

City of Statesboro, Georgia



MARVIN PITTMAN
ADMINISTRATION
BUILDING

**ANNUAL BUDGET
FISCAL YEAR 2007**

Georgia Southern University

A Century of Progress, Pride and Promise

Statesboro, Georgia • Founded 1906



On December 1, 2006, Georgia Southern University will begin the celebration of its Centennial. On that date a century ago, citizens of Statesboro and Bulloch County prepared a bold bid of land and money for the privilege of founding the First District A & M School — now Georgia Southern — in their community. Pictured here at the University's traditional boxwood "GSU" letters are Council Member John Morris, Council Member Will Britt, Council Member Gary Lewis, Mayor Bill Hatcher, Mayor Pro Tem Joe Brannen, Council Member Tommy Blicht, City Manager George Wood, and Director of Administration and Finance Judy McCorkle.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Statesboro
Georgia**

For the Fiscal Year Beginning

July 1, 2005

President

Executive Director

The Governmental Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Statesboro, Georgia for its annual budget for the fiscal year beginning July 1, 2005.

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

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

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**Mission Statement
City of Statesboro, Georgia**

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



**CITY OF STATESBORO, GEORGIA
MAYOR AND COUNCIL**

William S. Hatcher, II
Mayor



*In office since January 2000
Current term expires December 2009*

Tommy Blich
District 1



*In office since 2004
Current term expires December 2009*

Gary L. Lewis
District 2



*In office since January 1998
Current term expires December 2007*

William P. Britt
District 3



*In office since January 2004
Current term expires December 2007*

Joe R. Brannen
District 4



*In office since September 1998
Current term expires December 2009*

John T. Morris
District 5



*In office since November 2001
Current term expires December 2007*

**CITY MANAGER
AND
DEPARTMENT HEADS**

George A. Wood

City Manager

Sam L. Brannen

City Attorney

Judy McCorkle

City Clerk

Director of Administration & Finance

Mazhar Elhaj

City Engineer

Bobby Colson

Public Works Director

Jim Shaw

Planning Director

Stan York

Police Chief

Steve Hotchkiss

Natural Gas Director

Vacant

Fire Chief

Wayne Johnson

Water/Wastewater Director

Key Finance Staff

Cindy West, *City Accountant*

Allison P. Chambers, *Accountant*

Patti Akins, *Senior Accounting Technician*

Annette Waters, *Accounts Payable Technician*



Introduction

On the evening of December 1, 1906, a train whistle signaled for the citizens of Statesboro and Bulloch County to gather at the S & S Depot. Returning from Savannah and representing the hopes and dreams of the community was a delegation of leaders who were victorious in securing the First District A & M School. Nearly a century and six name changes later, strength, perseverance and pride have transformed a small school on a dirt road to a nationally distinct university – Georgia Southern University. The institution has stayed true to one purpose: to advance the educational and economic aspirations of Georgians – with the southern region of the state a full participant in progress and prosperity. In 1990, the phenomenally successful Georgia Southern College won distinction as the state’s first comprehensive university in southern Georgia. The largest university south of Atlanta, Georgia Southern was elevated in 2006 to Doctoral/Research University status by the Carnegie Foundation, the national classification body for American universities. The City of Statesboro is pleased to pay tribute to Georgia Southern University on its 100th Anniversary.



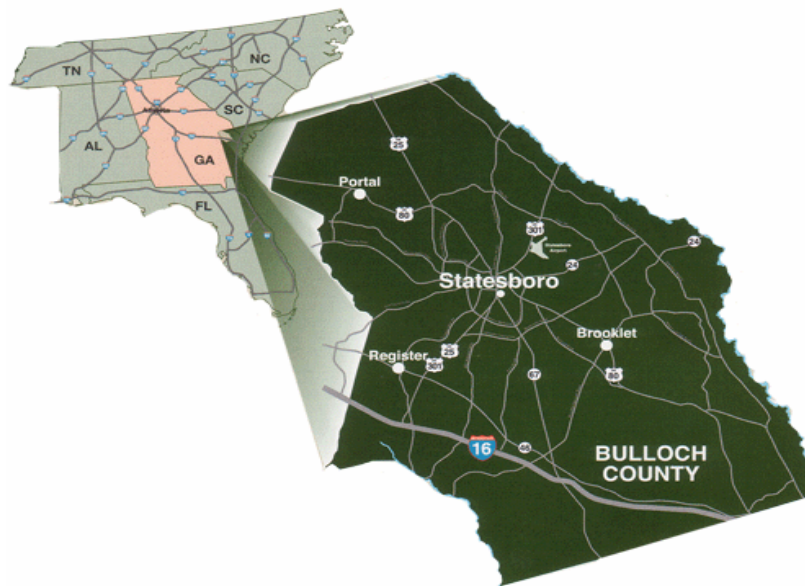
The City of Statesboro is a progressive community that provides an exceptional quality of life to its residents and offers southern charm and hospitality to its visitors. The City offers a high standard of living with a commitment to ensure the most responsive and progressive public services to our residents,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

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

Statesboro was incorporated on December 19, 1803, with a population of less than 25 people. The City’s population for 2000 was 22,698 and is now estimated to be approximately 24,604. According to the 2000 census, the City’s population is 56.2% Caucasian, 40.2%

African-American, 2.1 % Hispanic, and 1.5% Asian or other. Those 18 years of age and older are 85.7% of the population and those 65 years of age and older are 9.2% of the population. The 2005 median income per household in Statesboro is \$33,966 and the per capita income for Bulloch County is \$21,678. The unemployment rate has remained very low for at least the last five years. In March 2006, the unemployment rate for Statesboro and Bulloch County was 3.5% and 4.5% for the State of Georgia.

The City of Statesboro is the county seat of Bulloch County, Georgia, located in the southeastern corner of the state. Statesboro is located 194 miles east of Atlanta, 76 miles from Augusta, 144 miles from Charleston, SC. and 168 miles from Jacksonville, Fla. It is located 15 miles from Interstate 16, and is on US Highways 301, 80, and 25, and State Routes 73, 46, 67, and 404. Statesboro is included on the southern leg of the Savannah River Parkway, which is a four-lane connector between Savannah and Augusta.



The City of Statesboro is approximately 13 square miles with an average elevation of 240 feet above sea level, the terrain being mostly flat. The climate is seasonal, but moderate, with mild winters and warm, humid summers. The average temperature in January is 52 degrees and 82 degrees in July. The average annual rainfall is 47.0” and the relative humidity is 53% in January and 57% in July. Statesboro is located a short distance from Sea Island, Georgia, site of the 2004 G-8 Summit and 55 miles west of Savannah, Georgia, site of the 1996 Centennial Olympics Sailing Venue.

Statesboro, with its growing economy, is a regional trade center for commerce, education and health care. The City has a highly diversified economy with several major industries located in the area and is a regional shopping center and health care provider for 8 surrounding Georgia counties. This is reflected in the low unemployment rate of 3.5%. Approximately 24% of the Bulloch County labor force is employed by the government sector including one of the City’s largest employers, Georgia Southern University. Major private sector employers in the area include: Briggs & Stratton, Wal-Mart Associates, Inc., and East Georgia Regional Medical Center.

There are two institutions of higher learning in the greater Statesboro area: Georgia Southern University located within the city limits of the City of Statesboro, and Ogeechee Technical College located just outside the city on Highway 301 South. Accredited by the Southern Association of Colleges and Schools, Georgia Southern offers undergraduate and graduate degree programs through the doctoral level in more than 120 majors in its eight Colleges. The University's 16,646 students come from 48 states and 86 countries.



Celebrating “A Century of Progress, Pride and Promise,” Georgia Southern kicks off its centennial in December 2006. The University has been built on the belief that knowledge creates change and acts as a catalyst for growth – for our students, citizens, and the region. This vision has transformed the lives of thousands of students and the University community in the last century. While the institution has evolved, so too, has the vision and Georgia Southern will rise to the challenges and pursue opportunities in its next century.

Ogeechee Technical College offers 19 diploma programs and 27 certificate programs as well as Associate degrees in conjunction with Georgia Southern University and East Georgia College, and Quick Start Training for new and expanding business and industries. There are 16 public schools and 3 private and parochial schools in Bulloch County that educate the area's 9,826 students. A total of 541 seniors graduated from these schools in 2004.

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



Statesboro’s residents and visitors alike enjoy cultural and performing arts in the newly renovated David H. Averitt Center for the Arts. 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.

Recreational opportunities in the City are plentiful. In 2005, the City completed a linear park providing a pedestrian walk and bicycle path from the Georgia Southern University campus to downtown Statesboro. Also in 2005, the Mayor and Council approved the annexation of Bulloch County’s family water park and aquatics center, “Splash in the Boro.” A \$530,000 streetscape grant was awarded to the City in April 2004 by the Georgia Department of Transportation to aid in the revitalization of the downtown area. Twenty hotels, motels and Bed & Breakfast Inns with 850 rooms are located in the greater Statesboro area.



Statesboro is served by Ogeechee Railway Company and numerous common freight carriers. The City and Bulloch County jointly own the Statesboro Municipal Airport that is located approximately 30 minutes from Interstate 16, and 45 minutes from the Savannah International Airport, which is serviced by 7 major airlines. Also, the City of 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 5 local radio stations, WMCD, WPMX, WVGS, WPTB and WWNS, and one daily newspaper, the Statesboro Herald. In addition, the Savannah Morning News reports on the news in Statesboro. Statesboro is covered locally by Northland Cable TV located within the city limits. The City of Statesboro, Georgia Southern University, and Northland Cable have partnered to provide the community with a local government access channel, channel 97. Three television stations in Savannah also cover Statesboro regularly: WTOG (CBS), WJCL (ABC), and WSAV (NBC).

The City has 106 miles of roads of which 98 are paved and 30 streetlights. Natural Gas is sold to 3304 customers while Water and Sewer service is provided by the City to over 10,000 customers with an average daily water consumption of 3.9 million gallons. Statesboro has 168 miles of sanitary sewer and 194 miles of water mains with 1100 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, and Sanitation
Statesboro Natural Gas	Gas
Excelsior Electric	Electricity
Georgia Power	Electricity
Statesboro Telephone	Telecommunications
Northland Cable TV	Cable Television

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



City Boards, Commissions, and Authorities

ALCOHOL CONTROL BOARD

The Alcohol Control Board 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. The ACB also 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, established in 1981, consists of 9 members, 8 of whom 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 within the DSDA District 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 on 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 to beautify the City of Statesboro.

STATESBORO PLANNING COMMISSION

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

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

STATESBORO TREE BOARD

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

Insert City of Statesboro, Georgia Here

READER’S GUIDE TO THE BUDGET

One of the primary goals in determining the format of 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 require the use of multiple funds, grouped into seven categories, plus a Long-term Debt Account Group and a Fixed Asset Account Group. To further complicate it, some of those fund categories are budgeted and accounted for using the modified accrual basis of accounting, and some the accrual basis of accounting. Most citizens are accustomed to private sector accounting, where a business has one balance sheet and one income statement, both kept on the accrual basis of accounting. Therefore, it is strongly recommended that you take a few moments to review this Reader’s Guide before reading the Budget. It should help you understand the framework of the City’s fund structure and accounting system.

The City of Statesboro will operate with fourteen 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 fourteen separate balance sheets and income statements. The fourteen funds fall into seven different categories, or types of funds, as required by Generally Accepted Accounting Principles for governmental entities. The funds by fund type that will be used in the fiscal year are as follows, and are summarized in the chart on the next page:

(1) Governmental Funds

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

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 Asset Fund, Community Development Housing Trust Fund, Multiple Grant Fund, and the Hotel-Motel Tax Fund. The Narrative Section at the front of each Fund explains in detail the purpose of that fund.

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

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

(2) Proprietary Funds

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

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

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

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

LIST OF FUNDS

Fund Number	Basis of Acc'ting	Types of Funds and Account Groups Actual Funds and Account Groups	FY 2006 Budget	FY 2007 Budget
GOVERNMENTAL FUND TYPES:				
GENERAL FUNDS:				
100	Modified	GENERAL FUND	Current	Current
SPECIAL REVENUE FUNDS:				
210	Modified	CONFISCATED ASSETS FUND	Current	Current
221	Modified	COMMUNITY DEVELOPMENT HOUSING TRUST FUND	Current	Current
223	Modified	LINEAR PARK FUND	Current	Closed
250	Modified	MULTIPLE GRANT FUND	Current	Current
275	Modified	HOTEL/MOTEL TAX FUND	Current	Current
CAPITAL PROJECTS FUNDS:				
320	Modified	1997 SPLOST FUND	Current	Closed
321	Modified	2002 SPLOST FUND	Current	Current
340	Modified	DOWNTOWN STREETScape FUND	Current	Current
350	Modified	CAPITAL IMPROVEMENTS PROGRAM FUND	Current	Current
DEBT SERVICE FUNDS:				
NONE				
PROPRIETARY FUND TYPES:				
ENTERPRISE FUNDS				
505	Accrual	WATER AND WASTEWATER FUND	Current	Current
515	Accrual	NATURAL GAS FUND	Current	Current
541	Accrual	SOLID WASTE COLLECTION FUND	Current	Current
542	Accrual	SOLID WASTE DISPOSAL FUND	Current	Current
INTERNAL SERVICE FUNDS:				
601	Accrual	BENEFITS INSURANCE FUND	Current	Current
602	Accrual	FLEET MANAGEMENT FUND	Current	Current
FIDUCIARY FUND TYPES:				
NONE				
ACCOUNT GROUPS:				
800	Modified	GENERAL FIXED ASSETS ACCOUNT GROUP	Current	Current
900	Modified	GENERAL LONG-TERM DEBT ACCOUNT GROUP	Current	Current
			16 Funds	14 Funds
			2 Account Groups	2 Account Groups

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

The fourteen funds are serviced by eight bank accounts, four of which are major accounts, and four of which are minor. The minor accounts have little activity, but are required due to bond indentures, grant requirements, or some other legal or operational requirement. The City received bids on its banking services in April, 2005, for a three-year term beginning July 1st. This arrangement eliminated normal bank fees and service charges, provided the City an investment rate of interest tied to the Targeted Federal Funds Rate on all overnight deposits, 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 Tab 3, which contains the City Manager's Budget Message. This message includes a listing of the assumptions used in developing the Budget. It includes also a discussion of the major issues requiring financing that the Mayor and City Council confront, and how this Budget proposes to address them.

Tab 4 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.* Tab 4 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.

Tab 5 contains the Resolution Adopting the Financial Policies, which direct the financial operations of the City. These policies are reviewed each year to determine if any changes need to be made.

Tab 6 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.

Tab 7 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 has 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.

Tabs 8 through 21 provide detailed budgets for each of the fourteen funds of the City.

BANK ACCOUNTS ASSIGNED TO FUNDS

	MAJOR BANKING ACCOUNTS			
	General	Payroll	Sweep Invest-	E-Government
	Disbursement	Account	ment Account	Sweep Invest-
Name of Fund Served	Account			ment Account
<i>Governmental Funds:</i>				
100 General				
210 Confiscated Assets				
221 CDBG Housing				
223 Linear Park				
250 Multiple Grants				
275 Hotel/Motel Tax				
320 1997 SPLOST				
321 2002 SPLOST				
340 Streetscape Fund				
350 CIP Projects				
<i>Proprietary Funds:</i>				
<i>a) Enterprise:</i>				
505 Water and Sewer				
515 Natural Gas				
541 S W Collection				
542 S W Disposal				
<i>b) Internal Service:</i>				
601 Health Insurance				
602 Fleet Management				
MINOR BANKING ACCOUNTS				
	Confiscated/	Revenue Bond	Health Insur-	Flexible
	Seized Prop-	Sinking Fund	ance Claims	Benefits Plan
Name of Fund Served	erty Account	Account	Account	Account
<i>Governmental Funds:</i>				
100 General				
210 Confiscated Assets				
221 CDBG Housing				
223 Linear Park				
250 Multiple Grants				
275 Hotel/Motel Tax				
320 1997 SPLOST				
321 2002 SPLOST				
340 Streetscape Fund				
350 CIP Projects				
<i>Proprietary Funds:</i>				
<i>a) Enterprise:</i>				
505 Water and Sewer				
515 Natural Gas				
541 S W Collection				
542 S W Disposal				
<i>b) Internal Service:</i>				
601 Health Insurance				
602 Fleet Management				

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

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

Appendix B: Contains a Glossary of Terms used in governmental budgeting and accounting to assist the first-time reader. It should help clarify new terms that may not be familiar to the reader.

June 1, 2006

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 2007

Gentlemen:

Enclosed for your consideration is the proposed FY 2007 Budget for the City of Statesboro. It identifies the revenues and expenditures that are deemed necessary to maintain and in some areas improve the present levels of municipal services.

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

Budget Assumptions:

In preparing this Budget and the six-year Capital Improvements Program (CIP), your staff has used several assumptions that are critical in computing anticipated revenues and expenditures (expenses). Any budget and six-year capital plan by definition is a planning document, and not every issue will have been determined prior to its preparation and adoption. Therefore it is necessary to make some assumptions, and base the plan on them. Then, if any circumstance changes, we all know whether it meets the assumptions or not, thereby requiring an adjustment to the plan or not. These major assumptions are as follows:

- Assumes that there will be no ad valorem (property) tax increase. There will be no revaluation of property as in FY 2005, so there should be no delay in getting the property tax bills printed and distributed on the regular schedule. Assumes that the City will receive 2.0% growth in the tax digest, which is comparable to last year's growth rate.
- Assumes no increases in either the commercial or residential sanitation fees, or the landfill tipping fees.
- Assumes no increases in either the water or sewer rates. But, it does assume an increase in the Account Establishment Charge from \$15.00 to \$18.00. The rate has not changed in at least 8 years, during which cumulative inflation has been 21.9%. This is a 20% increase, so it simply returns the buying power that this fee had 8 years ago.
- Assumes no increases in the natural gas rate profit margins. The actual rates for gas fluctuate monthly depending upon the underlying wholesale cost of the gas to the City, purchased through MGAG (the Municipal Gas Authority of Georgia). Assumes a normal winter heating load.
- Assumes that the fund reserve targets established by the Mayor and City Council in the Financial Policies will have been met and maintained in all operating funds during the fiscal year, except for the General Fund, the Natural Gas Fund, and the Solid Waste Collection Fund. These funds have made sizable transfers either in FY 2006 or will in FY 2007 to the CIP Fund to help construct the new Police Station. We will need to rebuild these reserves over the next few years.
- The Budget will be adopted, and accounted for, using generally accepted accounting principles, with Enterprise and Internal Service Funds budgeted and accounted for using full accrual accounting similar to private businesses, and all other funds budgeted and accounted for using modified accrual accounting.
- Assumes that the Revised Position Classification and Compensation Plan prepared by the Vinson Institute of Government will be implemented effective July 1, 2006.
- Assumes that employees would be eligible for probationary and merit increases of 2.5% during the fiscal year.
- Assumes that the life insurance will be maintained at one times an employee's annual salary, capped at \$100,000.
- Assumes the economy will remain strong, with sales taxes, building permits, and business licenses at above normal levels due to strong commercial and multi-family residential housing growth.
- Assumes that inflation will remain in the same low range as recent years.

- Assumes that the City will be able to consistently transfer \$650,000 to the CIP Fund every fiscal year, primarily from the Water and Sewer Fund, while still maintaining adequate reserve funds and providing pay increases and benefits adequate to remain competitive in the local labor market.
- Assumes that the City will not enter into any annexations in FY 2007 that would require major investments by the City in roads, drainage, water, sewer and gas improvements.
- Assumes that the City will, however, fund in the Capital Improvements Program some Residential Subdivision Incentive Program requests from developers under this policy to encourage single-family residential developments inside the City limits.
- Revenues were projected from a scale of high, medium, and low within the medium range, so that they are realistic, but not overly optimistic or pessimistic.
- Assumes that medical and dental insurance coverage increases will be held to 6% during the year, with changes in the plan as necessary to keep the expense at the 6% level. Our medical insurance fund's reserves are not at a point where we can absorb this increase. Therefore, Employee premiums will have to increase effective July 1st by 6%, and the plan coverages adjusted to reduce the increase. Employees pay 20% of both their individual and family coverage premiums, and the City pays 80% of both.
- Assumes that the maximum deduction allowed in the Flexible Benefit Plan will increase from \$2,400 to \$2,700, to offset medical inflation.
- Assumes that Equity Transfers to the General Fund will be as follows:

Natural Gas Fund	\$860,000
Water/Wastewater Fund	\$575,000
SW Collection Fund	\$600,000
SW Collection Fund for GMA Lease Reimbursements	\$ 30,625
SW Disposal Fund	\$157,000
- Assumes that all Proprietary Funds will be self-supporting without assistance from the General Fund. However, the Solid Waste Disposal Fund will not be self-supporting without the 2002 Special Purpose Local Option Sales Taxes (SPLOST) paying for air rights and post-closure expenses, as the \$30.00 per ton tippage fee does not offset all the costs of the transfer station, hauling contract, disposal contract, and post-closure costs of the Lakeview Landfill site including operation and maintenance of the methane extraction system. Hauling and disposal alone cost us about \$30.00 per ton under the contract with the Wayne County Solid Waste Authority and Williams Brothers Trucking, Inc.

- Assumes a 2.6% 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 April to the current April.
- Assumes a 3.3% inflationary increase in both the hauling and grinding contracts for the next fiscal year, based upon the CPI from the previous July to June, 2006.
- Assumes that cemetery lots in the new addition will increase to \$1,000 per lot, which is comparable to private cemeteries in the area.
- Assumes that the 2002 SPLOST (Special Purpose Local Option Sales Tax) of 1%, will provide the following to the City: 1) under Joint Projects, it will fund Landfill Air Rights and Post-closure Costs of \$1,145,000; 2) \$100,000 for Police Vehicles, \$1,299,450 for Street and Drainage Projects, and \$1,430,000 for Water and Wastewater Projects.
- Assumes that the City will close on a \$2,325,000 GEFA loan for the Westside Sewer Outfall Project and the W. Grady St./ Police Department Area Water/ Sewer Project.
- Assumes that at least one major intersection will have cameras installed prior to the start of the fiscal year, to enforce red light requirements. The equipment will be leased from the GMA Equipment Lease Pool.
- Assumes that the City will conduct a study of its building inspection fees in comparison to Bulloch County during the fiscal year, and adjust its rates. Inflation has seriously eroded the buying power from these fees.
- Assumes that Bulloch County will pay twenty-five (25%) percent of the operating and capital costs of the Statesboro Fire Department, which has been the historic percentage used since the mid-1980's.
- Assumes that the water and sewer expansions to the proposed industrial park will be paid for using 2002 SPLOST funds allocated to the Development Authority of Bulloch County, per the 2002 SPLOST Agreement, as recently amended.
- Assumes that Workers' Compensation insurance premiums and expenses will be budgeted in the Benefits Insurance Fund, the former Health Insurance Fund. The revenues, expenses, and equity shall be segregated from the medical insurance revenues, expenses, and equity, so that the true financial position of both insurance programs can be easily obtained.
- Assumes the Mayor and City Council will review a possible revision of the Business Occupation Taxation system, with the resulting revenue increases used to provide the funding for the revised employee compensation plan. However, the primary reason for

undertaking this change is not to generate additional revenue, but to have a fairer taxation system similar to those in other Georgia cities in our population class.

- Assumes the hiring of no additional personnel, given the need to pay for the new Pay Plan, other than a 1/2 time secretary in the Planning Department.
- Assumes that the Senior Accounting Technician will be promoted to Accountant, and the Accounting Technician to Senior Accounting Technician, based upon added responsibilities.
- Assumes that the Finance Department will continue its contract with ProNet, with a full-time staffing level to maintain computers, troubleshoot problems, and standardize software and hardware purchases, given the new requirement to keep our online services available at all times.
- Reflects that the City has contracted with the SCVB to allocate 76.4% of the Hotel/Motel Tax to it; with MainStreet to allocate 8.0% to it; and the Statesboro Arts Council to allocate 15.6% to it. These contracts were renegotiated this spring, and adopted by City Council.
- Assumes that the salary and benefits of both the Executive Director of the Statesboro Arts Council (SAC) and the Executive Director of the Downtown Statesboro Development Authority (DSDA) will be adjusted the same as a full-time City employee.
- Assumes that inter-fund transfers will be made between the various funds as shown in the chart entitled “Transfers Between Funds” on the next page. The two funds receiving these transfers are the General Fund and the Capital Improvements Program Fund.

TRANSFERS BETWEEN FUNDS					
Transfer In	General	CIP	W and S	SW Disp.	
Transfer Out					TOTALS OUT
General		\$ 2,875			\$ 2,875
02 SPLOST					\$ -
W and S	\$ 575,000	\$ 950,000			\$ 1,525,000
Natural Gas	\$ 860,000	\$ 450,000			\$ 1,310,000
SW Collection	\$ 630,625				\$ 630,625
SW Disposal	\$ 157,000				\$ 157,000
TOTALS IN	\$ 2,222,625	\$ 1,402,875	\$ -	\$ -	\$ 3,625,500

Major Issues:

Background:

The City of Statesboro and Bulloch County continue to be in a growth mode. The City grew by 19% and the County by 29% from 1990 to 2000. In the last few years, Georgia Southern University has completed the new School of Information Technology; the Nesmith-Lane Continuing Education Building (which also includes an 850-seat theatre in the Performing Arts Center); a new Nursing/Chemistry Building; and three student-housing complexes for over 1,800 students. The university is currently in the renovation and expansion of the Main Library. This is an unprecedented building construction schedule for the university, allowing its physical plant to catch up with the explosive student enrollment over the prior decade. This has, and will continue to pump millions of dollars into the local economy, and position Georgia Southern University and Statesboro/Bulloch County as a major economic engine in southeast Georgia. Georgia Southern University continues to rank in the top three choices of Georgia students earning the HOPE college scholarship for academic excellence.

The City is seeing heightened interest in commercial development in four key geographic areas. First, the extension of Brannen Street to Veterans Memorial Parkway has resulted in Buckhead Plaza commercial development. Most of the parcels are now developed, or under construction.

Second, the developers of the 90-acre tract adjacent to East Georgia Regional Medical Center on Fair Road and the tract between this property and Veterans Memorial Parkway have completed the infrastructure for commercial subdivision of this area. The City has worked cooperatively with the Georgia DOT and the developers to align the new road (Brampton Avenue) with the existing Hawthorne Road--Fair Road intersection, and exit at a point through the second developer's property onto Veterans Memorial Parkway. This has opened this entire area for prime commercial and high density residential development. 2005 and early 2006 have seen a major construction boom, with over 10 properties underway.

Third, the City has completed an approximately \$2.0 million SPLOST water and sewer extension project that provides major water and sewer lines along US 301 South to the Veterans Memorial Parkway intersection area. The lack of utilities is the only thing that has prohibited this major intersection and adjoining property from becoming another prime commercial retail area. There is currently a shopping center under construction near the Woodlands Apartments, and interest in the larger tract near the Parkway indicates a major retail development may be in the planning stages.

Fourth, the City had requested and received permission from the Georgia DOT to have an access point on the Veterans Memorial Parkway directly across from the extension of Brannen Street. This means that the area directly behind the Lowe's store will have access to the Parkway, which opens yet another prime commercial retail area. The City has completed the

installation of the major sewer line from US 80 down Cawana Road and across this property to Veterans Memorial Parkway. The second leg of this project, installing water and sewer lines from US 24 down Beasley Road to US 80 also has been completed. The new Toyota dealership has occupied its new building, and out-parcels along that entrance road are available.

An additional benefit of this last development is that it will open the Cawana Road area for single-family residential development using the City's recently enacted Subdivision Incentive Program and the new Subdivision Regulations. This has been a primary goal of the Mayor and City Council, as most of the new single-family residential development in the last decade has taken place outside the City limits. The incentive program, coupled with available property adjacent to the City limits that can be pre-annexed to qualify for the incentives, has reversed this unfavorable trend. The City now has several new residential subdivisions available for home building.

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

In summary, the commercial/retail segment of the economy continues to rapidly expand. The multi-family segment of the construction industry continues to expand, even though GSU has opened its three new student housing complexes. Single-family housing has improved dramatically with developers now using the new Subdivision Incentive Program. Finally, industrial and business recruitment should pick up as the DABC develops an expansion to the Gateway Industrial Park, using the SPLOST funding. All of this combined with the continued growth of Georgia Southern University should result in a solid local economic outlook as the national economic recovery continues to improve. A good barometer of retail activity is the growth rate in sales tax collections. In calendar year 2005, the tax grew by 7.5%. The first four months of 2006 have seen an even large percentage increase over the same four months in 2005. That is a very healthy increase by any standard.

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

Further Economic Development Initiatives:

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

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

Third, the Bulloch County Board of Education has finished its master plan for school construction. One of the primary concerns is the current overcrowding at Statesboro High School. The funding of these facilities was approved by the voters in an Education SPLOST referendum. The Board of Education now plans to construct a new Statesboro High School on the existing campus, then remove the unusable buildings to construct the parking lot. We need to assure that Statesboro High School enjoys a reputation for academics and extra-curricular activities that encourages citizens to live within the City of Statesboro; and developers to build new pre-annexed single-family subdivisions inside the City limits.

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

Finance and Administration Department:

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

Objectives:

1. Prepare and administer a fiscally conservative operating and capital budget that stays within available resources.
2. Prepare accurate monthly financial reports for the governing body and management, so that decision-makers have timely financial information.

3. Obtain an unqualified (clean) audit opinion, and prepare a Comprehensive Annual Finance Report.
4. Continue to reduce the outstanding debt of the City, while incurring only a limited amount of new indebtedness.
5. Continue to aggressively collect all property taxes due, using tax lien sales as needed.
6. Continue to aggressively collect overdue utility bills, using account termination and collection agencies as needed.
7. Audit the hotel/motel operators every three years to assure compliance with the hotel/motel tax.
8. Audit our utility franchisees to assure compliance with the franchise terms and payments.
9. Continue to monitor internal controls so that all funds are properly received and accounted for.
10. Implement fully the Purchasing Manual policies to assure budgetary compliance, and best pricing.
11. Monitor compliance closely on the procurement card process.

Goal: Continue to improve the City's capacity to provide quality customer service.

Objectives:

1. Publicize through GSU mailings to students, and other media for other customers the availability of online utility, property tax, and court fine payments.
2. Keep the number of misreads on utility accounts below 0.05%.
3. Staff the drive-thru window for customer payments.
4. Continue to correct billing errors within a 24-hour time period.

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

Objectives:

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

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

Objectives:

1. Administer the Personnel Policies and Procedures (Employee Handbook) in a fair, impartial manner.
2. Continue to recruit broadly to obtain a workforce that resembles the community.
3. Implement the revised Classification and Compensation Plan developed by the Vinson Institute of Government.
4. Implement the higher deductible workers compensation insurance program, and develop a reserve fund to meet anticipated deductible payments.

Engineering Department:

Goal: Improve the physical condition of all neighborhoods.

Objectives:

1. Identify all unoccupied structures, and notify the owners that they must be brought up to the minimum housing code.
2. Identify all occupied structures that are deteriorated and unpainted, and notify the owners that they must be brought up to the minimum housing code.
3. Identify all lots and tracts that need to be mowed and raked, and notify the owners that these nuisances must be removed.
4. Identify all junked or abandoned vehicles on lots and tracts, and notify the owners that these nuisances must be removed.

Goal: Improve both vehicular and pedestrian safety.

Objectives:

1. Complete the construction of the redesigned intersection of Savannah Avenue and Northside Drive, including the traffic light.
2. Construct the intersection improvements at W. Grady St. and College St.
3. Pave and repave portions of the Eastside Cemetery.
4. Install the US 301/Old Register Road intersection improvements, including a traffic signal and turning lanes, to better handle the GSU traffic growth.
5. Resurface approximately \$275,000 of streets with local funds and LARP funding from GDOT.
6. Install the GA 24 sidewalk project to Mill Creek Elementary School.
7. Maintain sidewalks for pedestrian safety.
8. Begin construction of the E. Main Street Streetscape phase.

Goal: Decrease the possibility of damage from flooding in lower elevation areas.

Objectives:

1. Construct the ditch stabilization project behind R. J.'s Restaurant.
2. Construct the US 80 drainage project to alleviate flooding.
3. Construct the Park Avenue drainage project.
4. Enlarge the culverts at the entrance to Northlake Subdivision.
5. Improve the drainage in Little Lotts Creek from the Parkway to GA 67.
6. Continue to maintain the major drainage ditches and canals so that the system can discharge heavy rains as designed.

Goal: Assure that proposed developments are built according to the City's standards.

Objectives:

1. Continue to meet with developers at the beginning of projects so that they have a clear understanding of our development standards before design begins.
2. Continue to provide timely (within two weeks) review of subdivision plats for street and drainage design.
3. Continue to diligently inspect all developers' subdivision and commercial infrastructure construction that will be dedicated to the City for ownership and maintenance.

4. Continue working with the Planning Department to assure that all zoning criteria, including setbacks, buffering, parking, signage, and tree ordinance provisions are met.

Fire Department:

Goal: Continue to have no loss of life or serious injury from a fire-related incident, and to keep fire-related property losses under 0.03% of the appraised value of the property within the City and the five-mile Fire District outside the City.

Objectives:

1. Continue to stress fire prevention through annual inspections of businesses.
2. Continue to stress fire prevention through visits with school children in the public and private schools.
3. Continue to maintain an average response time under five minutes for calls inside the City.
4. Continue to properly train firefighters to stress safety in their work.
5. Continue to upgrade and enhance our firefighting equipment by purchase of a replacement air compressor refill station for airpacks.

Natural Gas Department:

Goal: Continue to operate this inherently dangerous system in compliance with all federal and state regulations in order to avoid any serious injuries or property damage.

Objectives:

1. Continue to educate the public on the safe use of this commodity.
2. Provide by contract for safe, professional installation and servicing of natural gas appliances.
3. Continue to provide systematic training in operations and safety for all natural gas employees.
4. Have no serious accidents during the year.

