CITY OF STATESBORO, GEORGIA



ANNUAL BUDGET FY 2011

CITY OF STATESBORO, GEORGIA



ANNUAL BUDGET

For the Fiscal Year Ending June 30, 2011



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Statesboro

Georgia

For the Fiscal Year Beginning

July 1, 2009

President

Executive Director

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Mission Statement
City of Statesboro, Georgia

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

CITY OF STATESBORO, GEORGIA
MAYOR AND COUNCIL

Joe R. Brannen
Mayor



In office since September 1998
Current term expires December 2013

Tommy Blitch
District 1



In office since 2004
Current term expires December 2013

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

John Riggs
District 4



In office since January 2010
Current term expires December 2013

Travis L. Chance
District 5



In office since January 2008
Current term expires December 2011

CITY MANAGER
AND
DEPARTMENT HEADS

Shane Haynes
City Manager

Sam L. Brannen
City Attorney

Michael Graves
Staff Attorney

Cindy S. West
Director of Finance

Sue Starling
City Clerk

Wayne Johnson
Director of Water / Wastewater

Wendell Turner
Director of Public Safety

Steve Hotchkiss
Director of Natural Gas

Robert Cheshire
City Engineer

Christian Lentz
Director of Community Development

Seth LaVine
Director of Information Technology

Jeff Grant
Director of Human Resources

Key Finance Staff
Allison P. Chambers, *Accountant*
Andrea Mitchell, *Senior Accounting Technician/Payroll*
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.

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 an economy comprised of an industrial base, a growing university, expanding retail activity, 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.

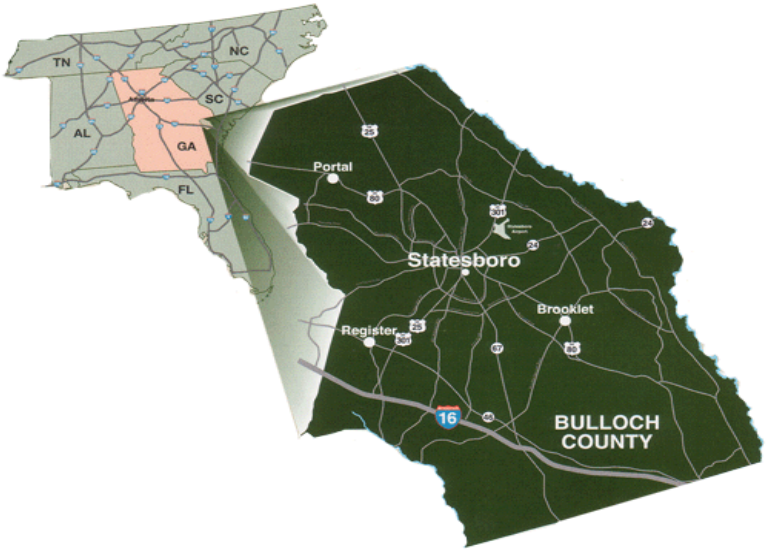
The City operates under the Council-Manager form of government, established by a 1999 Charter amendment. The Mayor is elected at large while the five council members are elected by district. All elections are non-partisan, and the terms are for four years, with half of the members elected every two years. 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, Community Development and Engineering), Judicial (Municipal Court), Public Safety (Police and Fire), and Public Works (Streets, Sanitation, Water and Sewer and Gas).



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 and is estimated to be 27,158 for 2008. According to the U.S. Census Bureau, the 2009 estimated population for Bulloch County was 69,213, which is higher than the projection for 2015 of 68,235. This is a 23.6% change from the 2000 census population of 55,983. The Bulloch County area estimated population for 2009 was 224,267 and is projected to increase to 246,194 by 2015. This is a 34.7% change from the 2000 census. The 2009 median income per household in Statesboro was $23,413 and the per capita income was $13,017. The

unemployment rate, which has remained very low for the last several years, has now increased somewhat with the March 2010 unemployment rate for Statesboro at 11.3%, which is higher than the rate for the State of Georgia. The rate for this same period last year was 9.2%. The March 2010 unemployment rate for Bulloch County was 9.5%.

Situated in the southeastern corner of the state, Statesboro is located 194 miles east of Atlanta, 76 miles from Augusta, 55 miles west of Savannah, 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 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 (Effingham, Screven, Jenkins, Emanuel, Candler, Evans, Tattnall, and Toombs). 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 and Georgia's largest and most comprehensive center of higher education south of Atlanta, Georgia Southern offers undergraduate and graduate degree programs through the doctoral level in more than 120 majors in its eight Colleges. The University's 19,086 students come from all 50 states and 90 countries.



Ogeechee Technical College offers 125 programs of study including 37 diploma programs and 68 certificate programs as well as 20 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 9,476 students. A total of 614 seniors graduated from these schools in 2009.

Statesboro is a leader in health care in southeast Georgia with East Georgia Regional Medical Center located within the city limits employing more than 730 employees and 81 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 mid-summer of 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, 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 118.5 miles of roads of which 117.5 are paved and 15 traffic signals. Natural Gas is sold to 3,436 customers while water and sewer service is provided by the City to over 13,000 customers with an average daily water consumption of 3.23 million gallons. Statesboro has 181 miles of sanitary sewer and 216 miles of water mains with 1,451 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 Communications	Telecommunications

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

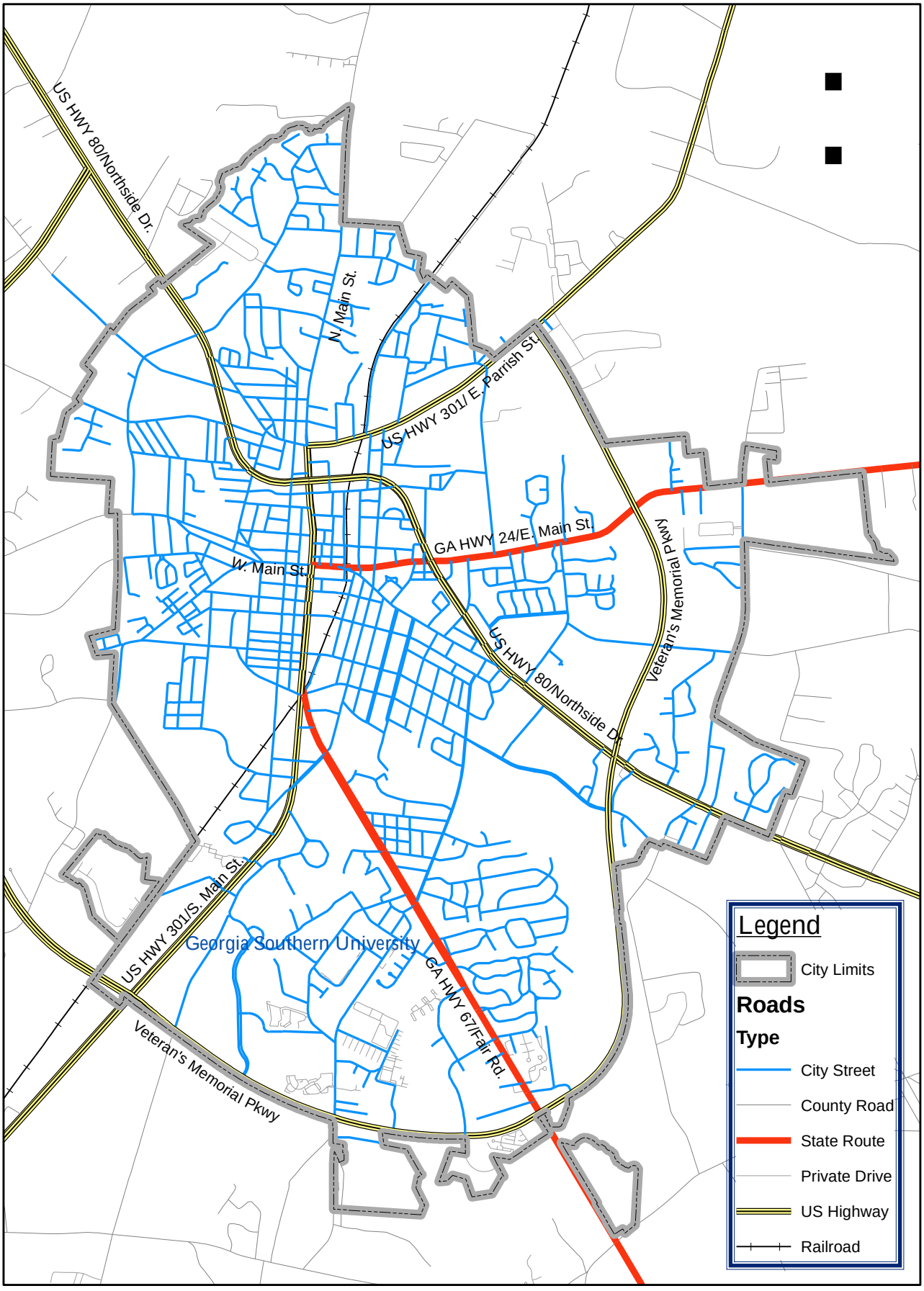
The Statesboro Planning Commission is an advisory board which was originally established in February 1977. Effective June 22, 2010, the Statesboro Planning Commission was reconstituted, and consists of five (5) members who are appointed by the Mayor and City Council, and are city residents and subject to other minimum qualifications for service. The Commission is vested with the duties to hear and make recommendations to the Mayor and City Council on zoning, subdivision, and affiliated land development regulations; to make recommendations on city planning documents and

amendments to land development ordinances; to initiate and prepare studies related to development topics; and, other similar duties as assigned by the Mayor and City Council.

STATESBORO TREE BOARD

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

City of Statesboro, Georgia




CITY OF STATESBORO • 1803
GEORGIA

READER'S GUIDE TO THE BUDGET

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

The City of Statesboro will operate with 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, community development, 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 2010 Budget	FY 2011 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	Current
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	Current
322	Modified	2007 SPLOST FUND	Current	Current
340	Modified	DOWNTOWN STREETSCAPE FUND	Current	Current
350	Modified	CAPITAL IMPROVEMENTS PROGRAM FUND	Current	Current
		PROPRIETARY FUND TYPES:		
		ENTERPRISE FUNDS		
505	Accrual	WATER AND WASTEWATER FUND	Current	Current
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 eleven bank accounts, five of which are major accounts, and six 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.

	MAJOR BANKING ACCOUNTS					
	General		Sweep	E-Government	2007	
	Disbursement	Payroll	Investment	Sweep Invest-	SPLOST	
Name of Fund Served	Account	Account	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	Flexible		FY 2009
	Seized Prop-	Sinking Fund	Insurance	Benefits Plan	E.B. Memorial	Edward Byrne
Name of Fund Served	erty Account	Account	Claims Account	Account	JAG Acct	Memorial JAG
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 the City of Metter; and several GEFA loans and the 2010 Refunding and Improvement Revenue Bonds 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
Gary L. Lewis
William P. Britt
Travis L. Chance
John Riggs

Joe R. Brannen, 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, 2010

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

Re: City Manager's Budget Message and Transmittal of the Proposed Budget for FY 2011

Gentlemen:

Transmitted herewith for your consideration is the City of Statesboro's proposed budget for the fiscal year 2011 (FY 2011). We express appreciation to all City departments who contributed to the formulation of this budget. As a result of these efforts we present to you a balanced budget that meets all administrative and legal requirements. Our objective in the preparation of this budget was to meet the priorities established by the Mayor and City Council for the coming fiscal year and to continue to provide the highest quality of services to our citizens in a fiscally responsive manner.

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

The FY 2011 City of Statesboro budget for all appropriated funds totals $45,121,884 (this number includes transfers between funds) which is an increase of $350,585 from the FY 2010 budget. This increase is mainly due to capital expenditures in the 2007 SPLOST Fund. The City started receiving its portion of the 2007 SPLOST money in the spring of 2010. The intergovernmental agreement with the county stated that the City would not start receiving money for capital projects until the addition to the Bulloch County Jail was completed.

The General Fund budget for FY 2011 is $13,439,025, or 29.78% of the total expenditures budget, which is a decrease of $161,695 from the FY 2010 Budget and an increase

to Fund Balance of $16,200. The slight increase is due to an increase in the Building Permits as the City is starting to see a small growth in the building industry, and a reduction in Salaries and Benefits due to the elimination of jobs through attrition or vacant positions, as well as the consolidation of job duties. The Statesboro Fire Service Fund budget for FY 2011 is $2,480,688, or 5.5% of the total expenditures budget, and is budgeted to use $158,194 of fund balance. The use of fund balance is due to increased capital outlay. The Water and Sewer Fund FY 2011 budget is $8,475,998 or 18.8% of the total expenditures budget. This is an increase over the FY 2010 budget of $7,885,228. The two primary reasons for the increase are the moving of the Customer Service Department to this fund and an increase in debt service payments with the issuance of new Water and Sewer Revenue Bonds. Even with these increased expenses, the Water and Sewer Fund is budgeted to increase its retained earnings by $284,036. This is possible by a 5% water and sewer rate increase. The FY 2011 Natural Gas Fund budget is $5,884,717 or 13% of the total expenditures budget and is scheduled to use $133,352 of retained earnings, due to a decrease in revenues. The Solid Waste Collection Fund FY 2011 budget is $2,566,970 or 5.7% of the total expenditures budget and is budgeted to increase retained earnings by $400,512. The increase is from a transfer in from the 2007 SPLOST Fund. The budget for the Solid Waste Disposal Fund for FY 2011 is $3,362,999, or 7.4% of the total expenditures budget, and is scheduled to increase retained earnings by $158,758. The increase is from a transfer in from the 2007 SPLOST Fund.

Budget Assumptions:

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

These major assumptions are as follows:

- Assumes that there will be no ad valorem (property) tax increase. Assumes no growth in the tax digest.

- Assumes that there will be a $10 increase for the Flat Fee and a $10 increase for the Administration Fee in Occupational (business license) Taxes.

- Assumes an approximately 3% increase in both the commercial and residential sanitation fees, to offset the effects of nine years of inflation, coupled with significant price increases in gasoline and diesel over the last four 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 approximately 5% across the board increase in water and sewer rates. (The new rates were approved by City Council in May.)

- Assumes no increase in the natural gas rates. Rates were increased by 2% in FY 2009, 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 towards 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 and accounting similar to private businesses, and all other funds budgeted and accounted for using modified accrual accounting.

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

- Assumes that inflation will remain at a moderate to higher level than normal.

- Revenues are projected on a scale of high, medium, and low with budget projections falling within the medium/low range, so that they are reflective of the current economic conditions and do not create overly optimistic projections.

- Assumes that the City will transfer only $100,000 to the Capital Improvement Program (CIP) Fund this fiscal year from the Water and Sewer Enterprise Fund, while still maintaining adequate reserve funds in the proprietary funds.

- Assumes that the City will enter into some annexations in FY 2011 that may require investments by the City in roads, drainage, water, sewer and gas improvements.

- 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	SW Disp.	
Transfer Out					TOTALS OUT
General		$1,409,644			$ 1,409,644
Broadband Wireless					$ -
07 SPLOST	$ 66,822			$1,167,000	$ 1,233,822
W and S	$1,124,000		$ 100,000		$ 1,224,000
Natural Gas	$ 931,690				$ 931,690
SW Collection	$ 590,567				$ 590,567
SW Disposal	$ 185,918				$ 185,918
TOTALS IN	**$2,898,997**	**$1,409,644**	**$ 100,000**	**$1,167,000**	**$ 5,575,641**

- 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 current $35.00 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, disposal, and fuel surcharge alone cost us nearly $38.00 per ton under the contract with Broadhurst Environmental and Rackleff Enterprises, LLC.

- Assumes a 1.6% inflationary increase in the disposal contract for the next fiscal year. This contract is tied to 78% of the CPI Index for the year from the previous February to the current February.

- Assumes that Bulloch County will levy a 1.8 mills tax in the Statesboro Fire District, which should generate approximately $900,000 for funding the County's portion of the Fire Services Fund.

- Assumes that the City of Statesboro will fund the Fire Service Fund in the amount of $1,409,644.

- Assumes that the Statesboro Fire Department will be funded entirely by the 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 elimination of ten (10) full-time positions and one part time position: police chief, police captain, police lieutenant, fire chief, fire captain and a part time administrative position in the fire department, an administrative assistant, a communications officer, a groundskeeper, a custodian and the PIO/Benefits Coordinator.

- Assumes the hiring and funding of the following new positions: Director of Public Safety, Police Commander, Fire Commander, Director of Customer Service, Accreditation/Grant Manager, IT administrative assistant and Chief Financial Officer.

- Assumes that the City will contract with Main Street (DSDA) to allocate 25% of the Hotel/Motel Tax for promotion and tourism development related to downtown; and with the Statesboro Arts Council to allocate 35% for promotions and tourism development. The Statesboro Convention and Visitors Bureau (SCVB) will receive 40% of the Hotel/Motel Tax for promotion and tourism development. These contracts will be renegotiated in the spring of 2011, 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 paid from the general fund.

- Assumes that the 2006 Position Classification and Compensation Plan prepared by the Carl Vinson Institute of Government and adopted by City Council will not be increased for a Cost of Living Adjustment during FY 2011.

- Assumes that for FY 2011 probationary and merit increases will be frozen.

- Assumes that for FY 2011 the vacation "buy back" program will be suspended.

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

- Assumes that medical insurance premiums will remain the same at 78% employer paid.

- Assumes that the maximum deduction allowed in the Flexible Benefits Plan (or HAS) will remain at $3,500.

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 19,000 students and projected to continue adding 600 more students each year.

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

Further Economic Development Initiatives:

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

preventative maintenance program for vehicles, facilities and equipment.

In February 2008, the Statesboro Fire Services Fund was established by an agreement between the City of Statesboro and Bulloch County to provide fire services to a fire tax district located outside the City within a five mile radius of either Statesboro fire station. The residents of the fire district pay a fire district tax of 1.8 mills to the County, which remits it to the City. The City's general fund will transfer $1,409,644 to the Fire Service Fund. In addition to these two revenue sources, the Fire Service Fund also receives a portion of the 2007 SPLOST. The 2007 SPLOST will fund the purchase of a Fire Engine Replacement, at an approximate cost of $300,000 and will help with the purchase or construction of a temporary fire station that would be on the east side of the City, which has experienced rapid growth over the last few years.

In FY 2010, engineering designs were completed for an Effluent Reuse Line that will provide re-claimed water to customers for the purpose of grounds irrigation. The reclaimed water will be pumped from the effluent of the city's Wastewater Treatment Plant and distributed to the approved end users of Reclaimed water. The first customer will be Georgia Southern University, in an effort to conserve water while reducing cost. The initial capital cost of this project is projected to be $750,000 and will be funded by Georgia Southern University in exchange for reduced rates for their minimum monthly billing of 250,000 gallons per day.

With each budget cycle the City continues to addresses the challenge of providing quality services to constituents with increasingly limited resources. The FY 2011 budget links developed organizational goals and objectives with the financial resources available to fund them. To accomplish the vision established by the Mayor and City Council the following goals have been developed for the City for FY 2011.

Main Goals

Goal: To actively engage and maintain transparency with the citizens of Statesboro.
Objectives:
1. Continue to publish a newsletter mailed with utility bills.
2. Develop additional information inserts to accompany the utility bills as provided by various departments.
3. Develop brochures detailing City services.
4. Post more City information on the website, including press releases and the utilization of other social media outlets for dissemination of information to the public.

Goal: To provide efficient and effective services that positively impact the quality of life for residents and business owners.
Objectives:
1. Publicize through GSU mailings to students and various media for customers the availability of online utility, property tax, and court fine payments.
2. Continue to stress fire prevention through annual inspections of businesses.
3. Continue to stress fire prevention through visits with school children in the public and private schools.
4. Continue to educate the public on the safe use of natural gas.

Goal: To develop and sustain economic development and investment in the community.

1. Meet with developers before they begin design so that they are clearly informed of our development guidelines and regulations.
2. Meet with developers and others on rezoning requests and variance requests so that they understand what a compatible use of that property would be.
3. Actively pursue annexation opportunities and creation of new retail and commercial development to enhance the tax base.

Goal: To be proactive in the planning and development of critical infrastructure necessary for managed growth.

Objectives:

1. Continue to diligently inspect the installation of all developers' subdivision and commercial infrastructure that will be dedicated to the City for ownership and maintenance.
2. Continue to maintain the major drainage ditches and canals so that the system can convey heavy rains as designed.
3. Identify those areas within the City without natural gas service and provide installation.

Goal: To work effectively with other local, state and federal agencies to benefit the citizenry.

Objectives:

1. Identify and publicize the names and locations of known pedophiles within Bulloch County
2. Contest the early parole of known drug dealers at State Parole Board hearings
3. Work with the DEA and the local Drug Task Force to increase the number of convictions and drug seizures by 10%.

Outside Agencies:

Three other agencies are affected by this Budget. The City renegotiated its contracts with the Statesboro Convention and Visitors Bureau (SCVB), the MainStreet/DSDA and the Statesboro Arts Council (SAC) to market the area for tourism. The new percentages of the Hotel/Motel Tax provided to each under these one-year contracts are 40% to the SCVB, 25% to the DSDA/MainStreet, and 35% to the SAC.

Impact of the Capital Improvements on the Operating Budget:

The capital improvements within this Budget proposal have differing affects on the operating side of the Budget. The street projects, for the most part, are realignments or added turning lanes and should not have any impact on the operating budget. The drainage system improvements are replacements of existing infrastructure, so they should not increase operating costs. The sidewalk projects will not require any real maintenance for at least ten years. The replacement sidewalks will reduce the amount of patching required from the operating budget.

The new residential subdivision and commercial development infrastructure (streets, drainage, sidewalks, water lines, sewer lines, and natural gas lines) that is dedicated to the City for ownership and maintenance will increase our operating costs over time. However, they

generate tax base and utility revenues to offset these costs. And, if properly constructed and inspected they should not require a lot of maintenance for about a decade.

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

The equipment and vehicle 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.

Debt

The City of Statesboro's current long-term debt was issued for capital improvement projects that were too extensive to be financed from current revenue sources. The City of Statesboro will not use long-term debt to finance current on ongoing operations of the City.

The City of Statesboro is governed by the State of Georgia restrictions on local government debt. The State of Georgia states that "The debt incurred by any county, municipality, or other political subdivision of this state, including debt incurred on behalf of any special district, shall never exceed 10% of the assessed value of all taxable property within such county, municipality, or political subdivision; and no such county, municipality, or other political subdivision shall incur any new debt without the assent of a majority of the qualified voters of such county, municipality, or political subdivision voting in an election held for that purpose as provided by law" (State of Georgia Constitution, Article IX, Section V).

The City of Statesboro's debt limit is $6,133,910, 10% of the estimated total assessed value of $613,391,000. The City currently has no general obligation bonds. However, the General Fund has an outstanding capital lease for City Hall in the amount of $982,000. The Natural Gas Fund has one outstanding loan in the amount of $334,909. In April 2010, the City issued $15,040,000 in Water and Sewer Revenue Bonds to repay outstanding Georgia Environmental Facilities Authority Loans (GEFA), to refund an outstanding revenue bond, and to renovate and expand water and sewer lines. The City received an uninsured AA rating on these bonds. In addition to the Water and Sewer Bonds, the City has $3,394,762 in three remaining GEFA loans.

Conclusion:

The City of Statesboro's FY 2011 operating and capital budgets exceed $45.1 million (including transfers). 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 FY 2011 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 $8,475,998 and $5,884,717 respectively. Our Capital Improvements Program presents a 6 year plan for the acquisition, expansion and maintenance of the City's major assets totaling $12.94 million. In the preparation of this budget every effort has been made to continue to improve service levels, maintain a stable rate of taxation 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 2011 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 is 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, 2010. The public hearing on the Budget is scheduled for June 8, 2010. Adoption of the Budget Resolution will be placed on the June 15, 2010 City Council agenda for consideration with an effective date of July 1, 2010, 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

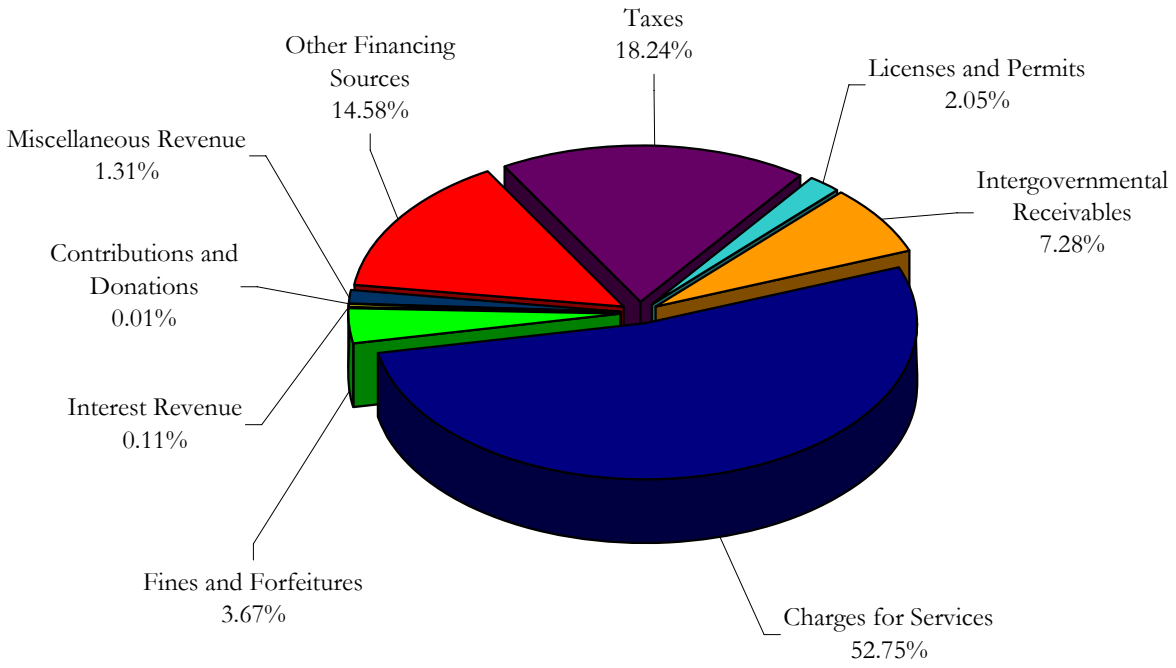
City of Statesboro Summary of All Funds

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 2009 actual, FY 2010 budgeted and FY 2011 adopted budgets) for each of the fund categories.

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

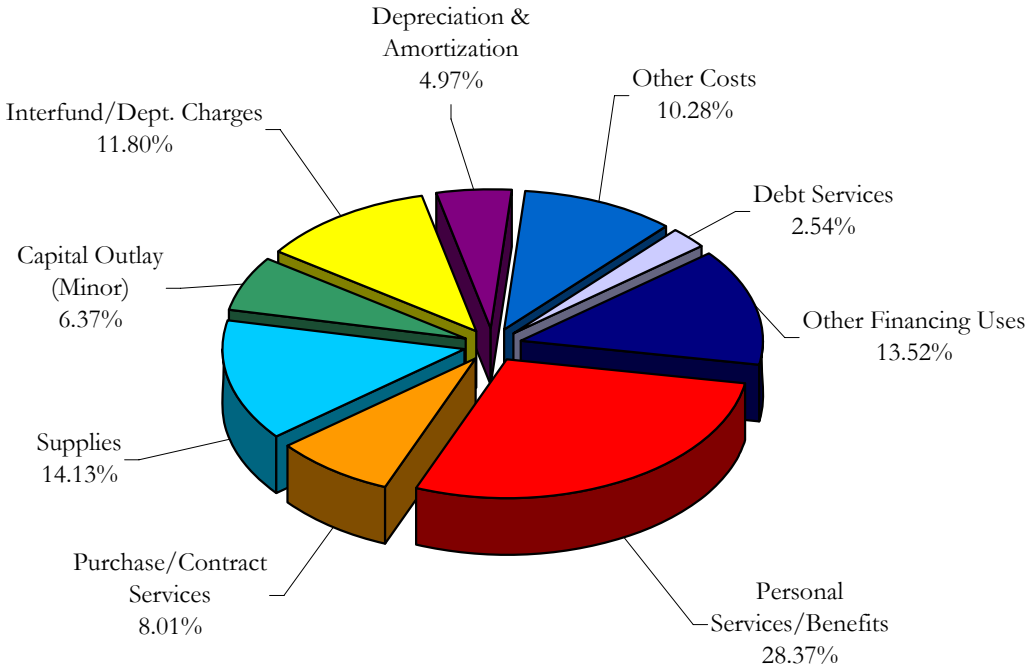
SUMMARY OF ALL FUNDS

REVENUES BY SOURCE



	Governmental Funds	Proprietary Funds	Total All Funds
Taxes	$ 8,210,809	$ -	$ 8,210,809
(Property Taxes; Motor Vehicle; Franchise Taxes; Beer, Wine & Liquor; Insurance Premium Taxes)			
Licenses and Permits	$ 924,244	$ -	$ 924,244
(Alcoholic Beverage; Business Licenses; Bank Licenses; Building Permits; Inspection Fees; Sign Permits)			
Intergovernmental Receivables	$ 3,275,638	$ -	$ 3,275,638
(Grants; SPLOST funds)			
Charges for Services	$ 1,353,100	$ 22,394,760	$ 23,747,860
(Court Costs; Water and Sewer Charges; Solid Waste Collection Fees; Solid Waste Disposal Tippage Fees; Fleet Charges)			
Fines and Forfeitures	$ 1,654,000	$ -	$ 1,654,000
(Municipal Court fines; State and Federal Confiscated Funds)			
Interest Revenue	$ 3,550	$ 45,663	$ 49,213
(Interest Earned)			
Contributions and Donations	$ 3,200	$ -	$ 3,200
(Contributions and Donations from Private Sources)			
Miscellaneous Revenue	$ 17,535	$ 572,851	$ 590,386
(Rents and Royalties; Reimbursement from Damaged Property; Other (sale of pipe, scrap, concession revenue, sale of signs and posts))			
Other Financing Sources	$ 4,870,843	$ 1,692,000	$ 6,562,843
(Transfers in from Other Funds ; Sale of Assets; Sale of Land)			
TOTAL	**$ 20,312,919**	**$ 24,705,274**	**$ 45,018,193**

SUMMARY OF ALL FUNDS
EXPENDITURES AND EXPENSES BY USE



	Governmental Funds	Proprietary Funds	Total All Funds
Personal Services/Benefits	$ 8,656,290	$ 4,145,923	$ 12,802,213
(Salaries; FICA; Retirement; Worker's Comp; Drug Screening)			
Purchase/Contract Services	$ 1,971,221	$ 1,643,454	$ 3,614,675
(Legal Fees; Engineering Fees; Repair & Maintenance of Vehicles, Equipment, Buildings/Grounds; Rentals; Insurance (other than benefits); Telephone/Cell Phones; Postage; Advertising; Printing & Binding; Travel & Education; Dues & Fees; Contract Labor)			
Supplies	$ 1,217,972	$ 5,156,901	$ 6,374,873
(Office Supplies; Uniforms; General Supplies, Electricity; Gasoline/Diesel; Food; Books/Periodicals; Small Tools & Equipment)			
Capital Outlay	$ 2,840,176	$ 32,100	$ 2,872,276
(Machinery; Furniture & Fixtures; Technology Equipment (computers, telephones, smartboards))			
Interfund/Dept. Charges	$ 1,397,691	$ 3,928,506	$ 5,326,197
(Self-funded Medical insurance; Life and Disability)			
Depreciation & Amortization	$ -	$ 2,243,815	$ 2,243,815
(Depreciation and Amortization)			
Other Costs	$ 1,393,580	$ 3,245,825	$ 4,639,405
(Property Taxes; Bank Card Charges; Bad Debts; Solid Waste Disposal Fees)			
Debt Services	$ 438,515	$ 709,274	$ 1,147,789
(Repayment of long-term debts)			
Other Financing Uses	$ 3,168,466	$ 2,932,175	$ 6,100,641
(Transfers to Other Funds)			
TOTAL	**$ 21,083,911**	**$ 24,037,973**	**$ 45,121,884**

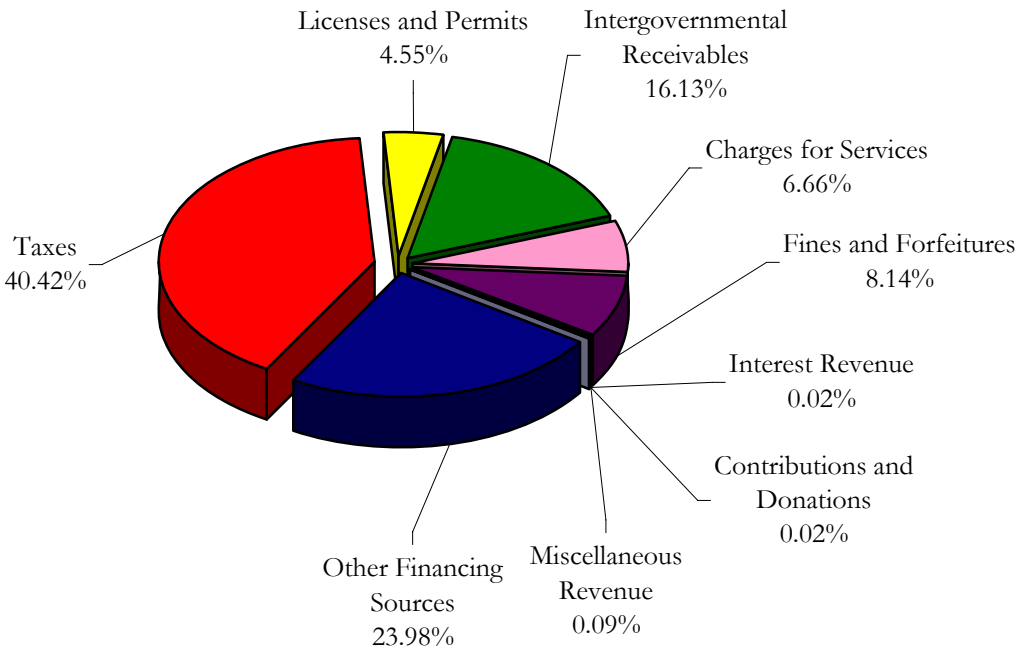
SUMMARY OF ALL FUNDS

	Governmental Funds			Proprietary Funds		
	2009 Actual	2010 Budgeted	2011 Adopted	2009 Actual	2010 Budgeted	2011 Adopted
Revenues:						
31 Taxes	$ 7,900,077	$ 8,203,265	$ 8,210,809	$ -	$ -	$ -
32 Licenses and Permits	$ 712,165	$ 724,225	$ 924,244	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 3,030,613	$ 3,686,298	$ 3,275,638	$ -	$ -	$ -
34 Charges for Services	$ 1,320,549	$ 1,290,841	$ 1,353,100	$ 21,298,572	$ 22,373,123	$ 22,394,760
35 Fines and Forfeitures	$ 1,495,601	$ 1,520,000	$ 1,654,000	$ -	$ -	$ -
36 Interest Revenue	$ 6,848	$ 9,505	$ 3,550	$ 19,787	$ 34,995	$ 45,663
37 Contributions and Donations	$ 3,925	$ 4,000	$ 3,200	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 19,705	$ 17,910	$ 17,535	$ 555,749	$ 613,320	$ 572,851
Subtotal:	*$ 14,489,483*	*$ 15,456,044*	*$ 15,442,076*	*$ 21,874,108*	*$ 23,021,438*	*$ 23,013,274*
Other Financing Sources						
39 Other Financing Sources	$ 4,919,004	$ 4,796,021	$ 4,870,843	$ 1,635,068	$ 1,307,000	$ 1,692,000
Total Financial Sources	**$ 19,408,487**	**$ 20,252,065**	**$ 20,312,919**	**$ 23,509,176**	**$ 24,328,438**	**$ 24,705,274**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 8,609,930	$ 8,793,078	$ 8,656,290	$ 3,875,851	$ 4,044,804	$ 4,145,923
52 Purchase/Contract Services	$ 1,934,204	$ 1,931,319	$ 1,971,221	$ 1,487,049	$ 1,483,750	$ 1,643,454
53 Supplies	$ 1,542,442	$ 1,136,669	$ 1,217,972	$ 5,682,628	$ 5,706,690	$ 5,156,901
54 Capital Outlay	$ 1,148,917	$ 2,752,933	$ 2,840,176	$ 18,221	$ 34,250	$ 32,100
55 Interfund/Dept. Charges	$ 1,336,123	$ 1,429,909	$ 1,397,691	$ 4,284,163	$ 3,866,149	$ 3,928,506
56 Depreciation & Amortizatin	$ -	$ 5,300	$ -	$ 2,246,312	$ 2,150,338	$ 2,243,815
57 Other Costs	$ 1,740,491	$ 1,196,201	$ 1,393,580	$ 3,261,250	$ 3,354,867	$ 3,245,825
Subtotal:	*$ 16,312,108*	*$ 17,245,409*	*$ 17,476,930*	*$ 20,855,474*	*$ 20,640,848*	*$ 20,396,524*
Non-Operating Expenses						
58 Debt Services	$ 378,272	$ 384,260	$ 438,515	$ 493,318	$ 488,963	$ 709,274
61 Other Financing Uses	$ 3,353,560	$ 3,088,644	$ 3,168,466	$ 3,761,313	$ 2,923,175	$ 2,932,175
Total Use of Resources	**$ 20,043,940**	**$ 20,718,313**	**$ 21,083,911**	**$ 25,110,105**	**$ 24,052,986**	**$ 24,037,973**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (635,453)	$ (466,248)	$ (770,992)	$ (1,600,929)	$ 275,452	$ 667,301

SUMMARY OF ALL FUNDS

	Total 2009 Actual	2010 Budgeted	2011 Adopted
Revenues:			
31 Taxes	$ 7,900,077	$ 8,203,265	$ 8,210,809
32 Licenses and Permits	$ 712,165	$ 724,225	$ 924,244
33 Inter Governmental Receivables	$ 3,030,613	$ 3,686,298	$ 3,275,638
34 Charges for Services	$ 22,619,121	$ 23,663,964	$ 23,747,860
35 Fines and Forfeitures	$ 1,495,601	$ 1,520,000	$ 1,654,000
36 Interest Revenue	$ 26,635	$ 44,500	$ 49,213
37 Contributions and Donations	$ 3,925	$ 4,000	$ 3,200
38 Miscellaneous Revenue	$ 575,454	$ 631,230	$ 590,386
Subtotal:	*$ 36,363,591*	*$ 38,477,482*	*$ 38,455,350*
Other Financing Sources			
39 Other Financing Sources	$ 6,554,072	$ 6,103,021	$ 6,562,843
Total Financial Sources	**$ 42,917,663**	**$ 44,580,503**	**$ 45,018,193**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 12,485,781	$ 12,837,882	$ 12,802,213
52 Purchase/Contract Services	$ 3,421,253	$ 3,415,069	$ 3,614,675
53 Supplies	$ 7,225,070	$ 6,843,359	$ 6,374,873
54 Capital Outlay (Minor)	$ 1,167,138	$ 2,787,183	$ 2,872,276
55 Interfund/Dept. Charges	$ 5,620,286	$ 5,296,058	$ 5,326,197
56 Depreciation & Amortizatin	$ 2,246,312	$ 2,155,638	$ 2,243,815
57 Other Costs	$ 5,001,741	$ 4,551,068	$ 4,639,405
Subtotal:	*$ 37,167,582*	*$ 37,886,257*	*$ 37,873,454*
Non-Operating Expenses			
58 Debt Services	$ 871,590	$ 873,223	$ 1,147,789
61 Other Financing Uses	$ 7,114,873	$ 6,011,819	$ 6,100,641
Total Use of Resources	**$ 45,154,045**	**$ 44,771,299**	**$ 45,121,884**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (2,236,382)	$ (190,796)	$ (103,691)

SUMMARY OF GOVERNMENTAL FUNDS
REVENUES BY SOURCE

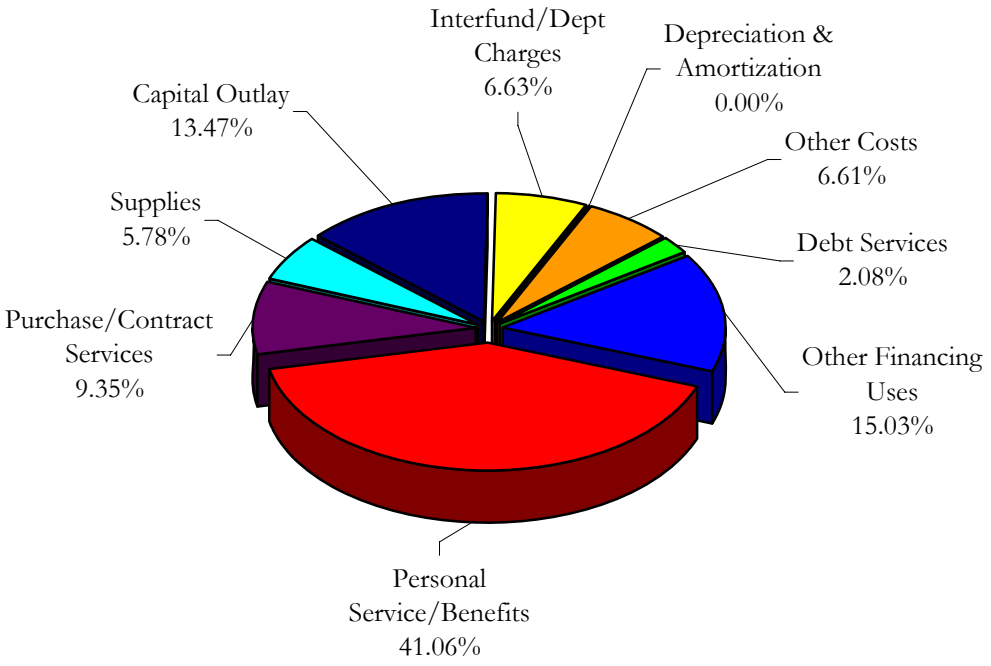


Taxes	$	8,210,809
Licenses and Permits	$	924,244
Intergovernmental Receivables	$	3,275,638
Charges for Services	$	1,353,100
Fines and Forfeitures	$	1,654,000
Interest Revenue	$	3,550
Contributions and Donations	$	3,200
Miscellaneous Revenue	$	17,535
Other Financing Sources	$	4,870,843
TOTAL	**$**	**20,312,919**

Governmental Funds include: General Fund, Confiscated Asset Fund, Community Development Housing Grant Fund, US Department of Justice Grant Fund, Broadband Wireless Grant Fund, Multiple Grant Fund, Statesboro Fire Service Fund, Hotel/Motel Tax Fund, 2002 SPLOST Fund, 2007 SPLOST Fund, Downtown Streetscape Fund, and Capital Improvements Fund

SUMMARY OF GOVERNMENTAL FUNDS

EXPENDITURES BY USE



Personal Service/Benefits	$	8,656,290
Purchase/Contract Services	$	1,971,221
Supplies	$	1,217,972
Capital Outlay	$	2,840,176
Interfund/Dept Charges	$	1,397,691
Depreciation & Amortization	$	-
Other Costs	$	1,393,580
Debt Services	$	438,515
Other Financing Uses	$	3,168,466
TOTAL	**$**	**21,083,911**

Governmental Funds include: General Fund, Confiscated Asset Fund, Community Development Housing Grant Fund, US Department of Justice Grant Fund, Broadband Wireless Grant Fund, Multiple Grant Fund, Statesboro Fire Service Fund, Hotel/Motel Tax Fund, 2002 SPLOST Fund, 2007 SPLOST Fund, Downtown Streetscape Fund, and Capital Improvements Fund

SUMMARY OF GOVERNMENTAL FUNDS

	100 General Fund			200 Special Revenue Funds		
	2009	2010	2011	2009	2010	2011
Revenues:	Actual	Budgeted	Adopted	Actual	Budgeted	Adopted
31 Taxes	$ 7,443,083	$ 7,759,135	$ 7,610,809	$ 456,994	$ 444,130	$ 600,000
32 Licenses and Permits	$ 712,165	$ 724,225	$ 924,244	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 98,461	$ -	$ -	$ 516,018	$ 329,298	$ 476,638
34 Charges for Services	$ 463,433	$ 454,910	$ 453,100	$ 857,116	$ 835,931	$ 900,000
35 Fines and Forfeitures	$ 1,398,253	$ 1,450,000	$ 1,554,000	$ 97,348	$ 70,000	$ 100,000
36 Interest Revenue	$ -	$ 5,000	$ 2,500	$ 2,447	$ 2,005	$ 1,050
37 Contributions and Donations	$ 3,925	$ 4,000	$ 1,200	$ -	$ -	$ 2,000
38 Miscellaneous Revenue	$ 13,041	$ 8,350	$ 7,875	$ 6,664	$ 9,560	$ 9,660
Subtotal:	*$ 10,132,361*	*$ 10,405,620*	*$ 10,553,728*	*$ 1,936,587*	*$ 1,690,924*	*$ 2,089,348*
Other Financing Sources						
39 Other Financing Sources	$ 3,509,360	$ 2,834,675	$ 2,901,497	$ 1,409,644	$ 1,773,346	$ 1,701,346
Total Financial Sources	**$ 13,641,721**	**$ 13,240,295**	**$ 13,455,225**	**$ 3,346,231**	**$ 3,464,270**	**$ 3,790,694**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 7,021,892	$ 7,179,843	$ 6,872,483	$ 1,588,038	$ 1,613,235	$ 1,783,807
52 Purch/Contract	$ 1,794,055	$ 1,652,614	$ 1,642,451	$ 140,081	$ 278,705	$ 328,770
53 Supplies	$ 1,014,473	$ 1,039,492	$ 1,088,795	$ 527,969	$ 97,177	$ 129,177
54 Capital Outlay	$ 21,382	$ 22,950	$ 59,900	$ 181,484	$ 713,983	$ 832,228
55 Interfund/Dept Chgs	$ 1,073,741	$ 1,170,746	$ 1,133,657	$ 262,382	$ 259,163	$ 264,034
56 Deprec & Amort	$ -	$ 5,300	$ -	$ -	$ -	$ -
57 Other Costs	$ 1,283,292	$ 752,071	$ 793,580	$ 457,199	$ 444,130	$ 600,000
Subtotal:	*$ 12,208,835*	*$ 11,823,016*	*$ 11,590,866*	*$ 3,157,153*	*$ 3,406,393*	*$ 3,938,016*
Non-Operating Expenses						
58 Debt Services	$ 378,272	$ 384,260	$ 438,515	$ -	$ -	$ -
61 Other Financing Uses	$ 1,616,644	$ 1,409,644	$ 1,409,644	$ -	$ 72,000	$ -
Total Use of Resources:	**$ 14,203,751**	**$ 13,616,920**	**$ 13,439,025**	**$ 3,157,153**	**$ 3,478,393**	**$ 3,938,016**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (562,030)	$ (376,625)	$ 16,200	$ 189,078	$ (14,123)	$ (147,322)

SUMMARY OF GOVERNMENTAL FUNDS

	300 Capital Project Funds			Total Governmental Funds		
	2009	2010	2011	2009	2010	2011
Revenues:	Actual	Budgeted	Adopted	Actual	Budgeted	Adopted
31 Taxes	$ -	$ -	$ -	$ 7,900,077	$ 8,203,265	$ 8,210,809
32 Licenses and Permits	$ -	$ -	$ -	$ 712,165	$ 724,225	$ 924,244
33 Intergovernmental Receivables	$ 2,416,134	$ 3,357,000	$ 2,799,000	$ 3,030,613	$ 3,686,298	$ 3,275,638
34 Charges for Services	$ -	$ -	$ -	$ 1,320,549	$ 1,290,841	$ 1,353,100
35 Fines and Forfeitures	$ -	$ -	$ -	$ 1,495,601	$ 1,520,000	$ 1,654,000
36 Interest Revenue	$ 4,401	$ 2,500	$ -	$ 6,848	$ 9,505	$ 3,550
37 Contributions and Donations	$ -	$ -	$ -	$ 3,925	$ 4,000	$ 3,200
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 19,705	$ 17,910	$ 17,535
Subtotal:	*$ 2,420,535*	*$ 3,359,500*	*$ 2,799,000*	*$ 14,489,483*	*$ 15,456,044*	*$ 15,442,076*
Other Financing Sources						
39 Other Financing Sources	$ -	$ 188,000	$ 268,000	$ 4,919,004	$ 4,796,021	$ 4,870,843
Total Financial Sources	**$ 2,420,535**	**$ 3,547,500**	**$ 3,067,000**	**$ 19,408,487**	**$ 20,252,065**	**$ 20,312,919**
Expenditures and Expenses						
51 Pers Svc/Ben	$ -	$ -	$ -	$ 8,609,930	$ 8,793,078	$ 8,656,290
52 Purch/Contract	$ 68	$ -	$ -	$ 1,934,204	$ 1,931,319	$ 1,971,221
53 Supplies	$ -	$ -	$ -	$ 1,542,442	$ 1,136,669	$ 1,217,972
54 Capital Outlay	$ 946,051	$ 2,016,000	$ 1,948,048	$ 1,148,917	$ 2,752,933	$ 2,840,176
55 Interfund/Dept Chgs	$ -	$ -	$ -	$ 1,336,123	$ 1,429,909	$ 1,397,691
56 Deprec & Amort	$ -	$ -	$ -	$ -	$ 5,300	$ -
57 Other Costs	$ -	$ -	$ -	$ 1,740,491	$ 1,196,201	$ 1,393,580
Subtotal:	*$ 946,119*	*$ 2,016,000*	*$ 1,948,048*	*$ 16,312,108*	*$ 17,245,409*	*$ 17,476,930*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 378,272	$ 384,260	$ 438,515
61 Other Financing Uses	$ 1,736,916	$ 1,607,000	$ 1,758,822	$ 3,353,560	$ 3,088,644	$ 3,168,466
Total Use of Resources:	**$ 2,683,036**	**$ 3,623,000**	**$ 3,706,870**	**$ 20,043,940**	**$ 20,718,313**	**$ 21,083,911**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (262,501)	$ (75,500)	$ (639,870)	$ (635,453)	$ (466,248)	$ (770,992)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	100			210		
	General Fund			Confiscated Asset Fund		
	2009 Actual	2010 Budgeted	2011 Adopted	2009 Actual	2010 Budgeted	2011 Adopted
Revenues:						
31 Taxes	$ 7,443,083	$ 7,759,135	$ 7,610,809	$ -	$ -	$ -
32 Licenses and Permits	$ 712,165	$ 724,225	$ 924,244	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 98,461	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 463,433	$ 454,910	$ 453,100	$ -	$ -	$ -
35 Fines and Forfeitures	$ 1,398,253	$ 1,450,000	$ 1,554,000	$ 97,348	$ 70,000	$ 75,000
36 Interest Revenue	$ -	$ 5,000	$ 2,500	$ 365	$ 505	$ 300
37 Contributions and Donations	$ 3,925	$ 4,000	$ 1,200	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 13,041	$ 8,350	$ 7,875	$ -	$ -	$ -
Subtotal:	*$ 10,132,361*	*$ 10,405,620*	*$ 10,553,728*	*$ 97,713*	*$ 70,505*	*$ 75,300*
Other Financing Sources						
39 Other Financing Sources	$ 3,509,360	$ 2,834,675	$ 2,901,497	$ -	$ -	$ -
Total Financial Sources	**$ 13,641,721**	**$ 13,240,295**	**$ 13,455,225**	**$ 97,713**	**$ 70,505**	**$ 75,300**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 7,021,892	$ 7,179,843	$ 6,872,483	$ -	$ -	$ -
52 Purchase/Contract Services	$ 1,794,055	$ 1,652,614	$ 1,642,451	$ -	$ -	$ -
53 Supplies	$ 1,014,473	$ 1,039,492	$ 1,088,795	$ 14,787	$ -	$ -
54 Capital Outlay (Minor)	$ 21,382	$ 22,950	$ 59,900	$ 20,360	$ 24,000	$ 73,988
55 Interfund/Dept. Charges	$ 1,073,741	$ 1,170,746	$ 1,133,657	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ 5,300	$ -	$ -	$ -	$ -
57 Other Costs	$ 1,283,292	$ 752,071	$ 793,580	$ -	$ -	$ -
Subtotal:	*$ 12,208,835*	*$ 11,823,016*	*$ 11,590,866*	*$ 35,147*	*$ 24,000*	*$ 73,988*
Non-Operating Expenses						
58 Debt Services	$ 378,272	$ 384,260	$ 438,515	$ -	$ -	$ -
61 Other Financing Uses	$ 1,616,644	$ 1,409,644	$ 1,409,644	$ -	$ -	$ -
Total Use of Resources	**$ 14,203,751**	**$ 13,616,920**	**$ 13,439,025**	**$ 35,147**	**$ 24,000**	**$ 73,988**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (562,030)	$ (376,625)	$ 16,200	$ 62,566	$ 46,505	$ 1,312

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	221 Community Development Housing			224 US Department of Justice Grant Fund		
	2009 Actual	2010 Budgeted	2011 Adopted	2009 Actual	2010 Budgeted	2011 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ -	$ -	$ 69,593	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ 25,000
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 4,626	$ 9,560	$ 9,560	$ -	$ -	$ -
Subtotal:	*$ 4,626*	*$ 9,560*	*$ 9,560*	*$ 69,593*	*$ -*	*$ 25,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 4,626**	**$ 9,560**	**$ 9,560**	**$ 69,593**	**$ -**	**$ 25,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ 28,300	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ 4,733	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ 28,581	$ -	$ 25,000
54 Capital Outlay (Minor)	$ -	$ -	$ -	$ 7,825	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ -*	*$ -*	*$ 69,439*	*$ -*	*$ 25,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ -**	**$ -**	**$ -**	**$ 69,439**	**$ -**	**$ 25,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 4,626	$ 9,560	$ 9,560	$ 154	$ -	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	225 Broadband Wireless Grant			250 Multiple Grant Fund		
	2009 Actual	2010 Budgeted	2011 Adopted	2009 Actual	2010 Budgeted	2011 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ 323,298	$ 323,298	$ 324,056	$ 6,000	$ 143,340
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ 323,298*	*$ 323,298*	*$ 324,056*	*$ 6,000*	*$ 143,340*
Other Financing Sources						
39 Other Financing Sources	$ -	$ 363,702	$ 291,702	$ -	$ -	$ -
Total Financial Sources	**$ -**	**$ 687,000**	**$ 615,000**	**$ 324,056**	**$ 6,000**	**$ 143,340**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ 140,340
52 Purchase/Contract Services	$ -	$ 123,000	$ 123,000	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ 287,671	$ 6,000	$ 3,000
54 Capital Outlay (Minor)	$ -	$ 492,000	$ 492,000	$ 36,385	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ 615,000*	*$ 615,000*	*$ 324,056*	*$ 6,000*	*$ 143,340*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ 72,000	$ -	$ -	$ -	$ -
Total Use of Resources	**$ -**	**$ 687,000**	**$ 615,000**	**$ 324,056**	**$ 6,000**	**$ 143,340**
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		
	2009 Actual	2010 Budgeted	2011 Adopted	2009 Actual	2010 Budgeted	2011 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ 456,994	$ 444,130	$ 600,000
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 122,369	$ -	$ 10,000	$ -	$ -	$ -
34 Charges for Services	$ 857,116	$ 835,931	$ 900,000	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 2,082	$ 1,500	$ 750	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ 2,000	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 2,038	$ -	$ 100	$ -	$ -	$ -
Subtotal:	*$ 983,605*	*$ 837,431*	*$ 912,850*	*$ 456,994*	*$ 444,130*	*$ 600,000*
Other Financing Sources						
39 Other Financing Sources	$ 1,409,644	$ 1,409,644	$ 1,409,644	$ -	$ -	$ -
Total Financial Sources	**$ 2,393,249**	**$ 2,247,075**	**$ 2,322,494**	**$ 456,994**	**$ 444,130**	**$ 600,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 1,559,738	$ 1,613,235	$ 1,643,467	$ -	$ -	$ -
52 Purchase/Contract Services	$ 135,348	$ 155,705	$ 205,770	$ -	$ -	$ -
53 Supplies	$ 196,930	$ 91,177	$ 101,177	$ -	$ -	$ -
54 Capital Outlay	$ 116,914	$ 197,983	$ 266,240	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ 262,382	$ 259,163	$ 264,034	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 205	$ -	$ -	$ 456,994	$ 444,130	$ 600,000
Subtotal:	*$ 2,271,517*	*$ 2,317,263*	*$ 2,480,688*	*$ 456,994*	*$ 444,130*	*$ 600,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 2,271,517**	**$ 2,317,263**	**$ 2,480,688**	**$ 456,994**	**$ 444,130**	**$ 600,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 121,732	$ (70,188)	$ (158,194)	$ -	$ -	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	321			322		
	2002 SPLOST Fund			2007 SPLOST Fund		
	2009 Actual	2010 Budgeted	2011 Adopted	2009 Actual	2010 Budgeted	2011 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 484,585	$ -	$ 96,000	$ 1,166,667	$ 2,827,000	$ 2,603,000
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ 4,401	$ 2,500	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 484,585*	*$ -*	*$ 96,000*	*$ 1,171,068*	*$ 2,829,500*	*$ 2,603,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 484,585**	**$ -**	**$ 96,000**	**$ 1,171,068**	**$ 2,829,500**	**$ 2,603,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ 353,461	$ -	$ 96,000	$ 110,404	$ 1,370,000	$ 1,486,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 353,461*	*$ -*	*$ 96,000*	*$ 110,404*	*$ 1,370,000*	*$ 1,486,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 365,125	$ -	$ -	$ 1,006,667	$ 1,607,000	$ 1,758,822
Total Use of Resources	**$ 718,586**	**$ -**	**$ 96,000**	**$ 1,117,071**	**$ 2,977,000**	**$ 3,244,822**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (234,001)	$ -	$ -	$ 53,997	$ (147,500)	$ (641,822)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

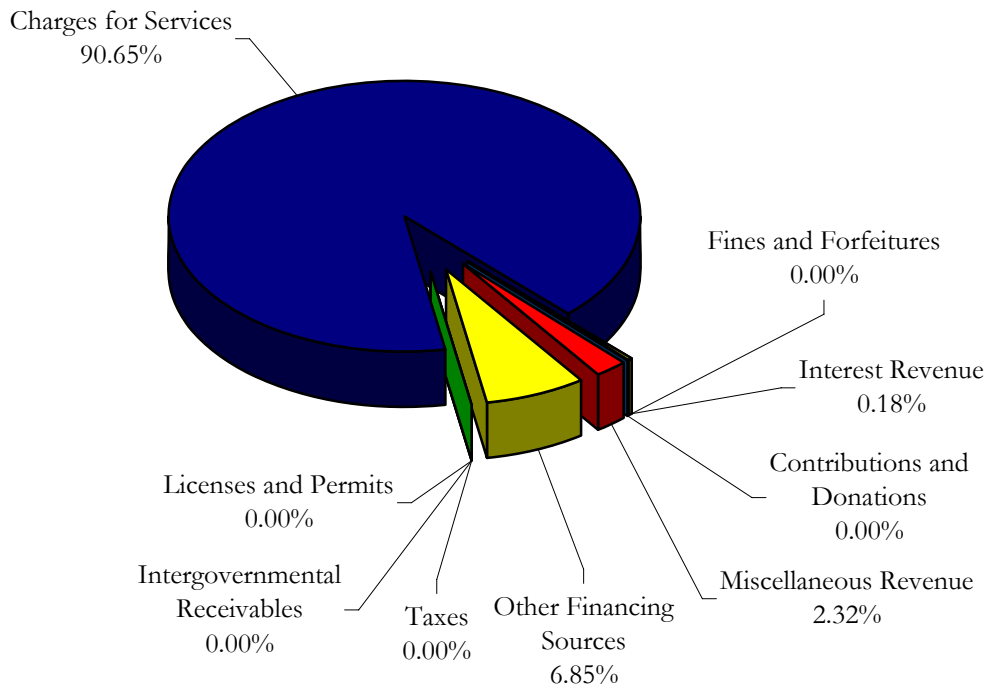
	Capital Projects Funds					
	340			350		
	Downtown Streetscape Fund			Capital Improvements Program Fund		
	2009 Actual	2010 Budgeted	2011 Adopted	2009 Actual	2010 Budgeted	2011 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ 46,297	$ 530,000	$ -	$ 718,585	$ -	$ 100,000
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 46,297*	*$ 530,000*	*$ -*	*$ 718,585*	*$ -*	*$ 100,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ 25,000	$ 96,000	$ -	$ 163,000	$ 172,000
Total Financial Sources	**$ 46,297**	**$ 555,000**	**$ 96,000**	**$ 718,585**	**$ 163,000**	**$ 272,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ 68	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ 128,726	$ 555,000	$ 96,000	$ 353,460	$ 91,000	$ 270,048
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortizatin	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 128,794*	*$ 555,000*	*$ 96,000*	*$ 353,460*	*$ 91,000*	*$ 270,048*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ 365,124	$ -	$ -
Total Use of Resources	**$ 128,794**	**$ 555,000**	**$ 96,000**	**$ 718,585**	**$ 91,000**	**$ 270,048**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (82,497)	$ -	$ -	$ -	$ 72,000	$ 1,952

