000	$ 47,567
61.1001	**TOTAL NON-OPERATING EXPENSE**	**$ 532,000**	**$ 550,000**	**$ 590,567**
	NET INCOME	**$ 16,645**	**$ 85,346**	**$ 209,180**

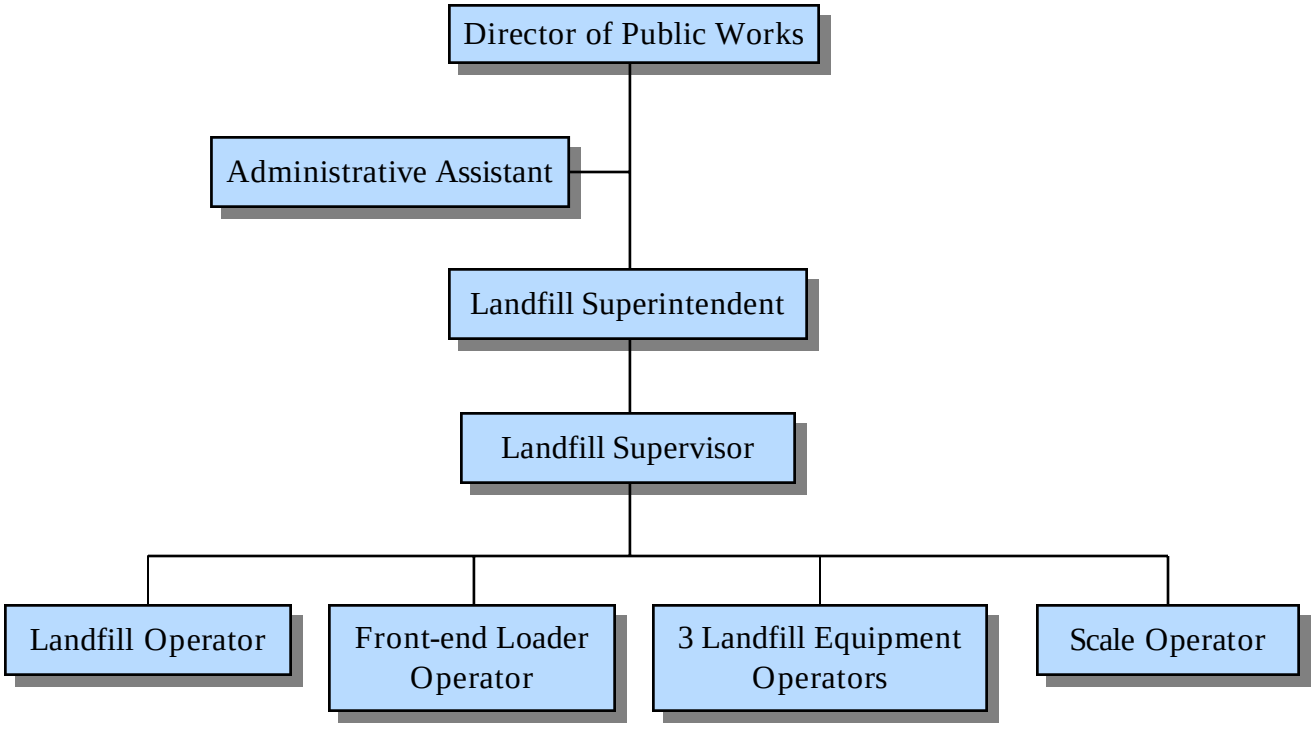
BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ 797,717.00
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 161,153.00
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
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	$ 958,870.00
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	$ (47,567.00)
Transfer to Linear Park	
Net cash provided (used) by noncapital financing activities	$ (590,567.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets:	
PW(SWC)-1 Knuckleboom Loader with Body	$ (5,000.00)
PW(SWC)-4 Front loading commercial dumpsters	$ (30,000.00)
PW(SWC)-5 150 Additional Polycarts	$ (9,750.00)

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	$ (44,750.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$ 1,530.00
Miscellaneous Revenues	
Net cash flows from investing activities	$ 1,530.00
NET INCREASE (DECREASE) IN CASH	$ 325,083.00
ESTIMATED CASH AT JUNE 30, 2009	$ 60,880.00
PROJECTED CASH AT JUNE 30, 2010	$ 385,963.00

SUMMARY OF PROJECTS BY FISCAL YEAR:
SOLID WASTE COLLECTION FUND

Project Number	Project	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTALS
PW(SWC)-1	Knuckleboom Loader Replacement	$ 5,000	$ 5,000	$ 5,000	$ 5,000	& SPLOST 07		$ 20,000
PW(SWC)-4	Front loading commercial dumpsters	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
PW(SWC)-5	150 Additional Polycarts	$ 9,750	$ 9,750	$ 9,750	$ 9,750	$ 9,750	$ 9,750	$ 58,500
PW(SWC)-8	Residential Garbage Trucks	$ -	$ 55,000	$ 55,000	$ -	$ 55,000	$ 55,000	$ 220,000
PW(SWC)-9	Commercial Garbage Trucks	$ -	$ 210,000	$ 210,000	$ -	$ 210,000	$ 210,000	$ 840,000
PW(SWC)-10	Two Pickup Trucks for Supervisors	$ -	$ 20,000	$ 20,000	$ -	$ -	$ -	$ 40,000
PW(SWC)-11	Leafer and Chassis	$ -	$ -	$ -	$ 75,000	$ -	$ -	$ 75,000
PW(SWC)-14	Vehicle GPS Tracking System	$ -	$ 13,000	$ -	$ -	$ -	$ -	$ 13,000
	Proposed Uses of Cash	$ 44,750	$ 337,750	$ 324,750	$ 114,750	$ 304,750	$ 304,750	$ 1,126,750
	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	$ 47,567	$ 47,567	$ 47,567	$ 40,567	$ 40,567	$ -	$ 223,835
	Total Uses of Cash	**$ 635,317**	**$ 928,317**	**$ 915,317**	**$ 698,317**	**$ 888,317**	**$ 847,750**	**$ 3,177,268**
	Sources of Cash							
	Operating Income	$ 797,717	$ 797,717	$ 797,717	$ 797,717	$ 797,717	$ 797,717	$ 4,786,302
	Non-operating Income	$ 1,530	$ 1,530	$ 1,530	$ 1,530	$ 1,530	$ 1,530	$ 9,180
	Depreciation	$ 161,153	$ 161,153	$ 161,153	$ 161,153	$ 161,153	$ 161,153	$ 966,918
	Total Sources of Cash	**$ 960,400**	**$ 960,400**	**$ 960,400**	**$ 960,400**	**$ 960,400**	**$ 960,400**	**$ 5,762,400**
	Increase (decrease) in Cash	**$ 325,083**	**$ 32,083**	**$ 45,083**	**$ 262,083**	**$ 72,083**	**$ 112,650**	**$ 849,065**

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 increasing to $13.65 per ton. The tipping fee for other waste is $34.00 per ton, which barely covers the cost of transportation at $10.10 and disposal at $22.00 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.

GOALS & OBJECTIVES

Goal: Maintain a healty environment by the removal and disposal of garbage, yard waste and other debris.

Objectives:

1. Continue to grind as much yard waste as possible to minimize cost, re-use the material, and reduce the use of landfill space. Also, look for additional ways of reclaiming our Landfill to further reduce tonnage going to Broadhurst.
2. Continue to operate the transfer station safely and in compliance with all EPD regulations.
3. Expand the transfer station using a GEFA loan.
4. Expand inert landfill using a GEFA loan.
5. Work with the county to expand its recycling center, using County SPLOST funds.