Goal: To expand this system in the most desirable locations to maximize both service and profitability.

Objectives:

1. Continue to install services to new residential subdivisions and commercial developments.
2. Identify those areas within the City without natural gas service and install it.
3. Install the extension on GA 67, Langston Chapel Road, and Cawana Road.

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

Objectives:

1. Continue to provide the customer incentives to purchase natural gas appliances.

Planning Department:

Goal: Continue to encourage single-family residential development within the City.

Objectives:

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

Goal: Continue to encourage the development of housing ownership options for low- and moderate-income citizens.

Objectives:

1. Continue the partnership with Habitat for Humanity of Bulloch County, Inc. providing them with lots in Statesboro Pointe, and partial loans, to expedite the construction of these homes.
2. Continue to work with Habitat by providing them with desirable lots acquired through tax lien sales.
3. Work with developers of R-8 subdivisions to develop more "starter" homes on 8,000 sf lots.

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

Objectives:

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

Goal: To proactively plan for the growth of the community.

Objectives:

1. Develop procedures with Bulloch County for the joint review of developments near the City limits.
2. Conduct a coordinated Land Use Plan and Thoroughfare Study with Bulloch County so that road development and land use planning just outside the City are compatible with the City's long-term plans.

Police Department:

Goal: Decrease the amount of traffic accidents within the City.

Objectives:

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

Goal: Decrease the amount of drug-related crime within the City.

Objectives:

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

Goal: Decrease the amount of crime related to physical assaults.

Objectives:

1. Work with DFACS and other agencies to identify and prosecute cases of physical abuse.
2. Identify and publicize the names and locations of known pedophiles within Bulloch County.
3. Remove all vicious animals that are not properly under control of the owner.
4. Remove all animals that have become a nuisance to the neighborhood.

Goal: Continue to maintain high professional standards, and improve the morale of the department.

Objectives:

1. Maintain status as a Georgia Certified Police Department by continuing review and refinement of all operating policies.
2. Develop a more clearly defined career ladder as a part of the Compensation Plan revision prepared by the CVIOG.
3. Finish the construction of the new Police Station by May, 2007, and occupy it by early June.

Public Works Department:

Goal: Maintain the street surfaces and drainage system so that they function properly.

Objectives:

1. Evaluate all pothole and drainage complaints the same day they are received.
2. Prioritize repairs and maintenance so that known safety hazards are repaired as soon as possible.
3. Improve the quality of repairs so that a pothole repair is permanent, all the loose material is removed, the patch is flush with the surrounding surface and doesn't sink.
4. Reduce the number of repeat repairs.
5. Assist the City Engineer's Office in identifying those streets needing resurfacing.

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

Objectives:

1. Continue to complete the daily assigned residential and commercial garbage routes with minimal missed locations.
2. Continue to complete the daily routes for yardwaste collection.
3. Continue to grind as much yardwaste as possible to minimize cost, re-use the material, and reduce the use of landfill space.
4. Continue to operate the transfer station safely and in compliance with all EPD regulations.

Goal: Maintain and beautify the Cemetery and the various public areas to enhance the City's appearance.

Objectives:

1. Continue the seasonal lawn care and flower planting schedule.

Goal: Continue to maintain the City's fleet of vehicles at below market labor rates, and to reduce the number of breakdowns in the field.

Objectives:

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

Water and Wastewater Department:

Goal: Continue to provide safe drinking water with no disruptions other than for minor line repairs.

Objectives:

1. Continue to maintain all lines, pumps, and water tanks so that breakdowns are avoided.
2. Continue to maintain the SCADA system so that system information is provided in a timely manner for the operators.
3. Continue to train and supervise the laboratory staff so that all required EPA/EPD testing is completed and reported as required, and that any quality issues are addressed immediately.

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.

Goal: Reduce the amount of infiltration and inflow into the wastewater collection system.

Objectives:

1. Use the Cues camera to systematically identify the areas of worst infiltration and inflow, particularly in heavy rains.
2. Develop a priority rating system for these problems, and either contract for or repair in-house.

Goal: Install water and sewer lines into unserved areas within the City, and to fast-growth areas and new developments in the City and immediately outside.

1. Carry out the Capital Improvements within the Budget to install the mixture of such projects selected for FY 2007.

Outside Agencies:

Three other agencies are affected by this Budget. In May, 2006, the City renegotiated its contracts with the Statesboro Convention and Visitors Bureau (SCVB), the Downtown Statesboro Development Authority (DSDA) and the Statesboro Arts Council (SAC) to market the area for tourism. The new percentages of the Hotel/Motel Tax provided to each under these two-year contracts are 76.4% to the SCVB, 8.0% to the DSDA/Mainstreet, and 15.6% to the SAC. This will help stabilize the funding for these last two entities, while only reducing the rate of growth for the SCVB.

Impact of the Capital Improvements on the Operating Budget:

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

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

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

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

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

Conclusion:

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

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

Copies of the proposed Budget and Capital Improvements Program will go on file in the City Clerk's Office on June 1, 2006. The Public Hearing on the Budget is scheduled for June 13th, and the adopting Resolution will be on the City Council Meeting agenda for June 20th. It will go into effect on July 1, 2006, subject to any changes that you might make in its adoption.

Please let me know if I can provide any further information as you review this proposal.

Respectfully submitted,

George A. Wood
City Manager

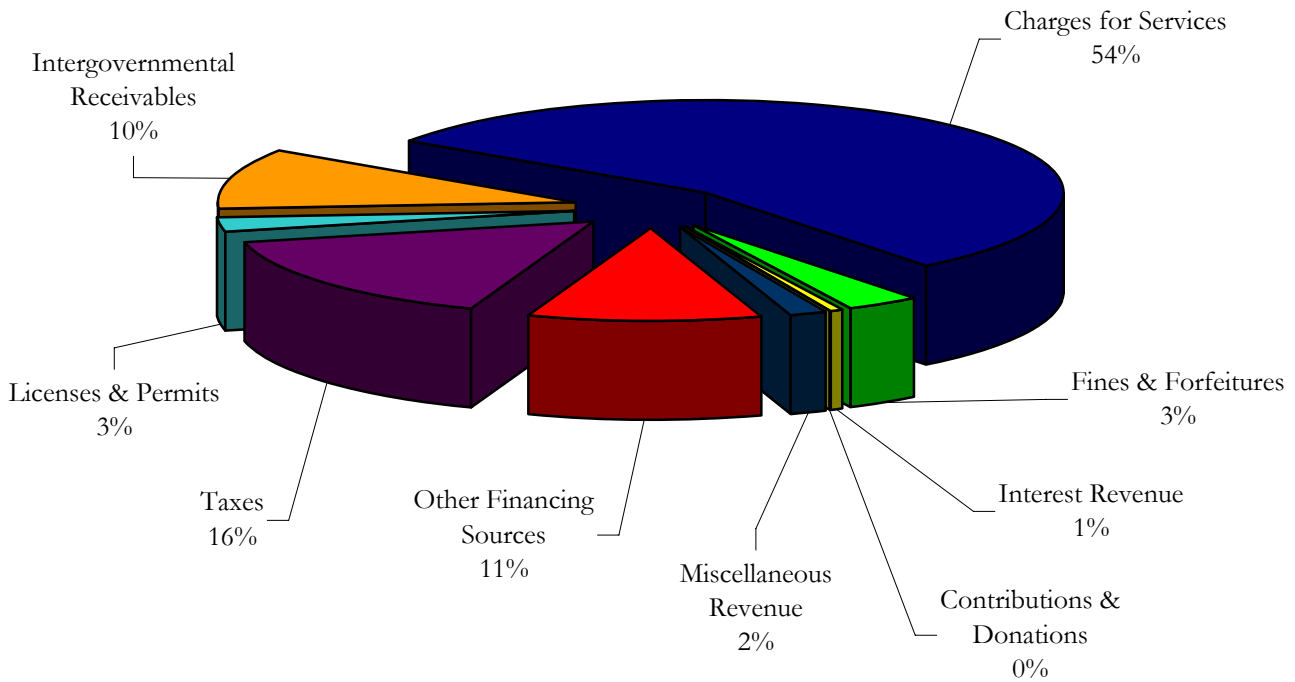


City of Statesboro Summary of All Funds

This section consists of a consolidated summary of all funds used to provide city services. The revenue sources and expenditures of the City of Statesboro may be more easily understood by reviewing the pie charts on the next pages. Also included in this section are three-year budget spreadsheets (FY 2005 actual, FY 2006 budgeted and FY 2007 recommended budgets) for each of the fund categories.

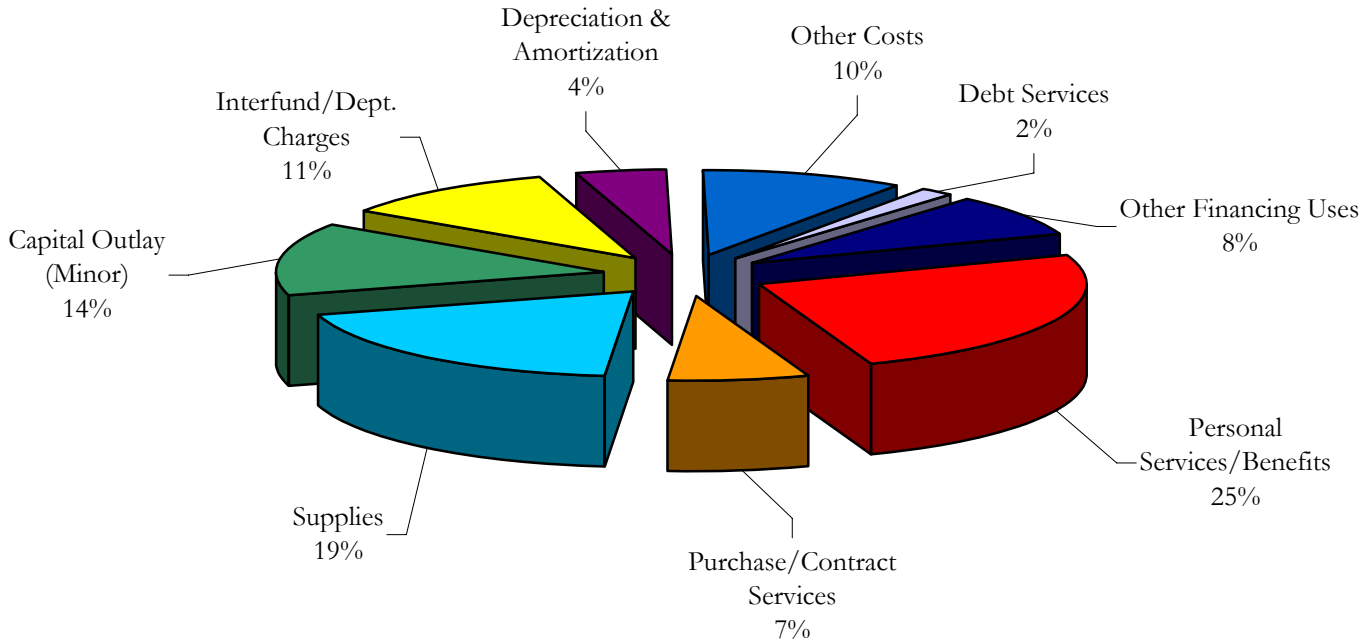
Please see the individual tabs for detailed budget information and the services provided by the various funds.

**SUMMARY OF ALL FUNDS
REVENUES BY SOURCE**



	Governmental Funds	Proprietary Funds	Total All Funds
Taxes	\$ 7,050,030	\$ -	\$ 7,050,030
Licenses and Permits	\$ 1,119,150	\$ -	\$ 1,119,150
Intergovernmental Receivables	\$ 4,621,250	\$ -	\$ 4,621,250
Charges for Services	\$ 754,063	\$ 23,643,808	\$ 24,397,871
Fines and Forfeitures	\$ 1,422,000	\$ -	\$ 1,422,000
Interest Revenue	\$ 74,300	\$ 188,500	\$ 262,800
Contributions and Donations	\$ 5,000	\$ -	\$ 5,000
Miscellaneous Revenue	\$ 36,400	\$ 687,716	\$ 724,116
Other Financing Sources	\$ 4,728,635	\$ -	\$ 4,728,635
TOTAL	\$ 19,810,828	\$ 24,520,024	\$ 44,330,852

**SUMMARY OF ALL FUNDS
EXPENDITURES AND EXPENSES BY USE**



	Governmental Funds	Proprietary Funds	Total All Funds
Personal Services/Benefits	\$ 7,767,062	\$ 3,585,225	\$ 11,352,287
Purchase/Contract Services	\$ 1,655,963	\$ 1,506,365	\$ 3,162,328
Supplies	\$ 1,008,478	\$ 7,705,468	\$ 8,713,946
Capital Outlay	\$ 6,207,776	\$ 43,800	\$ 6,251,576
Interfund/Dept. Charges	\$ 1,394,369	\$ 3,546,888	\$ 4,941,257
Depreciation & Amortization	\$ -	\$ 2,032,461	\$ 2,032,461
Other Costs	\$ 2,169,990	\$ 2,422,293	\$ 4,592,283
Debt Services	\$ 246,500	\$ 479,030	\$ 725,530
Other Financing Uses	\$ 2,875	\$ 3,622,625	\$ 3,625,500
TOTAL	\$ 20,453,013	\$ 24,944,155	\$ 45,397,168

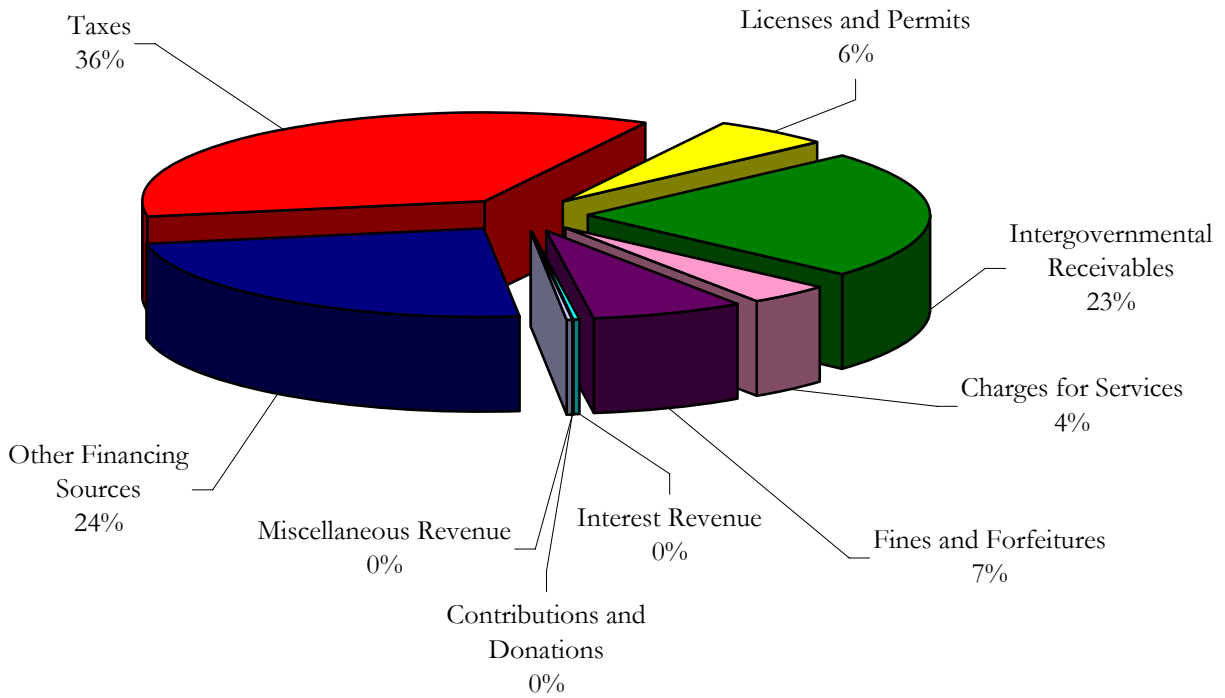
SUMMARY OF ALL FUNDS

	Governmental Funds			Proprietary Funds		
	2005	2006	2007	2005	2006	2007
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Revenues:						
31 Taxes	\$ 6,411,027	\$ 6,821,528	\$ 7,050,030	\$ -	\$ -	\$ -
32 Licenses and Permits	\$ 542,303	\$ 862,500	\$ 1,119,150	\$ -	\$ -	\$ -
33 Intergovernmental Receivables	\$ 2,722,812	\$ 6,801,369	\$ 4,621,250	\$ -	\$ 27,150	\$ -
34 Charges for Services	\$ 694,080	\$ 651,809	\$ 754,063	\$ 19,801,002	\$ 21,121,462	\$ 23,643,808
35 Fines and Forfeitures	\$ 1,286,822	\$ 1,340,000	\$ 1,422,000	\$ -	\$ -	\$ -
36 Interest Revenue	\$ 134,630	\$ 146,100	\$ 74,300	\$ 109,282	\$ 114,000	\$ 188,500
37 Contributions and Donations	\$ 7,973	\$ 23,244	\$ 5,000	\$ -	\$ -	\$ -
38 Miscellaneous Revenue	\$ 82,266	\$ 32,700	\$ 36,400	\$ 870,595	\$ 775,096	\$ 687,716
Subtotal:	<u>\$11,881,913</u>	<u>\$16,679,250</u>	<u>\$15,082,193</u>	<u>\$ 20,780,879</u>	<u>\$ 22,037,708</u>	<u>\$ 24,520,024</u>
Other Financing Sources						
39 Other Financing Sources	\$ 2,510,710	\$ 9,367,946	\$ 4,728,635	\$ 1,433,005	\$ 1,905,500	\$ -
Total Financial Sources	<u>\$ 14,392,623</u>	<u>\$ 26,047,196</u>	<u>\$ 19,810,828</u>	<u>\$ 22,213,884</u>	<u>\$ 23,943,208</u>	<u>\$ 24,520,024</u>
Expenditures and Expenses:						
51 Personal Services/Benefits	\$ 6,663,705	\$ 7,341,790	\$ 7,767,062	\$ 2,970,924	\$ 3,315,076	\$ 3,585,225
52 Purchase/Contract Services	\$ 1,453,299	\$ 1,602,419	\$ 1,655,963	\$ 1,301,364	\$ 1,328,469	\$ 1,506,365
53 Supplies	\$ 966,037	\$ 1,108,724	\$ 1,008,478	\$ 5,834,751	\$ 5,881,638	\$ 7,705,468
54 Capital Outlay	\$ 750,602	\$ 8,479,906	\$ 6,207,776	\$ 32,671	\$ 46,650	\$ 43,800
55 Interfund/Dept. Charges	\$ 1,247,386	\$ 1,376,493	\$ 1,394,369	\$ 3,029,760	\$ 3,252,978	\$ 3,546,888
56 Depreciation & Amortization	\$ -	\$ -	\$ -	\$ 2,065,891	\$ 1,959,016	\$ 2,032,461
57 Other Costs	\$ 824,603	\$ 914,297	\$ 2,169,990	\$ 3,035,919	\$ 3,055,691	\$ 2,422,293
Subtotal:	<u>\$11,905,632</u>	<u>\$20,823,629</u>	<u>\$20,203,638</u>	<u>\$ 18,271,280</u>	<u>\$ 18,839,518</u>	<u>\$ 20,842,500</u>
Non-Operating Expenses						
58 Debt Services	\$ 129,372	\$ 129,500	\$ 246,500	\$ 568,802	\$ 531,338	\$ 479,030
61 Other Financing Uses	\$ 2,159,244	\$ 6,305,448	\$ 2,875	\$ 2,715,127	\$ 3,145,000	\$ 3,622,625
Total Use of Resources	<u>\$ 14,194,248</u>	<u>\$ 27,258,577</u>	<u>\$ 20,453,013</u>	<u>\$ 21,555,209</u>	<u>\$ 22,515,856</u>	<u>\$ 24,944,155</u>
Net Increase (Decrease)						
in Fund Balance or Retained						
Earnings	\$ 198,375	\$ (1,211,381)	\$ (642,185)	\$ 658,675	\$ 1,427,352	\$ (424,131)

SUMMARY OF ALL FUNDS

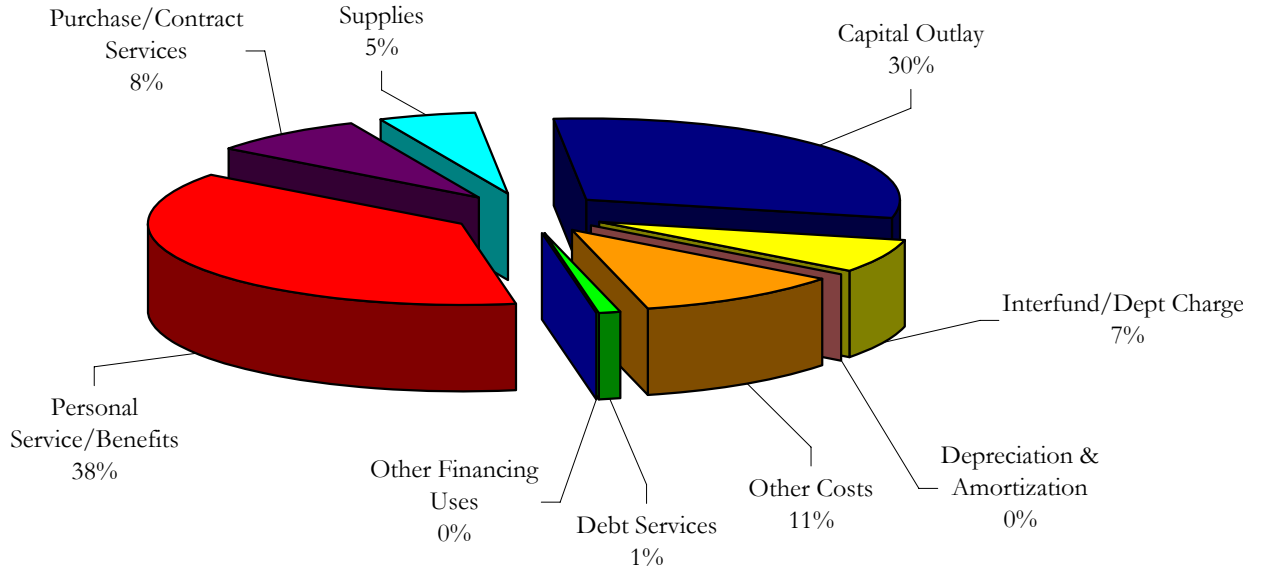
	Total		
	2005	2006	2007
	Actual	Budgeted	Proposed
Revenues:			
31 Taxes	\$ 6,411,027	\$ 6,821,528	\$ 7,050,030
32 Licenses and Permits	\$ 542,303	\$ 862,500	\$ 1,119,150
33 Inter Governmental Receivables	\$ 2,722,812	\$ 6,828,519	\$ 4,621,250
34 Charges for Services	\$ 20,495,082	\$ 21,773,271	\$ 24,397,871
35 Fines and Forfeitures	\$ 1,286,822	\$ 1,340,000	\$ 1,422,000
36 Interest Revenue	\$ 243,912	\$ 260,100	\$ 262,800
37 Contributions and Donations	\$ 7,973	\$ 23,244	\$ 5,000
38 Miscellaneous Revenue	\$ 952,861	\$ 807,796	\$ 724,116
Subtotal:	<u>\$ 32,662,792</u>	<u>\$ 38,716,958</u>	<u>\$ 39,602,217</u>
Other Financing Sources			
39 Other Financing Sources	\$ 3,943,715	\$ 11,273,446	\$ 4,728,635
Total Financial Sources	<u>\$ 36,606,507</u>	<u>\$ 49,990,404</u>	<u>\$ 44,330,852</u>
Expenditures and Expenses:			
51 Personal Services/Benefits	\$ 9,634,629	\$ 10,656,866	\$ 11,352,287
52 Purchase/Contract Services	\$ 2,754,663	\$ 2,930,888	\$ 3,162,328
53 Supplies	\$ 6,800,788	\$ 6,990,362	\$ 8,713,946
54 Capital Outlay (Minor)	\$ 783,273	\$ 8,526,556	\$ 6,251,576
55 Interfund/Dept. Charges	\$ 4,277,146	\$ 4,629,471	\$ 4,941,257
56 Depreciation & Amortizatin	\$ 2,065,891	\$ 1,959,016	\$ 2,032,461
57 Other Costs	\$ 3,860,522	\$ 3,969,988	\$ 4,592,283
Subtotal:	<u>\$ 30,176,912</u>	<u>\$ 39,663,147</u>	<u>\$ 41,046,138</u>
Non-Operating Expenses			
58 Debt Services	\$ 698,174	\$ 660,838	\$ 725,530
61 Other Financing Uses	\$ 4,874,371	\$ 9,450,448	\$ 3,625,500
Total Use of Resources	<u>\$ 35,749,457</u>	<u>\$ 49,774,433</u>	<u>\$ 45,397,168</u>
Net Increase (Decrease) in Fund Balance or Retained Earnings	\$ 857,050	\$ 215,971	\$ (1,066,316)

**SUMMARY OF GOVERNMENTAL FUNDS
REVENUES BY SOURCE**



Taxes	\$ 7,050,030
Licenses and Permits	\$ 1,119,150
Intergovernmental Receivables	\$ 4,621,250
Charges for Services	\$ 754,063
Fines and Forfeitures	\$ 1,422,000
Interest Revenue	\$ 74,300
Contributions and Donations	\$ 5,000
Miscellaneous Revenue	\$ 36,400
Other Financing Sources	\$ 4,728,635
TOTAL	\$ 19,810,828

**SUMMARY OF GOVERNMENTAL FUNDS
EXPENDITURES BY USE**



Personal Service/Benefits	\$	7,767,062
Purchase/Contract Services	\$	1,655,963
Supplies	\$	1,008,478
Capital Outlay	\$	6,207,776
Interfund/Dept Charges	\$	1,394,369
Depreciation & Amortization	\$	-
Other Costs	\$	2,169,990
Debt Services	\$	246,500
Other Financing Uses	\$	2,875
TOTAL	\$	20,453,013

SUMMARY OF GOVERNMENTAL FUNDS

	100			200		
	General Fund			Special Revenue Funds		
	2005	2006	2007	2005	2006	2007
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Revenues:						
31 Taxes	\$ 6,052,712	\$ 6,461,528	\$ 6,654,030	\$ 358,315	\$ 360,000	\$ 396,000
32 Licenses and Permits	\$ 542,303	\$ 862,500	\$ 1,119,150	\$ -	\$ -	\$ -
33 Intergovernmental Receivables	\$ 106,881	\$ 107,000	\$ 103,800	\$ 480,105	\$ 267,618	\$ 13,000
34 Charges for Services	\$ 694,080	\$ 651,809	\$ 754,063	\$ -	\$ -	\$ -
35 Fines and Forfeitures	\$ 1,263,593	\$ 1,325,000	\$ 1,410,000	\$ 23,229	\$ 15,000	\$ 12,000
36 Interest Revenue	\$ 132,960	\$ 138,500	\$ 72,000	\$ 1,670	\$ 600	\$ 2,300
37 Contributions and Donations	\$ 7,973	\$ 5,500	\$ 5,000	\$ -	\$ 17,744	\$ -
38 Miscellaneous Revenue	\$ 77,483	\$ 7,700	\$ 12,500	\$ 4,783	\$ 25,000	\$ 23,900
Subtotal:	\$ 8,877,985	\$ 9,559,537	\$ 10,130,543	\$ 868,102	\$ 685,962	\$ 447,200
Other Financing Sources						
39 Other Financing Sources	\$ 2,157,548	\$ 2,250,000	\$ 2,223,625	\$ 180,162	\$ -	\$ -
Total Financial Sources	\$ 11,035,533	\$ 11,809,537	\$ 12,354,168	\$ 1,048,264	\$ 685,962	\$ 447,200
Expenditures and Expenses						
51 Pers Svc/Ben	\$ 6,663,705	\$ 7,341,790	\$ 7,767,062	\$ -	\$ -	\$ -
52 Purch/Contract	\$ 1,453,299	\$ 1,592,419	\$ 1,655,963	\$ -	\$ 10,000	\$ -
53 Supplies	\$ 831,989	\$ 966,796	\$ 995,478	\$ 134,048	\$ 141,928	\$ 13,000
54 Capital Outlay	\$ 47,199	\$ 52,435	\$ 56,425	\$ 654,150	\$ 178,002	\$ 13,300
55 Interfund/Dept Chgs	\$ 1,247,386	\$ 1,376,493	\$ 1,394,369	\$ -	\$ -	\$ -
56 Deprec & Amort	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57 Other Costs	\$ 484,192	\$ 572,297	\$ 627,990	\$ 340,411	\$ 342,000	\$ 397,000
Subtotal:	\$ 10,727,770	\$ 11,902,230	\$ 12,497,287	\$ 1,128,609	\$ 671,930	\$ 423,300
Non-Operating Expenses						
58 Debt Services	\$ 129,372	\$ 129,500	\$ 246,500	\$ -	\$ -	\$ -
61 Other Financing Uses	\$ -	\$ 812,000	\$ 2,875	\$ 23,418	\$ 48,000	\$ -
Total Use of Resources:	\$ 10,857,142	\$ 12,843,730	\$ 12,746,662	\$ 1,152,027	\$ 719,930	\$ 423,300
Net Increase (Decrease) in Fund Balance or Retained Earnings	\$ 178,391	\$ (1,034,193)	\$ (392,494)	\$ (103,763)	\$ (33,968)	\$ 23,900

SUMMARY OF GOVERNMENTAL FUNDS

	300					
	Capital Project Funds			Total Governmental Funds		
	2005	2006	2007	2005	2006	2007
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Revenues:						
31 Taxes	\$ -	\$ -	\$ -	\$ 6,411,027	\$ 6,821,528	\$ 7,050,030
32 Licenses and Permits	\$ -	\$ -	\$ -	\$ 542,303	\$ 862,500	\$ 1,119,150
33 Intergovernmental Receivables	\$ 2,135,826	\$ 6,426,751	\$ 4,504,450	\$ 2,722,812	\$ 6,801,369	\$ 4,621,250
34 Charges for Services	\$ -	\$ -	\$ -	\$ 694,080	\$ 651,809	\$ 754,063
35 Fines and Forfeitures	\$ -	\$ -	\$ -	\$ 1,286,822	\$ 1,340,000	\$ 1,422,000
36 Interest Revenue	\$ -	\$ 7,000	\$ -	\$ 134,630	\$ 146,100	\$ 74,300
37 Contributions and Donations	\$ -	\$ -	\$ -	\$ 7,973	\$ 23,244	\$ 5,000
38 Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 82,266	\$ 32,700	\$ 36,400
Subtotal:	<u>\$ 2,135,826</u>	<u>\$ 6,433,751</u>	<u>\$ 4,504,450</u>	<u>\$ 11,881,913</u>	<u>\$ 16,679,250</u>	<u>\$ 15,082,193</u>
Other Financing Sources						
39 Other Financing Sources	\$ 173,000	\$ 7,117,946	\$ 2,505,010	\$ 2,510,710	\$ 9,367,946	\$ 4,728,635
Total Financial Sources	<u><u>\$ 2,308,826</u></u>	<u><u>\$ 13,551,697</u></u>	<u><u>\$ 7,009,460</u></u>	<u><u>\$ 14,392,623</u></u>	<u><u>\$ 26,047,196</u></u>	<u><u>\$ 19,810,828</u></u>
Expenditures and Expenses						
51 Pers Svc/Ben	\$ -	\$ -	\$ -	\$ 6,663,705	\$ 7,341,790	\$ 7,767,062
52 Purch/Contract	\$ -	\$ -	\$ -	\$ 1,453,299	\$ 1,602,419	\$ 1,655,963
53 Supplies	\$ -	\$ -	\$ -	\$ 966,037	\$ 1,108,724	\$ 1,008,478
54 Capital Outlay	\$ 49,253	\$ 8,249,469	\$ 6,138,051	\$ 750,602	\$ 8,479,906	\$ 6,207,776
55 Interfund/Dept Chgs	\$ -	\$ -	\$ -	\$ 1,247,386	\$ 1,376,493	\$ 1,394,369
56 Deprec & Amort	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57 Other Costs	\$ -	\$ -	\$ 1,145,000	\$ 824,603	\$ 914,297	\$ 2,169,990
Subtotal:	<u>\$ 49,253</u>	<u>\$ 8,249,469</u>	<u>\$ 7,283,051</u>	<u>\$ 11,905,632</u>	<u>\$ 20,823,629</u>	<u>\$ 20,203,638</u>
Non-Operating Expenses						
58 Debt Services	\$ -	\$ -	\$ -	\$ 129,372	\$ 129,500	\$ 246,500
61 Other Financing Uses	\$ 2,135,826	\$ 5,445,448	\$ -	\$ 2,159,244	\$ 6,305,448	\$ 2,875
Total Use of Resources:	<u><u>\$ 2,185,079</u></u>	<u><u>\$ 13,694,917</u></u>	<u><u>\$ 7,283,051</u></u>	<u><u>\$ 14,194,248</u></u>	<u><u>\$ 27,258,577</u></u>	<u><u>\$ 20,453,013</u></u>
Net Increase (Decrease) in Fund Balance or Retained Earnings	\$ 123,747	\$ (143,220)	\$ (273,591)	\$ 198,375	\$ (1,211,381)	\$ (642,185)

**SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS**

	100			Special Revenues Funds		
	General Fund			210		
	2005	2006	2007	Confiscated Asset Fund		
	Actual	Budgeted	Proposed	2005	2006	2007
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Revenues:						
31 Taxes	\$ 6,052,712	\$ 6,461,528	\$ 6,654,030	\$ -	\$ -	\$ -
32 Licenses and Permits	\$ 542,303	\$ 862,500	\$ 1,119,150	\$ -	\$ -	\$ -
33 Intergovernmental Receivables	\$ 106,881	\$ 107,000	\$ 103,800	\$ -	\$ -	\$ -
34 Charges for Services	\$ 694,080	\$ 651,809	\$ 754,063	\$ -	\$ -	\$ -
35 Fines and Forfeitures	\$ 1,263,593	\$ 1,325,000	\$ 1,410,000	\$ 23,229	\$ 15,000	\$ 12,000
36 Interest Revenue	\$ 132,960	\$ 138,500	\$ 72,000	\$ 1,670	\$ 600	\$ 2,300
37 Contributions and Donations	\$ 7,973	\$ 5,500	\$ 5,000	\$ -	\$ -	\$ -
38 Miscellaneous Revenue	\$ 77,483	\$ 7,700	\$ 12,500	\$ -	\$ -	\$ -
Subtotal:	<u>\$ 8,877,985</u>	<u>\$ 9,559,537</u>	<u>\$ 10,130,543</u>	<u>\$ 24,899</u>	<u>\$ 15,600</u>	<u>\$ 14,300</u>
Other Financing Sources						
39 Other Financing Sources	\$ 2,157,548	\$ 2,250,000	\$ 2,223,625	\$ -	\$ -	\$ -
Total Financial Sources	<u>\$ 11,035,533</u>	<u>\$ 11,809,537</u>	<u>\$ 12,354,168</u>	<u>\$ 24,899</u>	<u>\$ 15,600</u>	<u>\$ 14,300</u>
Expenditures and Expenses:						
51 Personal Services/Benefits	\$ 6,663,705	\$ 7,341,790	\$ 7,767,062	\$ -	\$ -	\$ -
52 Purchase/Contract Services	\$ 1,453,299	\$ 1,592,419	\$ 1,655,963	\$ -	\$ -	\$ -
53 Supplies	\$ 831,989	\$ 966,796	\$ 995,478	\$ 7,882	\$ -	\$ -
54 Capital Outlay (Minor)	\$ 47,199	\$ 52,435	\$ 56,425	\$ 14,587	\$ 7,500	\$ 13,300
55 Interfund/Dept. Charges	\$ 1,247,386	\$ 1,376,493	\$ 1,394,369	\$ -	\$ -	\$ -
56 Depreciation & Amortizatin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57 Other Costs	\$ 484,192	\$ 572,297	\$ 627,990	\$ 143	\$ -	\$ 1,000
Subtotal:	<u>\$ 10,727,770</u>	<u>\$ 11,902,230</u>	<u>\$ 12,497,287</u>	<u>\$ 22,612</u>	<u>\$ 7,500</u>	<u>\$ 14,300</u>
Non-Operating Expenses						
58 Debt Services	\$ 129,372	\$ 129,500	\$ 246,500	\$ -	\$ -	\$ -
61 Other Financing Uses	\$ -	\$ 812,000	\$ 2,875	\$ -	\$ 30,000	\$ -
Total Use of Resources	<u>\$ 10,857,142</u>	<u>\$ 12,843,730</u>	<u>\$ 12,746,662</u>	<u>\$ 22,612</u>	<u>\$ 37,500</u>	<u>\$ 14,300</u>
Net Increase (Decrease) in Fund Balance or Retained Earnings	\$ 178,391	\$ (1,034,193)	\$ (392,494)	\$ 2,287	\$ (21,900)	\$ -

**SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS**

Special Revenues Funds

	Special Revenues Funds					
	221			223		
	Community Development Housing			Linear Park Fund		
	2005	2006	2007	2005	2006	2007
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Revenues:						
31 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Intergovernmental Receivables	\$ 8,992	\$ -	\$ -	\$ 298,000	\$ -	\$ -
34 Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37 Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ 17,744	\$ -
38 Miscellaneous Revenue	\$ 4,783	\$ 25,000	\$ 23,900	\$ -	\$ -	\$ -
Subtotal:	<u>\$ 13,775</u>	<u>\$ 25,000</u>	<u>\$ 23,900</u>	<u>\$ 298,000</u>	<u>\$ 17,744</u>	<u>\$ -</u>
Other Financing Sources						
39 Other Financing Sources	\$ -	\$ -	\$ -	\$ 180,162	\$ -	\$ -
Total Financial Sources	<u>\$ 13,775</u>	<u>\$ 25,000</u>	<u>\$ 23,900</u>	<u>\$ 478,162</u>	<u>\$ 17,744</u>	<u>\$ -</u>
Expenditures and Expenses:						
51 Personal Services/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52 Purchase/Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54 Capital Outlay (Minor)	\$ -	\$ -	\$ -	\$ 597,932	\$ 54,812	\$ -
55 Interfund/Dept. Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56 Depreciation & Amortizatin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57 Other Costs	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal:	<u>\$ 57</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 597,932</u>	<u>\$ 54,812</u>	<u>\$ -</u>
Non-Operating Expenses						
58 Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Use of Resources	<u>\$ 57</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 597,932</u>	<u>\$ 54,812</u>	<u>\$ -</u>
Net Increase (Decrease) in Fund Balance or Retained Earnings	\$ 13,718	\$ 25,000	\$ 23,900	\$ (119,770)	\$ (37,068)	\$ -

**SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS**

Special Revenues Funds

	Special Revenues Funds					
	250 Multiple Grant Fund			275 Hotel/Motel Fund		
	2005 Actual	2006 Budgeted	2007 Proposed	2005 Actual	2006 Budgeted	2007 Proposed
Revenues:						
31 Taxes	\$ -	\$ -	\$ -	\$ 358,315	\$ 360,000	\$ 396,000
32 Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Intergovernmental Receivables	\$ 173,113	\$ 267,618	\$ 13,000	\$ -	\$ -	\$ -
34 Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37 Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal:	<u>\$ 173,113</u>	<u>\$ 267,618</u>	<u>\$ 13,000</u>	<u>\$ 358,315</u>	<u>\$ 360,000</u>	<u>\$ 396,000</u>
Other Financing Sources						
39 Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Financial Sources	<u>\$ 173,113</u>	<u>\$ 267,618</u>	<u>\$ 13,000</u>	<u>\$ 358,315</u>	<u>\$ 360,000</u>	<u>\$ 396,000</u>
Expenditures and Expenses:						
51 Personal Services/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52 Purchase/Contract Services	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
53 Supplies	\$ 126,166	\$ 141,928	\$ 13,000	\$ -	\$ -	\$ -
54 Capital Outlay (Minor)	\$ 41,631	\$ 115,690	\$ -	\$ -	\$ -	\$ -
55 Interfund/Dept. Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56 Depreciation & Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57 Other Costs	\$ -	\$ -	\$ -	\$ 340,211	\$ 342,000	\$ 396,000
Subtotal:	<u>\$ 167,797</u>	<u>\$ 267,618</u>	<u>\$ 13,000</u>	<u>\$ 340,211</u>	<u>\$ 342,000</u>	<u>\$ 396,000</u>
Non-Operating Expenses						
58 Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 Other Financing Uses	\$ 5,315	\$ -	\$ -	\$ 18,103	\$ 18,000	\$ -
Total Use of Resources	<u>\$ 173,112</u>	<u>\$ 267,618</u>	<u>\$ 13,000</u>	<u>\$ 358,314</u>	<u>\$ 360,000</u>	<u>\$ 396,000</u>
Net Increase (Decrease) in Fund Balance or Retained Earnings	\$ 1	\$ -	\$ -	\$ 1	\$ -	\$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

Capital Projects Funds

	320			321		
	1997 SPLOST Fund			2002 SPLOST Fund		
	2005 Actual	2006 Budgeted	2007 Proposed	2005 Actual	2006 Budgeted	2007 Proposed
Revenues:						
31 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Intergovernmental Receivables	\$ 832,531	\$ 195,933	\$ -	\$ 1,303,295	\$ 5,249,515	\$ 3,974,450
34 Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37 Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal:	<u>\$ 832,531</u>	<u>\$ 195,933</u>	<u>\$ -</u>	<u>\$ 1,303,295</u>	<u>\$ 5,249,515</u>	<u>\$ 3,974,450</u>
Other Financing Sources						
39 Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Financial Sources	<u>\$ 832,531</u>	<u>\$ 195,933</u>	<u>\$ -</u>	<u>\$ 1,303,295</u>	<u>\$ 5,249,515</u>	<u>\$ 3,974,450</u>
Expenditures and Expenses:						
51 Personal Services/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52 Purchase/Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,829,450
55 Interfund/Dept. Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56 Depreciation & Amortizatin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57 Other Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,145,000
Subtotal:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,974,450</u>
Non-Operating Expenses						
58 Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 Other Financing Uses	\$ 832,531	\$ 195,933	\$ -	\$ 1,303,295	\$ 5,249,515	\$ -
Total Use of Resources	<u>\$ 832,531</u>	<u>\$ 195,933</u>	<u>\$ -</u>	<u>\$ 1,303,295</u>	<u>\$ 5,249,515</u>	<u>\$ 3,974,450</u>
Net Increase (Decrease) in Fund Balance or Retained Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS**

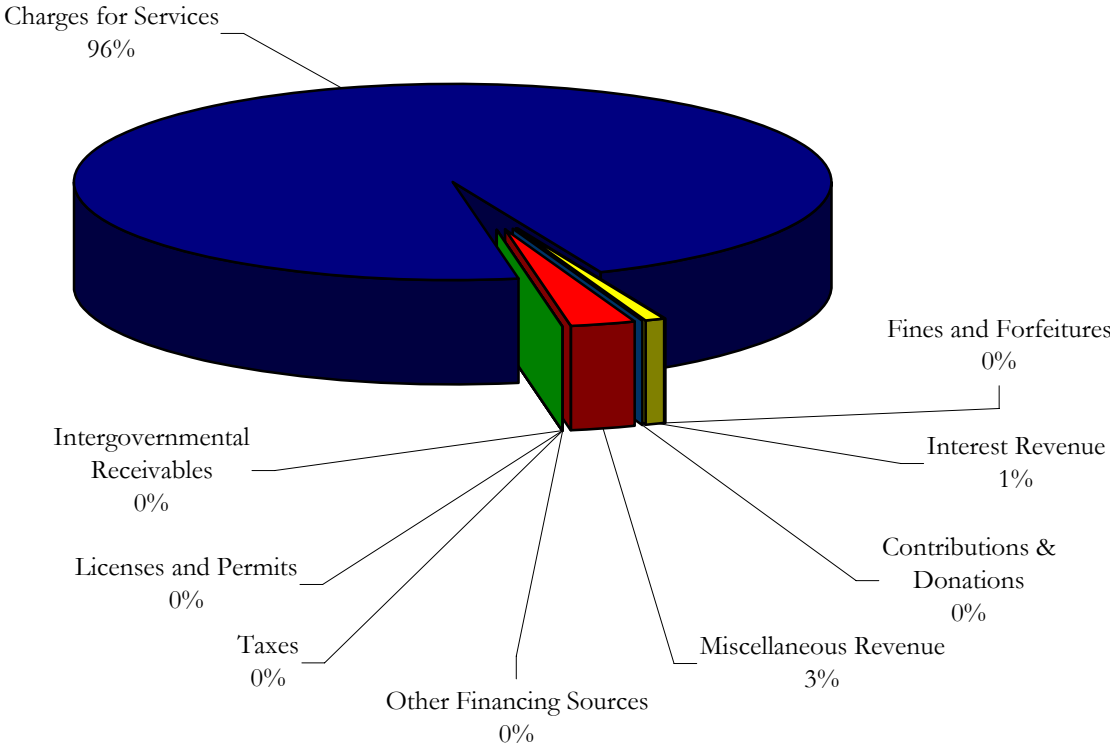
Capital Projects Funds

	340			350		
	Downtown Streetscape Fund			Capital Improvements Program Fund		
	2005	2006	2007	2005	2006	2007
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Revenues:						
31 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Intergovernmental Receivables	\$ -	\$ 530,000	\$ 530,000	\$ -	\$ 451,303	\$ -
34 Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -
37 Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal:	<u>\$ -</u>	<u>\$ 530,000</u>	<u>\$ 530,000</u>	<u>\$ -</u>	<u>\$ 458,303</u>	<u>\$ -</u>
Other Financing Sources						
39 Other Financing Sources	\$ 173,000	\$ 103,601	\$ -	\$ -	\$ 7,014,345	\$ 2,505,010
Total Financial Sources	<u><u>\$ 173,000</u></u>	<u><u>\$ 633,601</u></u>	<u><u>\$ 530,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,472,648</u></u>	<u><u>\$ 2,505,010</u></u>
Expenditures and Expenses:						
51 Personal Services/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52 Purchase/Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54 Capital Outlay	\$ 49,253	\$ 757,348	\$ 747,348	\$ -	\$ 7,492,121	\$ 2,561,253
55 Interfund/Dept. Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56 Depreciation & Amortizatin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57 Other Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal:	<u>\$ 49,253</u>	<u>\$ 757,348</u>	<u>\$ 747,348</u>	<u>\$ -</u>	<u>\$ 7,492,121</u>	<u>\$ 2,561,253</u>
Non-Operating Expenses						
58 Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Use of Resources	<u><u>\$ 49,253</u></u>	<u><u>\$ 757,348</u></u>	<u><u>\$ 747,348</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,492,121</u></u>	<u><u>\$ 2,561,253</u></u>
Net Increase (Decrease) in Fund Balance or Retained Earnings	\$ 123,747	\$ (123,747)	\$ (217,348)	\$ -	\$ (19,473)	\$ (56,243)

**SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS**

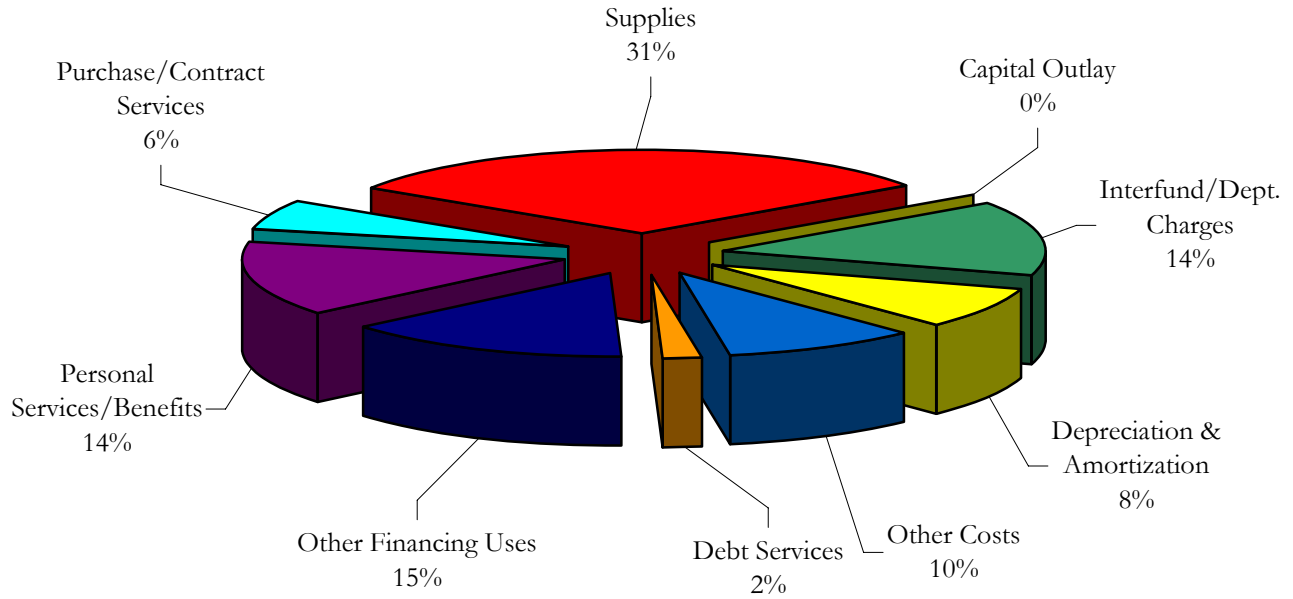
Total Governmental Funds																							
2005	2006	2007																					
Actual	Budgeted	Proposed																					
\$ 6,411,027	\$ 6,821,528	\$ 7,050,030																					
\$ 542,303	\$ 862,500	\$ 1,119,150																					
\$ 2,722,812	\$ 6,801,369	\$ 4,621,250																					
\$ 694,080	\$ 651,809	\$ 754,063																					
\$ 1,286,822	\$ 1,340,000	\$ 1,422,000																					
\$ 134,630	\$ 146,100	\$ 74,300																					
\$ 7,973	\$ 23,244	\$ 5,000																					
\$ 82,266	\$ 32,700	\$ 36,400																					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">\$ 11,881,913</td> <td style="width: 33%;">\$ 16,679,250</td> <td style="width: 33%;">\$ 15,082,193</td> </tr> </table>			\$ 11,881,913	\$ 16,679,250	\$ 15,082,193																		
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<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">\$ 2,510,710</td> <td style="width: 33%;">\$ 9,367,946</td> <td style="width: 33%;">\$ 4,728,635</td> </tr> </table>			\$ 2,510,710	\$ 9,367,946	\$ 4,728,635																		
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<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">\$ 14,392,623</td> <td style="width: 33%;">\$ 26,047,196</td> <td style="width: 33%;">\$ 19,810,828</td> </tr> </table>			\$ 14,392,623	\$ 26,047,196	\$ 19,810,828																		
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<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">\$ 6,663,705</td> <td style="width: 33%;">\$ 7,341,790</td> <td style="width: 33%;">\$ 7,767,062</td> </tr> <tr> <td>\$ 1,453,299</td> <td>\$ 1,602,419</td> <td>\$ 1,655,963</td> </tr> <tr> <td>\$ 966,037</td> <td>\$ 1,108,724</td> <td>\$ 1,008,478</td> </tr> <tr> <td>\$ 750,602</td> <td>\$ 8,479,906</td> <td>\$ 6,207,776</td> </tr> <tr> <td>\$ 1,247,386</td> <td>\$ 1,376,493</td> <td>\$ 1,394,369</td> </tr> <tr> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>\$ 824,603</td> <td>\$ 914,297</td> <td>\$ 2,169,990</td> </tr> </table>			\$ 6,663,705	\$ 7,341,790	\$ 7,767,062	\$ 1,453,299	\$ 1,602,419	\$ 1,655,963	\$ 966,037	\$ 1,108,724	\$ 1,008,478	\$ 750,602	\$ 8,479,906	\$ 6,207,776	\$ 1,247,386	\$ 1,376,493	\$ 1,394,369	\$ -	\$ -	\$ -	\$ 824,603	\$ 914,297	\$ 2,169,990
\$ 6,663,705	\$ 7,341,790	\$ 7,767,062																					
\$ 1,453,299	\$ 1,602,419	\$ 1,655,963																					
\$ 966,037	\$ 1,108,724	\$ 1,008,478																					
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\$ -	\$ -	\$ -																					
\$ 824,603	\$ 914,297	\$ 2,169,990																					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">\$ 11,905,632</td> <td style="width: 33%;">\$ 20,823,629</td> <td style="width: 33%;">\$ 20,203,638</td> </tr> </table>			\$ 11,905,632	\$ 20,823,629	\$ 20,203,638																		
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<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">\$ 129,372</td> <td style="width: 33%;">\$ 129,500</td> <td style="width: 33%;">\$ 246,500</td> </tr> <tr> <td>\$ 2,159,244</td> <td>\$ 6,305,448</td> <td>\$ 2,875</td> </tr> </table>			\$ 129,372	\$ 129,500	\$ 246,500	\$ 2,159,244	\$ 6,305,448	\$ 2,875															
\$ 129,372	\$ 129,500	\$ 246,500																					
\$ 2,159,244	\$ 6,305,448	\$ 2,875																					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">\$ 14,194,248</td> <td style="width: 33%;">\$ 27,258,577</td> <td style="width: 33%;">\$ 20,453,013</td> </tr> </table>			\$ 14,194,248	\$ 27,258,577	\$ 20,453,013																		
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<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">\$ 198,375</td> <td style="width: 33%;">\$ (1,211,381)</td> <td style="width: 33%;">\$ (642,185)</td> </tr> </table>			\$ 198,375	\$ (1,211,381)	\$ (642,185)																		
\$ 198,375	\$ (1,211,381)	\$ (642,185)																					

**SUMMARY OF PROPRIETARY FUNDS
REVENUES BY SOURCE**



Taxes	\$ -
Licenses and Permits	\$ -
Intergovernmental Receivables	\$ -
Charges for Services	\$ 23,643,808
Fines and Forfeitures	\$ -
Interest Revenue	\$ 188,500
Contributions and Donations	\$ -
Miscellaneous Revenue	\$ 687,716
Other Financing Sources	\$ -
TOTAL	\$ 24,520,024

**SUMMARY OF PROPRIETARY FUNDS
EXPENSES BY SOURCE AND USE**



Personal Services/Benefits	\$	3,585,225
Purchase/Contract Services	\$	1,506,365
Supplies	\$	7,705,468
Capital Outlay	\$	43,800
Interfund/Dept. Charges	\$	3,546,888
Depreciation & Amortization	\$	2,032,461
Other Costs	\$	2,422,293
Debt Services	\$	479,030
Other Financing Uses	\$	3,622,625
TOTAL	\$	24,944,155

SUMMARY OF PROPRIETARY FUNDS

	500			600		
	Enterprise Funds			Internal Service Funds		
	2005	2006	2007	2005	2006	2007
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Revenues:						
31 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Intergovernmental Receivables	\$ -	\$ 27,150	\$ -	\$ -	\$ -	\$ -
34 Charges for Services	\$ 16,855,164	\$ 18,006,707	\$ 20,034,439	\$ 2,945,838	\$ 3,114,755	\$ 3,609,369
35 Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Interest Revenue	\$ 88,723	\$ 98,000	\$ 148,500	\$ 20,559	\$ 16,000	\$ 40,000
37 Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Miscellaneous Revenue	\$ 851,641	\$ 775,096	\$ 687,716	\$ 18,954	\$ -	\$ -
Subtotal:	<u>\$ 17,795,528</u>	<u>\$ 18,906,953</u>	<u>\$ 20,870,655</u>	<u>\$ 2,985,351</u>	<u>\$ 3,130,755</u>	<u>\$ 3,649,369</u>
Other Financing Sources						
39 Other Financing Sources	\$ 1,433,005	\$ 1,905,500	\$ -	\$ -	\$ -	\$ -
Total Financial Sources	<u><u>\$ 19,228,533</u></u>	<u><u>\$ 20,812,453</u></u>	<u><u>\$ 20,870,655</u></u>	<u><u>\$ 2,985,351</u></u>	<u><u>\$ 3,130,755</u></u>	<u><u>\$ 3,649,369</u></u>
Expenditures and Expenses:						
51 Personal Services/Benefits	\$ 2,756,950	\$ 3,077,628	\$ 3,295,688	\$ 213,974	\$ 237,448	\$ 289,537
52 Purchase/Contract Services	\$ 1,205,357	\$ 1,265,369	\$ 1,413,615	\$ 96,007	\$ 63,100	\$ 92,750
53 Supplies	\$ 5,804,397	\$ 5,853,058	\$ 7,670,718	\$ 30,354	\$ 28,580	\$ 34,750
54 Capital Outlay (Minor)	\$ 31,893	\$ 42,650	\$ 38,000	\$ 778	\$ 4,000	\$ 5,800
55 Interfund/Dept. Charges	\$ 562,746	\$ 575,305	\$ 610,387	\$ 2,467,014	\$ 2,677,673	\$ 2,936,501
56 Depreciation & Amortizatin	\$ 2,042,401	\$ 1,943,449	\$ 2,011,093	\$ 23,490	\$ 15,567	\$ 21,368
57 Other Costs	\$ 3,030,028	\$ 3,054,341	\$ 2,420,943	\$ 5,891	\$ 1,350	\$ 1,350
Subtotal:	<u>\$ 15,433,772</u>	<u>\$ 15,811,800</u>	<u>\$ 17,460,444</u>	<u>\$ 2,837,508</u>	<u>\$ 3,027,718</u>	<u>\$ 3,382,056</u>
Non-Operating Expenses						
58 Debt Services	\$ 568,802	\$ 531,338	\$ 479,030	\$ -	\$ -	\$ -
61 Other Financing Uses	\$ 2,715,127	\$ 3,145,000	\$ 3,622,625	\$ -	\$ -	\$ -
Total Use of Resources	<u><u>\$ 18,717,701</u></u>	<u><u>\$ 19,488,138</u></u>	<u><u>\$ 21,562,099</u></u>	<u><u>\$ 2,837,508</u></u>	<u><u>\$ 3,027,718</u></u>	<u><u>\$ 3,382,056</u></u>
Net Increase (Decrease)						
in Fund Balance or Retained						
Earnings	\$ 510,832	\$ 1,324,315	\$ (691,444)	\$ 147,843	\$ 103,037	\$ 267,313

SUMMARY OF PROPRIETARY FUNDS

	Total Proprietary Funds		
	2005	2006	2007
	Actual	Budgeted	Proposed
Revenues:			
31 Taxes	\$ -	\$ -	\$ -
32 Licenses and Permits	\$ -	\$ -	\$ -
33 Intergovernmental Receivables	\$ -	\$ 27,150	\$ -
34 Charges for Services	\$ 19,801,002	\$ 21,121,462	\$ 23,643,808
35 Fines and Forfeitures	\$ -	\$ -	\$ -
36 Interest Revenue	\$ 109,282	\$ 114,000	\$ 188,500
37 Contributions and Donations	\$ -	\$ -	\$ -
38 Miscellaneous Revenue	\$ 870,595	\$ 775,096	\$ 687,716
Subtotal:	\$ 20,780,879	\$ 22,037,708	\$ 24,520,024
Other Financing Sources			
39 Other Financing Sources	\$ 1,433,005	\$ 1,905,500	\$ -
Total Financial Sources	\$ 22,213,884	\$ 23,943,208	\$ 24,520,024
Expenditures and Expenses:			
51 Personal Services/Benefits	\$ 2,970,924	\$ 3,315,076	\$ 3,585,225
52 Purchase/Contract Services	\$ 1,301,364	\$ 1,328,469	\$ 1,506,365
53 Supplies	\$ 5,834,751	\$ 5,881,638	\$ 7,705,468
54 Capital Outlay (Minor)	\$ 32,671	\$ 46,650	\$ 43,800
55 Interfund/Dept. Charges	\$ 3,029,760	\$ 3,252,978	\$ 3,546,888
56 Depreciation & Amortizatin	\$ 2,065,891	\$ 1,959,016	\$ 2,032,461
57 Other Costs	\$ 3,035,919	\$ 3,055,691	\$ 2,422,293
Subtotal:	\$ 18,271,280	\$ 18,839,518	\$ 20,842,500
Non-Operating Expenses			
58 Debt Services	\$ 568,802	\$ 531,338	\$ 479,030
61 Other Financing Uses	\$ 2,715,127	\$ 3,145,000	\$ 3,622,625
Total Use of Resources	\$ 21,555,209	\$ 22,515,856	\$ 24,944,155
Net Increase (Decrease) in Fund Balance or Retained Earnings	\$ 658,675	\$ 1,427,352	\$ (424,131)

SUMMARY OF FINANCIAL SOURCES AND USES
 PROPRIETARY FUNDS

Enterprise Funds

	505			515		
	Water and Sewer Fund			Natural Gas Fund		
	2005	2006	2007	2005	2006	2007
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Revenues:						
31 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Inter-Governmental Receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 Charges for Services	\$ 6,032,268	\$ 6,815,050	\$ 6,777,050	\$ 6,570,355	\$ 6,920,307	\$ 8,835,794
35 Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Interest Revenue	\$ 20,302	\$ 20,000	\$ 62,000	\$ 36,407	\$ 40,000	\$ 60,000
37 Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Miscellaneous Revenue	\$ 562,342	\$ 553,465	\$ 464,285	\$ 278,817	\$ 221,631	\$ 223,431
Subtotal:	\$ 6,614,912	\$ 7,388,515	\$ 7,303,335	\$ 6,885,579	\$ 7,181,938	\$ 9,119,225
Other Financing Sources						
39 Other Financing Sources	\$ 608,379	\$ 940,000	\$ -	\$ 14,191	\$ 500	\$ -
Total Financial Sources	\$ 7,223,291	\$ 8,328,515	\$ 7,303,335	\$ 6,899,770	\$ 7,182,438	\$ 9,119,225
Expenditures and Expenses						
51 Pers Svc/Ben	\$ 1,601,807	\$ 1,762,906	\$ 1,917,683	\$ 321,808	\$ 356,537	\$ 380,383
52 Purch/Contract	\$ 495,465	\$ 561,059	\$ 593,000	\$ 95,023	\$ 94,890	\$ 117,950
53 Supplies	\$ 792,500	\$ 871,850	\$ 941,850	\$ 4,897,023	\$ 4,861,493	\$ 6,573,133
54 Capital Outlay	\$ 19,985	\$ 26,650	\$ 19,000	\$ 11,908	\$ 15,500	\$ 18,500
55 Interfund/Dept Chgs	\$ 318,280	\$ 340,479	\$ 353,663	\$ 73,524	\$ 64,597	\$ 68,008
56 Deprec & Amort	\$ 1,456,652	\$ 1,426,718	\$ 1,494,207	\$ 168,717	\$ 150,814	\$ 158,341
57 Other Costs	\$ 173,962	\$ 180,355	\$ 176,100	\$ 387,345	\$ 403,850	\$ 671,293
Subtotal:	\$ 4,858,651	\$ 5,170,017	\$ 5,495,503	\$ 5,955,348	\$ 5,947,681	\$ 7,987,608
Non-Operating Expenses						
58 Debt Services	\$ 534,258	\$ 499,427	\$ 452,026	\$ 34,544	\$ 31,911	\$ 27,004
61 Other Financing Uses	\$ 1,175,000	\$ 1,200,000	\$ 1,525,000	\$ 760,000	\$ 1,123,000	\$ 1,310,000
Total Use of Resources:	\$ 6,567,909	\$ 6,869,444	\$ 7,472,529	\$ 6,749,892	\$ 7,102,592	\$ 9,324,612
Net Increase (Decrease) in Fund Balance or Retained Earnings	\$ 655,382	\$ 1,459,071	\$ (169,194)	\$ 149,878	\$ 79,846	\$ (205,387)

**SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS**

Enterprise Funds

	Enterprise Funds					
	541 Solid Waste Collection			542 Solid Waste Disposal		
	2005 Actual	2006 Budgeted	2007 Proposed	2005 Actual	2006 Budgeted	2007 Proposed
Revenues:						
31 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Inter-Governmental Receivables	\$ -	\$ -	\$ -	\$ -	\$ 27,150	\$ -
34 Charges for Services	\$ 2,218,903	\$ 2,256,010	\$ 2,302,095	\$ 2,033,638	\$ 2,015,340	\$ 2,119,500
35 Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Interest Revenue	\$ 12,679	\$ 14,000	\$ 17,000	\$ 19,335	\$ 24,000	\$ 9,500
37 Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Miscellaneous Revenue	\$ 10,482	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal:	\$ 2,242,064	\$ 2,270,010	\$ 2,319,095	\$ 2,052,973	\$ 2,066,490	\$ 2,129,000
Other Financing Sources						
39 Other Financing Sources	\$ (26,646)	\$ 10,000	\$ -	\$ 837,081	\$ 955,000	\$ -
Total Financial Sources	\$ 2,215,418	\$ 2,280,010	\$ 2,319,095	\$ 2,890,054	\$ 3,021,490	\$ 2,129,000
Expenditures and Expenses						
51 Pers Svc/Ben	\$ 577,241	\$ 649,024	\$ 662,268	\$ 256,094	\$ 309,161	\$ 335,354
52 Purch/Contract	\$ 223,568	\$ 253,585	\$ 314,315	\$ 391,301	\$ 355,835	\$ 388,350
53 Supplies	\$ 67,391	\$ 68,305	\$ 82,825	\$ 47,483	\$ 51,410	\$ 72,910
54 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
55 Interfund/Dept Chgs	\$ 106,051	\$ 109,993	\$ 125,455	\$ 64,891	\$ 60,236	\$ 63,261
56 Deprec & Amort	\$ 203,017	\$ 191,589	\$ 166,899	\$ 214,015	\$ 174,328	\$ 191,646
57 Other Costs	\$ 578,235	\$ 582,775	\$ 576,400	\$ 1,890,486	\$ 1,887,361	\$ 997,150
Subtotal:	\$ 1,755,503	\$ 1,855,271	\$ 1,928,162	\$ 2,864,270	\$ 2,838,831	\$ 2,049,171
Non-Operating Expenses						
58 Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 Other Financing Uses	\$ 623,127	\$ 665,000	\$ 630,625	\$ 157,000	\$ 157,000	\$ 157,000
Total Use of Resources:	\$ 2,378,630	\$ 2,520,271	\$ 2,558,787	\$ 3,021,270	\$ 2,995,831	\$ 2,206,171
 Net Increase (Decrease) in Fund Balance or Retained Earnings	 \$ (163,212)	 \$ (240,261)	 \$ (239,692)	 \$ (131,216)	 \$ 25,659	 \$ (77,171)

**SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS**

Internal Service Funds

	Internal Service Funds					
	601 Health Insurance Fund			602 Fleet Management Fund		
	2005 Actual	2006 Budgeted	2007 Proposed	2005 Actual	2006 Budgeted	2007 Proposed
Revenues:						
31 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Inter-Governmental Receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 Charges for Services	\$ 2,462,403	\$ 2,712,215	\$ 3,101,369	\$ 483,435	\$ 402,540	\$ 508,000
35 Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Interest Revenue	\$ 20,559	\$ 16,000	\$ 40,000	\$ -	\$ -	\$ -
37 Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 18,954	\$ -	\$ -
Subtotal:	\$ 2,482,962	\$ 2,728,215	\$ 3,141,369	\$ 502,389	\$ 402,540	\$ 508,000
Other Financing Sources						
39 Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Financial Sources	\$ 2,482,962	\$ 2,728,215	\$ 3,141,369	\$ 502,389	\$ 402,540	\$ 508,000
Expenditures and Expenses						
51 Pers Svc/Ben	\$ -	\$ -	\$ -	\$ 213,974	\$ 237,448	\$ 289,537
52 Purch/Contract	\$ 40	\$ -	\$ -	\$ 95,967	\$ 63,100	\$ 92,750
53 Supplies	\$ -	\$ -	\$ -	\$ 30,354	\$ 28,580	\$ 34,750
54 Capital Outlay	\$ -	\$ -	\$ -	\$ 778	\$ 4,000	\$ 5,800
55 Interfund/Dept Chgs	\$ 2,419,346	\$ 2,621,531	\$ 2,873,000	\$ 47,668	\$ 56,142	\$ 63,501
56 Deprec & Amort	\$ -	\$ -	\$ -	\$ 23,490	\$ 15,567	\$ 21,368
57 Other Costs	\$ (2)	\$ -	\$ -	\$ 5,893	\$ 1,350	\$ 1,350
Subtotal:	\$ 2,419,384	\$ 2,621,531	\$ 2,873,000	\$ 418,124	\$ 406,187	\$ 509,056
Non-Operating Expenses						
58 Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Use of Resources:	\$ 2,419,384	\$ 2,621,531	\$ 2,873,000	\$ 418,124	\$ 406,187	\$ 509,056
Net Increase (Decrease) in Fund Balance or Retained Earnings	\$ 63,578	\$ 106,684	\$ 268,369	\$ 84,265	\$ (3,647)	\$ (1,056)

**SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS**

	Total Proprietary Funds		
	2005 Actual	2006 Budgeted	2007 Proposed
Revenues:			
31 Taxes	\$ -	\$ -	\$ -
32 Licenses and Permits	\$ -	\$ -	\$ -
33 Inter-Governmental Receivables	\$ -	\$ 27,150	\$ -
34 Charges for Services	\$ 19,801,002	\$ 21,121,462	\$ 23,643,808
35 Fines and Forfeitures	\$ -	\$ -	\$ -
36 Interest Revenue	\$ 109,282	\$ 114,000	\$ 188,500
37 Contributions and Donations	\$ -	\$ -	\$ -
38 Miscellaneous Revenue	\$ 870,595	\$ 775,096	\$ 687,716
Subtotal:	\$ 20,780,879	\$ 22,037,708	\$ 24,520,024
Other Financing Sources			
39 Other Financing Sources	\$ 1,433,005	\$ 1,905,500	\$ -
Total Financial Sources	\$ 22,213,884	\$ 23,943,208	\$ 24,520,024
Expenditures and Expenses			
51 Pers Svc/Ben	\$ 2,970,924	\$ 3,315,076	\$ 3,585,225
52 Purch/Contract	\$ 1,301,364	\$ 1,328,469	\$ 1,506,365
53 Supplies	\$ 5,834,751	\$ 5,881,638	\$ 7,705,468
54 Capital Outlay	\$ 32,671	\$ 46,650	\$ 43,800
55 Interfund/Dept Chgs	\$ 3,029,760	\$ 3,252,978	\$ 3,546,888
56 Deprec & Amort	\$ 2,065,891	\$ 1,959,016	\$ 2,032,461
57 Other Costs	\$ 3,035,919	\$ 3,055,691	\$ 2,422,293
Subtotal:	\$ 18,271,280	\$ 18,839,518	\$ 20,842,500
Non-Operating Expenses			
58 Debt Services	\$ 568,802	\$ 531,338	\$ 479,030
61 Other Financing Uses	\$ 2,715,127	\$ 3,145,000	\$ 3,622,625
Total Use of Resources:	\$ 21,555,209	\$ 22,515,856	\$ 24,944,155
Net Increase (Decrease) in Fund Balance or Retained Earnings	\$ 658,675	\$ 1,427,352	\$ (424,131)

BUDGET SUMMARY AND RESERVE TARGETS				
	100	210	221	250
	General Fund	Confiscated Assets Fund	CDBG Housing Trust Fund	Multiple Grant Fund
Unreserved Fund Balance	\$ 2,846,103	\$ 1,894	\$ 101,147	\$ 5,315
Working Capital (6/05 Estimated)				
Revenues	\$ 10,131,543	\$ 14,300	\$ 23,900	\$ 13,000
Transfers In	\$ 2,222,625			
Expenditures or Operating Expenses	\$ (12,743,787)	\$ (14,300)	\$ -	\$ (13,000)
Transfers Out	\$ (2,875)			
Other Financing Sources				
1997 SPLOST Transfers In				
2002 SPLOST Transfers In				
SPLOST Transfers Out				
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				
Unreserved Fund Balance	\$ 2,453,609	\$ 1,894	\$ 125,047	\$ 5,315
Working Capital (FY 2006 Budget)				
Total Expenditures (Operating Expenses) and Transfers to Other Funds	\$ 12,746,662			
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers	19.2%			
Targeted % of Fund Balance or WC	25.0%	NA	NA	NA
Surplus Over Targeted Amounts Available for Capital Projects	\$ (733,057)	NA	NA	NA

BUDGET SUMMARY AND RESERVE TARGETS			
	275	321	340
	Hotel/Motel	2002 SPLOST	Downtown
	Tax Fund	Fund	Streetscape Fund
Unreserved Fund Balance	\$ -	\$ -	\$ 217,348
Working Capital (6/05 Estimated)			
Revenues	\$ 396,000	\$ 3,974,450	\$ 530,000
Transfers In			\$ -
Expenditures or Operating Expenses	\$ (396,000)	\$ (3,974,450)	\$ (747,348)
Transfers Out			
Other Financing Sources			
1997 SPLOST Transfers In			
2002 SPLOST Transfers In			
SPLOST Transfers Out			
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			
Unreserved Fund Balance	\$ -	\$ -	\$ -
Working Capital (FY 2006 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

BUDGET SUMMARY AND RESERVE TARGETS				
	350	505	515	541
	CIP	Water/WW	Natural Gas	Solid Waste
	Fund	Systems Fund	System Fund	Collection Fund
Unreserved Fund Balance	\$ 71,632			
Working Capital (6/05 Estimated)		\$ 1,282,409	\$ 1,581,491	\$ 412,717
Revenues		\$ 6,777,050	\$ 8,835,794	\$ 2,302,095
Transfers In	\$ 1,400,000			
Expenditures or Operating Expenses	\$ (2,561,253)	\$ (5,495,504)	\$ (7,987,608)	\$ (1,948,162)
Transfers Out	\$ -	\$ (1,525,000)	\$ (1,310,000)	\$ (630,625)
Other Financing Sources	\$ -			
1997 SPLOST Transfers In	\$ -	\$ -		\$ -
2002 SPLOST Transfers In	\$ -	\$ -		\$ -
SPLOST Transfers Out				
Interfund Loans	\$ 325,000			
External Loans	\$ 777,135	\$ 2,325,000		\$ 67,000
Other Sources of Cash Affecting WC		\$ 2,020,492	\$ 441,773	\$ 183,899
Other Uses of Cash Affecting WC		\$ (4,184,228)	\$ (375,501)	\$ (10,000)
Transfer to Unreserved Fund Balance				
Transfer from (to) Restricted Assets				
Unreserved Fund Balance	\$ 12,514			
Working Capital (FY 2006 Budget)		\$ 1,200,219	\$ 1,185,949	\$ 376,924
Total Expenditures (Operating Expenses) and Transfers to Other Funds		\$ 7,020,504	\$ 9,297,608	\$ 2,578,787
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers		17.1%	12.8%	14.6%
Targeted % of Fund Balance or WC	NA	17.0%	17.0%	17.0%
Surplus Over Targeted Amounts Available for Capital Projects	\$ 12,514	\$ 6,733	\$ (394,644)	\$ (61,470)

BUDGET SUMMARY AND RESERVE TARGETS				
	542	601	602	
	Solid Waste Disposal Fund	Insurance Fund	Fleet Manage- ment Fund	TOTALS
Unreserved Fund Balance				\$ 3,243,439
Working Capital (6/05 Estimated)	\$ 333,130	\$ 842,603	\$ 197,515	\$ 4,649,865
Revenues	\$ 2,119,500	\$ 3,101,368	\$ 508,000	\$ 38,727,000
Transfers In				\$ 3,622,625
Expenditures or Operating Expenses	\$ (2,049,171)	\$ (2,873,000)	\$ (509,056)	\$ (41,312,639)
Transfers Out	\$ (157,000)			\$ (3,625,500)
Other Financing Sources				\$ -
1997 SPLOST Transfers In				\$ -
2002 SPLOST Transfers In				\$ -
SPLOST Transfers Out				\$ -
Interfund Loans				\$ 325,000
External Loans				\$ 3,169,135
Other Sources of Cash Affecting WC	\$ 201,146	\$ 40,000	\$ 21,368	\$ 2,908,678
Other Uses of Cash Affecting WC	\$ (120,000)		\$ (11,500)	\$ (4,701,229)
Transfer to Unreserved Fund Balance				\$ -
Transfer from (to) Restricted Assets	\$ 150,000			\$ 150,000
Unreserved Fund Balance				\$ 2,598,379
Working Capital (FY 2006 Budget)	\$ 477,605	\$ 1,110,971	\$ 206,327	\$ 4,557,995
Total Expenditures (Operating Expenses) and Transfers to Other Funds	\$ 2,206,171	\$ 2,873,000	\$ 509,056	
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers	21.6%	38.7%	40.5%	
Targeted % of Fund Balance or WC	17.0%	9%	17.0%	
Surplus Over Targeted Amounts Available for Capital Projects	\$ 102,556	\$ 852,401	\$ 119,787	\$ (95,179)

**RESOLUTION #2006-16:
A RESOLUTION TO ADOPT THE FISCAL YEAR 2007 BUDGET
FOR EACH FUND OF THE CITY OF STATESBORO, GEORGIA,
APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS
EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF
REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR
EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE
FOR APPROPRIATION**

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

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

WHEREAS, the Mayor and City Council have reviewed the proposed FY 2007 Budget as presented by the City Manager; and

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

WHEREAS, the Mayor and City Council wish to adopt this proposal as the Fiscal Year 2007 Annual Budget;

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

Section 1. That the proposed Fiscal Year 2007 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 2007;

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

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

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

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

Section 6. That the Proposed Pay Plan for FY 2007 shown in this Budget is hereby formally adopted as the City's Pay Plan until further amended by resolution of the Mayor and City Council, effective on July 1, 2006.

Section 7. That the proposed Capital Improvements Program presented by the City Manager is hereby adopted as the City of Statesboro's Capital Improvements Program for FY 2007--FY 2012. This Program is hereby adopted as the City's long-term financial plan until further amended by resolution of the Mayor and City Council.

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

Adopted this 20th day of June, 2006.

THE CITY OF STATESBORO, GEORGIA

William S. Hatcher, Mayor

Attest: Judy M. McCorkle, City Clerk



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

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

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

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

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

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

Adopted this 16th day of May, 2006.

CITY OF STATESBORO, GEORGIA

By: William S. Hatcher, Mayor

Attest: Judy M. McCorkle, City Clerk

Financial Policies and Budget Preparation

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

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

Operating Budget Policies

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

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

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

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

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

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

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

The City shall use one-time revenues only for capital items, unexpected operating expenses or to build reserves, instead of operating expenditures/expenses.

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

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

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

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

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

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

Capital Budget Policies

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

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

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

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

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

Revenue Policies

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

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

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

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

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

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

Reserve Policies

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

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

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

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

Cash Management and Investments Policies

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

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

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

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

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

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

Risk Management Policies

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

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

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

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

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

Debt Policies

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

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

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

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

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

Accounting, Auditing, and Financial Reporting Policies

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

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

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

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

The Budget Process

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

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

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

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

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

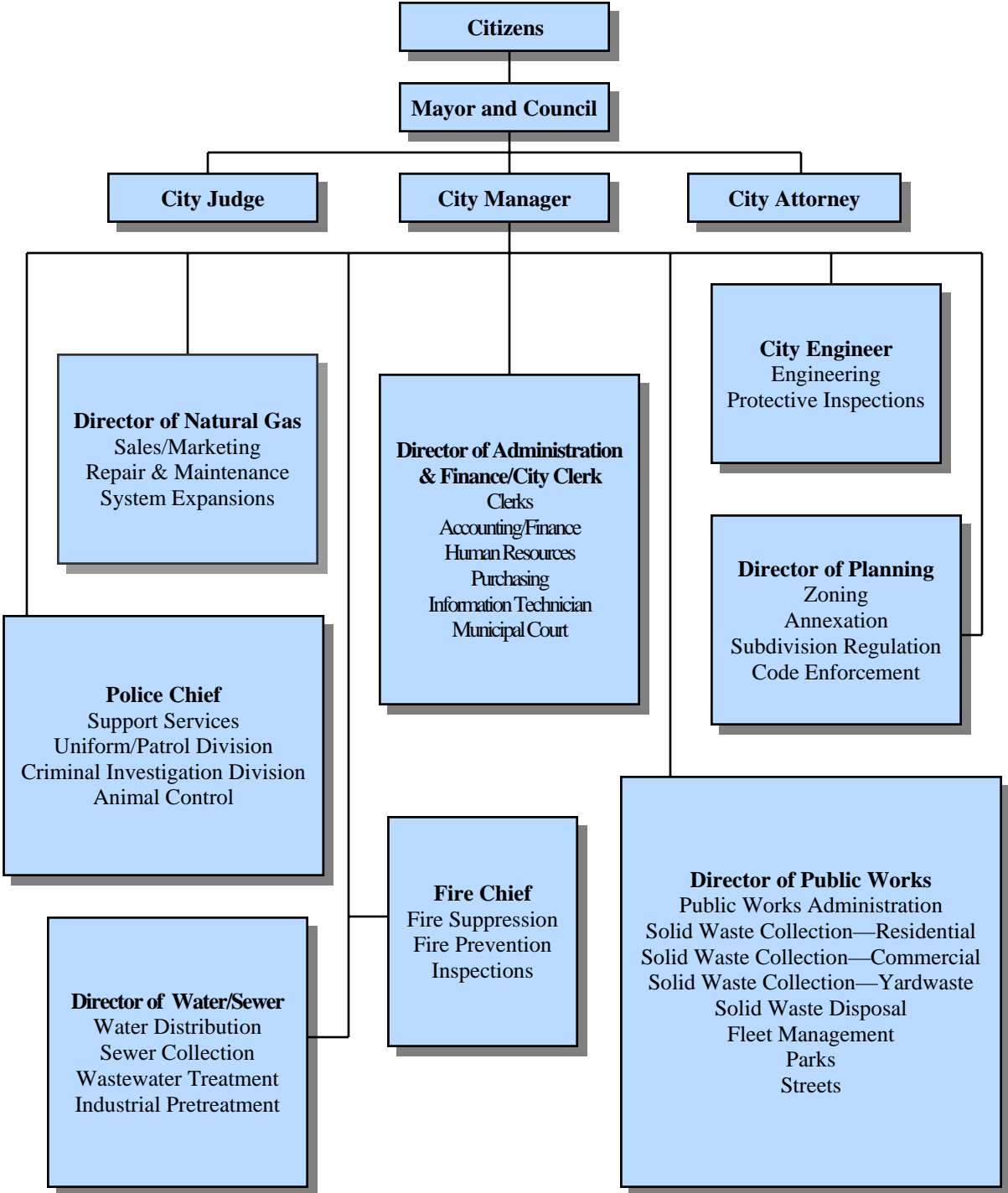
**City of Statesboro, Georgia
Calendar for FY 2007 Budget and CIP Preparation**

- 11-Jan-2006 City Manager notifies all Department Heads to begin preparation of CIP Requests.
- 18-Jan-2006 City Council Sets the Dates for the Planning Session.
- 18-Jan-2006 City Council asked to submit any CIP requests to the City Manager.
(Staff will prepare cost estimates.)
- 19-Jan-2006 City Manager notifies all Department Heads of the Planning Session, and the Deadline for Budget Requests. City Manager reviews the Budget Calendar with all Department Heads.
- 19-Jan-2006 City Clerk schedules the location for the Planning Session.
- 10-Feb-2006 Departmental CIP Requests must be turned in to the City Manager's Office.
- 10-Feb-2006 Finance Department gives Personnel costs to all departments.
- 24-Feb-2006 All CIP forms completed by City Manager's Office.
- 3-Mar-2006 All Revenue projections are due in Finance Director's Office.
- 3-Mar-2006 All Budget Requests must be turned in to the Finance Director's Office.
- 3-Mar-2006 City Manager and Finance Director complete all Revenue projections for the current and next fiscal year.
- Mar 13 - 17,
2006 City Manager and Finance Director review each departmental budget with the Department Heads. Also, discuss the presentation of the proposal by each Department Head.
- 31-Mar-2006 All Performance Measures must be turned in to the City Manager's Office
- 31-Mar-2006 Finance Director finalized Expenditure/Expense estimates for each department and outside agency for current and next fiscal years, and sends to City Manager for review.
- 31-Mar-2006 City manager prepares detailed agenda for Planning Session, including time slots for presentations.
- 31-Mar-2006 City Clerk's Office prepares Agenda packets, including Budget requests, and distributes to the City Council.
- 31-Mar-2006 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.
- 31-Mar-2006 City Manager completes drafts of CIP priorities for Planning Session.

- 21-Apr-2006 City Council Planning Session.
- 28-Apr-2006 City Manager finishes the Budget and CIP preparation, writes Budget Message, Budget Resolution, CIP Transmittal Letter and has the Budget and CIP printed.
- 2-May-2006 City Council schedules a Public Hearing on the Budget for June 20, 20056
- 16-May-2006 City Council Meeting.
- 26-May-2006 Budget and Capital Improvement Program are distributed to the Mayor and City Council, Department Heads, news Media, and Statesboro Regional Library.
- 30-May-2006 Budget Ad to run in Statesboro Herald
- 13-Jun-2006 Mayor and City Council conduct a Public Hearing on the Proposed Budget.
- 20-Jun-2006 City Council adopts the Budget Resolution.
- September-06 City Council holds required Public Hearings and Adopts the Tax Rate Resolution, after receiving the Tax Digest form the County Tax Assessor's Office.



ORGANIZATIONAL CHART FOR THE CITY OF STATESBORO



AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2005 Budget		FY 2006 Budget		FY 2007 Budget	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GENERAL FUND:							
GENERAL GOVERNMENT AND LEGISLATIVE							
Mayor			1		1		1
Councilmember			5		5		5
City Attorney			1		1		1
Sub-Total General Government & Legislative			7		7		7
OFFICE OF THE CITY MANAGER							
City Manager			1		1		1
Executive Assistant	14		1		1		1
Public Information Officer	16				1		1
Senior Custodian	7						0
Part Time Administrative Assistant	1		1				1
Sub-Total Office of the City Manager			2	1	3	1	4
ADMINISTRATION & FINANCE							
CITY CLERK'S OFFICE							
Director A & F/ City Clerk	26		1		1		1
Customer Service Supervisor	15		1		1		1
Deputy Clerk for Taxes and Licenses	14		1		1		1
Administrative Assistant	12		1		1		1
Senior Customer Service Clerk	12		1		1		1
Customer Service Clerk	10		3		3		3
Secretary/Receptionist	9		1		1		1
FINANCE DEPARTMENT							
City Accountant	21		1		1		1
Purchasing Coordinator	16		1		1		1
Accountant	*****16						1
Accounts Payable Technician	12		1		1		1
Sr. Accounting Technician	12		1		1		1
Administrative Assistant	12		1		1		1
Accounting Technician	10		1		1		0
HUMAN RESOURCES							
Personnel Director	23		1		1		1
Payroll and Insurance Technician	14		1		1		1
MUNICIPAL COURT FUND							
Clerk of Court	14		1		1		1
Deputy Clerk	10		1		1		1
Receptionist	7			1		1	1
Judge				1		1	1
Solicitor			1		1		1
Sub-Total Administration & Finance Department			19	3	19	3	19
ENGINEERING							
City Engineer	25		1		1		1
Assistant City Engineer	***21		1		1		1
Assistant City Engineer/ Environmental Engin.	***21		1		1		1
Construction Inspector	18		1		1		1
Engineering Technician	14			1		1	1
Administrative Assistant	12		1		1		1
Secretary	9						1
Intern	1						1
PROTECTIVE INSPECTIONS DIVISION							
Chief Building Inspector	20		1		1		1
Building Inspector	17		1		1		1
City Marshal	12		1		1		0

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2005 Budget		FY 2006 Budget		FY 2007 Budget	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Custodian			1		1		0
Sub-Total Engineering Department		8	2	8	1	7	3
POLICE DEPARTMENT							
Chief of Police	26	1		1		1	
Major	24	1		1		1	
Captain - Patrol Division	22	1		1		1	
Captain - CID	22	1		1		1	
Lieutenant	21	3		3		3	
Lieutenant-Community Services	21	1		1		1	
Lieutenant-Professional Standards	21	1		1		1	
Sergeant	18	8		7		7	
Detective	16	7		7		7	
Corporal	16	4		6		6	
Senior Police Officer	15	10		19		19	
Police Officer	****14	25		14		14	
Administrative Assistant	12	1		3		3	
Administrative Secretary - CID	10	1		2		2	
Communications Officer	9	7		6		6	
Secretary/Records Clerk	9	1		2		2	
Animal Control							
Animal Control Officer	10	1		1		1	
Sub-Total Police Department		74		76		76	
FIRE DEPARTMENT							
Fire Chief	25	1		1		1	
Captain	19	4		4		4	
Inspector	16	1		1		1	
Driver/ Engineer	15	9		9		9	
Firefighter	*****13	17		17		17	
Administrative Assistant	12	1		1		1	
Sub-Total Fire Department		33		33		33	
PUBLIC WORKS ADMINISTRATION							
Public Works Director	25	1		1		1	
Administrative Assistant	12	1		1		1	
Secretary	9				1		1
STREETS DIVISION							
Street Superintendent	19	1		1		1	
Street Maintenance Supervisor	16	1		1		1	
Paint and Sign Crewleader	10	1		1		1	
Equipment Operator	*9	8		8		8	
Mowing Equipment Operator	9	3		3		3	
Street & Grounds Maintenance Worker	7	8		8		8	
PARKS DIVISION							
Park & Tree Maintenance Supervisor	18	1		1		1	
Park & Tree Crew Supervisor	12	1		1		1	
Groundskeeper	8	6		7		7	
Sub-Total Public Works Department		32		33	1	33	1
PLANNING							
Planning Director	25	1		1		1	
City Planner	18	1		1		1	
City Marshal	12	0		0		1	
Sub-Total Planning Department		2		2		3	
GENERAL FUND SUB-TOTAL		170	13	174	13	175	15
WATER AND SEWER FUND:							
WATER AND SEWER SYSTEMS DIVISION							

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2005 Budget		FY 2006 Budget		FY 2007 Budget	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Water and Sewer Superintendent	21	1		1		1	
Assistant Water and Sewer Superintendent	18	1		1		1	
Water and Sewer Supervisor	16	1		1		1	
Water and Sewer Crew Supervisor	14	3		3		3	
Water and Sewer Crewleader	**10	1		1		1	
Meter Reader	11	3		3		3	
Administrative Assistant	12	0		0		0	
Water and Sewer Utilities Service Technician	12	1		1		1	
Water and Sewer System Operator	10	3		3		3	
Water and Sewer Laborer	7	2		2		2	
Water and Sewer Crew Supervisor - I & I	14	1		1		1	
Water and Sewer System Operator - I & I	10	1		1		1	
Sub-Total Water and Sewer Division		18	0	18	0	18	0
WASTEWATER TREATMENT PLANT DIVISION							
Water and Wastewater Director	25	1		1		1	
Assistant Water and Wastewater Director	23	1		1		1	
Wastewater Treatment Plant Superintendent	21	1		1		1	
Maintenance Superintendent	18	1		1		1	
Maintenance Supervisor	16	1		1		1	
Senior Instrumentation Technician	14	1		1		1	
Senior Maintenance Technician	14	1		1		1	
Senior Wastewater Treatment Plant Operator	14	4		4		4	
Administrative Assistant	12	1		1		1	
Instrumentation Technician	12	1		1		1	
Maintenance Technician	12	2		2		2	
Laboratory Technician	*****12	3		3		3	
Wastewater Treatment Plant Operator	11	5		5		6	
Equipment Operator	*9	0		0		0	
Waste Water Treatment Plant Worker	7	4		4		3	
Sub-Total WasteWater Division		27	0	27	0	27	0
WATER AND SEWER FUND SUB-TOTAL		45	0	45	0	45	0
NATURAL GAS FUND							
NATURAL GAS FUND							
Natural Gas Director	25	1		1		1	
Assistant Director	21	1		1		1	
Gas Supervisor/Welder	16	1		1		1	
Gas Service Crewleader	14	2		2		2	
Administrative Assistant	12	1		1		1	
Gas Service Worker	11	3		3		3	
Sub-Total Natural Gas Department		9	0	9	0	9	0
NATURAL GAS FUND SUB-TOTAL		9	0	9	0	9	0
SOLID WASTE COLLECTION FUND							
SOLID WASTE COLLECTION FUND							
Sanitation Superintendent	18	1		1		1	
Sanitation Crew Supervisor	12	1		1		1	
Leaf and Limb Collection Driver	10	8		8		8	
Refuse Collection Driver	10	4		4		4	
Refuse Collector	6	2		2		2	
Sub-Total Solid Waste Collection Department		16	0	16	0	16	0
SOLID WASTE COLLECTION FUND SUB-TOTAL		16	0	16	0	16	0
SOLID WASTE DISPOSAL FUND							
SOLID WASTE DISPOSAL FUND							
Landfill Superintendent	19	1		1		1	
Landfill Supervisor	16	1		1		1	
Front-end Loader Operator	*9	1		1		1	
Landfill Operator	10	1		1		1	

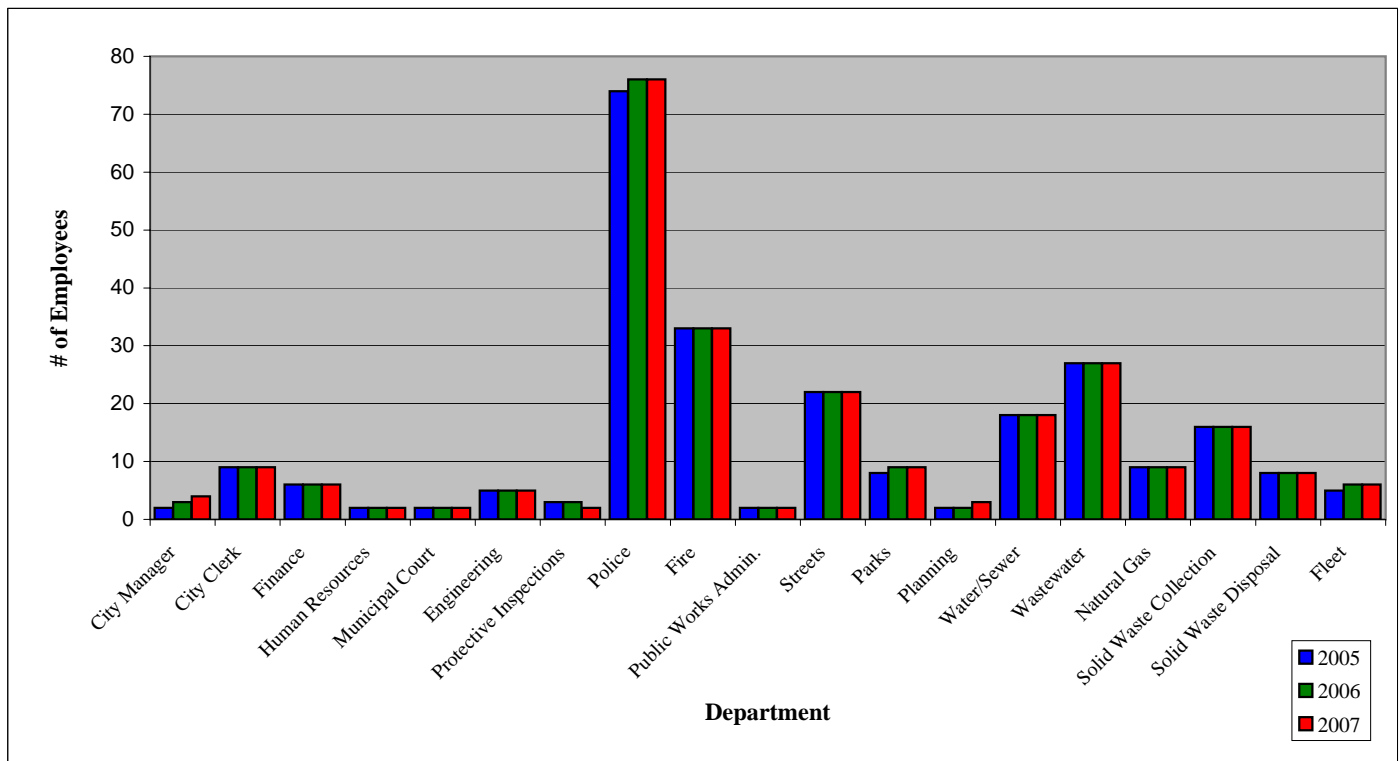
AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2005 Budget		FY 2006 Budget		FY 2007 Budget	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Scale Operator	9	1		1		1	
Landfill Equipment Operator	9	3		3		3	
Landfill Maintenance Worker	7	0		0		0	
Sub-Total Solid Waste Disposal Department		8	0	8	0	8	0
SOLID WASTE DISPOSAL FUND SUB-TOTAL		8	0	8	0	8	0
FLEET MANAGEMENT FUND							
FLEET MANAGEMENT FUND							
Shop Superintendent	20	1		1		1	
Mechanic III	16	1		1		1	
Mechanic II	14	1		3		3	
Mechanic I	10	1		0		0	
Parts Clerk	9	1		1		1	
Sub-Total Fleet Management Department		5	0	6	0	6	0
FLEET MANAGEMENT FUND SUB-TOTAL		5	0	6	0	6	0
TOTAL ALL FUNDS		253	13	258	13	259	15

- * 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 Firefigter II and placed at Grade 14
- ***** May be designated as "Senior" and placed at grad 18

**STAFFING COMPARISON BY DEPARTMENT
FULL-TIME EMPLOYEES**

Departments	<u>FY 2005 Adopted</u>	<u>FY 2006 Adopted</u>	<u>FY 2007 Recommended</u>
Office of the City Manager	2	3	4
City Clerk's Office	9	9	9
Finance Department	6	6	6
Human Resources	2	2	2
Municipal Court	2	2	2
Engineering	5	5	5
Protective Inspections Division	3	3	2
Police Department	74	76	76
Fire Department	33	33	33
Public Works Administration	2	2	2
Public Works Streets Division	22	22	22
Public Works Parks Division	8	9	9
Planning	2	2	3
Water and Sewer Systems Divisions	18	18	18
Waste Water Treatment Plant Division	27	27	27
Natural Gas Fund	9	9	9
Solid Waste Collection Fund	16	16	16
Solid Waste Disposal Fund	8	8	8
Fleet Management Fund	5	6	6
TOTAL Full-Time Employees	253	258	259