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Total Governmental Funds		
	2009 Actual	2010 Budgeted	2011 Adopted
Revenues:			
31 Taxes	$ 7,900,077	$ 8,203,265	$ 8,210,809
32 Licenses and Permits	$ 712,165	$ 724,225	$ 924,244
33 Intergovernmental Receivables	$ 3,030,613	$ 3,686,298	$ 3,275,638
34 Charges for Services	$ 1,320,549	$ 1,290,841	$ 1,353,100
35 Fines and Forfeitures	$ 1,495,601	$ 1,520,000	$ 1,654,000
36 Interest Revenue	$ 6,848	$ 9,505	$ 3,550
37 Contributions and Donations	$ 3,925	$ 4,000	$ 3,200
38 Miscellaneous Revenue	$ 19,705	$ 17,910	$ 17,535
Subtotal:	*$ 14,489,483*	*$ 15,456,044*	*$ 15,442,076*
Other Financing Sources			
39 Other Financing Sources	$ 4,919,004	$ 4,796,021	$ 4,870,843
Total Financial Sources	**$ 19,408,487**	**$ 20,252,065**	**$ 20,312,919**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 8,609,930	$ 8,793,078	$ 8,656,290
52 Purchase/Contract Services	$ 1,934,204	$ 1,931,319	$ 1,971,221
53 Supplies	$ 1,542,442	$ 1,136,669	$ 1,217,972
54 Capital Outlay	$ 1,148,917	$ 2,752,933	$ 2,840,176
55 Interfund/Dept. Charges	$ 1,336,123	$ 1,429,909	$ 1,397,691
56 Depreciation & Amortizatin	$ -	$ 5,300	$ -
57 Other Costs	$ 1,740,491	$ 1,196,201	$ 1,393,580
Subtotal:	*$ 16,312,108*	*$ 17,245,409*	*$ 17,476,930*
Non-Operating Expenses			
58 Debt Services	$ 378,272	$ 384,260	$ 438,515
61 Other Financing Uses	$ 3,353,560	$ 3,088,644	$ 3,168,466
Total Use of Resources	**$ 20,043,940**	**$ 20,718,313**	**$ 21,083,911**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (635,453)	$ (466,248)	$ (770,992)

SUMMARY OF PROPRIETARY FUNDS

REVENUES BY SOURCE

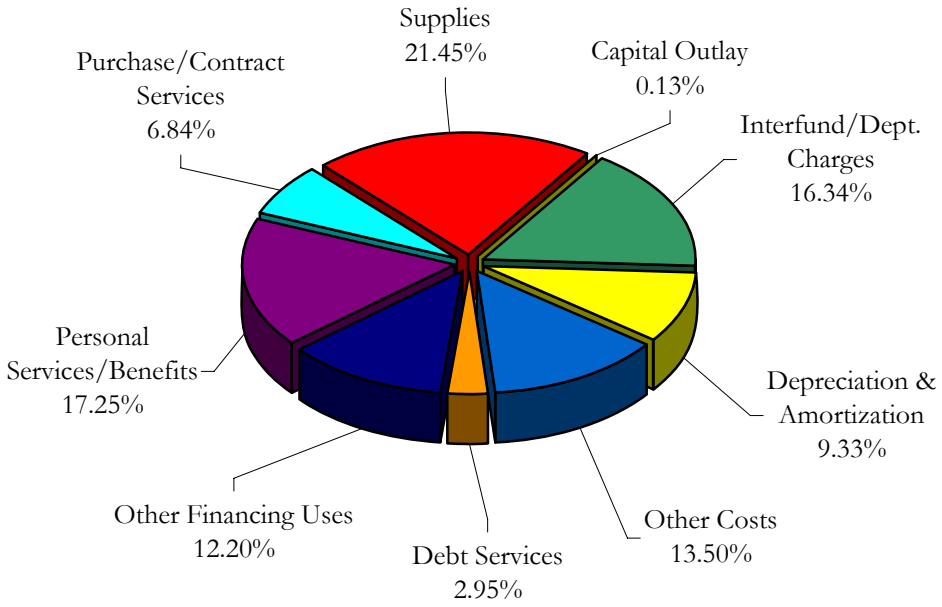


Taxes	$	-
Licenses and Permits	$	-
Intergovernmental Receivables	$	-
Charges for Services	$	22,394,760
Fines and Forfeitures	$	-
Interest Revenue	$	45,663
Contributions and Donations	$	-
Miscellaneous Revenue	$	572,851
Other Financing Sources	$	1,692,000
TOTAL	**$**	**24,705,274**

Proprietary Funds Include: Water and Sewer Fund, Reclaimed Water Fund, Natural Gas Fund, Solid Waste Collection Fund, Solid Waste Disposal Fund, Benefits Insurance Fund, and Fleet Management Fund

SUMMARY OF PROPRIETARY FUNDS

EXPENSES BY SOURCE AND USE



Personal Services/Benefits	$	4,145,923
Purchase/Contract Services	$	1,643,454
Supplies	$	5,156,901
Capital Outlay	$	32,100
Interfund/Dept. Charges	$	3,928,506
Depreciation & Amortization	$	2,243,815
Other Costs	$	3,245,825
Debt Services	$	709,274
Other Financing Uses	$	2,932,175
TOTAL	**$**	**24,037,973**

Proprietary Funds Include: Water and Sewer Fund, Reclaimed Water Fund, Natural Gas Fund, Solid Waste Collection Fund, Solid Waste Disposal Fund, Benefits Insurance Fund, and Fleet Management Fund

SUMMARY OF PROPRIETARY FUNDS

	500 Enterprise Funds			600 Internal Service Funds		
	2009 Actual	2010 Budgeted	2011 Adopted	2009 Actual	2010 Budgeted	2011 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 17,683,816	$ 18,708,727	$ 18,691,824	$ 3,614,756	$ 3,664,396	$ 3,702,936
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 15,659	$ 23,495	$ 44,463	$ 4,128	$ 11,500	$ 1,200
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 549,056	$ 613,270	$ 572,701	$ 6,693	$ 50	$ 150
Subtotal:	*$ 18,248,531*	*$ 19,345,492*	*$ 19,308,988*	*$ 3,625,577*	*$ 3,675,946*	*$ 3,704,286*
Other Financing Sources						
39 Other Financing Sources	$ 1,435,068	$ 1,307,000	$ 1,692,000	$ 200,000	$ -	$ -
Total Financial Sources	**$ 19,683,599**	**$ 20,652,492**	**$ 21,000,988**	**$ 3,825,577**	**$ 3,675,946**	**$ 3,704,286**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 3,580,288	$ 3,720,936	$ 3,852,414	$ 295,563	$ 323,868	$ 293,509
52 Purchase/Contract Services	$ 1,341,585	$ 1,359,044	$ 1,474,710	$ 145,464	$ 124,706	$ 168,744
53 Supplies	$ 5,637,600	$ 5,659,440	$ 5,109,651	$ 45,028	$ 47,250	$ 47,250
54 Capital Outlay (Minor)	$ 18,196	$ 29,950	$ 29,950	$ 25	$ 4,300	$ 2,150
55 Interfund/Dept. Charges	$ 723,568	$ 698,063	$ 713,742	$ 3,560,595	$ 3,168,086	$ 3,214,764
56 Depreciation & Amortizatin	$ 2,225,817	$ 2,130,689	$ 2,224,143	$ 20,495	$ 19,649	$ 19,672
57 Other Costs	$ 3,258,160	$ 3,353,767	$ 3,244,625	$ 3,090	$ 1,100	$ 1,200
Subtotal:	*$ 16,785,214*	*$ 16,951,889*	*$ 16,649,235*	*$ 4,070,260*	*$ 3,688,959*	*$ 3,747,289*
Non-Operating Expenses						
58 Debt Services	$ 493,318	$ 488,963	$ 709,274	$ -	$ -	$ -
61 Other Financing Uses	$ 3,761,313	$ 2,923,175	$ 2,932,175	$ -	$ -	$ -
Total Use of Resources	**$ 21,039,845**	**$ 20,364,027**	**$ 20,290,684**	**$ 4,070,260**	**$ 3,688,959**	**$ 3,747,289**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (1,356,246)	$ 288,465	$ 710,304	$ (244,683)	$ (13,013)	$ (43,003)

SUMMARY OF PROPRIETARY FUNDS

	Total Proprietary Funds		
	2009 Actual	2010 Budgeted	2011 Adopted
Revenues:			
31 Taxes	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -
33 Intergovernmental Receivables	$ -	$ -	$ -
34 Charges for Services	$ 21,298,572	$ 22,373,123	$ 22,394,760
35 Fines and Forfeitures	$ -	$ -	$ -
36 Interest Revenue	$ 19,787	$ 34,995	$ 45,663
37 Contributions and Donations	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 555,749	$ 613,320	$ 572,851
Subtotal:	*$ 21,874,108*	*$ 23,021,438*	*$ 23,013,274*
Other Financing Sources			
39 Other Financing Sources	$ 1,635,068	$ 1,307,000	$ 1,692,000
Total Financial Sources	**$ 23,509,176**	**$ 24,328,438**	**$ 24,705,274**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 3,875,851	$ 4,044,804	$ 4,145,923
52 Purchase/Contract Services	$ 1,487,049	$ 1,483,750	$ 1,643,454
53 Supplies	$ 5,682,628	$ 5,706,690	$ 5,156,901
54 Capital Outlay (Minor)	$ 18,221	$ 34,250	$ 32,100
55 Interfund/Dept. Charges	$ 4,284,163	$ 3,866,149	$ 3,928,506
56 Depreciation & Amortizatin	$ 2,246,312	$ 2,150,338	$ 2,243,815
57 Other Costs	$ 3,261,250	$ 3,354,867	$ 3,245,825
Subtotal:	*$ 20,855,474*	*$ 20,640,848*	*$ 20,396,524*
Non-Operating Expenses			
58 Debt Services	$ 493,318	$ 488,963	$ 709,274
61 Other Financing Uses	$ 3,761,313	$ 2,923,175	$ 2,932,175
Total Use of Resources	**$ 25,110,105**	**$ 24,052,986**	**$ 24,037,973**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (1,600,929)	$ 275,452	$ 667,301

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	505			506		
	Water and Sewer Fund			Reclaimed Water Fund		
	2009	2010	2011	2009	2010	2011
Revenues:	Actual	Budgeted	Adopted	Actual	Budgeted	Adopted
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 6,744,486	$ 7,610,795	$ 8,353,720	$ -	$ 15,000	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 7,522	$ 20,000	$ 42,113	$ -	$ -	$ 350
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 306,098	$ 344,262	$ 364,201	$ -	$ -	$ -
Subtotal:	*$ 7,058,106*	*$ 7,975,057*	*$ 8,760,034*	*$ -*	*$ 15,000*	*$ 350*
Other Financing Sources						
39 Other Financing Sources	$ 312,268	$ 140,000	$ -	$ 58,159	$ -	$ -
Total Financial Sources	**$ 7,370,374**	**$ 8,115,057**	**$ 8,760,034**	**$ 58,159**	**$ 15,000**	**$ 350**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 2,169,274	$ 2,269,858	$ 2,431,142	$ -	$ -	$ -
52 Purch/Contract	$ 515,588	$ 567,567	$ 618,724	$ -	$ -	$ -
53 Supplies	$ 1,081,106	$ 1,130,300	$ 1,162,650	$ -	$ -	$ -
54 Capital Outlay	$ 12,740	$ 20,400	$ 20,200	$ -	$ -	$ -
55 Interfund/Dept Chgs	$ 400,192	$ 394,134	$ 428,415	$ -	$ -	$ -
56 Deprec & Amort	$ 1,662,411	$ 1,623,714	$ 1,683,327	$ -	$ -	$ -
57 Other Costs	$ 146,823	$ 186,480	$ 208,050	$ -	$ -	$ -
Subtotal:	*$ 5,988,134*	*$ 6,192,453*	*$ 6,552,508*	*$ -*	*$ -*	*$ -*
Non-Operating Expenses						
58 Debt Services	$ 477,651	$ 477,775	$ 699,490	$ -	$ -	$ -
61 Other Financing Uses	$ 1,946,313	$ 1,215,000	$ 1,224,000	$ -	$ -	$ -
Total Use of Resources:	**$ 8,412,098**	**$ 7,885,228**	**$ 8,475,998**	**$ -**	**$ -**	**$ -**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (1,041,724)	$ 229,829	$ 284,036	$ 58,159	$ 15,000	$ 350

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	515			541		
	Natural Gas Fund			Solid Waste Collection		
	2009	2010	2011	2009	2010	2011
Revenues:	Actual	Budgeted	Adopted	Actual	Budgeted	Adopted
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 6,327,466	$ 6,162,792	$ 5,541,365	$ 2,538,590	$ 2,638,509	$ 2,666,982
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 1,439	$ 1,965	$ 1,500	$ 3,981	$ 1,530	$ 500
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 242,958	$ 269,008	$ 208,500	$ -	$ -	$ -
Subtotal:	*$ 6,571,863*	*$ 6,433,765*	*$ 5,751,365*	*$ 2,542,571*	*$ 2,640,039*	*$ 2,667,482*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ 300,000
Total Financial Sources	**$ 6,571,863**	**$ 6,433,765**	**$ 5,751,365**	**$ 2,542,571**	**$ 2,640,039**	**$ 2,967,482**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 405,448	$ 406,608	$ 412,097	$ 663,970	$ 702,975	$ 676,084
52 Purch/Contract	$ 100,353	$ 109,938	$ 98,611	$ 289,548	$ 293,961	$ 308,897
53 Supplies	$ 4,398,652	$ 4,337,565	$ 3,763,051	$ 101,436	$ 122,475	$ 118,950
54 Capital Outlay	$ 5,344	$ 9,300	$ 9,500	$ -	$ -	$ -
55 Interfund/Dept Chgs	$ 131,023	$ 123,059	$ 123,339	$ 129,897	$ 123,578	$ 104,667
56 Deprec & Amort	$ 135,013	$ 135,012	$ 123,270	$ 199,997	$ 161,153	$ 181,755
57 Other Costs	$ 344,274	$ 445,487	$ 413,375	$ 616,327	$ 436,150	$ 586,050
Subtotal:	*$ 5,520,107*	*$ 5,566,969*	*$ 4,943,243*	*$ 2,001,175*	*$ 1,840,292*	*$ 1,976,403*
Non-Operating Expenses						
58 Debt Services	$ 15,667	$ 11,188	$ 9,784	$ -	$ -	$ -
61 Other Financing Uses	$ 1,105,000	$ 931,690	$ 931,690	$ 550,000	$ 590,567	$ 590,567
Total Use of Resources:	**$ 6,640,774**	**$ 6,509,847**	**$ 5,884,717**	**$ 2,551,175**	**$ 2,430,859**	**$ 2,566,970**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (68,911)	$ (76,082)	$ (133,352)	$ (8,604)	$ 209,180	$ 400,512

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds 542 Solid Waste Disposal			Internal Service Funds 601 Benefits Insurance Fund		
	2009	2010	2011	2009	2010	2011
Revenues:	Actual	Budgeted	Adopted	Actual	Budgeted	Adopted
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 2,073,274	$ 2,281,631	$ 2,129,757	$ 3,014,450	$ 3,097,396	$ 3,134,686
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 2,717	$ -	$ -	$ 3,106	$ 9,000	$ 1,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 6,575	$ -	$ -
Subtotal:	*$ 2,075,991*	*$ 2,281,631*	*$ 2,129,757*	*$ 3,024,131*	*$ 3,106,396*	*$ 3,135,686*
Other Financing Sources						
39 Other Financing Sources	$ 1,064,641	$ 1,167,000	$ 1,392,000	$ 200,000	$ -	$ -
Total Financial Sources	**$ 3,140,632**	**$ 3,448,631**	**$ 3,521,757**	**$ 3,224,131**	**$ 3,106,396**	**$ 3,135,686**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 341,596	$ 341,495	$ 333,091	$ -	$ -	$ -
52 Purch/Contract	$ 436,096	$ 387,578	$ 448,478	$ -	$ -	$ -
53 Supplies	$ 56,406	$ 69,100	$ 65,000	$ -	$ -	$ -
54 Capital Outlay	$ 112	$ 250	$ 250	$ -	$ -	$ -
55 Interfund/Dept Chgs	$ 62,456	$ 57,292	$ 57,321	$ 3,503,063	$ 3,115,385	$ 3,166,642
56 Deprec & Amort	$ 228,396	$ 210,810	$ 235,791	$ -	$ -	$ -
57 Other Costs	$ 2,150,736	$ 2,285,650	$ 2,037,150	$ -	$ -	$ -
Subtotal:	*$ 3,275,798*	*$ 3,352,175*	*$ 3,177,081*	*$ 3,503,063*	*$ 3,115,385*	*$ 3,166,642*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 160,000	$ 185,918	$ 185,918	$ -	$ -	$ -
Total Use of Resources:	**$ 3,435,798**	**$ 3,538,093**	**$ 3,362,999**	**$ 3,503,063**	**$ 3,115,385**	**$ 3,166,642**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (295,166)	$ (89,462)	$ 158,758	$ (278,932)	$ (8,989)	$ (30,956)

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Internal Service Funds 602 Fleet Management Fund			Total Proprietary Funds		
Revenues:	**2009 Actual**	**2010 Budgeted**	**2011 Adopted**	**2009 Actual**	**2010 Budgeted**	**2011 Adopted**
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Inter-Governmental Receivables	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 600,306	$ 567,000	$ 568,250	$ 21,298,572	$ 22,373,123	$ 22,394,760
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 1,022	$ 2,500	$ 200	$ 19,787	$ 34,995	$ 45,663
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 118	$ 50	$ 150	$ 555,749	$ 613,320	$ 572,851
Subtotal:	*$ 601,446*	*$ 569,550*	*$ 568,600*	*$ 21,874,108*	*$ 23,021,438*	*$ 23,013,274*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 1,635,068	$ 1,307,000	$ 1,692,000
Total Financial Sources	**$ 601,446**	**$ 569,550**	**$ 568,600**	**$ 23,509,176**	**$ 24,328,438**	**$ 24,705,274**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 295,563	$ 323,868	$ 293,509	$ 3,875,851	$ 4,044,804	$ 4,145,923
52 Purch/Contract	$ 145,464	$ 124,706	$ 168,744	$ 1,487,049	$ 1,483,750	$ 1,643,454
53 Supplies	$ 45,028	$ 47,250	$ 47,250	$ 5,682,628	$ 5,706,690	$ 5,156,901
54 Capital Outlay	$ 25	$ 4,300	$ 2,150	$ 18,221	$ 34,250	$ 32,100
55 Interfund/Dept Chgs	$ 57,532	$ 52,701	$ 48,122	$ 4,284,163	$ 3,866,149	$ 3,928,506
56 Deprec & Amort	$ 20,495	$ 19,649	$ 19,672	$ 2,246,312	$ 2,150,338	$ 2,243,815
57 Other Costs	$ 3,090	$ 1,100	$ 1,200	$ 3,261,250	$ 3,354,867	$ 3,245,825
Subtotal:	*$ 567,197*	*$ 573,574*	*$ 580,647*	*$ 20,855,474*	*$ 20,640,848*	*$ 20,396,524*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 493,318	$ 488,963	$ 709,274
61 Other Financing Uses	$ -	$ -	$ -	$ 3,761,313	$ 2,923,175	$ 2,932,175
Total Use of Resources:	**$ 567,197**	**$ 573,574**	**$ 580,647**	**$ 25,110,105**	**$ 24,052,986**	**$ 24,037,973**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 34,249	$ (4,024)	$ (12,047)	$ (1,600,929)	$ 275,452	$ 667,301

CITY OF STATESBORO, GEORGIA
FY 2011 BUDGET SUMMARY AND RESERVE TARGETS

	100 General Fund	210 Confiscated Assets Fund	221 CDBG Housing Trust Fund
Unreserved Fund Balance	**$ 558,003**	**$ 152,880**	**$ 2,163**
Working Capital (6/10 Estimated)			
Revenues	$ 10,556,228	$ 75,300	$ 9,560
Transfers In	$ 2,898,997		
Expenditures or Operating Expenses	$ (12,029,881)	$ (73,988)	
Transfers Out	$ (1,409,644)		
Other Financing Sources			
Interfund Loans			
External Loans			
Other Sources of Cash Affecting WC			$ 12,000
Other Uses of Cash Affecting WC			$ (189,305)
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Unreserved Fund Balance	**$ 573,703**	**$ 154,192**	**$ (165,582)**
Working Capital (FY 2011 Budget)			
Total Expenditures (Operating Expenses)			
and Transfers to Other Funds	**$ 13,439,525**		
Fund Balance (or Working Capital) as			
a % of Expenditures (Expenses)			
and Transfers	**4.3%**		
Targeted % of Fund Balance or WC	**25.0%**	**NA**	**NA**
Surplus Over Targeted Amounts			
Available for Capital Projects	**$ (2,786,178)**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2011 BUDGET SUMMARY AND RESERVE TARGETS

	224	225	250
	US DOJ	Broadband	Multiple
	Grant Fund	Wireless Fund	Grant Fund
Unreserved Fund Balance	**$ 33,499**	**$ -**	**$ -**
Working Capital (6/10 Estimated)			
Revenues	$ 25,000	$ 323,298	$ 143,340
Transfers In			$ -
Expenditures or Operating Expenses	$ (25,000)	$ (615,000)	$ (143,340)
Transfers Out			
Other Financing Sources			
Interfund Loans			
External Loans		$ 291,702	
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	**$ 33,499**	**$ -**	**$ -**
Working Capital (FY 2011 Budget)			
Total Expenditures (Operating Expenses)			
and Transfers to Other Funds			
Fund Balance (or Working Capital) as			
a % of Expenditures (Expenses)			
and Transfers			
Targeted % of Fund Balance or WC	**NA**	**NA**	**NA**
Surplus Over Targeted Amounts			
Available for Capital Projects	**NA**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2011 BUDGET SUMMARY AND RESERVE TARGETS

	270 SFS Fund	275 Hotel/Motel Tax Fund	321 2002 SPLOST Fund
Unreserved Fund Balance	**$ 457,053**	**$ -**	**$ -**
Working Capital (6/10 Estimated)			
Revenues	$ 912,850	$ 600,000	$ 96,000
Transfers In	$ 1,409,644		
Expenditures or Operating Expenses	$ (2,480,688)	$ (600,000)	$ (96,000)
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	**$ 298,859**	**$ -**	**$ -**
Working Capital (FY 2011 Budget)			
Total Expenditures (Operating Expenses)			
and Transfers to Other Funds	**$ 2,480,688**		
Fund Balance (or Working Capital) as			
a % of Expenditures (Expenses)			
and Transfers	**12.0%**		
Targeted % of Fund Balance or WC	**5.0%**	**NA**	**NA**
Surplus Over Targeted Amounts			
Available for Capital Projects	**$ 174,825**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2011 BUDGET SUMMARY AND RESERVE TARGETS

	322 2007 SPLOST Fund	340 Downtown Streetscape Fund	350 CIP Fund
Unreserved Fund Balance	**$ 963,402**	**$ -**	**$ 63,291**
Working Capital (6/10 Estimated)			
Revenues	$ 2,603,000		$ 100,000
Transfers In		$ 96,000	$ 100,000
Expenditures or Operating Expenses	$ (1,486,000)	$ (96,000)	$ (270,048)
Transfers Out	$ (1,758,822)		
Other Financing Sources			
Interfund Loans			
External Loans			$ 72,000
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	**$ 321,580**	**$ -**	**$ 65,243**
Working Capital (FY 2011 Budget)			
Total Expenditures (Operating Expenses)			
and Transfers to Other Funds			
Fund Balance (or Working Capital) as			
a % of Expenditures (Expenses)			
and Transfers			
Targeted % of Fund Balance or WC	**NA**	**NA**	**NA**
Surplus Over Targeted Amounts			
Available for Capital Projects	**NA**	**NA**	**$ 65,243**

CITY OF STATESBORO, GEORGIA
FY 2011 BUDGET SUMMARY AND RESERVE TARGETS

	505 Water/WW Systems Fund	506 Reclaimed Water Fund	515 Natural Gas System Fund
Unreserved Fund Balance			
Working Capital (6/10 Estimated)	**$ 2,212,842**	**$ 383,282**	**$ 901,441**
Revenues	$ 8,353,720		$ 5,541,365
Transfers In			
Expenditures or Operating Expenses	$ (6,552,508)		$ (4,943,242)
Transfers Out	$ (1,224,000)		$ (925,000)
Other Financing Sources	$ 7,400,000		
Interfund Loans			
External Loans	$ -		$ -
Other Sources of Cash Affecting WC	$ 2,089,641	$ 350	$ 333,270
Other Uses of Cash Affecting WC	$ (8,535,490)		$ (142,984)
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Unreserved Fund Balance			
Working Capital (FY 2011 Budget)	**$ 3,744,205**	**$ 383,632**	**$ 764,850**
Total Expenditures (Operating Expenses)			
and Transfers to Other Funds	**$ 7,776,508**	**$ -**	**$ 5,868,242**
Fund Balance (or Working Capital) as			
a % of Expenditures (Expenses)			
and Transfers	**48.1%**		**13.0%**
Targeted % of Fund Balance or WC	**17.0%**	**NA**	**17.0%**
Surplus Over Targeted Amounts			
Available for Capital Projects	**$ 2,422,199**	**NA**	**$ (232,751)**

CITY OF STATESBORO, GEORGIA
FY 2011 BUDGET SUMMARY AND RESERVE TARGETS

	541 Solid Waste Collection Fund	542 Solid Waste Disposal Fund	601 Benefits Insurance Fund
Unreserved Fund Balance			
Working Capital (6/10 Estimated)	**$ 284,214**	**$ 366,385**	**$ 60,793**
Revenues	$ 2,666,982	$ 2,129,757	$ 3,134,686
Transfers In		$ 1,392,000	
Expenditures or Operating Expenses	$ (1,976,403)	$ (3,177,081)	$ (3,166,642)
Transfers Out	$ (543,000)	$ (160,000)	
Other Financing Sources			
Interfund Loans			
External Loans		$ 385,000	
Other Sources of Cash Affecting WC	$ 482,255	$ 235,791	$ 1,000
Other Uses of Cash Affecting WC	$ (637,750)	$ (725,000)	
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Unreserved Fund Balance			
Working Capital (FY 2011 Budget)	**$ 276,298**	**$ 446,852**	**$ 29,837**
Total Expenditures (Operating Expenses)			
and Transfers to Other Funds	**$ 2,519,403**	**$ 3,337,081**	**$ 3,166,642**
Fund Balance (or Working Capital) as			
a % of Expenditures (Expenses)			
and Transfers	**11.0%**	**13.4%**	**0.9%**
Targeted % of Fund Balance or WC	**17.0%**	**17.0%**	**9%**
Surplus Over Targeted Amounts			
Available for Capital Projects	**$ (152,001)**	**$ (120,452)**	**$ (255,161)**

CITY OF STATESBORO, GEORGIA
FY 2011 BUDGET SUMMARY AND RESERVE TARGETS

	602 Fleet Manage-ment Fund		TOTALS
Unreserved Fund Balance			**$ 2,230,291**
Working Capital (6/10 Estimated)	**$ 155,619**		**$ 4,364,576**
Revenues	$ 496,190		**$ 37,767,276**
Transfers In			**$ 5,896,641**
Expenditures or Operating Expenses	$ (580,147)		**$ (38,311,968)**
Transfers Out			**$ (6,020,466)**
Other Financing Sources			**$ 7,400,000**
Interfund Loans			**$ -**
External Loans			**$ 748,702**
Other Sources of Cash Affecting WC	$ 350		**$ 3,154,657**
Other Uses of Cash Affecting WC	$ -		**$ (10,230,529)**
Transfer to Unreserved Fund Balance			**$ -**
Transfer from (to) Restricted Assets			**$ -**
Projected Unreserved Fund Balance			**$ 1,281,494**
Working Capital (FY 2011 Budget)	**$ 72,012**		**$ 5,717,686**
Total Expenditures (Operating Expenses)			
and Transfers to Other Funds	**$ 580,147**		
Fund Balance (or Working Capital) as			
a % of Expenditures (Expenses)			
and Transfers	**12.4%**		
Targeted % of Fund Balance or WC	**17.0%**		
Surplus Over Targeted Amounts			
Available for Capital Projects	**$ (26,613)**		**$ (910,889)**

A RESOLUTION TO ADOPT THE FISCAL YEAR 2011 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 2011 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 2011 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 2011 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 2011, which begins July 1, 2010 and ends June 30, 2011.

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 2011 shown in this Budget, as amended, is hereby formally adopted as the City's Pay Plan effective on July 1, 2010, 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 2011-FY 2016. 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 15th day of June, 2010.

CITY OF STATESBORO, GEORGIA

_____

By: Joe R. Brannen, 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 15th day of June, 2010 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 15th day of June, 2010.

CITY OF STATESBORO, GEORGIA

_____

By: Joe R. Brannen, 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
Expenditure Policies
Reserve Policies
Cash Management and Investment Policies
Risk Management Policies
Debt Policies
Accounting, Auditing, and Financial Reporting Policies
The Budget Process
Budget Amendment Policy

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 (planned revenues available equal planned expenditures) 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.

Expenditures Policies

Current expenditures shall be financed with current revenues that shall include that portion of fund balance in excess of authorized reserves. The City shall avoid budgetary procedures that balance current expenditures through the obligation of future resources, or which finance on-going expenditures with one time revenues. The City shall strive to avoid short-term borrowing to meet operating budget requirements. Nevertheless, this policy shall not prohibit short-term borrowing should a critical need arise.

Reserve Policies

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

The targets for those funds using the accrual basis of accounting are set as the percentage that the working capital is to the budgeted operating expenses and transfers to other funds. The targets are as follows:

Fund Title	*Undesignated Fund Balance (or Working Capital) as a % of Expenditures (or Operating Expenses) and Transfers Out*
General Fund	25% Fund Balance
Statesboro Fire Service Fund	5% Fund Balance
Water/Wastewater Fund	17% Working Capital
Natural Gas Fund	17% Working Capital and a $350,000 Reserve Fund
Solid Waste Collection Fund	17% Working Capital
Solid Waste Disposal Fund	17% Working Capital
Benefits Insurance Fund	9% Working Capital and a $250,000 Reserve Fund
Fleet Management Fund	17% Working Capital

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

Cash Management and Investments Policies

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

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

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

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

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

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

certificate of deposit, then the funds shall be kept in the sweep investment account.

Risk Management Policies

The City will minimize potential losses through employee safety training, inspections of the workplace, risk analysis, and OSHA compliance. The Purchasing 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.

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 the 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 Director authorizes the adopted Budget to be entered into the budgetary accounting system.

Budget Amendment Policy

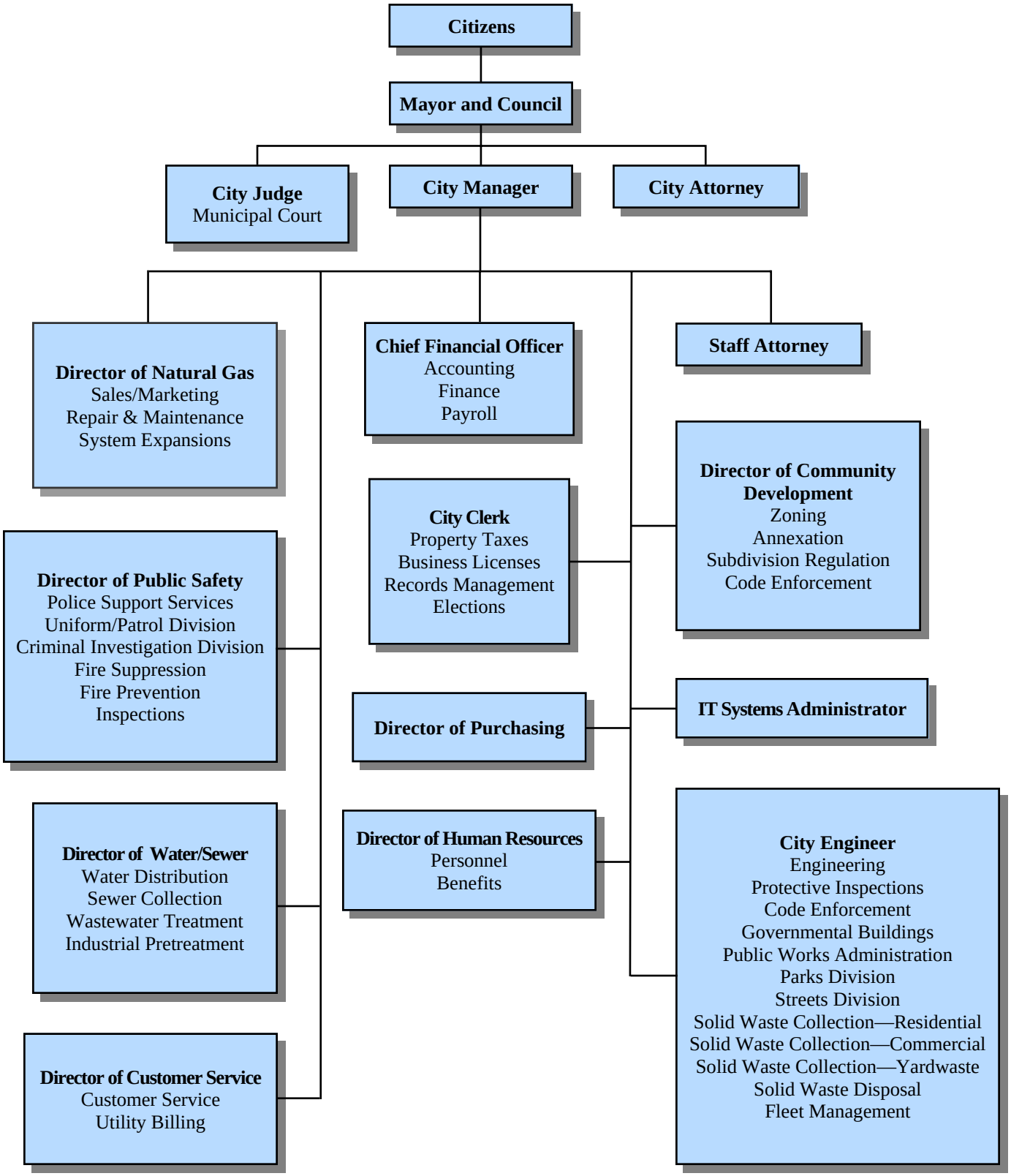
Since a budget is an estimate of revenues and expenditures, the budget management process does allow for amendments to the budget. Budget amendments may be made at any time throughout the fiscal year. Any amendment request is reviewed by the City Manager, who makes a recommendation on whether the expenditure should be made, and what revenue source will be used to finance it. All amendments require a Budget amendment resolution, since the original Budget is adopted by resolution. After passage, the Finance Director authorizes the amended amounts to be entered in the budgetary accounting system.

City of Statesboro, Georgia
Calendar for FY 2011 Budget and CIP Preparation

20-Jan-2010	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.
2-Feb-2010	City Council Sets the Dates for the Planning Session
2-Feb-2010	City Council asked to submit any CIP requests to the City Manager. (Staff will prepare cost estimates)
3-Feb-2010	City Manager notifies all Department Heads the date of the Planning Session.
3-Feb-2010	Finance Director Schedules the location for the Planning Session
12-Feb-2010	Departmental CIP Request must be completed on Server.
15-Feb-2010	Finance Department gives Personnel costs to all departments.
5-Mar-2010	All Revenue projections and all Budget Requests must be completed on Server.
5-Mar-2010	City Manager and Finance Director complete all Revenue projections for the current and next fiscal year.
Mar 11-19, 2010	City Manager and Finance Director review each departmental budget with the Department Heads. Also, discuss the presentation of the proposal by each Department Head.
26-Mar-2010	Finance Director finalizes Expenditures/Expense estimates for each department and outside agency for current and next fiscal years, and sends to City Manager to review.
26-Mar-2010	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.
26-Mar-2010	City Manager completes drafts of CIP priorities for Planning Session.
1-Apr-2010	City Council Planning Session
2-Apr-2010	All Performance Measures must be turned in to the City Manager's Office.

2-Apr-2010	City Clerk's Office prepares Agenda packets, including Budget requests, and distributes to the City Council.
23-Apr-2010	City Manager finishes the Budget and CIP preparation, writes Budget Message, Budget Resolution, CIP Transmittal Letter and has the Budget and CIP printed.
20-Apr-2010	City Council schedules a Public Hearing on the Budget for June 08, 2010.
25-May-2010	Budget Ad to run in Statesboro Herald
1-Jun-2010	City Council Meeting
1-Jun-2010	Budget and Capital Improvement Program are distributed to the Mayor and City Council, Department Heads, news Media, and Statesboro Regional Library.
8-Jun-2010	Mayor and City Council conduct a Public Hearing on the Proposed Budget.
15-Jun-2010	City Council adopts the Budget Resolution.
8-Sept-2010	City Council holds required Public Hearing and Adopts the Tax Rate Resolution, after receiving the Tax Digest from the County Tax Assessor's Office.

ORGANIZATIONAL CHART
FOR THE CITY OF STATESBORO



AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2009 Budget Full-time	FY 2009 Budget Part-time	FY 2010 Budget Full-time	FY 2010 Budget Part-time	FY 2011 Budget Full-time	FY 2011 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		0	7	0	7	0	7
OFFICE OF THE CITY MANAGER							
City Manager		1		1		1	
Public Information Officer	19	1		1		0	
Administrative Assistant	12	1		1		1	
Part Time Administrative Assistant	1		1		0		0
Sub-Total Office of the City Manager		3	1	3	0	2	0
CITY CLERK'S OFFICE							
Director A & F / City Clerk	26	1		0		0	
City Clerk	23	0		1		1	
Customer Service Supervisor/Billing	15	1		1		0	
Deputy Clerk for Taxes and Licenses	14	1		0		0	
Buisness License Occupation Tax Clerk	14	0		1		1	
Administrative Assistant	12	1		1		0	
Records Management Clerk	12	1		1		1	
Senior Customer Service Clerk	12	1		0		0	
Customer Service Clerk	10	3		4		0	
Secretary/Receptionist	9	1		1		0	
Sub-Total City Clerk's Office		10	0	10	0	3	0
FINANCE DEPARTMENT							
Chief Financial Officer	25	0		0		1	
Controller	23	0		0		1	
Director of Finance	23	1		1		0	
Director of Purchasing	19	1		1		1	
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		0		0
Sub-Total Finance Department		6	1	6	0	7	0
LEGAL DIVISION							
Staff Attorney	26	0		0		1	
Sub-Total Legal Division		0	0	0	0	1	0
IT DEPARTMENT							
IT System Administrator	23	1		1		1	
IT System Analyst	16	1		1		1	
IT Assistant	9	0		1		1	
Administrative Assistant	9	0		0		1	
Sub-Total IT Department		2	0	3	0	4	0
HUMAN RESOURCES							
Director of Human Resources	23	1		1		1	
Benefits Coordinator	17	1		1		0	
Sub-Total IT Human Resources		2	0	2	0	1	0

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2009 Budget Full-time	FY 2009 Budget Part-time	FY 2010 Budget Full-time	FY 2010 Budget Part-time	FY 2011 Budget Full-time	FY 2011 Budget 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		0
Sub-Total Municipal Court		3	2	3	2	4	0
ENGINEERING							
City Engineer	26	1		1		1	
Senior Assistant City Engineer	25	1		1		0	
Assistant City Engineer	***21	1		2		2	
Engineer I	20	1		1		1	
Civil Construction Inspector	18	1		1		0	
Administrative Assistant	12	1		1		1	
Secretary	9		1		0		0
Intern	1		1		1		1
PROTECTIVE INSPECTIONS DIVISION							
Chief Building Inspector	20	1		1		1	
Building Inspector	17	1		1		1	
Code Compliance Officers	12	2		2		0	
GOVERNMENTAL BUILDINGS DIVISION							
Custodian Supervisor	10	1		0		0	
Custodian	9	2		2	1	1	1
Sub-Total Engineering Department		13	2	13	2	8	2
POLICE DEPARTMENT							
Director of Public Safety	26	0		0		0.5	
Police Commander	24	0		0		1	
Chief of Police	26	1		1		0	
Major	24	1		1		0	
Captain - Patrol Bureau	22	1		1		1	
Captain - Operations Bureau	22	1		1		1	
Captain - Support Services	22	1		1		0	
Lieutenant	21	3		3		4	
Lieutenant-Community Services	21	0		0		0	
Lieutenant-Training Bureau	21	1		1		1	
Sergeant	18	8		8		6	
Detective	16	7		7		6	
Corporal	16	7		7		6	
Grant Manager	16	0		0		1	
Senior Police Officer	15	19		19		28	
Police Officer	****14	14		13		9	
Records Clerk	14	0		1		1	
Administrative Assistant	12	3		3		3	
Administrative Secretary - CID	10	1		1		0	
Communications Officer	9	7		7		6	
Secretary/Records Clerk	8	2		1		1	
Sub-Total Police Department		77	0	76	0	75.5	0
PUBLIC WORKS							
ADMINISTRATION DIVISION							
Senior Assistant City Engineer	25	0		0		1	
Public Works Director	25	1		1		0	
Administrative Assistant	12	1		1		1	
Secretary	9		1		1		0

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2009 Budget Full-time	FY 2009 Budget Part-time	FY 2010 Budget Full-time	FY 2010 Budget Part-time	FY 2011 Budget Full-time	FY 2011 Budget Part-time
STREETS DIVISION							
Street Superintendent	19	1		1		1	
Street Maintenance Supervisor	16	1		1		2	
Paint and Sign Crewleader	10	1		1		1	
Equipment Operator	*9	8		8		6	
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		6	
Sub-Total Public Works		33	1	33	1	31	0
COMMUNITY DEVELOPMENT							
Planning Director	25	1		1		1	
Senior Planner	21	1		0		0	
City Planner	18	1		2		2	
Administrative Assistant	12	0		0		1	
CODE COMPLIANCE							
Code Compliance Officers	12	0		0		2	
Sub-Total Community Development		3	0	3	0	6	0
DSDA							
Administrative Assistant	12	1		1		0	
Sub-Total DSDA		1	0	1	0	0	0
GENERAL FUND SUB-TOTAL		153	14	153	12	142.5	9
STATESBORO FIRE SERVICE FUND:							
FIRE DEPARTMENT							
Director of Public Safety	26	0		0		0.5	
Fire Chief	25	1		1		0	
Fire Commander	24	0		0		1	
Captain - Shift Commander	19	3		3		3	
Captain - Fire Prevention Officer	19	1		1		1	
Captain - Training Officer	19	0		1		1	
Captain - Administrative Officer	19	0		1		0	
Company Officer	17	6		6		6	
Inspector	16	1		1		1	
Driver/ Engineer	15	6		0		0	
Firefighter	******13	14	6	18	5	18	
MIS/GIS Technician	13		0		1		0
Administrative Assistant	12	1		1		1	
Sub-Total Fire Department		33	6	33	6	32.5	0
STATESBORO FIRE SERVICE FUND SUB-TOTAL		33	6	33	6	32.5	0
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	

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2009 Budget Full-time	FY 2009 Budget Part-time	FY 2010 Budget Full-time	FY 2010 Budget Part-time	FY 2011 Budget Full-time	FY 2011 Budget Part-time
Administrative Assistant	12	1		1.5		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	
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		23	0	23.5	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	1		1		1	
Laboratory Technician	*****12	2		2		2	
Wastewater Treatment Plant Operator	11	6		6		6	
Waste Water Treatment Plant Worker	7	3		3		3	
Sub-Total WasteWater Division		27	0	27	0	27	0
CUSTOMER SERVICE DIVISION							
Director of Customer Service	19	0		0		1	
Senior Customer Service Clerk	12	0		0		0	
Customer Service Clerk	10	0		0		3	
Sub-Total Customer Service Division		0	0	0	0	4	0
WATER AND SEWER FUND SUB-TOTAL		50	0	50.5	0	54.5	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		0	
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	15	0
SOLID WASTE COLLECTION FUND SUB-TOTAL		16	0	16	0	15	0

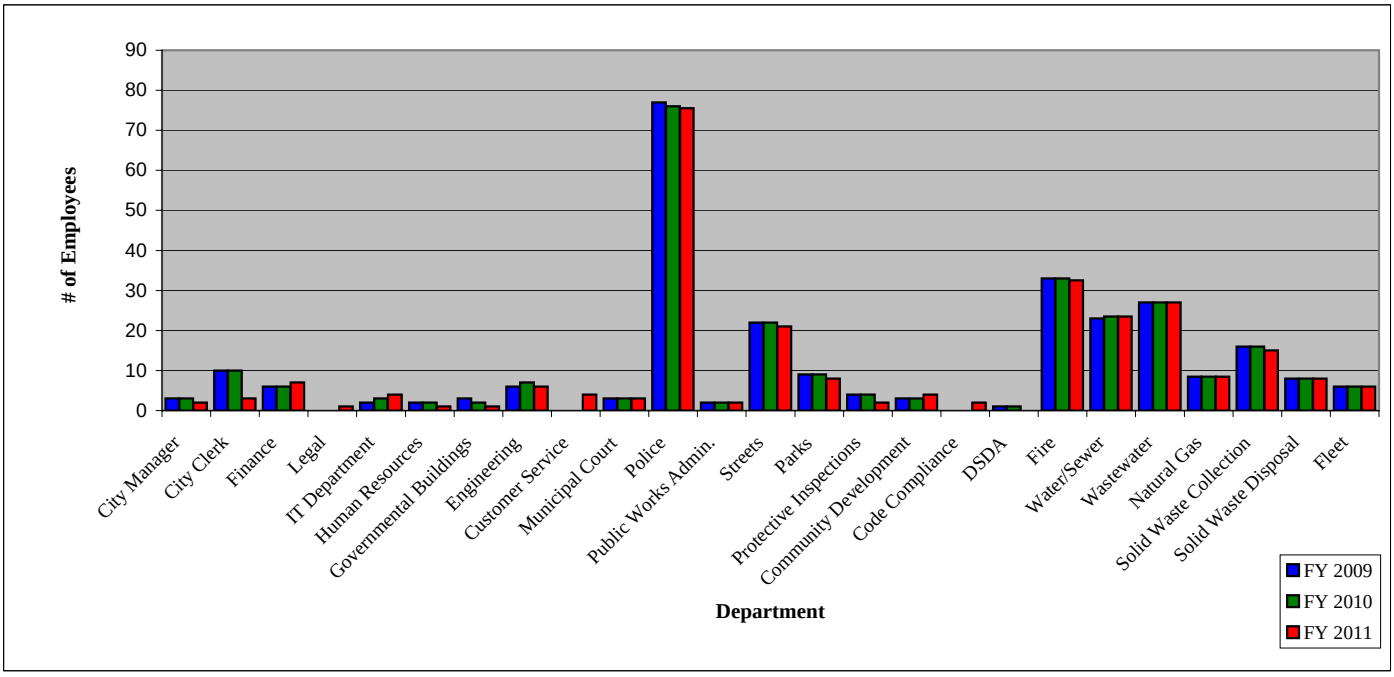
AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2009 Budget Full-time	FY 2009 Budget Part-time	FY 2010 Budget Full-time	FY 2010 Budget Part-time	FY 2011 Budget Full-time	FY 2011 Budget Part-time
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	
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		1	
Parts Clerk	9	1		1		0	
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		274.5	20	275	18	267	9

* 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 2009 Adopted	FY 2010 Adopted	FY 2011 Adopted
Office of the City Manager	3	3	2
City Clerk's Office	10	10	3
Finance Department	6	6	7
Legal Division	0	0	1
IT Department	2	3	4
Human Resources	2	2	1
Governmental Buildings Division	3	2	1
Engineering	6	7	6
Customer Service Division	0	0	4
Municipal Court	3	3	3
Police Department	77	76	75.5
Public Works Administration	2	2	2
Public Works Streets Division	22	22	21
Public Works Parks Division	9	9	8
Protective Inspections Division	4	4	2
Community Development	3	3	4
Community Development - Code Compliance	0	0	2
DSDA	1	1	0
Fire Department	33	33	32.5
Water and Sewer Systems Divisions	23	23.5	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	15
Solid Waste Disposal Fund	8	8	8
Fleet Management Fund	6	6	6
TOTAL Full-Time Employees	274.5	275	267




CITY OF STATESBORO • 1803
GEORGIA

SALARY SCHEDULE
EFFECTIVE JULY 1, 2010

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, 2010

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, 2010

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, 2010

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. 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 2011.

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 2011.

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 2011.

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 Legal Department, Human Resources, the Engineering Department and its Protective Inspections Division, the Municipal Court, the Police Department, the Public Works Department's Administration Division, Streets Division, and Parks Division, and the Community Development Department, including the Code Compliance Division. 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 $7,610,809 of the $13,455,225 of General Fund revenues, or 56.56%. 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 .75% 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.

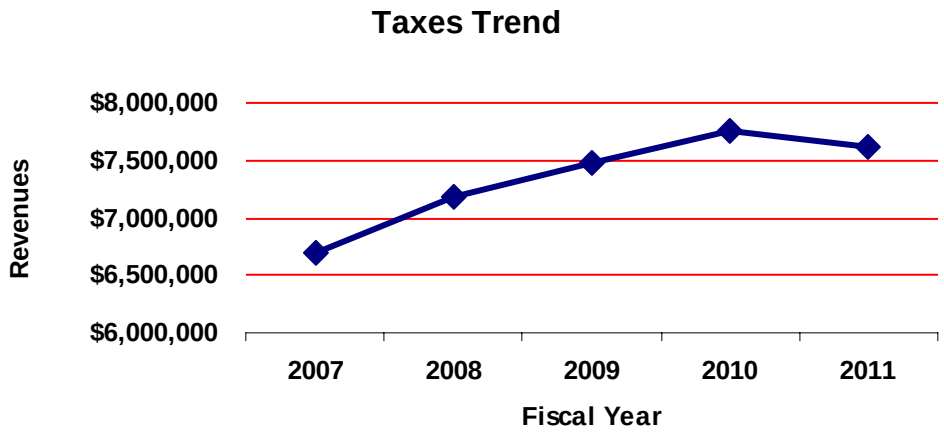
Motor vehicle taxes are collected by the Bulloch County Tax Commissioner based upon the renewal date (usually the owner's birthday). The portion of those property taxes due the City is remitted to the City on a monthly basis. These taxes are projected to equal the current years' collections. The Real 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 2.8% from the actual amount received in FY 2010; Excelsior is expected to remain flat; Northland Cable is expected to decrease about 11.98%; and Frontier is projected to remain flat, based upon their growth trends. In aggregate, these four franchises are projected to increase at a rate of 2%. This reflects the continued 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

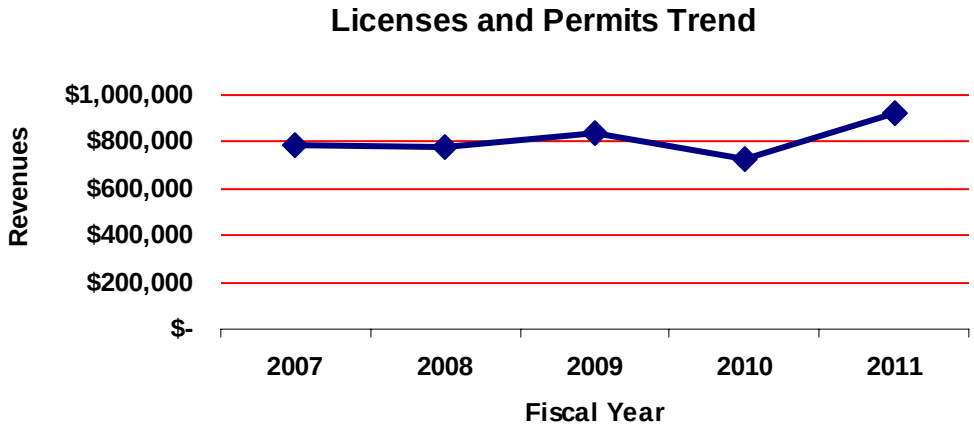
television in lieu of cable television, as well as Georgia Southern University beginning to offer their own cable services.

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 4.95%, while Wholesale Liquor taxes are projected to increase by 2% and Retail Liquor taxes are projected to remain flat. Overall, this category is projected to decrease by approximately 4%.

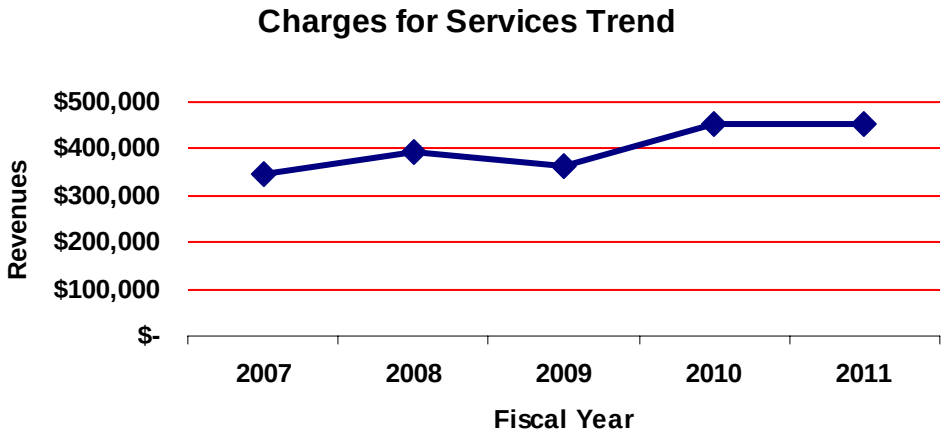
Total Taxes as a category is projected to shrink by 1.7%.



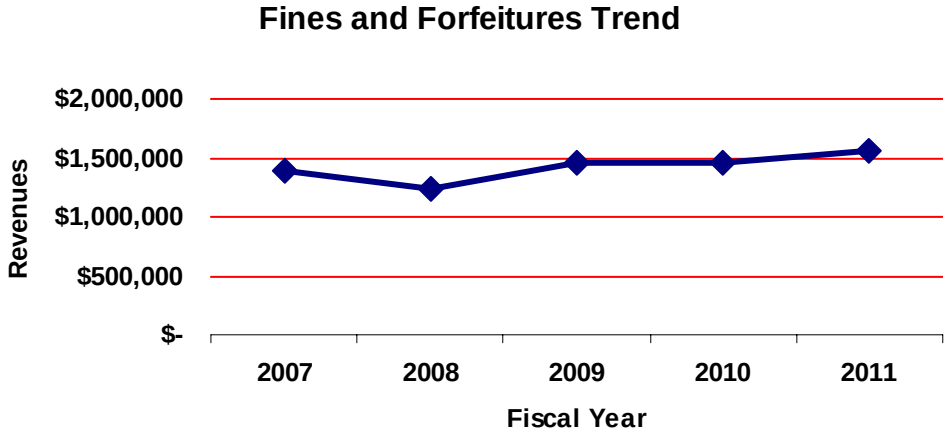
2. **Licenses and Permits** This category provides $924,244 of the General Fund, or 6.87%. The primary sources of revenue are General Business Licenses, Alcoholic Beverages Licenses, Bank Licenses, and Inspection Fees. Alcoholic Beverages Licenses are projected to remain flat. The General Business Licenses are projected to increase by 9.15%. Bank Licenses are expected to remain flat. Inspection fees will increase by approximately 817% due to new fees and new construction. Building and other related permits and fees are projected to increase by 68.6% as a result of new construction.



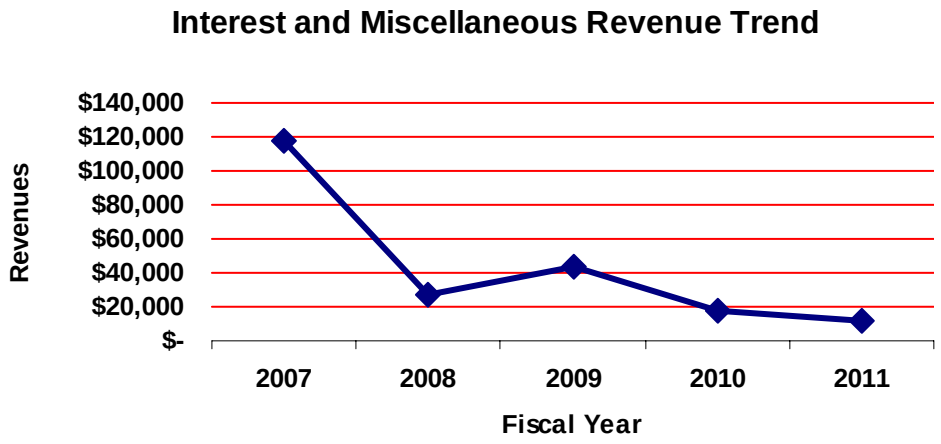
4. **Charges for Services** This category provides $453,100, or 3.37% of the General Fund. The primary sources of revenue are Court Costs, Revenues from Police Overtime, and Account Establishment Charges. This source is projected to decrease by 0.4%.



5. **Fines and Forfeitures** This category provides $1,554,000 of the General Fund, or 11.55%, 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 increase by approximately 7.2% over the FY 2010 budgeted amount.



6. **Earned Interest and Miscellaneous Revenues** This category provides only $11,575, or 0.09% 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 33.28% decrease from the estimated amount for the previous fiscal year. This is a result of the decrease in interest rates, and a lower cash balance in the General Fund.



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 $2,901,497, or 21.56% of the General Fund's total funding. The only change from the prior year is a transfer of $66,822 from the GMA Lease Pool from the 2007 SPLOST Fund.

The primary transfers are from the Natural Gas Fund, the Solid Waste Collection Fund, and the Water and Sewer Fund. A lesser amount is transferred from the Solid Waste Disposal Fund. Part of these transfers is 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 2011 Budget is projected to increase fund balance by $16,200.