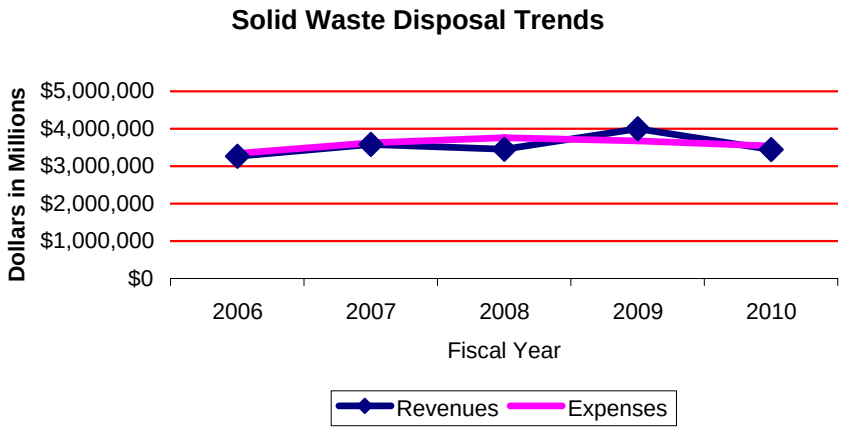
PERFORMANCE MEASURES

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Tonnage by Type of Waste:			
Animals	123	107	109
Bulkwaste	12,012	10,311	10,518
Cardboard	705	220	225
Cover Dirt	1,598	1,800	1,830
Demolition	18,468	15,696	16,010
DOT waste	35	57	58
Household	35,065	34,689	35,158
Inert	1,365	1,706	1,740
Metal	950	605	617
Mixed load	902	710	725
Paper	142	97	99
Plastic	75	24	25
Shingles	1,136	770	785
Sweepings	506	612	624
Tires	307	227	231
Yardwaste	6,393	6,780	6,916
Other Miscellaneous (Bulloch Pride/U.S. Gov.)	27	27	28
Employees per 1,000 population of County served	0.13	0.13	0.13
Tonnage disposed of per FTE employee	8,532	7,845	8,002
Tonnage disposed of per 1,000 population of County served	1,115	1,025	1,025
Tons disposed of in inert LF	2,965	3,667	3,740
Tons accepted for disposal	68,258	62,757	64,012
Tons transported to Wayne County	68,093	62,776	64,052
Tons of yard waste ground	6,515	5,705	5,819

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Operating expenses	$2,522,575	$3,675,488	$3,749,488
Disposal operating expenses per capita	$41.22	$60.03	$60.04
Average disposal operating cost per ton	$36.96	$58.57	$58.57
Number of FTE	8	8	8
Bulloch County population @ 2% yearly	61,200	61,224	62,448

EXPENSES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 320,041	$ 344,375	$ 341,495	-0.84%
Purchase/Contract Services	$ 479,911	$ 404,431	$ 387,578	-4.17%
Supplies	$ 77,611	$ 85,550	$ 69,100	-19.23%
Capital Outlay (Minor)	$ 655	$ 2,000	$ 250	-87.50%
Interfund Dept. Charges	$ 63,349	$ 62,647	$ 57,292	-8.55%
Depreciation	$ 206,100	$ 183,395	$ 210,810	14.95%
Other Costs	$ 2,454,388	$ 2,433,050	$ 2,285,650	-6.06%
Non-Operating Expenses	$ 157,000	$ 160,000	$ 185,918	16.20%
Total Expenses	$ 3,759,055	$ 3,675,448	$ 3,538,093	-3.74%



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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	OPERATING REVENUES:			
	Landfill/Transfer Station			
	CHARGES FOR SERVICES			
34.4151	Commercial Tipping Fees	$ 249,696	$ 210,681	$ 232,411
34.4152	Sanitation Contractor Tipping Fees	$ 739,090	$ 791,010	$ 739,900
34.4153	Individuals Tipping Fees	$ 68,018	$ 72,828	$ 45,720
34.4154	Government Agencies Tipping Fees	$ 1,224,827	$ 1,525,095	$ 1,214,120
34.4150	*Sub-total: Landfill/TS Charges*	*$ 2,281,631*	*$ 2,599,614*	*$ 2,232,151*
34.4131	Sale of Scrap Materials	$ -	$ 56,100	$ 39,855
34.4191	Late Payment P and I: Landfill	$ 8,761	$ 9,435	$ 9,625
34.4190	*Sub-total: Other Fees*	*$ 8,761*	*$ 65,535*	*$ 49,480*
34.0000	TOTAL CHARGES FOR SERVICE	$ 2,290,392	$ 2,665,149	$ 2,281,631
	TOTAL OPERATING REVENUES	**$ 2,290,392**	**$ 2,665,149**	**$ 2,281,631**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 249,549	$ 272,962	$ 258,040
51.1301	Overtime	$ 25,307	$ 22,000	$ 22,000
51.1000	*Sub-total: Salaries and Wages*	*$ 274,856*	*$ 294,962*	*$ 280,040*
51.2201	Social Security (FICA) Contributions	$ 19,254	$ 21,985	$ 21,423
51.2401	Retirement Contributions	$ 16,564	$ 17,698	$ 16,802
51.2701	Workers Compensation	$ 9,128	$ 9,300	$ 22,935
51.2901	Employment Physicals	$ -	$ 135	$ -
51.2902	Employee Drug Screening Tests	$ 239	$ 250	$ 250
51.2903	Hepatitis/Flu Vaccine	$ -	$ 45	$ 45
51.2000	*Sub-total: Employee Benefits*	*$ 45,185*	*$ 49,413*	*$ 61,455*
51.0000	TOTAL PERSONAL SERVICES	$ 320,041	$ 344,375	$ 341,495
52	PURCHASE/CONTRACT SERVICES			
52.1202	Engineering Fees	$ -	$ -	$ -
52.1301	Computer Programming Fees	$ 615	$ -	$ -
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 615*	*$ -*	*$ -*
52.2201	Rep. and Maint. (Equipment)	$ 79,047	$ 70,000	$ 65,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 6,142	$ 7,600	$ 7,300
52.2203	Rep. and Maint. (Labor)	$ 106,820	$ 78,000	$ 90,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 5,317	$ 2,000	$ 1,000
52.2205	Rep. and Maint. (Office Equipment)	$ 258	$ 500	$ 1,200
52.2320	Rentals	$ 96	$ 300	$ 300
52.2000	*Sub-total: Property Services*	*$ 197,680*	*$ 158,400*	*$ 164,800*
52.3101	Insurance, Other than Benefits	$ 10,753	$ 9,931	$ 10,753
52.3201	Telephone	$ 2,137	$ 1,900	$ 1,900
52.3203	Cellular Phones	$ 316	$ 350	$ 325
52.3206	Postage	$ 144	$ 300	$ 300

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
52.3301	Advertising	$ 686	$ 350	$ -
52.3501	Travel	$ 1,722	$ 2,000	$ 1,500
52.3601	Dues and Fees	$ 6,136	$ 1,200	$ 500
52.3701	Education and Training	$ 1,269	$ 3,000	$ 2,500
52.3852	Contract Work	$ -	$ -	$ 11,000
52.3907	Other services: Erosion Control	$ 270	$ 5,000	$ 2,000
52.3908	Other services: 25% Reduction Prog.	$ 38,902	$ 20,000	$ 20,000
52.3909	Other services: BC Enf. & Monitoring	$ 122,000	$ 122,000	$ 122,000
52.3911	Grindable Materials Contractor	$ 97,281	$ 80,000	$ 50,000
52.3000	*Sub-total: Other Purchased Services*	*$ 281,616*	*$ 246,031*	*$ 222,778*
52.0000	TOTAL PURCHASED SERVICES	$ 479,911	$ 404,431	$ 387,578
53	SUPPLIES			
53.1101	Office Supplies	$ 4,535	$ 4,000	$ 4,000
53.1102	Parts and Materials	$ 497	$ 500	$ 400
53.1103	Chemicals	$ 209	$ 10,000	$ 8,000
53.1104	Janitorial Supplies	$ 207	$ 500	$ 250
53.1105	Uniforms	$ 3,274	$ 3,200	$ 4,100
53.1106	General Supplies and Materials	$ 9,078	$ 7,200	$ 5,000
53.1230	Electricity	$ 16,825	$ 22,500	$ 15,000
53.1240	Bottled Gas	$ 14	$ 150	$ 150
53.1270	Gasoline/Diesel	$ 38,943	$ 34,000	$ 31,000
53.1601	Small Tools and Equipment	$ 4,029	$ 3,500	$ 1,200
53.0000	TOTAL SUPPLIES	$ 77,611	$ 85,550	$ 69,100
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture & Fixtures	$ 180	$ -	$ -
54.2401	Computers	$ 475	$ 1,500	$ -
54.2501	Other Equipment	$ -	$ 500	$ 250
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 655	$ 2,000	$ 250
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 61,721	$ 61,110	$ 55,628
55.2402	Life and Disability	$ 1,628	$ 1,537	$ 1,664
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 63,349	$ 62,647	$ 57,292
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 206,100	$ 183,395	$ 210,810
56.0000	TOTAL DEPREC. AND AMORT.	$ 206,100	$ 183,395	$ 210,810
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	$ 1,457,850	$ 1,500,000	$ 1,400,000
57.3303	Transportation Fees	$ 887,060	$ 806,000	$ 790,000
57.3304	Toxic Waste Disposal	$ 14,084	$ 30,000	$ -
57.3401	Miscellaneous Expenses	$ 394	$ 900	$ -
57.4001	Bad Debts	$ -	$ 1,000	$ 500