SALARY SCHEDULE
EFFECTIVE JULY 1, 2006

STEP	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
GRADE																		
1	15,347.83	15,731.53	16,124.82	16,527.94	16,941.13	17,364.66	17,798.78	18,243.75	18,699.84	19,167.34	19,646.52	20,137.68	20,641.13	21,157.16	21,686.08	22,228.24	22,783.94	23,353.54
2	16,115.22	16,518.10	16,931.06	17,354.33	17,788.19	18,232.90	18,688.72	19,155.94	19,634.83	20,125.71	20,628.85	21,144.57	21,673.18	22,215.01	22,770.39	23,339.65	23,923.14	24,521.22
3	16,920.98	17,344.01	17,777.61	18,222.05	18,677.60	19,144.54	19,623.15	20,113.73	20,616.58	21,131.99	21,660.29	22,201.80	22,756.84	23,325.76	23,908.91	24,506.63	25,119.30	25,747.28
4	17,767.03	18,211.21	18,666.49	19,133.15	19,611.48	20,101.77	20,604.31	21,119.42	21,647.40	22,188.59	22,743.30	23,311.89	23,894.68	24,492.05	25,104.35	25,731.96	26,375.26	27,034.64
5	18,655.38	19,121.77	19,599.81	20,089.81	20,592.05	21,106.86	21,634.53	22,175.39	22,729.78	23,298.02	23,880.47	24,477.48	25,089.42	25,716.65	26,359.57	27,018.56	27,694.02	28,386.37
6	19,588.15	20,077.86	20,579.80	21,094.30	21,621.66	22,162.20	22,716.25	23,284.16	23,866.26	24,462.92	25,074.49	25,701.36	26,343.89	27,002.49	27,677.55	28,369.49	29,078.72	29,805.69
7	20,567.56	21,081.75	21,608.79	22,149.01	22,702.74	23,270.31	23,852.07	24,448.37	25,059.58	25,686.07	26,328.22	26,986.42	27,661.08	28,352.61	29,061.43	29,787.96	30,532.66	31,295.98
8	21,595.94	22,135.84	22,689.23	23,256.47	23,837.88	24,433.82	25,044.67	25,670.79	26,312.56	26,970.37	27,644.63	28,335.74	29,044.14	29,770.24	30,514.50	31,277.36	32,059.29	32,860.78
9	22,675.74	23,242.63	23,823.70	24,419.29	25,029.77	25,655.52	26,296.90	26,954.33	27,628.18	28,318.89	29,026.86	29,752.53	30,496.35	31,258.75	32,040.22	32,841.23	33,662.26	34,503.82
10	23,809.52	24,404.76	25,014.88	25,640.25	26,281.26	26,938.29	27,611.75	28,302.04	29,009.59	29,734.83	30,478.20	31,240.16	32,021.16	32,821.69	33,642.23	34,483.29	35,345.37	36,229.01
11	25,000.00	25,625.00	26,265.63	26,922.27	27,595.32	28,285.21	28,992.34	29,717.14	30,460.07	31,221.57	32,002.11	32,802.17	33,622.22	34,462.78	35,324.35	36,207.45	37,112.64	38,040.46
12	26,250.00	26,906.25	27,578.91	28,268.38	28,975.09	29,699.47	30,441.95	31,203.00	31,983.08	32,782.65	33,602.22	34,442.27	35,303.33	36,185.91	37,090.56	38,017.83	38,968.27	39,942.48
13	27,562.50	28,251.56	28,957.85	29,681.80	30,423.84	31,184.44	31,964.05	32,763.15	33,582.23	34,421.79	35,282.33	36,164.39	37,068.50	37,995.21	38,945.09	39,918.72	40,916.69	41,939.60
14	28,940.63	29,664.14	30,405.74	31,165.89	31,945.03	32,743.66	33,562.25	34,401.31	35,261.34	36,142.87	37,046.45	37,972.61	38,921.92	39,894.97	40,892.35	41,914.65	42,962.52	44,036.58
15	30,387.66	31,147.35	31,926.03	32,724.18	33,542.29	34,380.84	35,240.36	36,121.37	37,024.41	37,950.02	38,898.77	39,871.24	40,868.02	41,889.72	42,936.96	44,010.39	45,110.65	46,238.41
16	31,907.04	32,704.72	33,522.33	34,360.39	35,219.40	36,099.89	37,002.38	37,927.44	38,875.63	39,847.52	40,843.71	41,864.80	42,911.42	43,984.21	45,083.81	46,210.91	47,366.18	48,550.33
17	33,502.39	34,339.95	35,198.45	36,078.41	36,980.37	37,904.88	38,852.50	39,823.81	40,819.41	41,839.90	42,885.89	43,958.04	45,056.99	46,183.42	47,338.00	48,521.45	49,734.49	50,977.85
18	35,177.51	36,056.95	36,958.37	37,882.33	38,829.39	39,800.12	40,795.13	41,815.01	42,860.38	43,931.89	45,030.19	46,155.94	47,309.84	48,492.59	49,704.90	50,947.52	52,221.21	53,526.74
19	36,936.39	37,859.80	38,806.29	39,776.45	40,770.86	41,790.13	42,834.88	43,905.76	45,003.40	46,128.48	47,281.70	48,463.74	49,675.33	50,917.22	52,190.15	53,494.90	54,832.27	56,203.08
20	38,783.21	39,752.79	40,746.61	41,765.27	42,809.40	43,879.64	44,976.63	46,101.04	47,253.57	48,434.91	49,645.78	50,886.93	52,159.10	53,463.08	54,799.65	56,169.65	57,573.89	59,013.23
21	42,661.53	43,728.06	44,821.27	45,941.80	47,090.34	48,267.60	49,474.29	50,711.15	51,978.93	53,278.40	54,610.36	55,975.62	57,375.01	58,809.38	60,279.62	61,786.61	63,331.28	64,914.56
22	46,927.68	48,100.87	49,303.39	50,535.98	51,799.38	53,094.36	54,421.72	55,782.26	57,176.82	58,606.24	60,071.40	61,573.18	63,112.51	64,690.32	66,307.58	67,965.27	69,664.40	71,406.01
23	51,620.45	52,910.96	54,233.73	55,589.57	56,979.31	58,403.80	59,863.89	61,360.49	62,894.50	64,466.86	66,078.54	67,730.50	69,423.76	71,159.36	72,938.34	74,761.80	76,630.84	78,546.61
24	56,782.49	58,202.05	59,657.10	61,148.53	62,677.25	64,244.18	65,850.28	67,496.54	69,183.95	70,913.55	72,686.39	74,503.55	76,366.14	78,275.29	80,232.17	82,237.98	84,293.93	86,401.28
25	62,460.74	64,022.26	65,622.82	67,263.39	68,944.97	70,668.59	72,435.31	74,246.19	76,102.35	78,004.91	79,955.03	81,953.90	84,002.75	86,102.82	88,255.39	90,461.78	92,723.32	95,041.40
26	78,075.93	80,027.82	82,028.52	84,079.23	86,181.21	88,335.74	90,544.14	92,807.74	95,127.93	97,506.13	99,943.79	102,442.38	105,003.44	107,628.53	110,319.24	113,077.22	115,904.15	118,801.75

WAGE SCHEDULE FOR 40 HOUR NORMAL WORK WEEK
EFFECTIVE JULY 1, 2006

STEP	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
GRADE																		
1	7.38	7.56	7.75	7.95	8.14	8.35	8.56	8.77	8.99	9.22	9.45	9.68	9.92	10.17	10.43	10.69	10.95	11.23
2	7.75	7.94	8.14	8.34	8.55	8.77	8.98	9.21	9.44	9.68	9.92	10.17	10.42	10.68	10.95	11.22	11.50	11.79
3	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	11.49	11.78	12.08	12.38
4	8.54	8.76	8.97	9.20	9.43	9.66	9.91	10.15	10.41	10.67	10.93	11.21	11.49	11.78	12.07	12.37	12.68	13.00
5	8.97	9.19	9.42	9.66	9.90	10.15	10.40	10.66	10.93	11.20	11.48	11.77	12.06	12.36	12.67	12.99	13.31	13.65
6	9.42	9.65	9.89	10.14	10.40	10.65	10.92	11.19	11.47	11.76	12.06	12.36	12.67	12.98	13.31	13.64	13.98	14.33
7	9.89	10.14	10.39	10.65	10.91	11.19	11.47	11.75	12.05	12.35	12.66	12.97	13.30	13.63	13.97	14.32	14.68	15.05
8	10.38	10.64	10.91	11.18	11.46	11.75	12.04	12.34	12.65	12.97	13.29	13.62	13.96	14.31	14.67	15.04	15.41	15.80
9	10.90	11.17	11.45	11.74	12.03	12.33	12.64	12.96	13.28	13.61	13.96	14.30	14.66	15.03	15.40	15.79	16.18	16.59
10	11.45	11.73	12.03	12.33	12.64	12.95	13.27	13.61	13.95	14.30	14.65	15.02	15.39	15.78	16.17	16.58	16.99	17.42
11	12.02	12.32	12.63	12.94	13.27	13.60	13.94	14.29	14.64	15.01	15.39	15.77	16.16	16.57	16.98	17.41	17.84	18.29
12	12.62	12.94	13.26	13.59	13.93	14.28	14.64	15.00	15.38	15.76	16.15	16.56	16.97	17.40	17.83	18.28	18.73	19.20
13	13.25	13.58	13.92	14.27	14.63	14.99	15.37	15.75	16.15	16.55	16.96	17.39	17.82	18.27	18.72	19.19	19.67	20.16
14	13.91	14.26	14.62	14.98	15.36	15.74	16.14	16.54	16.95	17.38	17.81	18.26	18.71	19.18	19.66	20.15	20.66	21.17
15	14.61	14.97	15.35	15.73	16.13	16.53	16.94	17.37	17.80	18.25	18.70	19.17	19.65	20.14	20.64	21.16	21.69	22.23
16	15.34	15.72	16.12	16.52	16.93	17.36	17.79	18.23	18.69	19.16	19.64	20.13	20.63	21.15	21.67	22.22	22.77	23.34
17	16.11	16.51	16.92	17.35	17.78	18.22	18.68	19.15	19.62	20.12	20.62	21.13	21.66	22.20	22.76	23.33	23.91	24.51
18	16.91	17.34	17.77	18.21	18.67	19.13	19.61	20.10	20.61	21.12	21.65	22.19	22.75	23.31	23.90	24.49	25.11	25.73
19	17.76	18.20	18.66	19.12	19.60	20.09	20.59	21.11	21.64	22.18	22.73	23.30	23.88	24.48	25.09	25.72	26.36	27.02
20	18.65	19.11	19.59	20.08	20.58	21.10	21.62	22.16	22.72	23.29	23.87	24.46	25.08	25.70	26.35	27.00	27.68	28.37
21	20.51	21.02	21.55	22.09	22.64	23.21	23.79	24.38	24.99	25.61	26.25	26.91	27.58	28.27	28.98	29.71	30.45	31.21
22	22.56	23.13	23.70	24.30	24.90	25.53	26.16	26.82	27.49	28.18	28.88	29.60	30.34	31.10	31.88	32.68	33.49	34.33
23	24.82	25.44	26.07	26.73	27.39	28.08	28.78	29.50	30.24	30.99	31.77	32.56	33.38	34.21	35.07	35.94	36.84	37.76
24	27.30	27.98	28.68	29.40	30.13	30.89	31.66	32.45	33.26	34.09	34.95	35.82	36.71	37.63	38.57	39.54	40.53	41.54
25	30.03	30.78	31.55	32.34	33.15	33.98	34.82	35.70	36.59	37.50	38.44	39.40	40.39	41.40	42.43	43.49	44.58	45.69
26	37.54	38.47	39.44	40.42	41.43	42.47	43.53	44.62	45.73	46.88	48.05	49.25	50.48	51.74	53.04	54.36	55.72	57.12

**WAGE SCHEDULE FOR 24 ON/48 OFF PERSONNEL
(FIRE DEPARTMENT)
EFFECTIVE JULY 1, 2006**

STEP	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
GRADE																		
1	5.40	5.54	5.67	5.82	5.96	6.11	6.26	6.42	6.58	6.74	6.91	7.09	7.26	7.44	7.63	7.82	8.02	8.22
2	5.67	5.81	5.96	6.11	6.26	6.42	6.58	6.74	6.91	7.08	7.26	7.44	7.63	7.82	8.01	8.21	8.42	8.63
3	5.95	6.10	6.26	6.41	6.57	6.74	6.90	7.08	7.25	7.44	7.62	7.81	8.01	8.21	8.41	8.62	8.84	9.06
4	6.25	6.41	6.57	6.73	6.90	7.07	7.25	7.43	7.62	7.81	8.00	8.20	8.41	8.62	8.83	9.05	9.28	9.51
5	6.56	6.73	6.90	7.07	7.25	7.43	7.61	7.80	8.00	8.20	8.40	8.61	8.83	9.05	9.28	9.51	9.74	9.99
6	6.89	7.06	7.24	7.42	7.61	7.80	7.99	8.19	8.40	8.61	8.82	9.04	9.27	9.50	9.74	9.98	10.23	10.49
7	7.24	7.42	7.60	7.79	7.99	8.19	8.39	8.60	8.82	9.04	9.26	9.50	9.73	9.98	10.23	10.48	10.74	11.01
8	7.60	7.79	7.98	8.18	8.39	8.60	8.81	9.03	9.26	9.49	9.73	9.97	10.22	10.48	10.74	11.01	11.28	11.56
9	7.98	8.18	8.38	8.59	8.81	9.03	9.25	9.48	9.72	9.96	10.21	10.47	10.73	11.00	11.27	11.56	11.84	12.14
10	8.38	8.59	8.80	9.02	9.25	9.48	9.72	9.96	10.21	10.46	10.72	10.99	11.27	11.55	11.84	12.13	12.44	12.75
11	8.80	9.02	9.24	9.47	9.71	9.95	10.20	10.46	10.72	10.99	11.26	11.54	11.83	12.13	12.43	12.74	13.06	13.39
12	9.24	9.47	9.70	9.95	10.20	10.45	10.71	10.98	11.25	11.54	11.82	12.12	12.42	12.73	13.05	13.38	13.71	14.05
13	9.70	9.94	10.19	10.44	10.71	10.97	11.25	11.53	11.82	12.11	12.41	12.72	13.04	13.37	13.70	14.05	14.40	14.76
14	10.18	10.44	10.70	10.97	11.24	11.52	11.81	12.10	12.41	12.72	13.04	13.36	13.70	14.04	14.39	14.75	15.12	15.49
15	10.69	10.96	11.23	11.51	11.80	12.10	12.40	12.71	13.03	13.35	13.69	14.03	14.38	14.74	15.11	15.49	15.87	16.27
16	11.23	11.51	11.80	12.09	12.39	12.70	13.02	13.35	13.68	14.02	14.37	14.73	15.10	15.48	15.86	16.26	16.67	17.08
17	11.79	12.08	12.39	12.69	13.01	13.34	13.67	14.01	14.36	14.72	15.09	15.47	15.85	16.25	16.66	17.07	17.50	17.94
18	12.38	12.69	13.00	13.33	13.66	14.00	14.35	14.71	15.08	15.46	15.84	16.24	16.65	17.06	17.49	17.93	18.37	18.83
19	13.00	13.32	13.65	14.00	14.35	14.70	15.07	15.45	15.84	16.23	16.64	17.05	17.48	17.92	18.36	18.82	19.29	19.78
20	13.65	13.99	14.34	14.70	15.06	15.44	15.83	16.22	16.63	17.04	17.47	17.91	18.35	18.81	19.28	19.76	20.26	20.76
21	15.01	15.39	15.77	16.17	16.57	16.98	17.41	17.84	18.29	18.75	19.22	19.70	20.19	20.69	21.21	21.74	22.28	22.84
22	16.51	16.93	17.35	17.78	18.23	18.68	19.15	19.63	20.12	20.62	21.14	21.67	22.21	22.76	23.33	23.91	24.51	25.13
23	18.16	18.62	19.08	19.56	20.05	20.55	21.06	21.59	22.13	22.68	23.25	23.83	24.43	25.04	25.66	26.31	26.96	27.64
24	19.98	20.48	20.99	21.52	22.05	22.61	23.17	23.75	24.34	24.95	25.58	26.22	26.87	27.54	28.23	28.94	29.66	30.40
25	21.98	22.53	23.09	23.67	24.26	24.87	25.49	26.12	26.78	27.45	28.13	28.84	29.56	30.30	31.05	31.83	32.63	33.44
26	27.47	28.16	28.86	29.58	30.32	31.08	31.86	32.66	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80

**WAGE SCHEDULE FOR 43 HOUR NORMAL WORK WEEK
(POLICE DEPARTMENT)
EFFECTIVE JULY 1, 2006**

STEP	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
GRADE																		
1	6.86	7.04	7.21	7.39	7.58	7.77	7.96	8.16	8.36	8.57	8.79	9.01	9.23	9.46	9.70	9.94	10.19	10.44
2	7.21	7.39	7.57	7.76	7.96	8.15	8.36	8.57	8.78	9.00	9.23	9.46	9.69	9.94	10.18	10.44	10.70	10.97
3	7.57	7.76	7.95	8.15	8.35	8.56	8.78	9.00	9.22	9.45	9.69	9.93	10.18	10.43	10.69	10.96	11.23	11.51
4	7.95	8.14	8.35	8.56	8.77	8.99	9.21	9.45	9.68	9.92	10.17	10.43	10.69	10.95	11.23	11.51	11.80	12.09
5	8.34	8.55	8.77	8.98	9.21	9.44	9.68	9.92	10.17	10.42	10.68	10.95	11.22	11.50	11.79	12.08	12.39	12.70
6	8.76	8.98	9.20	9.43	9.67	9.91	10.16	10.41	10.67	10.94	11.21	11.49	11.78	12.08	12.38	12.69	13.00	13.33
7	9.20	9.43	9.66	9.91	10.15	10.41	10.67	10.93	11.21	11.49	11.77	12.07	12.37	12.68	13.00	13.32	13.66	14.00
8	9.66	9.90	10.15	10.40	10.66	10.93	11.20	11.48	11.77	12.06	12.36	12.67	12.99	13.31	13.65	13.99	14.34	14.70
9	10.14	10.39	10.65	10.92	11.19	11.47	11.76	12.05	12.36	12.66	12.98	13.31	13.64	13.98	14.33	14.69	15.05	15.43
10	10.65	10.91	11.19	11.47	11.75	12.05	12.35	12.66	12.97	13.30	13.63	13.97	14.32	14.68	15.05	15.42	15.81	16.20
11	11.18	11.46	11.75	12.04	12.34	12.65	12.97	13.29	13.62	13.96	14.31	14.67	15.04	15.41	15.80	16.19	16.60	17.01
12	11.74	12.03	12.33	12.64	12.96	13.28	13.61	13.95	14.30	14.66	15.03	15.40	15.79	16.18	16.59	17.00	17.43	17.86
13	12.33	12.63	12.95	13.27	13.61	13.95	14.30	14.65	15.02	15.39	15.78	16.17	16.58	16.99	17.42	17.85	18.30	18.76
14	12.94	13.27	13.60	13.94	14.29	14.64	15.01	15.39	15.77	16.16	16.57	16.98	17.41	17.84	18.29	18.75	19.21	19.69
15	13.59	13.93	14.28	14.64	15.00	15.38	15.76	16.15	16.56	16.97	17.40	17.83	18.28	18.73	19.20	19.68	20.17	20.68
16	14.27	14.63	14.99	15.37	15.75	16.14	16.55	16.96	17.39	17.82	18.27	18.72	19.19	19.67	20.16	20.67	21.18	21.71
17	14.98	15.36	15.74	16.14	16.54	16.95	17.38	17.81	18.26	18.71	19.18	19.66	20.15	20.65	21.17	21.70	22.24	22.80
18	15.73	16.13	16.53	16.94	17.37	17.80	18.24	18.70	19.17	19.65	20.14	20.64	21.16	21.69	22.23	22.79	23.35	23.94
19	16.52	16.93	17.36	17.79	18.23	18.69	19.16	19.64	20.13	20.63	21.15	21.67	22.22	22.77	23.34	23.92	24.52	25.14
20	17.34	17.78	18.22	18.68	19.15	19.62	20.11	20.62	21.13	21.66	22.20	22.76	23.33	23.91	24.51	25.12	25.75	26.39
21	19.08	19.56	20.05	20.55	21.06	21.59	22.13	22.68	23.25	23.83	24.42	25.03	25.66	26.30	26.96	27.63	28.32	29.03
22	20.99	21.51	22.05	22.60	23.17	23.75	24.34	24.95	25.57	26.21	26.87	27.54	28.23	28.93	29.65	30.40	31.16	31.93
23	23.09	23.66	24.25	24.86	25.48	26.12	26.77	27.44	28.13	28.83	29.55	30.29	31.05	31.82	32.62	33.44	34.27	35.13
24	25.39	26.03	26.68	27.35	28.03	28.73	29.45	30.19	30.94	31.71	32.51	33.32	34.15	35.01	35.88	36.78	37.70	38.64
25	27.93	28.63	29.35	30.08	30.83	31.60	32.40	33.20	34.04	34.89	35.76	36.65	37.57	38.51	39.47	40.46	41.47	42.51
26	34.92	35.79	36.69	37.60	38.54	39.51	40.49	41.51	42.54	43.61	44.70	45.82	46.96	48.13	49.34	50.57	51.84	53.13

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.

<u>Coverage</u>	<u>Employee Rates</u>	<u>City Rates</u>	<u>Total Cost</u>
Individual	\$109.99	\$440.03	\$550.02
Family	\$253.81	\$1,015.25	\$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.

<u>Years of Service</u>	<u>Days Vacation per Year</u>
0 – 10 years	10
10 – 20 years	15
20 – Plus	20

Paid Holidays:

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

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

Retirement Plan:

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

Deferred Compensation Plan:

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

Workers Compensation Plan:

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

Tuition Reimbursement:

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

Fort Stewart Georgia Federal Credit Union:

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

Christmas Bonus:

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

Competitive Wages, Overtime Pay, and Compensatory Time:

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

Annual City Picnic and or Appreciation Luncheon:

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

Vacation Buy Back:

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

Uniforms and Cleaning Services:

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



THE GENERAL FUND

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

REVENUES AND OTHER FINANCING SOURCES

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

1. **Taxes** This category provides \$6,654,030 of the \$12,747,140 General Fund, or 52.2%. The major source is the Property Tax. FY 2005 was a revaluation year, in which the County Tax Assessor's Office revalued all of the property within the County. That is not the case in FY 2007. Preliminary figures from his office indicate that property taxes should increase about 2.0% over last year, solely due to new construction.

The City has an excellent collection ratio on this tax, which has been further improved by the use of annual tax lien sales begun in FY 2003. The projected collection rate for the current year's taxes is 99.5%. The other 0.5% will be collected during the following fiscal year. Prior Year's Taxes is the revenue line item for property taxes due from a previous year.

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

The other major source of taxes are the Franchise Fees paid by Georgia Power Company, Excelsior Electric Membership Cooperative, Northland Cable Television, and Frontier Communications of Georgia. Georgia Power is projected to increase about 13% over the actual amount received in FY 2006; Excelsior to increase about 4.4%; Northland to decrease 1.6%; and Frontier to remain flat, based upon their growth trends. In aggregate, these four franchises are projected to grow at a 10.5% rate. This reflects the continued strong commercial and multi-family construction.

The other major component of Taxes is the Beer and Wine, and Liquor taxes paid by wholesalers and retailers. Beer and Wine and the Wholesale Liquor taxes are projected to grow

by 4.0%. Retail Liquor taxes are projected to be flat. Overall, this category is projected to grow by 1.9%.

Total Taxes as a category is projected to grow by 5.0%.

2. Licenses and Permits This category provides \$1,119,150 of the General Fund, or 8.8%. The primary sources of revenue are Business Licenses, Alcoholic Beverages Licenses, and Building Permits, which include building, plumbing, electrical, HVAC, and similar permits. These are projected essentially at the same rates as are anticipated for the current fiscal year, without any growth. However, the Business Licenses are shown as increasing from a projected \$162,000 to \$490,000. The reason for this is the planned change to a more equitable method of calculating the amount of business licenses was not implemented as planned in FY 2006, but is planned for FY 2007. Most cities our size in Georgia have moved to a different system that is more rational in that it treats large and small businesses differently. The current system might charge a small barber the same as a WalMart Supercenter. This change is the primary reason for the growth of Licenses and Permits by 46.5% over the projected amount for FY 2006.

3. Intergovernmental Revenues This category provides only \$103,800, or 0.8% of the General Fund, from a State grant that reimburses cities for property tax relief passed by the General Assembly. The rate of growth is anticipated at nearly nil, as the amount of taxes not paid is about the same from year to year.

4. Charges for Services This category provides \$754,063, or 5.9%, of the General Fund. The primary source of revenue is the Fire Calls, which includes the contracted amount from Bulloch County paid the City to provide fire protection in the area just outside the City. This contract provides these property owners with the same Class 3 ISO fire insurance rating as properties within the City. Therefore, they get a sizable reduction in insurance premiums that more than offsets the Fire District Tax they pay to the County for this service. The increase in this revenue source is 9.7%, due primarily to increased personnel costs, especially health insurance.

Two other fees show an increase. Cemetery fees show an increase of \$25,000 reflecting the opening of the final portion of Phase I of Eastside Cemetery. Phase II is under contract, and will be developed in the next two years. The Account Establishment Charge is projected to increase 20% from \$15.00 to \$18.00, to offset over 8 years of inflation without an increase. All other sources were relatively flat, so this category will grow by 11.2% over the estimated amount in the current fiscal year.

5. Fines and Forfeitures This category provides \$1,410,000 of the General Fund, or 11.1%. This category includes the fines and forfeitures imposed by the Municipal Court for violations of the Municipal Code and minor violations and infractions of State law dealing with traffic citations, DUI, and similar offenses. The growth rate is exaggerated as FY 2006 is projected to be down substantially from FY 2005 Actual and FY 2006 Budgeted. More resources have been recommitted back to traffic enforcement and that should bring the amount back in line with projections. This source is projected to grow by 6.4% over the FY 2006 Budgeted amount.

6. Earned Interest and Miscellaneous Revenues This category provides only \$72,000, or 0.6% of the General Fund. It accounts for the interest earned on the balance in the General Fund monthly, and any donations and miscellaneous charges. This is an amount comparable to the estimated amount for the current fiscal year. Fund balance has decreased due to a sizable transfer to the CIP Fund to help build the new Police Station, but that is offset by the fact the Federal Reserve Board has raised the Federal Funds Target Rate several times in the past year. Our sweep investment earnings are tied to this rate.

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 \$2,222,625, or 17.4% of the General Fund's total funding. The major changes from the prior year are an increase of \$25,000 from the Water and Sewer Fund, and a \$65,000 decrease from the Solid Waste Collection Fund.

The primary transfers are from the Natural Gas Fund, the Solid Waste Collection Fund, and the Water and Sewer Fund. A lesser amount is transferred from the Solid Waste Disposal Fund. Part of these transfers is a recognition of indirect costs borne by the General Fund in providing services to them, such as time of the City Manager, personnel division, accounting division, utility collections, purchasing, risk management, and similar services. In addition, were they private companies, these utilities would have to pay property taxes and business licenses, and in some cases a franchise fee. This revenue source is projected to decrease by 1.2%.

Fund Balance Appropriated. Finally, if the fund balance in the General Fund is sufficient, the City can use some of the fund balance to balance the General Fund. In FY 2006, \$807,000 was transferred to the CIP Fund in order to help finance the new Police Station. This budget is projected to use \$392,494 of fund balance, primarily due to the new Pay Plan. That is about \$143,000 more than the \$250,000 we normally appropriate from Fund Balance. The City typically underspends the General Fund by at least that amount, thereby not actually using the funds. This is done so that excessive fund balance will not accrue. The fund balance reserve is projected to be somewhat below the targeted amount, but still a substantial reserve. It should be rebuilt to the reserve target amount over the next two years.

Of primary concern is whether the revenues in the General Fund can grow at a rate that will offset the effects of inflation, especially medical insurance inflation. It appears that they can, if we take steps in future years to adjust our fees and charges to offset the loss of buying power from inflation. Most of our fees and charges have remained the same for at least 6 years. During that time, even at an average of 2.5% inflation per year, that is over 15% in reduced buying power. In other words, those fees buy only 85% of what they bought 6 years ago.

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 2005 Actual	FY 2006 Budget	FY 2007 Recommended
31	TAXES			
31.1100	Property Taxes - Current Year	\$ 2,901,340	\$ 3,082,438	\$ 3,033,905
31.1105	Refund of Taxes	\$ (18,887)	\$ (6,000)	\$ (6,000)
31.1120	Timber Tax	\$ 98		\$ 75
31.1200	Property Taxes - Prior Year	\$ 1,643	\$ 2,500	\$ 500
31.1310	Motor Vehicle	\$ 199,835	\$ 226,000	\$ 190,000
31.1320	Mobile Home	\$ 4,546	\$ 2,600	\$ 1,500
31.1500	Property not on Digest	\$ 5,976	\$ 1,200	\$ 200
31.1600	Real Estate Transfer (Intangible)	\$ 95,797	\$ 90,000	\$ 96,000
31.1711	Franchise Tax - Georgia Power	\$ 863,354	\$ 920,300	\$ 1,126,000
31.1712	Franchise Tax - EMC	\$ 26,033	\$ 27,600	\$ 34,000
31.1751	Franchise Tax - Northland Cable	\$ 120,856	\$ 123,100	\$ 117,000
31.1761	Franchise Tax - Frontier	\$ 84,100	\$ 100,000	\$ 100,000
<i>31.1000</i>	<i>Sub-total: General Property Taxes</i>	<i>\$ 4,284,691</i>	<i>\$ 4,569,738</i>	<i>\$ 4,693,180</i>
31.4201	Beer and Wine	\$ 553,304	\$ 583,600	\$ 583,600
31.4202	Liquor -Wholesale	\$ 16,956	\$ 16,000	\$ 20,000
31.4203	Liquor - Retail	\$ 59,101	\$ 65,000	\$ 54,000
<i>31.4000</i>	<i>Sub-total: Select Sales & Use Taxes</i>	<i>\$ 629,361</i>	<i>\$ 664,600</i>	<i>\$ 657,600</i>
31.6200	Insurance Premium Taxes	\$ 1,056,630	\$ 1,136,790	\$ 1,222,000
<i>31.6000</i>	<i>Sub-total: Business Taxes</i>	<i>\$ 1,056,630</i>	<i>\$ 1,136,790</i>	<i>\$ 1,222,000</i>
31.9110	Property Tax Penalty and Interest	\$ 17,313	\$ 20,000	\$ 17,500
31.9501	FIFA Fee and Cost	\$ 13,190	\$ 22,650	\$ 15,000
31.9904	Tax Lien Penalties & Interest	\$ 48,097	\$ 45,000	\$ 45,000
31.9905	Tax Sale Advertising Fees	\$ 2,680	\$ 2,000	\$ 3,000
31.9906	Tax Sale Mar. Fees- City	\$ 600	\$ 600	\$ 600
31.9907	Tax Sale Mar. Fees- C.O.C	\$ 150	\$ 150	\$ 150
<i>31.9000</i>	<i>Sub-total: Penalties & Int. on Delinquent Taxes</i>	<i>\$ 82,030</i>	<i>\$ 90,400</i>	<i>\$ 81,250</i>
31.0000	TOTAL TAXES	\$ 6,052,712	\$ 6,461,528	\$ 6,654,030
32	LICENSES AND PERMITS			
32.1100	Alcoholic Beverages Licenses	\$ 148,225	\$ 150,000	\$ 163,000
32.1200	General Business Licenses	\$ 157,136	\$ 490,000	\$ 490,000
32.1220	Insurance License	\$ 29,153	\$ 30,000	\$ 30,000
32.1240	Bank License	\$ 71,988	\$ 80,000	\$ 94,000
32.1901	Alcoholic Beverages Application Fees	\$ 1,566	\$ 1,300	\$ 1,950
32.1902	Occupation Tax Administration Fees	\$ 3,045	\$ 2,500	\$ 2,600
<i>32.1000</i>	<i>Sub-total: Regulatory Fees</i>	<i>\$ 411,113</i>	<i>\$ 753,800</i>	<i>\$ 781,550</i>
32.2120	Building Permits	\$ 61,460	\$ 52,000	\$ 175,000
32.2130	Plumbing Permits	\$ 4,993	\$ 4,000	\$ 9,500
32.2140	Electrical Permits	\$ 13,878	\$ 10,000	\$ 28,000
32.2160	HVAC Permits	\$ 5,107	\$ 3,500	\$ 16,000
32.2190	Land Disturbance Permits	\$ 5,231	\$ 2,800	\$ 9,000
32.2211	Rezoning Requests	\$ 1,600	\$ 1,200	\$ 2,200
32.2212	Variance Requests	\$ 3,280	\$ 2,700	\$ 1,200
32.2213	Cell Tower Requests			\$ 2,000
32.2230	Sign Permits	\$ 2,576	\$ 3,500	\$ 2,800
32.2991	Inspection Fees	\$ 24,100	\$ 19,000	\$ 78,000
32.2992	Engineering Misc. Fees	\$ 2,645	\$ 2,000	\$ 2,000