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 2009 Actual	FY 2010 Budget	FY 2011 Adopted
31	TAXES			
31.1100	Property Taxes - Current Year	$ 3,558,186	$ 3,712,720	$ 3,740,462
31.1105	Refund of Taxes	$ (8,942)	$ (1,500)	$ (6,000)
31.1120	Timber Tax	$ 63	$ 75	$ 75
31.1200	Property Taxes - Prior Year	$ 398	$ 3,000	$ 1,500
31.1310	Motor Vehicle	$ 191,028	$ 212,000	$ 190,000
31.1320	Mobile Home	$ 3,221	$ 2,000	$ 2,000
31.1500	Property not on Digest	$ 293	$ 1,000	$ 1,000
31.1600	Real Estate Transfer (Intangible)	$ 63,698	$ 70,000	$ 70,000
31.1711	Franchise Tax - Georgia Power	$ 1,330,149	$ 1,463,165	$ 1,350,000
31.1712	Franchise Tax - EMC	$ 29,601	$ 30,000	$ 35,872
31.1751	Franchise Tax - Northland Cable	$ 122,962	$ 123,000	$ 110,800
31.1761	Franchise Tax - Frontier	$ 104,906	$ 68,000	$ 105,000
31.1000	*Sub-total: General Property Taxes*	*$ 5,395,563*	*$ 5,683,460*	*$ 5,600,709*
31.4201	Beer and Wine	$ 582,939	$ 605,000	$ 575,000
31.4202	Liquor -Wholesale	$ 22,715	$ 20,000	$ 22,000
31.4203	Liquor - Retail	$ 77,718	$ 80,000	$ 80,000
31.4000	*Sub-total: Select Sales & Use Taxes*	*$ 683,371*	*$ 705,000*	*$ 677,000*
31.6200	Insurance Premium Taxes	$ 1,270,367	$ 1,295,775	$ 1,260,000
31.6000	*Sub-total: Business Taxes*	*$ 1,270,367*	*$ 1,295,775*	*$ 1,260,000*
31.9110	Property Tax Penalty and Interest	$ 23,416	$ 20,000	$ 20,000
31.9501	FIFA Fee and Cost	$ 8,573	$ 8,500	$ 8,500
31.9904	Tax Lien Penalties & Interest	$ 59,994	$ 44,000	$ 44,000
31.9905	Tax Sale Advertising Fees	$ 1,600	$ 2,000	$ 200
31.9906	Tax Sale Mar. Fees- City	$ 160	$ 300	$ 300
31.9907	Tax Sale Mar. Fees- C.O.C	$ 40	$ 100	$ 100
31.9000	*Sub-total: Penalties & Int. on Delinquent Taxes*	*$ 93,783*	*$ 74,900*	*$ 73,100*
31.0000	TOTAL TAXES	$ 7,443,083	$ 7,759,135	$ 7,610,809
32	LICENSES AND PERMITS			
32.1100	Alcoholic Beverages Licenses	$ 183,125	$ 188,125	$ 188,125
32.1200	General Business Licenses	$ 269,474	$ 270,000	$ 294,700
32.1220	Insurance License	$ 30,450	$ 30,000	$ 40,000
32.1240	Bank License	$ 114,088	$ 115,000	$ 115,000
32.1901	Alcoholic Beverages Application Fees	$ 2,596	$ 2,100	$ 2,100
32.1902	Occupation Tax Admininstration Fees	$ 5,850	$ 6,000	$ 6,000
32.1000	*Sub-total: Regulatory Fees*	*$ 605,583*	*$ 611,225*	*$ 645,925*
32.2120	Building Permits	$ 52,617	$ 75,000	$ 80,000
32.2121	Building Permit App Review Fee	$ -	$ -	$ 3,000
32.2130	Plumbing Permits	$ 5,581	$ 3,000	$ 20,000
32.2140	Electrical Permits	$ 8,453	$ 7,500	$ 17,159
32.2160	HVAC Permits	$ 3,158	$ 4,000	$ 8,160
32.2190	Land Disturbance Permits	$ 5,259	$ 3,000	$ 3,000
32.2211	Rezoning Requests	$ 1,650	$ 2,000	$ 3,500
32.2212	Variance Requests	$ 1,140	$ 1,000	$ 5,000
32.2230	Sign Permits	$ 1,651	$ 2,000	$ 25,000
32.2991	Inspection Fees	$ 20,741	$ 12,000	$ 110,000
32.2992	Engineering Misc. Fees	$ 388	$ 500	$ 250
32.2993	Planning Misc. Fees	$ 120	$ -	$ 250
32.2000	*Sub-total: Non-Business Licenses & Permits*	*$ 100,758*	*$ 110,000*	*$ 275,319*

FUND 100 - GENERAL FUND

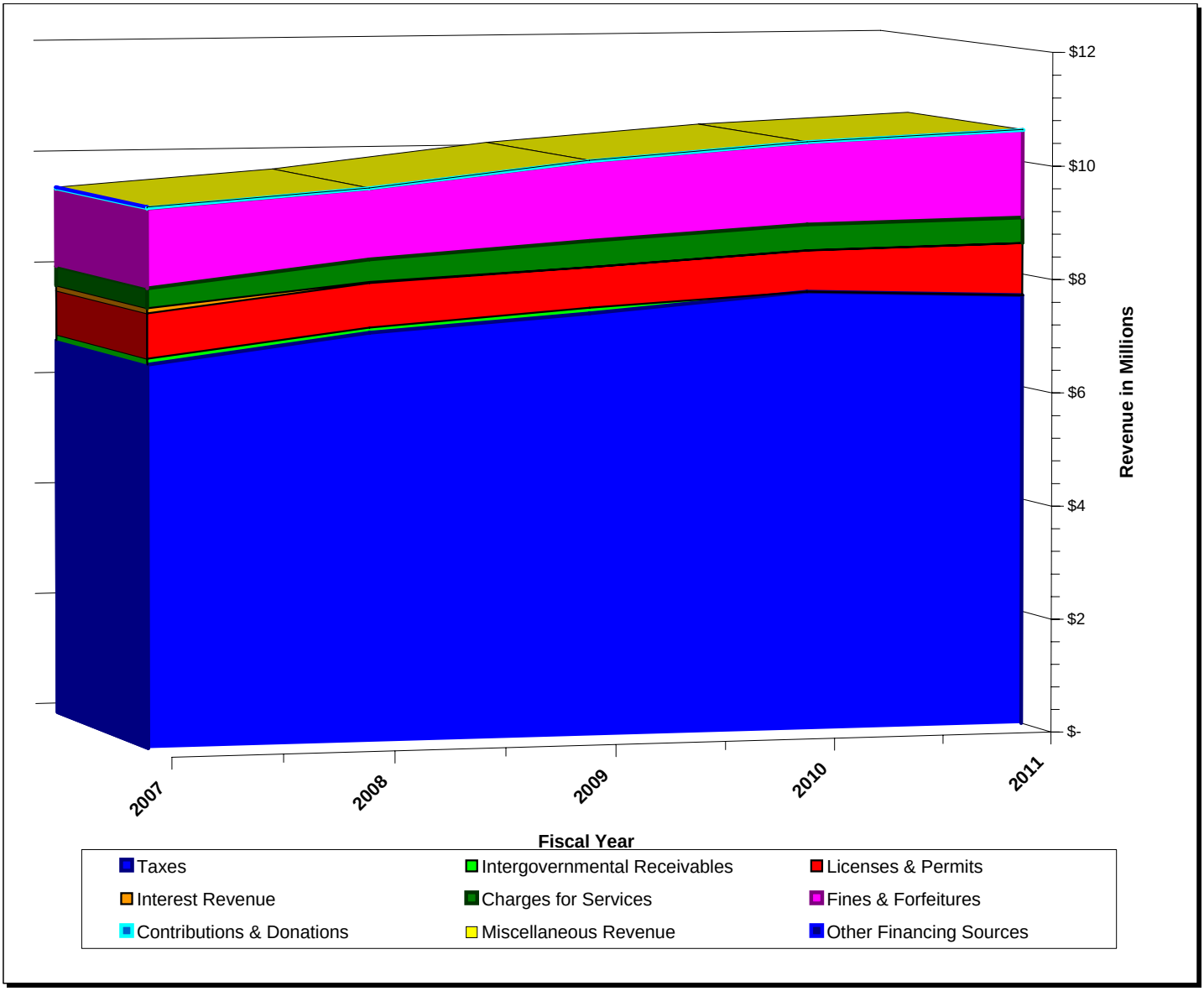
Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
32.4101	Business License Penalty	$ 3,325	$ 3,000	$ 3,000
32.4102	Alcohol Penalty	$ 2,500	$ -	$ -
32.4000	*Sub-total: Penalties & Int. on Del. Lic. & Perm.*	*$ 5,825*	*$ 3,000*	*$ 3,000*
32.0000	TOTAL LICENSES AND PERMITS	$ 712,165	$ 724,225	$ 924,244
33	INTERGOVERNMENTAL REVENUES			
33.5101	Tax Relief Grant	$ 92,961	$ -	$ -
33.5102	Other-Intgovtl Revenue	$ 5,500	$ -	$ -
33.0000	TOTAL INTERGOVERNMENTAL REVENUES	$ 98,461	$ -	$ -
34	CHARGES FOR SERVICES			
34.1105	Court Costs	$ 169,653	$ 155,000	$ 170,000
34.1190	Other Costs	$ 16,235	$ 15,000	$ 15,000
34.1191	Technology Fee	$ 67,535	$ 70,000	$ 50,000
34.1910	Election Qualifying Fees	$ -	$ 1,350	$ -
34.1000	*Sub-total: General Government*	*$ 253,422*	*$ 241,350*	*$ 235,000*
34.2100	Finger Printing Fee	$ 374	$ 1,000	$ -
34.2101	Revenue - Police Overtime	$ 109,758	$ 101,000	$ 110,000
34.2000	*Sub-total - Public Safety*	*$ 110,132*	*$ 102,000*	*$ 110,000*
34.6410	Background Check Fees	$ 15,559	$ 15,000	$ 15,000
34.6420	Server Permit Fees	$ 3,650	$ -	$ -
34.6000	*Sub-total - Other Fees*	*$ 19,209*	*$ 15,000*	*$ 15,000*
34.9100	Cemetery Fees	$ 5,304	$ 20,000	$ 16,000
34.9300	Bad Check Fees	$ 9,390	$ 10,000	$ 10,500
34.9901	Account Establishment Charge	$ 63,672	$ 64,500	$ 64,500
34.9902	AEC Charge Penalty	$ 2,234	$ 2,000	$ 2,000
34.9903	Admin. Fee Penalty	$ 70	$ 60	$ 100
34.9000	*Sub-total: Other Charges for Services*	*$ 80,670*	*$ 96,560*	*$ 93,100*
34.0000	TOTAL CHARGES FOR SERVICES	$ 463,433	$ 454,910	$ 453,100
35	FINES AND FORFEITURES			
35.1170	Municipal Court Fines	$ 1,398,253	$ 1,450,000	$ 1,500,000
35.1400	Jail Fees	$ -	$ -	$ 54,000
35.0000	TOTAL FINES AND FORFEITURES	$ 1,398,253	$ 1,450,000	$ 1,554,000
36.1001	INTEREST REVENUES	$ -	$ 5,000	$ 2,500
37	CONTR. AND DON. FROM PRIV. SOURCES			
37.1001	Contributions & Donations - Private	$ -	$ -	$ -
37.1002	Contributions & Donations - COP	$ 3,925	$ 4,000	$ 1,200
37.0000	CONTR. AND DON. FROM PRIV. SOURCES	$ 3,925	$ 4,000	$ 1,200
38	MISCELLANEOUS REVENUE			
38.9010	Miscellaneous Income	$ 12,428	$ 7,500	$ 7,500
38.9020	Sale of Pipe	$ 460	$ 500	$ 100
38.9030	Sale of Scrap	$ -	$ 100	$ 25
38.9040	Concession Revenue	$ 115	$ 150	$ 150
38.9050	Sale of Signs & Posts	$ 38	$ 100	$ 100
38.9000	*Sub-total: Other Miscellaneous*	*$ 13,041*	*$ 8,350*	*$ 7,875*
38.0000	TOTAL MISCELLANEOUS REVENUE	$ 13,041	$ 8,350	$ 7,875

FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
39	OTHER FINANCING SOURCES			
39.1210	Operating Trans. in from Natural Gas	$ 1,105,000	$ 925,000	$ 925,000
39.1220	Operating Trans. in from Water/Wastewater	$ 1,636,313	$ 1,124,000	$ 1,124,000
39.1230	Operating Trans. in from S/W Disposal Fund	$ 160,000	$ 160,000	$ 160,000
39.1240	Operating Trans. in from S/W Collection Fund	$ 543,000	$ 543,000	$ 543,000
39.1211	Lease Pool Trans from NG	$ -	$ 6,690	$ 6,690
39.1231	Lease Pool Trans from SWD	$ -	$ 25,918	$ 25,918
39.1241	Lease Pool Trans from SWC	$ 7,000	$ 47,567	$ 47,567
39.1204	Lease Pool Trans from 2007 SPLOST	$ -	$ -	$ 66,822
39.1286	Transfer from Fleet Fund	$ 50,000	$ -	$ -
39.1000	*Sub-total: Operating Transfers in*	*$ 3,501,313*	*$ 2,832,175*	*$ 2,898,997*
39.2101	Sale of Assets	$ 7,735	$ 2,500	$ 2,500
39.2102	Sale of Land	$ 312	$ -	$ -
39.2000	*Sub-total: Proc.of General Fixed Asset Disp*	*$ 8,047*	*$ 2,500*	*$ 2,500*
39.0000	TOTAL OTHER FINANCING SOURCES	$ 3,509,360	$ 2,834,675	$ 2,901,497
	TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 13,641,721	$ 13,240,295	$ 13,455,225
	FUND BALANCE APPROPRIATED	$ 527,298	$ 376,625	$ -
	TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPROP.	**$ 14,169,019**	**$ 13,616,920**	**$ 13,455,225**

GENERAL FUND REVENUE TRENDS
FY 2007-2011

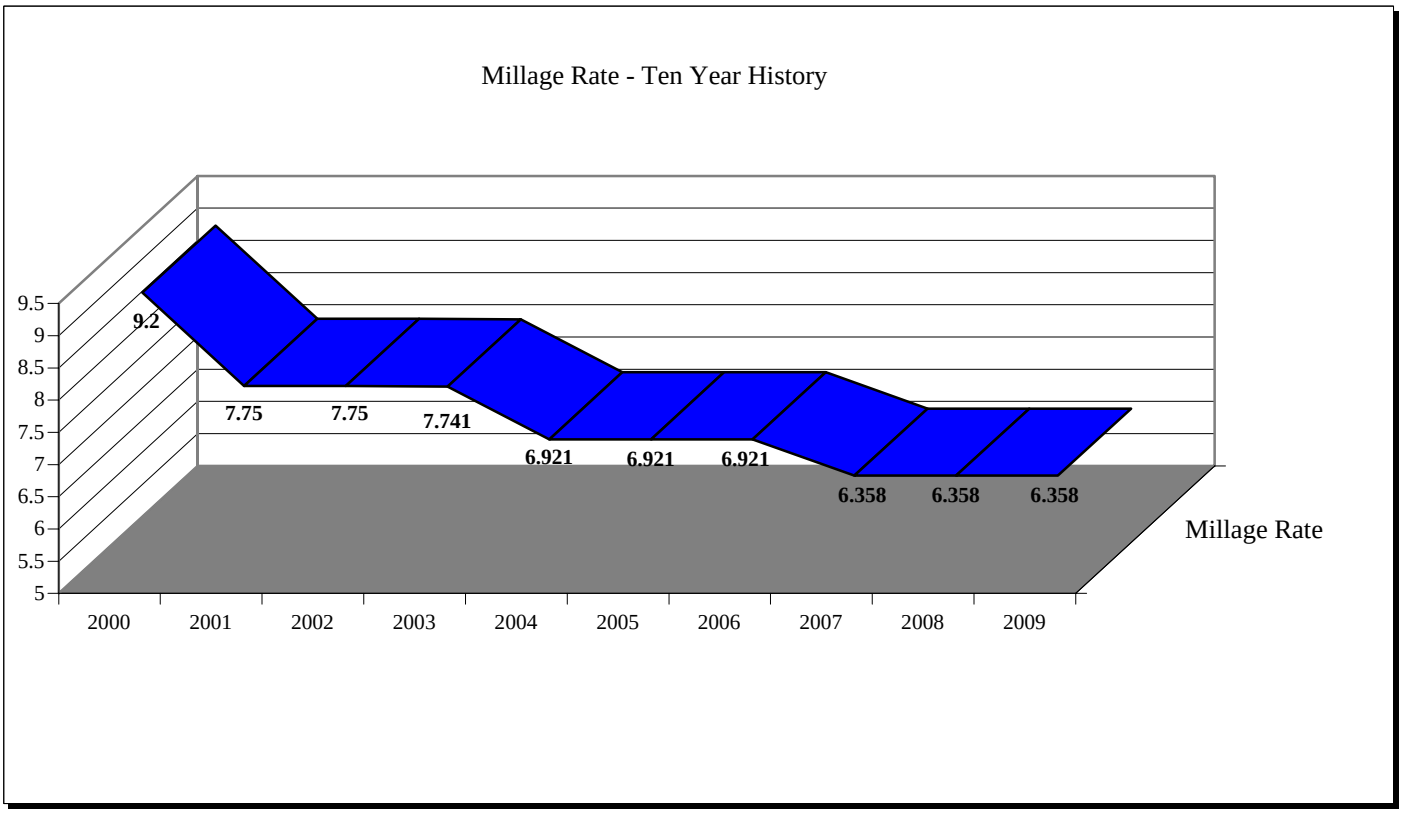
	2007 Actual	2008 Actual	2009 Actual	2010 Budgeted	2011 Adopted
Taxes	$ 6,691,938	$ 7,174,254	$ 7,443,083	$ 7,759,135	$ 7,625,753
Licenses and Permits	$ 789,975	$ 779,079	$ 712,165	$ 724,225	$ 924,244
Intergovernmental Receivables	$ 101,890	$ 92,836	$ 98,461	$ -	$ -
Charges for Services	$ 346,958	$ 394,438	$ 463,433	$ 454,910	$ 453,100
Fines and Forfeitures	$ 1,387,589	$ 1,240,967	$ 1,398,253	$ 1,450,000	$ 1,554,000
Interest Revenue	$ 90,083	$ 17,212	$ -	$ 5,000	$ 2,500
Contributions and Donations	$ 7,828	$ 3,432	$ 3,925	$ 4,000	$ 1,200
Miscellaneous Revenue	$ 19,548	$ 6,599	$ 13,041	$ 8,350	$ 7,875
Total	**$ 9,435,809**	**$ 9,708,817**	**$ 10,132,361**	**$ 10,405,620**	**$ 10,568,672**



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 2011". In addition, the Pay Plan for those positions is provided behind the tab entitled "Proposed Pay Plan and Fringe Benefits".

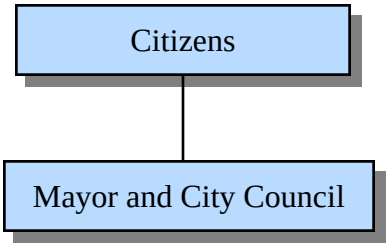
By far the most troubling expense for the City, as for most businesses, governments, and other organizations is the continuing escalation of health care costs. When the underlying rate of inflation in medical care is averaging 10-15% annually over the last several years, and shows no sign of letting 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 $13,439,525 is a decrease of $177,395 from the FY 2010 Budget (as amended through the 1st Budget Amendment) of $13,616,920. That is a 1.3% decrease.

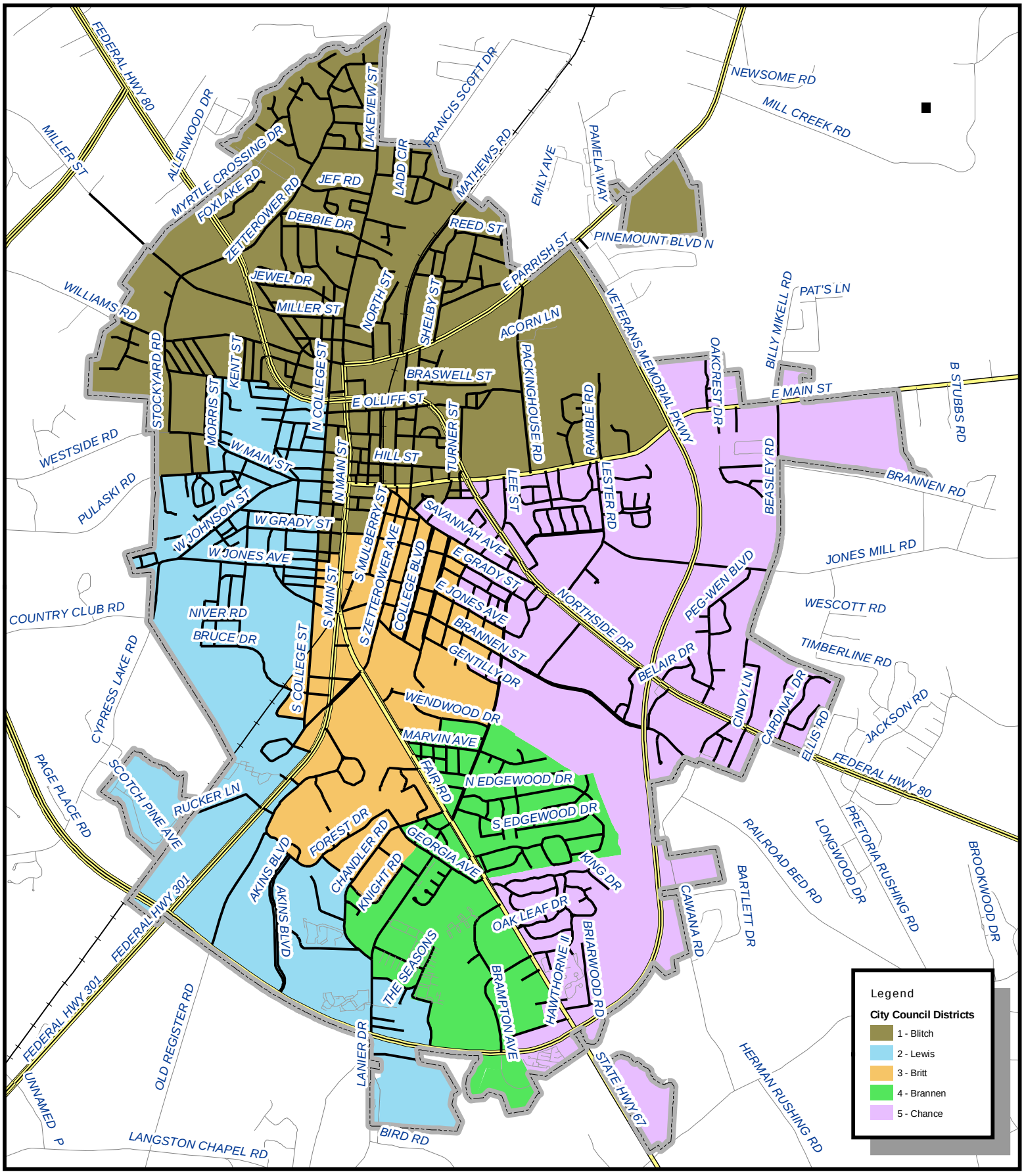
General Fund Budget Summary

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2011 PROPOSED	% OF TOTAL
Revenues and Other Financial Resources					
Taxes	$ 7,174,254	$ 7,443,083	$ 7,759,135	$ 7,610,809	56.56%
Licenses and Permits	$ 772,770	$ 712,165	$ 724,225	$ 924,244	6.87%
Intergovernmental Revenue	$ 92,836	$ 98,461	$ -	$ -	0.00%
Charges for Services	$ 225,152	$ 463,433	$ 454,910	$ 453,100	3.37%
Fines and Forfeitures	$ 1,416,563	$ 1,398,253	$ 1,450,000	$ 1,554,000	11.55%
Interest Revenue	$ 17,212	$ -	$ 5,000	$ 2,500	0.02%
Contributions and Donations	$ 3,432	$ 3,925	$ 4,000	$ 1,200	0.01%
Miscellaneous Revenue	$ 6,599	$ 13,041	$ 8,350	$ 7,875	0.06%
Other Financing Sources	$ 2,808,420	$ 3,509,360	$ 2,834,675	$ 2,901,497	21.56%
Appropriated Fund Balance	$ 1,115,834	$ 527,298	$ 376,625	$ -	0.00%
Total Revenues and Other Financial Resources	**$ 13,633,072**	**$ 14,169,019**	**$ 13,616,920**	**$ 13,455,225**	**100.00%**
Expenditures and Other Financing Uses					
Governing Body	$ 207,408	$ 399,844	$ 203,319	$ 215,646	1.60%
City Manager'sOffice	$ 506,922	$ 457,380	$ 338,329	$ 234,849	1.75%
City Clerk's Office	$ 531,926	$ 523,583	$ 518,269	$ 236,533	1.76%
Elections	$ 14,589	$ 170	$ 22,250	$ 1,000	0.01%
Financial Administration	$ 554,719	$ 581,311	$ 564,152	$ 690,021	5.13%
Legal Division	$ -	$ -	$ -	$ 178,163	1.33%
Information Technology	$ 144,468	$ 194,870	$ 224,759	$ 448,101	3.33%
Human Resources	$ 140,166	$ 150,424	$ 149,269	$ 130,169	0.97%
Governmental Buildings	$ -	$ 86,373	$ 124,428	$ 154,580	1.15%
Engineering	$ 398,451	$ 398,783	$ 516,631	$ 424,739	3.16%
Records Management	$ 9,092	$ 36,095	$ 7,900	$ -	0.00%
Municipal Court	$ 625,001	$ 684,444	$ 646,993	$ 621,046	4.62%
Police Department	$ 5,216,977	$ 5,233,278	$ 5,272,376	$ 5,149,589	38.32%
Animal Control		$ -	$ -	$ -	0.00%
Public Works Administration	$ 216,089	$ 213,064	$ 215,387	$ 177,157	1.32%
Streets	$ 1,648,614	$ 1,566,642	$ 1,568,409	$ 1,530,192	11.39%
Parks	$ 433,076	$ 444,407	$ 440,722	$ 372,484	2.77%
Engineering-Protective Insp.	$ 271,419	$ 322,382	$ 300,278	$ 152,650	1.14%
Community Development	$ 233,314	$ 290,564	$ 350,457	$ 438,991	3.27%
Code Compliance	$ -	$ -	$ -	$ 98,953	0.74%
Other Agencies	$ 341,457	$ 590,488	$ 359,088	$ 336,003	2.50%
Debt Service	$ 300,536	$ 378,272	$ 384,260	$ 438,515	3.26%
Transfers Out	$ 1,838,849	$ 1,616,644	$ 1,409,644	$ 1,409,644	10.49%
Total Expenditures and Other Financing Uses	**$ 13,633,072**	**$ 14,169,019**	**$ 13,616,920**	**$ 13,439,025**	**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.

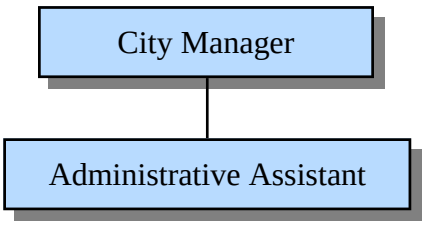
EXPENDITURES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 67,878	$ 62,168	$ 63,880	2.75%
Purchase/Contract Services	$ 124,429	$ 111,846	$ 127,532	14.02%
Supplies	$ 1,622	$ 1,050	$ 2,950	180.95%
Capital Outlay (Minor)	$ -	$ -	$ 2,500	0.00%
Interfund Dept. Charges	$ 20,206	$ 23,655	$ 13,784	-41.73%
Other Costs	$ 185,709	$ 4,600	$ 5,000	8.70%
Total Expenditures	$ 399,844	$ 203,319	$ 215,646	6.06%

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 63,741	$ 57,750	$ 59,340
51.1000	*Sub-total: Salaries and Wages*	*$ 63,741*	*$ 57,750*	*$ 59,340*
51.2201	Social Security (FICA) Contributions	$ 4,138	$ 4,418	$ 4,540
51.2000	*Sub-total: Employee Benefits*	*$ 4,138*	*$ 4,418*	*$ 4,540*
51.0000	TOTAL PERSONAL SERVICES	$ 67,878	$ 62,168	$ 63,880
52	PURCHASE/CONTRACT SERVICES			
52.1205	Public Relations	$ 5,231	$ -	$ 3,000
52.1000	*Sub-total: prof. & tech. services*	*$ 5,231*	*$ -*	*$ 3,000*
52.3101	Insurance, Other than Benefits	$ 95,897	$ 85,031	$ 95,897
52.3203	Cellular Phones	$ 1,598	$ 1,315	$ 1,635
52.3301	Advertising	$ 1,667	$ -	$ 1,500
52.3501	Travel	$ 17,343	$ 18,000	$ 18,000
52.3701	Education and Training	$ 2,693	$ 7,500	$ 7,500
52.3000	*Sub-total: Other Purchased Services*	*$ 119,198*	*$ 111,846*	*$ 124,532*
52.0000	TOTAL PURCHASED SERVICES	$ 124,429	$ 111,846	$ 127,532
53	SUPPLIES			
53.1101	Office Supplies	$ 41	$ 50	$ 50
53.1301	Food	$ 1,026	$ 1,000	$ 2,500
53.1401	Books and Periodicals	$ -	$ -	$ 200
53.1601	Small Tools & Equipment	$ 555	$ -	$ 200
53.0000	TOTAL SUPPLIES	$ 1,622	$ 1,050	$ 2,950
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ -	$ 2,500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ 2,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 19,476	$ 23,348	$ 13,398
55.2402	Life and Disability	$ 730	$ 307	$ 386
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 20,206	$ 23,655	$ 13,784
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 3,209	$ 4,600	$ 5,000
57.3416	Settlement	$ 182,500	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 185,709	$ 4,600	$ 5,000
	TOTAL EXPENDITURES	**$ 399,844**	**$ 203,319**	**$ 215,646**

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 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 206,218	$ 211,867	$ 164,440	-22.39%
Purchase/Contract Services	$ 202,518	$ 96,564	$ 37,980	-60.67%
Supplies	$ 9,800	$ 6,650	$ 5,700	-14.29%
Capital Outlay (Minor)	$ 2,218	$ -	$ 1,000	
Interfund Dept. Charges	$ 18,994	$ 14,748	$ 14,729	-0.13%
Other Costs	$ 17,632	$ 8,500	$ 11,000	29.41%
Total Expenditures	$ 457,380	$ 338,329	$ 234,849	-30.59%

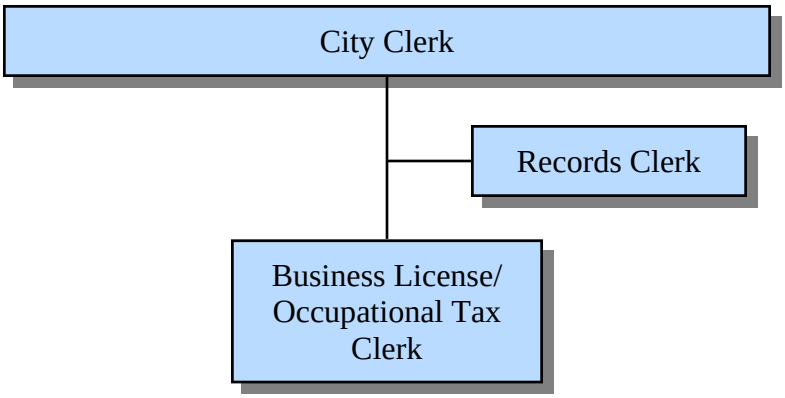
FUND 100 - GENERAL FUND **DEPT - 1320 - CITY MANAGER'S OFFICE**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 174,506	$ 183,000	$ 141,995
51.1301	Overtime	$ 276	$ -	$ -
51.1000	*Sub-total: Salaries and Wages*	*$ 174,782*	*$ 183,000*	*$ 141,995*
51.2201	Social Security (FICA) Contributions	$ 13,168	$ 13,999	$ 10,863
51.2401	Retirement Contributions	$ 17,990	$ 14,640	$ 11,360
51.2701	Workers Compensation	$ 235	$ 183	$ 222
51.2902	Employee Drug Screening Tests	$ 18	$ 20	$ -
51.2903	Hepatitis/Flu Vaccine	$ 25	$ 25	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 31,436*	*$ 28,867*	*$ 22,445*
51.0000	TOTAL PERSONAL SERVICES	$ 206,218	$ 211,867	$ 164,440
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ 155,948	$ 45,000	Moved to Legal
52.1204	City Attorney	$ 7,500	$ 7,500	Moved to Legal
52.1205	Public Relations	$ 8,388	$ 9,300	$ 9,000
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 171,835*	*$ 61,800*	*$ 9,000*
52.2101	Cleaning Services	$ 3,685	$ 3,300	Moved to Gov Bldgs
52.2201	Rep. and Maint. (Equipment)	$ 882	$ 2,000	$ 1,000
52.2202	Rep. and Maint. (Vehicles)	$ 654	$ 1,100	$ 500
52.2203	Rep. and Maint. (Labor)	$ 1,488	$ 2,700	$ -
52.2205	Rep. and Maint. (Office Equipment)	$ 244	$ 200	$ 200
52.2320	Rentals	$ 1,692	$ 900	Moved to IT Dept
52.2000	*Sub-total: Property Services*	*$ 8,644*	*$ 10,200*	*$ 1,700*
52.3101	Insurance, Other than Benefits	$ 812	$ 1,804	$ 1,800
52.3201	Telephone	$ 803	$ 500	$ 750
52.3203	Cellular Phones	$ 2,816	$ 1,755	$ 1,950
52.3206	Postage	$ 139	$ 75	$ 50
52.3301	Advertising	$ 344	$ 3,500	$ 500
52.3401	Printing and Binding	$ -	$ -	$ 300
52.3501	Travel	$ 11,205	$ 12,150	$ 12,150
52.3601	Dues and Fees	$ 2,437	$ 2,830	$ 2,830
52.3701	Education and Training	$ 1,753	$ 1,950	$ 6,950
52.3906	Contract Services	$ 1,731	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 22,038*	*$ 24,564*	*$ 27,280*
52.0000	TOTAL PURCHASED SERVICES	$ 202,518	$ 96,564	$ 37,980
53	SUPPLIES			
53.1101	Office Supplies	$ 1,684	$ 1,500	$ 1,000
53.1105	Uniforms	$ 779	$ 500	$ 500
53.1106	General Supplies & Materials	$ 580	$ 750	$ 500
53.1270	Gasoline/Diesel	$ 1,054	$ 1,200	$ 1,000
53.1301	Food	$ 2,503	$ 1,000	$ 1,000
53.1401	Books and Periodicals	$ 1,258	$ 1,200	$ 1,200
53.1601	Small Tools and Equipment	$ 1,942	$ 500	$ 500
53.0000	TOTAL SUPPLIES	$ 9,800	$ 6,650	$ 5,700
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 448	$ -	$ 1,000
54.2401	Computers	$ 1,770	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,218	$ -	$ 1,000

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 18,373	$ 13,907	$ 13,907
55.2402	Life and Disability	$ 621	$ 841	$ 822
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 18,994	$ 14,748	$ 14,729
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 11,827	$ 8,500	$ 8,500
57.3402	Employee Picnic	$ -	$ -	$ 2,500
57.3403	Christmas Party	$ 5,805	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 17,632	$ 8,500	$ 11,000
	TOTAL EXPENDITURES	**$ 457,380**	**$ 338,329**	**$ 234,849**

CITY CLERK'S OFFICE



CITY CLERK'S OFFICE

This department is headed by the City Clerk. This department handles all of the property tax billing and collection, and occupation tax and other licenses and billing and collection. The City Clerk serves as supervisor of city elections. The City Clerk is also 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

PERFORMANCE MEASURES

	FY 2009		FY 2010		FY 2011
	Adopted	Actual	Adopted	Projected	Base
General Long-term Debt as a % of the Total Assessed Valuation of Property (Tax Digest) (Georgia Constitution Art. Sets a 10% maximum.)	0.18%	0.18%	0.16%	0.17%	0.16%
General Long-term Debt Per Capita (Population at 26,500)	$41.11	$41.11	$39.13	39.13	$37.06
All Prior Years' Property Taxes unpaid at fiscal year-end as a percentage of the Current FY's Total Property Tax Levy	2.2%	1.4%	2.3%	1.4%	1.4%
Number of Council Meeting Agenda Packets and Minutes	140	140	240	240	240
Number of Open Records Act requests handled	300	300	250	300	300
Number of Business Licenses Issued	1,235	1,689	1,200	1,747	1,750
Dollar Value of Business Licenses Issued	$300,000	$269,473	$270,000	$289,280	$294,700
Number of Property Tax Bills Issued	8,189	8,258	8,308	8,407	8,500
Dollar Value of Property Tax Bills Issued	$3,570,916	$3,570,916	$3,712,720	$3,712,720	$3,740,462
Number of Alcohol Licenses Issued	85	74	80	68	70
Dollar Value of Alcohol Licenses Issued	$188,125	$183,125	$188,125	$170,625	$188,125

EXPENDITURES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 331,701	$ 339,743	$ 136,396	-59.85%
Purchase/Contract Services	$ 101,893	$ 87,540	$ 77,780	-11.15%
Supplies	$ 15,631	$ 15,200	$ 4,700	-69.08%
Capital Outlay (Minor)	$ 2,029	$ 450	$ 250	-44.44%
Interfund Dept. Charges	$ 67,558	$ 71,736	$ 14,107	-80.33%
Other Costs	$ 4,771	$ 3,600	$ 3,300	-8.33%
Total Expenditures	$ 523,584	$ 518,269	$ 236,533	-54.36%

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 282,232	$ 291,448	$ 117,214
51.1301	Overtime	$ 4,030	$ 2,000	$ 500
51.1000	*Sub-total: Salaries and Wages*	*$ 286,262*	*$ 293,448*	*$ 117,714*
51.2201	Social Security (FICA) Contributions	$ 19,866	$ 22,449	$ 9,005
51.2401	Retirement Contributions	$ 24,857	$ 23,475	$ 9,417
51.2701	Workers Compensation	$ 343	$ 296	$ 185
51.2901	Employment Physicals	$ 280	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 18	$ -	$ -
51.2903	Hepatitis/Flu Vaccine	$ 75	$ 75	$ 75
51.2000	*Sub-total: Employee Benefits*	*$ 45,438*	*$ 46,295*	*$ 18,682*
51.0000	TOTAL PERSONAL SERVICES	$ 331,701	$ 339,743	$ 136,396
52	PURCHASE/CONTRACT SERVICES			
52.1101	Codification of Ordinance	$ -	$ -	$ 6,000
52.1201	Legal Fees	$ -	$ 10,000	Moved to Legal
52.1301	Computer Programming Fees	$ 490	$ 1,000	Moved to IT Dept
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 490*	*$ 11,000*	*$ 6,000*
52.2201	Rep. and Maint. (Equipment)	$ 1,414	$ -	$ -
52.2205	Rep. and Maint. (Office Equipment)	$ 11,013	$ 8,500	$ 3,000
52.2320	Rentals	$ 3,631	$ 3,300	Moved to IT Dept
52.2000	*Sub-total: property services*	*$ 16,059*	*$ 11,800*	*$ 3,000*
52.3101	Insurance, Other than Benefits	$ 1,090	$ 1,480	$ 1,480
52.3201	Telephone	$ 3,551	$ 3,000	$ 2,000
52.3203	Cellular Phones	$ 1,273	$ 960	$ 1,875
52.3206	Postage	$ -	$ -	$ 25
52.3301	Advertising	$ 4,021	$ 2,500	$ 4,500
52.3401	Printing and Binding	$ 6,821	$ 6,000	$ 4,000
52.3501	Travel	$ 5,630	$ 3,000	$ 5,000
52.3601	Dues and Fees	$ 11	$ 300	$ 900
52.3701	Education and Training	$ 2,953	$ 2,500	$ 4,000
52.3852	Contract Services	$ 59,994	$ 45,000	$ 45,000
52.3000	*Sub-total: Other Purchased Services*	*$ 85,345*	*$ 64,740*	*$ 68,780*
52.0000	TOTAL PURCHASED SERVICES	$ 101,893	$ 87,540	$ 77,780
53	SUPPLIES			
53.1101	Office Supplies	$ 14,014	$ 12,000	$ 2,900
53.1105	Uniforms	$ -	$ 250	$ -
53.1106	General Supplies & Materials	$ 34	$ 50	$ 50
53.1301	Food	$ 52	$ -	$ 250
53.1401	Books and Periodicals	$ 716	$ 400	$ 300
53.1601	Small Tools and Equipment	$ 815	$ 2,500	$ 1,200
53.0000	TOTAL SUPPLIES	$ 15,631	$ 15,200	$ 4,700
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 2,029	$ 450	$ 250
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,029	$ 450	$ 250

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 65,068	$ 70,043	$ 13,399
55.2402	Life and Disability	$ 2,490	$ 1,693	$ 708
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 67,558	$ 71,736	$ 14,107
57	OTHER COSTS			
57.2001	GBI Fingerprint Fees	$ 328	$ 500	$ 500
57.2002	FIFA Filing Fee	$ 3,625	$ 2,000	$ 2,000
57.3401	Miscellaneous Expenses	$ 883	$ 1,000	$ 700
57.3411	Marshall Deed Filing	$ 40	$ 100	$ 100
57.6001	Cash - Over/Short	$ (105)	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 4,771	$ 3,600	$ 3,300
	TOTAL EXPENDITURES	**$ 523,584**	**$ 518,269**	**$ 236,533**

ELECTIONS

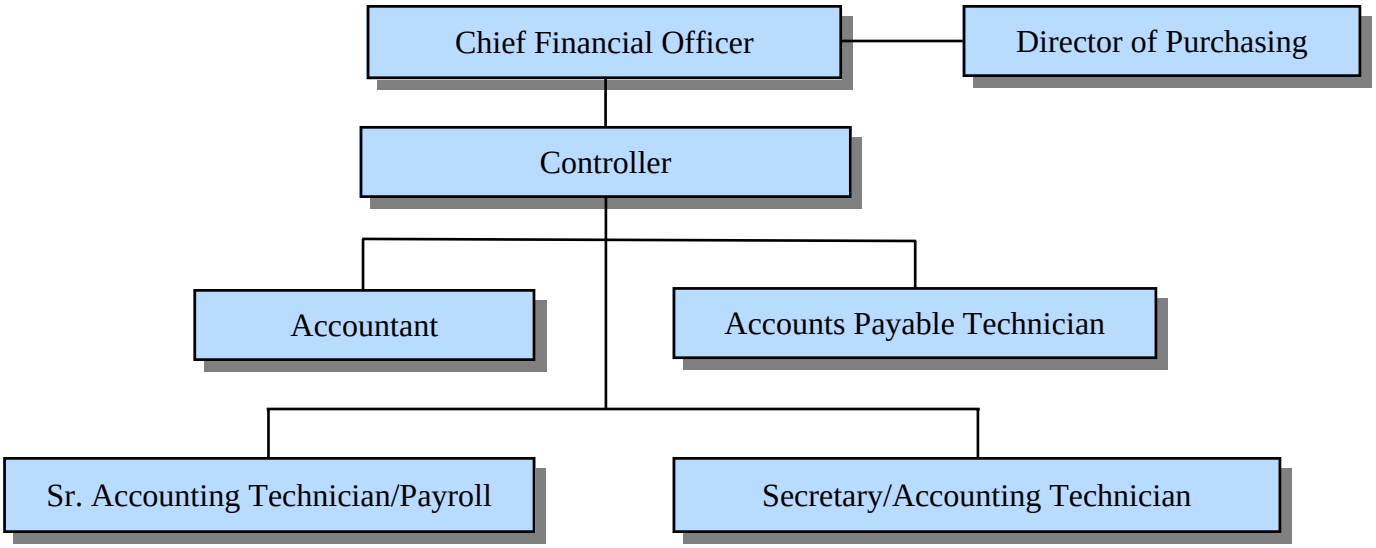
EXPENDITURES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ -	$ 14,000	$ -	-100.00%
Purchase/Contract Services	$ 170	$ 5,700	$ 1,000	-82.46%
Supplies	$ -	$ 2,550	$ -	-100.00%
Capital Outlay (Minor)	$ -	$ -	$ -	
Other Costs	$ -	$ -	$ -	
Total Expenditures	$ 170	$ 22,250	$ 1,000	-95.51%

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1201	Temporary Employees	$ -	$ 14,000	$ -
51.0000	TOTAL PERSONAL SERVICES	$ -	$ 14,000	$ -
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ 1,000	$ -
52.3201	Telephone	$ -	$ 500	$ -
52.3301	Advertising	$ 167	$ 2,000	$ -
52.3501	Travel	$ 3	$ 800	$ 500
52.3601	Dues and Fees	$ -	$ 500	$ -
52.3701	Education and Training	$ -	$ 900	$ 500
52.0000	TOTAL PURCHASED SERVICES	$ 170	$ 5,700	$ 1,000
53	SUPPLIES			
53.1101	Office Supplies	$ -	$ 250	$ -
53.1106	General Supplies and Materials	$ -	$ 1,800	$ -
53.1301	Food	$ -	$ 500	$ -
53.0000	TOTAL SUPPLIES	$ -	$ 2,550	$ -
	TOTAL EXPENDITURES	**$ 170**	**$ 22,250**	**$ 1,000**

FINANCE DEPARTMENT



FINANCE DEPARTMENT

This department is headed by the Chief Financial Officer. 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 2009		FY 2010		FY 2011
	Adopted	Actual	Adopted	Projected	Base
Number of operating funds that meet financial reserve targets. (See Financial Policies Section for targets.)	1 of 8	1 of 8	3 of 8	1 of 8	2 of 8
The department obtained an Unqualified (Clean) Audit Opinion	Yes	Yes	Yes	Yes	Yes
The FY Budget received the Government Finance Officers Association's Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Yes
Number of formal (advertised) bid processes completed	20	17	17	19	18
Number of Accounts Payable processed	4,700	4,826	4,500	4,800	4,700
Payroll Payment Errors (requiring an adjustment on current or next payroll)	21	18	12	6	6
Number of Payroll Checks and Direct Deposit Advices (DDAs)	12,832	12,738	12,720	12,222	11,910
Payment Errors as a percentage of Payroll Checks and DDAs	0.16%	0.14%	0.09%	0.05%	0.05%

EXPENDITURES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 264,376	$ 271,757	$ 385,160	41.73%
Purchase/Contract Services	$ 159,976	$ 159,344	$ 149,598	-6.12%
Supplies	$ 43,095	$ 42,000	$ 43,050	2.50%
Capital Outlay (Minor)	$ 3,715	$ 200	$ 5,000	2400.00%
Interfund Dept. Charges	$ 48,601	$ 43,051	$ 58,163	35.10%
Other Costs	$ 61,548	$ 47,800	$ 49,050	2.62%
Total Expenditures	$ 581,311	$ 564,152	$ 690,021	22.31%

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 231,258	$ 249,285	$ 332,047
51.1301	Overtime	$ 473	$ 1,000	$ 500
51.1000	*Sub-total: Salaries and Wages*	*$ 231,731*	*$ 250,285*	*$ 332,547*
51.2201	Social Security (FICA) Contributions	$ 15,201	$ 19,147	$ 25,440
51.2401	Retirement Contributions	$ 17,141	$ 2,023	$ 26,604
51.2701	Workers Compensation	$ 235	$ 252	$ 519
51.2901	Employment Physicals	$ 18	$ -	$ -
51.2903	Hepatitis/Flu Vaccine	$ 50	$ 50	$ 50
51.2000	*Sub-total: Employee Benefits*	*$ 32,645*	*$ 21,472*	*$ 52,613*
51.0000	TOTAL PERSONAL SERVICES	$ 264,376	$ 271,757	$ 385,160
52	PURCHASE/CONTRACT SERVICES			
52.1203	Audit	$ 39,450	$ 42,000	$ 39,000
52.1209	Finance Consulting	$ 1,975	$ 1,500	$ 5,000
52.1301	Computer Programming Fees	$ 470	$ 750	Moved to IT Dept
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 41,895*	*$ 44,250*	*$ 44,000*
52.2201	Rep. and Maint. (Equipment)	$ 1,716	$ 2,700	$ 2,700
52.2205	Rep. and Maint. (Office Equipment)	$ 7,921	$ 10,000	$ 1,000
52.2320	Rentals	$ 4,817	$ 5,000	$ 2,943
52.2000	*Sub-total: Property Services*	*$ 14,454*	*$ 17,700*	*$ 6,643*
52.3101	Insurance, Other than Benefits	$ 12,670	$ 11,109	$ 12,670
52.3201	Telephone	$ 140	$ 150	$ 150
52.3203	Cellular Phones	$ 2,001	$ 1,565	$ 1,565
52.3206	Postage	$ 74,174	$ 72,000	$ 72,000
52.3301	Advertising	$ 856	$ -	$ -
52.3401	Printing and Binding	$ 7,330	$ 7,000	$ 7,500
52.3501	Travel	$ 2,819	$ 2,500	$ 2,000
52.3601	Dues and Fees	$ 1,008	$ 1,070	$ 1,070
52.3701	Education and Training	$ 2,629	$ 2,000	$ 2,000
52.3000	*Sub-total: Other Purchased Services*	*$ 103,628*	*$ 97,394*	*$ 98,955*
52.0000	TOTAL PURCHASED SERVICES	$ 159,976	$ 159,344	$ 149,598
53	SUPPLIES			
53.1101	Office Supplies	$ 14,130	$ 15,000	$ 12,000
53.1105	Uniforms	$ -	$ 250	$ -
53.1106	General Supplies	$ 1,220	$ 750	$ 250
53.1230	Electricity	$ 26,103	$ 25,000	$ 30,000
53.1270	Gasoline/Diesel	$ 20	$ -	$ -
53.1301	Food	$ 620	$ 200	$ -
53.1401	Books and Periodicals	$ 877	$ 500	$ 500
53.1601	Small Tools and Equipment	$ 125	$ 300	$ 300
53.0000	TOTAL SUPPLIES	$ 43,095	$ 42,000	$ 43,050
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 1,620	$ 200	$ 5,000
54.2401	Computers	$ 2,095	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 3,715	$ 200	$ 5,000
55	INTERFUND/DEPT. CHARGES			

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
55.2401	Self-funded Insurance (Medical)	$ 46,695	$ 41,721	$ 56,136
55.2402	Life and Disability	$ 1,906	$ 1,330	$ 2,027
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 48,601	$ 43,051	$ 58,163
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 2,821	$ 2,000	$ 2,500
57.4001	Bad Debts	$ 14,402	$ 750	$ 1,500
57.4101	Collection Costs	$ 5	$ 50	$ 50
57.4102	Bank Card Charges	$ 47,230	$ 45,000	$ 45,000
57.4103	Bank Charges	$ (2,909)	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 61,548	$ 47,800	$ 49,050
	TOTAL EXPENDITURES	**$ 581,311**	**$ 564,152**	**$ 690,021**

LEGAL DIVISION



LEGAL DIVISION

This department is headed by the Staff Attorney. The Staff Attorney serves as the primary contact on all legal matters and advice regarding the City. This includes all opinions, legal documents and formal preparations of any kind relating to City business. The Staff Attorney will also serve as the Solicitor and will represent the City on cases pending before the Municipal Court.

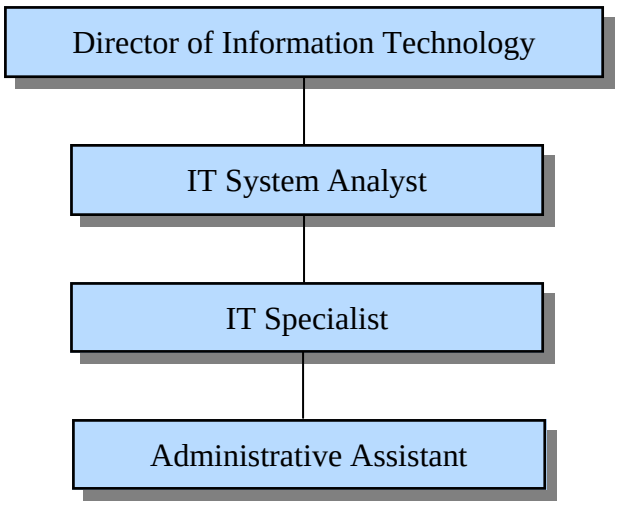
EXPENDITURES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted
Personal Services/Benefits	$ -	$ -	$ 99,141
Purchase/Contract Services	$ -	$ -	$ 72,150
Supplies	$ -	$ -	$ 1,300
Capital Outlay (Minor)	$ -	$ -	$ 200
Interfund/Dept. Charges	$ -	$ -	$ 4,872
Other Costs	$ -	$ -	$ 500
Total Expenditures	$ -	$ -	$ 178,163

FUND 100 - GENERAL FUND **DEPT - 1530 - LEGAL**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ -	$ -	$ 85,609
51.1000	*Sub-total: Salaries and Wages*	*$ -*	*$ -*	*$ 85,609*
51.2201	Social Security (FICA) Contributions	$ -	$ -	$ 6,549
51.2401	Retirement Contributions	$ -	$ -	$ 6,849
51.2701	Workers Compensation	$ -	$ -	$ 134
51.2000	*Sub-total: Employee Benefits*	*$ -*	*$ -*	*$ 13,532*
51.0000	TOTAL PERSONAL SERVICES	$ -	$ -	$ 99,141
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ -	$ 65,000
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ -*	*$ 65,000*
52.3101	Insurance, Other than Benefits	$ -	$ -	$ 500
52.3201	Telephone	$ -	$ -	$ 350
52.3203	Cellular	$ -	$ -	$ 800
52.3206	Postage	$ -	$ -	$ 200
52.3401	Printing and Binding	$ -	$ -	$ 200
52.3501	Travel	$ -	$ -	$ 2,500
52.3601	Dues and Fees	$ -	$ -	$ 600
52.3701	Education and Training	$ -	$ -	$ 2,000
52.3000	*Sub-total: Other Purchased Services*	*$ -*	*$ -*	*$ 7,150*
52.0000	TOTAL PURCHASED SERVICES	$ -	$ -	$ 72,150
53	SUPPLIES			
53.1101	Office Supplies	$ -	$ -	$ 500
53.1105	Uniforms			$ 200
53.1401	Books and Periodicals	$ -	$ -	$ 500
53.1601	Small Tools and Equipment	$ -	$ -	$ 100
53.0000	TOTAL SUPPLIES	$ -	$ -	$ 1,300
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ -	$ 200
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ 200
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ -	$ -	$ 4,466
55.2402	Life and Disability	$ -	$ -	$ 406
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ -	$ -	$ 4,872
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ -	$ -	$ 500
57.0000	TOTAL OTHER COSTS	$ -	$ -	$ 500
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 178,163**

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 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 88,622	$ 120,745	$ 160,316	32.77%
Purchase/Contract Services	$ 86,915	$ 71,898	$ 189,833	164.03%
Supplies	$ 8,585	$ 2,525	$ 34,050	1248.51%
Capital Outlay (Minor)	$ 1,723	$ 15,000	$ 40,000	166.67%
Interfund Dept. Charges	$ 8,933	$ 14,391	$ 23,702	64.70%
Other Costs	$ 91	$ 200	$ 200	0.00%
Total Expenditures	$ 194,870	$ 224,759	$ 448,101	99.37%

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 76,862	$ 103,716	$ 137,835
51.1201	Temporary Employees	$ 5,698	$ -	$ -
51.1101	Overtime	$ 9	$ 600	$ 600
51.1000	*Sub-total: Salaries and Wages*	*$ 82,569*	*$ 104,316*	*$ 138,435*
51.2201	Social Security (FICA) Contributions	$ 5,962	$ 7,980	$ 10,590
51.2401	Retirement Contributions	$ -	$ 8,345	$ 11,075
51.2701	Workers Compensation	$ 91	$ 104	$ 216
51.2000	*Sub-total: Employee Benefits*	*$ 6,053*	*$ 16,429*	*$ 21,881*
51	TOTAL PERSONAL SERVICES	$ 88,622	$ 120,745	$ 160,316
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ 81,104	$ 50,923	$ 5,000
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 81,104*	*$ 50,923*	*$ 5,000*
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 1,340	$ 1,000	$ 500
52.2203	Rep. and Maint. (Labor)	$ 906	$ 1,000	$ -
52.2205	Rep. and Maint. (Office Equip.)	$ -	$ 5,000	$ 2,000
52.2212	Software Support	$ -	$ -	$ 120,000
52.2320	Rentals	$ -	$ -	$ 16,520
52.2000	*Sub-total: Property Services*	*$ 2,246*	*$ 7,000*	*$ 139,020*
52.3101	Insurance other than Benefits	$ 663	$ 500	$ 663
52.3201	VoIP Telephone	$ 19	$ 7,200	$ 20,400
52.3203	Cellular Phones	$ 2,232	$ 2,275	$ 2,300
52.3205	Internet	$ -	$ -	$ 18,000
53.3206	Postage	$ 7	$ -	$ 100
52.3301	Advertising	$ 388	$ -	$ 200
52.3501	Travel	$ 255	$ 1,000	$ 1,000
52.3601	Dues and Fees	$ 2	$ -	$ 150
52.3701	Education and Training	$ -	$ 3,000	$ 3,000
52.3000	*Sub-total: Other Purchased Services*	*$ 3,566*	*$ 13,975*	*$ 45,813*
52.0000	TOTAL PURCHASED SERVICES	$ 86,915	$ 71,898	$ 189,833
53	SUPPLIES			
53.1101	Office Supplies	$ 156	$ 300	$ 500
53.1105	Uniforms	$ 218	$ 250	$ 350
53.1106	General Supplies and Materials	$ 1,119	$ 500	$ 500
53.1117	Software Applications	$ -	$ -	$ 8,000
53.1118	Software Applications Upgrade	$ -	$ -	$ 5,000
53.1270	Gasoline/Diesel	$ 442	$ 375	$ 450
53.1301	Food	$ 30	$ 100	$ 250
53.1601	Small Tools and Equipment	$ 6,620	$ 1,000	$ 500
53.1602	Computer Upgrade	$ -	$ -	$ 5,000
53.1603	Computer Accessories	$ -	$ -	$ 3,500
53.1604	Printers	$ -	$ -	$ 3,000
53.1605	VoIP Telephone Equipment	$ -	$ -	$ 4,500
53.1606	Cellular Phone Equipment	$ -	$ -	$ 2,500
53.0000	TOTAL SUPPLIES	$ 8,585	$ 2,525	$ 34,050

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 246	$ -	$ 5,000
54.2401	Computers	$ 1,477	$ 15,000	$ 15,000
54.2402	Network Infrastructure	$ -	$ -	$ 20,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,723	$ 15,000	$ 40,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 8,933	$ 13,907	$ 22,840
55.2402	Life and Disability	$ -	$ 484	$ 862
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 8,933	$ 14,391	$ 23,702
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 91	$ 200	$ 200
57.0000	TOTAL OTHER COSTS	$ 91	$ 200	$ 200
	TOTAL EXPENDITURES	**$ 194,870**	**$ 224,759**	**$ 448,101**

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 2009		FY 2010		FY 2011
	Adopted	Actual	Adopted	Projected	Base
Number of Total FTE Positions Budgeted	269	270	276	267	267
Number of Full-time Position vacancies during the FY	10	7	15	19	10
Total Turnover Ratio for FY	3.72%	2.59%	5.58%	7.11%	3.74%
Number of Retirements during the FY	2	1	2	2	2
Number of Workers Compensation Awards during the FY	10	12	10	20	15
Number of Disciplinary Actions during the FY	25	25	30	30	40

EXPENDITURES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 134,125	$ 112,331	$ 101,210	-9.90%
Purchase/Contract Services	$ 5,007	$ 30,010	$ 7,134	-76.23%
Supplies	$ 1,878	$ 1,600	$ 1,350	-15.63%
Capital Outlay (Minor)	$ 20	$ -	$ 200	
Interfund Dept. Charges	$ 9,258	$ 4,828	$ 9,775	102.46%
Other Costs	$ 137	$ 500	$ 500	0.00%
Total Expenditures	$ 150,424	$ 149,269	$ 120,169	-19.50%

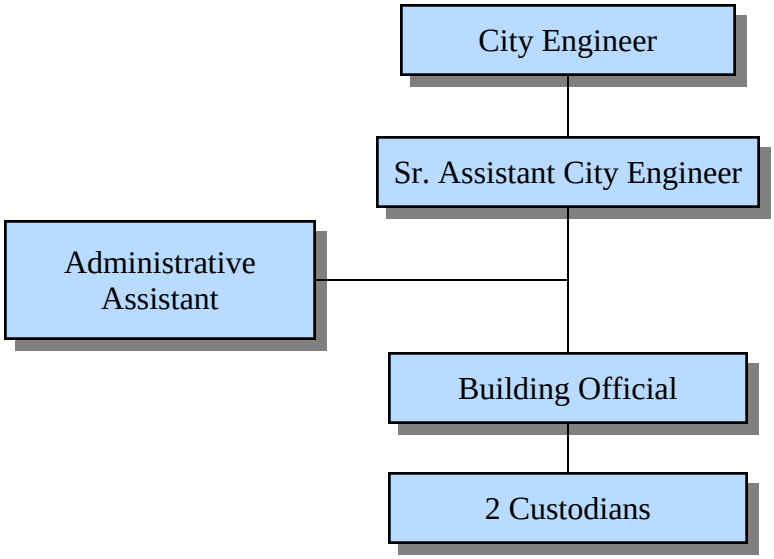
FUND 100 - GENERAL FUND **DEPT - 1540 - HUMAN RESOURCES**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 57,397	$ 71,111	$ 56,293
51.1301	Overtime	$ 100	$ -	$ -
51.1000	*Sub-total: Salaries and Wages*	*$ 57,497*	*$ 71,111*	*$ 56,293*
51.2201	Social Security (FICA) Contributions	$ 4,157	$ 5,440	$ 4,306
51.2401	Retirement Contributions	$ 7,440	$ 5,689	$ 4,503
51.2501	Tuition Reimbursements	$ 11,822	$ 5,000	$ 6,000
51.2601	Unemployment Insurance	$ 53,095	$ 25,000	$ 30,000
51.2701	Workers Compensation	$ 94	$ 71	$ 88
51.2903	Hepatitis/Flu Vaccine	$ 20	$ 20	$ 20
51.2000	*Sub-total: Employee Benefits*	*$ 76,628*	*$ 41,220*	*$ 44,917*
51.0000	TOTAL PERSONAL SERVICES	$ 134,125	$ 112,331	$ 101,210
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 20,000	Moved to Legal
52.1301	Computer Programming Fees	$ -	$ 500	Moved to IT Dept
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ 20,500*	*$ -*
52.2205	Rep. and Maint. (Office Equipment)	$ -	$ 250	$ 250
52.2320	Rentals	$ -	$ 1,650	Moved to IT Dept
52.2000	*Sub-total: Property Services*	*$ -*	*$ 1,900*	*$ 250*
52.3101	Insurance, Other than Benefits	$ 274	$ 500	$ 274
52.3201	Telephone	$ 845	$ 350	$ 350
52.3203	Cellular	$ 1,196	$ 810	$ 810
52.3206	Postage	$ -	$ 50	$ 50
52.3401	Printing and Binding	$ -	$ 1,000	$ 500
52.3501	Travel	$ 219	$ 2,500	$ 2,500
52.3601	Dues and Fees	$ 192	$ 400	$ 400
52.3701	Education and Training	$ 2,281	$ 2,000	$ 2,000
52.3852	Contract Services	$ -	$ -	$ 10,000
52.3000	*Sub-total: Other Purchased Services*	*$ 5,007*	*$ 7,610*	*$ 16,884*
52.0000	TOTAL PURCHASED SERVICES	$ 5,007	$ 30,010	$ 17,134
53	SUPPLIES			
53.1101	Office Supplies	$ 833	$ 500	$ 250
53.1105	Uniforms	$ -	$ 250	$ 250
53.1106	General Supplies & Materials	$ 172	$ -	$ -
53.1301	Food	$ 314	$ 500	$ 500
53.1401	Books and Periodicals	$ 211	$ 250	$ 250
53.1601	Small Tools and Equipment	$ 348	$ 100	$ 100
53.0000	TOTAL SUPPLIES	$ 1,878	$ 1,600	$ 1,350
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ -	$ 200
54.2401	Computers	$ 20	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 20	$ -	$ 200

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 8,933	$ 4,466	$ 9,441
55.2402	Life and Disability	$ 325	$ 362	$ 334
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 9,258	$ 4,828	$ 9,775
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 137	$ 500	$ 500
57.0000	TOTAL OTHER COSTS	$ 137	$ 500	$ 500
	TOTAL EXPENDITURES	**$ 150,424**	**$ 149,269**	**$ 130,169**

GOVERNMENTAL BUILDINGS DIVISION



GOVERNMENTAL BUILDINGS DIVISION

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

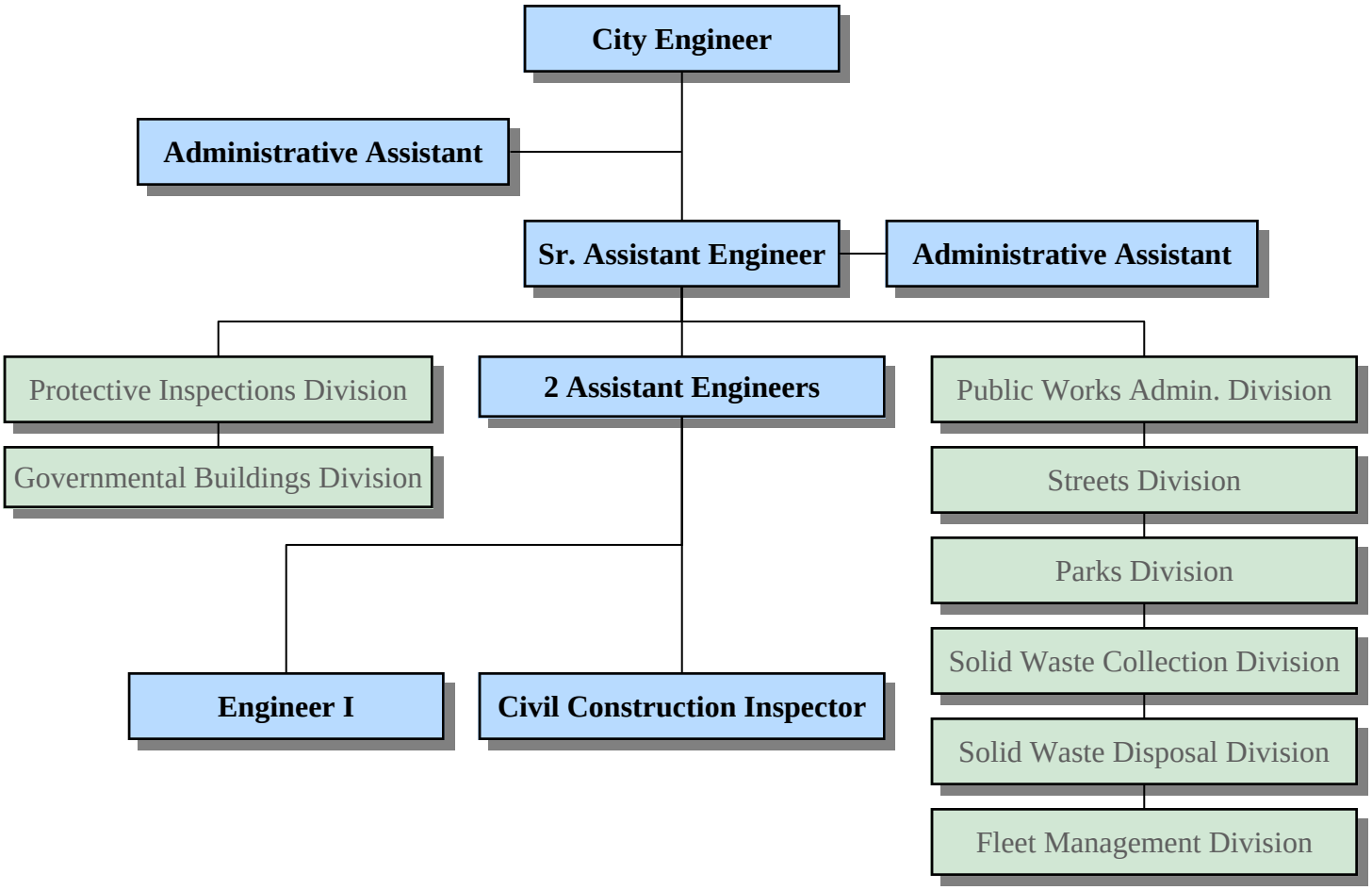
EXPENDITURES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 67,774	$ 81,615	$ 47,837	-41.39%
Purchase/Contract Services	$ 257	$ 10,500	$ 85,450	713.81%
Supplies	$ 9,409	$ 13,500	$ 11,700	-13.33%
Capital Outlay (Minor)	$ -	$ -	$ -	
Interfund Dept. Charges	$ 8,933	$ 18,813	$ 9,593	-49.01%
Other Costs	$ -	$ -	$ -	
Total Expenditures	$ 86,373	$ 124,428	$ 154,580	24.23%

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 64,126	$ 69,972	$ 40,927
51.1301	Overtime	$ 33	$ 510	$ 510
51.1000	*Sub-total: Salaries and Wages*	*$ 64,159*	*$ 70,482*	*$ 41,437*
51.2201	Social Security (FICA) Contributions	$ 3,409	$ 5,392	$ 3,170
51.2401	Retirement Contributions	$ -	$ 3,788	$ 1,465
51.2701	Workers Compensation	$ 170	$ 1,953	$ 1,765
51.2902	Employee Drug Screening Tests	$ 36	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 3,615*	*$ 11,133*	*$ 6,400*
51.0000	TOTAL PERSONAL SERVICES	$ 67,774	$ 81,615	$ 47,837
52	PURCHASE/CONTRACT SERVICES			
52.2202	Rep. and Maint. (Vehicles-Parts)	$ -	$ 1,500	$ 500
52.2203	Rep. and Maint. (Labor)	$ -	$ 1,500	$ -
52.2204	Rep. and Maint. (Buildings/Grounds)	$ -	$ -	$ 77,450
52.2000	*Sub-total: Property Services*	*$ -*	*$ 3,000*	*$ 77,950*
52.3301	Advertising	$ 253	$ -	$ -
52.3601	Dues and Fees	$ 3	$ -	$ -
52.3852	Contract Work/ Services	$ -	$ 7,500	$ 7,500
52.3000	*Sub-total: Other Purchased Services*	*$ 257*	*$ 7,500*	*$ 7,500*
52.0000	TOTAL PURCHASED SERVICES	$ 257	$ 10,500	$ 85,450
53	SUPPLIES			
53.1102	Parts and Materials	$ -	$ 3,000	$ 2,000
53.1103	Chemicals	$ -	$ 2,000	$ 2,500
53.1104	Janitorial Supplies	$ 9,155	$ 2,000	$ 1,500
53.1105	Uniforms	$ 254	$ 300	$ 300
53.1106	General Supplies and Materials	$ -	$ 4,000	$ 4,000
53.1270	Gasoline/Diesel	$ -	$ 1,200	$ 400
53.1601	Small Tools and Equipment	$ -	$ 1,000	$ 1,000
53.0000	TOTAL SUPPLIES	$ 9,409	$ 13,500	$ 11,700
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 8,933	$ 18,373	$ 9,441
55.2402	Life and Disability	$ -	$ 440	$ 152
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 8,933	$ 18,813	$ 9,593
	TOTAL EXPENDITURES	**$ 86,373**	**$ 124,428**	**$ 154,580**

ENGINEERING



ENGINEERING DEPARTMENT

This department is headed by the City Engineer. In FY 2010, the six divisions which formerly comprised the Public Works Department were merged into the Engineering Department and the Public Works Director position was eliminated. The Engineering Department is now made up of the following divisions: Engineering, Protective Inspections, Government Buildings, Public Works Administration, Parks, Streets, Solid Waste Collections, Solid Waste Disposal and Fleet Maintenance. The Engineering, Protective Inspections, Government Buildings, Public Works Administration, Parks and Streets Divisions are funded through the City's General Funds, whereas, the Solid Waste Collections, Solid Waste Disposal and Fleet Maintenance Divisions operate as Enterprise Funds. A number of capital projects and some equipment purchased by this department are also funded by the Capital Improvements Program Fund and SPLOST Funds.