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

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
57.4101	Collection Costs	$ -	$ 150	$ 150
57.0000	TOTAL OTHER COSTS	$ 2,454,388	$ 2,433,050	$ 2,285,650
	TOTAL OPERATING EXPENSES	**$ 3,602,055**	**$ 3,515,448**	**$ 3,352,175**
	OPERATING INCOME (LOSS)	**$ (1,311,663)**	**$ (850,299)**	**$ (1,070,544)**
	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	$ 380,822	$ -	$ -
39.1204	Transfer from 2002 SPLOST	$ 777,777	$ 1,166,000	$ 1,167,000
39.2101	Sale of Assets	$ -	$ -	$ -
39.3901	Proceeds GMA Lease Pool	$ -	$ 170,000	$ -
39.0000	TOTAL OTHER FINANCING SOURCES	$ 1,158,599	$ 1,336,000	$ 1,167,000
	TOTAL NON-OPERATING REVENUE	**$ 1,158,599**	**$ 1,336,000**	**$ 1,167,000**
	NON-OPERATING EXPENSES			
61.1001	Transfer to General Fund	$ 157,000	$ 160,000	$ 160,000
61.1001	Trans. to General Fund-GMA Lease Pool	$ -	$ -	$ 25,918
58.2000	**TOTAL NON-OPERATING EXPENSES**	**$ 157,000**	**$ 160,000**	**$ 185,918**
	NET INCOME	**$ (310,064)**	**$ 325,701**	**$ (89,462)**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ (1,070,544.00)
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 210,810.00
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	$ (167,000.00)
Net cash provided (used) by operating activities	$ (1,026,734.00)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments:	
2007 SPLOST for Landfill Air Rights (Capacity) in Wayne County	$ 1,000,000.00
2007 SPLOST for Post-closure Costs	$ 167,000.00
Operating transfers in (out) to General Fund	$ (160,000.00)
Operating transfers in (out) to General Fund for GMA Lease Pool	$ (25,918.00)
Decrease in interfund balance	
Net cash provided (used) by noncapital financing activities	$ 981,082.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets:	
Restricted Cash for Capital Outlay	
Proceeds from sale of assets	

BUDGETED CASH FLOW STATEMENT	BUDGETED
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 GMA Equipment Lease	
Net cash used by capital and related financing activities	$ -
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	
Miscellaneous Revenue	
Sale of Assets	
Net cash flows from investing activities	$ -
NET INCREASE (DECREASE) IN CASH	$ (45,652.00)
ESTIMATED CASH AT JUNE 30, 2009	$ (52,904.00)
PROJECTED CASH AT JUNE 30, 2010	$ (98,556.00)

SUMMARY OF PROJECTS BY FISCAL YEAR:
SOLID WASTE DISPOSAL FUND

Project Number	Project	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTALS
PW(SWD)-3	Replacement of Longhaul Trailers	$ -	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 1,050,000
PW(SWD)-7	Bulldozer replacement	$ -	$ -	$ -	$ 150,000	$ -	$ -	$ 150,000
PW(SWD)-11	Loader with five yard bucket	$ -	$ -	$ 225,000	$ -	$ 225,000	$ -	$ 450,000
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	$ -	$ -	$ -	$ -	$ -	$ -	Not Funded
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)-28	Slab for Metal Collection	$ -	$ -	$ -	$ -	$ -	$ -	Not Funded
	Proposed Uses of Cash	$ -	$ 1,910,000	$ 450,000	$ 370,000	$ 435,000	$ 260,000	$ 3,425,000
	Existing Uses of Cash							
	Accrued Closure/Post Closure	$ 167,000	$ 166,000	$ 166,000	$ 166,000	$ 166,000	$ 166,000	$ 997,000
	Transfer to General Fund	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 960,000
	Transfer to General Fund for Lease							
	Payments	$ 25,918	$ 25,918	$ 25,918	$ 25,918	$ 25,918		
	Total Uses of Cash	**$ 327,000**	**$ 2,236,000**	**$ 776,000**	**$ 696,000**	**$ 761,000**	**$ 586,000**	**$ 5,382,000**
	Sources of Cash							
	Operating Income (Loss)	$ (1,070,544)	$ (1,070,544)	$ (1,070,544)	$ (1,070,544)	$ (1,070,544)	$ (1,070,544)	$ (6,423,264)
	Non-operating Income							$ -
	Interest Income		$ -	$ -	$ -	$ -		$ -
	Transfer In from 2007 SPLOST	$ 1,167,000	$ 1,166,000	$ 1,166,000	$ 1,166,000	$ 488,777	$ -	$ 5,153,777
	Transfer In from 2013 SPLOST					$ 972,222	$ 1,666,666	$ 2,638,888
	Depreciation	$ 210,810	$ 210,810	$ 210,810	$ 210,810	$ 210,810	$ 210,810	$ 1,264,860
	Revenue Bond							$ -
	GMA Equipment Lease Proceeds							$ -
	Restricted Cash for Capital Outlay							$ -
	Total Sources of Cash	**$ 307,266**	**$ 306,266**	**$ 306,266**	**$ 306,266**	**$ 601,265**	**$ 806,932**	**$ 2,634,261**
	Increase (decrease) in Cash	**$ (19,734)**	**$ (1,929,734)**	**$ (469,734)**	**$ (389,734)**	**$ (159,735)**	**$ 220,932**	**$ (2,747,739)**

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 premiums and the City will continue pay 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 premiums as of 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.

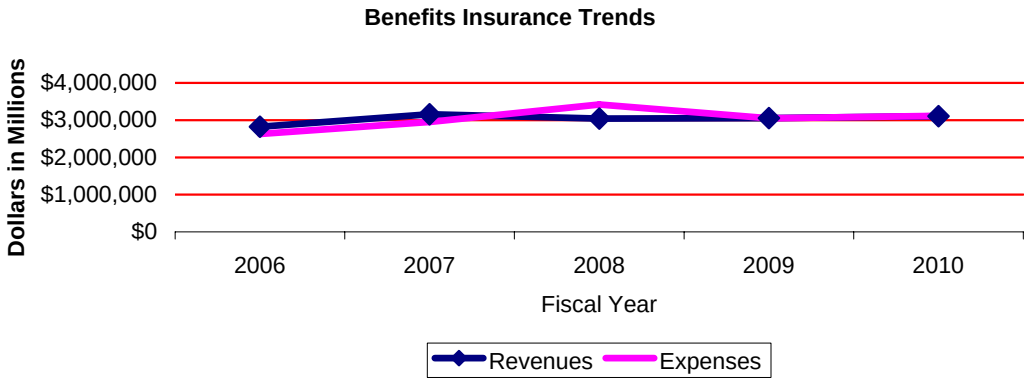
Beginning in FY 2006, the City significantly changed its Workers' Compensation Insurance Program due to dramatically higher premiums. After comparing self-funding versus a higher deductible policy, the higher deductible was selected. The deductible per accident is now $50,000. Some of the savings from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

PERFORMANCE MEASURES

	FY 2008 Actual	FY 2009 Estimate	FY 2010 Projected
Number of Total Full Time Employee Positions	268	274.5	276
Number of Total Full Time Employee Vacancies	7	5	10
Number of Eligible Employees	274	277.5	280
Number of Retired Employees Covered	3	3	4
Number of Employees with Single Coverage	105	105	112
Number of Employees with Full Family Coverage	166	166	164
Percentage of Eligible Employees enrolled in the program	99%	98%	99%
Total Number of Covered Lives including dependents	622	630	645
Total Expenses	$ 3,786,814	$ 3,051,903	$ 3,115,385
Average annual expense per covered life	$ 6,088	$ 4,844	$ 4,830
Average annual expense per eligible employee	$ 13,820	$ 10,998	$ 11,126
Average annual expense per covered employee	$ 13,973	$ 11,262	$ 11,288

EXPENSES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Interfund/Dept. Charges	$ 3,386,814	$ 3,051,903	$ 3,115,385	2.08%
Non-Operating Expenses	$ 400,000	$ -	$ -	
Total Expenses	$ 3,786,814	$ 3,051,903	$ 3,115,385	2.08%