FUND 100 - GENERAL FUND

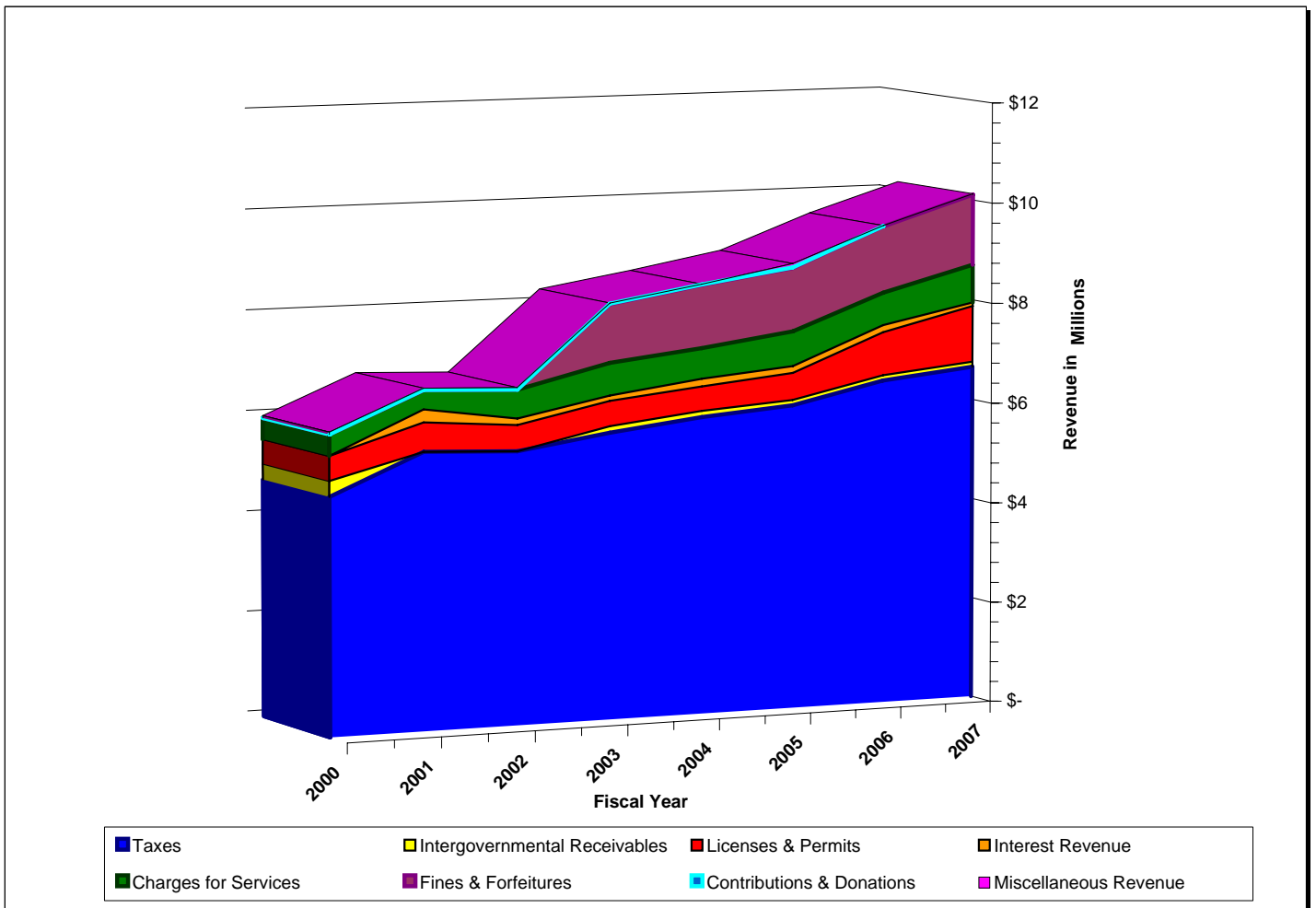
Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
32.2000	<i>Sub-total: Non-Business Licenses & Permits</i>	\$ 124,870	\$ 100,700	\$ 325,700
32.4101	Business License Penalty	\$ 3,320	\$ 5,000	\$ 3,900
32.4102	Alcohol Penalty	\$ 3,000	\$ 3,000	\$ 8,000
32.4000	<i>Sub-total: Penalties & Int. on Del. Lic. & Perm.</i>	\$ 6,320	\$ 8,000	\$ 11,900
32.0000	TOTAL LICENSES AND PERMITS	\$ 542,303	\$ 862,500	\$ 1,119,150
33	INTERGOVERNMENTAL REVENUES			
33.5101	Tax Relief Grant	\$ 106,881	\$ 107,000	\$ 103,800
33.0000	TOTAL INTERGOVERNMENTAL REVENUES	\$ 106,881	\$ 107,000	\$ 103,800
34	CHARGES FOR SERVICES			
34.1105	Court Costs	\$ 74,578	\$ 62,000	\$ 85,000
34.1190	Other Costs	\$ 1,537	\$ 1,500	\$ 1,500
34.1910	Election Qualifying Fees		\$ 1,230	\$ -
34.1000	<i>Sub-total: General Government</i>	\$ 76,115	\$ 64,730	\$ 86,500
34.2100	Finger Printing Fee	\$ 1,404	\$ 2,000	\$ 700
34.2101	Revenue - Police Overtime	\$ 56,205	\$ 42,000	\$ 60,000
34.2220	Fire Calls	\$ 453,941	\$ 444,969	\$ 475,003
34.2000	<i>Sub-total - Public Safety</i>	\$ 511,550	\$ 488,969	\$ 535,703
34.6410	Background Check Fees	\$ 29,748	\$ 18,000	\$ 10,000
34.6420	Server Permit Fees	\$ 4,128	\$ 1,000	\$ 2,500
34.6000	<i>Sub-total - Other Fees</i>	\$ 33,876	\$ 19,000	\$ 10,000
34.9100	Cemetery Fees	\$ 2,250	\$ 3,750	\$ 50,000
34.9300	Bad Check Fees	\$ 11,396	\$ 13,500	\$ 10,000
34.9901	Account Establishment Charge	\$ 57,040	\$ 60,000	\$ 60,000
34.9902	AEC Charge Penalty	\$ 1,786	\$ 1,800	\$ 1,800
34.9903	Admin. Fee Penalty	\$ 67	\$ 60	\$ 60
34.9000	<i>Sub-total: Other Charges for Services</i>	\$ 72,539	\$ 79,110	\$ 121,860
34.0000	TOTAL CHARGES FOR SERVICES	\$ 694,080	\$ 651,809	\$ 754,063
35	FINES AND FORFEITURES			
35.1170	Municipal Court Fines	\$ 1,263,593	\$ 1,325,000	\$ 1,410,000
35.0000	TOTAL FINES AND FORFEITURES	\$ 1,263,593	\$ 1,325,000	\$ 1,410,000
36.1001	INTEREST REVENUES	\$ 132,960	\$ 138,500	\$ 72,000
37	CONTR. AND DON. FROM PRIV. SOURCES			
37.1001	Contributions & Donations - Private	\$ 547	\$ 500	\$ 1,000
37.1002	Contributions & Donations - COP	\$ 7,426	\$ 5,000	\$ 4,000
37.0000	CONTR. AND DON. FROM PRIV. SOURCES	\$ 7,973	\$ 5,500	\$ 5,000
38	MISCELLANEOUS REVENUE			
38.1001	Rents and Royalties	\$ 145	\$ -	\$ -
38.1000	<i>Sub-total: Rents and Royalties</i>	\$ 145	\$ -	\$ -
38.9010	Miscellaneous Income	\$ 72,844	\$ 5,000	\$ 7,000
38.9020	Sale of Pipe	\$ 3,160	\$ 1,500	\$ 4,000
38.9030	Sale of Scrap		\$ 100	\$ 100
38.9040	Concession Revenue	\$ 1,237	\$ 1,000	\$ 1,200

FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
38.9050	Sale of Signs & Posts	\$ 97	\$ 100	\$ 200
38.9000	<i>Sub-total: Other Miscellaneous</i>	\$ 77,338	\$ 7,700	\$ 12,500
38.0000	TOTAL MISCELLANEOUS REVENUE	\$ 77,483	\$ 7,700	\$ 12,500
39	OTHER FINANCING SOURCES			
39.1210	Operating Trans. in from Natural Gas	\$ 760,000	\$ 860,000	\$ 860,000
39.1220	Operating Trans. in from Water/Wastewater	\$ 525,000	\$ 550,000	\$ 575,000
39.1230	Operating Trans. in from S/W Disposal Fund	\$ 157,000	\$ 157,000	\$ 157,000
39.1240	Operating Trans. in from S/W Collection Fund	\$ 665,000	\$ 665,000	\$ 600,000
39.1241	Lease Pool Trans. In from S/W Collection Fund			\$ 30,625
39.1250	Operating Trans. In from Hotel/Motel Fund	\$ 18,103	\$ 18,000	\$ -
39.1270	Operating Trans. In from Confis. Assets Fund			
39.1280	Operating Trans. In from Multiple Grant	\$ 5,315		
39.1000	<i>Sub-total: Operating Transfers in</i>	\$ 2,130,418	\$ 2,250,000	\$ 2,222,625
39.2101	Sale of Assets	\$ 27,130		\$ 1,000
39.2102	Sale of Land			
39.2000	<i>Sub-total: Proc. of General Fixed Asset Disp</i>	\$ 27,130	\$ -	\$ 1,000
39.0000	TOTAL OTHER FINANCING SOURCES	\$ 2,157,548	\$ 2,250,000	\$ 2,223,625
TOTAL REVENUES AND OTHER FINANCING		\$ 11,035,533	\$ 11,809,537	\$ 12,354,168
FUND BALANCE APPROPRIATED			\$ 1,055,443	\$ 392,494
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPROP.		\$ 11,035,533	\$ 12,864,980	\$ 12,746,662

**GENERAL FUND REVENUE TRENDS
FY 2000-2007**

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Budgeted	2007 Recomm.
Taxes	\$ 4,708,700	\$ 5,498,686	\$ 5,416,116	\$ 5,691,250	\$ 5,907,629	\$ 6,052,712	\$ 6,461,528	\$ 6,654,030
Licenses and Permits	\$ 487,630	\$ 575,600	\$ 514,801	\$ 501,148	\$ 485,527	\$ 542,303	\$ 862,500	\$ 1,119,150
Intergovernmental Receivables	\$ 315,831			\$ 126,486	\$ 123,662	\$ 106,881	\$ 107,000	\$ 103,800
Charges for Services	\$ 419,009	\$ 379,832	\$ 571,821	\$ 647,667	\$ 612,039	\$ 694,080	\$ 651,809	\$ 754,063
Fines and Forfeitures				\$ 1,154,620	\$ 1,248,506	\$ 1,263,593	\$ 1,325,000	\$ 1,410,000
Interest Revenue		\$ 252,122	\$ 127,858	\$ 105,712	\$ 151,526	\$ 132,960	\$ 138,500	\$ 72,000
Contributions and Donations	\$ -	\$ 2,000		\$ 10,569	\$ 8,180	\$ 7,973	\$ 5,500	\$ 5,000
Miscellaneous Revenue	\$ 45,620	\$ 34,727	\$ 41,101	\$ 11,930	\$ 10,452	\$ 77,483	\$ 7,700	\$ 12,500

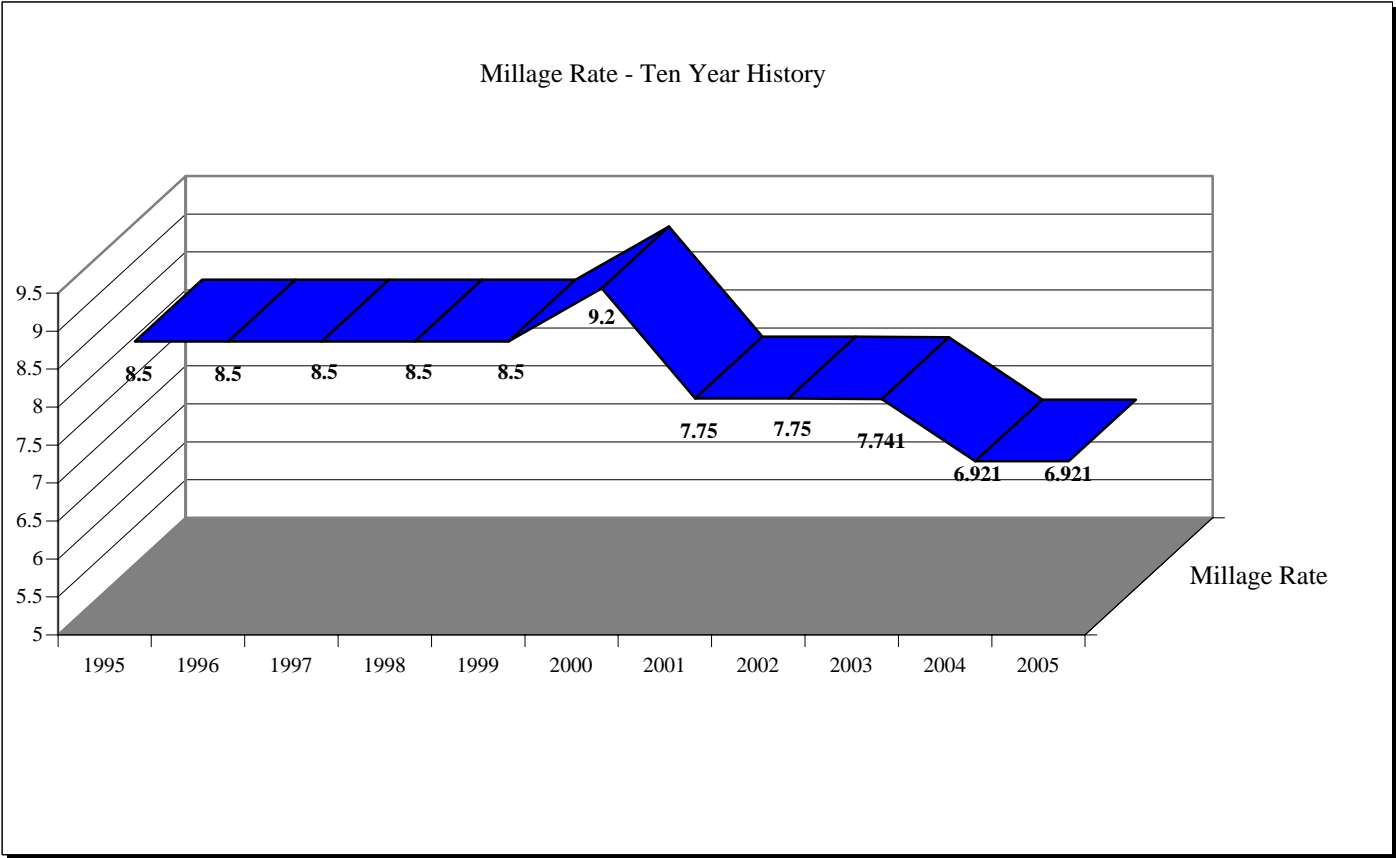


Property Taxes

Property Value of \$100,000

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

Projected Tax Bill: \$277



EXPENDITURES

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

The largest operating expense in most cases is the personnel and fringe benefits. A list of approved personnel positions by department and division is provided behind the tab entitled "Authorized Personnel for FY 2007". In addition, the Pay Plan for those positions is provided behind the tab entitled "Proposed Pay Plan and Fringe Benefits". A Revised Pay Plan, developed by the Vinson Institute of Government at the University of Georgia, is recommended and included in this budget document. The current plan was put in place five years ago, and kept pace with inflation through annual cost of living adjustments. In addition to the new pay plan, those employees receiving a good evaluation on their anniversary are eligible for a 2.5% increase.

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.

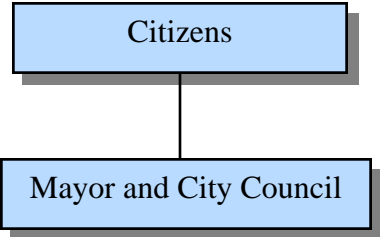
For the most part, the individual department or division operational budgets within the General Fund reflect these two major cost increases: salaries and wages, and rising medical costs.

The General Fund budget is actually lower than the previous year because the Transfer to the CIP Fund of \$807,000 for the construction of the new Police Station in FY 2006 obviously will not be repeated in FY 2007. FY 2006's budget was \$12,832,230, while FY 2007's is \$12,746,662. That is an \$85,560, or 0.7%, reduction from the previous year. Had the \$807,000 transfer not been included, the increase from FY 2006 to FY 2007 would have been \$721,432, or 6.0%. That is slightly higher than normal, due primarily to implementing the new Pay Plan.

General Fund Budget Summary

	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 BUDGETED	FY 2007 PROPOSED	% OF TOTAL
Revenues and Other					
Financial Resources					
Taxes	\$ 5,907,629	\$ 6,052,712	\$ 6,461,528	\$ 6,654,030	52.20%
Licenses and Permits	\$ 485,527	\$ 542,303	\$ 862,500	\$ 1,119,150	8.78%
Intergovernmental Revenue	\$ 123,662	\$ 106,881	\$ 107,000	\$ 103,800	0.81%
Charges for Services	\$ 612,039	\$ 694,080	\$ 651,809	\$ 754,063	5.92%
Fines and Forfeitures	\$ 1,248,506	\$ 1,263,593	\$ 1,325,000	\$ 1,410,000	11.06%
Interest Revenue	\$ 151,526	\$ 132,960	\$ 138,500	\$ 72,000	0.56%
Contributions and Donations	\$ 8,180	\$ 7,973	\$ 5,500	\$ 5,000	0.04%
Miscellaneous Revenue	\$ 10,452	\$ 77,483	\$ 7,700	\$ 12,500	0.10%
Other Financing Sources	\$ 2,593,722	\$ 2,157,548	\$ 2,250,000	\$ 2,223,625	17.44%
Appropriated Fund Balance			\$ 1,055,443	\$ 392,494	3.08%
Total Revenues and Other					
Financial Resources	\$ 11,141,243	\$ 11,035,533	\$ 12,864,980	\$ 12,746,662	100.00%
Expenditures and Other					
Financing Uses					
Governing Body	\$ 179,692	\$ 170,912	\$ 174,329	\$ 175,823	1.38%
City Manager's Office	\$ 310,774	\$ 336,823	\$ 338,532	\$ 443,808	3.48%
City Clerk's Office	\$ 443,967	\$ 480,684	\$ 501,720	\$ 550,946	4.32%
Elections	\$ 9,368	\$ 9,398	\$ 11,500	\$ 1,350	0.01%
Financial Administration	\$ 502,528	\$ 528,406	\$ 533,547	\$ 572,297	4.49%
Information Technology	\$ -	\$ -	\$ 82,680	\$ 89,880	0.71%
Human Resources	\$ 123,729	\$ 127,473	\$ 145,155	\$ 145,177	1.14%
Engineering	\$ 276,914	\$ 271,195	\$ 323,989	\$ 378,238	2.97%
Records Management	\$ 4,704	\$ 5,150	\$ 17,850	\$ 5,350	0.04%
Municipal Court	\$ 384,780	\$ 420,501	\$ 532,268	\$ 528,742	4.15%
Police Department	\$ 3,792,388	\$ 4,162,663	\$ 4,465,441	\$ 4,643,378	36.43%
Fire	\$ 1,519,002	\$ 1,584,359	\$ 1,771,367	\$ 1,845,380	14.48%
Animal Control	\$ 37,226	\$ 41,070	\$ 43,969	\$ 44,520	0.35%
Public Works Administration	\$ 156,407	\$ 165,563	\$ 187,225	\$ 210,893	1.65%
Streets	\$ 1,421,205	\$ 1,436,279	\$ 1,610,712	\$ 1,647,722	12.93%
Parks	\$ 320,871	\$ 350,751	\$ 417,548	\$ 434,383	3.41%
Engineering-Protective Insp.	\$ 245,889	\$ 305,666	\$ 352,609	\$ 266,451	2.09%
Planning	\$ 117,721	\$ 122,455	\$ 180,800	\$ 241,835	1.90%
Other Agencies	\$ 187,479	\$ 208,422	\$ 210,989	\$ 271,114	2.13%
Debt Service	\$ 116,040	\$ 129,372	\$ 129,500	\$ 246,500	1.93%
Transfers Out	\$ -	\$ -	\$ 812,000	\$ 2,875	0.02%
Total Expenditures and Other					
Financing Uses	\$ 10,150,684	\$ 10,857,142	\$ 12,843,730	\$ 12,746,662	100.00%
Fund Balance at Beginning of FY	\$ 3,916,736	\$ 4,907,295	\$ 5,085,686	\$ 5,106,936	
Fund Balance at End of FY	\$ 4,907,295	\$ 5,085,686	\$ 5,106,936	\$ 5,106,936	

GOVERNING BODY



Insert district map here

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 member 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

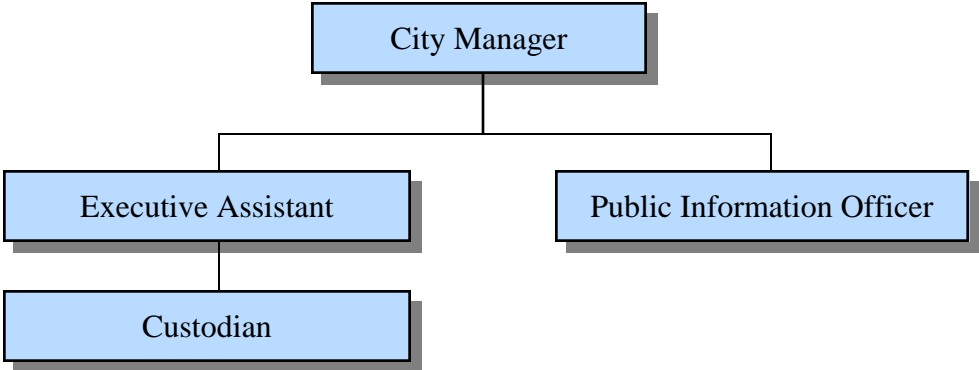
	<u>FY 2005 Actual</u>	<u>FY 2006 Budgeted</u>	<u>FY 2007 Proposed</u>	<u>Percentage Increase</u>
Personal Services/Benefits	\$ 51,993	\$ 56,785	\$ 60,284	6.16%
Purchase/Contract Services	\$ 82,183	\$ 82,600	\$ 84,300	2.06%
Supplies	\$ 2,613	\$ 2,200	\$ 2,200	0.00%
Capital Outlay (Minor)	\$ 914	\$ -	\$ -	0.00%
Interfund Dept. Charges	\$ 25,899	\$ 27,744	\$ 24,039	-13.35%
Other Costs	\$ 7,310	\$ 5,000	\$ 5,000	0.00%
Total Expenditures	\$ 170,912	\$ 174,329	\$ 175,823	0.86%

FUND 100 - GENERAL FUND

DEPT - 1110 - GOVERNING BODY

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 48,929	\$ 52,750	\$ 56,000
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 48,929	\$ 52,750	\$ 56,000
51.2201	Social Security (FICA) Contributions	\$ 3,064	\$ 4,035	\$ 4,284
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 3,064	\$ 4,035	\$ 4,284
51.0000	TOTAL PERSONAL SERVICES	\$ 51,993	\$ 56,785	\$ 60,284
52	PURCHASE/CONTRACT SERVICES			
52.1205	Public Relations	\$ 7,281	\$ 5,000	\$ 5,000
52.1208	Surveying Fees			
52.1000	<i>Sub-total: prof. & tech. services</i>	\$ 7,281	\$ 5,000	\$ 5,000
52.3101	Insurance, Other than Benefits	\$ 49,170	\$ 45,000	\$ 50,000
52.3201	Telephone			
52.3203	Cellular Phones	\$ 882	\$ 600	\$ 550
52.3206	Postage			
52.3301	Advertising	\$ 4,020	\$ 2,500	\$ 2,500
52.3401	Printing and Binding			\$ 250
52.3501	Travel	\$ 12,076	\$ 21,000	\$ 18,000
52.3601	Dues and Fees			
52.3701	Education and Training	\$ 8,754	\$ 8,500	\$ 8,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 74,902	\$ 77,600	\$ 79,300
52.0000	TOTAL PURCHASED SERVICES	\$ 82,183	\$ 82,600	\$ 84,300
53	SUPPLIES			
53.1101	Office Supplies	\$ 551	\$ 1,000	\$ 1,000
53.1301	Food	\$ 1,333	\$ 1,000	\$ 1,000
53.1401	Books and Periodicals	\$ 112	\$ 200	\$ 200
53.1601	Small Tools & Equipment	\$ 617		
53.0000	TOTAL SUPPLIES	\$ 2,613	\$ 2,200	\$ 2,200
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 914		
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 914	\$ -	\$ -
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 25,778	\$ 27,584	\$ 23,879
55.2402	Life and Disability	\$ 121	\$ 160	\$ 160
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 25,899	\$ 27,744	\$ 24,039
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ 7,310	\$ 5,000	\$ 5,000
57.3408	July 4th Celebration			
57.0000	TOTOAL OTHER COSTS	\$ 7,310	\$ 5,000	\$ 5,000
	TOTAL EXPENDITURES	\$ 170,912	\$ 174,329	\$ 175,823

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

	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Budgeted</u>	<u>FY 2007</u> <u>Proposed</u>	<u>Percentage</u> <u>Increase</u>
Personal Services/Benefits	\$ 169,115	\$ 179,443	\$ 240,124	33.82%
Purchase/Contract Services	\$ 121,237	\$ 119,500	\$ 142,400	19.16%
Supplies	\$ 6,113	\$ 4,400	\$ 7,750	76.14%
Capital Outlay (Minor)	\$ 7,377	\$ 1,000	\$ 2,000	100.00%
Interfund Dept. Charges	\$ 17,561	\$ 18,839	\$ 34,034	80.66%
Other Costs	\$ 15,420	\$ 15,350	\$ 17,500	14.01%
Total Expenditures	\$ 336,823	\$ 338,532	\$ 443,808	31.10%

FUND 100 - GENERAL FUND

DEPT - 1320 - CITY MANAGER'S OFFICE

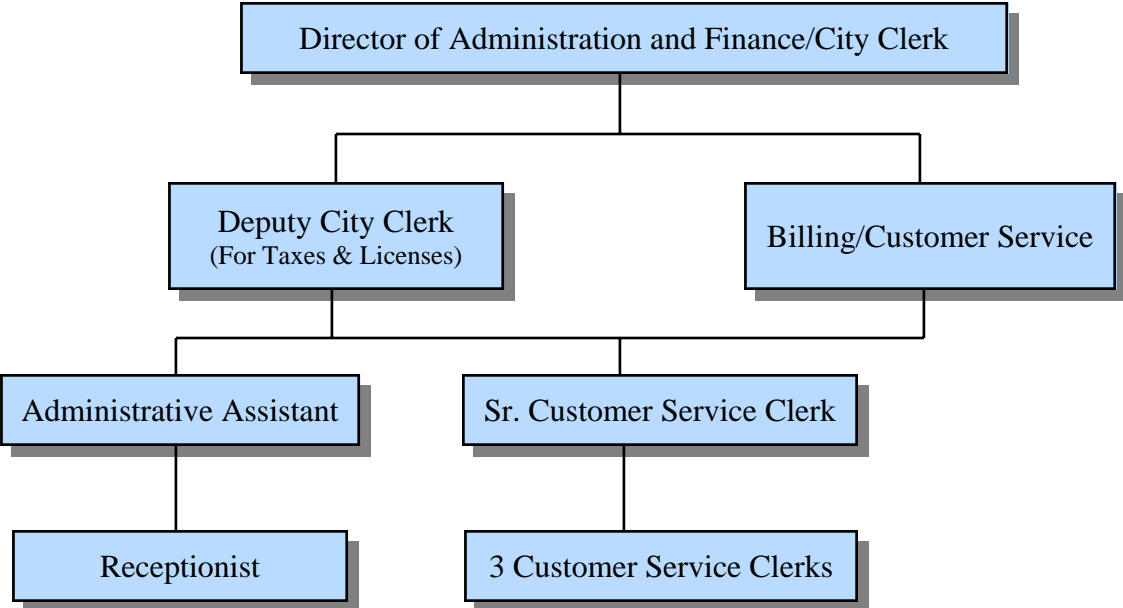
Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 144,890	\$ 155,160	\$ 211,983
51.1301	Overtime	\$ 1,266	\$ 1,000	\$ 520
<i>51.1000</i>	<i>Sub-total: Salaries and Wages</i>	<i>\$ 146,156</i>	<i>\$ 156,160</i>	<i>\$ 212,503</i>
51.2201	Social Security (FICA) Contributions	\$ 9,707	\$ 11,946	\$ 16,256
51.2401	Retirement Contributions	\$ 12,434	\$ 10,931	\$ 10,146
51.2701	Workers Compensation	\$ 800	\$ 406	\$ 1,219
51.2901	Employee Physicals			
51.2902	Employee Drug Screening Tests	\$ 18		
<i>51.2000</i>	<i>Sub-total: Employee Benefits</i>	<i>\$ 22,959</i>	<i>\$ 23,283</i>	<i>\$ 27,621</i>
51.0000	TOTAL PERSONAL SERVICES	\$ 169,115	\$ 179,443	\$ 240,124
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	\$ 68,340	\$ 82,500	\$ 82,500
52.1204	City Attorney	\$ 7,500	\$ 7,500	\$ 7,500
52.1205	Public Relations	\$ 10,140	\$ 3,196	\$ 2,000
52.1208	Surveying			
52.1301	Computer Programming Fees	\$ 4,349	\$ 1,298	
<i>52.1000</i>	<i>Sub-total: Prof. and Tech. Services</i>	<i>\$ 90,329</i>	<i>\$ 94,494</i>	<i>\$ 92,000</i>
52.2201	Cleaning Services			\$ 22,500
52.2202	Rep. and Maint. (Vehicles)			\$ 500
52.2203	Rep. and Maint. (Labor)			\$ 1,000
52.2204	Rep. and Maint. (Buildings/Grounds)			
52.2205	Rep. and Maint. (Office Equipment)	\$ 75	\$ 500	\$ 200
52.2320	Rentals	\$ 1,828	\$ 2,000	\$ 2,000
<i>52.2000</i>	<i>Sub-total: Property Services</i>	<i>\$ 1,903</i>	<i>\$ 2,500</i>	<i>\$ 26,200</i>
52.3101	Insurance, Other than Benefits	\$ 3,131	\$ 1,500	\$ 3,000
52.3201	Telephone	\$ 3,214	\$ 3,500	\$ 3,500
52.3203	Cellular Phones	\$ 650	\$ 600	\$ 1,000
52.3206	Postage	\$ 5	\$ 200	\$ 200
52.3301	Advertising	\$ 3,263	\$ 1,006	\$ 500
52.3501	Travel	\$ 14,524	\$ 11,200	\$ 12,000
52.3601	Dues and Fees	\$ 1,313	\$ 2,000	\$ 1,500
52.3701	Education and Training	\$ 2,905	\$ 2,500	\$ 2,500
<i>52.3000</i>	<i>Sub-total: Other Purchased Services</i>	<i>\$ 29,005</i>	<i>\$ 22,506</i>	<i>\$ 24,200</i>
52.0000	TOTAL PURCHASED SERVICES	\$ 121,237	\$ 119,500	\$ 142,400
53	SUPPLIES			
53.1101	Office Supplies	\$ 1,962	\$ 2,000	\$ 2,000
53.1104	Janitorial Supplies			\$ 2,000
53.1105	Uniforms			\$ 300
53.1106	General Supplies & Materials	\$ 25	\$ 50	\$ 200
53.1270	Gasoline/Diesel			\$ 500
53.1301	Food	\$ 2,228	\$ 650	\$ 1,000
53.1401	Books and Periodicals	\$ 1,508	\$ 1,200	\$ 1,500
53.1601	Small Tools and Equipment	\$ 390	\$ 500	\$ 250
53.0000	TOTAL SUPPLIES	\$ 6,113	\$ 4,400	\$ 7,750

FUND 100 - GENERAL FUND

DEPT - 1320 - CITY MANAGER'S OFFICE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 3,310	\$ 500	
54.2401	Computers	\$ 4,067	\$ 500	\$ 2,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 7,377	\$ 1,000	\$ 2,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 17,186	\$ 18,389	\$ 33,534
55.2402	Life and Disability	\$ 375	\$ 450	\$ 500
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 17,561	\$ 18,839	\$ 34,034
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ 6,828	\$ 5,850	\$ 6,000
57.3402	Employee Picnic	\$ 2,585	\$ 3,000	\$ 3,000
57.3403	Christmas Party	\$ 6,007	\$ 6,500	\$ 8,500
57.0000	TOTAL OTHER COSTS	\$ 15,420	\$ 15,350	\$ 17,500
TOTAL EXPENDITURES		\$ 336,823	\$ 338,532	\$ 443,808

CITY CLERK'S OFFICE



CITY CLERK'S OFFICE

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

EXPENDITURES SUMMARY

	<u>FY 2005 Actual</u>	<u>FY 2006 Budgeted</u>	<u>FY 2007 Proposed</u>	<u>Percentage Increase</u>
Personal Services/Benefits	\$ 307,239	\$ 333,390	\$ 372,573	11.75%
Purchase/Contract Services	\$ 104,362	\$ 87,000	\$ 89,775	3.19%
Supplies	\$ 13,650	\$ 14,243	\$ 10,500	-26.28%
Capital Outlay (Minor)	\$ 2,989	\$ 6,678	\$ 5,500	-17.64%
Interfund Dept. Charges	\$ 46,955	\$ 54,437	\$ 66,648	22.43%
Other Costs	\$ 5,489	\$ 5,972	\$ 5,950	-0.37%
Total Expenditures	\$ 480,684	\$ 501,720	\$ 550,946	9.81%

PERFORMANCE MEASURES

	<u>FY 2005 Actual</u>	<u>FY 2006 Budgeted</u>	<u>FY 2007 Proposed</u>
General Long-term Debt as a % of the Total Assessed Valuation of Property (Tax Digest) (Georgia Constitution Art. Sets a 10% maximum.)	0.262%	0.252%	0.243%
General Long-term Debt Per Capita (Population at 24,500)	\$50.12	\$48.35	\$46.47
Number of Utility Bills processed annually	127,051	132,000	134,000
Number of Employees in utility billing/collection	5	5	5
Average Number of Utility Bills processed per employee	25,410	26,400	26,800
Dollar Amount of Utility Bills processed annually	\$15,887,487	\$16,000,000	\$16,200,000
Percentage of Utility Accounts Receivable (water, sewer, gas & solid waste) 60 or more days delinquent at FY end	3.50%	3.50%	3.50%
All Prior Years' Property Taxes unpaid at fiscal year-end as a percentage of the Current FY's Total Property Tax Levy	0.39%	0.34%	0.30%
Number of Council Meeting Agenda Packets and Minutes	480	500	528
Number of Open Records Act requests handled	15	35	45
Number of Business Licenses Issued	1,299	1,255	1,260
Dollar Value of Business Licenses Issued	\$158,775	\$156,000	\$490,000
Number of Property Tax Bills Issued	7,629	7,840	8,050
Dollar Value of Property Tax Bills Issued	\$2,907,760	\$2,974,417	\$3,033,905
Number of Alcohol Licenses Issued	71	66	68
Dollar Value of Alcohol Licenses Issued	\$142,500	\$132,500	\$163,000

FUND 100 - GENERAL FUND

DEPT - 1330 - CITY CLERK'S OFFICE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 269,268	\$ 286,061	\$ 325,680
51.1301	Overtime	\$ 4,175	\$ 4,500	\$ 4,500
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 273,443	\$ 290,561	\$ 330,180
51.2201	Social Security (FICA) Contributions	\$ 19,202	\$ 21,735	\$ 25,259
51.2401	Retirement Contributions	\$ 13,910	\$ 20,339	\$ 16,509
51.2601	Unemployment Insurance		\$ -	
51.2701	Workers Compensation	\$ 580	\$ 755	\$ 625
51.2901	Employment Physicals	\$ 86		
51.2902	Employee Drug Screening Tests	\$ 18		
51.2903	Hepatitis/Flu			
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 33,796	\$ 42,829	\$ 42,393
51.0000	TOTAL PERSONAL SERVICES	\$ 307,239	\$ 333,390	\$ 372,573
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative (Code Book)	\$ 3,575	\$ 4,000	\$ 4,000
52.1201	Legal Fees		\$ 500	\$ 250
52.1301	Computer Programming Fees	\$ 11,342	\$ 2,000	\$ 2,000
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 14,917	\$ 6,500	\$ 6,250
52.2202	Rep. and Maint. (Vehicles-Parts)			
52.2203	Rep. and Maint. (Labor)			
52.2204	Rep. and Maint. (Building/Grounds)			
52.2205	Rep. and Maint. (Office Equipment)	\$ 5,757	\$ 2,000	\$ 4,200
52.2320	Rentals	\$ 3,275	\$ 2,000	\$ 3,025
52.2000	<i>Sub-total: property services</i>	\$ 9,032	\$ 4,000	\$ 7,225
52.3101	Insurance, Other than Benefits	\$ 1,284	\$ 1,850	
52.3201	Telephone	\$ 13,567	\$ 12,500	\$ 11,700
52.3203	Cellular Phones	\$ 1,017	\$ 600	\$ 550
52.3206	Postage	\$ 19	\$ 50	\$ 50
52.3301	Advertising	\$ 5,667	\$ 3,500	\$ 2,500
52.3401	Printing and Binding		\$ 2,000	\$ 5,500
52.3501	Travel	\$ 6,807	\$ 6,500	\$ 6,500
52.3601	Dues and Fees	\$ 931	\$ 500	\$ 500
52.3701	Education and Training	\$ 3,024	\$ 4,000	\$ 4,000
52.3852	Contract Services	\$ 48,097	\$ 45,000	\$ 45,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 80,413	\$ 76,500	\$ 76,300
52.0000	TOTAL PURCHASED SERVICES	\$ 104,362	\$ 87,000	\$ 89,775
53	SUPPLIES			
53.1101	Office Supplies	\$ 12,513	\$ 10,000	\$ 6,000
53.1301	Food	\$ 369	\$ 558	\$ 500
53.1401	Books and Periodicals	\$ 453	\$ 735	\$ 1,000
53.1601	Small Tools and Equipment	\$ 315	\$ 2,950	\$ 3,000
53.0000	TOTAL SUPPLIES	\$ 13,650	\$ 14,243	\$ 10,500
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 137	\$ 1,678	\$ 2,000