The Engineering division is responsible for street and drainage design, review of subdivision plans for necessary infrastructure, construction inspections on City projects for roads and drainage, maintaining the City's cemetery maps, adminstering theCity's streets repaving and striping program (including the State's LARP funding), maintaining the landfill's post-closure compliance with EPA and EPD rules and regulations, traffic engineering studies and improvements, and development of road and drainage improvements priorities. The Engineering Division serves as the City's liaison with the Georgia Department of Transportation on all street projects within the City, whether locally or state funded. The Engineering division also administers and enforces the Flood Plain Ordinance, Erosion Control Ordinance, and the Driveway Standards and Policies.

GOALS & OBJECTIVES

Goal: Decrease the possibility of damage from flooding in lower elevation areas.
Objectives:
1. Begin the process of developing a Comprehensive Stormwater Management Program in compliance with new EPD regulations. Also study the feasibility of implementing a Stormwater Utility to fund the CSMP.
2. Continue to maintain and improve the major drainage ditches and canals to provide adequate conveyance of stormwater runoff.
3. Adopt and implement the new digital FEMA Flood Insurance Rating Maps and continue to ensure compliance with newly adopted flood plain ordinance.
4. Continue to ensure compliance with Federal and State regulations regarding water resources including wetland protection and water quality (NPDES).

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 and Downtown area.
4. Complete construction of the East Main Street Streetscape.
5. Begin design 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: 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 review of subdivision plans and site plans for street and drainage design.
3. Continue to diligently inspect all new residential subdivision and commercial infrastructure installations to ensure they are installed properly.
4. Continue working with City departments to assure that all required criteria, 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 Community Development Department to update the City's standards within a new Unified Land Development Code.

Goal: Enhance the availability of parking in the downtown area.
Objective:
1. Review and implement a plan for additional parking spaces on East Main Street.
2. Work with the DSDA Director on a program to encourage downtown employees to park off main streets.

Goal: Re-establish more formalized Erosion & Sedimentation Control Program.
Objective:
1. All applicable Engineering Division personnel have obtained required plan review and inspection certifications. A formal process for reviewing plans, inspecting sites and noting violations will be finalized.

PERFORMANCE MEASURES

	FY 2009 Adopted	FY 2009 Actual	FY 2010 Adopted	FY 2010 Projected	FY 2011 Base
Number of street and/or drainage projects completed	7	5	3	3	6
Dollar amount of projects completed	$772,500	$920,000	$1,145,000	$1,252,250	$432,500
Linear miles of City streets resurfaced with LARP funds	1.125	1.4	1.315	0.603	0.672
Dollar value of City streets resurfaced with LARP funds	$121,000	$150,000	$0	$47,945	$50,000
Linear miles of City streets resurfaced with City funds	2.50	2.00	0	0.20	2.00
Dollar value of City streets resurfaced with City funds	$350,000	$150,000	$0	$45,000	$200,000
Linear miles of City streets	114.0	112.7	113.2	115.4	119.6
Percentage of City streets resurfaced in fiscal year	3.29%	3.46%	1.16%	0.69%	2.20%
Linear miles of State or Federal highways resurfaced by GDOT	0	0	0	0	0
Linear miles of State or Federal highways inside the City	20.05	20.05	20.05	20.05	20.05
Percentage of State or Federal highways resurfaced in FY	0.00%	0.00%	0.00%	0.00%	0.00%
Linear miles of new City streets constructed by the City or dedicated by private developers	1.75	0.5	0.5	0	4.21
Linear miles of unpaved streets remaining in the City	0.17	0.17	0.17	0.17	0.17

EXPENDITURES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 288,143	$ 400,019	$ 316,664	-20.84%
Purchase/Contract Services	$ 65,598	$ 69,134	$ 65,442	-5.34%
Supplies	$ 11,002	$ 8,200	$ 7,600	-7.32%
Capital Outlay (Minor)	$ 95	$ 600	$ 600	0.00%
Interfund Dept. Charges	$ 33,684	$ 38,178	$ 33,933	-11.12%
Other Costs	$ 260	$ 500	$ 500	0.00%
Total Expenditures	$ 398,783	$ 516,631	$ 424,739	-17.79%

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 246,967	$ 337,590	$ 264,599
51.1201	Temporary Employees	$ -	$ 3,250	$ 3,250
51.1301	Overtime	$ -	$ 500	$ 500
51.1000	*Sub-total: Salaries and Wages*	*$ 246,967*	*$ 341,340*	*$ 268,349*
51.2201	Social Security (FICA) Contributions	$ 18,159	$ 26,112	$ 20,529
51.2401	Retirement Contributions	$ 18,725	$ 27,307	$ 21,468
51.2701	Workers Compensation	$ 4,120	$ 5,260	$ 6,318
51.2901	Employment Physicals	$ 135	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 38	$ -	$ -
51.2000	*Sub-total: Employee Benefits*	*$ 41,177*	*$ 58,679*	*$ 48,315*
51.0000	TOTAL PERSONAL SERVICES	$ 288,143	$ 400,019	$ 316,664
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 3,000	Moved to Legal
52.1202	Engineering Fees	$ 1,050	$ 3,000	$ 5,000
52.1301	Computer Programming Fees	$ 1,000	$ 2,000	Moved to IT Dept
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 2,050*	*$ 8,000*	*$ 5,000*
52.2201	Rep. and Maint. (Equipment)	$ 3,522	$ 2,000	$ 1,800
52.2202	Rep. and Maint. (Vehicles)	$ 1,842	$ 2,000	$ 1,000
52.2203	Rep. and Maint. (Labor)	$ 3,060	$ 2,750	$ -
52.2205	Rep. and Maint. (Office Equipment)	$ 1,523	$ 1,600	$ 1,400
52.2210	Traffic Signals	$ 4,775	$ 13,000	$ 13,000
52.222	Traffic Calming	$ -	$ 3,500	$ 3,500
52.2320	Equipment Rentals	$ 507	$ 1,000	$ 1,000
52.2000	*Sub-total: Property Services*	*$ 15,229*	*$ 25,850*	*$ 21,700*
52.3101	Insurance, Other than Benefits	$ 5,747	$ 4,289	$ 5,747
52.3201	Telephone	$ 82	$ 300	$ 200
52.3203	Cellular Phones	$ 4,132	$ 2,750	$ 2,750
52.3206	Postage	$ 281	$ 300	$ 300
52.3301	Advertising	$ 1,506	$ 1,000	$ 900
52.3401	Printing and Binding	$ 315	$ 300	$ 300
52.3501	Travel	$ 11,287	$ 12,000	$ 12,000
52.3601	Dues and Fees	$ 122	$ 800	$ 800
52.3701	Education and Training	$ 2,845	$ 2,800	$ 2,500
52.3702	Public Education and Outreach	$ -	$ 500	$ 500
52.3801	Licenses	$ -	$ 245	$ 245
52.3851	Contract Labor	$ 22,002	$ 10,000	$ 12,500
52.3000	*Sub-total: Other Purchased Services*	*$ 48,319*	*$ 35,284*	*$ 38,742*
52.0000	TOTAL PURCHASED SERVICES	$ 65,598	$ 69,134	$ 65,442
53	SUPPLIES			
53.1101	Office Supplies	$ 1,494	$ 800	$ 800
53.1105	Uniforms	$ 225	$ 300	$ 300
53.1106	General Supplies and Materials	$ 4,103	$ 1,000	$ 900
53.1113	Traffic Signs	$ 1,433	$ 1,000	$ 1,000
53.1270	Gasoline/Diesel	$ 2,227	$ 2,500	$ 2,200
53.1301	Food	$ -	$ 200	$ 200

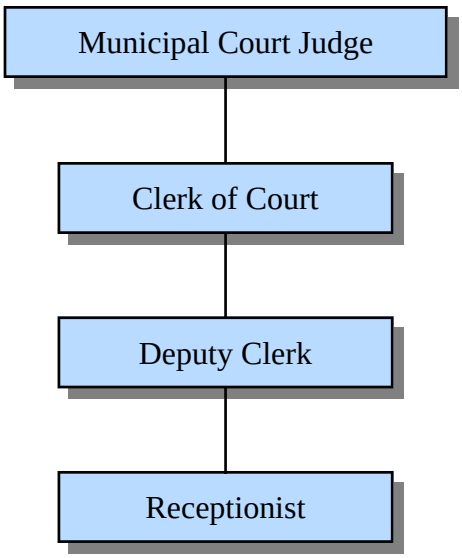
FUND 100 - GENERAL FUND **DEPT - 1575 - ENGINEERING**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
53.1401	Books and Periodicals	$ 1,218	$ 1,400	$ 1,200
53.1601	Small Tools and Equipment	$ 304	$ 1,000	$ 1,000
53	TOTAL SUPPLIES	$ 11,002	$ 8,200	$ 7,600
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ 300	$ 300
54.2501	Other Equipment	$ 95	$ 300	$ 300
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 95	$ 600	$ 600
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 32,280	$ 36,747	$ 32,280
55.2402	Life and Disability	$ 1,404	$ 1,431	$ 1,653
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 33,684	$ 38,178	$ 33,933
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 260	$ 500	$ 500
57.0000	TOTAL OTHER COSTS	$ 260	$ 500	$ 500
	TOTAL EXPENDITURES	**$ 398,783**	**$ 516,631**	**$ 424,739**

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
52	PURCHASE/CONTRACT SERVICES			Moved to
52.1101	Official/Administrative (Code Book)	$ 4,064	$ 4,000	City Clerk's
52.1301	Computer Programming Fees	$ 923	$ 1,000	Department
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 4,987*	*$ 5,000*	$ -
52.3501	Travel	$ 414	$ 800	
52.3601	Dues and Fees	$ -	$ 400	
52.3701	Education and Training	$ 20	$ 500	
52.3852	Contract Work	$ 29,918	$ -	
52.3000	*Sub-total: Other Purchased Services*	*$ 30,353*	*$ 1,700*	$ -
52.0000	TOTAL PURCHASED SERVICES	$ 35,339	$ 6,700	$ -
53	SUPPLIES			
53.1101	Office Supplies	$ 734	$ 1,000	
53.1601	Small Tools and Equipment	$ 21	$ 200	
53.0000	TOTAL SUPPLIES	$ 755	$ 1,200	$ -
	TOTAL EXPENDITURES	**$ 36,095**	**$ 7,900**	**$ -**

MUNICIPAL COURT



MUNICIPAL COURT

This department 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 2009		FY 2010		FY 2011
	Adopted	Actual	Adopted	Projected	Base
Number of Days Court in Session	96	108	96	97	108
Number of Dockets Prepared	336	388	374	388	412
Number of Cases Docketed	12,500	12,826	13,000	10,625	11,000
Average Number of Cases per Court Day	130	119	135	110	112
Number of FTE Employees	3	3	3	3	3
Average Number of Cases Processed per Employee	4,167	4,275	4,333	3,542	3,667
Amount of Fines and Forfeitures Collected	$1,450,000	$1,398,253	$1,450,000	$1,345,000	$1,300,000
Total Operating Expenses	$643,118	$684,444	$646,993	$656,810	$633,328
Operating Expenses as a Percentage of Fines and Forfeitures	44.35%	48.95%	44.62%	48.83%	48.72%
Operating Expenses per FTE employee	$214,373	$228,148	$215,664	$218,937	$211,109

EXPENDITURES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 205,249	$ 200,238	$ 176,488	-11.86%
Purchase/Contract Services	$ 27,554	$ 25,069	$ 25,635	2.26%
Supplies	$ 13,577	$ 13,250	$ 13,400	1.13%
Capital Outlay (Minor)	$ 1,080	$ 500	$ 3,200	540.00%
Interfund Dept. Charges	$ 38,485	$ 38,736	$ 33,723	-12.94%
Other Costs	$ 398,499	$ 369,200	$ 368,600	-0.16%
Total Expenditures	$ 684,444	$ 646,993	$ 621,046	-4.01%

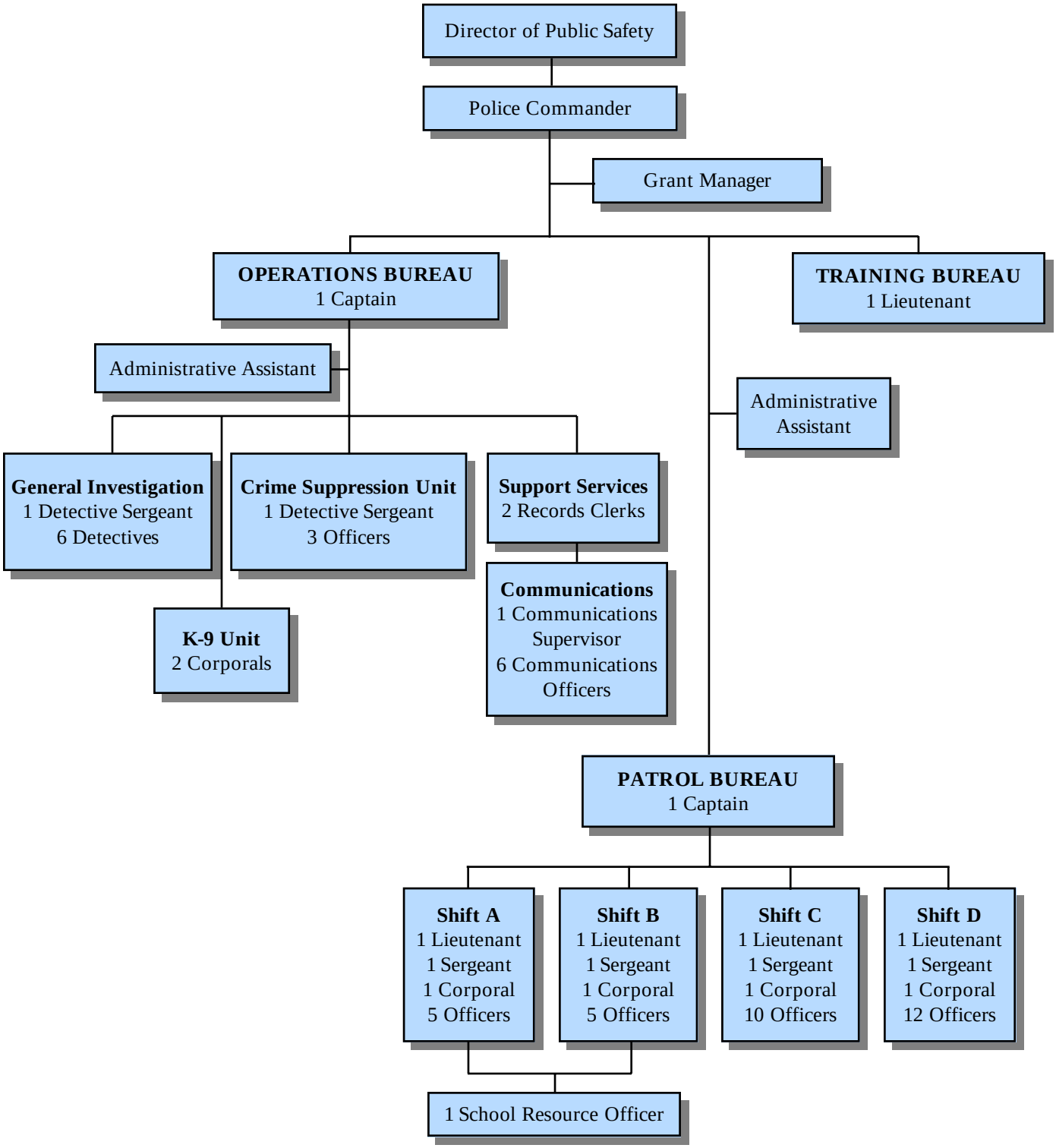
FUND 100 - GENERAL FUND **DEPT - 2650 - MUNICIPAL COURT**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 179,796	$ 172,353	$ 151,961
51.1301	Overtime	$ 102	$ 500	$ 300
51.1000	*Sub-total: Salaries and Wages*	*$ 179,898*	*$ 172,853*	*$ 152,261*
51.2201	Social Security (FICA) Contributions	$ 12,703	$ 13,223	$ 11,648
51.2401	Retirement Contributions	$ 12,418	$ 13,828	$ 12,181
51.2701	Workers Compensation	$ 171	$ 174	$ 238
51.2902	Employee Drug Screening Tests	$ -	$ 100	$ 100
51.2903	Hepatitis/Flu Vaccine	$ 60	$ 60	$ 60
51.2000	*Sub-total: Employee Benefits*	*$ 25,351*	*$ 27,385*	*$ 24,227*
51.0000	TOTAL PERSONAL SERVICES	$ 205,249	$ 200,238	$ 176,488
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative	$ 50	$ -	$ -
52.1210	Interpreter	$ 115	$ 200	$ 100
52.1211	Public Defender Services	$ 15,493	$ 13,000	$ 14,000
52.1301	Computer Programming Fees	$ 1,300	$ 1,500	Moved to IT Dept
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 16,958*	*$ 14,700*	*$ 14,100*
52.2204	Rep. and Maint. (Bldg. & Grounds)	$ 910	$ 1,450	$ 1,450
52.2205	Rep. and Maint. (Office Equipment)	$ 318	$ 500	$ 500
52.2320	Equipment Rental	$ 1,279	$ -	$ -
52.2000	*Sub-total: Property Services*	*$ 2,507*	*$ 1,950*	*$ 1,950*
52.3101	Insurance, Other than Benefits	$ 1,600	$ 2,519	$ 1,600
52.3201	Telephone	$ 3,514	$ 1,000	$ 2,485
52.3203	Cellular Phone	$ 243	$ 400	$ 400
52.3206	Postage	$ 1,636	$ 1,500	$ 900
52.3301	Advertising	$ 50	$ -	$ 50
52.3501	Travel	$ 669	$ 1,800	$ 2,000
52.3601	Dues and Fees	$ 151	$ 200	$ 200
52.3701	Education and Training	$ 225	$ 1,000	$ 1,950
52.3000	*Sub-total: Other Purchased Services*	*$ 8,089*	*$ 8,419*	*$ 9,585*
52.0000	TOTAL PURCHASED SERVICES	$ 27,554	$ 25,069	$ 25,635
53	SUPPLIES			
53.1101	Office Supplies	$ 1,990	$ 1,500	$ 1,500
53.1106	General Supplies and Materials	$ 22	$ 200	$ 200
53.1230	Electricity	$ 11,406	$ 10,800	$ 10,800
53.1301	Food	$ -	$ 100	$ 100
53.1401	Books & Periodicals	$ 75	$ 150	$ 300
53.1601	Small Tools and Equipment	$ 84	$ 500	$ 500
53.0000	TOTAL SUPPLIES	$ 13,577	$ 13,250	$ 13,400
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ 300	$ 3,000
54.2401	Computers	$ 1,080	$ -	$ -
54.2501	Other Equipment	$ -	$ 200	$ 200
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,080	$ 500	$ 3,200
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 37,762	$ 37,762	$ 32,788

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
55.2402	Life and Disability	$ 723	$ 974	$ 935
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 38,485	$ 38,736	$ 33,723
57	OTHER COSTS			
57.2003	DA/Victim	$ 54,117	$ 50,000	$ 50,000
57.2004	Peace Officer's A&B Fund	$ 63,695	$ 65,000	$ 65,000
57.2005	Peace Officier's Pros. Train.	$ 109,066	$ 100,000	$ 98,500
57.2006	Georgia Department of Treasury	$ 5,287	$ 5,300	$ 5,300
57.2007	Georgia Crime Victim Emergency	$ 3,379	$ 3,600	$ 3,600
57.2010	DHR Financial Services	$ 9,338	$ 9,800	$ 9,800
57.2011	Indegent Fees	$ 113,179	$ 100,000	$ 100,000
57.2012	Driver's Ed & Training Fund	$ 39,782	$ 35,000	$ 35,000
57.3401	Miscellaneous Expenses	$ 656	$ 500	$ 1,400
57.6001	Over/Short	$ 1	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 398,499	$ 369,200	$ 368,600
	TOTAL EXPENDITURES AND OTHER	**$ 684,444**	**$ 646,993**	**$ 621,046**

POLICE DEPARTMENT



POLICE DEPARTMENT

This department is headed by the Director of Public Safety, and is headquartered in the Police Station on East Grady Street. The department has 64 sworn officers and 12 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 four Bureaus: Administrative Bureau, Patrol Bureau, Operations Bureau, and Training Bureau.

The Administrative Bureau is responsible for planning, organizing, coordinating, and directing all activities and operations in the police department, formulate policies and procedures - rules and regulations based on best practices and proven methods for law enforcement, prepares and monitors a comprehensive budget, promote the police department to all people.

The Patrol Bureau is responsible for preventive patrol, traffic enforcement, and response to calls for service. The Bureau 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 Bureau also has an officer assigned to the Statesboro High School as a School Resource Officer.

The Operations Bureau is comprised of Criminal Investigations and Support Services. Criminal Investigations is responsible for in-depth investigations of crimes in order to build successful cases for prosecution. The Bureau 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 Crime Suppression Unit is also under the Operations Bureau and is responsible for targeting violent crime. The K-9 Unit is assigned to the Operations Bureau and supports both Operations and Patrol Bureaus by providing two certified canines and certified K-9 Handlers. Support Services is a part of the Operations Bureau and is responsible for dispatching calls for service and request, records retention and recorders request, building maintenance, computer maintenance, and department training and research, building maintenance, computer maintenance, vehicle fleet maintenance, and department training and research.

The Training Bureau is responsible for all departmental training, hiring process, and the Georgia Police Department Certification Process. The department was successful last year in obtaining Georgia Certified Police Department Recertification. This is based upon a thorough review of the department's standard operating procedures in comparison to national recognized standards for modern police departments.

GOALS & OBJECTIVES

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

Goal: Decrease the amount of drug-related crime within the City.
Objectives:
1. Work with the DEA and the local Drug Task Force to increase the number of convictions and drug seizures by 10%.
2. Work with the Code Compliance Officers to identify and remove dilapidated properties being used as drug houses.
3. Continue support of the Crime Suppression Unit targeting illegal drug sales, Street Gangs and other criminal activities

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. Reduce the number of Crimes Against Persons by 5%.

Goal: Continue to maintain high professional standards and improve the morale of the department.
Objectives:
1. Maintain status as a Georgia Certified Police Department by continuing review and refinement of all operating policies.
2. Develop a more clearly defined career ladder.
3. Continue to upgrade equipment by earmarking all confiscated assets forfeitures for purchase of Police Department equipment.
4. Complete the last phase of the take home vehicle program to include all officers.

	FY 2009		FY 2010	FY 2011
UCR PART I CRIMES	**Actual**	**Cleared**	**Estimated**	**Base**
Criminal Homicide	2	2	2	2
Rape	13	15	13	14
Robbery-Firearm	46	18	53	58
Robbery-Knife/Cutting Tool	1	1	2	2
Robbery-Other Weapon	4	0	5	6
Robbery-Hands/Fists	26	9	30	33
Agg. Assault-Firearm	22	11	25	28
Agg. Assault-Knife/Cutting	17	16	20	22
Agg. Assault-Other Weapon	13	12	15	17
Battery-Hands, Fists, Etc.	261	227	303	334
Other Assaults-No Weap(	480	480	557	611
Burglary-Forcible Entry	262	56	304	335
Burglary-Non-Forcible Entry	209	32	242	266
Larceny-Thefts	1,381	919	1,602	1,782
Motor Veh. Thefts-Auto	42	24	49	54
Motor Veh. Thefts-Trucks	15	6	17	19
Motor Veh. Thefts-Other	11	3	13	15
Arson	2	2	2	2
TOTALS	2,807	1,833	3,254	3,600
Incident Clearance Rate for 2009 = **65.3%**				
V.G.C.S.A.				
Statesboro Police Department Uniform				
Felony Drug Arrests	315	315	264	264
Misd. Drug Arrests	125	125	132	132
Crime Suppression Unit				
Felony Drug arrests	247	247	220	220
Misd. Drug Arrests	41	41	35	35

(**NOTE**: In 2009 the Statesboro Police Department began reporting crime using the same method as the State of Georgia Uniform Crime Reporting for consistency with data produced by the State of Georgia and the Federal Government.)

UCR PART I CRIMES		FY 2009 Actual	FY 2009 Cleared	FY 2010 Projected	FY 2011 Base
Total of All Part I Crimes	Population				
Total of Part I crimes per 1,000 population for City	26,800	104.7	68.4	150	150
Including Georgia Southern University, E. Georgia College (off-campus/16,700) as of 2010	43,500	64.5	42.1	72	72
Criminal Investigations Division					
CID Cases cleared by Arrest		682		784	982
CID Cases cleared Administratively		393		470	562
CID Cases open at year end		922		1116	1350
Total Cid caseload for year		1,997		2,370	2,894
Average Caseload of CID Officers		222		263	322
CID Case Clearance Rate		53.8%		52.9%	53.4%
Number of CID Sworn Officers		9		9	9
Personnel and Equipment					
Number of FTE Employees		75		78	75.5
Number of FTE Sworn Police Officers		62		64	64
Number of Patrol Vehicles in service		40		40	40
Number of Detective Vehicles in service		9		9	9
Number of Administrative Vehicles		6		6	6
Number of CSU Vehicles (DJA Grant)		5		5	5
Number of Special Use Vehicles*					
*ATV's, Larger Trucks & Trailers, ERT Van, P/U		9		9	9
Number of Vehicle camera units in service		32		32	32
Number of Vehicle & Handheld radar units in service		27		28	28
Number of Taser units in service		63		63	63
Total Calls for Service for FY		68,647		70,000	71,000
Average Calls for Service per Sworn Officer [Minus Admin and CID officers (14)]		1,430		1,458	1,479
Operating Expenditures		$5,233,278		$5,272,376	$5,114,627
Average Cost per Call for Service		$76.23		$75.32	$72.04

EXPENDITURES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 3,782,501	$ 3,791,156	$ 3,678,052	-3%
Purchase/Contract Services	$ 571,297	$ 496,650	$ 432,886	-13%
Supplies	$ 294,880	$ 371,667	$ 390,454	5%
Capital Outlay (Minor)	$ 2,615	$ 1,000	$ 1,000	0%
Interfund Dept. Charges	$ 569,395	$ 602,403	$ 620,697	3%
Other Costs	$ 12,590	$ 9,500	$ 26,500	179%
Total Expenditures	$ 5,233,278	$ 5,272,376	$ 5,149,589	-2%

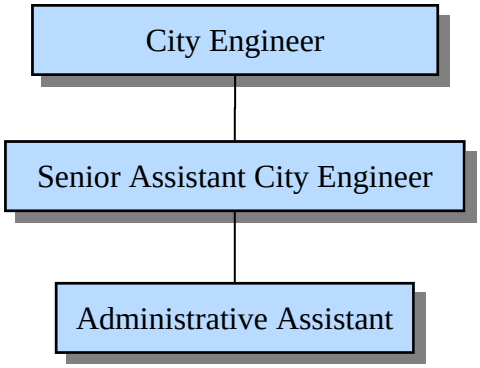
FUND 100 - GENERAL FUND **DEPT - 3200 - POLICE**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 3,113,700	$ 3,093,409	$ 2,969,050
51.1301	Overtime	$ 154,590	$ 150,000	$ 150,000
51.1000	*Sub-total: Salaries and Wages*	*$ 3,268,290*	*$ 3,243,409*	*$ 3,119,050*
51.2201	Social Security (FICA) Contributions	$ 234,430	$ 245,790	$ 238,607
51.2401	Retirement Contributions	$ 233,405	$ 257,036	$ 249,524
51.2501	Tuition Assistance	$ 535	$ -	$ -
51.2701	Workers Compensation	$ 42,788	$ 43,121	$ 65,071
51.2901	Employment Physicals	$ 1,650	$ -	$ 4,000
51.2902	Employee Drug Screening Tests	$ 933	$ 1,000	$ 1,000
51.2903	Flu/Hepatitis B Vaccine	$ 470	$ 800	$ 800
51.2000	*Sub-total: Employee Benefits*	*$ 514,211*	*$ 547,747*	*$ 559,002*
51.0000	TOTAL PERSONAL SERVICES	$ 3,782,501	$ 3,791,156	$ 3,678,052
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ 1,906	$ 9,120	Moved to IT Dept
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 1,906*	*$ 9,120*	*$ -*
52.2101	Cleaning Services	$ 2,250	$ -	$ -
52.2201	Rep. and Maint. (Equipment)	$ 23,497	$ 46,750	$ 57,389
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 65,734	$ 72,000	$ 60,000
52.2203	Rep. and Maint. (Labor)	$ 129,876	$ 72,000	$ -
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 8,004	$ 8,850	Moved to Govt Bldgs
52.2205	Rep. and Maint. (Office Equipment)	$ 3,048	$ 5,850	$ 5,850
52.2320	Rentals	$ 5,311	$ 5,091	$ 5,091
52.2000	*Sub-total: Property Services*	*$ 237,720*	*$ 210,541*	*$ 128,330*
52.3101	Insurance other than Benefit	$ 89,641	$ 72,829	$ 89,641
52.3201	Telephone	$ 61,658	$ 34,110	$ 14,430
52.3203	Cellular Phones	$ 27,471	$ 17,415	$ 39,576
52.3204	Pagers	$ 3,283	$ 960	$ 984
52.3206	Postage	$ 2,832	$ 2,500	$ 2,500
52.3301	Advertising	$ 812	$ 2,000	$ 2,500
52.3401	Printing and Binding	$ 585	$ 500	$ 500
52.3501	Travel	$ 25,111	$ 32,500	$ 32,000
52.3601	Dues and Fees	$ 29,315	$ 2,975	$ 4,225
52.360101	MDT Technology Fee	$ -	$ 34,200	$ 36,000
52.3701	Education and Training	$ 29,723	$ 32,000	$ 32,200
52.3903	Jail	$ 61,240	$ 45,000	$ 50,000
52.3000	*Sub-total: Other Purchased Services*	*$ 331,670*	*$ 276,989*	*$ 304,556*
52.0000	TOTAL PURCHASED SERVICES	$ 571,297	$ 496,650	$ 432,886
53	SUPPLIES			
53.1101	Office Supplies	$ 15,317	$ 14,760	$ 14,760
53.1102	Parts and Materials (K-9)	$ 1,063	$ 1,490	$ 1,490
53.1103	Chemicals (K-9 Medical)	$ 1,500	$ 2,785	$ 2,785
53.1104	Janitorial Supplies	$ 632	$ 1,500	$ 1,500
53.1105	Uniforms and Turnout Gear	$ 22,875	$ 55,733	$ 55,691
53.1106	General Supplies and Materials	$ 6,031	$ 10,200	$ 10,200
53.1107	CID Supplies	$ 21,521	$ 14,600	$ 16,100

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
53.1230	Electricity	$ 72,192	$ 74,137	$ 82,603
53.1270	Gasoline/Diesel	$ 133,772	$ 179,055	$ 181,905
53.1301	Food	$ 1,354	$ 1,000	$ 1,200
53.1401	Books and Periodicals	$ 1,081	$ 1,000	$ 7,200
53.1601	Small Tools and Equipment	$ 17,541	$ 15,407	$ 15,020
53.0000	TOTAL SUPPLIES	$ 294,880	$ 371,667	$ 390,454
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ 1,000	$ 1,000
54.2401	Computers	$ 2,615	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,615	$ 1,000	$ 1,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 555,874	$ 583,688	$ 602,316
55.2402	Llife and Disability	$ 13,521	$ 18,715	$ 18,381
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 569,395	$ 602,403	$ 620,697
57	OTHER COSTS			
57.2001	GBI Fingerprint Fees	$ 5,600	$ -	$ 9,000
57.3401	Miscellaneous Expenses	$ 3,990	$ 2,500	$ 2,500
57.3407	C.O.P	$ 3,000	$ 5,000	$ 5,000
57.9000	Contingencies	$ -	$ 2,000	$ 10,000
57.0000	TOTAL OTHER COSTS	$ 12,590	$ 9,500	$ 26,500
	TOTAL EXPENDITURES	**$ 5,233,278**	**$ 5,272,376**	**$ 5,149,589**

PUBLIC WORKS ADMINISTRATION DIVISION



PUBLIC WORKS ADMINISTRATION DIVISION

This division (and the other public works related divisions: streets, parks, solid waste collection, solid waste disposal and fleet maintenance) is managed by the Senior Assistant Engineer. A description of each public works division can be found in the corresponding section.

EXPENDITURES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 165,041	$ 161,559	$ 127,386	-21.15%
Purchase/Contract Services	$ 14,005	$ 19,620	$ 19,133	-2.48%
Supplies	$ 11,121	$ 13,525	$ 9,400	-30.50%
Capital Outlay (Minor)	$ 1,452	$ -	$ 500	
Interfund Dept. Charges	$ 19,608	$ 19,483	$ 19,538	0.28%
Other Costs	$ 1,837	$ 1,200	$ 1,200	0.00%
Total Expenditures	$ 213,064	$ 215,387	$ 177,157	-17.75%

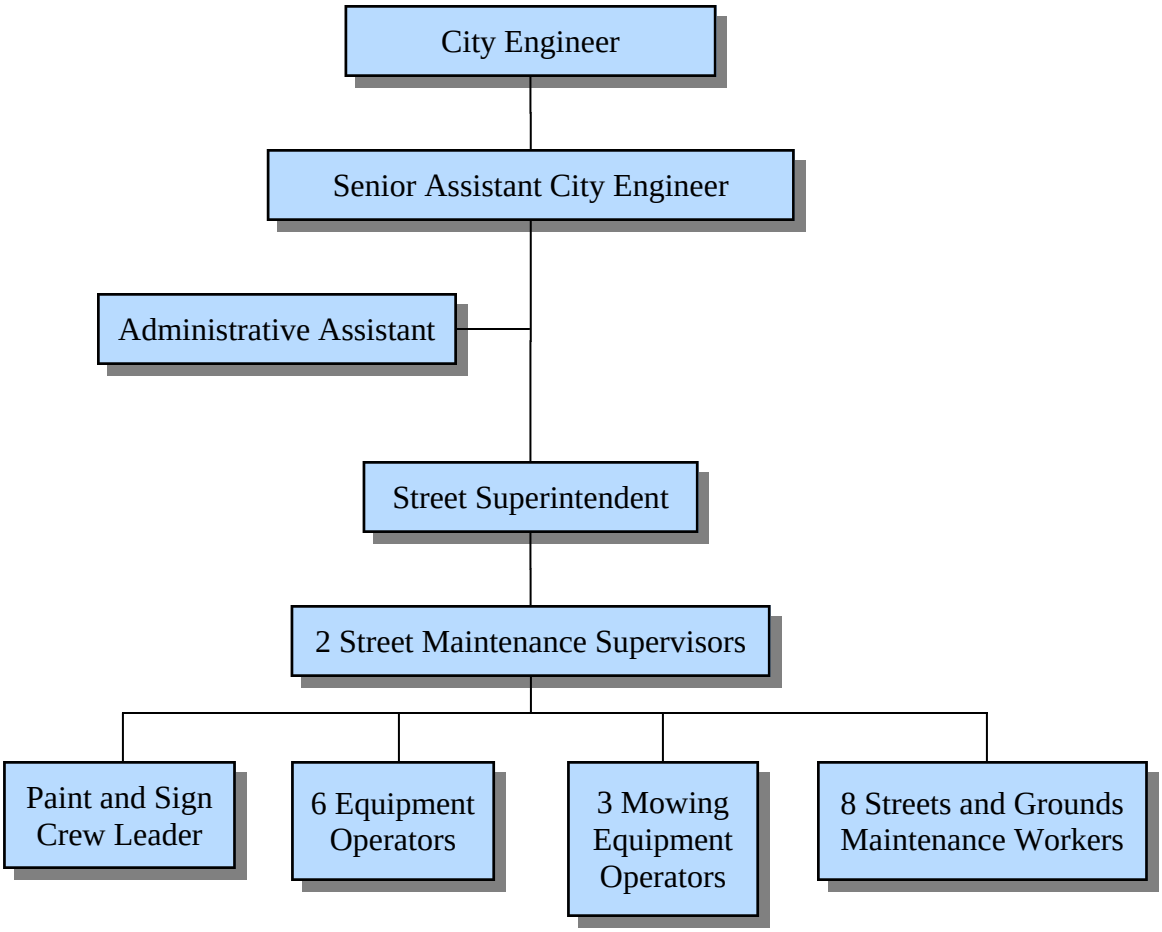
FUND 100 - GENERAL FUND **DEPT - 4100 - PUBLIC WORKS ADMINISTRATION**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 142,188	$ 138,414	$ 107,138
51.1301	Overtime	$ 374	$ 510	$ 510
51.1000	*Sub-total: Salaries and Wages*	*$ 142,562*	*$ 138,924*	*$ 107,648*
51.2201	Social Security (FICA) Contributions	$ 10,231	$ 10,628	$ 8,235
51.2401	Retirement Contributions	$ 9,987	$ 9,670	$ 8,612
51.2701	Workers Compensation	$ 2,137	$ 2,212	$ 2,841
51.2902	Employee Drug Screening Tests	$ 79	$ 80	$ -
51.2903	Hepatitis/Flu Vaccine	$ 45	$ 45	$ 50
51.2000	*Sub-total: Employee Benefits*	*$ 22,480*	*$ 22,635*	*$ 19,738*
51.0000	TOTAL PERSONAL SERVICES	$ 165,041	$ 161,559	$ 127,386
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 3,194	$ 7,500	$ 7,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 1,497	$ 1,000	$ 500
52.2203	Rep. and Maint. (Labor)	$ 593	$ 1,000	$ -
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 120	$ 1,000	$ 1,000
52.2205	Rep. and Maint. (Office Equipment)	$ 473	$ 650	$ 650
52.2320	Rentals	$ 2,368	$ 2,700	$ 1,700
52.2000	*Sub-total: Property Services*	*$ 8,245*	*$ 13,850*	*$ 10,850*
52.3101	Insurance, Other than Benefits	$ 808	$ 1,045	$ 808
52.3201	Telephone	$ 1,846	$ 1,800	$ 1,800
52.3203	Cellular Phones	$ 420	$ 400	$ 1,100
52.3206	Postage	$ 11	$ 75	$ 75
52.3301	Advertising	$ 1,597	$ 1,500	$ 1,500
52.3501	Travel	$ -	$ 250	$ 1,500
52.3601	Dues and Fees	$ 1,010	$ 350	$ 500
52.3701	Education and Training	$ 67	$ 350	$ 1,000
52.3000	*Sub-total: Other Purchased Services*	*$ 5,759*	*$ 5,770*	*$ 8,283*
52.0000	TOTAL PURCHASED SERVICES	$ 14,005	$ 19,620	$ 19,133
53	SUPPLIES			
53.1101	Office Supplies	$ 3,025	$ 3,000	$ 3,000
53.1104	Janitorial Supplies	$ 115	$ 300	$ 300
53.1105	Uniforms	$ 622	$ 1,000	$ 500
53.1106	General Supplies and Materials	$ 243	$ 50	$ 300
53.124	Bottled Gas	$ 436	$ 500	$ -
53.127	Gasoline/Diesel	$ 2,280	$ 2,400	$ 2,400
53.1301	Food	$ 4,081	$ 6,000	$ 2,000
53.1401	Books and Periodicals	$ 127	$ 200	$ 400
53.1601	Small Tools and Equipment	$ 190	$ 75	$ 500
53.0000	TOTAL SUPPLIES	$ 11,121	$ 13,525	$ 9,400
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ 196	$ -	$ 200
54.2401	Computers	$ 1,059	$ -	$ -
54.2501	Other Equipment	$ 197	$ -	$ 300
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,452	$ -	$ 500

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 18,881	$ 18,882	$ 18,882
55.2402	Life and Disability	$ 727	$ 601	$ 656
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 19,608	$ 19,483	$ 19,538
57	OTHER COSTS			
57.1101	Property Taxes	$ 173	$ -	$ -
57.3401	Miscellaneous Expenses	$ 1,664	$ 1,200	$ 1,200
57.0000	TOTAL OTHER COSTS	$ 1,837	$ 1,200	$ 1,200
	TOTAL EXPENDITURES	**$ 213,064**	**$ 215,387**	**$ 177,157**

STREETS


City Engineer
Senior Assistant City Engineer
Administrative Assistant
Street Superintendent
2 Street Maintenance Supervisors
Paint and Sign Crew Leader
6 Equipment Operators
3 Mowing Equipment Operators
8 Streets and Grounds Maintenance Workers

STREET DIVISION

The Street Division is responsible for the maintainance of streets, curb and gutter, drainage ditches, and road shoulders. The division is also responsible for street sweeping, pothole patching, crack sealing, street striping and repairing utility cuts in the pavement. The division performs minor work on catch basins and similar drainage structures; however, large projects are typically contracted out, as the division is primarily staffed for maintenance only. Further, the division is also tasked with operating the city's mosquito abatement program. The division's operating budget is in the General Fund. Capital projects are in the CIP Fund and SPLOST Funds.

GOALS & OBJECTIVES

Goal: Maintain the street rights of way and drainage system for compliance with standards and proper function.
Objectives:
1. Evaluate all complaints the same day they are received and provide prompt follow-up to the complainant.
2. Prioritize repairs and maintenance so that known safety hazards are corrected as soon as possible.
3. Improve the quality of work to ensure repairs are permanent and work is completed promptly and efficiently.
4. Assist the City Engineer's Office in identifying those streets needing resurfacing and restriping or minor improvement.
5. Assist the needs of other city departments as designated to maintain fiscal responsibility.

PERFORMANCE MEASURES

	FY 2009		FY 2010		FY 2011
	Adopted	Actual	Adopted	Projected	Base
Number of tons of asphalt used to:					
Repair pot holes and utility cuts	375	145	375	375	145
Number of potholes patched	650	426	650	650	426
Number of utility cuts paved	120	57	120	120	57
Number of street signs replaced	1,000	1,947	650	1,000	1,947
Number of traffic signals repaired	75	38	75	38	38
Street sweeping tonnage	550	516	550	550	516
Number of miles of right of way being mowed	65-70	60-65	65-70	65-70	65-70
Number of feet of drainage canals cleaned	16,500	16,500	16,500	16,500	16,500

EXPENDITURES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 746,518	$ 735,978	$ 759,415	3.18%
Purchase/Contract Services	$ 142,506	$ 146,778	$ 81,141	-44.72%
Supplies	$ 516,869	$ 488,850	$ 502,850	2.86%
Capital Outlay (Minor)	$ 1,535	$ 5,000	$ 4,000	-20.00%
Interfund Dept. Charges	$ 134,836	$ 171,303	$ 162,286	-5.26%
Other Costs	$ 24,379	$ 20,500	$ 20,500	0.00%
Total Expenditures	$ 1,566,642	$ 1,568,409	$ 1,530,192	-2.44%

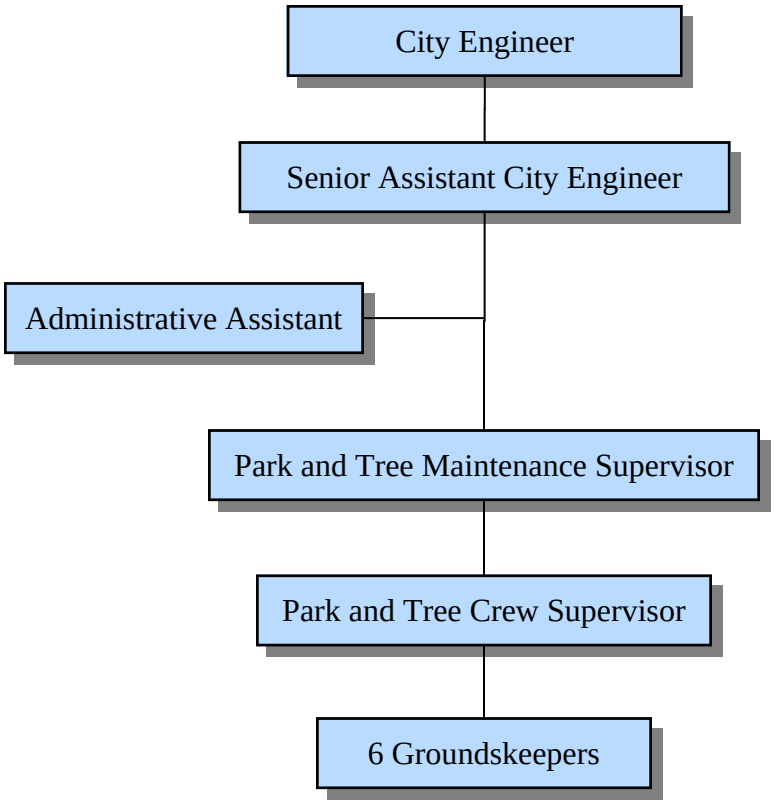
FUND 100 - GENERAL FUND **DEPT - 4200 - STREETS**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 622,147	$ 603,301	$ 617,904
51.1201	Temporary Employees	$ 845	$ -	$ -
51.1301	Overtime	$ 10,871	$ 18,000	$ 15,000
51.1000	*Sub-total: Salaries and Wages*	*$ 633,863*	*$ 621,301*	*$ 632,904*
51.2201	Social Security (FICA) Contributions	$ 45,934	$ 47,530	$ 48,417
51.2401	Retirement Contributions	$ 47,975	$ 49,704	$ 50,632
51.2701	Workers Compensation	$ 17,978	$ 16,983	$ 26,962
51.2901	Employment Physicals	$ 399	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 109	$ 200	$ 200
51.2903	Hepatitis/ Flu Vaccine	$ 260	$ 260	$ 300
51.2000	*Sub-total: Employee Benefits*	*$ 112,655*	*$ 114,677*	*$ 126,511*
51.0000	TOTAL PERSONAL SERVICES	$ 746,518	$ 735,978	$ 759,415
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 23,766	$ 23,000	$ 25,600
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 29,033	$ 32,000	$ 24,000
52.2203	Rep. and Maint. (Labor)	$ 57,457	$ 58,000	$ -
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 2,410	$ 2,000	$ 2,000
52.2205	Rep. and Maint. (Office Equipment)	$ 656	$ 250	$ 250
52.2320	Rentals	$ 2,493	$ 3,300	$ 2,500
52.2000	*Sub-total: Property Services*	*$ 115,815*	*$ 118,550*	*$ 54,350*
52.3101	Insurance other than Benefits	$ 14,941	$ 15,678	$ 14,941
52.3201	Telephone	$ 3	$ 200	$ -
52.3203	Cellular Phones	$ 1,149	$ 800	$ 1,300
52.3301	Advertising	$ -	$ 50	$ 50
52.3501	Travel	$ 1,059	$ 1,400	$ 2,000
52.3601	Dues and Fees	$ 1,393	$ 1,600	$ 1,500
52.3701	Education and Training	$ 842	$ 1,500	$ 1,500
52.3852	Contract Work/ Services	$ 7,305	$ 5,000	$ 4,000
52.3901	Erosion Control (EPD)	$ -	$ 2,000	$ 1,500
52.3000	*Sub-total: Other Purchased Services*	*$ 26,691*	*$ 28,228*	*$ 26,791*
52.0000	TOTAL PURCHASED SERVICES	$ 142,506	$ 146,778	$ 81,141
53	SUPPLIES			
53.1101	Office Supplies	$ 510	$ 750	$ 750
53.1102	Parts and Materials	$ 7,354	$ 8,000	$ 8,000
53.1103	Chemicals	$ 7,550	$ 15,000	$ 15,000
53.1104	Janitorial Supplies	$ 509	$ 500	$ 500
53.1105	Uniforms	$ 8,692	$ 12,600	$ 12,600
53.1106	General Supplies and Materials	$ 24,791	$ 25,000	$ 25,000
53.1110	Concrete/ Cor. Poly Pipes	$ 5,796	$ 10,000	$ 8,000
53.1111	Street Paint/ Traffic Marking Supplies	$ 1,883	$ 6,000	$ 6,000
53.1112	Asphalt	$ 12,044	$ 12,000	$ 14,000
53.1113	Signs	$ 13,697	$ 10,000	$ 13,000
53.1230	Electricity	$ 1,574	$ 2,000	$ 2,000
53.1232	Electricity - Street and Traffic Lights	$ 378,222	$ 328,000	$ 340,000
53.1240	Bottled Gas	$ 549	$ 1,000	$ 800

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
53.1270	Gasoline/Diesel	$ 47,937	$ 50,000	$ 50,000
53.1401	Books and Periodicals	$ -	$ -	$ 200
53.1601	Small Tools and Equipment	$ 5,762	$ 8,000	$ 7,000
53.0000	TOTAL SUPPLIES	$ 516,869	$ 488,850	$ 502,850
54	CAPITAL OUTLAY (MINOR)			
54.2501	Other Equipment	$ 1,535	$ 5,000	$ 4,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,535	$ 5,000	$ 4,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 129,121	$ 167,393	$ 158,461
55.2402	Life and Disability	$ 5,715	$ 3,910	$ 3,825
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 134,836	$ 171,303	$ 162,286
57	OTHER COSTS			
57.3300	Solid Waste Disposal	$ 23,823	$ 20,000	$ 20,000
57.3401	Miscellaneous Expenses	$ 555	$ 500	$ 500
57.0000	TOTAL OTHER COSTS	$ 24,379	$ 20,500	$ 20,500
	TOTAL EXPENDITURES	**$ 1,566,642**	**$ 1,568,409**	**$ 1,530,192**

PARKS DIVISION



PARKS DIVISION

The Parks Division is responsible for maintainance of the City's cemetery (cemetery lot sales are handled by the City Engineer's Office). In addition, the division provides maintenance of trees and plantings in traffic islands, McTell Trail, Triangle Park, Renassaince Park, and at various city facilities. The Parks Division operating budget is in the General Fund. Capital projects are in the CIP fund and SPLOST Funds.

GOALS & OBJECTIVES

Goal: Maintain and beautify the Cemetery and various public grounds to enhance the City's appearance and quality of life.
Objective:

1. Provide seasonal landscaping, pruning, and flower planting schedule.
2. Maintain landscaping efficiently and effectively to reduce environmental impacts.
3. Improve irrigation of landscaping in a manner that fosters water conservation.