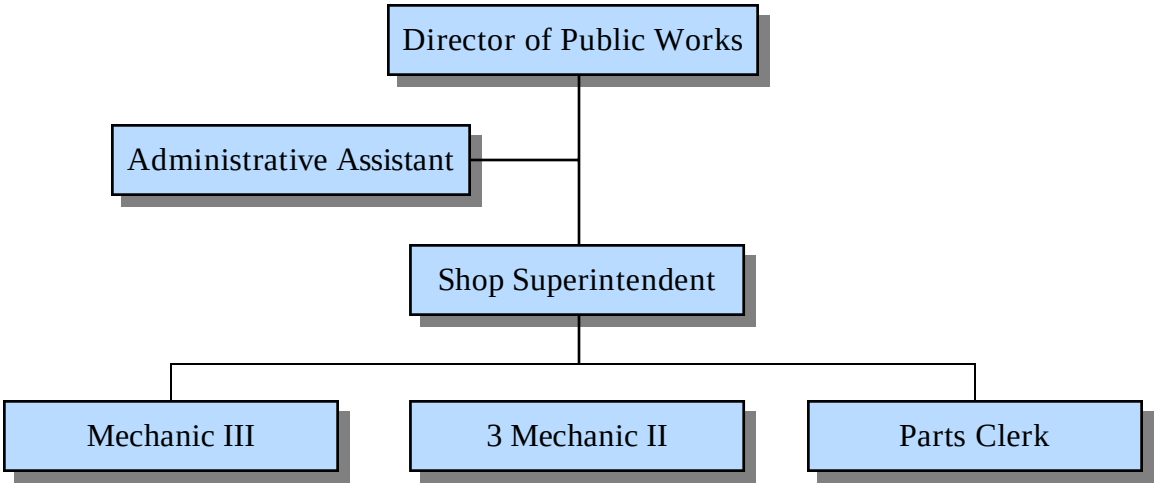


FUND 601 - BENEFITS INSURANCE FUND **DEPT - 1500 - GENERAL ADMINISTRATION**

Account Number	Account Description or Title	FY 2008 Actual	FY 2009 Budget	FY 2010 Recommended
	OPERATING REVENUES:			
34.9201	Health Premiums - Employer	$ 2,035,695	$ 2,021,828	$ 2,085,336
34.9202	Health Premiums - Employee	$ 645,407	$ 700,466	$ 716,885
34.9203	Flex Account	$ 163,970	$ 150,000	$ 165,000
34.9204	Workers' Comp Premiums	$ 163,066	$ 154,387	$ 155,585
	TOTAL OPERATING REVENUES	**$ 3,008,138**	**$ 3,026,681**	**$ 3,122,806**
	OPERATING EXPENSES:			
52.3301	Advertising	$ 60	$ -	$ -
55.2101	Health Administrative Fees	$ 286,938	$ 288,000	$ 303,000
55.2102	Flex Account Fees	$ 3,437	$ 8,500	$ 1,500
55.2103	Workers' Comp Premiums (GMA)	$ 133,836	$ 150,403	$ 170,885
55.2201	Health Insurance Claims	$ 2,751,898	$ 2,425,000	$ 2,445,000
55.2202	Workers' Comp Claims	$ 61,501	$ 30,000	$ 30,000
55.2301	Flex Account Expenses	$ 148,742	$ 150,000	$ 165,000
57.4103	Bank Charges	$ 402	$ -	$ -
	TOTAL OPERATING EXPENSES	**$ 3,386,814**	**$ 3,051,903**	**$ 3,115,385**
	OPERATING INCOME	**$ (378,676)**	**$ (25,222)**	**$ 7,421**
	NON-OPERATING REVENUE			
36.1001	Interest Income	$ 33,685	$ 30,000	$ 9,000
38.9010	Misc Income	$ -	$ -	$ -
	TOTAL NON-OPERATING REVENUES	**$ 33,685**	**$ 30,000**	**$ 9,000**
	NON-OPERATING EXPENDITURES			
9000-61.1001	Transfer to General Fund - Health	$ 300,000	$ -	$ -
9000-61.1003	Transfer to CIP	$ 100,000	$ -	$ -
	TOTAL NON-OPERATING EXPENDITURES	**$ 400,000**	**$ -**	**$ -**
	NET INCOME	**$ (744,991)**	**$ 4,778**	**$ 16,421**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ 7,421.00
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	$ 7,421.00
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	$ 9,000.00
Net cash provided by investing activities	$ 9,000.00
NET INCREASE (DECREASE) IN CASH	$ 16,421.00
ESTIMATED CASH AT JUNE 30, 2009	$ 723,188.00
PROJECTED CASH AT JUNE 30, 2010	$ 739,609.00

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.

GOALS & OBJECTIVES

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:

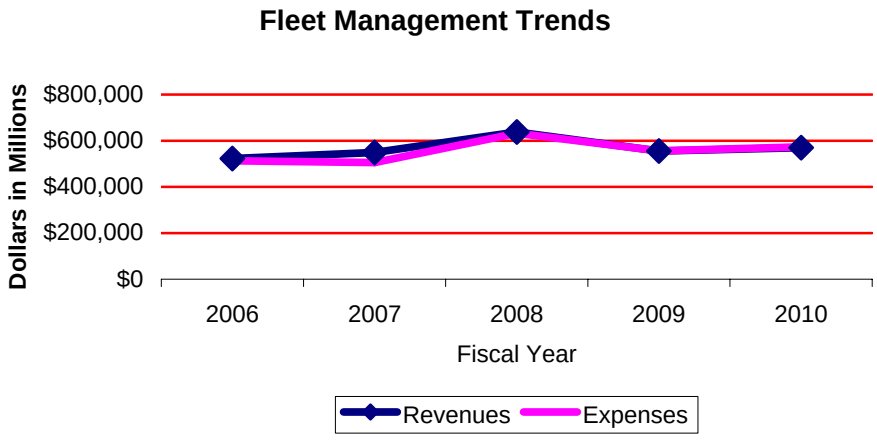
1. Maintain the average number of equipment pieces maintained by each mechanic.
2. Reduce the amount of work farmed out due to lack of training or equipment.
3. Continue to properly train the mechanics on all types of equipment.
4. Continue the preventive maintenance schedule so that equipment failures on the job are further reduced.

PERFORMANCE MEASURES

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Number of police patrol vehicles in fleet	52	60	33
Number of other automobiles in fleet	4	5	30
Number of pickup trucks in fleet	73	71	56
Number of mid-size trucks in fleet	20	36	35
Number of heavy-duty trucks in fleet	N/A	N/A	23
Number of commercial garbage trucks in fleet	3	3	6
Number of residential garbage truck in fleet	6	6	8
Number of knuckleboom loaders in fleet	5	5	7
Number of loader trailers in fleet	14	27	30
Number of small-duty trailers	N/A	N/A	19
Number of medium-duty trailers	N/A	N/A	34
Number of off-road pieces of equipment	31	42	55
Number of light-duty pieces of equipment	N/A	N/A	43
Number of fire trucks	8	7	7

EXPENSES SUMMARY

	FY 2008 Actual	FY 2009 Budgeted	FY 2010 Proposed	Percentage Increase
Personal Services/Benefits	$ 291,224	$ 308,532	$ 323,868	4.97%
Purchase/Contract Services	$ 215,978	$ 116,616	$ 124,706	6.94%
Supplies	$ 38,799	$ 45,650	$ 47,250	3.50%
Capital Outlay (Minor)	$ 6,015	$ 5,800	$ 4,300	-25.86%
Interfund Dept. Charges	$ 58,156	$ 57,608	$ 52,701	-8.52%
Depreciation/Amortization	$ 21,431	$ 20,585	$ 19,649	-4.55%
Other Costs	$ 874	$ 1,100	$ 1,100	0.00%
Total Expenses	$ 632,477	$ 555,891	$ 573,574	3.18%