FUND 100 - GENERAL FUND

DEPT - 1330 - CITY CLERK'S OFFICE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
54.2401	Computers	\$ 2,852	\$ 4,500	\$ 3,000
54.2501	Other Equipment		\$ 500	\$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 2,989	\$ 6,678	\$ 5,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 46,004	\$ 53,437	\$ 66,548
55.2402	Life and Disability	\$ 951	\$ 1,000	\$ 100
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 46,955	\$ 54,437	\$ 66,648
57	OTHER COSTS			
57.2001	GBI Fingerprint Fees	\$ 693	\$ 1,500	\$ 1,500
57.2002	FIFA Filing Fee	\$ 1,965	\$ 3,000	\$ 3,000
57.3401	Miscellaneous Expenses	\$ 2,481	\$ 1,322	\$ 1,300
57.3411	Marshall Deed Filing	\$ 150	\$ 150	\$ 150
57.3413	Tax Sale Fees	\$ 80		
57.6001	Cash - Over/Short	\$ 120		
57.0000	TOTAL OTHER COSTS	\$ 5,489	\$ 5,972	\$ 5,950
TOTAL EXPENDITURES		\$ 480,684	\$ 501,720	\$ 550,946

ELECTIONS

EXPENDITURES SUMMARY

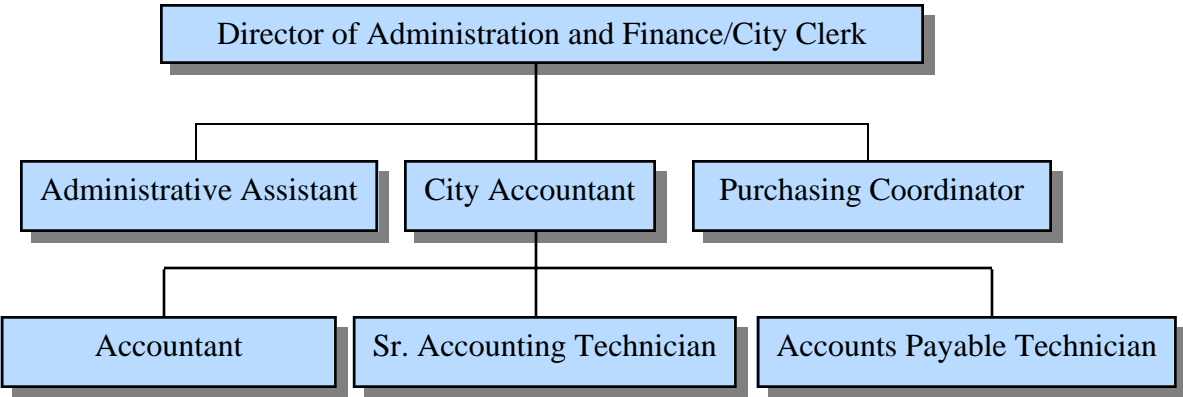
	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Budgeted</u>	<u>FY 2007</u> <u>Proposed</u>	<u>Percentage</u> <u>Increase</u>
Personal Services/Benefits	\$ 3,738	\$ 3,441	\$ -	-100.00%
Purchase/Contract Services	\$ 1,250	\$ 3,050	\$ 1,350	-55.74%
Supplies	\$ 4,402	\$ 3,700	\$ -	-100.00%
Capital Outlay (Minor)		\$ 1,009	\$ -	-100.00%
Other Costs	\$ 8	\$ 300	\$ -	-100.00%
Total Expenditures	\$ 9,398	\$ 11,500	\$ 1,350	-88.26%

FUND 100 - GENERAL FUND

DEPT - 1400 - ELECTIONS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1201	Temporary Employees	\$ 3,738	\$ 3,441	
51.0000	TOTAL PERSONAL SERVICES	\$ 3,738	\$ 3,441	\$ -
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees			
52.3201	Telephone	\$ 138	\$ 200	
52.3205	Internet Services			
52.3206	Postage			
52.3301	Advertising	\$ 812	\$ 1,500	\$ 500
52.3501	Travel		\$ 850	\$ 850
52.3701	Education and Training	\$ 300	\$ 500	
52.0000	TOTAL PURCHASED SERVICES	\$ 1,250	\$ 3,050	\$ 1,350
53	SUPPLIES			
53.1101	Office Supplies		\$ 500	
53.1106	General Supplies and Materials	\$ 3,211	\$ 1,500	
53.1301	Food	\$ 466	\$ 700	
53.1601	Small Tools and Equipment	\$ 725	\$ 1,000	
53.0000	TOTAL SUPPLIES	\$ 4,402	\$ 3,700	\$ -
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures		\$ 1,009	
54.0000	TOTAL CAPITAL OUTLAY (MINOR)		\$ 1,009	
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ 8	\$ 300	
57.0000	TOTAL OTHER COSTS	\$ 8	\$ 300	\$ -
TOTAL EXPENDITURES		\$ 9,398	\$ 11,500	\$ 1,350

FINANCE DEPARTMENT



FINANCE DEPARTMENT

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

EXPENDITURES SUMMARY

	<u>FY 2005 Actual</u>	<u>FY 2006 Budgeted</u>	<u>FY 2007 Proposed</u>	<u>Percentage Increase</u>
Personal Services/Benefits	\$ 200,782	\$ 212,988	\$ 238,246	11.86%
Purchase/Contract Services	\$ 217,917	\$ 194,210	\$ 215,945	11.19%
Supplies	\$ 37,268	\$ 47,715	\$ 46,150	-3.28%
Capital Outlay (Minor)	\$ 3,491	\$ 5,000	\$ 5,000	0.00%
Interfund Dept. Charges	\$ 51,584	\$ 55,649	\$ 48,457	-12.92%
Other Costs	\$ 17,364	\$ 17,985	\$ 18,500	2.86%
Total Expenditures	\$ 528,406	\$ 533,547	\$ 572,298	7.26%

PERFORMANCE MEASURES

	<u>FY 2005 Actual</u>	<u>FY 2006 Estimated</u>	<u>FY 2007 Projected</u>
Number of operating funds that meet financial reserve targets (See Financial Policies Section for targets.)	6 of 7	4 of 7	4 of 7
The department obtained an Unqualified (Clean) Audit Opinion	Yes	Yes	Yes
The FY Budget received the Government Finance Officers Association's Distinguished Budget Presentation Award	Yes	Yes	Yes
Number of formal (advertised) bid processes completed	43	10	40
Number of Accounts Payable processed	6,048	5,310	5,000

FUND 100 - GENERAL FUND

DEPT - 1510 - FINANCE

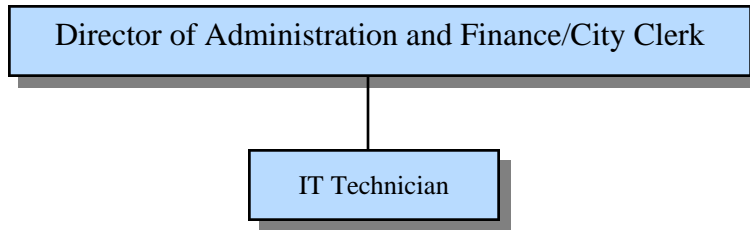
Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 175,538	\$ 183,852	\$ 209,637
51.1301	Overtime	\$ 1,059	\$ 1,500	\$ 1,500
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 176,597	\$ 185,352	\$ 211,137
51.2201	Social Security (FICA) Contributions	\$ 11,875	\$ 14,179	\$ 16,152
51.2401	Retirement Contributions	\$ 11,632	\$ 12,975	\$ 10,557
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 592	\$ 482	\$ 400
51.2901	Employment Physicals	\$ 86		
51.2902	Employee Drug Screening Tests			
51.2903	Hepatitis/Flu Vaccine			
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 24,185	\$ 27,636	\$ 27,109
51.0000	TOTAL PERSONAL SERVICES	\$ 200,782	\$ 212,988	\$ 238,246
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees			
52.1203	Audit	\$ 52,285	\$ 65,000	\$ 65,000
52.1209	Finance Consulting	\$ 4,753	\$ 500	\$ 1,500
52.1301	Computer Programming Fees	\$ 25,504	\$ 2,000	\$ 1,000
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 82,542	\$ 67,500	\$ 67,500
52.2101	Cleaning Services	\$ 16,512		
52.2201	Rep. and Maint. (Equipment)	\$ 2,855	\$ 1,800	\$ 2,245
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 108	\$ 500	\$ 500
52.2203	Rep. and Maint. (Labor)	\$ 380	\$ 600	\$ 500
52.2205	Rep. and Maint. (Office Equipment)	\$ 12,326	\$ 10,000	\$ 10,000
52.2320	Rentals	\$ 6,605	\$ 9,400	\$ 8,000
52.2000	<i>Sub-total: Property Services</i>	\$ 38,786	\$ 22,300	\$ 21,245
52.3101	Insurance, Other than Benefits	\$ 5,876	\$ 8,200	\$ 10,000
52.3201	Telephone	\$ 3,010	\$ 2,500	\$ 4,000
52.3203	Cellular Phones	\$ 392		
52.3206	Postage	\$ 50,560	\$ 55,000	\$ 80,000
52.3301	Advertising	\$ 674	\$ 300	
52.3401	Printing and Binding	\$ 18,256	\$ 17,000	\$ 17,000
52.3501	Travel	\$ 4,034	\$ 6,500	\$ 6,500
52.3601	Dues and Fees	\$ 642	\$ 510	\$ 1,200
52.3701	Education and Training	\$ 2,145	\$ 4,400	\$ 3,500
52.3852	Contract Work	\$ 11,000	\$ 10,000	\$ 5,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 96,589	\$ 104,410	\$ 127,200
52.0000	TOTAL PURCHASED SERVICES	\$ 217,917	\$ 194,210	\$ 215,945
53	SUPPLIES			
53.1101	Office Supplies	\$ 11,716	\$ 23,715	\$ 25,000
53.1104	Janitorial Supplies	\$ 1,155		
53.1106	General Supplies	\$ 937	\$ 1,500	\$ 1,000
53.1230	Electricity	\$ 17,415	\$ 21,000	\$ 18,000
53.1270	Gasoline/Diesel	\$ 345	\$ 500	\$ 500
53.1301	Food	\$ 493	\$ 200	\$ 350

FUND 100 - GENERAL FUND

DEPT - 1510 - FINANCE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
53.1401	Books and Periodicals	\$ 946	\$ 300	\$ 800
53.1601	Small Tools and Equipment	\$ 4,261	\$ 500	\$ 500
53.0000	TOTAL SUPPLIES	\$ 37,268	\$ 47,715	\$ 46,150
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 216	\$ 2,000	\$ 2,000
54.2401	Computers	\$ 3,275	\$ 3,000	\$ 3,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 3,491	\$ 5,000	\$ 5,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 50,929	\$ 55,167	\$ 47,757
55.2402	Life and Disability	\$ 655	\$ 482	\$ 700
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 51,584	\$ 55,649	\$ 48,457
57	OTHER COSTS			
57.1101	Property Taxes	141		
57.3401	Miscellaneous Expenses	\$ 1,475	\$ 2,285	\$ 2,500
57.3406	Concession Expense	\$ 1,064	\$ 1,000	\$ 800
57.4001	Bad Debts	\$ 276	\$ 500	\$ 1,000
57.4101	Collection Costs	\$ 115	\$ 200	\$ 200
57.4102	Bank Card Charges	\$ 12,221	\$ 14,000	\$ 14,000
57.4103	Bank Charges	\$ 2,104		
57.6001	Over/Short	\$ (32)		
57.0000	TOTAL OTHER COSTS	\$ 17,364	\$ 17,985	\$ 18,500
TOTAL EXPENDITURES		\$ 528,406	\$ 533,547	\$ 572,298

IT DEPARTMENT



INFORMATION TECHNOLOGY

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

EXPENDITURES SUMMARY

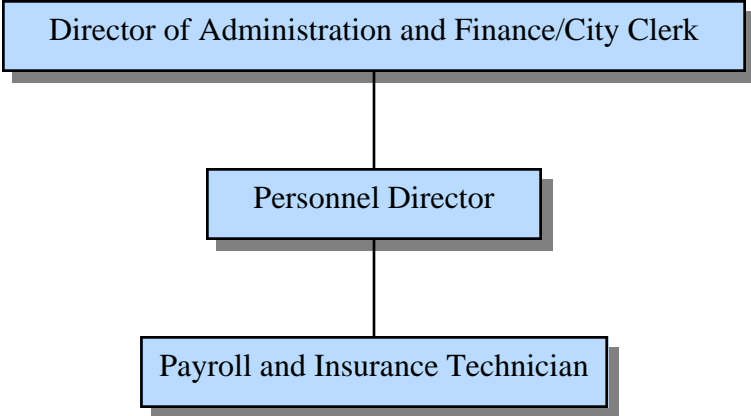
	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Budgeted</u>	<u>FY 2007</u> <u>Proposed</u>	<u>Percentage</u> <u>Increase</u>
Purchase/Contract Services	\$ -	\$ 80,630	\$ 88,230	9.43%
Supplies	\$ -	\$ 323	\$ 1,150	256.04%
Capital Outlay (Minor)	\$ -	\$ 200	\$ -	-100.00%
Other Costs	\$ -	\$ 1,527	\$ 500	-67.26%
Total Expenditures	\$ -	\$ 82,680	\$ 89,880	8.71%

FUND 100 - GENERAL FUND

DEPT - 1535 - IT DEPT

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees		\$ 80,000	\$ 87,600
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ -	\$ 80,000	\$ 87,600
52.3201	Telephone		\$ 150	\$ 150
52.3203	Cellular Phones		\$ 480	\$ 480
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ -	\$ 630	\$ 630
52.0000	TOTAL PURCHASED SERVICES	\$ -	\$ 80,630	\$ 88,230
53	SUPPLIES			
53.1101	Office Supplies		\$ 200	\$ 200
53.1106	General Supplies and Materials			\$ 700
53.1301	Food			
53.1401	Books and Periodicals			
53.1601	Small Tools and Equipment		\$ 123	\$ 250
53.0000	TOTAL SUPPLIES	\$ -	\$ 323	\$ 1,150
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures		\$ 160	
54.2401	Computers		\$ 40	
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ -	\$ 200	\$ -
57	OTHER COSTS			
57.3401	Miscellaneous Expenses		\$ 1,527	\$ 500
57.0000	TOTAL OTHER COSTS	\$ -	\$ 1,527	\$ 500
	TOTAL EXPENDITURES	\$ -	\$ 82,680	\$ 89,880

HUMAN RESOURCES



HUMAN RESOURCES DIVISION

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

EXPENDITURES SUMMARY

	<u>FY 2005 Actual</u>	<u>FY 2006 Budgeted</u>	<u>FY 2007 Proposed</u>	<u>Percentage Increase</u>
Personal Services/Benefits	\$ 104,079	\$ 106,822	\$ 113,954	6.68%
Purchase/Contract Services	\$ 8,714	\$ 18,240	\$ 10,450	-42.71%
Supplies	\$ 1,443	\$ 1,700	\$ 1,600	-5.88%
Capital Outlay (Minor)	\$ 349	\$ 4,300	\$ 4,300	0.00%
Interfund Dept. Charges	\$ 12,888	\$ 13,793	\$ 14,573	5.66%
Other Costs		\$ 300	\$ 300	0.00%
Total Expenditures	\$ 127,473	\$ 145,155	\$ 145,177	0.02%

PERFORMANCE MEASURES

	<u>FY 2005 Actual</u>	<u>FY 2006 Estimated</u>	<u>FY 2007 Projected</u>
Number of Total FTE Positions Budgeted	255	258	259
Number of Full-time Position vacancies during the FY	39	41	43
Total Turnover Ratio for FY	15.29%	15.89%	16.60%
Number of Retirements during the FY	3	4	7
Number of Workers Compensation Awards during the FY	3	3	3
Number of Disciplinary Actions during the FY	44	46	49
Payroll Payment Errors (requiring an adjustment on current or next payroll)	6	8	9
Number of Payroll Checks and Direct Deposit Advices (DDAs)	9,562	10,040	10,542
Payment Errors as a percentage of Payroll Checks and DDAs	0.06%	0.08%	0.09%

FUND 100 - GENERAL FUND

DEPT - 1540 - HUMAN RESOURCES

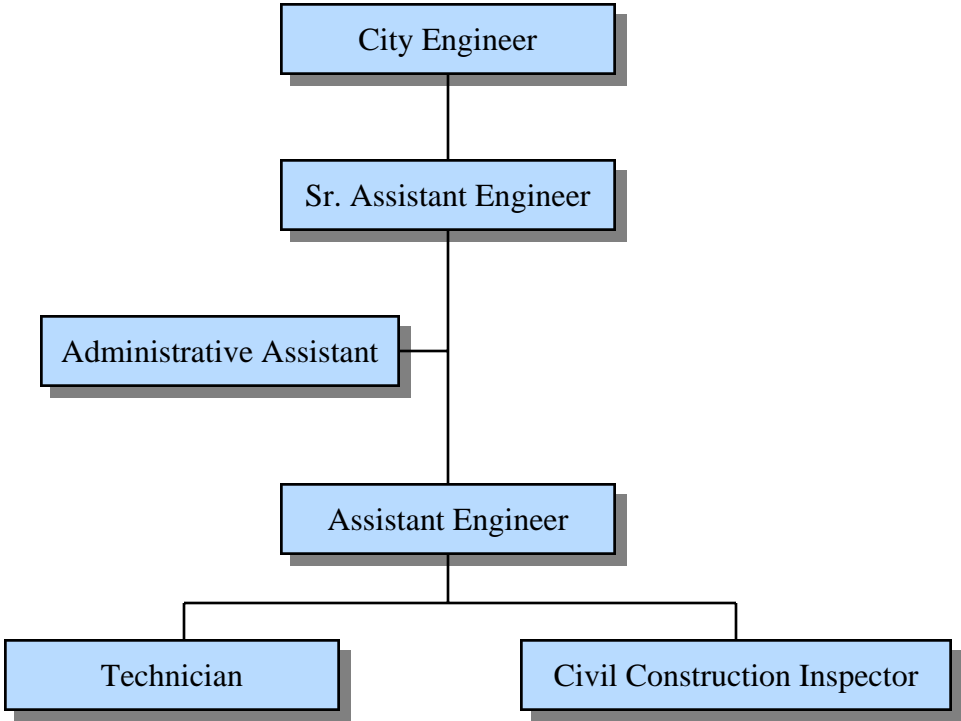
Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 81,809	\$ 83,554	\$ 91,060
51.1301	Overtime	\$ 700	\$ 596	\$ 596
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 82,509	\$ 84,150	\$ 91,656
51.2201	Social Security (FICA) Contributions	\$ 5,986	\$ 6,437	\$ 7,012
51.2401	Retirement Contributions	\$ 4,462	\$ 5,891	\$ 4,583
51.2501	Tuition Reimbursements	\$ 4,701	\$ 7,500	\$ 7,500
51.2601	Unemployment Insurance	\$ 6,228	\$ 2,600	\$ 3,000
51.2701	Workers Compensation	\$ 193	\$ 219	\$ 173
51.2903	Hepatitis/Flu Vaccine		\$ 25	\$ 30
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 21,570	\$ 22,672	\$ 22,298
51.0000	TOTAL PERSONAL SERVICES	\$ 104,079	\$ 106,822	\$ 113,954
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	\$ 1,696	\$ 200	\$ 500
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 1,696	\$ 200	\$ 500
52.2205	Rep. and Maint. (Office Equipment)	\$ 970	\$ 540	\$ 1,500
52.2320	Rentals	\$ 1,700	\$ 1,750	\$ 1,500
52.2000	<i>Sub-total: Property Services</i>	\$ 2,670	\$ 2,290	\$ 3,000
52.3101	Insurance, Other than Benefits	\$ 424	\$ 550	\$ 550
52.3201	Telephone	\$ 944	\$ 900	\$ 1,400
52.3206	Postage		\$ 50	\$ 50
52.3401	Printing and Binding	\$ 819	\$ 500	\$ 500
52.3501	Travel	\$ 1,161	\$ 2,000	\$ 2,000
52.3601	Dues and Fees	\$ 419	\$ 500	\$ 200
52.3701	Education and Training	\$ 581	\$ 1,250	\$ 1,250
52.3852	Contract Services		\$ 10,000	\$ 1,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 4,348	\$ 15,750	\$ 6,950
52.0000	TOTAL PURCHASED SERVICES	\$ 8,714	\$ 18,240	\$ 10,450
53	SUPPLIES			
53.1101	Office Supplies	\$ 910	\$ 1,000	\$ 1,000
53.1401	Books and Periodicals	\$ 299	\$ 200	\$ 350
53.1601	Small Tools and Equipment	\$ 234	\$ 500	\$ 250
53.0000	TOTAL SUPPLIES	\$ 1,443	\$ 1,700	\$ 1,600
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 325	\$ 2,800	\$ 2,800
54.2401	Computers	\$ 24	\$ 1,500	\$ 1,500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 349	\$ 4,300	\$ 4,300
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 12,620	\$ 13,503	\$ 14,223
55.2402	Life and Disability	\$ 268	\$ 290	\$ 350
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 12,888	\$ 13,793	\$ 14,573
57	OTHER COSTS			
57.3401	Miscellaneous Expenses		\$ 300	\$ 300

FUND 100 - GENERAL FUND

DEPT - 1540 - HUMAN RESOURCES

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
57.0000	TOTAL OTHER COSTS	\$ -	\$ 300	\$ 300
TOTAL EXPENDITURES		\$ 127,473	\$ 145,155	\$ 145,177

ENGINEERING



ENGINEERING DEPARTMENT

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

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

EXPENDITURES SUMMARY

	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Budgeted</u>	<u>FY 2007</u> <u>Proposed</u>	<u>Percentage</u> <u>Increase</u>
Personal Services/Benefits	\$ 190,659	\$ 223,546	\$ 264,054	18.12%
Purchase/Contract Services	\$ 34,201	\$ 56,390	\$ 65,475	16.11%
Supplies	\$ 5,323	\$ 7,350	\$ 7,250	-1.36%
Capital Outlay (Minor)	\$ 10,136	\$ 3,986	\$ 7,000	75.61%
Interfund Dept. Charges	\$ 30,319	\$ 32,317	\$ 33,959	5.08%
Other Costs	\$ 557	\$ 400	\$ 500	25.00%
Total Expenditures	\$ 271,195	\$ 323,989	\$ 378,238	16.74%

PERFORMANCE MEASURES

	<u>FY 2005</u> <u>Actual</u>	<u>FY2006</u> <u>Estimated</u>	<u>FY2007</u> <u>Projected</u>
Number of street and/or drainage projects completed	17	18	25
Dollar amount of projects completed	\$1,636,500	\$2,558,000	\$3,250,000
Linear miles of City streets resurfaced with LARP funds	1.368	1.587	1.4
Dollar value of City streets resurfaced with LARP funds	\$67,000	\$88,000	\$77,000
Linear miles of City streets resurfaced with City funds *	2.70	7.27	1.5
Dollar value of City streets resurfaced with City funds *	\$150,000	\$200,000	\$225,000
Linear miles of City streets *	106.5	108.1	111.1
Percentage of City streets resurfaced in FY *	3.80%	8.19%	2.60%
*Note: GDOT/City Contract Obtained to Supplement an Additional \$271,000 for Project			
Linear miles of State or Federal highways resurfaced by GDOT	0.95	0.50	0.45
Linear miles of State or Federal highways inside the City	20.05	20.05	20.05
Percentage of State or Federal highways resurfaced in FY	4.70%	2.50%	1.00%
Linear miles of new City streets constructed by the City or dedicated by private developers	1.07	1.63	2.97
Linear miles of unpaved streets remaining in the City	0.71	0.31	0.17

FUND 100 - GENERAL FUND

DEPT - 1575 - ENGINEERING

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 152,541	\$ 169,814	\$ 229,829
51.1201	Temporary Employees	\$ 9,837	\$ 19,500	
51.1301	Overtime	\$ 90	\$ 500	\$ 500
<i>51.1000</i>	<i>Sub-total: Salaries and Wages</i>	<i>\$ 162,468</i>	<i>\$ 189,814</i>	<i>\$ 230,329</i>
51.2201	Social Security (FICA) Contributions	\$ 11,833	\$ 14,711	\$ 17,620
51.2401	Retirement Contributions	\$ 10,678	\$ 12,097	\$ 9,646
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 5,607	\$ 6,724	\$ 6,459
51.2901	Employment Physicals		\$ 86	
51.2903	Hepatitis/flu Vaccine		\$ 20	
51.2902	Employee Drug Screening Tests	\$ 73	\$ 94	
<i>51.2000</i>	<i>Sub-total: Employee Benefits</i>	<i>\$ 28,191</i>	<i>\$ 33,732</i>	<i>\$ 33,725</i>
51.0000	TOTAL PERSONAL SERVICES	\$ 190,659	\$ 223,546	\$ 264,054
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative			
52.1201	Legal Fees	\$ 60		
52.1202	Engineering Fees	\$ 495	\$ 10,000	\$ 10,000
52.1301	Computer Programming Fees	\$ 7,158	\$ 4,500	\$ 6,000
<i>52.1000</i>	<i>Sub-total: Prof. and Tech. Services</i>	<i>\$ 7,713</i>	<i>\$ 14,500</i>	<i>\$ 16,000</i>
52.2201	Rep. and Maint. (Equipment)	\$ 3,374	\$ 2,075	\$ 2,075
52.2202	Rep. and Maint. (Vehicles)	\$ 686	\$ 1,200	\$ 1,200
52.2203	Rep. and Maint. (Labor)	\$ 800	\$ 1,300	\$ 1,100
52.2205	Rep. and Maint. (Office Equipment)	\$ 491	\$ 700	\$ 700
52.2210	Traffic Signals	\$ 2,219	\$ 4,540	\$ 10,000
52.2320	Equipment Rentals	\$ 802	\$ 1,000	\$ 1,000
<i>52.2000</i>	<i>Sub-total: Property Services</i>	<i>\$ 8,372</i>	<i>\$ 10,815</i>	<i>\$ 16,075</i>
52.3101	Insurance, Other than Benefits	\$ 5,439	\$ 5,000	\$ 5,500
52.3201	Telephone	\$ 2,391	\$ 2,265	\$ 2,750
52.3203	Cellular Phones	\$ 1,662	\$ 1,500	\$ 2,350
52.3204	Pagers			
52.3206	Postage	\$ 313	\$ 350	\$ 500
52.3301	Advertising	\$ 2,606	\$ 2,000	\$ 2,000
52.3401	Printing and Binding		\$ 600	\$ 650
52.3501	Travel	\$ 2,917	\$ 7,500	\$ 7,500
52.3601	Dues and Fees	\$ 158	\$ 500	\$ 550
52.3701	Education and Training	\$ 710	\$ 1,300	\$ 1,400
52.3801	Licenses		\$ 60	\$ 200
52.3851	Contract Labor	\$ 1,920	\$ 10,000	\$ 10,000
<i>52.3000</i>	<i>Sub-total: Other Purchased Services</i>	<i>\$ 18,116</i>	<i>\$ 31,075</i>	<i>\$ 33,400</i>
52.0000	TOTAL PURCHASED SERVICES	\$ 34,201	\$ 56,390	\$ 65,475
53	SUPPLIES			
53.1101	Office Supplies	\$ 2,087	\$ 2,100	\$ 2,100
53.1105	Uniforms	\$ 254	\$ 500	\$ 1,000
53.1106	General Supplies and Materials	\$ 10	\$ 300	\$ 300

FUND 100 - GENERAL FUND

DEPT - 1575 - ENGINEERING

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
53.1113	Traffic Signs	\$ 460	\$ 1,000	\$ 500
53.1270	Gasoline/Diesel	\$ 1,063	\$ 1,500	\$ 1,500
53.1301	Food	\$ 65	\$ 400	\$ 200
53.1401	Books and Periodicals	\$ 387	\$ 750	\$ 750
53.1601	Small Tools and Equipment	\$ 997	\$ 800	\$ 900
53	TOTAL SUPPLIES	\$ 5,323	\$ 7,350	\$ 7,250
54	CAPITAL OUTLAY (MINOR)			
54.1101	Land Acquisition			
54.2301	Furniture and Fixtures	\$ 6,224	\$ 3,486	\$ 3,500
54.2401	Computers	\$ 3,778		\$ 3,000
54.2501	Other Equipment	\$ 134	\$ 500	\$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 10,136	\$ 3,986	\$ 7,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 29,806	\$ 31,892	\$ 33,534
55.2402	Life and Disability	\$ 513	\$ 425	\$ 425
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 30,319	\$ 32,317	\$ 33,959
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ 557	\$ 400	\$ 500
57.0000	TOTAL OTHER COSTS	\$ 557	\$ 400	\$ 500
	TOTAL EXPENDITURES	\$ 271,195	\$ 323,989	\$ 378,238

RECORDS MANAGEMENT

EXPENDITURES SUMMARY

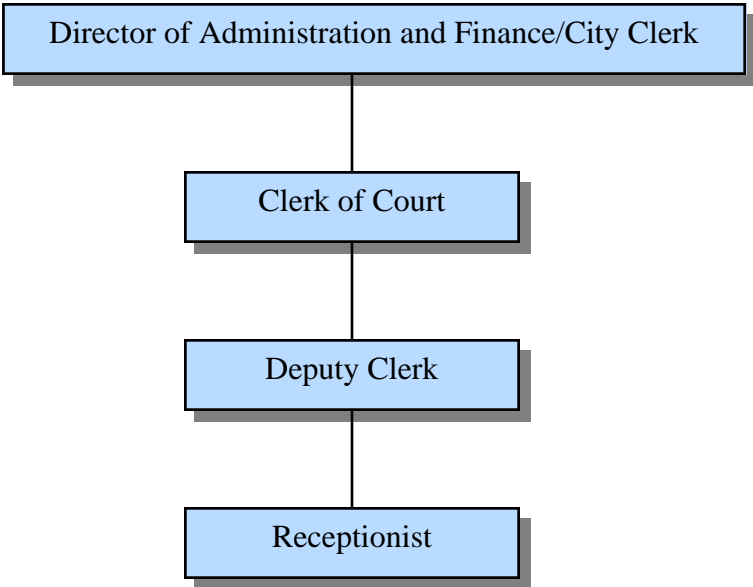
	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Purchase/Contract Services	\$ 4,862	\$ 17,300	\$ 4,800	-72.25%
Supplies	\$ 267	\$ 550	\$ 550	0.00%
Other Costs	\$ 21			0.00%
Total Expenditures	\$ 5,150	\$ 17,850	\$ 5,350	-70.03%

FUND 100 - GENERAL FUND

DEPT - 1580 - RECORDS MANAGEMENT

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	\$ 4,616	\$ 3,550	\$ 3,550
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 4,616	\$ 3,550	\$ 3,550
52.2203	Rep. and Maint. (Buildings/Grounds)			
52.2320	Rentals	\$ (290)		
52.2000	<i>Sub-total: Property Services</i>	\$ (290)	\$ -	\$ -
52.3201	Telephone	\$ 86	\$ 150	\$ 150
52.3501	Travel	\$ 175	\$ 600	\$ 600
52.3601	Dues and Fees	\$ 20	\$ 50	\$ 50
52.3701	Education and Training	\$ 255	\$ 450	\$ 450
52.3852	Contract Work		\$ 12,500	
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 536	\$ 13,750	\$ 1,250
52.0000	TOTAL PURCHASED SERVICES	\$ 4,862	\$ 17,300	\$ 4,800
53	SUPPLIES			
53.1101	Office Supplies	\$ 267	\$ 550	\$ 550
53.1601	Small Tools and Equipment			
53.0000	TOTAL SUPPLIES	\$ 267	\$ 550	\$ 550
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures			
54.2501	Other Equipment			
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ -	\$ -	\$ -
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ 21		
57.0000	TOTAL OTHER COSTS	\$ 21	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 5,150	\$ 17,850	\$ 5,350

MUNICIPAL COURT



MUNICIPAL COURT

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

EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 145,613	\$ 169,040	\$ 173,675	2.74%
Purchase/Contract Services	\$ 31,421	\$ 28,200	\$ 31,450	11.52%
Supplies	\$ 4,222	\$ 6,400	\$ 5,300	-17.19%
Capital Outlay (Minor)	\$ 2,634	\$ 3,666	\$ 1,000	-72.72%
Interfund Dept. Charges	\$ 17,451	\$ 37,128	\$ 29,317	-21.04%
Other Costs	\$ 219,160	\$ 287,834	\$ 288,000	0.06%
Total Expenditures	\$ 420,501	\$ 532,268	\$ 528,742	-0.66%

PERFORMANCE MEASURES

	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Number of Days Court in Session	96	96	96
Number of Dockets Prepared	216	216	216
Number of Cases Docketed	7,685	7,800	9,500
Average Number of Cases per Court Day	160	180	200
Number of FTE Employees	3.5	2.5	2.5
Average Number of Cases Processed per Employee	2,196	3,120	3,800
Amount of Fines and Forfeitures Collected	\$1,263,593	\$1,086,750	\$1,410,000
Total Operating Expenses	\$420,501	\$526,013	\$528,742
Operating Expenses as a Percentage of Fines and Forfeitures	33.28%	48.40%	37.50%
Operating Expenses per FTE employee	\$120,143	\$210,405	\$211,497