PERFORMANCE MEASURES

	FY 2009		FY 2010		FY 2011
	Adopted	**Actual**	**Adopted**	**Projected**	**Base**
Number of parks where automated irrigation was installed	1	2	1	1	1
Number of parks where automated irrigation upgraded	2	2	2	2	2
Number of parks where improvements are planned	2	2	2	2	2
Number of trees planted within the city	10	18	25	25	25
Number of dead & diseased trees removed	8	12	8	20	30
Number of hours spent on bedding plants planting procedures (training)	15	65	65	65	65
Number of hours spent on pruning procedures (training)	20	120	80	120	120
Number of acres mowed & trimmed in Eastside Cemetery	30	25	50	50	50
Number of acres mowed & trimmed in Olliff Street Cemetery	30	30	30	30	30
Number of times per year for each area	30	30	30	30	30
Number of parks mowed	28	40	40	40	40
Number of times mowed each year	40	35	35	35	35
Number of times parks raked each year	35	15	15	15	15

EXPENDITURES SUMMARY

	FY 2009 Actual	**FY 2010 Budgeted**	**FY 2011 Adopted**	**Percentage Increase**
Personal Services/Benefits	$ 299,233	$ 316,681	$ 258,882	-18.25%
Purchase/Contract Services	$ 23,765	$ 21,374	$ 16,298	-23.75%
Supplies	$ 62,114	$ 44,275	$ 48,175	8.81%
Interfund Dept. Charges	$ 57,056	$ 56,692	$ 47,129	-16.87%
Other Costs	$ 2,240	$ 1,700	$ 2,000	17.65%
Total Expenditures	$ 444,407	$ 440,722	$ 372,484	-15.48%

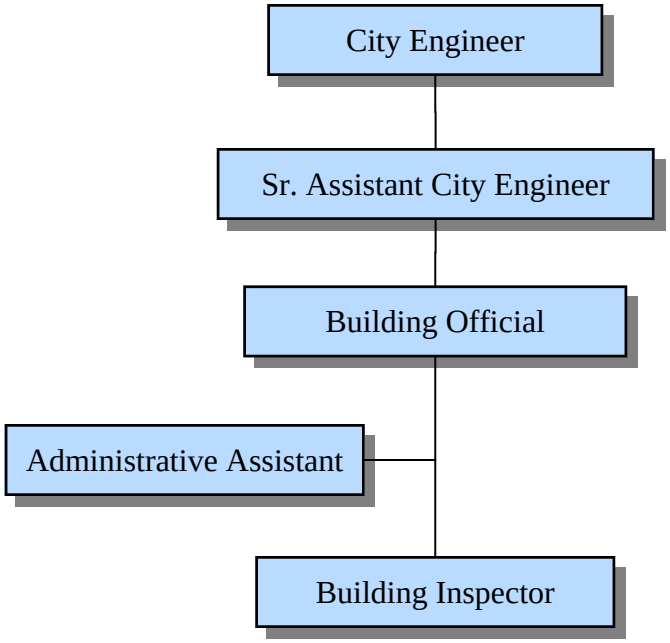
FUND 100 - GENERAL FUND **DEPT - 6200 - PARKS**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 255,246	$ 259,278	$ 207,946
51.1201	Temporary Employees	$ -	$ 7,500	$ 7,500
51.1301	Overtime	$ 898	$ 1,750	$ 1,750
51.1000	*Sub-total: Salaries and Wages*	*$ 256,144*	*$ 268,528*	*$ 217,196*
51.2201	Social Security (FICA) Contributions	$ 17,962	$ 20,542	$ 16,615
51.2401	Retirement Contributions	$ 19,184	$ 21,482	$ 17,376
51.2701	Workers Compensation	$ 5,902	$ 6,004	$ 7,520
51.2903	Hepatitis/ Flu Vaccine	$ 40	$ 125	$ 175
51.2000	*Sub-total: Employee benefits*	*$ 43,088*	*$ 48,153*	*$ 41,686*
51.0000	TOTAL PERSONAL SERVICES	$ 299,233	$ 316,681	$ 258,882
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 444	$ 1,000	$ 1,500
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 2,861	$ 3,000	$ 2,500
52.2203	Rep. and Maint. (Labor)	$ 8,459	$ 6,400	$ -
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 758	$ 500	$ 500
52.2205	Rep. and Maint. (Office Equipment)	$ 1,128	$ 300	$ 300
52.2320	Rentals	$ 45	$ 300	$ 500
52.0000	*Sub-total: Property Services*	*$ 13,695*	*$ 11,500*	*$ 5,300*
52.3101	Insurance, Other than Benefits	$ 3,898	$ 3,474	$ 3,898
52.3201	Telephone	$ 1,715	$ 1,500	$ 1,500
52.3203	Cellular Phones	$ 476	$ 400	$ 500
52.3205	Internet Services	$ -	$ -	$ 500
52.3501	Travel	$ 750	$ 250	$ 250
52.3601	Dues and Fees	$ 285	$ 250	$ 250
52.3701	Education and Training	$ 990	$ 1,500	$ 500
52.3852	Contract Work	$ 1,957	$ 2,500	$ 3,600
52.3000	*Sub-total: Other Purchased Services*	*$ 10,070*	*$ 9,874*	*$ 10,998*
52.0000	TOTAL PURCHASED SERVICES	$ 23,765	$ 21,374	$ 16,298
53	SUPPLIES			
53.1101	Office Supplies	$ 511	$ 400	$ 550
53.1102	Parts and Materials	$ 6,058	$ 3,000	$ 3,000
53.1103	Chemicals	$ 2,624	$ 2,000	$ 2,000
53.1104	Janitorial Supplies	$ 533	$ 500	$ 500
53.1105	Uniforms	$ 3,351	$ 4,900	$ 4,900
53.1106	General Supplies and Materials	$ 33,460	$ 16,000	$ 18,000
53.1108	General S and M (Tree Board)	$ 1,819	$ 1,500	$ 1,500
53.1109	General S and M (Beaut. Committee)	$ -	$ 1,000	$ 750
53.1230	Electricity	$ 3,423	$ 3,500	$ 5,000
53.1231	Electricity-Christmas Lights	$ -	$ 750	$ 750
53.1232	Electricity-ST/Traffic LT	$ 586	$ -	$ -
53.1240	Bottled Gas	$ 41	$ 25	$ 25
53.1270	Gasoline/Diesel	$ 7,235	$ 7,500	$ 7,500
53.1401	Books and Periodicals	$ 482	$ 200	$ 200
53.1601	Small Tools and Equipment	$ 1,991	$ 3,000	$ 3,500
53.0000	TOTAL SUPPLIES	$ 62,114	$ 44,275	$ 48,175

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 55,120	$ 55,119	$ 45,678
55.2402	Life and Disability	$ 1,936	$ 1,573	$ 1,451
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 57,056	$ 56,692	$ 47,129
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 1,698	$ 1,200	$ 1,500
57.3401	Miscellaneous Expenses	$ 542	$ 500	$ 500
57.0000	TOTAL OTHER COSTS	$ 2,240	$ 1,700	$ 2,000
	TOTAL OPERATING EXPENSES	**$ 444,407**	**$ 440,722**	**$ 372,484**

PROTECTIVE INSPECTIONS DIVISION



PROTECTIVE INSPECTIONS

The Protective Inspections Division is responsible for performing building, plumbing, electrical, HVAC, and ADA inspections on all residential and commercial construction within the City to ensure they are in compliance with applicable building codes. It also assists the Director of Community Development in assuring that buildings meet the applicable Zoning Ordinance provisions, such as front, side and rear setbacks, driveway aprons, and adequate parking.

PERFORMANCE MEASURES

	FY 2009		FY 2010		FY 2011
	Adopted	**Actual**	**Adopted**	**Projected**	**Base**
Number of residential building permits issued	125	90	125	202	101
Dollar value of residential building permits issued	$15,000	$25,490	$75,000	$81,158	$53,324
Number of Commercial Building Permits issued	80	67	80	91	79
Dollar value of commercial building permits issued	$132,000	$27,180	$110,000	$43,087	$35,134
Number of industrial building permits issued	0	0	0	0	0
Dollar value of industrial building permits issued	0	$0	0	$0	0
Number of plumbing permits issued	140	38	142	39	39
Dollar value of plumbing permits issued	$2,940	$5,581	$3,000	$22,402	$14,783
Number of electrical permits issued	190	35	190	36	36
Dollar value of electrical permits issued	$3,990	$8,453	$3,990	$25,865	$17,159
Number of mechanical permits issued	143	35	190	37	36
Dollar value of mechanical permits issued	$3,003	$3,158	$4,000	$8,160	$6,313
Number of sign permits issued	195	63	123	144	104
Operating Expenditures for the Protective Inspections Division	$266,479	$322,382	$318,267	$307,675	$154,150
Total dollar value of building, plumbing, electrical and mechanical permits	$156,933	$69,809	$195,990	$115,238	$126,713
Percentage of operating expenditures financed by fees	59%	22%	62%	37%	82%
Number of Erosion & Sediment Violations Noted or Cited	69	18	70	20	19

EXPENDITURES SUMMARY

	FY 2009 Actual	**FY 2010 Budgeted**	**FY 2011 Adopted**	**Percentage Increase**
Personal Services/Benefits	$ 187,559	$ 190,883	$ 120,894	-36.67%
Purchase/Contract Services	$ 90,245	$ 65,860	$ 11,587	-82.41%
Supplies	$ 10,846	$ 9,450	$ 5,000	-47.09%
Capital Outlay (Minor)	$ 200	$ 200	$ 500	150.00%
Interfund Dept. Charges	$ 33,058	$ 33,735	$ 14,519	-56.96%
Other Costs	$ 473	$ 150	$ 150	0.00%
Total Expenditures	$ 322,382	$ 300,278	$ 152,650	-49.16%

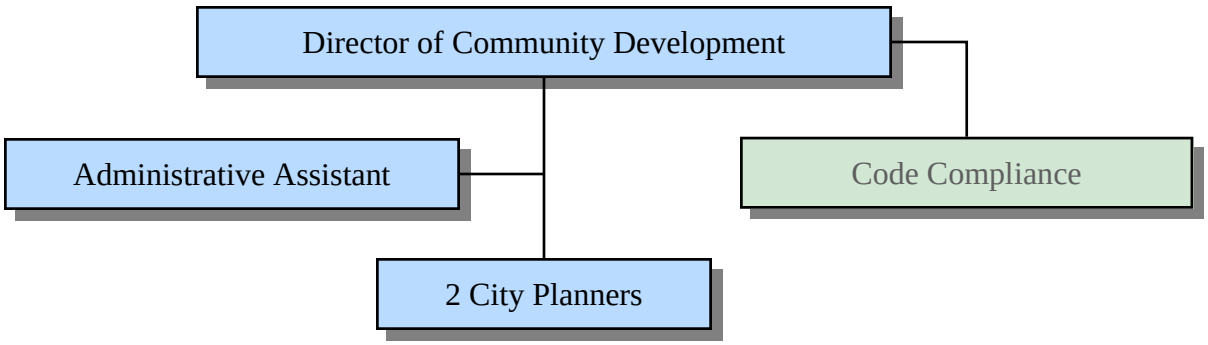
FUND 100 - GENERAL FUND **DEPT - 7200 - PROTECTIVE INSPECTIONS**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 160,697	$ 162,164	$ 101,938
51.1301	Overtime	$ 1,016	$ 543	$ 300
51.1000	*Sub-total: Salaries and Wages*	*$ 161,713*	*$ 162,707*	*$ 102,238*
51.2201	Social Security (FICA) Contributions	$ 11,385	$ 12,447	$ 7,821
51.2401	Retirement Contributions	$ 10,873	$ 13,017	$ 8,179
51.2701	Workers Compensation	$ 3,588	$ 2,712	$ 2,656
51.2000	*Sub-total: Employee Benefits*	*$ 25,846*	*$ 28,176*	*$ 18,656*
51.0000	TOTAL PERSONAL SERVICES	$ 187,559	$ 190,883	$ 120,894
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 1,000	Moved to Legal
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ 1,000*	*$ -*
52.2201	Rep. and Maint. (Equipment)	$ 3,224	$ 2,000	$ 1,500
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 1,148	$ 2,000	$ 1,000
52.2203	Rep. and Maint. (Labor)	$ 2,417	$ 3,000	$ -
52.2204	Rep. and Maint. (Bldg.)	$ 74,337	$ 49,000	$ -
52.2205	Rep. and Maint. (Office Equipment)	$ 244	$ 300	$ 150
52.2320	Rentals	$ 507	$ 400	$ 400
52.2000	*Sub-total: Property Services*	*$ 81,878*	*$ 56,700*	$ 3,050
52.3101	Insurance, Other than Benefits	$ 837	$ 1,200	$ 837
52.3201	Telephone	$ 255	$ 300	$ 300
52.3203	Cellular Phones	$ 1,659	$ 2,160	$ 1,000
52.3206	Postage	$ -	$ 200	$ 200
52.3301	Advertising	$ 100	$ 200	$ 200
52.3401	Printing and Binding	$ 1,011	$ 1,100	$ 600
52.3501	Travel	$ 2,330	$ 1,200	$ 900
52.3601	Dues and Fees	$ 705	$ 600	$ 500
52.3701	Education and Training	$ 1,470	$ 1,200	$ 1,000
52.3851	Contract Labor	$ -	$ -	$ 3,000
52.3000	*Sub-total: Other Purchased Services*	*$ 8,367*	*$ 8,160*	*$ 8,537*
52.0000	TOTAL PURCHASED SERVICES	$ 90,245	$ 65,860	$ 11,587
53	SUPPLIES			
53.1101	Office Supplies	$ 421	$ 800	$ 600
53.1101	Chemicals	$ 483	$ -	$ -
53.1105	Uniforms	$ 2,035	$ 1,000	$ 500
53.1106	General Supplies and Materials	$ 434	$ 500	$ 350
53.1270	Gasoline/Diesel	$ 5,668	$ 5,400	$ 2,400
53.1301	Food	$ 133	$ -	$ 200
53.1401	Books and Periodicals	$ 1,414	$ 1,000	$ 600
53.1601	Small Tools and Equipment	$ 258	$ 750	$ 350
53.0000	TOTAL SUPPLIES	$ 10,846	$ 9,450	$ 5,000
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ -	$ 300
54.2501	Other Equipment	$ 200	$ 200	$ 200
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 200	$ 200	$ 500

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 32,281	$ 32,788	$ 13,907
55.2402	Life and Disability	$ 777	$ 947	$ 612
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 33,058	$ 33,735	$ 14,519
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 473	$ 150	$ 150
57.0000	TOTAL OTHER COSTS	$ 473	$ 150	$ 150
	TOTAL EXPENDITURES	**$ 322,382**	**$ 300,278**	**$ 152,650**

COMMUNITY DEVELOPMENT



COMMUNITY DEVELOPMENT AND CODE COMPLIANCE

This department is headed by the Director of Community Development. It has three primary functions: development services, planning services, and code compliance.

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's planning services function refers to a variety of long-range and strategic planning of the community, and grant writing/administration services. 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 used by the Planning Commission, Zoning Board of Appeals, and Mayor and City Council when making land use decisions. Additionally, the department initiates or participates in a host of other special area or topic planning projects or programs which provide more measureable objectives for achieving the overall goals of the comprehensive plan. Finally, the department prepares grant applications and administers grants for projects related to housing, economic development, transportation and recreation.

The third component of Community development services is that of code compliance. The department's two code compliance officers ensure that the city's physical environment is maintained through the enforcement of codes related to building and property maintenance, sanitation, zoning, etc. Code compliance staff investigates complaints which are often categorized as "nuisances" and is intended to improve the community's standard of living and enhance property values throughout the city.

Most of the activities performed by the Community Development 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. The department's 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 proactively 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 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 Code Compliance Officers.
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. Continue 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 2009		FY 2010		FY 2011
	Adopted	**Actual**	**Adopted**	**Projected**	**Base**
Number of rezoning requests processed	24	12	16	12	14
Number of variance requests processed	22	13	12	13	14
Number of special exceptions	N/A	0	4	3	4
Number of residential subdivision plats reviewed	2	1	4	0	2
Number of commercial subdivision plats reviewed	2	1	8	0	2
Minor Subdivisions	N/A	11	24	7	10
Number of ordinance text amendments presented	4	8	6	1	3
Number of federal or state grant submittals	1	0	1	1	1
Number of federal or state grants approved	1	0	1*	1	1
Dollar value of grants approved	$200,000	0	$500,000	$100,000	$100,000
Number of annexations processed	5	3	3	2	2
Number of acres annexed into the City	140	44	N/A	301	N/A
Developments of Regional Impact**	N/A	0	3	0	1
Sign Permits - Billboards	N/A	7	0	3	2
Sign Permits - Standard	N/A	64	42	86	90
Sign Permits - Temporary	N/A	N/A	N/A	50	200

	FY 2009		FY 2010		FY 2011
	Adopted	Actual	Adopted	Projected	Base
Zoning Certifications	41	8	20	6	6
Zoning Determinations - Business Licenses	N/A	84	150	198	200
Zoning Determinations - Building/Site Plan Reviews	N/A	Undet.	40	139	140

*Notification of grant approval will not be received until after FY 2010.
**Development meeting thresholds requiring review by the Georgia Department of Community Affairs.

EXPENDITURES SUMMARY

Community Development

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 166,458	$ 130,367	$ 206,946	58.74%
Purchase/Contract Services	$ 108,741	$ 196,646	$ 194,219	-1.23%
Supplies	$ 3,289	$ 4,000	$ 2,766	-30.85%
Capital Outlay (Minor)	$ 4,700	$ -	$ 750	
Interfund/Dept. Charges	$ 5,136	$ 18,994	$ 33,860	78.27%
Other Costs	$ 2,240	$ 450	$ 450	0.00%
Total Expenditures	$ 290,564	$ 350,457	$ 438,991	25.26%

Code Compliance

Personal Services/Benefits	$ -	$ -	$ 69,376	
Purchase/Contract Services	$ -	$ -	$ 5,780	
Supplies	$ -	$ -	$ 4,350	
Capital Outlay (Minor)	$ -	$ -	$ 200	
Interfund/Dept. Charges	$ -	$ -	$ 19,247	
Other Costs	$ -	$ -	$ -	
Total Expenditures	$ -	$ -	$ 98,953	

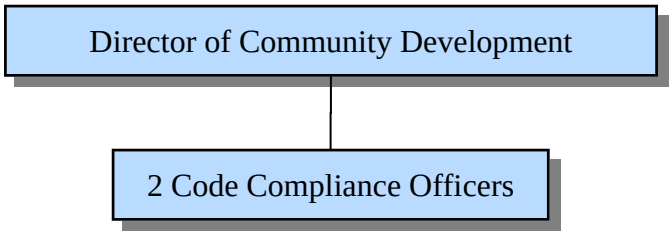
FUND 100 - GENERAL FUND **DEPT - 7400 - COMMUNITY DEVELOPMENT**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 142,275	$ 112,526	$ 174,972
51.1301	Overtime	$ 175	$ -	$ -
51.1000	*Sub-total: Salaries and Wages*	*$ 142,450*	*$ 112,526*	*$ 174,972*
51.2201	Social Security (FICA) Contributions	$ 9,332	$ 8,608	$ 13,385
51.2401	Retirement Contributions	$ 13,646	$ 9,002	$ 13,998
51.2701	Workers Compensation	$ 985	$ 186	$ 4,546
51.2903	Hepatitis/Flu Vaccine	$ 45	$ 45	$ 45
51.2000	*Sub-total: Employee Benefits*	*$ 24,008*	*$ 17,841*	*$ 31,974*
51.0000	TOTAL PERSONAL SERVICES	$ 166,458	$ 130,367	$ 206,946
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 3,000	Moved to Legal
52.1000	*Sub-total: Prof. and Tech. Services*	*$ -*	*$ 3,000*	*$ -*
52.2201	Rep. and Maint. (Equipment)	$ 46	$ -	$ -
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 134	$ 400	$ 400
52.2203	Rep. and Maint. (Labor)	$ 357	$ 300	$ -
52.2205	Rep. and Maint. (Office Equipment)	$ 686	$ 600	$ 600
52.2320	Rentals	$ 507	$ 1,200	$ 1,200
52.2000	*Sub-total: Property Services*	*$ 1,731*	*$ 2,500*	*$ 2,200*
52.3101	Insurance, Other than Benefits	$ 1,099	$ 2,606	$ 1,099
52.3201	Telephone	$ 71	$ 500	$ 300
52.3203	Cellular Phones	$ 827	$ 820	$ 820
52.3206	Postage	$ 55	$ 300	$ 300
52.3301	Advertising	$ 673	$ 600	$ 600
52.3401	Printing and Binding	$ 600	$ 500	$ 600
52.3501	Travel	$ 3,682	$ 4,000	$ 3,500
52.3601	Dues and Fees	$ 873	$ 1,720	$ 1,200
52.3701	Education and Training	$ 1,250	$ 4,100	$ 3,600
52.3801	Licenses	$ -	$ 3,000	$ -
52.3851	Contract Labor	$ 2,086	$ 3,000	$ -
52.3852	Contracted Services	$ -	$ 170,000	$ 180,000
52.3852	CS - Comp Plan Update	$ 95,793	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 107,010*	*$ 191,146*	*$ 192,019*
52.0000	TOTAL PURCHASED SERVICES	$ 108,741	$ 196,646	$ 194,219
53	SUPPLIES			
53.1101	Office Supplies	$ 1,452	$ 750	$ 500
53.1106	General Supplies and Materials	$ -	$ 1,000	$ 500
53.1270	Gasoline/Diesel	$ 459	$ 600	$ 300
53.1301	Food	$ 245	$ 700	$ 400
53.1401	Books and Periodicals	$ 725	$ 750	$ 766
53.1601	Small Tools and Equipment	$ 408	$ 200	$ 300
53.0000	TOTAL SUPPLIES	$ 3,289	$ 4,000	$ 2,766

FUND 100 - GENERAL FUND **DEPT - 7400 - COMMUNITY DEVELOPMENT**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture & Fixtures	$ -	$ -	$ 750
54.2401	Computers	$ 4,700	$ -	$ -
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 4,700	$ -	$ 750
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 4,466	$ 18,373	$ 32,788
55.2402	Life and Disability	$ 670	$ 621	$ 1,072
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 5,136	$ 18,994	$ 33,860
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 2,240	$ 450	$ 450
57.0000	TOTAL OTHER COSTS	$ 2,240	$ 450	$ 450
	TOTAL EXPENDITURES	**$ 290,564**	**$ 350,457**	**$ 438,991**

CODE COMPLIANCE DIVISION



FUND 100 - GENERAL FUND **DEPT - 7450 - CODE COMPLIANCE**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ -	$ -	$ 58,150
51.1301	Overtime	$ -	$ -	$ 520
51.1000	*Sub-total: Salaries and Wages*	*$ -*	*$ -*	*$ 58,670*
51.2201	Social Security (FICA) Contributions	$ -	$ -	$ 4,488
51.2401	Retirement Contributions	$ -	$ -	$ 4,694
51.2701	Workers Compensation	$ -	$ -	$ 1,524
51.2000	*Sub-total: Employee Benefits*	*$ -*	*$ -*	*$ 10,706*
51.0000	TOTAL PERSONAL SERVICES	$ -	$ -	$ 69,376
52	PURCHASE/CONTRACT SERVICES			
52.2202	Rep. and Maint. (Vehicles-Parts)	$ -	$ -	$ 900
52.2203	Rep. and Maint. (Labor)	$ -	$ -	$ -
52.2320	Rentals	$ -	$ -	$ 400
52.2000	*Sub-total: Property Services*	*$ -*	*$ -*	*$ 1,300*
52.3201	Telephone	$ -	$ -	$ 100
52.3203	Cellular Phones	$ -	$ -	$ 1,080
52.3206	Postage	$ -	$ -	$ 250
52.3301	Advertising	$ -	$ -	$ 200
52.3401	Printing and Binding	$ -	$ -	$ 350
52.3501	Travel	$ -	$ -	$ 1,200
52.3601	Dues and Fees	$ -	$ -	$ 100
52.3701	Education and Training	$ -	$ -	$ 1,200
52.3000	*Sub-total: Other Purchased Services*	*$ -*	*$ -*	*$ 4,480*
52.0000	TOTAL PURCHASED SERVICES	$ -	$ -	$ 5,780
53	SUPPLIES			
53.1101	Office Supplies	$ -	$ -	$ 200
53.1105	Uniforms	$ -	$ -	$ 500
53.1106	General Supplies and Materials	$ -	$ -	$ 200
53.1270	Gasoline/Diesel	$ -	$ -	$ 3,000
53.1401	Books and Periodicals	$ -	$ -	$ 100
53.1601	Small Tools and Equipment	$ -	$ -	$ 350
53.0000	TOTAL SUPPLIES	$ -	$ -	$ 4,350
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture & Fixtures	$ -	$ -	$ 200
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ 200
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ -	$ -	$ 18,881
55.2402	Life and Disability	$ -	$ -	$ 366
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ -	$ -	$ 19,247
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 98,953**

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.

EXPENDITURES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services /Benefits	$ 18,369	$ 38,736	$ -	-100.00%
Purchase/Contract Services	$ 33,233	$ 31,381	$ 31,873	1.57%
Other Costs	$ 538,886	$ 288,971	$ 304,130	5.25%
Total Expenditures	$ 590,488	$ 359,088	$ 336,003	-6.43%

FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
7500.51	ECONOMIC DEVELOPMENT			
7500.51.1101	Regular Employees	$ 17,206	$ 31,965	$ -
7500.51.1301	Overtime	$ -	$ 1,500	$ -
7500.51.1000	*Sub-total: Salaries and Wages*	$ 17,206	$ 33,465	$ -
7500.51.2201	Social Security (FICA) Contributions	$ 1,163	$ 2,560	$ -
7500.51.2401	Retirement Contributions	$ -	$ 2,677	$ -
7500.51.2701	Workers Compensation	$ -	$ 34	$ -
7500.51.2000	*Sub-total: Employee Benefits*	$ 1,163	$ 5,271	$ -
7500.51	TOTAL ECONOMIC DEVELOPMENT	$ 18,369	$ 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	$ 7,992	$ 7,500	$ 7,992
6173.52.2320	Rentals	$ 1,360	$ -	$ -
52	TOTAL PURCHASED SERVICES	$ 33,233	$ 31,381	$ 31,873
57	OTHER COSTS			
3900.57.1002	Emergency Management Agency	$ 5,000	$ 5,000	$ 5,000
3910.57.1018	Payment to Bulloch Cty - Animal Control	$ 34,733	$ 42,402	$ 42,402
5100.57.1003	Bulloch Resident Center	$ 1,200	$ 1,200	$ 1,200
5100.57.1004	Drug Abuse Council	$ 30,338	$ 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)	$ 59,211	$ 60,172	$ 60,172
6173.57.1016	Arts Center (Operating)	$ 83,209	$ 84,841	$ 75,000
6173.57.4001	Bad Debts	$ 255,609	$ -	$ -
7500.57.1011	Downtown Development Authority (Salary)	$ 64,186	$ 55,706	$ 55,706
7500.57.1019	Downtown Development Authority (Operating)	$ -	$ -	$ 25,000
7564.57.1012	Parking Lot Rental - Railroad	$ -	$ 250	$ 250
57	TOTAL OTHER COSTS	$ 538,886	$ 288,971	$ 304,130
	TOTAL EXPENDITURES	**$ 590,488**	**$ 359,088**	**$ 336,003**

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	NON-OPERATING EXPENSES			
58.1201	City Hall Lease Principal	$ 52,500	$ 58,500	$ 58,500
58.2201	City Hall Lease Interest	$ 44,784	$ 45,760	$ 40,015
58.2202	GMA Swap Payments	$ 294,806	$ 280,000	$ 340,000
58.2203	GMA Swap Payments - Interest	$ (13,817)	$ -	$ -
	TOTAL NON-OPERATING EXPENSES	**$ 378,272**	**$ 384,260**	**$ 438,515**

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	TRANSFERS:			
61.1003	Transfers to Capital Improvements Fund	$ 7,000	$ -	$ -
61.1010	Transfers to Self Insurance Fund	$ 200,000	$ -	$ -
61.1030	Transfers to Statesboro Fire Svc. Fund	$ 1,409,644	$ 1,409,644	$ 1,409,644
	TOTAL TRANSFERS	**$ 1,616,644**	**$ 1,409,644**	**$ 1,409,644**


CITY OF STATESBORO • 1803
GEORGIA

CONFISCATED ASSETS FUND

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

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

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	OPERATING REVENUES			
35	FINES AND FORFEITURES			
35.1320	Cash Confiscation - State	$ 14,365	$ 25,000	$ 10,000
35.1325	Cash Confiscation - Federal	$ 82,984	$ 45,000	$ 65,000
35.0000	TOTAL FINES AND FORFEITURES	$ 97,348	$ 70,000	$ 75,000
36.1000	INVESTMENT INCOME			
36.1001	Interest Income - Confiscated	$ 103	$ 250	$ 100
36.1003	Federal Confiscated Interest	$ 262	$ 255	$ 200
36.0000	TOTAL INVESTMENT INCOME	$ 365	$ 505	$ 300
	TOTAL REVENUES AND OTHER	**$ 97,713**	**$ 70,505**	**$ 75,300**
	EXPENDITURES:			
54	CAPITAL OUTLAY (MINOR)			
53.1601	Small Tools & Equipment	$ 14,787	$ 6,000	$ 9,143
54.2215	Drug Task Force Vehicle	$ 16,800	$ -	$ -
54.2401	Computers	$ 3,560	$ -	$ 34,890
54.2501	Other Equipment	$ -	$ 18,000	$ 17,955
54.2548	K-9 Dog	$ -	$ -	$ 12,000
54.0000	TOTAL CAPITAL OUTLAY	$ 35,147	$ 24,000	$ 73,988
	TOTAL EXPENDITURES AND OTHER	**$ 35,147**	**$ 24,000**	**$ 73,988**

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 twenty 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 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 seventeen 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 two more lots to the Land Bank Authority for conveyance to Habitat. In addition, the City will make two 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 Christian Lentz, Director of Community Development, at 764-0668, or Mrs. Lee Cheshire, Habitat Executive Director, at 489-2076.

FUND 221 - CDBG FUND **DEPT - 7400 - COMMUNITY DEVELOPMENT**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	REVENUES:			
221.38.8006	Lot Sales Habitat House #12	$ 4,626	$ -	$ -
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	**$ 4,626**	**$ 14,340**	**$ 9,560**
	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 funds seized for possible illegal activity by the Crime Suppression Unit. 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 Crime Suppression Unit, usually with the purchase of additional equipment, training, and investigative costs as required by the Office of Justice Programs Financial Guide.

In FY 2008, the City was awarded a US Department of Justice Grant (The Byrne Memorial Discretionary Grant) for the creation of a Crime Suppression Unit. The City was awarded $317,722 for this four member team. As long as the Crime Suppression Unit is active, any seizures that are made are recorded in this fund.

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	REVENUES:			
224.33.1001	US Dept of Justice Grant	$ 57,310	$ -	$ -
224.35.1325	Cash Confiscation-Federal	$ 12,283	$ -	$ 25,000
	TOTAL REVENUES	**$ 69,593**	**$ -**	**$ 25,000**
	EXPENDITURES:			
224.3200.51.1301	Overtime for Personnel	$ 28,300	$ -	$ -
224.3200.52.3501	Travel	$ 287	$ -	$ -
224.3200.52.3701	Training	$ 4,446	$ -	$ -
224.3200.53.1101	Office Supplies	$ 2,709	$ -	$ -
224.3200.53.1105	Uniforms	$ 187	$ -	$ -
224.3200.53.1107	CID Supplies	$ 12,150	$ -	$ -
224.3200.53.1601	Small Tools & Equipment	$ 13,535	$ -	$ 25,000
224.3200.54.2215	Police Vehicle & Conversion	$ 7,614	$ -	$ -
224.3200.54.2401	Computers	$ 211	$ -	$ -
	TOTAL EXPENDITURES	**$ 69,438**	**$ -**	**$ 25,000**

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 effectively extending the Georgia Southern University campus wireless network to the downtown Statesboro area.

The city was awarded a $323,298 grant for this project and will provide matching funds of at least twenty percent as required by the grant. The city is partnering with the Downtown Statesboro Development Authority (DSDA) and Georgia Southern University to develop a center known as the GSU City Campus. The City Campus will house space for the GSU intern program to facilitate interaction between students and prospective employers, an Entrepreneurial Center to assist existing downtown businesses as well as start up businesses with essential support services and a 311 CRM Call Center, a service to improve the city's overall customer service initiative.

FUND 225 **DEPT - 1535 - BROADBAND WIRELESS**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	REVENUES:			
33.4351	GTA Grant	$ -	$ 323,298	$ 323,298
	OTHER FINANCING SOURCES:			
39.3901	GMA Lease Pool	$ -	$ 363,702	$ 291,702
	TOTAL REVENUES	$ -	**$ 687,000**	**$ 615,000**
52	PURCHASE/CONTRACT SERVICES			
52.3906	Contracted Services	$ -	$ 123,000	$ 123,000
54.2450	Network Equipment	$ -	$ 492,000	$ 492,000
61.1003	Transfer to CIP Fund	$ -	$ 72,000	$ -
	TOTAL EXPENDITURES	**$ -**	**$ 687,000**	**$ 615,000**

MULTIPLE GRANT FUND

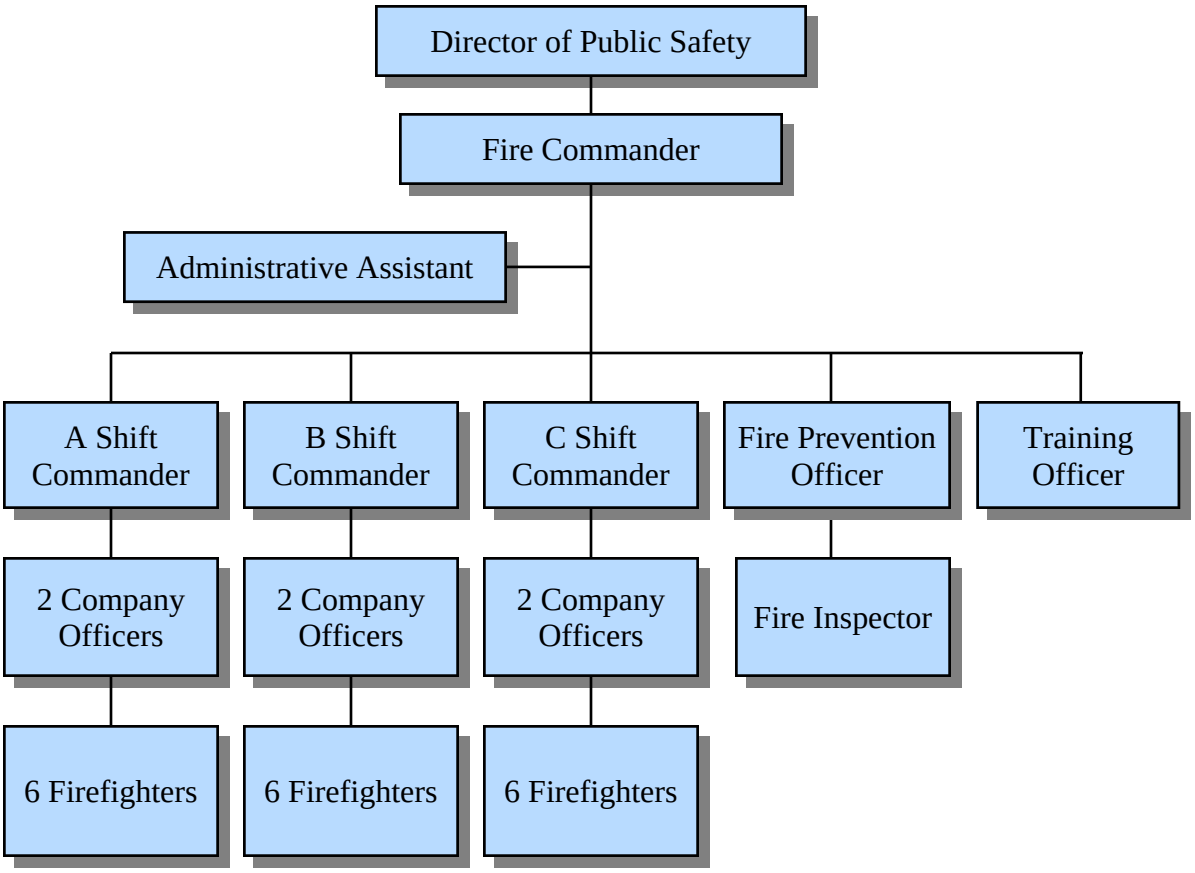
This fund accounts for receipts and disbursements for small state and federal capital grants that individually are less than 2% of the General Fund's annual expenditures. Based upon this Budget, that amount would be for any grant below $268,791 that is not accounted for in an existing fund. Grants for 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 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	REVENUES:			
33.4115	COPS Grant - Personnel	$ -	$ -	$ 140,340
33.4318	HSG - Police (GEMA)	$ 316,303	$ -	$ -
33.4319	Bureau of Just - BVP Grant	$ 6,421	$ 3,000	$ 3,000
33.9001	GMA Safety Grant - PD	$ -	$ 3,000	$ -
37.1006	NADDI Law Enforcement Grant	$ 1,332	$ -	$ -
	TOTAL REVENUES	**$ 324,056**	**$ 6,000**	**$ 143,340**
	EXPENDITURES:			
3200.51.1101	COPS Grant - Personnel	$ -	$ -	$ 140,340
3200.53.1105	Uniforms	$ 6,421	$ 3,000	$ 3,000
3200.53.1601	Small Tools and Equipment	$ 1,332	$ -	$ -
3200.53.1602	Safety Equipment - PD	$ -	$ 3,000	$ -
3200.53.1605	GEMA - Homeland Security	$ 279,918	$ -	$ -
3200.54.2108	Equipment - Misc (HSG)	$ 36,385	$ -	$ -
	TOTAL EXPENDITURES	**$ 324,056**	**$ 6,000**	**$ 143,340**

STATESBORO FIRE SERVICE FUND



STATESBORO FIRE SERVICE FUND

This department is headed by the Director of Public Safety who is located at City Hall. Station One is located on West Grady Street and Station Two is located on Fair Road. 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 33 personnel, 31 of which are state certified firefighters, and two civilians.

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 Fire Inspector as well as the Director of Public Safety, 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 five 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 2010, the fire district paid 38% 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 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. Continue to work toward the construction of the S.Main/GSU fire station.
9. Enter into a purchase contract for the acquisition of two new fire apparatus.
10. Develop and implement cost recovery strategies to protect the fire district from material financial loss.
11. Enhance the staffing levels of the department through a volunteer firefighter program.

PERFORMANCE MEASURES

	FY 2009		FY 2010		FY 2011
	Adopted	**Actual**	**Adopted**	**Projected**	**Base**
TYPE OF FIRE INCIDENT					
Structure Fire	105	94	105	102	104
Vehicle Fire	72	37	72	36	37
Grass or brush Fire	482	85	100	33	54
Washdown	138	0	0	0	0
Emergency standby	6	0	0	5	5
False alarm--unintentional	139	136	139	227	252
False alarm--intentional	202	197	202	57	62
Hazardous Conditions (spills and leaks)	86	30	86	21	30
Smoke Scare	75	34	75	50	39
Other Responses	135	196	135	236	178
Total of All Fire Calls inside the City	675	623	675	600	761
Total of All Fire Calls outside the City in the Fire District	250	186	250	165	147
Mutual Aid Fire Calls to other jurisdictions	56	0	0	0	0
Total of All Fire Calls responded to during FY	**981**	**809**	**925**	**765**	**908**
Average Number of Fire Calls inside the City per day	1.8	1.4	1.9	1.64	1.6
Average Response Time (minutes) to Fire Calls inside the City	3.5	3.5	3.5	4.78	3.5
Average Number of Fire Calls outside City in Fire District per day	0.7	0.5	0.7	0.4	0.4
Number of serious fire-related injuries in City and Fire District	2	1	0	3	2
Number of fire-related fatalities in City and Fire District	0	0	1	0	1
Employee man hours lost due to job-related injury	72	0	0	0	0

	FY 2009		FY 2010		FY 2011
	Adopted	Actual	Adopted	Projected	Base
TYPE OF FIRE INCIDENT					
Dollar value of fire-related property losses in City	$373,296	$772,845	$772,845	$693,093	$717,735
Appraised Value of all property in the City	$1,349,599,372	$ 1,562,489,582	$1,562,489,582	$1,582,279,950	$1,582,279,950
Property loss as a percentage of the City's Appraised Value	0.03%	0.04%	0.05%	0.06%	0.05%
Dollar value of fire-related property losses in Fire District	$225,500	$511,792	$511,792	$1,027,596	$744,456
Appraised Value of all property in the Fire District	$1,116,912,825	$ 1,257,042,695	$1,257,042,695	$1,310,691,695	$1,310,691,695
Property loss as a percentage of the District Appraised Value	0.02%	0.04%	0.04%	0.08%	0.06%
Number of FTE Employees	33	33	33	33	33
Appraised value of City property per FTE Employee	$40,896,951	$47,348,169	$47,348,169	$47,947,877	$47,947,877
Insurance Services Office (ISO) Department Rating	3 and 3/9	3 and 3/9	3 and 3/9	3 and 3/9	3 and 3/9
Operating Expenditures	$2,245,575	$2,341,816	$2,317,263	$2,591,359	$2,462,353
Operating Expenditures as a % of City's Appraised Value	5.49%	6.67%	4.89%	5.40%	5.14%
Number of commercial fire inspections	500	606	900	610	620
Number of residential fire inspections	1436	70	500	100	110
Number of industrial fire inspections	30	24	90	25	35
Number of school fire inspections/ day cares	25	46	40	60	70
Number of public assembly fire inspections	300	176	330	200	210
Number of new construction or major renovation Fire Code compliance plan reviews	250	342	300	356	376
Number of participants in fire prevention programs	4,000	6,182	6,182	4743	5,000

EXPENDITURES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 1,559,738	$ 1,613,235	$ 1,643,467	1.87%
Purchase/Contract Services	$ 136,498	$ 156,105	$ 205,770	31.82%
Supplies	$ 196,930	$ 91,177	$ 101,177	10.97%
Capital Outlay (Major & Minor)	$ 116,914	$ 197,983	$ 266,240	34.48%
Interfund Dept. Charges	$ 262,382	$ 259,163	$ 264,034	1.88%
Other Costs	$ 205	$ -	$ -	0.00%
Total Expenditures	$ 2,272,666	$ 2,317,663	$ 2,480,688	7.03%

*Multi-family units were inspected by building rather than each individual unit in FY2010.

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
33	INTERGOVERNMENTAL REVENUES			
33.4317	Homeland Security Grant	$ 122,369	$ -	$ 10,000
33.0000	TOTAL INTERGOVERNMENTAL REVENUES	$ 122,369	$ -	$ 10,000
34	CHARGES FOR SERVICES			
34.2201	Wage Reimbursement	$ 632	$ -	**$ -**
34.2220	Fire Tax District - Current Year	$ 856,484	$ 835,931	$ 900,000
34.0000	TOTAL CHARGES FOR SERVICES	$ 857,116	$ 835,931	$ 900,000
36.1001	INVESTMENT INCOME	$ 2,082	$ 1,500	$ 750
37.1002	CONTRIBUTIONS & DONATIONS	$ -	$ -	$ 2,000
38	MISCELLANEOUS REVENUE			
38.9010	Miscellaneous Income	$ 2,038	$ -	$ 100
38.0000	TOTAL MISCELLANEOUS REVENUE	$ 2,038	$ -	$ 100
39	OTHER FINANCING SOURCES			
39.1201	Operating Trans. in General Fund	$ 1,409,644	$ 1,409,644	$ 1,409,644
39.1000	*Sub-total: Operating Transfers in*	*$ 1,409,644*	*$ 1,409,644*	*$ 1,409,644*
39.0000	TOTAL OTHER FINANCING SOURCES	$ 1,409,644	$ 1,409,644	$ 1,409,644
TOTAL REVENUES AND OTHER FINANCING		**$ 2,393,249**	**$ 2,247,075**	**$ 2,322,494**
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 1,299,642	$ 1,373,383	$ 1,340,617
51.1301	Overtime	$ 32,944	$ 15,000	$ 30,000
51.1000	*Sub-total: Salaries and Wages*	*$ 1,332,586*	*$ 1,388,383*	*$ 1,370,617*
51.2201	Social Security (FICA) Contributions	$ 93,375	$ 106,211	$ 104,852
51.2401	Retirement Contributions	$ 99,138	$ 83,303	$ 109,649
51.2701	Workers Compensation	$ 14,698	$ 14,848	$ 22,839
51.2901	Employment Physicals	$ 19,559	$ 20,000	$ 35,000
51.2902	Employee Drug Screening Tests	$ 252	$ 360	$ 360
51.2903	Hepatitis/Flu	$ 130	$ 130	$ 150
51.2000	*Sub-total: Employee Benefits*	*$ 227,151*	*$ 224,852*	*$ 272,850*
51.0000	TOTAL PERSONAL SERVICES	$ 1,559,738	$ 1,613,235	$ 1,643,467
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ 1,150	$ 1,800	Moved to Legal
52.1301	Computer Programming Fees	$ 1,150	$ 1,800	$ 1,800
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 2,300*	*$ 3,600*	*$ 1,800*
52.2101	Cleaning Services	$ 968	$ -	$ 1,400
52.2201	Rep. and Maint. (Equipment)	$ 9,051	$ 6,000	$ 6,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 36,561	$ 24,000	$ 24,000
52.2203	Rep. and Maint. (Labor)	$ 36,693	$ 40,000	$ 43,335
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 3,233	$ 8,500	$ 8,500

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
52.2205	Rep. and Maint. (Office Equipment)	$ 849	$ 2,600	$ 2,600
52.2206	Rep. and Maint. (Other Equipment)	$ (5,393)	$ 10,000	$ 10,000
52.2320	Rentals	$ 1,894	$ 500	$ 500
52.2000	*Sub-total: Property Services*	*$ 83,856*	*$ 91,600*	*$ 96,335*
52.3101	Insurance, Other than Benefits	$ 14,730	$ 18,000	$ 14,730
52.3201	Telephone	$ 2,027	$ 6,360	$ 6,360
52.3203	Cellular Phones	$ 3,618	$ 3,530	$ 3,530
52.3206	Postage	$ 230	$ 250	$ 250
52.3301	Advertising	$ 383	$ -	$ -
52.3401	Printing & Binding	$ 526	$ 1,000	$ 1,000
52.3501	Travel	$ 8,806	$ 10,000	$ 10,000
52.3601	Dues and Fees	$ 6,597	$ 1,965	$ 1,965
52.3701	Education and Training	$ 8,557	$ 11,435	$ 11,435
52.3853	Pest Control - Buildings	$ 480	$ 480	$ 480
52.3902	Inspections of Equipment	$ 4,389	$ 7,885	$ 7,885
52.3906	Contract Services	$ -	$ -	$ 50,000
52.3000	*Sub-total: Other Purchased Services*	*$ 50,343*	*$ 60,905*	*$ 107,635*
52.0000	TOTAL PURCHASED SERVICES	$ 136,498	$ 156,105	$ 205,770
53	SUPPLIES			
53.1101	Office Supplies	$ 2,800	$ 3,500	$ 3,500
53.1102	Parts and Materials	$ 854	$ 500	$ 500
53.1103	Chemicals	$ 508	$ 360	$ 360
53.1104	Janitorial Supplies	$ 745	$ 3,000	$ 3,000
53.1105	Uniforms	$ 13,081	$ 13,700	$ 13,700
53.1106	General Supplies and Materials	$ 2,487	$ 3,000	$ 3,000
53.1116	Public Education Supplies	$ 2,293	$ 3,000	$ 3,000
53.1230	Electricity	$ 19,526	$ 18,500	$ 18,500
52.1240	Bottled Gas	$ -	$ 100	$ 100
53.1270	Gasoline/Diesel	$ 28,230	$ 25,000	$ 25,000
53.1301	Food	$ 1,284	$ 1,700	$ 1,700
53.1401	Books and Periodicals	$ 393	$ 2,150	$ 2,150
53.1601	Small Tools and Equipment	$ 2,360	$ 16,667	$ 16,667
53.1605	Hazardous Materials Response Equipment	$ 122,369	$ -	$ 10,000
53.0000	TOTAL SUPPLIES	$ 196,930	$ 91,177	$ 101,177
54	CAPITAL OUTLAY (MINOR)			
54.1300	Buildings	$ 27,541	$ 18,200	$ 18,200
54.1321	Repairs to Fair Road Station	$ 25,435	$ -	$ -
54.1322	South Main Station	$ -	$ -	$ 100,000
54.2200	Vehicles	$ 22,297	$ 56,000	$ 56,000
54.2301	Furniture and Fixtures	$ 4,257	$ 16,040	$ 16,040
54.2401	Computers	$ 27,340	$ -	$ -
54.2501	Other Equipment	$ 416	$ 107,743	$ 31,743
54.2563	FD-27 Protective Clothing	$ 9,628	$ -	$ 44,257
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 116,914	$ 197,983	$ 266,240

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 256,315	$ 251,341	$ 256,061
55.2402	Life and Disability	$ 6,067	$ 7,822	$ 7,973
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 262,382	$ 259,163	$ 264,034
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ 205	$ -	$ -
57.0000	TOTAL OTHER COSTS	$ 205	$ -	$ -
	TOTAL EXPENDITURES	**$ 2,272,666**	**$ 2,317,663**	**$ 2,480,688**

DESCRIPTION OF PROJECTS

FD-32 REPLACEMENT PICKUP: This vehicle will replace a Ford Crown Victoria with mileage in excess of 105,000 miles.

Impact on Operating Budget: $0

FD-34 REPLACEMENT PICKUP: The current vehicle is a 2000 Ford with over 100,000 miles. The replacement vehicle will be used primarily for transporting personnel and will serve as a back up command vehicle.

Impact on Operating Budget: $0

FD-54 FIRE STATION NO. 4: Over the last 10 years Statesboro has experienced rapid growth of both housing and businesses. New and proposed growth in and around the Gateway Industrial Park has placed an increased demand for fire protection services. In order for the Fire Department to continue to provide the quality fire protection expected by the residents and business owners in this area, this project will involve constructing a fire station in the area of South Main and Veterans Memorial Parkway. This would allow for servicing of the industrial park. A temporary station at this location would also help to maintain the city's ISO classification.

Impact on Operating Budget: $0 for Current Fiscal Year

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. In FY 2011, the SCVB will not be funded with the hotel/motel tax, but a new Statesboro Office of Tourism and Development, Inc. will be funded. The hotel/motel tax proceeds are distributed as follows under the contracts:

25.0 %	DSDA
35.0 %	SAC
40.0%	Statesboro Office of Tourism and Development, Inc.
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, 2010 through June 30, 2011.

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	OPERATING REVENUES:			
31	TAXES			
31.4100	Hotel/Motel Taxes	$ 456,994	$ 444,130	$ 600,000
31.4000	*Subtotal Taxes*	*$ 456,994*	*$ 444,130*	*$ 600,000*
	TOTAL OPERATING REVENUES	**$ 456,994**	**$ 444,130**	**$ 600,000**
	EXPENDITURES:			
57.2000	OTHER COSTS			
57.2001	Payment to other Agencies-SCVB	$ 315,326	$ 306,450	$ -
57.2003	Payment to other Agencies-DSDA	$ 36,726	$ 35,530	$ 150,000
57.2004	Payment to other Agencies-Arts Council	$ 104,942	$ 102,150	$ 210,000
57.2013	Payment to other Agencies-STDO	$ -	$ -	$ 240,000
57.2000	TOTAL OTHER COSTS	$ 456,994	$ 444,130	$ 600,000
	TOTAL EXPENDITURES AND OTHER FINANCING USES	**$ 456,994**	**$ 444,130**	**$ 600,000**

2002 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUND

This fund is used to account for the receipts and disbursements of the City's portion of the 2002 1% Special Purpose Local Option Sales Tax.

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

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

All money should be expended and this fund should be closed out by the end of FY 2011.

FUND 321 - 2002 SPLOST FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	REVENUES:			
321.33.7125	Pro - ENG-40 Street Repaving Program	$ 119,461	$ -	$ -
321.33.714401	Pro - ENG-42 Streetscape Construction	$ -	$ -	$ 96,000
321.33.715004	Pro - WWD-1 Refurbish 2 Wells	$ 84,819	$ -	$ -
321.33.715014	Pro - Reclaimed Water	$ 58,159	$ -	$ -
321.33.715015	Pro - Jones Mill Road	$ 94,234	$ -	$ -
321.33.715016	Pro - Lakeview Road	$ 97,436	$ -	$ -
321.33.715017	Pro- Well #10	$ 30,478	$ -	$ -
	TOTAL REVENUES	**$ 484,585**	**$ -**	**$ 96,000**
	EXPENDITURES:			
	ROADWAYS AND WALKWAYS			
321.4220.54.1473	ENG-40 Annual St Repaving	$ 119,461	$ -	$ -
321.4220.54.1482	Streetscape Construction	$ -	$ -	$ 96,000
321.4220.54.1497	ENG-38 US 301 / Rucker Lane	$ 234,000	$ -	$ -
	OTHER FINANCING USES			
321.9000.61.1020	Transfers to Water/Waste Water Fund	$ 306,966	$ -	$ -
321.9000.61.1021	Transfer to Reclaimed Water	$ 58,159	$ -	$ -
	TOTAL EXPENDITURES	**$ 718,585**	**$ -**	**$ 96,000**

SUMMARY OF PROJECTS BY FISCAL YEAR:
2002 SPLOST FUND

Project Number	Project	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTALS
ENG-42	Streetscape Construction	$ 96,000						$ 96,000
	TOTAL EXPENDITURES:	**$ 96,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 96,000**


CITY OF STATESBORO • 1803
GEORGIA

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 2009 Actual	FY 2010 Budget	FY 2011 Recommended
	REVENUES:			
322.33.7110	Landfill Air Rights	$ 1,166,667	$ 1,000,000	$ 1,000,000
322.33.7151	Proceeds Post Closure Expenses	$ -	$ 167,000	$ 167,000
322.33.7152	Pro- ENG 26 Cemetery Expansion	$ -	$ -	$ -
322.33.7121	Proceeds for Fire Station Relocation	$ -	$ 300,000	$ 300,000
322.33.7101	Proceeds for Police Vehicles	$ -	$ 250,000	$ 250,000
322.33.7120	Proceeds for Municipal Court Building	$ -	$ 600,000	$ -
322.33.7113	Proceeds for Street and Drainage Projects	$ -	$ 70,000	$ 586,000
322.33.7150	Proceeds for Water and Sewer Projects	$ -	$ 140,000	$ -
322.33.7170	Proceeds for Solid Waste Collection Projects	$ -	$ 300,000	$ 300,000
322.36.1001	Interest Income	$ 4,401	$ 2,500	$ -
	TOTAL REVENUES	**$ 1,171,068**	**$ 2,829,500**	**$ 2,603,000**
	EXPENDITURES:			
	SITE			
322.1575.54.1107	ENG-26 Cemetery Expansion	$ 9,750	$ 150,000	$ -
322.4220.54.1210	ENG-41 E.Main/Oak St./Courtland Parking Lot	$ -	$ -	$ 103,000
	SITE IMPROVEMENTS			
322.1575.54.1201	ENG-26 Cemetery Eng/Design	$ 42,427	$ -	$ -
	BUILDINGS			
322.2650.54.132002	Municipal Crt-Contr Svcs	$ 55,635	$ 600,000	$ -
322.2650.54.1320	Municipal Crt-Architect	$ 2,480	$ -	$ -
322.3500.54.1330	Fire Station Relocation	$ -	$ 300,000	$ 300,000
	INFRASTRUCTURE			
322.4220.54.1467	Street Striping	$ -	$ 30,000	$ 30,000
322.4220.54.1459	Sidewalk Repairs	$ -	$ 40,000	$ -
322.4250.54.1539	ENG-2 Stormwater Phase II Regulations	$ -	$ -	$ 50,000
322.4220.54.1473	ENG-40 Street Repaving	$ -	$ -	$ 200,000
322.4220.54.1534	ENG-44 Inters. Improv. W.Grady @ S. College	$ -	$ -	$ 40,000
322.4250.54.1532	ENG-86 Lanier Drainage Improvements	$ -	$ -	$ 27,500
322.4220.54.1535	ENG-87 Bermuda Run Sidewalk	$ -	$ -	$ 25,000
322.4220.54.1536	ENG-90 Install Sidewalk at Robinhood Trail	$ -	$ -	$ 5,500
322.4220.54.1537	ENG-91 Church Street Improvements	$ -	$ -	$ 5,000
322.4220.54.1538	ENG-98 Roadway Impr. at Elementary Schools	$ -	$ -	$ 100,000
322.4330.54.1540	WWD-14 Water/Sewer Rehab Projects	$ -	$ -	$ -
322.4330.54.1513	WWD-32 Extension of W/S to Unserved Areas	$ -	$ -	$ -
	VEHICLES			
322.3200.54.2215	Police Vehicles and Conversion	$ -	$ 250,000	$ 250,000
322.3500.54.2216	FD-10 Engine Replacement	$ -	$ -	$ 350,000
322.3200.57.3401	Miscellaneous Expense	$ 111	$ -	$ -

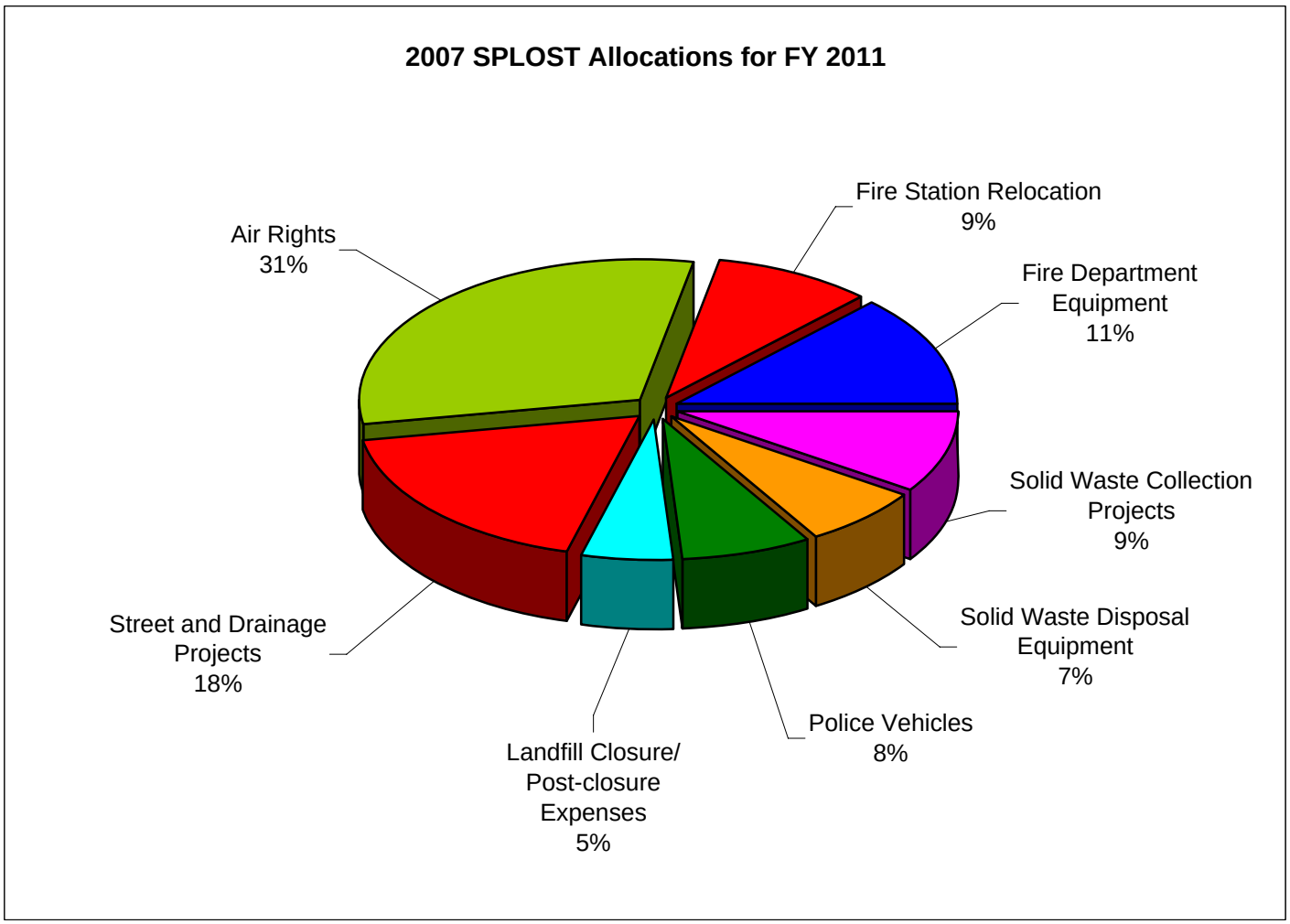
FUND 322 - 2007 SPLOST FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Recommended
	Other Financing			
322.9000.61.1003	Transfer to General Fund-GMA Lease	$ -	$ -	$ 66,822
322.9000.61.1040	Transfers to SWD	$ 1,006,667	$ 1,167,000	$ 1,392,000
322.9000.61.1030	Transfer to SWC	$ -	$ 300,000	$ 300,000
322.9000.61.1020	Transfer to W/S	$ -	$ 140,000	$ -
	TOTAL EXPENDITURES	**$ 1,117,071**	**$ 2,977,000**	**$ 3,244,822**

2007 SPLOST FUND ALLOCATIONS

FY 2011

Air Rights	$	1,000,000
Fire Station Relocation	$	300,000
Fire Department Equipment	$	416,822
Solid Waste Collection Projects	$	300,000
Solid Waste Disposal Equipment	$	225,000
Police Vehicles	$	250,000
Landfill Closure/Post-closure Expenses	$	167,000
Street and Drainage Projects	$	586,000
	$	**3,244,822**



DESCRIPTION OF PROJECTS

ENG-2 STORMWATER PHASE II REGULATIONS: The EPA and EPD have issued new stormwater regulations that require compliance in six (6) mandated areas. The City Engineering Department has been informed by State officials and related professionals that we should anticipate compliance requirements by the year 2013. Prompt installation of some key components will be crucial to the success of the Stormwater Program. This project will be used to retain the services of a qualified consultant to assist the City with setting up its Stormwater Program. The consultant would be charged with helping the City establish timelines, identify stormwater related needs, determine EPD requirements and program funding alternative including the possible implementation of a stormwater utility fee.

Impact on Operating Budget: $0

ENG-28 STREET STRIPING: This work is needed to bring existing pavement markings up to date or place new, necessary pavement markings.