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

Account Number	Account Description or Title	2008 Actual	2009 Budget	2010 Recommended
	OPERATING REVENUES:			
	CHARGES FOR SERVICES			
34.1751	Vehicle Parts	$ 391,744	$ 358,000	$ 390,000
34.1752	Misc. Parts	$ 20,036	$ 22,000	$ 22,000
34.1753	Less: Cost of Parts and Fluids	$ (328,158)	$ (320,000)	$ (345,000)
34.1754	Labor Charges	$ 331,567	$ 390,000	$ 390,000
34.1755	Sublet	$ 215,703	$ 100,000	$ 110,000
34.1750	TOTAL CHARGES FOR SERVICE	$ 630,892	$ 550,000	$ 567,000
	TOTAL OPERATING REVENUES	**$ 630,892**	**$ 550,000**	**$ 567,000**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 248,919	$ 266,176	$ 275,151
51.1301	Overtime	$ 7,194	$ 4,500	$ 4,500
51.1000	*Sub-total: Salaries and Wages*	*$ 256,113*	*$ 270,676*	*$ 279,651*
51.2201	Social Security (FICA) Contributions	$ 17,546	$ 20,707	$ 21,393
51.2401	Retirement Contributions	$ 14,855	$ 14,318	$ 19,761
51.2701	Workers Compensation	$ 2,646	$ 2,756	$ 2,853
51.2901	Employment Physicals	$ -	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 64	$ 75	$ 75
51.2903	Hepatitis/Flue Vaccine	$ -	$ -	$ 135
51.2000	*Sub-total: Employee Benefits*	*$ 35,111*	*$ 37,856*	*$ 44,217*
51.0000	TOTAL PERSONAL SERVICES	$ 291,224	$ 308,532	$ 323,868
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ 3,000	$ 3,000
52.1000	*Sub-total: Prof. and Tech. services*	*$ -*	*$ 3,000*	*$ 3,000*
52.2201	Rep. and Maint. (Equipment)	$ 4,207	$ 2,000	$ 2,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 3,629	$ 2,500	$ 2,500
52.2203	Rep. and Maint. (Labor)	$ 5,918	$ 4,000	$ 4,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 3,716	$ 4,000	$ 4,000
52.2205	Rep. and Maint. (Office Equipment)	$ 275	$ -	$ -
52.2320	Rentals	$ 643	$ 1,000	$ 1,000
52.2000	*Sub-total: property services*	*$ 18,388*	*$ 13,500*	*$ 13,500*
52.3101	Insurance, Other than Benefits	$ 1,684	$ 2,356	$ 2,356
52.3201	Telephone	$ 1,050	$ 1,600	$ 1,600
52.3203	Cellular phones	$ 544	$ 500	$ 500
52.3301	Advertising	$ 240	$ -	$ -
52.3501	Travel	$ 303	$ 1,500	$ 500
52.3601	Dues and fees	$ 1,694	$ 250	$ 250
52.3701	Education and training	$ 537	$ 3,000	$ 3,000
52.3911	Other services	$ 191,538	$ 90,910	$ 100,000
52.3000	*Sub-total: Other Purchased Services*	*$ 197,590*	*$ 100,116*	*$ 108,206*
52.0000	TOTAL PURCHASED SERVICES	$ 215,978	$ 116,616	$ 124,706

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

Account Number	Account Description or Title	2008 Actual	2009 Budget	2010 Recommended
53	SUPPLIES			
53.1101	Office Supplies	$ 2,195	$ 2,000	$ 2,000
53.1102	Parts and Materials	$ 166	$ 500	$ -
53.1103	Chemicals	$ 480	$ 1,000	$ 1,000
53.1104	Janitorial Supplies	$ 217	$ 400	$ 200
53.1105	Uniforms	$ 4,110	$ 4,300	$ 4,600
53.1106	General Supplies and Materials	$ 10,451	$ 6,500	$ 8,000
53.1230	Electricity	$ 11,448	$ 16,000	$ 18,000
53.1270	Gasoline/Diesel	$ 3,541	$ 4,200	$ 3,200
53.1401	Books and Periodicals	$ 258	$ 750	$ 250
53.1601	Small Tools and Equipment	$ 5,933	$ 10,000	$ 10,000
53.0000	TOTAL SUPPLIES	$ 38,799	$ 45,650	$ 47,250
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ 300	$ 300
54.2401	Computers	$ 886	$ 1,500	$ -
54.2501	Other Equipment	$ 5,129	$ 4,000	$ 4,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 6,015	$ 5,800	$ 4,300
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 56,697	$ 56,136	$ 51,161
55.2402	Life and Disability	$ 1,459	$ 1,472	$ 1,540
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 58,156	$ 57,608	$ 52,701
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 21,431	$ 20,585	$ 19,649
56.0000	TOTAL DEPREC. AND AMORT.	$ 21,431	$ 20,585	$ 19,649
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 588	$ 600	$ 600
57.3401	Miscellaneous Expenses	$ 286	$ 500	$ 500
57.0000	TOTAL OTHER COSTS	$ 874	$ 1,100	$ 1,100
	TOTAL OPERATING EXPENSES	**$ 632,477**	**$ 555,891**	**$ 573,574**
	OPERATING INCOME (LOSS)	**$ (1,585)**	**$ (5,891)**	**$ (6,574)**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 6,689	$ 5,000	$ 2,500
36.0000	TOTAL INVESTMENT INCOME	$ 6,689	$ 5,000	$ 2,500
	MISCELLANEOUS REVENUE			
38.9030	Fleet Main.-Scrap	$ 51	$ 50	$ 50
39.2101	Sale of Assets	$ -	$ -	$ -
38.0000	TOTAL MISCELLANEOUS	$ 51	$ 50	$ 50

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

Account Number	Account Description or Title	2008 Actual	2009 Budget	2010 Recommended
	TOTAL NON-OPERATING REVENUE	**$ 6,740**	**$ 5,050**	**$ 2,550**
	NON-OPERATING EXPENSES			
58.2201	Capital Leases Interest	$ -	$ -	$ -
58.2301	Other Debt Interest	$ -	$ -	$ -
58.2000	**TOTAL NON-OPERATING EXPENSE**	**$ -**	**$ -**	**$ -**
	NET INCOME	**$ 5,155**	**$ (841)**	**$ (4,024)**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ (6,574.00)
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 19,649.00
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	$ 13,075.00
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-16 Air Compressor Replacement	$ (9,500.00)
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:	
Amortization of bond issue cost	
Capital contributions	

BUDGETED CASH FLOW STATEMENT	BUDGETED
Net cash used by capital and related financing activities	$ (9,500.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Miscellaneous Revenue	
Motor Fuel Tax Refund	
Interest received	$ 2,500.00
Sale of Assets	
Sale of Scrap	$ 50.00
Net cash flows from investing activities	$ 2,550.00
NET INCREASE (DECREASE) IN CASH	$ 6,125.00
ESTIMATED CASH AT JUNE 30, 2009	$ 123,602.00
PROJECTED CASH AT JUNE 30, 2010	$ 129,727.00

SUMMARY OF PROJECTS BY FISCAL YEAR:
FLEET MANAGEMENT FUND

Project Number	Project	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTALS
PWD-FM-5	Computer Upgrade: Diagnostics		$ 15,000					$ 15,000
PWD-FM-6	Replacement Service Truck						$ 22,500	$ 22,500
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	$ 9,500			$ 9,500			$ 19,000
PWD-FM-17	4-Post Vehicle Lift					$ 18,000		$ 18,000
PWD-FM-18	Koni Lifts			$ 35,000				$ 35,000
PWD-FM-19	Aluminum Spool Welder & Plasma Cutter		$ 6,500					$ 6,500
PWD-FM-20	Pave Shop Parking Lot		$ 60,000					$ 60,000
	Total Uses of Cash	**$ 9,500**	**$ 127,000**	**$ 55,000**	**$ 15,500**	**$ 18,000**	**$ 22,500**	**$ 207,000**
	Sources of Cash							
	Operating Income (Loss)	$ (6,574)	$ (6,574)	$ (6,574)	$ (6,574)	$ (6,574)	$ (6,574)	$ (32,870)
	Non-operating Income	$ 2,550	$ 2,550	$ 2,550	$ 2,550	$ 2,550	$ 2,550	$ 12,750
	Depreciation	$ 19,649	$ 19,649	$ 19,649	$ 19,649	$ 19,649	$ 19,649	$ 98,245
	Loan Proceeds							$ -
	Grants							$ -
	Contributed Capital							$ -
	Total Sources of Cash	**$ 15,625**	**$ 15,625**	**$ 15,625**	**$ 15,625**	**$ 15,625**	**$ 15,625**	**$ 62,500**
	Increase (decrease) in Cash	**$ 6,125**	**$ (111,375)**	**$ (39,375)**	**$ 125**	**$ (2,375)**	**$ (6,875)**	**$ (144,500)**


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 2010. These obligations represent the City's annual installment payments of principal and interest for previous capital improvement projects or acquisitions funded through debt financing.

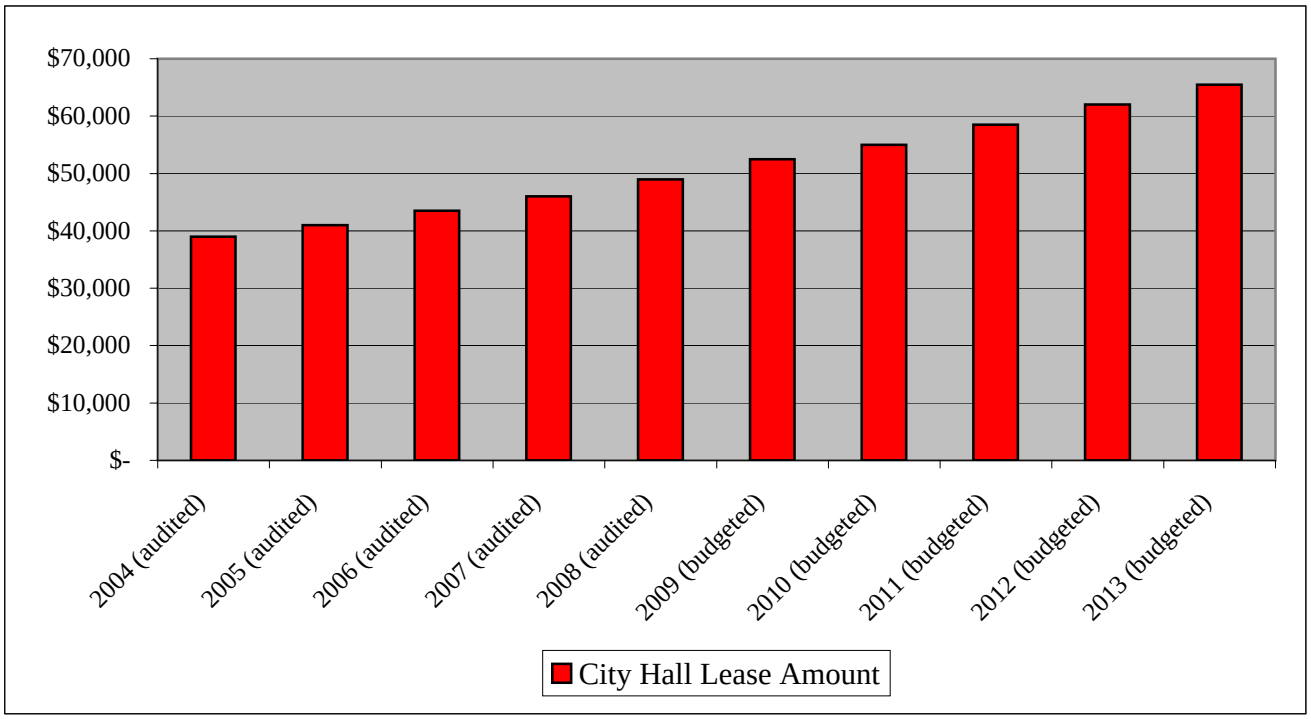
According to the Georgia Constitution, a city's legal debt margin for general obligation debt is ten percent (10%) of the total assessed property values within the city limits. Currently, the City has no outstanding general obligation debt. In general long-term debt, the City has a lease agreement with 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 thirteen loans with the Georgia Environmental Facilities Authority. The City also has a fourteenth loan that will be closed out at the end of FY 2009 or beginning of FY 2010.

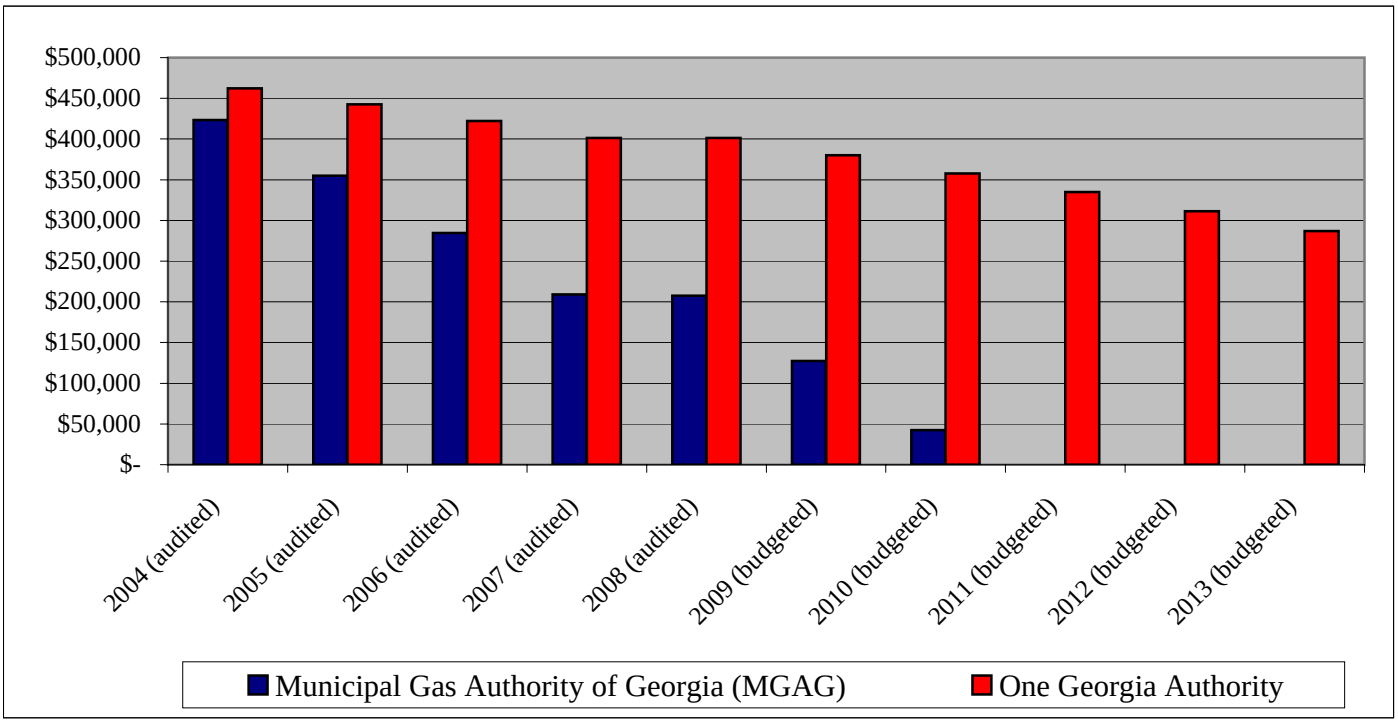
GENERAL FUND
CITY HALL CAPITAL LEASE

2004 (audited)	$	39,000
2005 (audited)	$	41,000
2006 (audited)	$	43,500
2007 (audited)	$	46,000
2008 (audited)	$	49,000
2009 (budgeted)	$	52,500
2010 (budgeted)	$	55,000
2011 (budgeted)	$	58,500
2012 (budgeted)	$	62,000
2013 (budgeted)	$	65,500



NATURAL GAS FUND
PEAK INDEBTEDNESS AND REPAYMENT PROGRESS

	MGAG	One GA Authority	TOTAL Gas Fund Debt
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 (audited)	$ 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
2013 (budgeted)	$ -	$ 287,088	$ 287,088