Impact on Operating Budget: $0

ENG-40 STREET REPAVING PROGRAM: There are approximately 135 miles of streets and highways within the City limits. Of those, approximately 20 are State or Federal highways, which the Georgia Department of Transportation is responsible for maintaining. The other approximately 115 miles are solely the responsibility of the City. The funding for this project along with the States LARP (Local Assistance for Roads) funds will be used to resurface local roads as needed. It will also be used to mill down some streets before resurfacing, where additional asphalt would raise the road too high for the existing curb and gutter. Performing resurfacing, when needed, extends the service life of our streets.

Impact on Operating Budget: $0

ENG-41 EAST MAIN/OAK ST/COURTLAND ST PARKING LOT: This project includes purchasing the vacant property (lot 103) between East Main Street and Courtland Street to create an additional 40 space parking lot. Well-lit, easily accessible parking spaces are a premium in the downtown area, and previous concerns for additional downtown parking indicate that these additional 40 spaces (approximately) are desired by the citizens of Statesboro.

Impact on Operating Budget: $0

ENG-44 INTERSECTION IMPROVEMENTS FOR W. GRADY ST. AND S. COLLEGE ST.: Presently, large vehicles and emergency vehicles have difficulty

making the turn at this intersection because of the short turning radii and the close proximity of the utility poles. Some of the corners do not have handicap accessible ramps and those that have them do not meet standards. This intersection is very close to a Fire Station, an EMS station and the Police station, so adequate turn movements are critical. Upgrading to the existing traffic signal will be required. Providing adequate lane width for all the thru and turn lanes at this intersection will also be required under this project.

Impact on Operating Budget: $0

ENG-86 LANIER DR. DRAINAGE IMPROVEMENTS: Past accidents as reported by GSU staff identify this ditch as a safety hazard for pedestrians and vehicles. Drainage and grading improvements will create a less hazardous condition for all and improve aesthetics.

Impact on Operating Budget: $0

ENG-87 BERMUDA RUN SIDEWALK: This project will be used to connect the existing sidewalk at Market District's northern limit to the existing sidewalk near the intersection with Fair Road. There is currently a gap in the sidewalk network along Bermuda Run that creates an unsafe condition for the many students and others who walk this area routinely.

Impact on Operating Budget: $0

ENG-90 INSTALL SIDEWALK AT ROBINHOOD TRAIL: A sidewalk is needed along Robinhood Trail to provide a safe place for the heavy volume of pedestrian traffic to travel. The continued construction of large scale, high density student housing at the easterly end of Robinhood Trail has provided a substantial increase in pedestrian traffic traveling to and from the GSU campus.

Impact on Operating Budget: $0

ENG-91 CHURCH STREET IMPROVEMENTS: In FY 2010, the City and County combined their efforts to make substantial improvements to Luetta Moore Park which is located along the southerly side of Church Street. The improvements to the park only provided minimal improvements to Church Street itself. The existing pavement of Church Street is in very poor condition, the pavement width varies from 16' to 18' (which is substandard), and the existing street drainage system is inadequate. Overall roadway improvements are badly needed.

Impact on Operating Budget: $0

ENG-98 ROADWAY IMPROVEMENTS AT ELEMENTARY SCHOOLS: The Bulloch County Board of Education is currently in the process of constructing three (3) new elementary schools. It is anticipated that roadway improvements will be required at some of these schools. State law dictates that local BOE cannot spend its funds outside of BOE property lines, therefore, other funding sources must be identified to make any "warranted" improvements. It is our goal to find other sources of funding such as Georgia Department of Transportation funds, however, at this time we have not secured additional funding. This project will involve, where warranted by a traffic study, widening of the pavement in order to install left turn lanes and/or deceleration lanes and improve nearby turn radii at newly constructed elementary school(s).

Impact on Operating Budget: $0

FD-7 FIRE STATION RELOCATION: Over the last 10 years Statesboro has experienced rapid growth of both housing and businesses. A large amount of this growth is taking place on the east side of the City in the area of Cawana and Hwy 80. In order for the Fire Department to continue to provide the quality fire protection expected by the residents and business owners, a temporary fire station will be constructed in this area. A temporary station at this location would also help to maintain the city's ISO classification.

Impact on Operating Budget: $13,040 Increase for Building Upkeep and Electricity

FD-44 FIRE ENGINE REPLACEMENT: This engine will replace a 1991 engine which is still in service. The life expectancy of a fire engine is between 10 and 15 years. The risk of mechanical failure during emergency operations increases with the age of the equipment. The current truck can only carry two fire fighters while the new truck will carry four. Replacement of this engine is recommended to ensure the City’s ISO rating is maintained.

Impact on Operating Budget: $0

PD-1 POLICE VEHICLES AND CONVERSIONS: The police department has attempted to rotate a third of the patrol vehicles out of the fleet every year due to excessive mileage and high maintenance cost. Staff vehicles, used for personnel assigned in administration, detectives, and training, are rotated approximately every sixth year.

Impact on Operating Budget: $0

PW-SWC-1 KNUCKLEBOOM LOADER AND BODY: This project provides a replacement knuckleboom loader truck for the Solid Waste Collection Department. The department is unable to obtain parts for the current truck any longer and the components are worn and outdated.

Impact on Operating Budget: $2,500 Decrease in Repairs and Maintenance - Equipment

PW-SWC-8 AUTOMATED RESIDENTIAL GARBAGE TRUCKS: This project will provide a replacement residential garbage truck for the Solid Waste Collection Department. These vehicles experience a tremendous amount of wear and tear and need to be replaced on a rotational basis.

Impact on Operating Budget: $0

PW-SWD-11 FRONTEND LOADER: This project will replace a solid waste loader that has exceeded its trade-in value and has been used twice the recommended number of hours.

Impact on Operating Budget: $2,500 Decrease in Repairs and Maintenance - Equipment

SUMMARY OF PROJECTS BY FISCAL YEAR:
2007 SPLOST FUND

Project Number	Project	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTALS
AF-16	Municipal Court Building		$ 600,000	$ 600,000				$ 1,200,000
ENG-2	Stormwater Phase II Regulations	$ 50,000	$ 100,000					$ 150,000
ENG-16	Construct Sidewalk Along North Main St.							Not Funded
ENG-27	Resurface Cemetery Streets			$ 10,500		$ 25,000		$ 35,500
ENG-28	Street Striping	$ 30,000	$ 30,000	$ 30,000	$ 30,000			$ 120,000
ENG-33	Intersection Improvements U.S. 301 @ S.R. 67							Not Funded
ENG-34	Sidewalk Construction: Gentilly Road			$ 240,000				$ 240,000
ENG-36	Traffic Signal: SR 67 @ Brampton Ave.			$ 95,000				$ 95,000
ENG-37	Intersection: W. Main and Johnson St.							Not Funded
ENG-39	Sidewalk Installation, Hwy 24			$ 89,000				$ 89,000
ENG-40	Street Repaving Program	$ 200,000	$ 200,000	$ 100,000				$ 500,000
ENG-41	East Main/Oak St./Courtland St. Parking Lot	$ 103,000	$ 35,000					$ 138,000
ENG-44	Inter. Impr. W. Grady St. @ S. College St.	$ 40,000	$ 270,000					$ 310,000
ENG-57	Subdivision Incentive Program Funding			$ 100,000				$ 100,000
ENG-66	West Jones Avenue Curve Project				$ 55,000			$ 55,000
ENG-68	GA 24 Sidewalk Extension				$ 295,000			$ 295,000
ENG-77	Savannah Ave. Rehabilitation Resurfacing				$ 325,000			$ 325,000
ENG-80	Anderson St. Paving and Drainage			$ 10,000	$ 100,000			$ 110,000
ENG-81	Brannen St. and Zetterower Ave. Intersection		$ 85,000					$ 85,000
ENG-84	S. Zetterower and Tillman Road Intersection						$ 80,000	$ 80,000
ENG-86	Lanier Drainage Improvements	$ 27,500						$ 27,500
ENG-87	Bermuda Run Sidewalk	$ 25,000						$ 25,000
ENG-90	Install Sidewalk at Robinhood Trail	$ 5,500	$ 98,000					$ 103,500
ENG-91	Church Street Improvements	$ 5,000	$ 75,000					$ 80,000
ENG-92	West Main Streetscape		$ 75,000	$ 600,000	(Additional $600,000 from SPLOST 2013)			$ 675,000
ENG-93	Aerial Photography Flight		$ 30,000					$ 30,000
ENG-94	Drainage Improvement-Turner/Thomas/Lafayette			$ 30,000				$ 30,000
ENG-97	Traffic Signal: Veterans Pkwy/Brampton/Stambuk		$ 50,000					$ 50,000
ENG-98	Roadway Improvements at Elem. Schools	$ 100,000	$ 40,000					$ 140,000
FD-7	Fire Station Relocation	$ 300,000						$ 300,000
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							SPLOST 13
PD-1	Police Vehicles and Conversions	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 500,000		$ 1,500,000

SUMMARY OF PROJECTS BY FISCAL YEAR:
2007 SPLOST FUND

Project Number	Project	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTALS
WWD-14	Water and Sewer Rehab Projects			$ 100,000		$ 590,000	$ 1,500,000	$ 2,190,000
	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
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				$ 220,000
PW-SWC-8	Residential Garbage Trucks	$ 190,000		$ 190,000				$ 380,000
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
PW-SWD-3	Replacement Longhaul Trailers	$ -	$ -	$ 210,000				$ 210,000
PW-SWD-11	Frontendloader	$ 225,000		$ 225,000				$ 450,000
	Proposed Uses of Cash	$ 3,178,000	$ 3,455,000	$ 4,346,500	$ 4,472,000	$ 2,965,000	$ 3,380,000	$ 21,796,500
	Existing Uses of Cash							
	None							$ -
	Total Uses of Cash	**$ 3,178,000**	**$ 3,455,000**	**$ 4,346,500**	**$ 4,472,000**	**$ 2,965,000**	**$ 3,380,000**	**$ 21,796,500**
	Sources of Cash							
	2007 SPLOST Proceeds for:							
	Fire Station Relocation	$ 300,000						$ 300,000
	Fire Department Equipment	$ 350,000	$ 350,000	$ 150,000				$ 850,000
	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	$ 586,000	$ 1,088,000	$ 1,304,500	$ 805,000	$ 25,000	$ 80,000	$ 3,888,500
	Water and Sewer Projects			$ 140,000	$ 2,250,000	$ 2,440,000	$ 3,300,000	$ 8,130,000
	Solid Waste Collection Equipment	$ 300,000		$ 300,000				$ 600,000
	Solid Waste Disposal Projects	$ 1,167,000	$ 1,167,000	$ 1,167,000	$ 1,167,000			$ 4,668,000
	Solid Waste Disposal Equipment	$ 225,000		$ 435,000				$ 660,000
	2013 SPLOST Proceeds for:							

SUMMARY OF PROJECTS BY FISCAL YEAR:
2007 SPLOST FUND

Project Number	Project	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTALS
	Fire Department Equipment							$ -
	Total Sources of Cash	**$ 3,178,000**	**$ 3,455,000**	**$ 4,346,500**	**$ 4,472,000**	**$ 2,965,000**	**$ 3,380,000**	**$ 21,796,500**
	Increase (decrease) in Cash	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**


CITY OF STATESBORO • 1803
GEORGIA

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 $739,000 of local money, the project will have $1,269,000 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 Railroad Street. This is the first of several planned phases to include the entire downtown area. This phase should tie in with the Greenway which extends from GSU to downtown, and 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. In addition to the Streetscape work, geometric improvements will be made at the W. Main St./College St. intersection.

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	REVENUES:			
33.4311	Proceeds from DOT	$ 46,297	$ 530,000	$ -
39.1290	Transfer in from 2002 SPLOST Fund	$ -	$ 25,000	$ 96,000
	TOTAL REVENUES	**$ 46,297**	**$ 555,000**	**$ 96,000**
	EXPENDITURES:			
52.3401	Printing and Binding	$ 68	$ -	$ -
54.1481	Downtown Streetscape - Architect	$ 64,424	$ -	$ -
54.1482	Downtown Construction	$ 64,302	$ 555,000	$ 96,000
	TOTAL EXPENDITURES	**$ 128,794**	**$ 555,000**	**$ 96,000**

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 2010 Budgeted	FY 2011 Adopted
	REVENUES:		
	OTHER FINANCING SOURCES:		
350.33.4321	Georgia Rec. Trails Grant	$ -	$ 100,000
350.39.1204	Operating Transfer in from Water/Wastewater Fund	$ 91,000	$ 100,000
350.39.1260	Operating Transfer in from Broadband Wireless	$ 72,000	$ -
350.39.3901	Loan from GMA Lease Pool Fund	$ -	$ 72,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	**$ 163,000**	**$ 272,000**
	EXPENDITURES:		
350.54.1200	**Site Improvements**		
350.6200.54.1209	PW-PT-18 Trees/Shrubs Maintenance	$ -	$ 12,000
350.54.1300	**Buildings**		
350.1575.54.1313	ENG-18 Calibration of CH De-Humidifier and Chillers	$ 14,000	$ 14,000
350.7400.54.1323	CD-4 Office Remodeling	$ -	$ 10,000
350.54.1400	**Infrastructure**		
	Street and Sidewalk Projects		
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	$ -
350.4220.54.1427	ENG-79 Luetta Moore Trail Phase 1	$ -	$ 119,548
350.4220.54.1459	PW-ST-31 Sidewalk Repairs	$ -	$ 20,000
350.54.1000	*Sub-total Property*	*$ 79,000*	*$ 175,548*
350.54.2200	**Vehicles (and motorized equipment)**		
350.4200.54.2227	PW-ST-64 Replace Exmark Mowers	$ -	$ 15,000
350.4200.54.2245	PW-ST-88 Side Dresser	$ -	$ 72,000
350.54.2500	**Other equipment**		
350.3200.54.2564	PD-15 Bullet Proof Vests: Emergency Response	$ 12,000	$ -
350.6200.54.2565	PW-PT-13 Decorations	$ -	$ 7,500
350.54.2000	*Sub-total Machinery and Equipment*	*$ 12,000*	*$ 94,500*
350.54.0000	**TOTAL CAPITAL OUTLAY EXPENDITURES**	**$ 91,000**	**$ 270,048**
	Fund Balance Increase (Decrease)	**$ 72,000**	**$ 1,952**

DESCRIPTION OF PROJECTS

ENG-18 CALIBRATION OF CITY HALL DE-HUMIDIFIER AND CHILLERS: Chiller engines have been upgraded to 100% status. The new SEMCO dehumidifier and chillers will need calibration and general maintenance to perform properly. Proper yearly maintenance will keep chillers and de-humidifier running smoothly.

Impact on Operating Budget: $0

ENG-79 LUETTA MOORE TRAIL – PHASE I: Phase I of the Luetta Moore Trail is the first .24 mile phase of an urban recreational multi-use trail. The hard surfaced trail geared toward non-motorized users provides recreational opportunity within a low-income neighborhood while creating linkage between neighborhoods, subsidized housing, city parks, major employers and city center. Following completion of all phases, the Luetta Moore Trail is anticipated to be 1 mile in length. Funding has been requested for a portion of the construction cost through the Georgia Recreational Trails grant program. The project is consistent with the Bulloch County Greenways System Master Plan (2003), and identified as a prioritized bicycle/pedestrian project in the Bulloch County/City of Statesboro 2035 LRTP (2009).

Impact on Operating Budget: $1,000 Increase for Maintenance

CD-4 OFFICE REMODELING: Community Development is required to review, redline and approve plans associated with zoning and subdivision proposals, and to process citizen requests to enforce City nuisance codes. To conduct these reviews there is no central processing point. In addition there is no central point to consult with potential applicants and provide them with forms, ordinance/property/procedural information or immediate review of submittals in a consistent manner. The permitting counter will help Community Development provide a "one-stop" shop atmosphere where all development information is readily accessible, and provide space for the administrative assistant to guide and direct walk-in traffic.

Impact on Operating Budget: $0

PW-PT-13 DECORATIONS: This project involves replacing the old and worn decorations and providing additional decorations.

Impact on Operating Budget: $100 Increase for Electricity

PW-PT-18 TREES AND SHRUBS MAINTENANCE: This project will entail replacing dead trees and shrubs along the Willie McTell Trail as well as in other locations around the city. It will also provide additional trees and shrubs as needed to maintain city

properties, meet “Tree City USA” demands, and promote the use and aesthetics of city parks and facilities.

Impact on Operating Budget: $0

PW-ST-31 SIDEWALK REPAIRS: Repairs are needed to chipped or buckled concrete on city streets throughout town, which creates a safety hazard. This project will be used to replace sidewalk, handicap ramps, and curb hazards.

Impact on Operating Budget: $0

PW-ST-64 REPLACE EXMARK MOWERS: Due to heavy use each year, these units undergo extreme metal fatigue. They need to be replaced on a 2 year rotational basis.

Impact on Operating Budget: $0

PW-ST-88 SIDE DRESSER: This piece of equipment is used to build up dirt on the side of newly paved streets. Georgia LARP requires us to build the shoulder up after paving. This unit will also be used for widening and repairing road shoulder.

Impact on Operating Budget: $7,500 for Fuel and Maintenance

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

Project Number	Project	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTALS
ENG-2	Stormwater Phase II Regulations							SPLOST 07
ENG-5	Engineering Department Vehicles		$ 20,000					$ 20,000
ENG-12	Updates City Maps and Boundary Markers			$ 10,000		$ 10,000		$ 20,000
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	$ 11,000	$ 76,000
ENG-20	Install GIS (Arc View) Software				$ 5,000	$ 11,000		$ 16,000
ENG-24	Decorative Entrance Signs to City							Not Funded
ENG-27	Resurface Eastside Cemetery Streets							SPLOST 07
ENG-28	Street Striping							SPLOST 07
ENG-32	Highway 80 (Northside Drive West) Drainage							Not Funded
ENG-33	US 301 S and Fair Rd. Intersection Project							SPLOST 07
ENG-34	Sidewalk Construction: Gentilly Road							SPLOST 07
ENG-36	Traffic Signal: SR 67 @ Brampton Ave.							SPLOST 07
ENG-37	Intersection: W. Main and Johnson St.							SPLOST 07
ENG-39	Sidewalk Installation, Hwy 24							SPLOST 07
ENG-40	Street Repaving Program							SPLOST 07
ENG-41	East Main/Oak St./Courtland St. Parking Lot							SPLOST 07
ENG-44	W. Grady and College St. Intersection							SPLOST 07
ENG-57	Subdivision Incentive Program Funding							SPLOST 07
ENG-64	South College St. Sidewalk				$ 35,000			$ 35,000
ENG-65	Right of Way Improvements					$ 25,000		$ 25,000
ENG-66	West Jones Avenue Curve Project							SPLOST 07
ENG-68	GA 24 Sidewalk Extension West of Bypass							SPLOST 07
ENG-69	Install New Traffic Signal on Gentilly Road							Not Funded
ENG-77	Savannah Ave. Rehabilitation Resurfacing							SPLOST 07
ENG-78	Rackley Street Curb and Gutter					$ 22,000		$ 22,000
ENG-79	Luetta Moore Trail - Phase 1	$ 119,548	(119,548 SPLOST)					$ 119,548
ENG-80	Anderson St. Paving and Drainage							SPLOST 07
ENG-81	Brannen St. and S. Zetterower Ave. Intersection							SPLOST 07
ENG-82	W. Grady St. Culvert Headwall Construction		$ 17,500					$ 17,500
ENG-84	S. Zetterower and Tillman Road Intersection							SPLOST 07
ENG-86	Lanier Dr. Drainage Improvements							SPLOST 07
ENG-87	Bermuda Run Sidewalk							SPLOST 07
ENG-88	Brannen St./Highway 80 Connector Road							Not Funded
ENG-89	Eastside Cemetery Fence			$ 75,000	$ 40,000	$ 70,000		$ 185,000
ENG-90	Install Sidewalk at Robinhood Trail							SPLOST 07

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

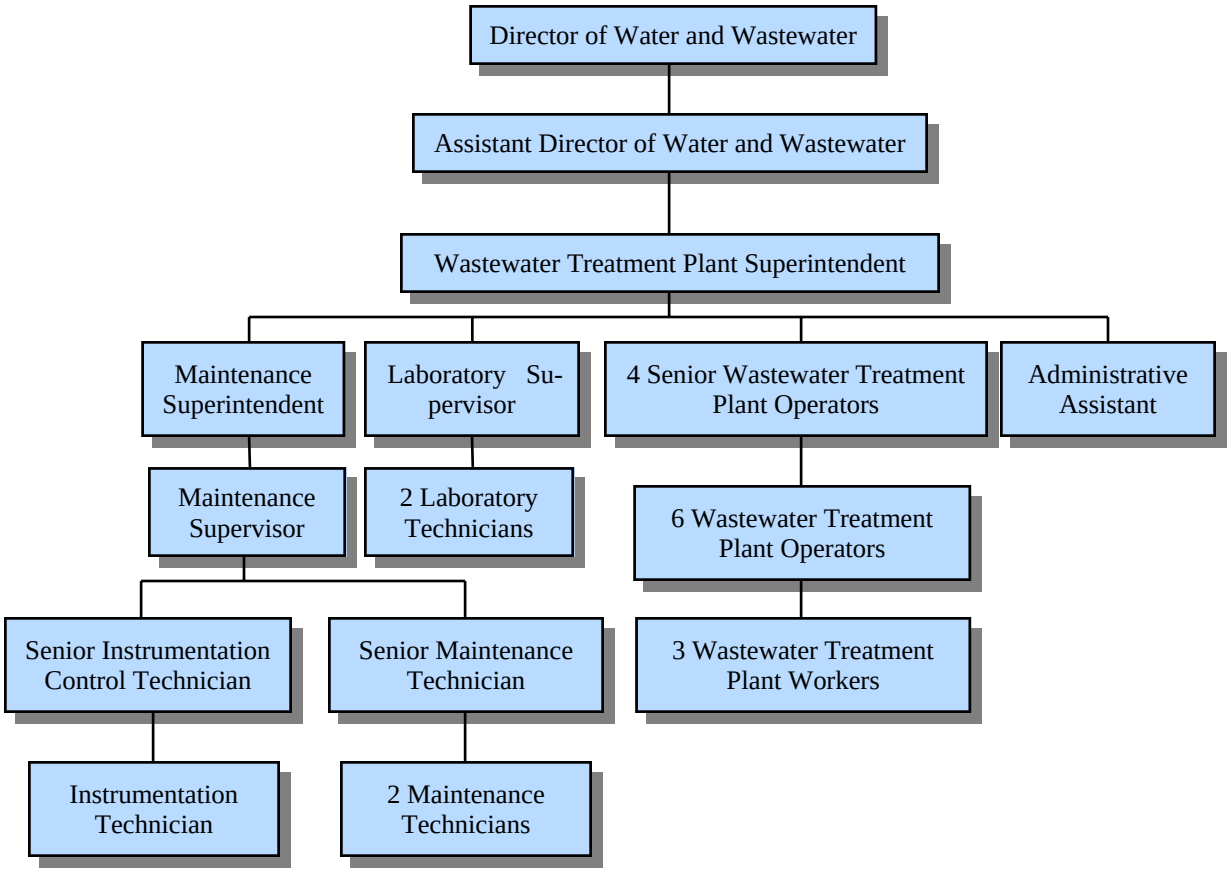
Project Number	Project	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTALS
ENG-91	Church Street Improvements							SPLOST 07
ENG-92	West Main Streetscape							SPLOST 07
ENG-93	Aerial Photography Flight							SPLOST 07
ENG-94	Drainage Impr. - Turner/Thomas/Lafayette							SPLOST 07
ENG-95	Re-Paint Exterior of City Hall		$ 30,000					$ 30,000
ENG-96	Chandler Road Area, Traffic Study			$ 35,000				$ 35,000
ENG-97	Traffic Sig - Veterans Pkwy/Brampton/Stambuk							SPLOST 07
ENG-98	Roadway Improvements at New Elem. Schools							SPLOST 07
CD-3	Code Compliance Trucks		$ 20,000	$ 20,000				$ 40,000
CD-4	Office Remodeling	$ 10,000						$ 10,000
PD-1	Police Vehicles and Conversions							SPLOST 07
PD-2	Radar Units							Conf. Assets
PD-3	Video Cameras for Patrol Vehicles							Conf. Assets
PD-6	Police Vehicles for New Officers				$ 34,542		$ 37,996	$ 72,538
PD-8	Upgrade Computer System							Conf. Assets
PD-15	Bullet Proof Vests: Emergency Response					$ 13,440		$ 13,440
PD-17	Live Fire Training Complex				$ 65,000			$ 65,000
PD-23	Police K-9 Dog							Conf. Assets
PD-24	Pickup for Animal Control (Bulloch County)		$ 22,000					$ 22,000
PD-30	1st Responder Tactical Blanket							Conf. Assets
PD-34	Live Scan Fingerprint System			$ 25,000				$ 25,000
PW-ADM-2	PW Director's Pickup Replacement					$ 20,000		$ 20,000
PW-ADM-5	Warehouse for PW and Utilities							Not Funded
PW-PT-1	Replace Riding Mowers (net with trade-in)		$ 9,500	$ 9,500	$ 9,500	$ 9,500	$ 9,500	$ 47,500
PW-PT-4	Crewcab Truck with Landscaping Body					$ 33,000		$ 33,000
PW-PT-9	Steel Frame Equipment Shed							Not Funded
PW-PT-11	Purchase 3/4 ton Pickup			$ 22,500				$ 22,500
PW-PT-13	Decorations	$ 7,500	$ 3,000	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 40,500
PW-PT-14	City Parks Study							Not Funded
PW-PT-18	Trees/Shrubs Maintenance	$ 12,000			$ 12,000			$ 24,000
PW-ST-21	Dumptruck			$ 120,000		$ 120,000		$ 240,000
PW-ST-31	Sidewalk Repairs	$ 20,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 95,000

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

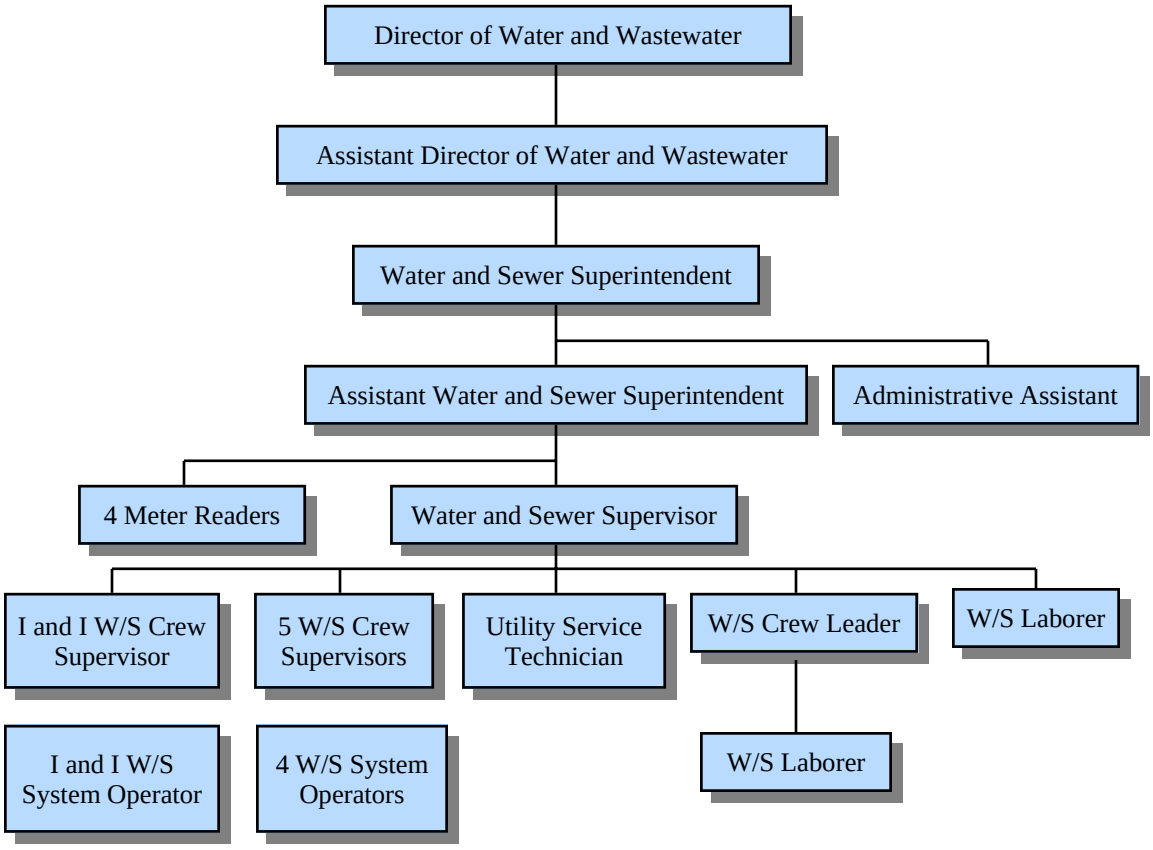
Project Number	Project	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTALS
PW-ST-37	Excavator					$ 180,000		$ 180,000
PW-ST-44	Frontend Loader				$ 95,000			$ 95,000
PW-ST-62	Replace Bushhog Mowers			$ 8,000				$ 8,000
PW-ST-64	Replace Exmark Mowers (net with trade-in)	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 90,000
PW-ST-71	Replace 1985 Inter. 5-yard Dumptruck				$ 65,000			$ 65,000
PW-ST-73	Replacement Sweeper Chassis & Unit			$ 160,000				$ 160,000
PW-ST-74	Replace 1994, 1995 and 1999 Trucks		$ 20,000	$ 20,000		$ 20,000		$ 60,000
PW-ST-78	Replace Mosquito Spray Unit		$ 9,000					$ 9,000
PW-ST-79	Equipment Building			$ 35,000	$ 35,000			$ 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	$ 72,000						$ 72,000
PW-ST-89	Dirt Pit							Not Funded
	TOTAL EXPENDITURES:	**$ 270,048**	**$ 284,000**	**$ 592,500**	**$ 464,542**	**$ 586,440**	**$ 115,996**	$ 2,313,526
	PROJECTED REVENUES AND							
	OTHER FINANCING SOURCES							
	Operating Transfers from W&S Fund	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 600,000
	General Obligation Bonds							$ -
	GMA Capital Loan Pool	$ 72,000	$ 184,000	$ 322,500	$ 180,000	$ 373,000	$ 20,000	$ 1,151,500
	Donations							$ -
	Grants	$ 100,000						$ 100,000
	GA Department of Transportation							$ -
	TOTAL REVENUES AND OTHER	**$ 272,000**	**$ 284,000**	**$ 422,500**	**$ 280,000**	**$ 473,000**	**$ 120,000**	**$ 1,851,500**
	FINANCING SOURCES							
	SURPLUS (OR DEFICIT)	**$ 1,952**	**$ -**	**$ (170,000)**	**$ (184,542)**	**$ (113,440)**	**$ 4,004**	**$ (462,026)**


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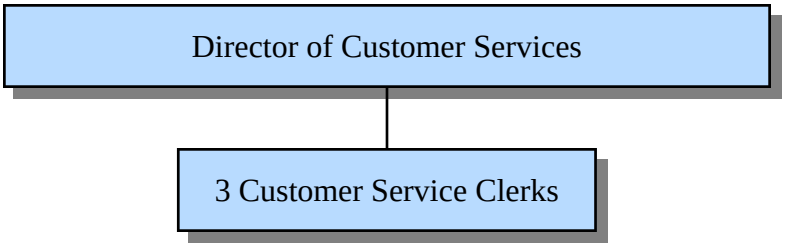
WASTEWATER DEPARTMENT



WATER/SEWER DEPARTMENT



CUSTOMER SERVICE



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, as well as the utility billing and collection through the Customer Service Department. 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.

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 2009		FY 2010		FY 2011
	Adopted	**Actual**	**Adopted**	**Projected**	**Base**
*Number of residential water customers	9,800	9,288	9,309	9,228	9,250
*Number of residential sewer customers	9,220	8,608	8,675	8,610	8,632
*Number of commercial/industrial water customers	1,476	1,460	1,470	1,356	1,370
*Number of commercial/industrial sewer customers	1,226	1,173	1,170	1,102	1,116
*Government agency water customers	71	82	83	202	205
*Government agency sewer customers	24	31	31	109	112
**Multi-meter customers	195	192	211	193	202
*Irrigation customers	620	631	650	642	650
*Fire system customers	130	158	150	160	169
Gallons of water pumped from wells	1,230,000,000	1,157,025,000	1,187,033,000	1,168,961,000	1,180,897,000
Gallons of water billed	1,078,710,000	1,100,124,000	1,118,660,000	1,059,832,000	1,080,000,000
Percentage of treated water lost to leakage, fire protection & other	12.3%	4.9%	5.8%	9.3%	8.5%
Gallons of sewage treated and discharged from the WWTP	1,204,500,000	1,254,669,000	1,204,500,000	1,594,905,000	1,387,000,000
Gallons of sewage billed	927,691,000	989,474,000	1,198,639,000	982,123,000	990,000,000
Percentage of treated sewage from infiltration and inflow	23%	21%	1%	38%	29%
Number of operational water wells	6	5	6	6	6
Average Gallons per Day (GPD) of water pumped	3,315,000	3,188,000	3,252,000	3,202,633	3,235,334
***Average GPD allowed by EPD Withdrawal Permit	5,875,000	5,875,000	5,875,000	5,875,000	5,875,000
Percentage of Permitted Average GPD actually used	56%	54%	55%	55%	55%
Peak GPD of water pumped	4,410,000	5,179,000	4,880,000	4,302,000	4,380,000
Number of operational sewage lift stations	24	23	23	23	24
Average GPD of sewage treated and discharged from the WWTP	3,300,000	3,440,000	3,300,000	4,370,000	3,800,000
Average GPD of sewage discharge permitted by NPDES Permit	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000

	FY 2009		FY 2010		FY 2011
	Adopted	Actual	Adopted	Projected	Base
Percentage of Permitted Average GPD actually used	33%	34%	33%	44%	38%
Number of water leaks repaired	530	501	560	570	536
Number of sewage spills requiring EPD notification	0	0	0	0	0
Number of NPDES Permit violations per EPD	0	0	0	0	0
Dollar amount of fixed assets at FY end	$38,000,000	$37,988,897	$38,401,925	$38,401,925	$38,401,925
Long-term debt outstanding at FY end	$11,161,911	$11,161,911	$10,581,827	$14,969,762	$14,369,609
Long-term debt outstanding as a % of fixed assets at FY end	29%	29%	28%	39%	37%
Long-term debt outstanding per capita at FY end	$446	$446	$399	$565	$542
Water & Wastewater Annual Debt Service Payments (P & I)	$1,244,983	$1,266,351	$1,388,886	$8,493,397	$1,324,181
Net Income for FY	$8,970	($1,041,724)	$229,829	$874,399	$339,221
Ratio of Water & Wastewater System Net Income to Annual Debt Service Payments (P & I)	1%	-82.3%	16.5%	10.3%	25.6%
Number of FTE employees	50	50	50.5	50.5	54.5
Net Income (Loss) per FTE employee	$179	($20,834)	$4,551	$17,315	$6,224
Number of Utility Bills processed annually	156,060	134,028	158,000	135,051	136,000
Number of Employees in utility billing/collection	5	5	4	4	4
Average Number of Utility Bills processed per employee	31,212	26,806	39,500	33,763	34,000
Dollar Amount of Utility Bills processed annually	$18,616,160	$18,350,895	$19,690,444	$18,278,268	$18,350,000
Percentage of Utility Accounts Receivable (water, sewer, gas & solid waste) 60 or more days delinquent at FY end	3.5%	1.36%	3.5%	1.37	2.0%

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

**FY 2009 Actual units supplied by multi-meter accounts is 2,429

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

EXPENSES SUMMARY

Customer Service

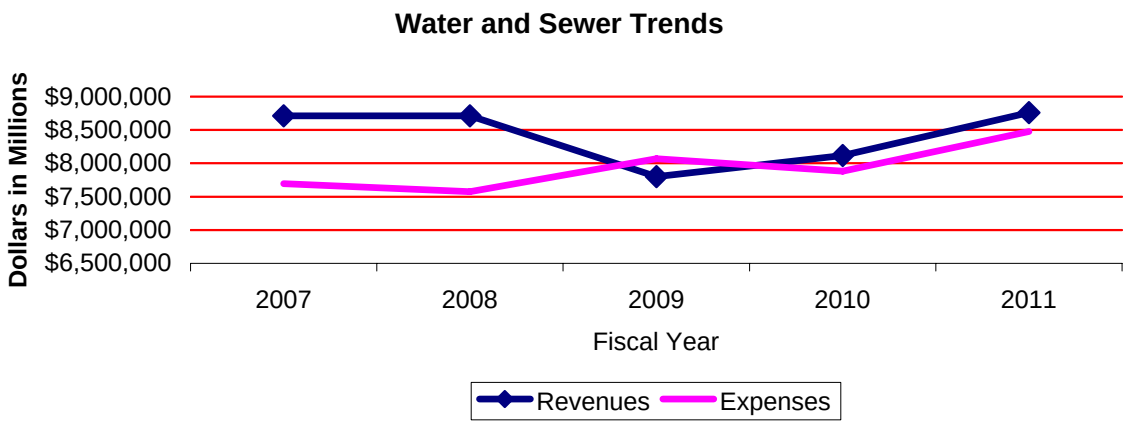
	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ -	$ -	$ 139,955	-
Purchase/Contract Services	$ -	$ -	$ 16,375	-
Supplies	$ -	$ -	$ 9,050	-
Capital Outlay (Minor)	$ -	$ -	$ 500	-
Interfund Dept. Charges	$ -	$ -	$ 28,552	-
Depreciation/Amortization	$ -	$ -		-
Other Costs	$ -	$ -	$ 300	-
Debt Services	$ -	$ -		-
Total Expenses	$ -	$ -	$ 194,732	-

Wastewater Treatment Plant

Personal Services/Benefits	$ 1,175,374	$ 1,196,552	$ 1,225,657	2.43%
Purchase/Contract Services	$ 228,707	$ 269,862	$ 282,602	4.72%
Supplies	$ 512,147	$ 524,100	$ 523,700	-0.08%
Capital Outlay (Minor)	$ 10,632	$ 10,500	$ 10,800	2.86%
Interfund Dept. Charges	$ 203,550	$ 189,657	$ 194,771	2.70%
Depreciation/Amortization	$ 779,452	$ 766,339	$ 784,684	2.39%
Other Costs	$ 132,341	$ 148,100	$ 162,700	9.86%
Debt Services	$ 34,555	$ 25,085		-100.00%
Total Expenses	$ 3,076,758	$ 3,130,195	$ 3,184,914	1.75%

Water/Sewer

Personal Services/Benefits	$ 993,900	$ 1,073,306	$ 1,065,530	-0.72%
Purchase/Contract Services	$ 286,881	$ 297,705	$ 319,747	7.40%
Supplies	$ 568,959	$ 606,200	$ 629,900	3.91%
Capital Outlay (Minor)	$ 2,108	$ 9,900	$ 8,900	-10.10%
Interfund Dept. Charges	$ 196,642	$ 204,477	$ 205,092	0.30%
Depreciation/Amortization	$ 882,959	$ 857,375	$ 898,643	4.81%
Other Costs	$ 14,482	$ 38,380	$ 45,050	17.38%
Debt Services	$ 443,096	$ 452,690	$ 699,490	54.52%
Non-Operating Expenses	$ 1,946,313	$ 1,215,000	$ 1,224,000	0.74%
Total Expenses	$ 5,335,340	$ 4,755,033	$ 5,096,352	7.18%


Water and Sewer Trends
Dollars in Millions
$9,000,000
$8,500,000
$8,000,000
$7,500,000
$7,000,000
$6,500,000
2007
2008
2009
2010
2011
Fiscal Year
Revenues
Expenses

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	OPERATING REVENUES:			
	Water			
	CHARGES FOR SERVICES			
34.1000	*General government*			
34.1700	Indirect Cost Allocation for Meter Reader	$ 58,568	$ 65,595	$ 65,970
34.1700	*Sub-total: General Government*	*$ 58,568*	*$ 65,595*	*$ 65,970*
34.4210	*Water charges*			
34.4211	Administrative Service Fees	$ 36,307	$ 44,000	$ 50,000
34.4212	Inside Residential Water Charges	$ 3,111,213	$ 3,679,600	$ 3,984,750
34.4218	Fire Sprinkler Service Fees	$ 64,161	$ 55,000	$ 120,000
34.4219	Miscellaneous Income	$ 117,887	$ 80,000	$ 100,000
34.4210	*Sub-total: Water Charges*	*$ 3,329,568*	*$ 3,858,600*	*$ 4,254,750*
34.4291	Water Tap Fees	$ 143,005	$ 69,000	$ 92,000
34.4292	Late Payment Penalties and Interest	$ 55,957	$ 65,000	$ 70,000
34.4293	Reconnection Fees	$ 95,878	$ 85,000	$ 150,000
34.4294	Water Broken Lock Penalties	$ -	$ -	$ -
34.4290	*Sub-total: Other Fees*	*$ 294,840*	*$ 219,000*	*$ 312,000*
34.4200	TOTAL CHARGES FOR SERVICES	$ 3,682,976	$ 4,143,195	$ 4,632,720
	Sewer			
	CHARGES FOR SERVICES			
34.4250	*Sewer charges*			
34.4251	Inside Residential Sewer Charges	$ 2,982,826	$ 3,393,600	$ 3,625,500
34.4250	*Sub-total: Sewer Charges*	*$ 2,982,826*	*$ 3,393,600*	*$ 3,625,500*
34.4295	Sewer Tap Fees	$ 24,150	$ 11,500	$ 34,500
34.4296	Late Payment Penalties and Interest	$ 52,611	$ 60,000	$ 60,000
34.4297	Water Conn/Running Inside	$ 1,923	$ 2,500	$ 1,000
34.4290	*Sub-total: Other Fees*	*$ 78,683*	*$ 74,000*	*$ 95,500*
34.4200	TOTAL CHARGES FOR SERVICES	$ 3,061,510	$ 3,467,600	$ 3,721,000
	TOTAL OPERATING REVENUES	**$ 6,744,485**	**$ 7,610,795**	**$ 8,353,720**
	OPERATING EXPENSES:			
		DEPT - 1590 - CUSTOMER SERVICE		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ -	$ -	$ 117,289
51.1301	Overtime	$ -	$ -	$ 3,500
51.1000	*Sub-total: Salaries and Wages*	*$ -*	*$ -*	*$ 120,789*
51.2201	Social Security (FICA) Contributions	$ -	$ -	$ 9,240
51.2401	Retirement Contributions	$ -	$ -	$ 9,663
51.2701	Workers Compensation	$ -	$ -	$ 188
51.2903	Hepatitis/ Flu Vaccine	$ -	$ -	$ 75
51.2000	*Sub-total: Employee Benefits*	*$ -*	*$ -*	*$ 19,166*
51.0000	TOTAL PERSONAL SERVICES	$ -	$ -	$ 139,955
52	PURCHASE/CONTRACT SERVICES			
52.2205	Rep. and Maint. (Office Equipment)	$ -	$ -	$ 5,000
52.2000	*Sub-total: Property Services*	*$ -*	*$ -*	*$ 5,000*

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
52.3101	Insurance	$ -	$ -	$ 1,480
52.3201	Telephone	$ -	$ -	$ 2,000
52.3203	Cellular Phones	$ -	$ -	$ 1,875
52.3206	Postage	$ -	$ -	$ 20
52.3401	Printing and Binding	$ -	$ -	$ 4,000
52.3501	Travel	$ -	$ -	$ 1,000
52.3701	Education and Training	$ -	$ -	$ 1,000
52.3000	*Sub-total: Other Purchased Services*	*$ -*	*$ -*	*$ 11,375*
52.0000	TOTAL PURCHASED SERVICES	$ -	$ -	$ 16,375
53	SUPPLIES			
53.1101	Office Supplies	$ -	$ -	$ 8,000
53.1106	General Supplies and Materials	$ -	$ -	$ 50
53.1601	Small Tools and Equipment	$ -	$ -	$ 1,000
53.0000	TOTAL SUPPLIES	$ -	$ -	$ 9,050
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ -	$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ 500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ -	$ -	$ 27,814
55.2402	Life and Disability	$ -	$ -	$ 738
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ -	$ -	$ 28,552
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	$ -	$ -	$ 300
57.0000	TOTAL OTHER COSTS	$ -	$ -	$ 300
	Sub-total Customer Service Expenses	**$ -**	**$ -**	**$ 194,732**
		DEPT - 4335 - WASTE WATER TREATMENT PLANT		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 1,002,677	$ 1,009,585	$ 1,029,782
51.1301	Overtime	$ 15,153	$ 16,000	$ 16,000
51.1000	*Sub-total: Salaries and Wages*	*$ 1,017,830*	*$ 1,025,585*	*$ 1,045,782*
51.2201	Social Security (FICA) Contributions	$ 71,687	$ 78,457	$ 80,002
51.2401	Retirement Contributions	$ 75,098	$ 82,047	$ 83,663
51.2701	Workers Compensation	$ 9,247	$ 9,263	$ 15,210
51.2901	Employment Physicals	$ 464	$ 300	$ 300
51.2902	Employee Drug Screening Tests	$ 622	$ 600	$ 400
51.2903	Hepatitis/ Flu Vaccine	$ 426	$ 300	$ 300
51.2000	*Sub-total: Employee Benefits*	*$ 157,545*	*$ 170,967*	*$ 179,875*
51.0000	TOTAL PERSONAL SERVICES	$ 1,175,374	$ 1,196,552	$ 1,225,657
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 1,500	Moved to Legal
52.1202	Engineering Fees	$ 7,804	$ 10,000	$ 30,000
52.1301	Computer Programming Fees	$ 2,231	$ -	Moved to IT Dept

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 10,035*	*$ 11,500*	*$ 30,000*
52.2201	Rep. and Maint. (Equipment)	$ 12,337	$ 15,000	$ 15,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 6,303	$ 12,000	$ 7,200
52.2203	Rep. and Maint. (Labor)	$ 19,026	$ 24,000	$ 13,340
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 19,301	$ 15,000	$ 17,000
52.2205	Rep. and Maint. (Office Equipment)	$ 628	$ 500	$ 500
52.2206	Rep. and Maint. (Other equipment)	$ 82,767	$ 85,000	$ 95,000
52.2320	Rentals	$ 2,882	$ 5,650	$ 5,500
52.2000	*Sub-total: Property Services*	*$ 143,244*	*$ 157,150*	*$ 153,540*
52.3101	Insurance	$ 31,315	$ 38,422	$ 38,422
52.3201	Telephone	$ 2,185	$ 3,000	$ 2,000
52.3203	Cellular Phones	$ 4,551	$ 4,800	$ 4,800
52.3204	Pagers	$ 519	$ 600	$ 550
52.3206	Postage	$ 3,255	$ 3,500	$ 3,000
52.3301	Advertising	$ 642	$ 1,000	$ 1,500
52.3401	Printing and Binding	$ 76	$ 750	$ 750
52.3501	Travel	$ 14,040	$ 20,000	$ 20,000
52.3601	Dues and Fees	$ 3,521	$ 3,000	$ 3,000
52.3701	Education and Training	$ 4,570	$ 5,000	$ 4,000
52.3801	Licenses	$ 1,820	$ 500	$ 3,000
52.3851	Contract Labor	$ -	$ 3,000	$ 3,000
52.3904	Laboratory Services	$ 5,283	$ 7,000	$ 7,000
52.3906	Contracted Services	$ 3,653	$ 10,640	$ 8,040
52.3000	*Sub-total: Other Purchased Services*	*$ 75,429*	*$ 101,212*	*$ 99,062*
52.0000	TOTAL PURCHASED SERVICES	$ 228,707	$ 269,862	$ 282,602
53	SUPPLIES			
53.1101	Office Supplies	$ 4,261	$ 3,700	$ 3,200
53.1102	Parts and Materials	$ 14,005	$ 12,000	$ 12,000
53.1103	Chemicals	$ 50,109	$ 50,000	$ 60,000
53.1104	Janitorial Supplies	$ 1,166	$ 2,500	$ 1,000
53.1105	Uniforms	$ 5,438	$ 11,000	$ 10,000
53.1106	General Supplies and Materials	$ 9,744	$ 10,000	$ 10,000
53.1114	Laboratory Supplies	$ 10,700	$ 11,000	$ 11,000
53.1115	Laboratory Reagents	$ 10,563	$ 10,000	$ 11,000
53.1230	Electricity: WWTP	$ 359,929	$ 365,000	$ 370,000
53.1270	Gasoline/Diesel	$ 37,163	$ 37,000	$ 26,000
53.1301	Food	$ 65	$ 500	$ 500
53.1401	Books and Periodicals	$ 631	$ 1,400	$ 1,000
53.1601	Small Tools and Equipment	$ 8,374	$ 10,000	$ 8,000
53.0000	TOTAL SUPPLIES	$ 512,147	$ 524,100	$ 523,700
54	CAPITAL OUTLAY (MINOR)			
54.2101	Machinery	$ 2,783	$ 6,500	$ 6,800
54.2301	Furniture and Fixtures	$ 2,293	$ 2,000	$ 2,000
54.2401	Computers	$ 4,840	$ -	$ -
54.2501	Other Equip. (Industrial Pretreatment)	$ 717	$ 2,000	$ 2,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 10,632	$ 10,500	$ 10,800
55	INTERFUND/DEPT. CHARGES			

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
55.2401	Self-funded Insurance (Medical)	$ 197,692	$ 183,279	$ 188,254
55.2402	Life and Disability	$ 5,858	$ 6,378	$ 6,517
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 203,550	$ 189,657	$ 194,771
56.0000	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 754,914	$ 741,801	$ 760,146
56.1002	Amortization	$ 24,537	$ 24,538	$ 24,538
56.0000	TOTAL DEPREC. AND AMORT.	$ 779,452	$ 766,339	$ 784,684
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 131,400	$ 145,000	$ 160,000
57.3401	Miscellaneous Expenses	$ 190	$ 1,000	$ 1,000
57.4001	Bad Debts	$ 109	$ 500	$ 500
57.4101	Collection Costs	$ 641	$ 1,600	$ 1,200
57.0000	TOTAL OTHER COSTS	$ 132,341	$ 148,100	$ 162,700
	Sub-total Wastewater TP Operating Expenses	**$ 3,042,203**	**$ 3,105,110**	**$ 3,184,914**
		DEPT - 4400 - WATER TREATMENT, DISTRIBUTION, & SEWER COLLECTION SYSTEM		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 829,963	$ 883,324	$ 870,337
51.1301	Overtime	$ 30,967	$ 32,000	$ 32,000
51.1000	*Sub-total: Salaries and Wages*	*$ 860,930*	*$ 915,324*	*$ 902,337*
51.2201	Social Security (FICA) Contributions	$ 60,024	$ 70,195	$ 69,029
51.2401	Retirement Contributions	$ 58,991	$ 73,406	$ 72,187
51.2701	Workers Compensation	$ 13,434	$ 13,731	$ 21,027
51.2901	Employment Physicals	$ -	$ -	$ 300
51.2902	Employee Drug Screening Tests	$ 188	$ 250	$ 250
51.2903	Hepatitis/ Flu Vaccine	$ 333	$ 400	$ 400
51.2000	*Sub-total: Employee Benefits*	*$ 132,969*	*$ 157,982*	*$ 163,193*
51.0000	TOTAL PERSONAL SERVICES	$ 993,900	$ 1,073,306	$ 1,065,530
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 7,500	Moved to Legal
52.1202	Engineering Fees	$ 5,485	$ 15,000	$ 25,000
52.1302	Bond Paying Agent Fees	$ 1,641	$ 1,800	$ 1,800
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 7,126*	*$ 24,300*	*$ 26,800*
52.2201	Rep. and Maint. (Equipment)	$ 14,669	$ 18,000	$ 18,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 27,413	$ 16,000	$ 19,200
52.2203	Rep. and Maint. (Labor)	$ 27,645	$ 30,000	$ 26,670
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 4,963	$ 6,000	$ 10,000
52.2205	Rep. and Maint. (Office Equipment)	$ 16	$ 500	$ 250
52.2206	Rep. and Maint. (Other Equipment)	$ 238	$ 2,000	$ 2,000
52.2207	Rep. and Maint. (Wells)	$ 45,370	$ 28,000	$ 28,000
52.2208	Rep. and Maint. (Pump Stations)	$ 15,009	$ 20,000	$ 20,000
52.2320	Rentals	$ 582	$ 1,000	$ 1,000
52.2000	*Sub-total: Property Services*	*$ 135,904*	*$ 121,500*	*$ 125,120*

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
52.3101	Insurance, Other than Benefits	$ 44,707	$ 32,580	$ 44,707
52.3201	Telephone	$ 1,944	$ 2,000	$ 2,000
52.3202	Telephone: Controls on Wells	$ 4,110	$ 4,000	$ 4,000
52.3203	Cellular Phones	$ 3,297	$ 3,300	$ 3,000
52.3204	Pagers - Linc	$ 104	$ 200	$ 120
52.3206	Postage	$ 2,806	$ 3,500	$ 3,500
52.3301	Advertising	$ 967	$ 1,000	$ 1,200
52.3401	Printing and Binding	$ 3,703	$ 4,000	$ 4,000
52.3501	Travel	$ 12,870	$ 15,000	$ 15,000
52.3601	Dues and Fees	$ 3,622	$ 3,000	$ 3,000
52.3701	Education and Training	$ 4,265	$ 4,000	$ 4,000
52.3801	Licenses	$ 585	$ 500	$ 3,300
52.3851	Contract Labor	$ 7,900	$ 3,000	$ 3,000
52.3904	Laboratory Services	$ 10,050	$ 12,000	$ 12,000
52.3905	Inspections - Tanks	$ 32,363	$ 43,200	$ 45,000
52.3906	Contracted Services	$ 10,160	$ 15,625	$ 15,000
52.120201	W/S/SW Mapping	$ -	$ 5,000	$ 5,000
52.120204	W/S/SW Mapping-Stormwater	$ 398	$ -	$ -
52.3000	*Sub-total: Other Purchased Services*	*$ 143,851*	*$ 151,905*	*$ 167,827*
52.0000	TOTAL PURCHASED SERVICES	$ 286,881	$ 297,705	$ 319,747
53	SUPPLIES			
53.1101	Office Supplies	$ 1,290	$ 2,000	$ 2,000
53.1102	Parts and Materials	$ 184,166	$ 200,000	$ 200,000
53.1103	Chemicals	$ 25,916	$ 38,000	$ 42,000
53.1104	Janitorial Supplies	$ 1,798	$ 1,500	$ 1,200
53.1105	Uniforms	$ 4,802	$ 9,500	$ 9,500
53.1106	General Supplies and Materials	$ 4,322	$ 7,500	$ 7,000
53.1233	Electricity: Sewage pumps	$ 59,811	$ 60,000	$ 70,000
53.1234	Electricity: Water Pumps	$ 238,153	$ 230,000	$ 240,000
53.1235	Electricity: Shop	$ 4,492	$ 5,500	$ 6,000
53.1270	Gasoline/Diesel	$ 37,885	$ 45,000	$ 45,000
53.1301	Food	$ 389	$ 500	$ 500
53.1401	Books and Periodicals	$ 482	$ 700	$ 700
53.1601	Small Tools and Equipment	$ 5,455	$ 6,000	$ 6,000
53.0000	TOTAL SUPPLIES	$ 568,959	$ 606,200	$ 629,900
54	CAPITAL OUTLAY (MINOR)			
54.1150	Easements	$ -	$ 1,000	$ 1,000
54.2101	Machinery	$ 921	$ 6,900	$ 5,900
54.2301	Furniture and Fixtures	$ -	$ 1,000	$ 1,000
54.2401	Computers	$ 300	$ -	$ -
54.2501	Other Equipment	$ 887	$ 1,000	$ 1,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,108	$ 9,900	$ 8,900
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 193,988	$ 198,458	$ 198,967
55.2402	Life and Disability	$ 2,654	$ 6,019	$ 6,125
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 196,642	$ 204,477	$ 205,092

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 882,959	$ 857,375	$ 898,643
56.1002	Amortization	$ -	$ -	$ -
56.0000	TOTAL DEPREC. AND AMORT.	$ 882,959	$ 857,375	$ 898,643
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 11	$ 1,000	$ 1,000
57.3401	Miscellaneous Expenses	$ 306	$ 750	$ 750
57.3406	Concession Expenses	$ 1,058	$ 900	$ 800
57.3414	Interest Expense - Retainage	$ 215	$ 500	$ 500
57.4001	Bad Debts	$ 10,110	$ 32,230	$ 40,000
57.4101	Collection Costs	$ 2,781	$ 3,000	$ 2,000
57.0000	TOTAL OTHER COSTS	$ 14,482	$ 38,380	$ 45,050
	Sub-total WT, Distribution and Sewer System Expense	**$ 2,945,930**	**$ 3,087,343**	**$ 3,172,862**
	TOTAL OPERATING EXPENSES	**$ 5,988,133**	**$ 6,192,453**	**$ 6,552,508**
	OPERATING INCOME (LOSS)	**$ 756,352**	**$ 1,418,342**	**$ 1,801,212**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 7,522	$ 20,000	$ 3,000
36.100101	Interest Income - Bonds	$ -	$ -	$ 39,113
36.0000	TOTAL INVESTMENT INCOME	$ 7,522	$ 20,000	$ 42,113
	MISCELLANEOUS REVENUE			
37.1501	Contr-DABC Gateway	$ 28,634	$ -	$ -
38.9040	Concession Revenue	$ 1,072	$ 800	$ 800
38.9050	WASA	$ 1,000	$ 3,000	$ 3,000
38.9051	ATC Fees	$ 109,158	$ 200,000	$ 200,000
38.100101	Rental Income-Hargray	$ 27,540	$ 23,328	$ 23,328
38.100102	Rental Income-Triton	$ 60,630	$ 41,190	$ -
38.100103	Rental Income-Voicestream	$ 25,264	$ 23,144	$ 84,273
38.100104	Rental Income-Cingular	$ 52,800	$ 52,800	$ 52,800
38.0000	TOTAL MISCELLANEOUS	$ 306,098	$ 344,262	$ 364,201
	OTHER FINANCING SOURCES			
39.1203	Transfer in from 2002 SPLOST	$ 306,966	$ -	$ -
39.1204	Transfer in from 2007 SPLOST	$ -	$ 140,000	$ -
39.2200	Sale of Assets	$ 5,302	$ -	$ -
39.0000	TOTAL OTHER FINANCING SOURCES	$ 312,268	$ 140,000	$ -
	TOTAL NON-OPERATING REVENUE	**$ 625,888**	**$ 504,262**	**$ 406,314**
	NON-OPERATING EXPENSES			
58.2101	Revenue Bonds Interest Expense	$ 34,555	$ 25,085	$ 558,425
58.2201	GEFA Interest 98-L81-WQ	$ 26,204	$ 24,775	$ -

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
58.2203	GEFA Interest 94-S79-WJ	$ 26,024	$ 23,707	$ -
58.2204	GEFA Interest 95-S84-WS	$ 23,222	$ 21,238	$ -
58.2205	GEFA Interest 97-L99-WS	$ 5,950	$ 5,578	$ -
58.2206	GEFA Interest 98-L44-WQ	$ 59,567	$ 56,467	$ -
58.2207	GEFA Interest 98-L80-WQ	$ 29,460	$ 27,895	$ -
58.2208	GEFA Interest 97-L10-WJ	$ 32,359	$ 30,073	$ -
58.2209	GEFA Interest 97-L11-WJ	$ 33,932	$ 31,974	$ -
58.2210	GEFA Interest 99-L29-WQ	$ 48,116	$ 46,187	$ -
58.2211	GEFA Interest 99-L28-WQ	$ 40,171	$ 38,560	$ -
58.2212	GEFA Interest 2006-L25-WJ	$ 69,930	$ 67,749	$ 65,268
58.2213	GEFA Interest 2007-L31-WJ	$ 19,680	$ 22,264	$ 21,515
58.2214	GEFA Interest 2008-L05-WJ	$ 28,480	$ 56,223	$ 54,282
61.1001	Transfer to General Fund	$ 1,636,313	$ 1,124,000	$ 1,124,000
61.1003	Transfer to CIP	$ 310,000	$ 91,000	$ 100,000
61.0000	**TOTAL NON-OPERATING EXPENSES**	**$ 2,423,964**	**$ 1,692,775**	**$ 1,923,490**
	NET INCOME	**$ (1,041,724)**	**$ 229,829**	**$ 284,036**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$1,801,212.00
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$1,658,789.00
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	$3,484,539.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating transfer in (out) to the CIP Fund	($100,000.00)
Operating transfer in (out) to the General Fund	($1,124,000.00)
Net cash provided (used) by noncapital financing activities	$ (1,224,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets	
Wastewater Equipment (11.7501)	
WWD-62 Replace 1/2 Ton Truck	($18,000.00)
Water Equipment (11.7502)	
WWD-58 Trailer Mounted Vac Unit	($60,000.00)
WWD-86 Sewer Lining Equipment	($60,000.00)
WWD-94 Replace Tractor Mower	($10,000.00)
WWD-104 Replace Exmark Mower	($8,000.00)
Construction Work in Progress:	
WWD-14 E Whitesville Lift Station and Force Main	($500,000.00)
WWD-14 H Phase II Streetscape Rehab	($1,500,000.00)
WWD-15 Phase II Backflow Prevention Program	($30,000.00)
WWD-37 Generator for Sewage Pump Stations	($40,000.00)
WWD-38 Water Meter Change Out to Touch Read Meters	($50,000.00)

BUDGETED CASH FLOW STATEMENT	BUDGETED
WWD-65 Phase II at WWTP	($80,000.00)
WWD-66 Remote Septage Discharge Station	($30,000.00)
WWD-79 Equipment Shelter for WWTP	($30,000.00)
WWD-80 Upgrade Three (3) Stations to Multi-trode	($20,000.00)
WWD-90 Extend Water and Sewer Service to North Lakeview Annexation Area	($1,750,000.00)
WWD-91 Extend Water and Sewer to Southeastern Quadrant	($1,000,000.00)
WWD-92 Hwy 67 South Water Main Extension	($650,000.00)
WWD-93 Water Tank - 301 South	($2,000,000.00)
Proceeds from long-term borrowing:	
2010 Revenue Bond	$7,400,000.00
Proceeds from sale of assets	
Principal payments on notes payable:	
Capital Leases Payable 505-12.2701-12.2711	
GEFA Loan 2006L25WJ (Westside and Police Department)	($59,299.00)
GEFA Loan 2007L31WJ (Cawana / Eastern Tract)	($17,444.00)
GEFA Loan 2008L05WJ (Coleman / Eastern Tract)	($48,410.00)
Principal payments on revenue bonds payable:	
2010 Revenue Bond Sinking Fund Payments	($475,000.00)
Principal payments on capital leases	
Interest payments	
Revenue Bonds	($558,425.00)
GEFA Loans Interest	($141,065.00)
Capital contributions:	
Required Subdivision Improvements donated to City	
Net cash used by capital and related financing activities	($1,735,643.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$42,113.00
Rental Income	$160,401.00
Miscellaneous Income	$0.00
WASA	$3,000.00
Aid to Construction (ATC) Fees	$200,000.00
NET INCREASE (DECREASE) IN CASH	$930,410.00

DESCRIPTION OF PROJECTS

WWD-14e LAKEVIEW/WHITESVILLE LIFT STATION UPGRADES: The Whitesville sewage pump station has excess flow during wet weather conditions due to the growth in the area, as well as a problem with deteriorated sewage lines in the area. The sewage lift station will require upgrading the pumping capacity to allow future development in the area.