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

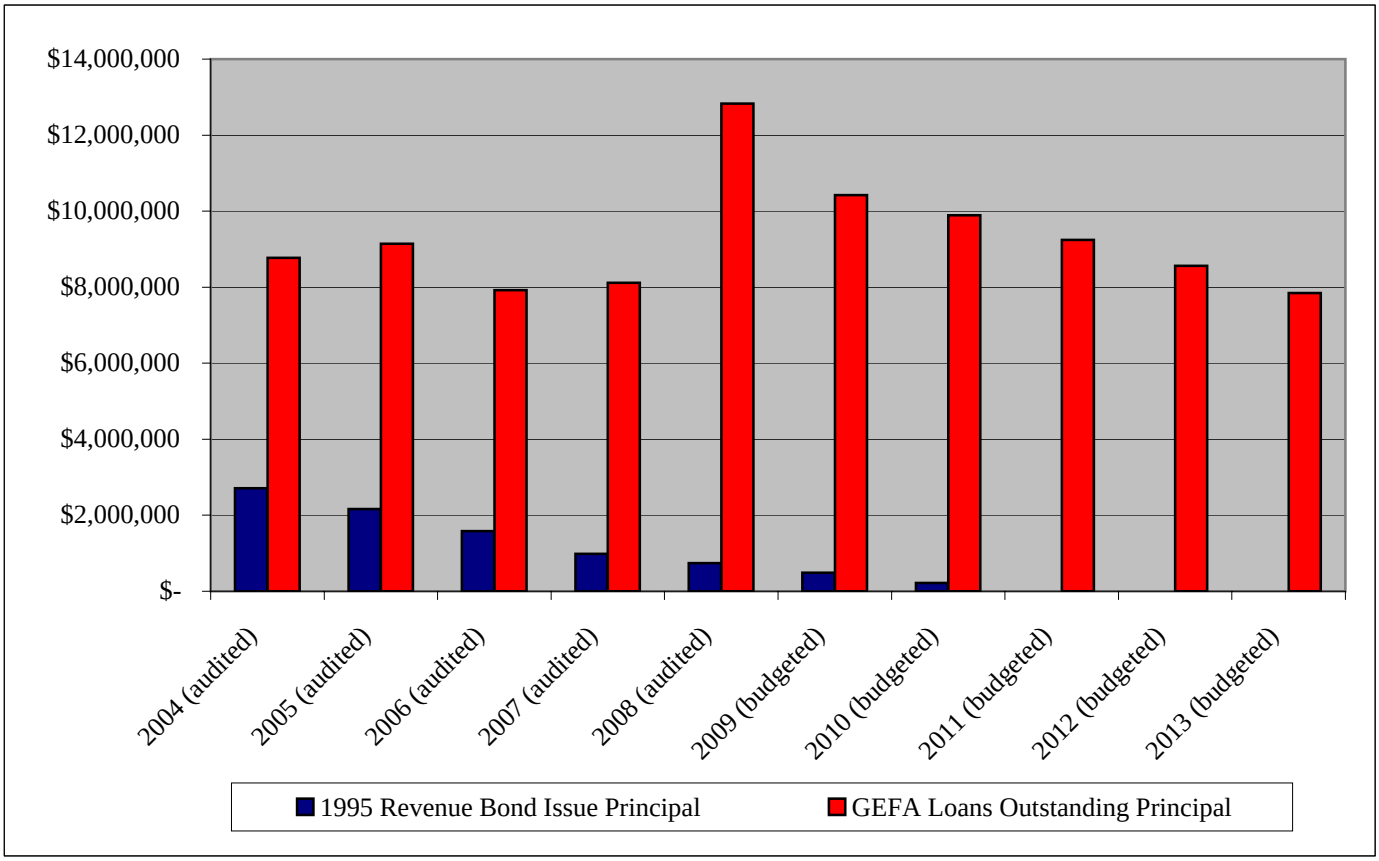
		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
GENERAL LONG-TERM DEBT										
PROJECTED EXPENDITURES										
City Hall Lease 70% of Prime	Prin	$ 55,000	$ 58,500	$ 62,000	$ 65,500	$ 69,500	$ 73,500	$ 78,000	$ 82,500	$ 87,500
Dated 10/3/95 for 25 years	Int	$ 67,165	$ 63,391	$ 59,385	$ 55,145	$ 50,656	$ 45,902	$ 40,864	$ 35,528	$ 29,875
Rate between 4.2-10.5%										
TOTAL EXPENDITURES		$ 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	$ 42,305								
Dated 12/13/94-12/12/09	Int	$ 710								
Fixed @ 5.6%										
County Pays Half of Project Debt										
OneGeorgia Authority Loan	Prin	$ 22,860	$ 23,553	$ 24,268	$ 25,004	$ 25,762	$ 26,544	$ 27,349	$ 28,179	$ 29,034
Metter Extension Project	Int	$ 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		$ 65,165	$ 23,553	$ 24,268	$ 25,004	$ 25,762	$ 26,544	$ 27,349	$ 28,179	$ 29,034
TOTAL INTEREST PAYMENTS		$ 11,188	$ 9,784	$ 9,070	$ 8,333	$ 7,575	$ 6,793	$ 5,988	$ 5,158	$ 4,303
TOTAL EXPENSES		$ 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	**$ 1,037,000**
Dated 10/3/95 for 25 years	Int	$ 23,874	$ 17,523	$ 10,806	$ 3,674	**$ 503,787**
Rate between 4.2-10.5%						
TOTAL EXPENDITURES		$ 116,874	$ 115,523	$ 114,806	$ 113,674	**$ 1,540,787**
NATURAL GAS FUND DEBT						
PROJECTED EXPENSES						
MGAG Loan: Briggs & Stratton	Prin					**$ 42,305**
Dated 12/13/94-12/12/09	Int					**$ 710**
Fixed @ 5.6%						
County Pays Half of Project Debt						
OneGeorgia Authority Loan	Prin	$ 29,915	$ 30,823	$ 31,758	$ 32,720	**$ 357,769**
Metter Extension Project	Int	$ 3,422	$ 2,515	$ 1,580	$ 617	**$ 75,616**
Dated 4/01/02 through 4/01/22						
Fixed @ 3.0%						
TOTAL PRINCIPAL PAYMENTS		$ 29,915	$ 30,823	$ 31,758	$ 32,720	**$ 400,074**
TOTAL INTEREST PAYMENTS		$ 3,422	$ 2,515	$ 1,580	$ 617	**$ 76,326**
TOTAL EXPENSES		$ 33,337	$ 33,338	$ 33,338	$ 33,337	**$ 476,400**

WATER AND SEWER
PEAK INDEBTEDNESS AND REPAYMENT PROGRESS

	1995 Revenue Bond Issue Principal	GEFA Loans Outstanding Principal	TOTAL W & S Fund Debt
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 (audited)	$ 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
2013 (budgeted)		$ 7,848,230	$ 7,848,230



DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
PROJECTED EXPENSES													
Bulloch Co. GEFA Loan 94S79WJ Dated 1/1/96	Prin	$ 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	$ 23,707	$ 20,476	$ 17,077	$ 13,500	$ 9,736	$ 5,776	$ 1,610					
1995 Water Revenue Bonds	Prin	$ 270,000	$ 215,000										
Dated 11/95 -- 4/1/11 4.0% to 5.0% Fixed Rate	Int	$ 25,085	$ 11,180										
Water and Sewer Refinancing	Amor	$ 24,538	$ 12,271										
GEFA Loan 95S84WS Dated 2/1/98	Prin	$ 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	$ 21,238	$ 18,472	$ 15,561	$ 12,498	$ 9,275	$ 5,885	$ 2,317					
GEFA Loan 97L10WJ Dated 3/1/99	Prin	$ 53,876	$ 56,486	$ 59,223	$ 62,093	$ 65,102	$ 68,256	$ 71,564	$ 75,031	$ 78,667	$ 61,492		
Payments 6/1/99 -- 3/1/19 4.76% Fixed Rate	Int	$ 30,073	$ 27,463	$ 24,726	$ 21,856	$ 18,847	$ 15,693	$ 12,385	$ 8,917	$ 5,282	$ 1,470		
GEFA Loan 97L11WJ Dated 12/1/00	Prin	$ 46,157	$ 48,393	$ 50,738	$ 53,197	$ 55,775	$ 58,477	$ 61,311	$ 64,282	$ 67,397	$ 70,662	$ 74,086	$ 38,379
Payments 3/1/01 -- 12/1/20 4.76% Fixed Rate	Int	$ 31,974	$ 29,737	$ 27,392	$ 24,934	$ 22,356	$ 19,653	$ 16,820	$ 13,849	$ 10,734	$ 7,468	$ 4,044	$ 687
GEFA Loan 97L99WS Dated 7/1/98	Prin	$ 10,690	$ 11,208	$ 11,751	$ 12,321	$ 12,918	$ 13,544	$ 14,200	$ 14,888	$ 15,609	$ 4,019		
Payments 10/1/98 -- 7/1/18 4.76% Fixed Rate	Int	$ 5,578	$ 5,060	$ 4,517	$ 3,947	$ 3,350	$ 2,724	$ 2,068	$ 1,380	$ 659	$ 48		
GEFA Loan 98L44WQ Dated 1/1/00	Prin	$ 88,404	$ 92,715	$ 97,237	$ 101,979	$ 106,952	$ 112,168	$ 117,638	$ 123,374	$ 129,391	$ 135,701	$ 106,102	
Payments 4/1/00 -- 1/1/20 4.79% Fixed Rate	Int	$ 56,467	$ 52,155	$ 47,634	$ 42,892	$ 37,919	$ 32,703	$ 27,233	$ 21,496	$ 15,480	$ 9,169	$ 2,552	
GEFA Loan 98L80WQ Dated 2/1/01	Prin	$ 45,316	$ 47,268	$ 49,304	$ 51,428	$ 53,644	$ 55,955	$ 58,365	$ 60,879	$ 63,502	$ 66,237	$ 69,091	$ 53,765
Payments 5/1/01 -- 2/1/21 4.24% Fixed Rate	Int	$ 27,895	$ 25,943	$ 23,907	$ 21,783	$ 19,568	$ 17,257	$ 14,846	$ 12,332	$ 9,709	$ 6,974	$ 4,120	$ 1,144
GEFA Loan 98L81WQ Dated 11/1/00	Prin	$ 41,386	$ 43,169	$ 45,029	$ 46,968	$ 48,992	$ 51,102	$ 53,304	$ 55,600	$ 57,995	$ 60,493	$ 63,099	$ 32,562
Payments 2/1/01 -- 11/1/20 4.24% Fixed Rate	Int	$ 24,775	$ 22,992	$ 21,132	$ 19,193	$ 17,169	$ 15,059	$ 12,857	$ 10,561	$ 8,166	$ 5,668	$ 3,062	$ 519
GEFA Loan 99L28WQ	Prin	$ 43,613	$ 45,857	$ 48,217	$ 50,699	$ 53,308	$ 56,051	$ 58,936	$ 61,969	$ 65,158	$ 68,512	$ 72,038	$ 75,745
Payments 7/1/02 -- 4/1/22 5.05% Fixed Rate	Int	$ 38,560	$ 36,316	$ 33,956	$ 31,474	$ 28,865	$ 26,122	$ 23,237	$ 20,204	$ 17,015	$ 13,661	$ 10,135	$ 6,428
GEFA Loan 99L29WQ	Prin	$ 52,239	$ 54,927	$ 57,754	$ 60,727	$ 63,852	$ 67,138	$ 70,593	$ 74,226	$ 78,046	$ 82,063	$ 86,286	$ 90,727
Payments 7/1/02 -- 4/1/22 5.05% Fixed Rate	Int	$ 46,187	$ 43,498	$ 40,672	$ 37,699	$ 34,574	$ 31,288	$ 27,833	$ 24,200	$ 20,380	$ 16,363	$ 12,140	$ 7,699
GEFA Loan 2006L25WJ	Prin	$ 56,819	$ 59,299	$ 61,888	$ 64,589	$ 67,408	$ 70,350	$ 73,421	$ 76,626	$ 79,971	$ 83,461	$ 87,104	$ 90,906
Payments 7/1/08--6/30/28 4.28% Fixed Rate	Int	$ 67,748	$ 65,268	$ 62,680	$ 59,978	$ 57,159	$ 54,217	$ 51,146	$ 47,941	$ 44,596	$ 41,106	$ 37,463	$ 33,661
GEFA Loan 2007L31WJ	Prin	$ 16,695	$ 17,444	$ 18,194	$ 19,078	$ 19,901	$ 20,795	$ 21,701	$ 22,730	$ 23,723	$ 24,788	$ 25,880	$ 27,083
Payments 4/1/09 -- 3/1/29 4.4% Fixed Rate	Int	$ 22,264	$ 21,515	$ 20,765	$ 19,881	$ 19,058	$ 18,164	$ 17,259	$ 16,229	$ 15,236	$ 14,171	$ 13,079	$ 11,876
GEFA Loan 2008L05WJ	Prin	$ 46,469	$ 48,410	$ 50,433	$ 52,540	$ 54,735	$ 57,022	$ 59,404	$ 61,886	$ 64,472	$ 67,165	$ 69,971	$ 72,895
Payments 7/1/09--6/30/29 4.1% Fixed Rate	Int	$ 56,223	$ 54,282	$ 52,259	$ 50,152	$ 47,957	$ 45,670	$ 43,288	$ 40,806	$ 38,221	$ 35,527	$ 32,721	$ 29,797
TOTAL PRINCIPAL PAYMENTS		$ 886,574	$ 861,084	$ 676,985	$ 709,476	$ 743,429	$ 779,051	$ 794,963	$ 691,491	$ 723,931	$ 724,594	$ 653,658	$ 482,062
TOTAL INTEREST PAYMENTS		$ 502,312	$ 446,628	$ 392,278	$ 359,787	$ 325,833	$ 290,211	$ 252,899	$ 217,915	$ 185,478	$ 151,624	$ 119,315	$ 91,810
TOTAL EXPENSES		$ 1,388,886	$ 1,307,712	$ 1,069,263	$ 1,069,263	$ 1,069,262	$ 1,069,262	$ 1,047,862	$ 909,406	$ 909,409	$ 876,218	$ 772,973	$ 573,872

DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029		TOTALS
PROJECTED EXPENSES											
Bulloch Co. GEFA Loan 94S79WJ Dated 1/1/96	Prin										**$ 485,987**
Payments 1/1/96 -- 1/1/16 5.12% Fixed Rate	Int										**$ 91,882**
1995 Water Revenue Bonds	Prin										**$ 485,000**
Dated 11/95 -- 4/1/11 4.0% to 5.0% Fixed Rate	Int										**$ 36,265**
Water and Sewer Refinancing	Amor										**$ 36,809**
GEFA Loan 95S84WS Dated 2/1/98	Prin										**$ 434,468**
Payments 4/1/98 -- 4/1/16 5.12% Fixed Rate	Int										**$ 85,246**
GEFA Loan 97L10WJ Dated 3/1/99	Prin										**$ 651,790**
Payments 6/1/99 -- 3/1/19 4.76% Fixed Rate	Int										**$ 166,712**
GEFA Loan 97L11WJ Dated 12/1/00	Prin										**$ 688,854**
Payments 3/1/01 -- 12/1/20 4.76% Fixed Rate	Int										**$ 209,648**
GEFA Loan 97L99WS Dated 7/1/98	Prin										**$ 121,148**
Payments 10/1/98 -- 7/1/18 4.76% Fixed Rate	Int										**$ 29,331**
GEFA Loan 98L44WQ Dated 1/1/00	Prin										**$ 1,211,661**
Payments 4/1/00 -- 1/1/20 4.79% Fixed Rate	Int										**$ 345,700**
GEFA Loan 98L80WQ Dated 2/1/01	Prin										**$ 674,754**
Payments 5/1/01 -- 2/1/21 4.24% Fixed Rate	Int										**$ 185,477**
GEFA Loan 98L81WQ Dated 11/1/00	Prin										**$ 599,699**
Payments 2/1/01 -- 11/1/20 4.24% Fixed Rate	Int										**$ 161,152**
GEFA Loan 99L28WQ	Prin	$ 79,643									**$ 779,746**
Payments 7/1/02 -- 4/1/22 5.05% Fixed Rate	Int	$ 2,530									**$ 288,503**
GEFA Loan 99L29WQ	Prin	$ 95,397									**$ 933,976**
Payments 7/1/02 -- 4/1/22 5.05% Fixed Rate	Int	$ 3,030									**$ 345,562**
GEFA Loan 2006L25WJ	Prin	$ 94,874	$ 99,016	$ 103,338	$ 107,848	$ 112,556	$ 117,469	$ 101,799			**$ 1,608,742**
Payments 7/1/08--6/30/28 4.28% Fixed Rate	Int	$ 29,693	$ 25,551	$ 21,229	$ 16,719	$ 12,011	$ 7,098	$ 2,008			**$ 737,271**
GEFA Loan 2007L31WJ	Prin	$ 28,279	$ 29,549	$ 30,863	$ 32,273	$ 33,710	$ 35,224	$ 36,802	$ 28,853		**$ 513,565**
Payments 4/1/09 -- 3/1/29 4.4% Fixed Rate	Int	$ 10,680	$ 9,410	$ 8,096	$ 6,686	$ 5,249	$ 3,735	$ 2,157	$ 534		**$ 256,045**
GEFA Loan 2008L05WJ	Prin	$ 75,940	$ 79,113	$ 82,418	$ 85,862	$ 89,449	$ 93,186	$ 97,079	$ 83,989		
Payments 7/1/09--6/30/29 4.1% Fixed Rate	Int	$ 26,752	$ 23,579	$ 20,274	$ 16,831	$ 13,243	$ 9,506	$ 5,613	$ 1,588		
TOTAL PRINCIPAL PAYMENTS		$ 374,133	$ 207,678	$ 216,618	$ 225,983	$ 235,715	$ 245,879	$ 235,680	$ 112,842		**$ 10,581,827**
TOTAL INTEREST PAYMENTS		$ 72,684	$ 58,541	$ 49,600	$ 40,236	$ 30,503	$ 20,339	$ 9,778	$ 2,122		**$ 3,619,892**
TOTAL EXPENSES		$ 446,818	$ 266,218	$ 266,218	$ 266,219	$ 266,218	$ 266,218	$ 245,458	$ 114,964		**$ 14,201,719**

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



50 East Main Street
Statesboro, Georgia 30458
www.statesboroga.net