Impact on Operating Budget: $500 Increase for Electricity

WWD-14h STREETSCAPE REHAB – PHASE II: This project will replace existing deteriorated water lines and sewer lines on West Main Street from South Main Street to South College Street, and a short section of North and South College Street. This project will be in conjunction with Phase II Streetscape Project.

Impact on Operating Budget: $0

WWD-15 PHASE II BACKFLOW PREVENTION PROGRAM: This project involves installing backflow preventers on all commercial and residential water meters. This complies with the City's Cross Connection Control Policy required by the EPD.

Impact on Operating Budget: $0

WWD-37 RETROFIT PUMP STATIONS WITH GENERATORS: Due to more stringent and increased regulations by EPD regarding sewage overflows, the City needs to begin retrofitting all sewage pump stations with emergency power generators. This would limit the potential of overflows due to power outages. Currently, we have twenty-one (21) sewage pump stations in the collection system. Of these, only three (3) have emergency power capability.

Impact on Operating Budget: $600 Increase for Fuel; $250 Increase for Maintenance

WWD-38 CHANGE OUT TO TOUCH-READ METERS: This is an on-going change-out program to upgrade meters before the twenty (20) year life cycle of a meter has ended. The City will replace approximately 500 meters per year with the touch-read meters. This should enable us to postpone hiring any additional meter readers in the very near future.

Impact on Operating Budget: $0

WWD-58 TRAILER MOUNTED VAC UNIT: This project will involve purchasing a trailer mounted vacuum unit. This unit will be used to verify location and depth of water lines, as well as for meter box and valve box cleaning.

Impact on Operating Budget: $0

WWD-62 REPLACE 2001 ½ TON SERVICE TRUCK: Due to age, anticipated mileage and current condition, this unit will need to be replaced with a new unit.

Impact on Operating Budget: $0

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

Impact on Operating Budget: $0

WWD-66 REMOTE SEPTAGE DISCHARGE STATION: A remote septage discharge station is needed to eliminate truck traffic in and out of the Wastewater Treatment Plant, eliminate odor problems associated with such discharge, and eliminate sludge loading at the Plant.

Impact on Operating Budget: $0

WWD-79 EQUIPMENT SHELTER FOR WWTP: This project will involve constructing a 45' x 100' equipment shelter at the Wastewater Treatment Plant that will house the boom truck, backhoe, dump truck, yard jockey and sludge trailers. This equipment is currently parked outside and exposed to the elements.

Impact on Operating Budget: $3,500 Decrease in Repairs and Maintenance – Equipment

WWD-80 UPGRADE 3 LIFT STATIONS TO MULTI-TRODE: This project will involve upgrading all sewage pump stations with the Multi-Trode Multi-Smart Pump Controller. The advantage of upgrading these pump stations is that the City would be able to gather more data such as pump GPM, duration of cycles, and total capacity that a particular station handled in a day.

Impact on Operating Budget: $0

WWD-86 SEWER LINING EQUIPMENT: The purchase of this equipment will enable personnel to perform the installation of lining to deteriorated sewer mains in order to preserve sewer main integrity and carrying capacity.

Impact on Operating Budget: $0

WWD-90 LAKEVIEW WATER/SEWER EXTENSION: This project will include the extension of water and sewer service to the North Lakeview area. This property was recently annexed into the City and a commitment was made to extend water and sewer to the area. This project will initially serve the newly annexed Nesmith Tract as well as provide the ability to, in the future, annex in and serve over 700 acres in the Northwest Quadrant.

Impact on Operating Budget: $0 for the first year. After installation, this will have to be reevaluated.

WWD-91 EXTENSION OF W&S TO SOUTHEASTERN QUADRANT: This project will include the **e**xtension of water and sewer to the southeastern quadrant bordered by Veteran's Memorial Parkway, Old Register Road, Langston Chapel Road and Lanier Drive. This area is highly desirable for annexation and development. This extension will eventually be able to serve approximately 655 acres.

Impact on Operating Budget: $0 for the first year. After installation, this will have to be reevaluated.

WWD-92 HWY 67 S WATER MAIN EXTENSION: This project will include extending a 12" water main from the existing 8" water main located on Highway 67, south of Veteran's Memorial Parkway, south along the west side of Highway 67 to Burkhalter Road and along the north side of Burkhalter Road to the existing 23" water main. This area is highly desirable for development. A water main extension will improve fire flows in the area.

Impact on Operating Budget: $0 for the first year. After installation, this will have to be reevaluated.

WWD-93 HWY 301 S WATER TANK: An additional water tank will significantly improve fire flows and add additional reserve capacity**.**

Impact on Operating Budget: $0 for the first year. After installation, this will have to be reevaluated.

WWD-94 REPLACE BUSHHOG: Due to age and current condition, this tractor/mower will need to be replaced with a new unit. The unit is used for utility right-of-way maintenance.

Impact on Operating Budget: $0

WWD-104 REPLACE EXMARK MOWER: Due to age and expected condition, this existing unit will need to be replaced with a new unit.

Impact on Operating Budget: $0

SUMMARY OF PROJECT BY FISCAL YEAR:
WATER AND WASTEWATER FUND

Project Number	Project	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTALS
WWD-14	Water and Sewer Rehab Projects							SPLOST 07
	e) Lakeview/Whitesville LS Upgrades	$ 500,000						$ 500,000
	f) W. Jones/Denmark Sewer Rehab							SPLOST 07
	h) Phase II Streetscape Rehab	$ 1,500,000						$ 1,500,000
	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		$ 2,300,000					$ 2,300,000
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-49	Replace the Concrete Truck		$ 45,000					$ 45,000
WWD-58	Trailer Mounted Vac Unit	$ 60,000						$ 60,000
WWD-60	Replace 1998 I & I Cube Van			$ 35,000				$ 35,000
WWD-61	Replace 1999 1/2 ton Van for Lab		$ 30,000					$ 30,000
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-68	Equipment Shelter/Hill Street			$ 80,000				$ 80,000
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-79	Equipment Shelter for WWTP	$ 30,000						$ 30,000
WWD-80	Upgrade 3 LS to Multi-Trode	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 120,000
WWD-86	Sewer Lining Equipment	$ 60,000						$ 60,000
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	$ 1,750,000						$ 1,750,000
WWD-91	Extension of W & S to Southeastern Quadrant	$ 1,000,000						$ 1,000,000
WWD-92	Hwy 67 S Water Main Extension	$ 650,000						$ 650,000
WWD-93	Hwy 301 S Water Tank	$ 2,000,000						$ 2,000,000
WWD-94	Replace Bushhog	$ 10,000						$ 10,000

SUMMARY OF PROJECT BY FISCAL YEAR:
WATER AND WASTEWATER FUND

Project Number	Project	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTALS
WWD-95	Replace 2006 F-150 Truck			$ 18,000				$ 18,000
WWD-96	Replace F-350 Truck					$ 30,000		$ 30,000
WWD-97	Replace F-150 Extended Cab Truck						$ 23,000	$ 23,000
WWD-98	Replace F-350 Utility Truck						$ 30,000	$ 30,000
WWD-99	Replace 2005 F-450 Utility Truck						$ 30,000	$ 30,000
WWD-100	Replace 2006 F-150 Extended Cab Truck						$ 23,000	$ 23,000
WWD-101	Replace 2006 F-150 Truck						$ 18,000	$ 18,000
WWD-102	Replace 2003 F-450 Utility Truck					$ 30,000		$ 30,000
WWD-103	Sewer Main Exten - Elim. Sand Hill Pump St.							SPLOST 07
WWD-104	Replace X-Mark Mower	$ 8,000						$ 8,000
	Proposed Uses of Cash	$ 7,836,000	$ 2,637,000	$ 6,592,000	$ 5,140,000	$ 250,000	$ 264,000	$ 22,719,000
								$ -
	Total Proposed Uses of Cash	$ 7,836,000	$ 2,637,000	$ 6,592,000	$ 5,140,000	$ 250,000	$ 264,000	$ 22,719,000
	Existing Uses of Cash							
	Transfer to General Fund	$ 1,124,000	$ 1,124,000	$ 1,124,000	$ 1,124,000	$ 1,124,000	$ 1,124,000	$ 6,744,000
	Transfer to CIP Fund	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 600,000
	2010 Revenue Bond Payments	$ 1,033,425	$ 1,033,425	$ 1,033,425	$ 1,033,425	$ 1,033,425	$ 1,033,425	$ 6,200,550
	GEFA Loan Payments	$ 266,218	$ 266,218	$ 266,218	$ 266,218	$ 266,218	$ 266,218	$ 1,597,308
	Total Uses of Cash	**$ 10,359,643**	**$ 5,160,643**	**$ 9,115,643**	**$ 7,663,643**	**$ 2,773,643**	**$ 2,787,643**	**$ 37,860,858**
	Sources of Cash							
	Operating Income	$ 1,801,212	$ 1,801,212	$ 1,801,212	$ 1,801,212	$ 1,801,212	$ 1,801,212	$ 10,807,272
	Non-operating Income							
	Other	$ 205,514	$ 205,514	$ 205,514	$ 205,514	$ 205,514	$ 205,514	$ 1,233,084
	ATC Fees for WWTP	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,200,000
	Depreciation	$ 1,658,789	$ 1,658,789	$ 1,658,789	$ 1,658,789	$ 1,658,789	$ 1,658,789	$ 9,952,734
	Amortization	$ 24,538	$ 24,538	$ 24,538	$ 24,538	$ 24,538	$ 24,538	$ 147,228
	GEFA Loan Proceeds				$ 5,000,000			$ 5,000,000
	Contributed Capital: GDOT			$ 6,000,000				$ 6,000,000
	Contributed Capital: DABC		$ 2,300,000					$ 2,300,000
	Revenue Bond Proceeds	$ 7,400,000						$ 7,400,000
	Retained Earnings Used (Replenished)							$ -
	Retained Earnings: ATC Fees							$ -
	Sales of Assets							$ -
	Total Sources of Cash	**$ 11,290,053**	**$ 6,190,053**	**$ 9,890,053**	**$ 8,890,053**	**$ 3,890,053**	**$ 3,890,053**	**$ 44,040,318**
	Increase (decrease) in Cash	**$ 930,410**	**$ 1,029,410**	**$ 774,410**	**$ 1,226,410**	**$ 1,116,410**	**$ 1,102,410**	**$ 6,179,460**


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. 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.

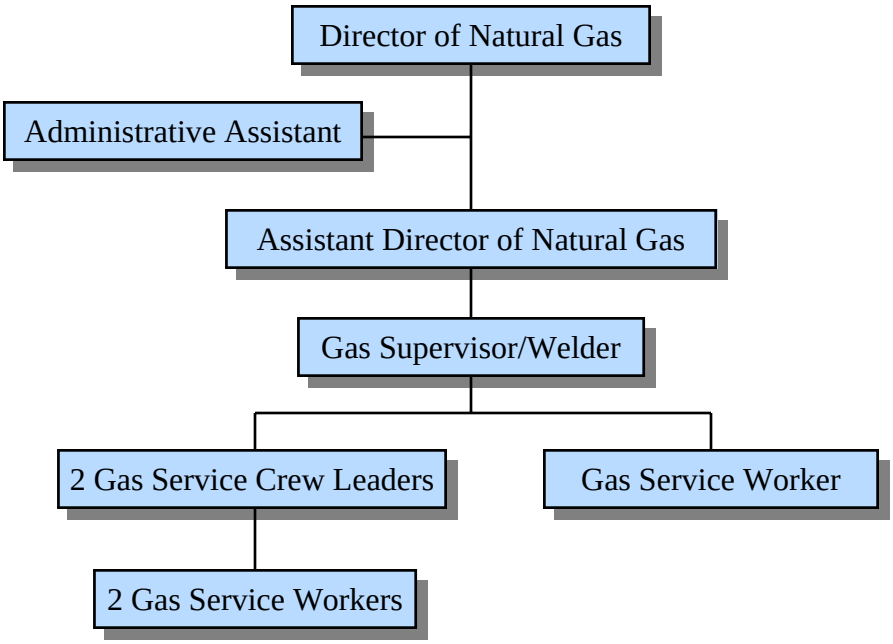
FUND 506 - RECLAIMED WATER FUND **DEPT - 4440 - RECLAIMED WATER**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	OPERATING REVENUES:			
	CHARGES FOR SERVICES			
34.4220	Reclaimed Water	$ -	$ 15,000	$ -
34.4200	TOTAL CHARGES FOR SERVICES	$ -	$ 15,000	$ -
	TOTAL OPERATING REVENUES	**$ -**	**$ 15,000**	**$ -**
	OPERATING INCOME (LOSS)	**$ -**	**$ 15,000**	**$ -**
	NON-OPERATING REVENUES:			
	MISCELLANEOUS REVENUES			
36.1001	Interest Income	$ -	$ -	$ 350
38.0000	TOTAL MISCELLANEOUS REVENUES	$ -	$ -	$ 350
	OTHER FINANCING SOURCES			
39.1203	Transfer in from 2002 SPLOST	$ 58,159	$ -	$ -
39.0000	TOTAL OTHER FINANCING SOURCES	$ 58,159	$ -	$ -
	TOTAL NON-OPERATING REVENUES	**$ 58,159**	**$ -**	**$ 350**
	NET INCOME	**$ 58,159**	**$ 15,000**	**$ 350**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$0.00
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	$0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets	
Construction Work in Progress:	
Install Reclaimed Water System	
Net cash used by capital and related financing activities	$0.00
CASH FLOWS FROM INVESTING ACTIVITIES	
Contributions - Georgia Southern University	$0.00
Interest Received	$350.00
Net cash provided by investing activities	$350.00
NET INCREASE (DECREASE) IN CASH	$350.00


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. 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 gas mains in phase II of Gate Way Industrial Park.

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

Objectives:

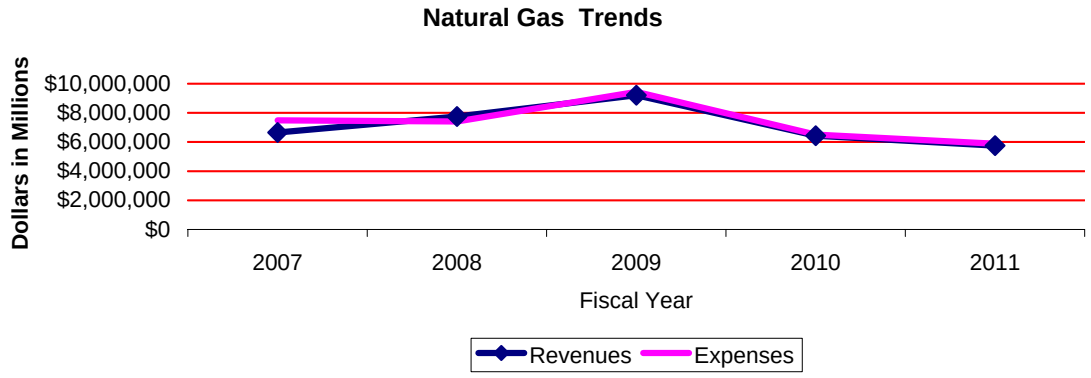
1. Continue to provide the customer incentives to purchase natural gas appliances.
2. Participate in Municipal Gas Authority of Georgia marketing program PACE.
3. Develop marketing program for inactive accounts.

PERFORMANCE MEASURES

	FY 2009		FY 2010		FY 2011
	Adopted	**Actual**	**Adopted**	**Projected**	**Base**
Number of residential customers	1,660	1,650	1,665	1,665	1,669
Number of commercial customers	545	525	535	527	530
Number of industrial customers	4	4	4	4	4
Thousand Cubic Feet (mcf) of gas purchased from MGAG	565,000	513,996	529,875	560,000	535,000
Thousand Cubic Feet (mcf) of gas sold	571,000	536,550	535,000	565,000	539,000
Percentage of gas lost due to leakage, transportation & other	0%	0%	0%	0%	0%
Number of gas leaks repaired	15	5	20	10	10
Number of man-hours lost due to job-related injury	0	0	0	140	0
Total miles of main	138	140	139	141	142
Total number of gas services	3,754	3,761	3,780	3,770	3,775
Dollar amount of fixed assets (net of depreciation) at FY end	$3,270,000	$2,825,820	$2,843,037	$2,843,037	$2,843,037
Long-term debt outstanding at FY end	$400,074	$394,398	$334,909	$334,909	$311,356
Long-term debt outstanding as a % of fixed assets at FY end	12%	14%	12%	12%	11%
Long-term debt outstanding per capita at FY end	$16.33	$15.67	$13.31	$13.31	$12.37
Natural Gas System Annual Debt Service Payments (P & I)	$123,602	$123,190	$76,353	$70,448	$33,337
Net Income (Loss) for FY	$7,964	($68,911)	($76,082)	$233,404	($131,181)
Ratio of Natural Gas System Net Income to Annual Debt Service Payments (P & I)	6%	-56%	-100%	331%	-393%
Number of FTE employees	9	9	9	9	9
Net Income (Loss) per FTE employee	$884.89	($7,656.78)	($8,453.56)	$25,933.78	($14,575.67)

EXPENSES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 405,448	$ 406,608	$ 412,097	1.35%
Purchase/Contract Services	$ 100,353	$ 109,938	$ 98,611	-10.30%
Supplies	$ 4,398,652	$ 4,337,565	$ 3,763,051	-13.25%
Capital Outlay (Minor)	$ 5,344	$ 9,300	$ 9,500	2.15%
Interfund Dept. Charges	$ 131,023	$ 123,059	$ 123,339	0.23%
Depreciation	$ 135,013	$ 135,012	$ 123,270	-8.70%
Other Costs	$ 344,274	$ 445,487	$ 413,375	-7.21%
Debt Services	$ 15,667	$ 11,188	$ 9,784	-12.55%
Non-Operating Expenses	$ 1,105,000	$ 931,690	$ 931,690	0.00%
Total Expenses	$ 6,640,774	$ 6,509,847	$ 5,884,717	-9.60%



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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	OPERATING REVENUES:			
	CHARGES FOR SERVICES			
34.4411	Residential NG Charges	$ 828,777	$ 750,607	$ 778,019
34.4412	Metter Residential NG Charges	$ 25,467	$ -	$ 27,933
34.4421	Commercial NG Charges	$ 2,630,544	$ 2,550,607	$ 2,313,623
34.4422	Metter Commercial NG Charges	$ 134,759	$ -	$ 110,450
34.4431	HLF Firm Industrial NG Charges	$ 577,861	$ 444,158	$ 361,282
34.4432	Metter HLF Firm Ind. NG Charges	$ 26,063	$ -	$ 41,058
34.4441	Interruptible Ind. NG Charges	$ 1,628,824	$ 1,934,808	$ 1,445,133
34.4442	Metter Interruptible Ind. NG Charges	$ 41,792	$ -	$ 26,867
34.4451	Sales Tax	$ 332,734	$ 397,612	$ 354,000
34.4452	Franchise Tax - Metter	$ 7,687	$ 8,500	$ 7,500
34.4400	*Sub-total: Natural Gas Charges*	*$ 6,234,508*	*$ 6,086,292*	*$ 5,465,865*
34.4461	Transportation Fees	$ 22,486	$ 19,000	$ 19,000
34.4471	Gas Service Fees	$ 1,540	$ 2,500	$ 2,000
34.6911	Gas Tap Fees	$ 2,175	$ 3,000	$ 3,000
34.6921	Late Payment Penalties and Interest	$ 65,356	$ 50,000	$ 50,000
34.6931	Reconnection Fees	$ 1,400	$ 2,000	$ 1,500
34.6900	*Sub-total: Other Fees*	*$ 92,957*	*$ 76,500*	*$ 75,500*
34.0000	TOTAL CHARGES FOR SERVICES	$ 6,327,466	$ 6,162,792	$ 5,541,365
	TOTAL OPERATING REVENUES	**$ 6,327,466**	**$ 6,162,792**	**$ 5,541,365**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 341,389	$ 338,781	$ 342,018
51.1301	Overtime	$ 9,511	$ 10,000	$ 10,000
51.1000	*Sub-total: Salaries and Wages*	*$ 350,900*	*$ 348,781*	*$ 352,018*
51.2201	Social Security (FICA) Contributions	$ 24,687	$ 26,682	$ 26,929
51.2401	Retirement Contributions	$ 26,330	$ 27,902	$ 28,161
51.2701	Workers Compensation	$ 3,200	$ 3,043	$ 4,789
51.2901	Employee Physicals	$ 155	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 151	$ 175	$ 175
51.2903	Hepatitis/Flu Vaccine	$ 25	$ 25	$ 25
51.2000	*Sub-total: Employee Benefits*	*$ 54,548*	*$ 57,827*	*$ 60,079*
51.0000	TOTAL PERSONAL SERVICES	$ 405,448	$ 406,608	$ 412,097
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	$ -	$ 500	Moved to Legal
52.1202	Engineering Fees	$ 4,800	$ 5,400	$ 5,300
52.1000	*Sub-total: Prof. and Tech. Services*	*$ 4,800*	*$ 5,900*	*$ 5,300*
52.2201	Rep. and Maint. (Equipment)	$ 7,721	$ 9,000	$ 9,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 7,524	$ 7,500	$ 7,500
52.2203	Rep. and Maint. (Labor)	$ 10,399	$ 17,500	$ 8,670
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 538	$ 1,750	$ 1,750
52.2205	Rep. and Maint. (Office Equipment)	$ 349	$ 300	$ 300

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
52.2206	Rep. And Maint. (Other Equipment)	$ 719	$ 500	$ 1,000
52.2320	Rentals	$ 2,338	$ 2,250	$ 2,250
52.2000	*Sub-total: Property Services*	*$ 29,587*	*$ 38,800*	*$ 30,470*
52.3101	Insurance, Other than Benefits	$ 23,641	$ 26,439	$ 23,641
52.3201	Telephone	$ 2,346	$ 2,100	$ 2,100
52.3203	Cell Phones	$ 4,814	$ 3,644	$ 4,000
52.3206	Postage	$ 83	$ 150	$ 150
52.3301	Advertising	$ 1,474	$ 1,000	$ 1,000
52.3401	Printing and Binding	$ -	$ 500	$ 500
52.3501	Travel	$ 9,474	$ 10,400	$ 10,400
52.3601	Dues and Fees	$ 2,864	$ 2,705	$ 2,750
52.3701	Education and Training	$ 752	$ 2,000	$ 2,000
52.3851	Contract Labor	$ 10,879	$ 7,500	$ 7,500
52.3911	Other-Inspections	$ 9,639	$ 8,800	$ 8,800
52.3000	*Sub-total: Other Purchased Services*	*$ 65,966*	*$ 65,238*	*$ 62,841*
52.0000	TOTAL PURCHASED SERVICES	$ 100,353	$ 109,938	$ 98,611
53	SUPPLIES			
53.1101	Office Supplies	$ 971	$ 1,300	$ 1,300
53.1102	Gas System Parts and Materials	$ 33,663	$ 39,000	$ 39,000
53.1103	Chemicals	$ 12,262	$ 6,800	$ 7,500
53.1104	Janitorial Supplies	$ 1,270	$ 850	$ 850
53.1105	Uniforms	$ 4,211	$ 4,100	$ 3,800
53.1106	General Supplies and Materials	$ 420	$ 500	$ 500
53.1115	Gas System Meters and Repair Parts	$ 30,198	$ 25,000	$ 25,000
53.1230	Electricity	$ 7,937	$ 8,000	$ 8,000
53.1270	Gasoline/Diesel	$ 13,792	$ 17,500	$ 16,500
53.1301	Food	$ 284	$ 400	$ 400
53.1401	Books and Periodicals	$ 338	$ 265	$ 350
53.1521	Natural Gas Purchased	$ 4,288,802	$ 4,230,000	$ 3,656,001
53.1601	Small Tools and Equipment	$ 4,505	$ 3,850	$ 3,850
53.0000	TOTAL SUPPLIES	$ 4,398,652	$ 4,337,565	$ 3,763,051
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and fixtures	$ -	$ 500	$ 1,500
54.2401	Computers	$ 2,055	$ -	$ -
54.2501	Other	$ 3,289	$ 8,800	$ 8,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 5,344	$ 9,300	$ 9,500
55	INTERFUND/DEPT. CHARGES			
55.1001	Indirect Cost for Meter Reader	$ 58,568	$ 65,595	$ 65,976
55.2401	Self-funded Insurance (Medical)	$ 70,297	$ 55,374	$ 55,374
55.2402	Life and Disability	$ 2,158	$ 2,090	$ 1,989
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 131,023	$ 123,059	$ 123,339
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 135,013	$ 135,012	$ 123,270
56.0000	TOTAL DEPREC. AND AMORT.	$ 135,013	$ 135,012	$ 123,270

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
57	OTHER COSTS			
57.1101	Screven County Property Taxes	$ 625	$ 625	$ 625
57.1201	State Sales Taxes	$ 317,805	$ 397,612	$ 354,000
57.1202	Franchise Fees - Metter	$ 7,790	$ 8,500	$ 7,500
57.3202	Customer Assistance Program	$ 12,398	$ 20,000	$ 36,000
57.3300	Solid Waste Disposal Fees	$ -	$ 250	$ 250
57.3401	Miscellaneous Expenses	$ 228	$ 2,000	$ 2,000
57.4001	Bad Debts	$ 5,009	$ 15,000	$ 12,000
57.4101	Collection Costs	$ 420	$ 1,500	$ 1,000
57.0000	TOTAL OTHER COSTS	$ 344,274	$ 445,487	$ 413,375
	TOTAL OPERATING EXPENSES	**$ 5,520,108**	**$ 5,566,969**	**$ 4,943,242**
	OPERATING INCOME	**$ 807,358**	**$ 595,823**	**$ 598,123**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 1,439	$ 1,965	$ 1,500
36.0000	TOTAL INVESTMENT INCOME	$ 1,439	$ 1,965	$ 1,500
	MISCELLANEOUS REVENUE			
38.9001	Other	$ 1,000	$ -	$ -
38.9002	SONAT Marketing Refund	$ 4,114	$ 3,500	$ 4,500
38.9003	MGAG Portfolio Refund	$ 189,604	$ 240,000	$ 200,000
38.9004	C.A.P. Reimbursement	$ 350	$ -	$ -
38.9010	Miscellaneous Income	$ 1,558	$ 4,000	$ 4,000
38.9020	Sale of Pipe	$ 1,201	$ 21,508	$ -
38.9055	MGAG Contrib. From County	$ 45,131	$ -	$ -
38.0000	TOTAL MISCELLANEOUS	$ 242,958	$ 269,008	$ 208,500
	TOTAL NON-OPERATING REVENUE	**$ 244,398**	**$ 270,973**	**$ 210,000**
	NON-OPERATING EXPENSES			
58.2301	Other Debt (MGAG loans)	$ 4,599	$ 710	$ -
58.2302	One Georgia Loan Interest	$ 11,068	$ 10,478	$ 9,784
61.1001	Transfer to General Fund	$ 1,105,000	$ 925,000	$ 925,000
61.1003	Transfer to CIP for Police Station	$ -	$ 6,690	$ 6,690
	TOTAL NON-OPERATING EXPENSE	**$ 1,120,667**	**$ 942,878**	**$ 941,474**
	NET INCOME	**$ (68,911)**	**$ (76,082)**	**$ (133,351)**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ 598,123.00
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 123,270.00
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	$ 721,393.00
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-11 System Expansion Projects	$ (85,000.00)
NGD-21 Industrial Park 301 South	$ (48,200.00)
Proceeds from long-term borrowing	
Proceeds from leases	
Proceeds from sale of assets	
Principal payments: Metter Project - One Georgia	$ (23,554.00)
Principal payments on capital leases	
Interest payments	$ (9,784.00)
Amortization of bond issue cost	

BUDGETED CASH FLOW STATEMENT	BUDGETED
Capital contributions	
Contributed capital: Intergovernmental	
Net cash used by capital and related financing activities	$ (166,538.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$ 1,500.00
Miscellaneous Revenue	$ 208,500.00
Net cash provided by investing activities	$ 210,000.00
NET INCREASE (DECREASE) IN CASH	$ (166,835.00)

DESCRIPTION OF PROJECTS

NGD-11 SYSTEM EXPANSION PROJECTS: As part of the City's master plan and the goal of expanding our system into new areas each year, this project will include adding two (2) miles of new main this year. Reinvesting a portion of the system revenues back into the system is a way of insuring the continued growth and health of our system.

Impact on Operating Budget: $0

NGD-21 INDUSTRIAL PARK 301 S: This project will include installing gas lines and gas service to the new industrial park. This is the new park that is across from Wal-Mart Distribution Center.

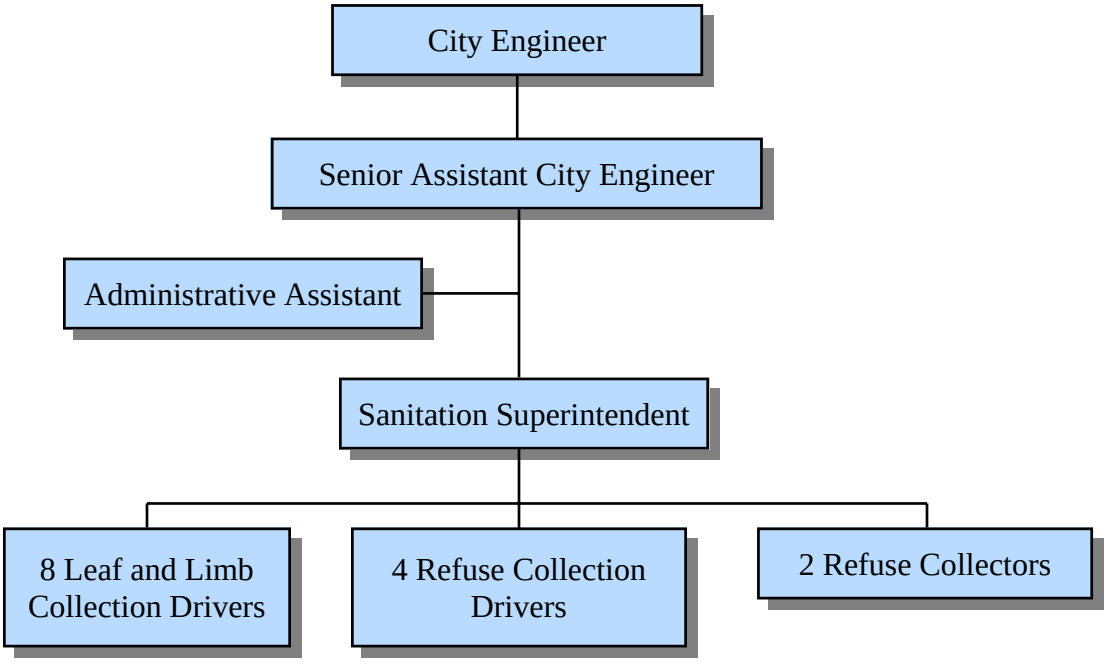
Impact on Operating Budget: $0

SUMMARY OF PROJECTS BY FISCAL YEAR:
NATURAL GAS FUND

Project Number	Project	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTALS
NGD-2	Hwy 301 North River Crossing		$ 523,500					$ 523,500
NGD-11	System Expansion Projects: 6 Miles of 4"	$ 85,000						$ 85,000
NGD-15	System Expansion Projects		$ 129,390					$ 129,390
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	F-450 Service Truck Replacement				$ 38,500			$ 38,500
NGD-42	Storage Shed at Hill Street			$ 80,000				$ 80,000
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							Not Funded
NGD-51	Gas System Expansion						$ 129,390	$ 129,390
NGD-52	1/2 Ton Pickup Truck					$ 17,000		$ 17,000
	Proposed Uses of Cash	$ 133,200	$ 691,390	$ 269,000	$ 157,500	$ 355,500	$ 244,390	$ 1,850,980
	Total Proposed Uses of Cash	$ 133,200	$ 691,390	$ 269,000	$ 157,500	$ 355,500	$ 244,390	$ 1,850,980
	Existing Uses of Cash							
	Debt Service: MGAG Loan for B & S Line							$ -
	Debt Service: One Georgia Loan: NGD-1	$ 33,338	$ 33,338	$ 33,338	$ 33,339	$ 33,339	$ 33,340	$ 200,032
	Transfers to General Fund	$ 931,690	$ 931,690	$ 931,690	$ 931,690	$ 931,690	$ 931,690	$ 5,590,140
	Total Uses of Cash	**$ 1,098,228**	**$ 1,656,418**	**$ 1,234,028**	**$ 1,122,529**	**$ 1,320,529**	**$ 1,209,420**	**$ 7,641,152**
	Sources of Cash							
	Operating Income	$ 598,123	$ 598,123	$ 598,123	$ 598,123	$ 598,123	$ 598,123	$ 3,588,738
	Additional Operating Income: Expansions	$ 60,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 460,000
	Non-operating Income	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 1,260,000
	Depreciation	$ 123,270	$ 123,270	$ 123,270	$ 123,270	$ 123,270	$ 123,270	$ 739,620
	Loan Proceeds	$ -	$ 523,500	$ -	$ -	$ 338,500	$ -	$ 862,000
	GMA Lease Pool	$ -	$ 38,500	$ 59,000	$ 157,500	$ -	$ 115,000	$ 370,000
	Total Sources of Cash	**$ 991,393**	**$ 1,573,393**	**$ 1,070,393**	**$ 1,168,893**	**$ 1,349,893**	**$ 1,126,393**	**$ 7,280,358**
	Increase (decrease) in Cash	**$ (106,835)**	**$ (83,025)**	**$ (163,635)**	**$ 46,364**	**$ 29,364**	**$ (83,027)**	**$ (360,794)**


CITY OF STATESBORO • 1803
GEORGIA

SOLID WASTE COLLECTION DIVISION



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 $0.42 to $14.10 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 and remove yard waste quarterly. The cost per ton for household/commercial refuse is projected to increase to $35.00 at the Transfer Station. However, the grindable material is proposed to be charged $14.10 per ton. Obviously, the 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 routes efficiently and effectively.
2. Explore ways to improve routing efficiency.
3. Continue to provide effective communication with the public and explore ways to improve customer service and communication.
4. Improve recycling and waste reduction opportunities.

PERFORMANCE MEASURES

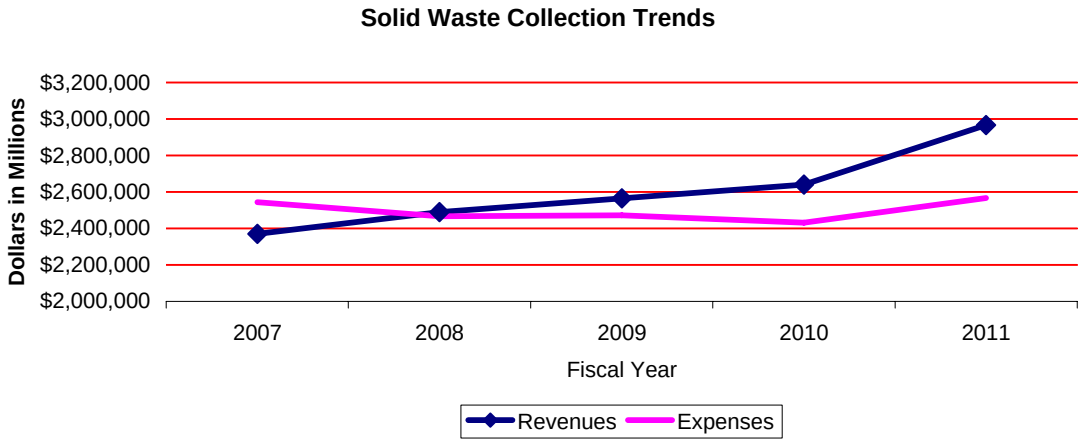
	FY 2009 Adopted	FY 2009 Actual	FY 2010 Adopted	FY 2010 Projected	FY 2011 Base
Number of residential customers (housing units) at FY end	6,916	6379	6,934	6,507	6,637
Number of residential and yardwaste collection FTE employees	16	13	15	13	13
Average number of residential customers per FTE employee	432	491	462	501	511
Operating Expenditures for residential and yardwaste collection	$1,158,876	$1,154,823	$1,088,351	$1,216,515	$1,210,437
Average cost per residential customer	$168	$181	$157	$187	$182
Tonnage of yardwaste collected	4,448	4,121	3,901	4,203	4,287
Average tons of yardwaste collected per residential customer	0.64	0.65	0.56	0.65	0.65
Tonnage of residential garbage collected	4,610	4,354	4,376	4,441	4,530
Average tons of garbage collected per residential customer	0.67	0.68	0.63	0.68	0.68
Number of commercial customers at FY end	652	908	893	926	945
Commerical dumpsters emptied during FY(cubic yards)	315,380	293,280	318,220	299,146	305,129
Number of commercial collection FTE employees	3	2	3	2	2
Average number of dumpsters emptied per FTE employee	217	454	298	463	473
Operating Expenditures for commercial collection	$770,143	$846,352	$751,941	$646,600	$765,966
Average cost per commercial customer	$1,181	$932	$842	$698	$811
Tonnage of commercial garbage collected	13,063	12,262	12,709	12,502	12,575
Average tons of garbage collected per commercial customer	20.04	13.50	14.23	13.50	13.31
Average cost per ton for commercial collection	$59	$69	$59	$52	$61

EXPENSES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
SWC (Commercial)				
Personal Services/Benefits	$ 152,140	$ 136,091	$ 98,550	-27.59%
Purchase/Contract Services	$ 118,220	$ 125,973	$ 133,830	6.24%
Supplies	$ 39,174	$ 43,450	$ 40,575	-6.62%
Interfund Dept. Charges	$ 38,233	$ 28,215	$ 14,253	-49.48%
Depreciation/Amortization	$ 93,888	$ 55,162	$ 115,708	109.76%
Other Costs	$ 404,697	$ 363,050	$ 363,050	0.00%
Total Expenses	$ 846,352	$ 751,941	$ 765,966	1.87%

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
SWC (Residential)				
Personal Services/Benefits	$ 253,080	$ 300,965	$ 306,801	1.94%
Purchase/Contract Services	$ 85,555	$ 84,566	$ 84,940	0.44%
Supplies	$ 31,715	$ 40,550	$ 40,050	-1.23%
Interfund Dept. Charges	$ 48,073	$ 42,893	$ 37,965	-11.49%
Depreciation/Amortization	$ 81,296	$ 81,178	$ 52,461	-35.38%
Other Costs	$ 144,577	$ 14,300	$ 142,950	899.65%
Non-Operating Expenses	$ 550,000	$ 590,567	$ 590,567	0.00%
Total Expenses	$ 1,194,296	$ 1,155,019	$ 1,255,734	8.72%

SWC (Yardwaste)	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 258,750	$ 265,919	$ 270,733	1.81%
Purchase/Contract Services	$ 85,773	$ 83,422	$ 90,127	8.04%
Supplies	$ 30,547	$ 38,475	$ 38,325	-0.39%
Interfund Dept. Charges	$ 43,591	$ 52,470	$ 52,449	-0.04%
Depreciation/Amortization	$ 24,813	$ 24,813	$ 13,586	-45.25%
Other Costs	$ 67,053	$ 58,800	$ 80,050	36.14%
Total Expenses	$ 510,527	$ 523,899	$ 545,270	4.08%



FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	OPERATING REVENUES:			
	Refuse Collection			
	CHARGES FOR SERVICES			
34.4110	*Refuse Collection Charges*			
34.4111	Residential Refuse Collection Charge	$ 671,201	$ 697,065	$ 690,100
34.4112	Commercial Refuse Collection Charge	$ 67,470	$ 69,971	$ 69,010
34.4113	Refuse Administrative Fee	$ 4,543	$ 4,737	$ 8,240
34.4114	Commercial Dumpster Fee	$ 747,888	$ 780,995	$ 768,380
34.4115	Commercial Dumpster Extra Fee	$ 874	$ 1,165	$ 567
34.4116	City Polycart Fee (Tippage Fees)	$ 250,260	$ 259,639	$ 257,500
34.4117	Residential Dumpster Fee	$ 753,484	$ 779,872	$ 828,120
34.4118	Purchase of Polycarts	$ -	$ 65	$ 65
34.4110	*Sub-total: Refuse Collection Charges*	*$ 2,495,719*	*$ 2,593,509*	*$ 2,621,982*
34.4191	Late Payment P & I: Collection	$ 42,871	$ 45,000	$ 45,000
34.4190	*Sub-total: Other Fees*	*$ 42,871*	*$ 45,000*	*$ 45,000*
34.0000	TOTAL CHARGES FOR SERVICE	$ 2,538,590	$ 2,638,509	$ 2,666,982
	TOTAL OPERATING REVENUES	**$ 2,538,590**	**$ 2,638,509**	**$ 2,666,982**
	OPERATING EXPENSES:			
		DEPT - 4521 - COMMERCIAL REFUSE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 96,809	$ 90,028	$ 57,131
51.1301	Overtime	$ 32,460	$ 23,700	$ 23,700
51.1000	*Sub-total: Salaries and Wages*	*$ 129,269*	*$ 113,728*	*$ 80,831*
51.2201	Social Security (FICA) Contributions	$ 9,223	$ 8,700	$ 6,184
51.2401	Retirement Contributions	$ 8,762	$ 9,098	$ 6,467
51.2701	Workers Compensation	$ 4,690	$ 4,440	$ 4,918
51.2901	Employment Physicals	$ 158	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 18	$ 100	$ 100
51.2903	Hepatitis/Flu Vaccine	$ 20	$ 25	$ 50
51.2000	*Sub-total: Employee Benefits*	*$ 22,870*	*$ 22,363*	*$ 17,719*
51.0000	TOTAL PERSONAL SERVICES	$ 152,140	$ 136,091	$ 98,550
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 23,398	$ 30,000	$ 45,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 42,716	$ 40,000	$ 36,000
52.2203	Rep. and Maint. (Labor)	$ 39,518	$ 36,000	$ 40,000
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 583	$ -	$ -
52.2000	*Sub-total: Property Services*	*$ 106,215*	*$ 106,000*	*$ 121,000*
52.3101	Insurance, Other than Benefits	$ 10,680	$ 17,873	$ 10,680
52.3203	Cellular Phones	$ 1,114	$ 700	$ 700
52.3301	Advertising	$ 135	$ 250	$ 250
52.3501	Travel	$ -	$ 300	$ 300
52.3601	Dues and Fees	$ 9	$ 50	$ 100
52.3701	Education and Training	$ 67	$ 800	$ 800
52.3000	*Sub-total: Other Purchased Services*	*$ 12,005*	*$ 19,973*	*$ 12,830*

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
52.0000	TOTAL PURCHASED SERVICES	$ 118,220	$ 125,973	$ 133,830
53	SUPPLIES			
53.1101	Office Supplies	$ 98	$ 200	$ -
53.1103	Chemicals	$ 286	$ 300	$ 400
53.1104	Janitorial Supplies	$ 129	$ 150	$ 100
53.1105	Uniforms	$ 1,531	$ 1,700	$ 1,900
53.1106	General Supplies and Materials	$ 740	$ 700	$ 400
53.1270	Gasoline/Diesel	$ 36,390	$ 40,000	$ 37,375
53.1601	Small Tools and Equipment	$ -	$ 400	$ 400
53.0000	TOTAL SUPPLIES	$ 39,174	$ 43,450	$ 40,575
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 37,762	$ 27,814	$ 13,907
55.2402	Life and Disability	$ 471	$ 401	$ 346
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 38,233	$ 28,215	$ 14,253
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 93,888	$ 55,162	$ 115,708
56.0000	TOTAL DEPREC. AND AMORT.	$ 93,888	$ 55,162	$ 115,708
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 404,550	$ 363,000	$ 363,000
57.3401	Miscellaneous Expenses	$ 147	$ 50	$ 50
57.0000	TOTAL OTHER COSTS	$ 404,697	$ 363,050	$ 363,050
	Sub-total Commercial Expenses	**$ 846,352**	**$ 751,941**	**$ 765,966**
		DEPT - 4522 - RESIDENTIAL REFUSE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 198,736	$ 236,531	$ 236,820
51.1301	Overtime	$ 12,880	$ 15,000	$ 15,000
51.1000	*Sub-total: Salaries and Wages*	*$ 211,616*	*$ 251,531*	*$ 251,820*
51.2201	Social Security (FICA) Contributions	$ 14,910	$ 19,242	$ 19,264
51.2401	Retirement Contributions	$ 16,790	$ 20,122	$ 20,146
51.2701	Workers Compensation	$ 9,659	$ 9,820	$ 15,321
51.2902	Employee Drug Screening Tests	$ 55	$ 200	$ 200
51.2903	Hepatitis/Flu Vaccine	$ 50	$ 50	$ 50
51.2000	*Sub-total: Employee Benefits*	*$ 41,463*	*$ 49,434*	*$ 54,981*
51.0000	TOTAL PERSONAL SERVICES	$ 253,080	$ 300,965	$ 306,801
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 195	$ -	$ -
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 39,316	$ 42,000	$ 36,000
52.2203	Rep. and Maint. (Labor)	$ 28,003	$ 30,000	$ 32,670
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 611	$ 500	$ 500
52.2000	*Sub-total: Property Services*	*$ 68,124*	*$ 72,500*	*$ 69,170*
52.3101	Insurance, Other than Benefits	$ 13,920	$ 8,366	$ 13,920
52.3201	Telephone	$ 5	$ 500	$ -

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
52.3203	Cellular Phones	$ 146	$ 300	$ 700
52.3301	Advertising	$ 1,646	$ 2,000	$ 250
52.3501	Travel	$ 556	$ 200	$ 300
52.3601	Dues and Fees	$ 335	$ 100	$ 100
52.3701	Education and Training	$ 822	$ 600	$ 500
52.3000	*Sub-total: Other Purchased Services*	*$ 17,430*	*$ 12,066*	*$ 15,770*
52.0000	TOTAL PURCHASED SERVICES	$ 85,555	$ 84,566	$ 84,940
53	SUPPLIES			
53.1101	Office Supplies	$ 489	$ 750	$ 500
53.1102	Parts and Materials	$ 2	$ 1,000	$ 1,000
53.1103	Chemicals	$ 286	$ 1,200	$ 600
53.1104	Janitorial Supplies	$ 138	$ 200	$ 100
53.1105	Uniforms	$ 1,843	$ 2,700	$ 3,000
53.1106	General Supplies and Materials	$ 488	$ 350	$ 500
53.1270	Gasoline/Diesel	$ 28,451	$ 34,000	$ 34,000
53.1601	Small Tools and Equipment	$ 19	$ 350	$ 350
53.0000	TOTAL SUPPLIES	$ 31,715	$ 40,550	$ 40,050
55	INTERFUND/INTERDEPT CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 46,695	$ 41,721	$ 36,746
55.2402	Life and Disability	$ 1,378	$ 1,172	$ 1,219
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 48,073	$ 42,893	$ 37,965
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 81,296	$ 81,178	$ 52,461
56.0000	TOTAL DEPREC. AND AMORT.	$ 81,296	$ 81,178	$ 52,461
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 138,989	$ 12,600	$ 137,500
57.3401	Miscellaneous Expenses	$ 302	$ 500	$ 250
57.4001	Bad Debts	$ 4,988	$ 1,000	$ 5,000
57.4101	Collection Costs	$ 299	$ 200	$ 200
57.0000	TOTAL OTHER COSTS	$ 144,577	$ 14,300	$ 142,950
	Sub-total Residential Expenses	**$ 644,295**	**$ 564,452**	**$ 665,167**
		DEPT - 4585 - YARD WASTE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 206,349	$ 209,265	$ 209,208
51.1301	Overtime	$ 9,737	$ 12,964	$ 12,964
51.1000	*Sub-total: Salaries and Wages*	*$ 216,085*	*$ 222,229*	*$ 222,172*
51.2201	Social Security (FICA) Contributions	$ 14,759	$ 17,001	$ 17,001
51.2401	Retirement Contributions	$ 19,105	$ 17,778	$ 17,779
51.2701	Workers Compensation	$ 8,557	$ 8,676	$ 13,521
51.2902	Employee Drug Screening Tests	$ 224	$ 185	$ 185
51.2903	Hepatitis/Flu Vaccine	$ 20	$ 50	$ 75
51.2000	*Sub-total: Employee Benefits*	*$ 42,665*	*$ 43,690*	*$ 48,561*
51.0000	TOTAL PERSONAL SERVICES	$ 258,750	$ 265,919	$ 270,733

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 1,318	$ 2,500	$ 2,500
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 31,485	$ 23,000	$ 24,000
52.2203	Rep. and Maint. (Labor)	$ 42,873	$ 48,000	$ 53,335
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 478	$ 500	$ 500
52.2205	Rep. and Maint. (Office Equip)	$ 116	$ -	$ -
52.2000	*Sub-total: Property Services*	*$ 76,269*	*$ 74,000*	*$ 80,335*
52.3101	Insurance, Other than Benefits	$ 9,442	$ 9,222	$ 9,442
52.3301	Advertising	$ 60	$ 150	$ 250
52.3601	Dues and Fees	$ 2	$ 50	$ 100
52.3000	*Sub-total: Other Purchased Services*	*$ 9,504*	*$ 9,422*	*$ 9,792*
52.0000	TOTAL PURCHASED SERVICES	$ 85,773	$ 83,422	$ 90,127
53	SUPPLIES			
53.1101	Office Supplies	$ -	$ 350	$ 350
53.1103	Chemicals	$ 87	$ 350	$ 350
53.1104	Janitorial Supplies	$ 48	$ 75	$ 75
53.1105	Uniforms	$ 2,607	$ 4,300	$ 4,500
53.1106	General Supplies and Materials	$ 692	$ 1,100	$ 750
53.1270	Gasoline/Diesel	$ 27,113	$ 32,000	$ 32,000
53.1601	Small Tools and Equipment	$ -	$ 300	$ 300
53.0000	TOTAL SUPPLIES	$ 30,547	$ 38,475	$ 38,325
55	INTERFUND/INTERDEPT CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 41,721	$ 51,162	$ 51,162
55.2402	Life and Disabililty	$ 1,870	$ 1,308	$ 1,287
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 43,591	$ 52,470	$ 52,449
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 24,813	$ 24,813	$ 13,586
56.0000	TOTAL DEPREC. AND AMORT.	$ 24,813	$ 24,813	$ 13,586
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 66,892	$ 58,750	$ 80,000
57.3401	Miscellaneous Expenses	$ 162	$ 50	$ 50
57.0000	TOTAL OTHER COSTS	$ 67,053	$ 58,800	$ 80,050
	Sub-total Yard Waste Expenses	**$ 510,527**	**$ 523,899**	**$ 545,270**
	TOTAL OPERATING EXPENSES	**$ 2,001,174**	**$ 1,840,292**	**$ 1,976,403**
	OPERATING INCOME (LOSS)	**$ 537,416**	**$ 798,217**	**$ 690,579**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 355	$ 1,530	$ 500
38.3001	Reimburse-Damage Property	$ 150	$ -	$ -
39.1204	Transfer from 2007 SPLOST	$ -	$ -	$ 300,000
39.2200	Sale of Assets	$ 3,476	$ -	$ -
36.0000	TOTAL INVESTMENT INCOME	$ 3,981	$ 1,530	$ 300,500

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	TOTAL NON-OPERATING REVENUES	**$ 3,981**	**$ 1,530**	**$ 300,500**
	NON-OPERATING EXPENSES			
61.1001	Transfer to General Fund	$ 550,000	$ 543,000	$ 543,000
61.1001	Trans. to General Fund-GMA Lease Pool	$ -	$ 47,567	$ 47,567
	TOTAL NON-OPERATING EXPENSES	**$ 550,000**	**$ 590,567**	**$ 590,567**
	NET INCOME	**$ (8,603)**	**$ 209,180**	**$ 400,512**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ 690,579.00
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 181,755.00
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	$ 872,334.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments:	
2007 SPLOST for Equipment	$ 300,000.00
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	$ (290,567.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets:	
PW(SWC)-1 Knuckleboom Loader with Body	$ (115,000.00)
PW(SWC)-4 Front loading commercial dumpsters	$ (30,000.00)
PW(SWC)-5 150 Additional Polycarts	$ (9,750.00)
PW(SWC)-8 Residential Garbage Trucks	$ (250,000.00)

BUDGETED CASH FLOW STATEMENT	BUDGETED
PW(SWC)-9 Commercial Garbage Trucks	$ (220,000.00)
PW(SWC)-14 Vehicle GPS Tracking System	$ (13,000.00)
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	$ (637,750.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$ 500.00
Miscellaneous Revenues	
Net cash flows from investing activities	$ 500.00
NET INCREASE (DECREASE) IN CASH	$ (55,483.00)

DESCRIPTION OF PROJECTS

PW-SWC-1 KNUCKLEBOOM LOADER AND BODY: This project provides a replacement knuckleboom loader truck for the Solid Waste Collection Department. The department is unable to obtain parts for the current truck any longer and the components are worn and outdated.

Impact on Operating Budget: $2,500 Decrease in Repairs & Maintenance - Equipment

PW-SWC-4 FRONT-LOADING COMMERCIAL DUMPSTERS: This is an on-going replacement of commercial dumpsters that are no longer repairable.

Impact on Operating Budget: $0

PW-SWC-5 ADDITIONAL POLYCARTS (150): The continued growth of the City requires that we add approximately 30 new polycarts to the collection route each month. The normal life of the carts is 10 years, and some of these carts have been used for 13 years.

Impact on Operating Budget: $0

PW-SWC-8 AUTOMATED RESIDENTIAL GARBAGE TRUCKS: This project will provide a replacement residential garbage truck for the Solid Waste Collection Department. These vehicles experience a tremendous amount of wear and tear and need to be replaced on a rotational basis.

Impact on Operating Budget: $0

PW-SWC-9 FRONT-LOADING COMMERCIAL GARBAGE TRUCKS: In order to keep up with the growth of the City, these trucks need to be replaced on a rotational basis. The current two trucks are running 55-60 weeks versus a normal expected work week of 40 hours.

Impact on Operating Budget: $0

PW-SWC-14 VEHICLE GPS TRACKING SYSTEM: This equipment records field data and vehicle route, number of stops & speed to reduce cost and boost productivity. The units can be distributed to multiple personnel to further improve productivity and response times.

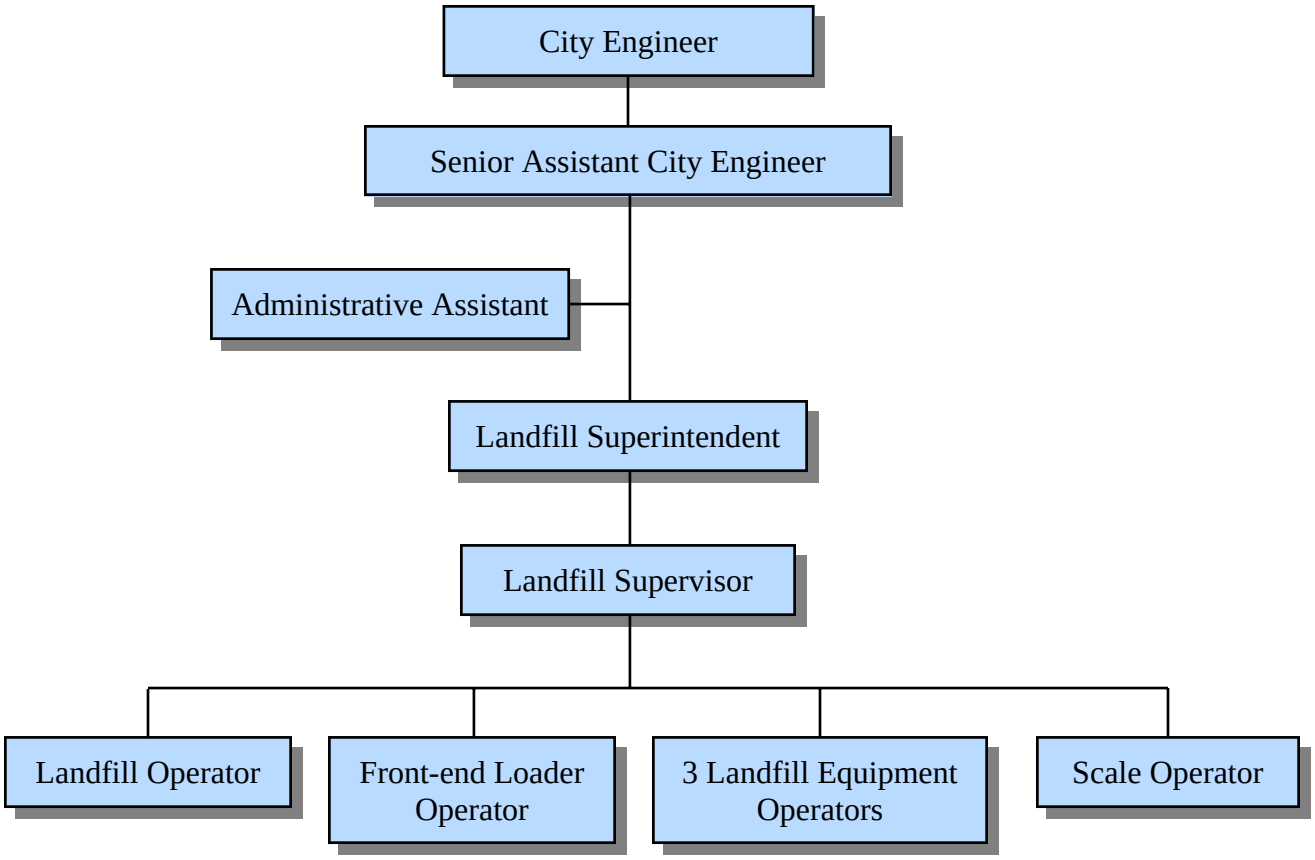
Impact on Operating Budget: $500 Increase in Maintenance Costs

SUMMARY OF PROJECTS BY FISCAL YEAR:
SOLID WASTE COLLECTION FUND

Project Number	Project	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTALS
PW-SWC-1	Knuckleboom Loader Replacement	$ 115,000		$ 115,000		$ 115,000		$ 345,000
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	$ 250,000		$ 250,000	$ 60,000	$ 60,000		$ 620,000
PW-SWC-9	Commercial Garbage Trucks	$ 220,000	$ 220,000		$ 220,000	$ 220,000		$ 880,000
PW-SWC-10	Pickup Truck for Supervisor				$ 20,000			$ 20,000
PW-SWC-14	Vehicle GPS Tracking System	$ 13,000						$ 13,000
	Proposed Uses of Cash	$ 637,750	$ 259,750	$ 404,750	$ 339,750	$ 434,750	$ 39,750	$ 2,116,500
	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	$ 40,567	$ 40,567	$ -		$ 176,268
	Total Uses of Cash	**$ 1,228,317**	**$ 850,317**	**$ 988,317**	**$ 923,317**	**$ 977,750**	**$ 582,750**	**$ 5,550,768**
	Sources of Cash							
	Operating Income	$ 690,579	$ 690,579	$ 690,579	$ 690,579	$ 690,579	$ 690,579	$ 4,143,474
	Non-operating Income	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 3,000
	Transfer from 2007 SPLOST	$ 300,000		$ 300,000				$ 600,000
	Depreciation	$ 181,755	$ 181,755	$ 181,755	$ 181,755	$ 181,755	$ 181,755	$ 1,090,530
	Total Sources of Cash	**$ 1,172,834**	**$ 872,834**	**$ 1,172,834**	**$ 872,834**	**$ 872,834**	**$ 872,834**	**$ 5,837,004**
	Increase (decrease) in Cash	**$ (55,483)**	**$ 22,517**	**$ 184,517**	**$ (50,483)**	**$ (104,916)**	**$ 290,084**	**$ 286,236**


CITY OF STATESBORO • 1803
GEORGIA

SOLID WASTE DISPOSAL DIVISION



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 Broadhurst Environmental Landfill near Jesup. Transportation is provided by contract with a local trucking company. The disposal agreement was re-negotiated in 2002, resulting in a decrease in the tipping fees to $22.06 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 $10.40 per ton. The tipping fee for this material is increasing to $14.10 per ton. The tipping fee for other waste is increasing to $35.00 per ton. The cost of transportation is approximately $10.00 per ton and disposal is $22.06 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.

SPLOST funds are appropriated to pay the post-closure costs, and pay part of the disposal fees at the Broadhurst Environmental 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, 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 City Engineer. 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 healthy environment by the removal and disposal of garbage, yard waste and other debris.

Objectives:

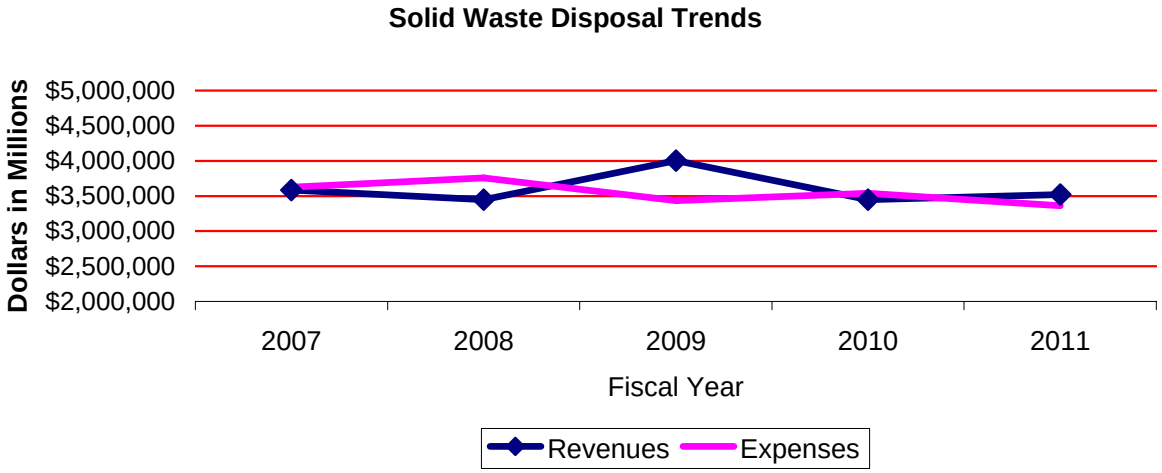
1. Continue to grind as much yard waste as possible to minimize cost, provide reuse alternatives for the material, and reduce the use of inert landfill space at our facility.
2. Contine to explore additional ways of reclaiming our waste to further reduce tonnage transported to the Broadhurst facility for disposal.
3. Continue to operate the transfer station safely and in compliance with all federal and state regulations.
4. Expand the transfer station to ensure compliance with operating permit.
5. Expand inert landfill to ensure uninterupted and continued operation.
6. Work with the county to expand its recycling center and additional recyling opportunities.

PERFORMANCE MEASURES

	FY 2009		FY 2010		FY 2011
	Adopted	**Actual**	**Adopted**	**Projected**	**Base**
Tonnage by Type of Waste:					
Animals	138	112	109	100	101
Bulkwaste	12,298	9,948	10,518	9,440	9,534
Cardboard	1,878	248	225	108	109
Cover Dirt	4,832	1,090	1,830	553	554
Demolition	22,547	13,333	16,010	10,200	10,302
DOT waste	43	39	58	20	21
Household	35,316	33,490	35,158	34,356	34,700
Inert	3,519	572	1,740	2,862	2,891
Metal	968	647	617	566	572
Mixed load	1,211	605	725	454	459
Paper	272	113	99	64	65
Plastic	180	33	25	22	23
Shingles	1,017	498	785	0	0
Sweepings	504	575	624	528	533
Tires	218	219	231	306	310
Yardwaste	6,751	5,840	6,916	5,868	5,927
Other Miscellaneous (Bulloch Pride/U.S. Gov.)	43	21	28	23	24
Employees per 1,000 population of County served	0.11	0.13	0.13	0.13	0.13
Tonnage disposed of per FTE employee	10,371	8,358	8,002	8,472	8,558
Tonnage disposed of per 1,000 population of County served	1,140	1,092	1,025	1,085	1,075
Tons disposed of in inert LF	8,357	572	3,740	2,862	2,891
Tons accepted for disposal	72,596	66,865	64,012	67,779	68,462
Tons transported to Wayne County	73,782	59,595	64,052	54,838	55,386
Tons of yard waste ground	6,264	5,061	5,819	4,290	4,342
Operating expenses	$3,515,448	$3,275,798	$3,352,175	$3,013,877	$3,177,081
Disposal operating expenses per capita	$55.21	$53.51	$53.68	$48.26	$49.88
Average disposal operating cost per ton	$48.42	$48.99	$52.37	$44.47	$46.41
Number of FTE	7	8	8	8	8
Bulloch County population @ 2% yearly	63,678	61,224	62,448	62,449	63,698

EXPENSES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 341,596	$ 341,495	$ 333,091	-2.46%
Purchase/Contract Services	$ 436,096	$ 387,578	$ 448,478	15.71%
Supplies	$ 56,406	$ 69,100	$ 65,000	-5.93%
Capital Outlay (Minor)	$ 112	$ 250	$ 250	0.00%
Interfund Dept. Charges	$ 62,456	$ 57,292	$ 57,321	0.05%
Depreciation	$ 228,396	$ 210,810	$ 235,791	11.85%
Other Costs	$ 2,150,736	$ 2,285,650	$ 2,037,150	-10.87%
Non-Operating Expenses	$ 160,000	$ 185,918	$ 185,918	0.00%
Total Expenses	$ 3,435,798	$ 3,538,093	$ 3,362,999	-4.95%



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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	OPERATING REVENUES:			
	Landfill/Transfer Station			
	CHARGES FOR SERVICES			
34.4151	Commercial Tipping Fees	$ 335,388	$ 232,411	$ 246,170
34.4152	Sanitation Contractor Tipping Fees	$ 590,985	$ 739,900	$ 512,940
34.4153	Individuals Tipping Fees	$ 47,039	$ 45,720	$ 31,415
34.4154	Government Agencies Tipping Fees	$ 1,089,834	$ 1,214,120	$ 1,272,050
34.4150	*Sub-total: Landfill/TS Charges*	*$ 2,063,245*	*$ 2,232,151*	*$ 2,062,575*
34.4131	Sale of Scrap Materials	$ -	$ 39,855	$ 57,680
34.4191	Late Payment P and I: Landfill	$ 10,028	$ 9,625	$ 9,502
34.4190	*Sub-total: Other Fees*	*$ 10,028*	*$ 49,480*	*$ 67,182*
34.0000	TOTAL CHARGES FOR SERVICES	$ 2,073,274	$ 2,281,631	$ 2,129,757
	TOTAL OPERATING REVENUES	**$ 2,073,274**	**$ 2,281,631**	**$ 2,129,757**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 275,805	$ 258,040	$ 273,029
51.1301	Overtime	$ 14,458	$ 22,000	$ 3,000
51.1000	*Sub-total: Salaries and Wages*	*$ 290,263*	*$ 280,040*	*$ 276,029*
51.2201	Social Security (FICA) Contributions	$ 20,115	$ 21,423	$ 21,116
51.2401	Retirement Contributions	$ 21,662	$ 16,802	$ 22,082
51.2701	Workers Compensation	$ 9,300	$ 22,935	$ 13,564
51.2901	Employment Physicals	$ 135	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 76	$ 250	$ 250
51.2903	Hepatitis/Flu Vaccine	$ 45	$ 45	$ 50
51.2000	*Sub-total: Employee Benefits*	*$ 51,333*	*$ 61,455*	*$ 57,062*
51.0000	TOTAL PERSONAL SERVICES	$ 341,596	$ 341,495	$ 333,091
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	$ 74,176	$ 65,000	$ 65,000
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 6,011	$ 7,300	$ 5,600
52.2203	Rep. and Maint. (Labor)	$ 106,760	$ 90,000	$ 136,670
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 1,301	$ 1,000	$ 1,000
52.2205	Rep. and Maint. (Office Equipment)	$ 341	$ 1,200	$ 1,000
52.2320	Rentals	$ 206	$ 300	$ 500
52.2000	*Sub-total: Property Services*	*$ 188,795*	*$ 164,800*	*$ 209,770*
52.3101	Insurance, Other than Benefits	$ 12,508	$ 10,753	$ 12,508
52.3201	Telephone	$ 2,223	$ 1,900	$ 1,900
52.3203	Cellular Phones	$ 388	$ 325	$ 350
52.3206	Postage	$ -	$ 300	$ 100
52.3301	Advertising	$ 45	$ -	$ 250
52.3501	Travel	$ 1,208	$ 1,500	$ 1,500
52.3601	Dues and Fees	$ 4,873	$ 500	$ 600

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
52.3701	Education and Training	$ 1,487	$ 2,500	$ 2,500
52.3852	Contract Work	$ -	$ 11,000	$ 5,000
52.3907	Other services: Erosion Control	$ 180	$ 2,000	$ 2,000
52.3908	Other services: 25% Reduction Prog.	$ 39,254	$ 20,000	$ 40,000
52.3909	Other services: BC Enf. & Monitoring	$ 122,000	$ 122,000	$ 122,000
52.3911	Grindable Materials Contractor	$ 63,136	$ 50,000	$ 50,000
52.3000	*Sub-total: Other Purchased Services*	*$ 247,302*	*$ 222,778*	*$ 238,708*
52.0000	TOTAL PURCHASED SERVICES	$ 436,096	$ 387,578	$ 448,478
53	SUPPLIES			
53.1101	Office Supplies	$ 4,912	$ 4,000	$ 3,500
53.1102	Parts and Materials	$ 343	$ 400	$ 400
53.1103	Chemicals	$ -	$ 8,000	$ 5,000
53.1104	Janitorial Supplies	$ 150	$ 250	$ 250
53.1105	Uniforms	$ 3,459	$ 4,100	$ 4,500
53.1106	General Supplies and Materials	$ 5,251	$ 5,000	$ 3,000
53.1230	Electricity	$ 14,904	$ 15,000	$ 16,000
53.1240	Bottled Gas	$ -	$ 150	$ 150
53.1270	Gasoline/Diesel	$ 26,641	$ 31,000	$ 31,000
53.1601	Small Tools and Equipment	$ 747	$ 1,200	$ 1,200
53.0000	TOTAL SUPPLIES	$ 56,406	$ 69,100	$ 65,000
54	CAPITAL OUTLAY (MINOR)			
54.2401	Computers	$ 112	$ -	$ -
54.2501	Other Equipment	$ -	$ 250	$ 250
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 112	$ 250	$ 250
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 61,110	$ 55,628	$ 55,628
55.2402	Life and Disability	$ 1,346	$ 1,664	$ 1,693
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 62,456	$ 57,292	$ 57,321
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 228,396	$ 210,810	$ 235,791
56.0000	TOTAL DEPREC. AND AMORT.	$ 228,396	$ 210,810	$ 235,791
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	$ 1,324,573	$ 1,400,000	$ 1,250,000
57.3303	Transportation Fees	$ 729,125	$ 790,000	$ 690,000
57.3401	Miscellaneous Expenses	$ 2,039	$ -	$ 1,500
57.4001	Bad Debts	$ -	$ 500	$ 500
57.4101	Collection Costs	$ -	$ 150	$ 150
57.0000	TOTAL OTHER COSTS	$ 2,150,736	$ 2,285,650	$ 2,037,150
	TOTAL OPERATING EXPENSES	**$ 3,275,798**	**$ 3,352,175**	**$ 3,177,081**

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	OPERATING INCOME (LOSS)	**$ (1,202,524)**	**$ (1,070,544)**	**$ (1,047,324)**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 2,717	$ -	$ -
36.0000	TOTAL INVESTMENT INCOME	$ 2,717	$ -	$ -
	OTHER FINANCING SOURCES			
39.1204	Transfer from 2007 SPLOST	$ 1,006,667	$ 1,167,000	$ 1,392,000
39.2101	Sale of Assets	$ 57,975	$ -	$ -
39.0000	TOTAL OTHER FINANCING SOURCES	$ 1,064,641	$ 1,167,000	$ 1,392,000
	TOTAL NON-OPERATING REVENUES	**$ 1,067,358**	**$ 1,167,000**	**$ 1,392,000**
	NON-OPERATING EXPENSES			
61.1001	Transfer to General Fund	$ 160,000	$ 160,000	$ 160,000
61.1001	Trans. to General Fund-GMA Lease Pool	$ -	$ 25,918	$ 25,918
61.1000	**TOTAL NON-OPERATING EXPENSES**	**$ 160,000**	**$ 185,918**	**$ 185,918**
	NET INCOME	**$ (295,166)**	**$ (89,462)**	**$ 158,758**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ (1,047,324.00)
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 235,791.00
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	$ (978,533.00)
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
2007 SPLOST for Equipment	$ 225,000.00
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	$ 1,206,082.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets:	
PW-SWD-3 Replacement of Longhaul Trailers	$ (210,000.00)

BUDGETED CASH FLOW STATEMENT	BUDGETED
PW-SWD-11 Bulldozer Replacement	$ (225,000.00)
PW-SWD-17 Inert Landfill Expansion	$ (175,000.00)
PW-SWD-28 Slab for Metal Collection	$ (30,000.00)
PW-SWD-29 Wash Rack	$ (85,000.00)
Restricted Cash for Capital Outlay	
Proceeds from sale of assets	
Principal payments on notes payable	
Principal payments on revenue bonds payable	
Principal payments on capital leases:	
Landfill equipment lease	
Interest payments:	
Landfill equipment lease	
Proceeds from Loan	$ 175,000.00
Proceeds from GMA Equipment Lease	$ 210,000.00
Net cash used by capital and related financing activities	$ (340,000.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	
Miscellaneous Revenue	
Sale of Assets	
Net cash flows from investing activities	$ -
NET INCREASE (DECREASE) IN CASH	$ (112,451.00)

DESCRIPTION OF PROJECTS

PW-SWD-3 REPLACEMENT OF LONGHAUL TRAILERS: This project will entail replacing old transfer trailers that have been used well beyond their useful life and are no longer safe to use. They will also be put on a 5-year rotation with three (3) replaced each year.

Impact on Operating Budget: $5,000 Decrease in Repairs and Maintenance

PW-SWD-11 FRONTEND LOADER: This project will replace a solid waste loader that has exceeded its trade-in value and has been used twice the recommended number of hours.

Impact on Operating Budget: $2,500 Decrease in Repairs and Maintenance

PW-SWD-17 INERT LANDFILL EXPANSION: This project will include the purchase of approximately 27 acres to the north of the Lakeview Road Landfill to allow the expansion of the existing inert landfill, to provide a natural buffer and to provide possible space for a construction and demolition waste landfill as well as other landfill related operations. The northerly side of the landfill provides the most logical location for expansion.

Impact on Operating Budget: $0

PW-SWD-28 SLAB FOR METAL COLLECTION: The EPD requires a 50' x 50' concrete slab with collection tank for runoff from metals in order to prevent contaminating dirt and ground water. This is necessary to keep the City in compliance.

Impact on Operating Budget: $0

PW-SWD-29 WASH RACK: In order to be in compliance with EPD, the City is required to clean equipment and trucks that work in waste in an EPD approved wash rack, which will contain the runoff. This project will provide for a 50' x 75' slab with retaining walls two (2) feet high and a metal building cover.

Impact on Operating Budget: $0

SUMMARY OF PROJECTS BY FISCAL YEAR:
SOLID WASTE DISPOSAL FUND

Project Number	Project	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTALS
PW(SWD)-3	Replacement of Longhaul Trailers	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 1,260,000
PW(SWD)-7	Bulldozer replacement				$ 150,000			$ 150,000
PW(SWD)-11	Solid Waste Loader	$ 225,000		$ 225,000		$ 225,000		$ 675,000
PW(SWD)-13	Farm Tractor for mowing						$ 50,000	$ 50,000
PW(SWD)-14	Batwing mower replacement					$ 15,000		$ 15,000
PW(SWD)-15	Industrial Riding Mower					$ 10,000		$ 10,000
PW(SWD)-16	Pickup truck Replacement		$ 20,000					$ 20,000
PW(SWD)-17	Inert Landfill Expansion	$ 175,000		$ 100,000				$ 275,000
PW(SWD)-22	Expansion and Renovation of the		$ 550,000	$ 550,000				$ 1,100,000
	Transfer Station							$ -
PW(SWD)-28	Slab for Metal Collection	$ 30,000						$ 30,000
PW(SWD)-29	Wash Rack	$ 85,000						$ 85,000
	Proposed Uses of Cash	$ 725,000	$ 780,000	$ 1,085,000	$ 360,000	$ 460,000	$ 260,000	$ 3,670,000
	Existing Uses of Cash							
	Accrued Closure/Post Closure	$ 166,000	$ 166,000	$ 166,000	$ 166,000	$ 166,000	$ 166,000	$ 996,000
	Transfer to General Fund	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 960,000
	Transfer to General Fund for Lease							$ -
	Payments	$ 25,918	$ 25,918	$ 25,918	$ 25,918			$ 103,672
	Total Uses of Cash	**$ 1,076,918**	**$ 1,131,918**	**$ 1,436,918**	**$ 711,918**	**$ 786,000**	**$ 586,000**	**$ 5,729,672**
	Sources of Cash							
	Operating Income (Loss)	$ (1,047,324)	$ (1,047,324)	$ (1,047,324)	$ (1,047,324)	$ (1,047,324)	$ (1,047,324)	$ (6,283,944)
	Non-operating Income							$ -
	Interest Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transfer In from 2007 SPLOST	$ 1,166,000	$ 1,166,000	$ 1,166,000	$ 488,777	$ -	$ -	$ 3,986,777
	Transfer In from 2013 SPLOST				$ 972,222	$ 1,666,666	$ 1,666,666	$ 4,305,554
	Depreciation	$ 235,791	$ 235,791	$ 235,791	$ 235,791	$ 235,791	$ 235,791	$ 1,414,746
	Loan	$ 175,000	$ 550,000	$ 650,000	$ -	$ -	$ -	$ 1,375,000
	GMA Equipment Lease Proceeds	$ 210,000	$ 210,000	$ -	$ -	$ -	$ -	$ 420,000
	Transfer in from 2007 SPLOST	$ 225,000	$ -	$ 435,000	$ -	$ -	$ -	$ 660,000
	Restricted Cash for Capital Outlay							$ -
	Total Sources of Cash	**$ 964,467**	**$ 1,114,467**	**$ 1,439,467**	**$ 649,466**	**$ 855,133**	**$ 855,133**	**$ 5,878,133**
	Increase (decrease) in Cash	**$ (112,451)**	**$ (17,451)**	**$ 2,549**	**$ (62,452)**	**$ 69,133**	**$ 269,133**	**$ 148,461**


CITY OF STATESBORO • 1803
GEORGIA

BENEFITS INSURANCE FUND

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

This Budget is based upon a 0% increase in 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	$ -	$ -	$ -
Increase per Week	$ -	$ -	$ -
Family Coverage	**$ 279.20**	**$ 989.86**	**$ 1,269.06**
Increase over Prior Year	$ -	$ -	$ -
Increase per Week	$ -	$ -	$ -

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.

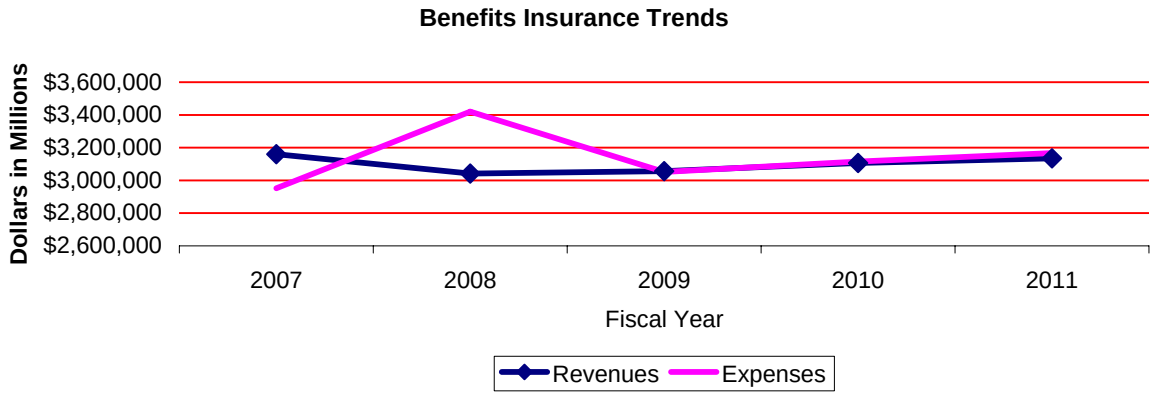
Beginning in FY 2006, the City significantly changed its Workers' Compensation Insurance Program due to dramatically higher premiums. After comparing self-funding versus a higher deductible policy, the higher deductible was selected. The deductible per accident is now $50,000. Some of the savings from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

PERFORMANCE MEASURES

	FY 2009 Adopted	FY 2009 Actual	FY 2010 Adopted	FY 2010 Projected	FY 2011 Base
Number of Total Full Time Employee Positions	269	268	276	274.5	267
Number of Total Full Time Employee Vacancies	5	7	10	5	10
Number of Eligible Employees	271	274	280	277.5	280
Number of Retired Employees Covered	4	3	4	3	4
Number of Employees with Single Coverage	105	105	112	105	113
Number of Employees with Full Family Coverage	166	166	164	166	159
Percentage of Eligible Employees enrolled in the program	100%	99%	99%	98%	97%
Total Number of Covered Lives including dependents	630	622	645	630	645
Total Expenses	$ 2,871,500	$ 3,503,063	$ 3,115,385	$ 3,051,903	$ 3,166,642
Average annual expense per covered life	$ 4,558	$ 5,632	$ 4,830	$ 4,844	$ 4,910
Average annual expense per eligible employee	$ 10,596	$ 12,785	$ 11,126	$ 10,998	$ 11,309
Average annual expense per covered employee	$ 10,596	$ 12,926	$ 11,288	$ 11,262	$ 11,642

EXPENSES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Interfund/Dept. Charges	$ 3,503,063	$ 3,115,385	$ 3,166,642	1.65%
Total Expenses	$ 3,503,063	$ 3,115,385	$ 3,166,642	1.65%

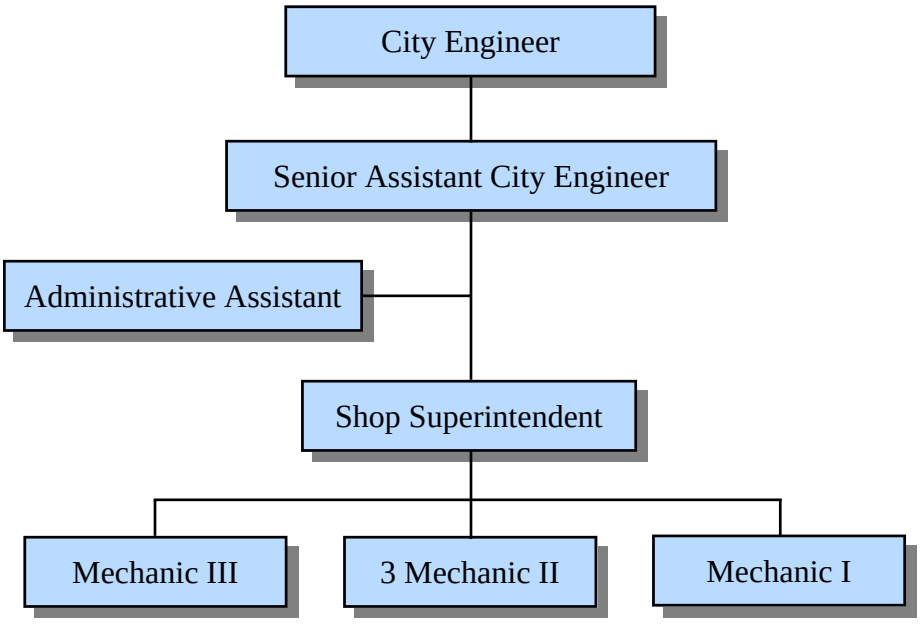


FUND 601 - BENEFITS INSURANCE FUND **DEPT - 1500 - GENERAL ADMINISTRATION**

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	OPERATING REVENUES:			
34.9201	Health Premiums - Employer	$ 2,080,117	$ 2,085,336	$ 2,034,083
34.9202	Health Premiums - Employee	$ 605,476	$ 716,885	$ 698,235
34.9203	Flex Account	$ 166,336	$ 165,000	$ 165,000
34.9204	Workers' Comp Premiums	$ 162,521	$ 155,585	$ 237,368
	TOTAL OPERATING REVENUES	**$ 3,014,450**	**$ 3,122,806**	**$ 3,134,686**
	OPERATING EXPENSES:			
55.2101	Health Administrative Fees	$ 394,145	$ 303,000	$ 300,000
55.2102	Flex Account Fees	$ 800	$ 1,500	$ 1,000
55.2103	Workers' Comp Premiums (GMA)	$ 173,248	$ 170,885	$ 200,642
55.2201	Health Insurance Claims	$ 2,704,748	$ 2,445,000	$ 2,450,000
55.2202	Workers' Comp Claims	$ 44,085	$ 30,000	$ 50,000
55.2301	Flex Account Expenses	$ 185,011	$ 165,000	$ 165,000
57.4103	Bank Charges	$ 1,027	$ -	$ -
	TOTAL OPERATING EXPENSES	**$ 3,503,063**	**$ 3,115,385**	**$ 3,166,642**
	OPERATING INCOME	**$ (488,613)**	**$ 7,421**	**$ (31,956)**
	NON-OPERATING REVENUE			
36.1001	Interest Income	$ 3,106	$ 9,000	$ 1,000
38.9010	Misc Income	$ 6,575	$ -	$ -
39.1201	Transfer from General Fund	$ 200,000	$ -	$ -
	TOTAL NON-OPERATING REVENUES	**$ 209,680**	**$ 9,000**	**$ 1,000**
	NET INCOME	**$ (278,933)**	**$ 16,421**	**$ (30,956)**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ (31,956.00)
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	$ (31,956.00)
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	$ 1,000.00
Net cash provided by investing activities	$ 1,000.00
NET INCREASE (DECREASE) IN CASH	$ (30,956.00)

FLEET MANAGEMENT DIVISION



FLEET MANAGEMENT FUND

This fund accounts for the receipts and disbursements to operate the City's centralized vehicle and equipment fleet maintenance program.

The enterprise funds will pay $40.00 per hour, or $10.00 per quarter hour. The departments in the General Fund will not pay for the services. Computerized records of all maintenance on each piece of equipment will continue to b maintained and a preventative maintenance schedule, as established in conjunction with each department, will be continued. This has resulted in more dependable equipment and vehicle service resulting in prolonged usage. This operation will continue under the supervision of the City Engineer.

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 maintainance of the City's fleet of vehicles at below market labor rates and reduction of the number of breakdowns in the field.

Objectives:

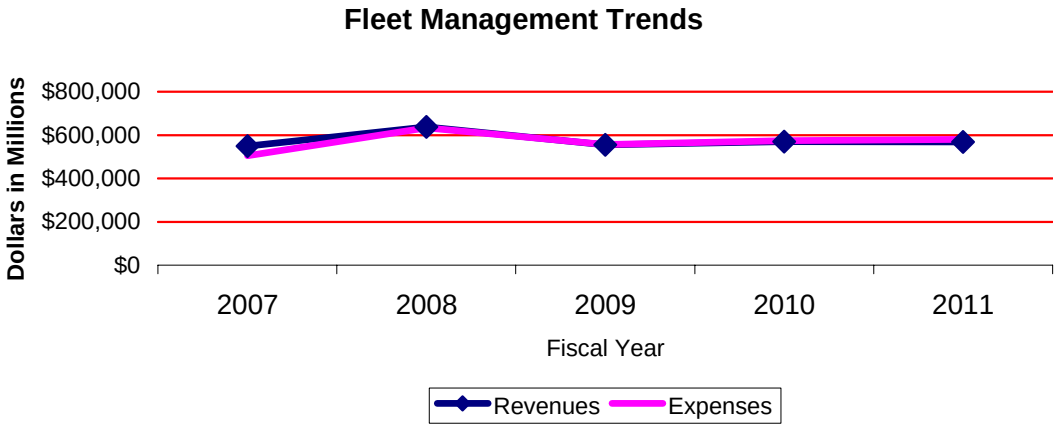
1. Maintain the average number of equipment pieces maintained by each mechanic.
2. Reduce the amount of work contracted out due to specialized training or equipment required.
3. Continue to improve training of mechanics on all types of equipment.
4. Continue the preventive maintenance schedule so that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

PERFORMANCE MEASURES

	FY 2009		FY 2010		FY 2011
	Adopted	**Actual**	**Adopted**	**Projected**	**Base**
Number of police patrol vehicles in fleet	68	33	33	34	36
Number of other automobiles in fleet	6	30	30	30	32
Number of pickup trucks in fleet	75	56	56	47	50
Number of mid-size trucks in fleet	40	35	35	33	35
Number of heavy-duty trucks in fleet	N/A	23	23	18	18
Number of commercial garbage trucks in fleet	4	6	6	5	5
Number of residential garbage truck in fleet	7	8	8	5	5
Number of knuckleboom loaders in fleet	5	7	7	5	6
Number of loader trailers in fleet	7	30	30	30	30
Number of small-duty trailers	N/A	19	19	33	35
Number of medium-duty trailers	N/A	34	34	24	25
Number of off-road pieces of equipment	43	55	55	55	55
Number of light-duty pieces of equipment	N/A	43	43	82	82
Number of fire trucks	8	7	7	7	8

EXPENSES SUMMARY

	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Adopted	Percentage Increase
Personal Services/Benefits	$ 295,563	$ 323,868	$ 293,509	-9.37%
Purchase/Contract Services	$ 145,464	$ 124,706	$ 168,744	35.31%
Supplies	$ 45,028	$ 47,250	$ 47,250	0.00%
Capital Outlay (Minor)	$ 25	$ 4,300	$ 2,150	-50.00%
Interfund Dept. Charges	$ 57,532	$ 52,701	$ 48,122	-8.69%
Depreciation/Amortization	$ 20,495	$ 19,649	$ 19,672	0.12%
Other Costs	$ 3,090	$ 1,100	$ 1,200	9.09%
Total Expenses	$ 567,197	$ 573,574	$ 580,647	1.23%



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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
	OPERATING REVENUES:			
	CHARGES FOR SERVICES			
34.1751	Vehicle Parts	$ 364,996	$ 390,000	$ 313,150
34.1752	Misc. Parts	$ 18,803	$ 22,000	$ -
34.1753	Less: Cost of Parts and Fluids	$ (291,607)	$ (345,000)	$ (313,150)
34.1754	Labor Charges	$ 379,126	$ 390,000	$ 346,190
34.1755	Sublet	$ 128,989	$ 110,000	$ 150,000
34.1750	TOTAL CHARGES FOR SERVICES	$ 600,306	$ 567,000	$ 496,190
	TOTAL OPERATING REVENUES	**$ 600,306**	**$ 567,000**	**$ 496,190**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	$ 248,857	$ 275,151	$ 247,949
51.1301	Overtime	$ 6,082	$ 4,500	$ 4,500
51.1000	*Sub-total: Salaries and Wages*	*$ 254,939*	*$ 279,651*	*$ 252,449*
51.2201	Social Security (FICA) Contributions	$ 17,949	$ 21,393	$ 19,312
51.2401	Retirement Contributions	$ 19,460	$ 19,761	$ 17,582
51.2701	Workers Compensation	$ 2,756	$ 2,853	$ 3,956
51.2901	Employment Physicals	$ 270	$ -	$ -
51.2902	Employee Drug Screening Tests	$ 54	$ 75	$ 75
51.2903	Hepatitis/Flue Vaccine	$ 135	$ 135	$ 135
51.2000	*Sub-total: Employee Benefits*	*$ 40,624*	*$ 44,217*	*$ 41,060*
51.0000	TOTAL PERSONAL SERVICES	$ 295,563	$ 323,868	$ 293,509
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	$ -	$ 3,000	Moved to IT
52.1000	*Sub-total: Prof. and Tech. services*	*$ -*	*$ 3,000*	*$ -*
52.2201	Rep. and Maint. (Equipment)	$ 4,213	$ 2,000	$ 4,500
52.2202	Rep. and Maint. (Vehicles-Parts)	$ 3,594	$ 2,500	$ 2,400
52.2203	Rep. and Maint. (Labor)	$ 5,064	$ 4,000	$ 1,500
52.2204	Rep. and Maint. (Buildings/Grounds)	$ 667	$ 4,000	$ 3,000
52.2205	Rep. and Maint. (Office Equipment)	$ 91	$ -	$ -
52.2320	Rentals	$ 243	$ 1,000	$ 500
52.2000	*Sub-total: property services*	*$ 13,873*	*$ 13,500*	*$ 11,900*
52.3101	Insurance, Other than Benefits	$ 2,194	$ 2,356	$ 2,194
52.3201	Telephone	$ 345	$ 1,600	$ 400
52.3203	Cellular phones	$ 496	$ 500	$ 500
52.3301	Advertising	$ 1,343	$ -	$ -
52.3501	Travel	$ 561	$ 500	$ 500
52.3601	Dues and fees	$ 1,852	$ 250	$ 250
52.3701	Education and training	$ 1,540	$ 3,000	$ 2,500
52.3911	Other services	$ 123,260	$ 100,000	$ 150,000
52.3000	*Sub-total: Other Purchased Services*	*$ 131,591*	*$ 108,206*	*$ 156,344*
52.0000	TOTAL PURCHASED SERVICES	$ 145,464	$ 124,706	$ 168,244
53	SUPPLIES			
53.1101	Office Supplies	$ 1,806	$ 2,000	$ 2,000

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

Account Number	Account Description or Title	FY 2009 Actual	FY 2010 Budget	FY 2011 Adopted
53.1103	Chemicals	$ -	$ 1,000	$ 1,000
53.1104	Janitorial Supplies	$ 191	$ 200	$ 200
53.1105	Uniforms	$ 3,714	$ 4,600	$ 4,600
53.1106	General Supplies and Materials	$ 12,263	$ 8,000	$ 8,000
53.1230	Electricity	$ 14,580	$ 18,000	$ 18,000
53.1270	Gasoline/Diesel	$ 2,724	$ 3,200	$ 3,200
53.1401	Books and Periodicals	$ -	$ 250	$ 250
53.1601	Small Tools and Equipment	$ 9,750	$ 10,000	$ 10,000
53.0000	TOTAL SUPPLIES	$ 45,028	$ 47,250	$ 47,250
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	$ -	$ 300	$ 150
54.2501	Other Equipment	$ 25	$ 4,000	$ 2,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 25	$ 4,300	$ 2,150
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	$ 56,136	$ 51,161	$ 46,695
55.2402	Life and Disability	$ 1,396	$ 1,540	$ 1,427
55.0000	TOTAL INTERFUND/INTERDEP'T.	$ 57,532	$ 52,701	$ 48,122
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	$ 20,495	$ 19,649	$ 19,672
56.0000	TOTAL DEPREC. AND AMORT.	$ 20,495	$ 19,649	$ 19,672
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	$ 769	$ 600	$ 700
57.3401	Miscellaneous Expenses	$ 2,321	$ 500	$ 500
57.0000	TOTAL OTHER COSTS	$ 3,090	$ 1,100	$ 1,200
	TOTAL OPERATING EXPENSES	**$ 567,197**	**$ 573,574**	**$ 580,147**
	OPERATING INCOME (LOSS)	**$ 33,109**	**$ (6,574)**	**$ (83,957)**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	$ 1,022	$ 2,500	$ 200
36.0000	TOTAL INVESTMENT INCOME	$ 1,022	$ 2,500	$ 200
	MISCELLANEOUS REVENUE			
38.9030	Fleet Main.-Scrap	$ 118	$ 50	$ 50
39.2101	Sale of Assets	$ -	$ -	$ 100
38.0000	TOTAL MISCELLANEOUS	$ 118	$ 50	$ 150
	TOTAL NON-OPERATING REVENUE	**$ 1,141**	**$ 2,550**	**$ 350**
	NET INCOME	**$ 34,250**	**$ (4,024)**	**$ (83,607)**

BUDGETED CASH FLOW STATEMENT	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	$ (12,397.00)
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 19,672.00
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	$ 7,275.00
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	
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	$ -
CASH FLOWS FROM INVESTING ACTIVITIES	
Miscellaneous Revenue	
Motor Fuel Tax Refund	
Interest received	$ 200.00
Sale of Assets	$ 100.00
Sale of Scrap	$ 50.00
Net cash flows from investing activities	$ 350.00
NET INCREASE (DECREASE) IN CASH	$ 7,625.00

SUMMARY OF PROJECTS BY FISCAL YEAR:
FLEET MANAGEMENT FUND

Project Number	Project	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	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
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	**$ -**	**$ 67,000**	**$ 133,000**	**$ 15,500**	**$ -**	**$ 22,500**	**$ 238,000**
	Sources of Cash							
	Operating Income (Loss)	$ (12,397)	$ (12,397)	$ (12,397)	$ (12,397)	$ (12,397)	$ (12,397)	$ (74,382)
	Non-operating Income	$ 350	$ 350	$ 350	$ 350	$ 350	$ 350	$ 2,100
	Depreciation	$ 19,672	$ 19,672	$ 19,672	$ 19,672	$ 19,672	$ 19,672	$ 118,032
	Loan Proceeds							$ -
	Grants							$ -
	Contributed Capital							$ -
	Total Sources of Cash	**$ 7,625**	**$ 7,625**	**$ 7,625**	**$ 7,625**	**$ 7,625**	**$ 7,625**	**$ 45,750**
	Increase (decrease) in Cash	**$ 7,625**	**$ (59,375)**	**$ (125,375)**	**$ (7,875)**	**$ 7,625**	**$ (14,875)**	**$ (192,250)**

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 2011. These obligations represent the City's annual installment payments of principal and interest for previous capital improvement projects or acquisitions funded through debt financing.

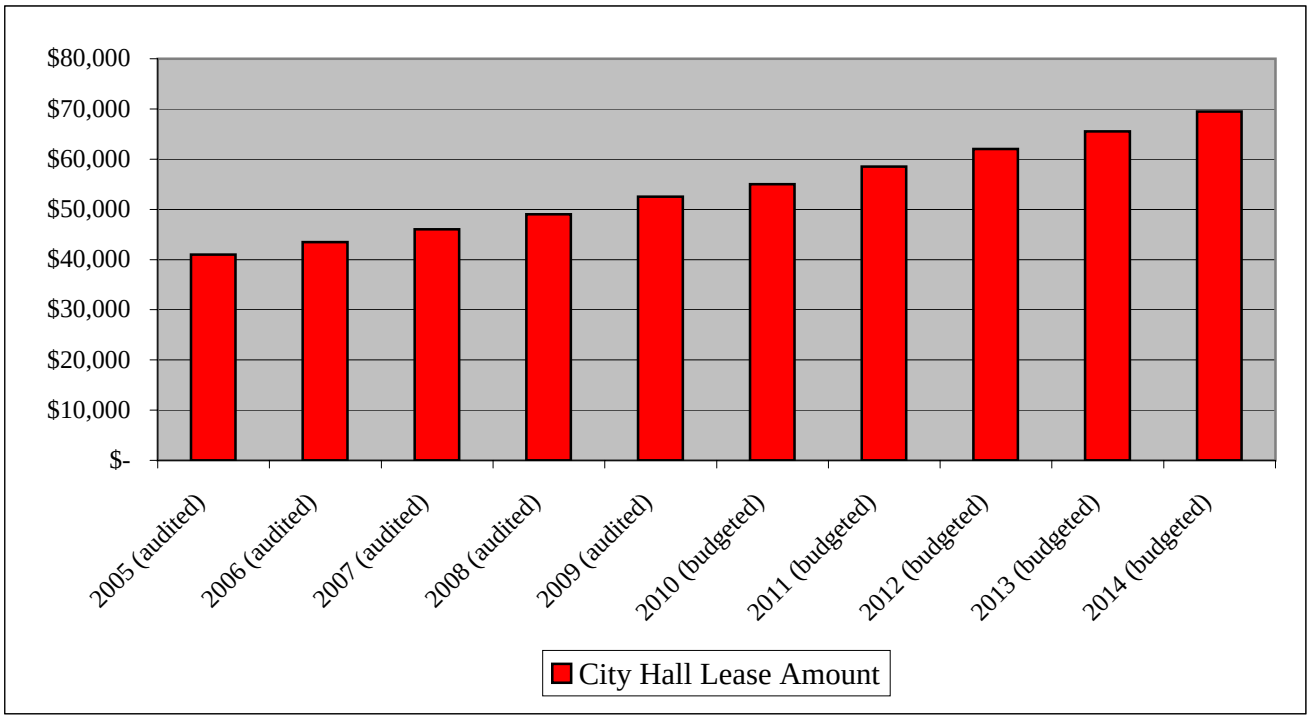
According to the Georgia Constitution, a city's legal debt margin for general obligation debt is ten percent (10%) of the total assessed property values within the city limits. Currently, the City has no outstanding general obligation debt. In general long-term debt, the City has a lease agreement with 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 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 recently issued $15,040,000 in Water and Sewer Revenue Bonds. This debt was issued to refund and redeem all of the outstanding Water and Sewer Refunding Revenue Bonds, Series 1995, to prepay ten loans with the Georgia Environmental Facilities Authority, to provide funds sufficient to satisfy the Debt Service Reserve Requirement on the Bonds, to acquire, construct and equip extensions, additions and improvements to the System and to pay the fees and expenses incurred in connection with the issuance of the Bonds. The City will realize a savings of approximately $382,859 in net present value over the next twenty three years. In addition, the City has three outstanding loans with the Georgia Environmental Facilities Authority.

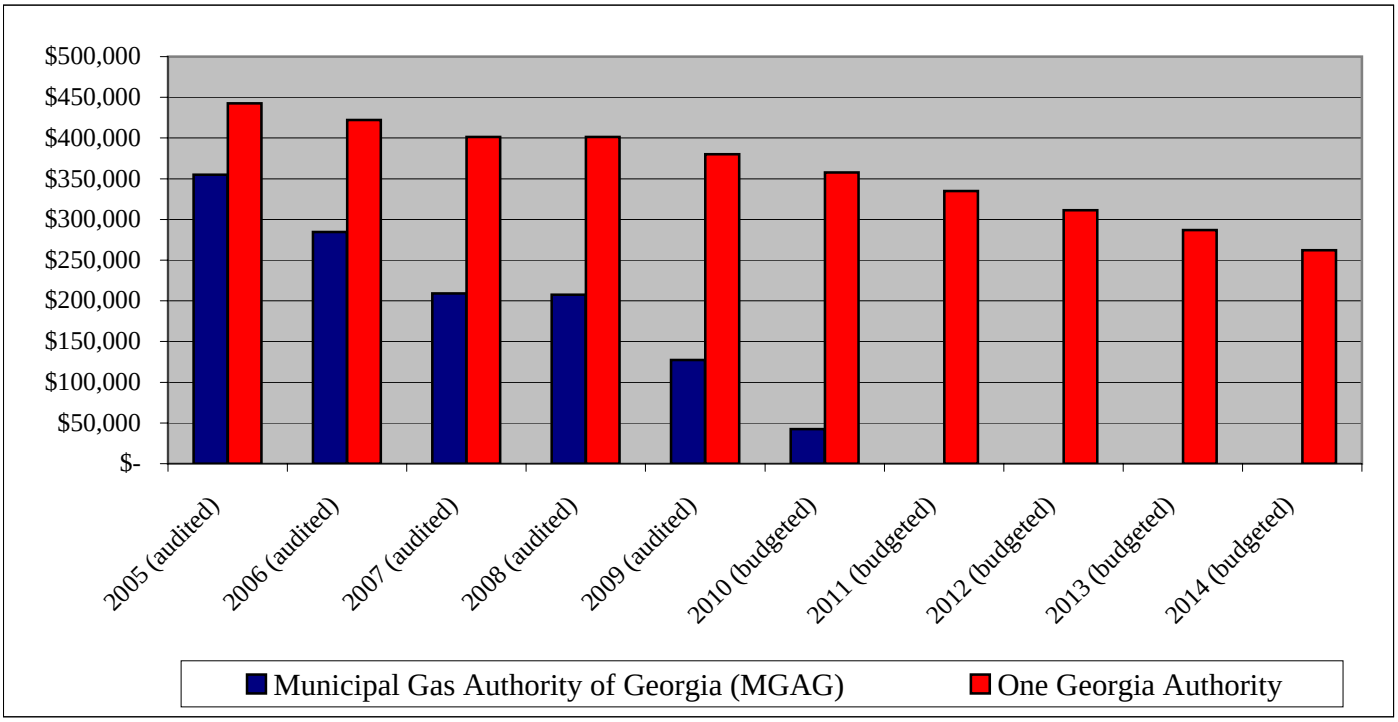
GENERAL FUND
CITY HALL CAPITAL LEASE

2005 (audited)	$	41,000
2006 (audited)	$	43,500
2007 (audited)	$	46,000
2008 (audited)	$	49,000
2009 (audited)	$	52,500
2010 (budgeted)	$	55,000
2011 (budgeted)	$	58,500
2012 (budgeted)	$	62,000
2013 (budgeted)	$	65,500
2014 (budgeted)	$	69,500



NATURAL GAS FUND
PEAK INDEBTEDNESS AND REPAYMENT PROGRESS

	MGAG	One GA Authority	TOTAL Gas Fund Debt
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 (audited)	$ 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
2014 (budgeted)	$ -	$ 262,084	$ 262,084



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

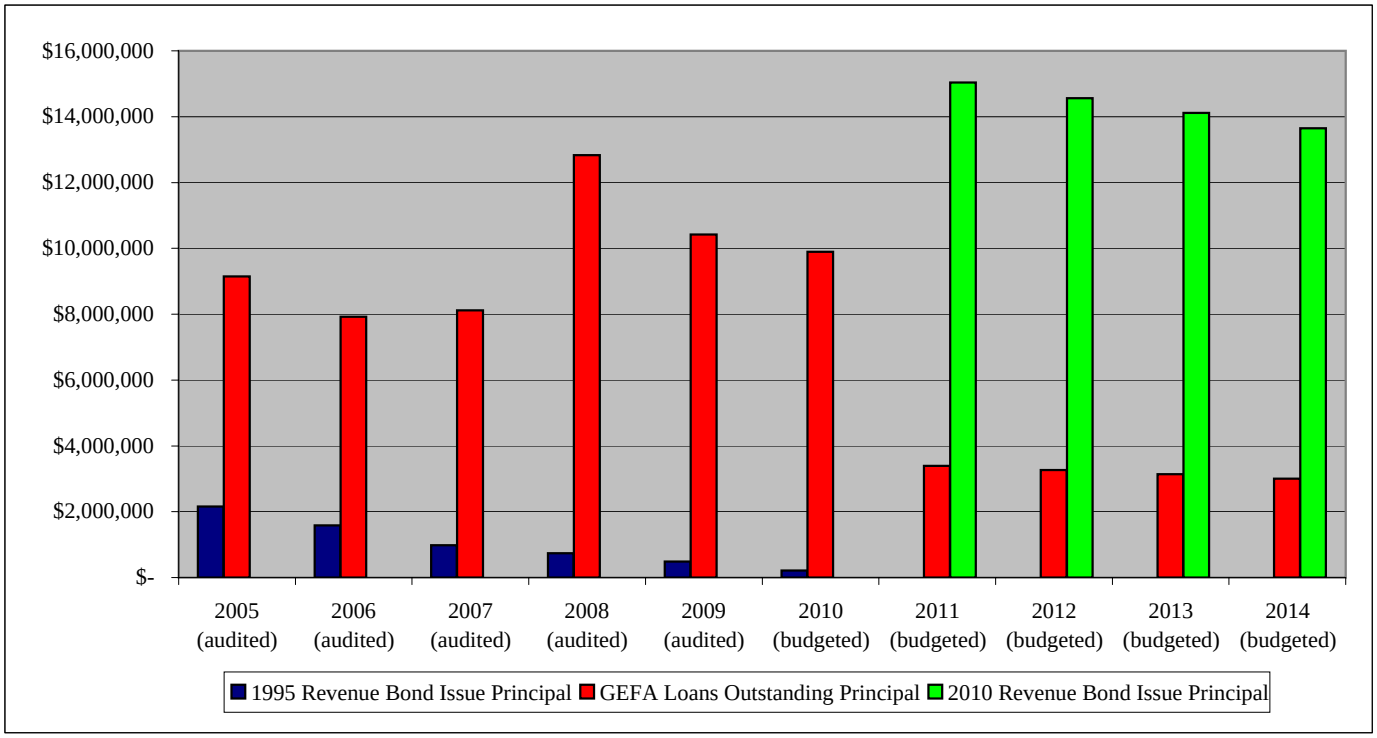
		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
GENERAL LONG-TERM DEBT										
PROJECTED EXPENDITURES										
City Hall Lease 70% of Prime	Prin	$ 58,500	$ 62,000	$ 65,500	$ 69,500	$ 73,500	$ 78,000	$ 82,500	$ 87,500	$ 93,000
Dated 10/3/95 for 25 years	Int	$ 40,016	$ 37,485	$ 34,808	$ 31,973	$ 28,970	$ 25,788	$ 22,418	$ 18,848	$ 15,057
Rate between 4.2-10.5%										
TOTAL EXPENDITURES		$ 98,516	$ 99,485	$ 100,308	$ 101,473	$ 102,470	$ 103,788	$ 104,918	$ 106,348	$ 108,057
NATURAL GAS FUND DEBT										
OneGeorgia Authority Loan	Prin	$ 23,553	$ 24,268	$ 25,004	$ 25,762	$ 26,544	$ 27,349	$ 28,179	$ 29,034	$ 29,915
Metter Extension Project	Int	$ 9,784	$ 9,070	$ 8,333	$ 7,575	$ 6,793	$ 5,988	$ 5,158	$ 4,303	$ 3,422
Dated 4/01/02 through 4/01/22										
Fixed @ 3.0%										
TOTAL PRINCIPAL PAYMENTS		$ 23,553	$ 24,268	$ 25,004	$ 25,762	$ 26,544	$ 27,349	$ 28,179	$ 29,034	$ 29,915
TOTAL INTEREST PAYMENTS		$ 9,784	$ 9,070	$ 8,333	$ 7,575	$ 6,793	$ 5,988	$ 5,158	$ 4,303	$ 3,422
TOTAL EXPENSES		$ 33,337	$ 33,338	$ 33,337	$ 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 2020	FY 2021	FY 2022	TOTALS
GENERAL LONG-TERM DEBT					
PROJECTED EXPENDITURES					
City Hall Lease 70% of Prime	Prin	$ 98,000	$ 104,000	$ 110,000	**$ 982,000**
Dated 10/3/95 for 25 years	Int	$ 11,046	$ 6,804	$ 2,310	**$ 275,520**
Rate between 4.2-10.5%					
TOTAL EXPENDITURES		$ 109,046	$ 110,804	$ 112,310	**$ 1,257,520**
NATURAL GAS FUND DEBT					
OneGeorgia Authority Loan	Prin	$ 30,823	$ 31,758	$ 32,720	**$ 334,909**
Metter Extension Project	Int	$ 2,515	$ 1,580	$ 617	**$ 65,138**
Dated 4/01/02 through 4/01/22					
Fixed @ 3.0%					
TOTAL PRINCIPAL PAYMENTS		$ 30,823	$ 31,758	$ 32,720	**$ 334,909**
TOTAL INTEREST PAYMENTS		$ 2,515	$ 1,580	$ 617	**$ 65,138**
TOTAL EXPENSES		$ 33,338	$ 33,338	$ 33,337	**$ 400,047**

WATER AND SEWER
PEAK INDEBTEDNESS AND REPAYMENT PROGRESS

	1995 Revenue Bond Issue Principal	GEFA Loans Outstanding Principal	2010 Revenue Bond Issue Principal	TOTAL W & S Fund Debt
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 (audited)	$ 485,000	$ 10,421,911	$ -	$ 10,906,911
2010 (budgeted)	$ 215,000	$ 9,894,079	$ -	$ 10,109,079
2011 (budgeted)	$ -	$ 3,394,762	$ 15,040,000	$ 18,434,762
2012 (budgeted)	$ -	$ 3,269,609	$ 14,565,000	$ 17,834,609
2013 (budgeted)		$ 3,139,094	$ 14,115,000	$ 17,254,094
2014 (budgeted)	$ -	$ 3,002,887	$ 13,650,000	$ 16,652,887



DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
PROJECTED EXPENSES										
2010 Water Revenue Bonds	Prin	$ 475,000	$ 450,000	$ 465,000	$ 475,000	$ 480,000	$ 500,000	$ 520,000	$ 535,000	$ 560,000
Dated 4/1/11 -- 4/1/33 4.03% Fixed Rate	Int	$ 558,425	$ 596,021	$ 579,021	$ 569,721	$ 560,221	$ 541,021	$ 521,021	$ 505,421	$ 485,446
Water and Sewer Refinancing and New Money	Amor	$ 24,538	$ 24,538	$ 24,538	$ 24,538	$ 24,538	$ 24,538	$ 24,538	$ 24,538	$ 24,538
GEFA Loan 2006L25WJ	Prin	$ 59,299	$ 61,888	$ 64,589	$ 67,408	$ 70,350	$ 73,421	$ 76,626	$ 79,971	$ 83,461
Payments 7/1/08--6/30/28 4.28% Fixed Rate	Int	$ 65,268	$ 62,680	$ 59,978	$ 57,159	$ 54,217	$ 51,146	$ 47,941	$ 44,596	$ 41,106
GEFA Loan 2007L31WJ	Prin	$ 17,444	$ 18,194	$ 19,078	$ 19,901	$ 20,795	$ 21,701	$ 22,730	$ 23,723	$ 24,788
Payments 4/1/09 -- 3/1/29 4.4% Fixed Rate	Int	$ 21,515	$ 20,765	$ 19,881	$ 19,058	$ 18,164	$ 17,259	$ 16,229	$ 15,236	$ 14,171
GEFA Loan 2008L05WJ	Prin	$ 48,410	$ 50,433	$ 52,540	$ 54,735	$ 57,022	$ 59,404	$ 61,886	$ 64,472	$ 67,165
Payments 7/1/09--6/30/29 4.1% Fixed Rate	Int	$ 54,282	$ 52,259	$ 50,152	$ 47,957	$ 45,670	$ 43,288	$ 40,806	$ 38,221	$ 35,527
TOTAL PRINCIPAL PAYMENTS		$ 600,153	$ 580,515	$ 601,207	$ 617,044	$ 628,167	$ 654,526	$ 681,242	$ 703,166	$ 735,415
TOTAL INTEREST PAYMENTS		$ 724,028	$ 756,263	$ 733,570	$ 718,433	$ 702,810	$ 677,252	$ 650,535	$ 628,012	$ 600,788
TOTAL EXPENSES		$ 1,324,181	$ 1,336,778	$ 1,334,777	$ 1,335,477	$ 1,330,977	$ 1,331,777	$ 1,331,777	$ 1,331,178	$ 1,336,202

DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
PROJECTED EXPENSES										
2010 Water Revenue Bonds	Prin	$ 575,000	$ 600,000	$ 630,000	$ 665,000	$ 700,000	$ 730,000	$ 755,000	$ 785,000	$ 820,000
Dated 4/1/11 -- 4/1/33 4.03% Fixed Rate	Int	$ 465,846	$ 439,721	$ 410,821	$ 379,321	$ 346,071	$ 311,071	$ 281,871	$ 251,671	$ 219,487
Water and Sewer Refinancing and New Money	Amor	$ 24,538	$ 24,538	$ 24,538	$ 24,538	$ 24,538	$ 24,538	$ 24,538	$ 24,538	$ 24,538
GEFA Loan 2006L25WJ	Prin	$ 87,104	$ 90,906	$ 94,874	$ 99,016	$ 103,338	$ 107,848	$ 112,556	$ 117,469	$ 101,799
Payments 7/1/08--6/30/28 4.28% Fixed Rate	Int	$ 37,463	$ 33,661	$ 29,693	$ 25,551	$ 21,229	$ 16,719	$ 12,011	$ 7,098	$ 2,008
GEFA Loan 2007L31WJ	Prin	$ 25,880	$ 27,083	$ 28,279	$ 29,549	$ 30,863	$ 32,273	$ 33,710	$ 35,224	$ 36,802
Payments 4/1/09 -- 3/1/29 4.4% Fixed Rate	Int	$ 13,079	$ 11,876	$ 10,680	$ 9,410	$ 8,096	$ 6,686	$ 5,249	$ 3,735	$ 2,157
GEFA Loan 2008L05WJ	Prin	$ 69,971	$ 72,895	$ 75,940	$ 79,113	$ 82,418	$ 85,862	$ 89,449	$ 93,186	$ 97,079
Payments 7/1/09--6/30/29 4.1% Fixed Rate	Int	$ 32,721	$ 29,797	$ 26,752	$ 23,579	$ 20,274	$ 16,831	$ 13,243	$ 9,506	$ 5,613
TOTAL PRINCIPAL PAYMENTS		$ 757,956	$ 790,885	$ 829,094	$ 872,678	$ 916,618	$ 955,983	$ 990,715	$ 1,030,879	$ 1,055,680
TOTAL INTEREST PAYMENTS		$ 573,646	$ 539,592	$ 502,483	$ 462,400	$ 420,209	$ 375,845	$ 336,912	$ 296,548	$ 253,803
TOTAL EXPENSES		$ 1,331,602	$ 1,330,477	$ 1,331,577	$ 1,335,077	$ 1,336,827	$ 1,331,828	$ 1,327,627	$ 1,327,427	$ 1,309,483

DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	TOTALS
PROJECTED EXPENSES							
2010 Water Revenue Bonds	Prin	$ 855,000	$ 890,000	$ 925,000	$ 965,000	$ 685,000	**$ 15,040,000**
Dated 4/1/11 -- 4/1/33 4.03% Fixed Rate	Int	$ 185,457	$ 149,547	$ 111,722	$ 71,947	$ 29,969	**$ 8,570,840**
Water and Sewer Refinancing and New Money	Amor	$ 24,538	$ 24,538	$ 24,538	$ 24,538	$ 24,538	**$ 564,374**
GEFA Loan 2006L25WJ	Prin						**$ 1,551,923**
Payments 7/1/08--6/30/28 4.28% Fixed Rate	Int						**$ 669,523**
GEFA Loan 2007L31WJ	Prin	$ 28,853					**$ 496,870**
Payments 4/1/09 -- 3/1/29 4.4% Fixed Rate	Int	$ 534					**$ 233,781**
GEFA Loan 2008L05WJ	Prin	$ 83,989					**$ 1,345,969**
Payments 7/1/09--6/30/29 4.1% Fixed Rate	Int	$ 1,588					**$ 588,066**
TOTAL PRINCIPAL PAYMENTS		$ 967,842	$ 890,000	$ 925,000	$ 965,000	$ 685,000	**$ 14,969,762**
TOTAL INTEREST PAYMENTS		$ 212,117	$ 174,085	$ 136,260	$ 96,485	$ 54,507	**$ 10,165,246**
TOTAL EXPENSES		$ 1,179,959	$ 1,064,085	$ 1,061,260	$ 1,061,485	$ 739,507	**$ 25,135,009**


CITY OF STATESBORO • 1803
GEORGIA

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

Balanced Budget – A budget in which planned revenues available equal planned expenditures.

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 - 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.

Full 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



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