FUND 100 - GENERAL FUND

DEPT - 2650 - MUNICIPAL COURT

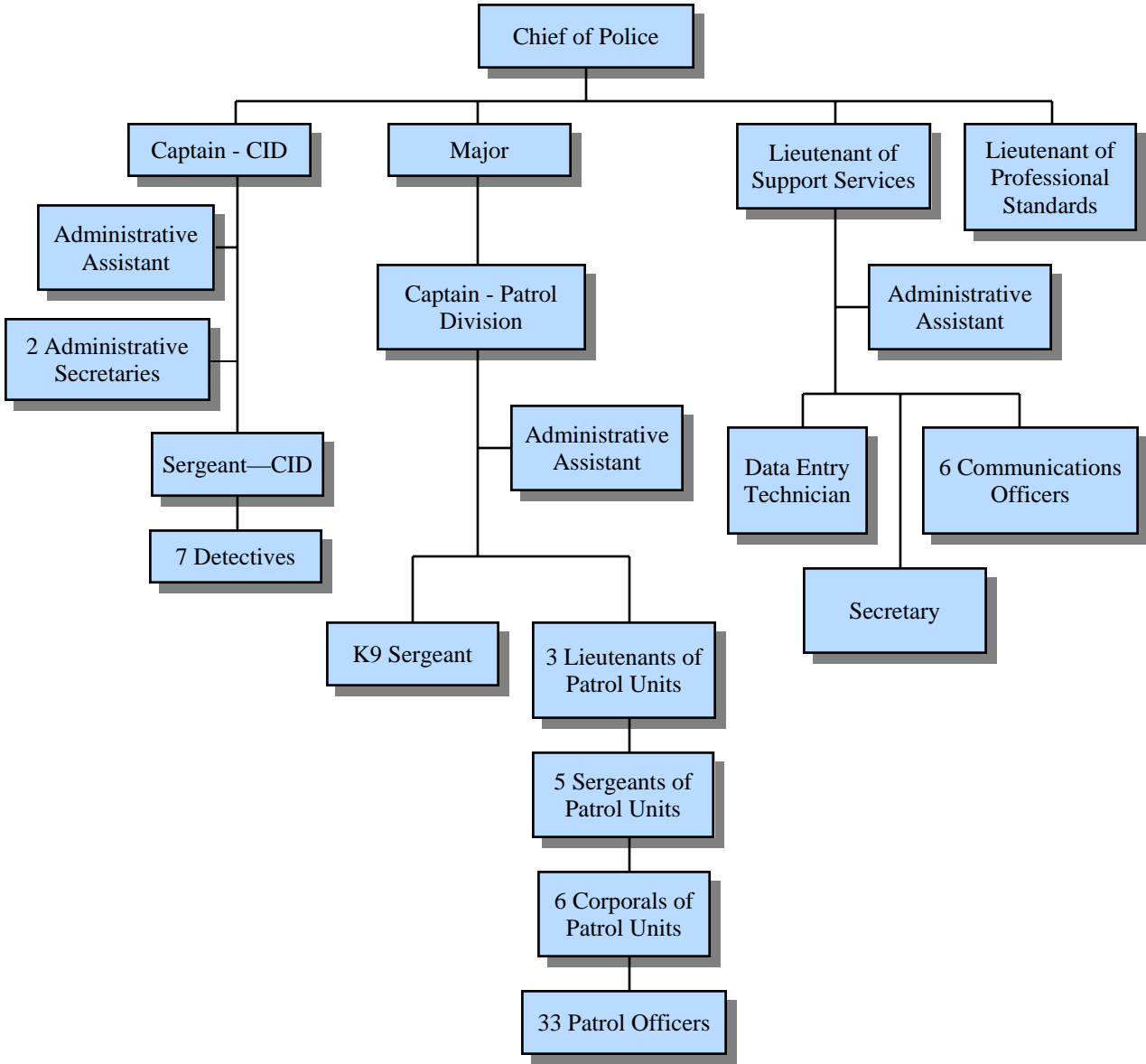
Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 130,020	\$ 146,087	\$ 153,494
51.1301	Overtime	\$ 130	\$ 1,000	\$ 1,000
<i>51.1000</i>	<i>Sub-total: Salaries and Wages</i>	<i>\$ 130,150</i>	<i>\$ 147,087</i>	<i>\$ 154,494</i>
51.2201	Social Security (FICA) Contributions	\$ 9,409	\$ 11,254	\$ 11,819
51.2401	Retirement Contributions	\$ 5,833	\$ 10,297	\$ 7,070
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 221	\$ 382	\$ 292
51.2901	Employment Physicals			
51.2902	Employee Drug Screening Tests			
51.2903	Hepatitis/Flu Vaccine		\$ 20	
<i>51.2000</i>	<i>Sub-total: Employee Benefits</i>	<i>\$ 15,463</i>	<i>\$ 21,953</i>	<i>\$ 19,181</i>
51.0000	TOTAL PERSONAL SERVICES	\$ 145,613	\$ 169,040	\$ 173,675
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative			
52.1201	Legal Fees (Solicitor)	\$ 8,288		
52.1210	Interpreter	\$ 75	\$ 500	\$ 500
52.1211	Public Defender Services	\$ 7,841	\$ 15,000	\$ 15,000
52.1301	Computer Programming Fees	\$ 5,101	\$ 1,500	\$ 3,000
<i>52.1000</i>	<i>Sub-total: Prof. and Tech. Services</i>	<i>\$ 21,305</i>	<i>\$ 17,000</i>	<i>\$ 18,500</i>
52.2204	Rep. and Maint. (Bldg. & Grounds)	\$ 981	\$ 1,000	\$ 1,000
52.2205	Rep. and Maint. (Office Equipment)	\$ 424	\$ 1,000	\$ 1,000
52.231	Rental of Building			
52.2320	Rental of Equipment			
<i>52.2000</i>	<i>Sub-total: Property Services</i>	<i>\$ 1,405</i>	<i>\$ 2,000</i>	<i>\$ 2,000</i>
52.3101	Insurance, Other than Benefits	\$ 1,508		\$ 1,600
52.3201	Telephone	\$ 4,508	\$ 4,500	\$ 4,200
52.3205	Internet Services			
52.3206	Postage	\$ 1,848	\$ 1,500	\$ 2,200
52.3301	Advertising	\$ 158	\$ 750	\$ 500
52.3501	Travel	\$ 445	\$ 1,500	\$ 1,500
52.3601	Dues and Fees	\$ 4	\$ 400	\$ 400
52.3701	Education and Training	\$ 240	\$ 500	\$ 500
52.3801	Licenses		\$ 50	\$ 50
<i>52.3000</i>	<i>Sub-total: Other Purchased Services</i>	<i>\$ 8,711</i>	<i>\$ 9,200</i>	<i>\$ 10,950</i>
52.0000	TOTAL PURCHASED SERVICES	\$ 31,421	\$ 28,200	\$ 31,450
53	SUPPLIES			
53.1101	Office Supplies	\$ 1,674	\$ 2,500	\$ 1,500
53.1104	Janitorial Supplies			
53.1106	General Supplies and Materials		\$ 200	\$ 200
53.1230	Electricity	\$ 2,548	\$ 3,300	\$ 3,200
53.1301	Food		\$ 100	\$ 100
53.1601	Small Tools and Equipment		\$ 300	\$ 300
53.0000	TOTAL SUPPLIES	\$ 4,222	\$ 6,400	\$ 5,300

FUND 100 - GENERAL FUND

DEPT - 2650 - MUNICIPAL COURT

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 400	\$ 500	\$ 500
54.2401	Computers	\$ 1,516	\$ 2,666	
54.2501	Other Equipment	\$ 718	\$ 500	\$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 2,634	\$ 3,666	\$ 1,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 17,186	\$ 36,778	\$ 28,967
55.2402	Life and Disability	\$ 265	\$ 350	\$ 350
55.0000	TOTAL INTERFUND/INTERDEPT.	\$ 17,451	\$ 37,128	\$ 29,317
57	OTHER COSTS			
57.1102	Property Taxes			
57.2003	DA/Victim	\$ 35,853	\$ 35,834	\$ 36,000
57.2004	Peace Officer's A&B Fund	\$ 43,258	\$ 55,000	\$ 55,000
57.2005	Peace Officer's Pros. Train.	\$ 71,603	\$ 90,000	\$ 90,000
57.2006	Georgia Department of Treasury	\$ 4,259	\$ 8,000	\$ 8,000
57.2007	Georgia Crime Victim Emergency	\$ 3,284	\$ 7,500	\$ 7,500
57.2010	DHR Financial Services	\$ 7,436	\$ 25,000	\$ 25,000
57.2011	Indegent Fees	\$ 53,288	\$ 55,000	\$ 55,000
57.2012	Driver's Ed & Training Fund	\$ 100	\$ 11,000	\$ 11,000
57.3401	Miscellaneous Expenses	\$ 59	\$ 500	\$ 500
57.4102	Bank Card Charges			
57.4103	Bank Charges			
57.6000	Cash - Over/Short	\$ 20		
57.0000	TOTAL OTHER COSTS	\$ 219,160	\$ 287,834	\$ 288,000
TOTAL EXPENDITURES AND OTHER		\$ 420,501	\$ 532,268	\$ 528,742

POLICE DEPARTMENT



POLICE DEPARTMENT

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

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

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

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

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

EXPENDITURES SUMMARY

	<u>FY 2005 Actual</u>	<u>FY 2006 Budgeted</u>	<u>FY 2007 Proposed</u>	<u>Percentage Increase</u>
Personal Services/Benefits	\$ 2,989,537	\$ 3,227,936	\$ 3,415,033	5.80%
Purchase/Contract Services	\$ 392,874	\$ 351,882	\$ 371,399	5.55%
Supplies	\$ 223,252	\$ 265,300	\$ 272,928	2.88%
Capital Outlay (Minor)	\$ 517	\$ 2,963	\$ 5,675	91.53%
Interfund Dept. Charges	\$ 548,255	\$ 599,946	\$ 567,843	-5.35%
Other Costs	\$ 8,228	\$ 17,414	\$ 10,500	-39.70%
Total Expenditures	\$ 4,162,663	\$ 4,465,441	\$ 4,643,378	3.98%

PERFORMANCE MEASURES

	FY 2005		FY 2006	FY 2007	
	Actual	Cleared	Estimated	Projected	
NCIC PART I CRIMES (Number and Number /1000 people)					
Murder	2	2	1	2	
Rape	5	6	8	7	
Armed Robbery	40	20	35	36	
Aggravated Assault	33	31	34	35	
Burglary					
Residence	168	36	164	168	
Business	49	21	54	54	
Larceny	1016	612	1,026	1028	
Theft of Motor Vehicle	49	18	49	50	
Arson	9	7	6	7	
TOTALS	1371		1,377	1387	
Total of All Part I Crimes		Population			
Total of Part I crimes per 1,000 population for City	24500	56	31	56	60
Including Georgia Southern University	41200	33	18	33	35
(off-campus/12,500)					
Total of All Part I Crimes per 1,000 population for Georgia					
Crimes in State of Georgia (2003)/ Total- 408,923					
Total of All Part I Crimes per 1,000 population for Nation					
Crimes in the Nation (2003)/ Total- 11,816,782					
NCIC Part II Crimes					
Theft by Taking (misd)	694	483	746	757	
Theft by Taking (Fel)	146	86	118	120	
Entering Auto	176	43	161	165	
Criminal Trespass	609	385	652	650	
Criminal Damage	24	12	28	30	
Forgery	108	84	175	230	
Simple Assault	88	82	72	80	
Simple Battery	459	425	445	460	
Deceased Person	16	18	19	18	
V.G.C.S.A.	239	239	237	240	
TOTALS	2,559	1857	2,714	2750	
Total of All Part II Crimes		Population			

PERFORMANCE MEASURES

		FY 2005		FY 2006	FY 2007
		Actual	Cleared	Estimated	Projected
Total of All Part II Crimes per 1,000 population for City	24500	104	76	108	109
Including Georgia Southern University (off-campus/12,500)	41200	62	45	64	65
CID Cases cleared by Arrest		587		582	574
CID Cases cleared Administratively		257		208	221
CID Cases open at year end		578		613	644
Total Cid caseload for year		1361		1,356	1386
Number of CID Sworn Officers		9		10	11
Average Caseload of CID Officers		151		136	140
Number of FTE Employees		74		76	76
Number of FTE Sworn Police Officers		60		62	62
Number of Patrol Vehicles in service		27		33	40
Number of Detective Vehicles in service		8		8	9
Number of Other Vehicles in service		12		12	12
Number of Vehicle camera units in service		20		24	28
Number of Vehicle radar units in service		20		20	24
Number of Tazer units in service		29		29	33
Total Calls for Service for FY		67,070		70,000	70,800
Average Calls for Service per Sworn Officer		1,118		1,129	1,142
Operating Expenditures		4,162,663		4,465,441	4643378
Average Cost per Call for Service		\$ 62.06		\$ 63.79	\$ 65.58

FUND 100 - GENERAL FUND

DEPT - 3200 - POLICE

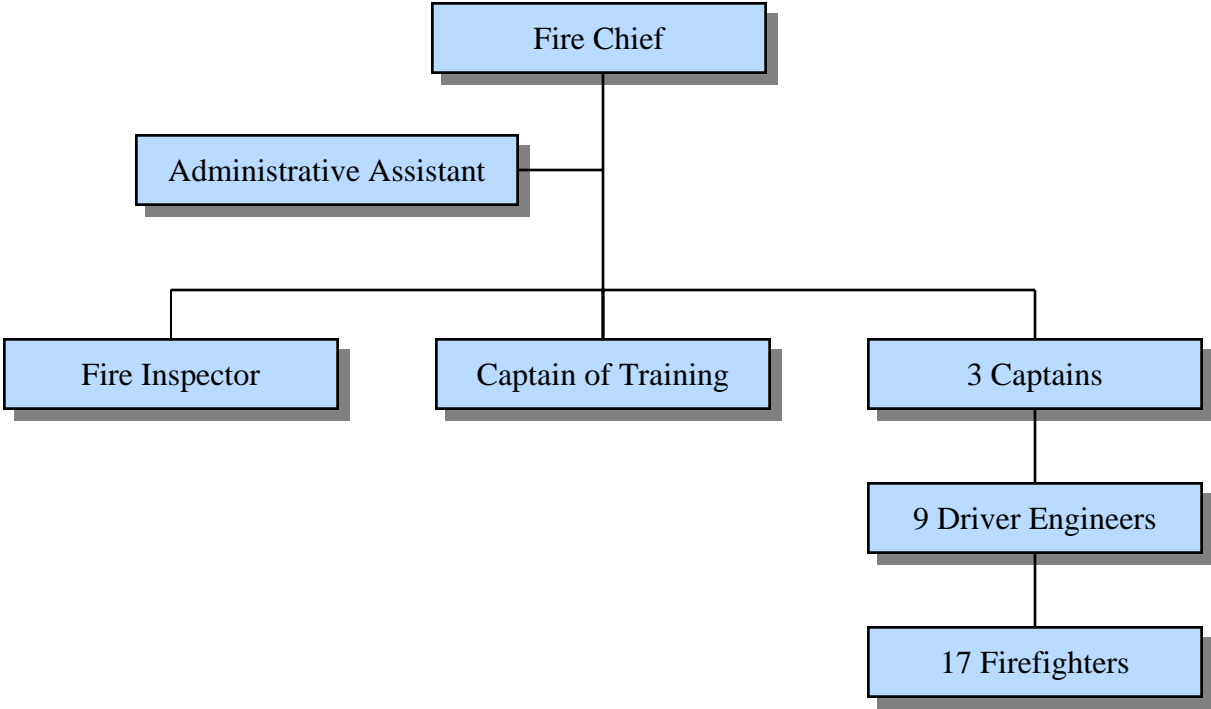
Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 2,466,097	\$ 2,578,301	\$ 2,838,913
51.1301	Overtime	\$ 117,106	\$ 146,000	\$ 126,000
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 2,583,203	\$ 2,724,301	\$ 2,964,913
51.2201	Social Security (FICA) Contributions	\$ 185,390	\$ 209,780	\$ 226,816
51.2401	Retirement Contributions	\$ 144,749	\$ 192,034	\$ 148,246
51.2701	Workers Compensation	\$ 71,526	\$ 98,641	\$ 74,808
51.2901	Employment Physicals	\$ 3,142	\$ 930	
51.2902	Employee Drug Screening Tests	\$ 1,202	\$ 1,500	\$ -
51.2903	Flu/Hepatitis B Vaccine		\$ 250	\$ 250
51.2904	Polygraph Exam	\$ 325	\$ 500	\$ -
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 406,334	\$ 503,635	\$ 450,120
51.0000	TOTAL PERSONAL SERVICES	\$ 2,989,537	\$ 3,227,936	\$ 3,415,033
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative			
52.1201	Legal Fees			
52.1301	Computer Programming Fees	\$ 21,765	\$ 2,000	\$ 7,350
52.2101	Cleaning Services	12,950	13,000	13,000
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 34,715	\$ 15,000	\$ 20,350
52.2201	Rep. and Maint. (Equipment)	\$ 28,123	\$ 38,750	\$ 36,083
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 42,015	\$ 50,000	\$ 35,000
52.2203	Rep. and Maint. (Labor)	\$ 90,821	\$ 40,000	\$ 75,000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 9,504	\$ 10,000	\$ 7,424
52.2205	Rep. and Maint. (Office Equipment)	\$ 4,908	\$ 6,250	\$ 7,050
52.2320	Rentals	\$ 6,222	\$ 7,900	\$ 7,900
52.2000	<i>Sub-total: Property Services</i>	\$ 181,593	\$ 152,900	\$ 168,457
52.3101	Insurance other than Benefit	\$ 64,224	\$ 47,500	\$ 50,000
52.3201	Telephone	\$ 15,776	\$ 14,790	\$ 14,000
52.3203	Cellular Phones	\$ 13,937	\$ 12,160	\$ 12,000
52.3204	Pagers	\$ 3,328	\$ 3,372	\$ 3,372
52.3206	Postage	\$ 2,940	\$ 2,800	\$ 2,900
52.3301	Advertising	\$ 1,909	\$ 3,000	\$ 2,000
52.3401	Printing and Binding		\$ 1,000	\$ 1,000
52.3501	Travel	\$ 32,923	\$ 35,000	\$ 28,500
52.3601	Dues and Fees	\$ 1,864	\$ 1,320	\$ 1,320
52.3701	Education and Training	\$ 11,585	\$ 28,040	\$ 35,500
52.3903	Jail	\$ 28,080	\$ 35,000	\$ 32,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 176,566	\$ 183,982	\$ 182,592
52.0000	TOTAL PURCHASED SERVICES	\$ 392,874	\$ 351,882	\$ 371,399
53	SUPPLIES			
53.1101	Office Supplies	\$ 11,723	\$ 16,000	\$ 13,500
53.1102	Parts and Materials (K-9)	\$ 2,554	\$ 2,050	\$ 2,450
53.1103	Chemicals (K-9 Medical)	\$ 949	\$ 2,270	\$ 2,590
53.1104	Janitorial Supplies	\$ 814	\$ 1,300	\$ 1,300

FUND 100 - GENERAL FUND

DEPT - 3200 - POLICE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
53.1105	Uniforms and Turnout Gear	\$ 49,896	\$ 65,000	\$ 65,888
53.1106	General Supplies and Materials	\$ 6,096	\$ 10,050	\$ 8,000
53.1107	CID Supplies	\$ 9,379	\$ 18,770	\$ 15,770
53.1230	Electricity	\$ 11,298	\$ 11,000	\$ 12,000
53.1270	Gasoline/Diesel	\$ 88,144	\$ 91,500	\$ 115,000
53.1301	Food	\$ 1,101	\$ 1,200	\$ 1,200
53.1401	Books and Periodicals	\$ 524	\$ 700	\$ 700
53.1601	Small Tools and Equipment	\$ 40,774	\$ 45,460	\$ 34,530
53.0000	TOTAL SUPPLIES	\$ 223,252	\$ 265,300	\$ 272,928
54	CAPITAL OUTLAY (MINOR)			
54.1208	Training Complex - LETC			\$ 4,000
54.2301	Furniture and Fixtures	\$ 517	\$ 1,675	\$ 1,675
54.2401	Computers		\$ 1,288	
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 517	\$ 2,963	\$ 5,675
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 540,533	\$ 591,876	\$ 558,343
55.2402	Llife and Disability	\$ 7,722	\$ 8,070	\$ 9,500
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 548,255	\$ 599,946	\$ 567,843
57	OTHER COSTS			
57.2001	GBI Fingerprint Fees		\$ 8,200	\$ 6,500
57.3401	Miscellaneous Expenses	\$ 3,498	\$ 1,214	\$ 2,500
57.3407	C.O.P	\$ 4,730	\$ 5,000	\$ 5,000
57.9000	Contingencies		\$ 3,000	\$ 3,000
57.0000	TOTAL OTHER COSTS	\$ 8,228	\$ 17,414	\$ 10,500
	TOTAL EXPENDITURES	\$ 4,162,663	\$ 4,465,441	\$ 4,643,378

FIRE DEPARTMENT



FIRE DEPARTMENT

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

The department operates with three shifts. Each shift works for a 24-hour period. This "24on\48 off" schedule is the industry standard. It provides 10 personnel on two of the shifts, and 9 on the other. In addition, the Chief, the Fire Inspector, and Training Captain, who work a normal 40-hour per week shift, are available for calls during those hours, as well as call back on major fires. A request for one additional firefighter on the third shift was made this year. Due to other staffing needs, it was deferred until next year.

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

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

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

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

EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 1,208,174	\$ 1,334,546	\$ 1,368,357	2.53%
Purchase/Contract Services	\$ 86,433	\$ 113,115	\$ 113,970	0.76%
Supplies	\$ 67,732	\$ 75,900	\$ 85,300	12.38%
Capital Outlay (Minor)	\$ 1,781	\$ 3,500	\$ 5,300	51.43%
Interfund Dept. Charges	\$ 218,920	\$ 243,606	\$ 271,453	11.43%
Other Costs	\$ 1,319	\$ 700	\$ 1,000	42.86%
Total Expenditures	\$ 1,584,359	\$ 1,771,367	\$ 1,845,380	4.18%

PERFORMANCE MEASURES

<i>TYPE OF FIRE INCIDENT (by City and Fire District)</i>	FY 2005	FY 2006	FY 2007
	Actual	Estimated	Projected
	city / fire dist.	city / fire dist.	city / fire dist.
Structure Fire	51/26	60/30	65/30
Vehicle Fire	23/17	25/20	25/20
Grass or brush Fire	35/40	39/45	40/45
Emergency standby	40/11	45/16	50/20
False alarm--unintentional	152/36	155/40	160/45
False alarm--intentional	98/10	110/15	115/20
Hazardous Conditions (spills and leaks)	115/11	115/15	120/20
Smoke Scare	56/4	60/10	60/10
Other Responses	48/6	50/15	52/15
Total of All Fire Calls inside the City	618	659	687
Total of All Fire Calls outside the City in the Fire District	151	206	225
Mutual Aid Fire Calls to other jurisdictions	62	65	65
Total of All Fire Calls responded to during FY	831	930	977
Average Number of Fire Calls inside the City per day	1.69	1.8	1.9
Average Response Time (minutes) to Fire Calls inside the City	3.5	3.5	3.5
Average Number of Fire Calls outside City in Fire District per day	0.41	0.6	0.6
Number of serious fire-related injuries in City and Fire District	1	2	2
Number of fire-related fatalities in City and Fire District	0	0	0
Employee manhours lost due to job-related injury	0	168	56
Dollar value of fire-related property losses in City	\$342,550	\$365,275	\$380,795
Appraised Value of all property in the City	\$1,206,314,025	\$1,216,567,694	\$1,226,908,520
Property loss as a percentage of the City's Appraised Value	0.028	0.03	0.031
Dollar value of fire-related property losses in Fire District	\$241,000	\$328,781	\$359,105
Appraised Value of all property in the Fire District	\$899,444,815	\$961,506,507	\$1,027,850,456
Property loss as a percentage of the District Appraised Value	0.027	0.034	0.035
Number of FTE Employees	33	34	35
Appraised value of City property per FTE Employee	\$36,554,970	\$35,781,403	\$35,054,529
Insurance Services Office (ISO) Department Rating (Best is a One; Worst is a Ten)	3	3	3
Operating Expenditures	\$1,665,934	\$1,771,367	\$1,845,380
Operating Expenditures as a % of City's Appraised Value	4.56%	4.95%	5.26%
Number of commercial fire inspections	220	350	375
Number of residential fire inspections	150	200	250
Number of industrial fire inspections	3	4	4
Number of school fire inspections/ day cares	30	45	45

	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
<i>TYPE OF FIRE INCIDENT (by City and Fire District)</i>	city / fire dist.	city / fire dist.	city / fire dist.
Number of public assembly fire inspections	20	20	20
Number of new construction or major renovation Fire Code compliance plan reviews	10	20	20
Number of participants in fire prevention programs	3,860	4,100	4,400

FUND 100 - GENERAL FUND

DEPT - 3500 - FIRE

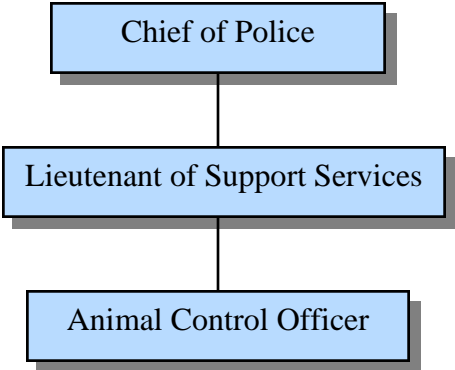
Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 1,023,295	\$ 1,101,082	\$ 1,164,801
51.1102	Volunteer Pay	\$ 7,060	\$ 10,675	\$ 15,675
51.1301	Overtime	\$ 16,173	\$ 23,540	\$ 12,540
<i>51.1000</i>	<i>Sub-total: Salaries and Wages</i>	<i>\$ 1,046,528</i>	<i>\$ 1,135,297</i>	<i>\$ 1,193,016</i>
51.2201	Social Security (FICA) Contributions	\$ 74,827	\$ 87,116	\$ 91,266
51.2401	Retirement Contributions	\$ 59,268	\$ 79,714	\$ 59,651
51.2701	Workers Compensation	\$ 26,081	\$ 31,547	\$ 24,024
51.2901	Employment Physicals	\$ 516	\$ 172	
51.2902	Employee Drug Screening Tests	\$ 954	\$ 700	
51.2903	Hepatitis/Flu			\$ 400
<i>51.2000</i>	<i>Sub-total: Employee Benefits</i>	<i>\$ 161,646</i>	<i>\$ 199,249</i>	<i>\$ 175,341</i>
51.0000	TOTAL PERSONAL SERVICES	\$ 1,208,174	\$ 1,334,546	\$ 1,368,357
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	\$ 4,242	\$ 1,000	\$ 1,000
<i>52.1000</i>	<i>Sub-total: Prof. and Tech. Services</i>	<i>\$ 4,242</i>	<i>\$ 1,000</i>	<i>\$ 1,000</i>
52.2201	Rep. and Maint. (Equipment)	\$ 7,205	\$ 6,500	\$ 6,500
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 10,162	\$ 19,250	\$ 19,500
52.2203	Rep. and Maint. (Labor)	\$ 11,688	\$ 17,000	\$ 17,000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 8,150	\$ 10,000	\$ 10,000
52.2205	Rep. and Maint. (Office Equipment)	\$ 831	\$ 1,000	\$ 1,000
52.2320	Rentals		\$ 200	\$ 200
<i>52.2000</i>	<i>Sub-total: Property Services</i>	<i>\$ 38,036</i>	<i>\$ 53,950</i>	<i>\$ 54,200</i>
52.3101	Insurance, Other than Benefits	\$ 23,592	\$ 24,500	\$ 25,000
52.3201	Telephone	\$ 8,351	\$ 8,320	\$ 8,320
52.3203	Cellular Phones	\$ 2,732	\$ 3,000	\$ 3,000
52.3206	Postage	\$ 152	\$ 300	\$ 300
52.3301	Advertising	\$ 1,103	\$ 1,000	\$ 1,150
52.3501	Travel	\$ 2,751	\$ 5,000	\$ 5,000
52.3601	Dues and Fees	\$ 531	\$ 600	\$ 600
52.3701	Education and Training	\$ 2,280	\$ 9,000	\$ 9,000
52.3851	Contract Labor	\$ 2,273	\$ 2,700	\$ 2,700
52.3902	Inspections of Equipment	\$ 390	\$ 3,745	\$ 3,700
<i>52.3000</i>	<i>Sub-total: Other Purchased Services</i>	<i>\$ 44,155</i>	<i>\$ 58,165</i>	<i>\$ 58,770</i>
52.0000	TOTAL PURCHASED SERVICES	\$ 86,433	\$ 113,115	\$ 113,970
53	SUPPLIES			
53.1101	Office Supplies	\$ 1,505	\$ 2,500	\$ 2,500
53.1102	Parts and Materials	\$ 4,604	\$ 5,000	\$ 5,000
53.1103	Chemicals	\$ 675	\$ 1,600	\$ 1,600
53.1104	Janitorial Supplies	\$ 2,399	\$ 3,000	\$ 3,000
53.1105	Uniforms	\$ 17,714	\$ 24,000	\$ 15,000
	Turnout Gear			\$ 9,800
53.1106	General Supplies and Materials	\$ 1,926	\$ 1,000	\$ 1,000
53.123	Electricity	\$ 15,365	\$ 18,000	\$ 18,500
53.127	Gasoline/Diesel	\$ 10,352	\$ 9,000	\$ 13,500

FUND 100 - GENERAL FUND

DEPT - 3500 - FIRE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
53.1301	Food	\$ 1,069	\$ 1,800	\$ 2,000
53.1401	Books and Periodicals	\$ 387	\$ 500	\$ 1,400
53.1601	Small Tools and Equipment	\$ 11,736	\$ 9,500	\$ 12,000
53.0000	TOTAL SUPPLIES	\$ 67,732	\$ 75,900	\$ 85,300
54	CAPITAL OUTLAY (MINOR)			
54.1201	Site Improvement		\$ 500	\$ 500
54.2301	Furniture and Fixtures	1732	\$ 2,000	\$ 2,000
54.2401	Computers	49		\$ 1,800
54.2501	Other Equipment		\$ 1,000	\$ 1,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 1,781	\$ 3,500	\$ 5,300
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 215,612	\$ 239,906	\$ 267,753
55.2402	Life and Disability	\$ 3,308	\$ 3,700	\$ 3,700
55.0000	TOTAL INTERFUND/INTERDEPT.	\$ 218,920	\$ 243,606	\$ 271,453
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ 1,310	\$ 200	\$ 500
57.3410	Fire Honor Guard	\$ 9	\$ 500	\$ 500
57.0000	TOTAL OTHER COSTS	\$ 1,319	\$ 700	\$ 1,000
	TOTAL EXPENDITURES	\$ 1,584,359	\$ 1,771,367	\$ 1,845,380

ANIMAL CONTROL



EXPENDITURES SUMMARY

	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Budgeted</u>	<u>FY 2007</u> <u>Proposed</u>	<u>Percentage</u> <u>Increase</u>
Personal Services/Benefits	\$ 28,728	\$ 29,647	\$ 30,237	1.99%
Purchase/Contract Services	\$ 5,969	\$ 5,405	\$ 5,405	0.00%
Supplies	\$ 2,258	\$ 4,450	\$ 4,150	-6.74%
Interfund Dept. Charges	\$ 4,115	\$ 4,417	\$ 4,678	5.91%
Other Costs		\$ 50	\$ 50	0.00%
Total Expenditures	\$ 41,070	\$ 43,969	\$ 44,520	1.25%

PERFORMANCE MEASURES

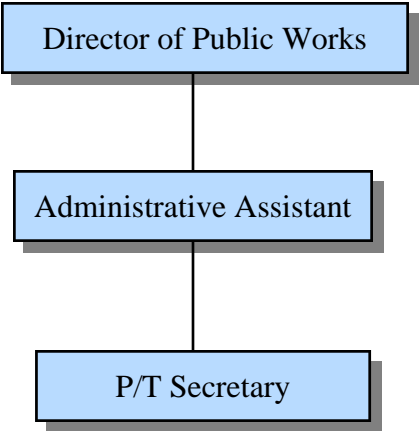
	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Estimate</u>	<u>FY 2007</u> <u>Projected</u>
Number of Animal Control calls for service	1,214	1,371	1,425
Number of Animal Control citations written	26	45	48
Number of Stray dogs picked up	174	200	190
Number of Stray cats picked up	113	170	116
Number of other animals picked up	4	35	20

FUND 100 - GENERAL FUND

DEPT - 3910 - ANIMAL CONTROL

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 24,196	\$ 23,960	\$ 25,967
51.1301	Overtime	\$ 984	\$ 1,500	\$ 500
<i>51.1000</i>	<i>Sub-total: Salaries and Wages</i>	<i>\$ 25,180</i>	<i>\$ 25,460</i>	<i>\$ 26,467</i>
51.2201	Social Security (FICA) Contributions	\$ 1,837	\$ 1,986	\$ 2,101
51.2401	Retirement Contributions	\$ 1,372	\$ 1,817	\$ 1,373
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 339	\$ 384	\$ 296
51.2902	Employee Drug Screening Tests			
51.2903	Hepatitis/Flu Vaccine			
<i>51.2000</i>	<i>Sub-total: Employee Benefits</i>	<i>\$ 3,548</i>	<i>\$ 4,187</i>	<i>\$ 3,770</i>
51.0000	TOTAL PERSONAL SERVICES	\$ 28,728	\$ 29,647	\$ 30,237
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	\$ 1	\$ 125	\$ 125
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 2,542	\$ 2,000	\$ 2,000
52.2203	Rep. and Maint. (Labor)	\$ 2,915	\$ 2,000	\$ 2,000
<i>52.2000</i>	<i>Sub-total: Property Services</i>	<i>\$ 5,458</i>	<i>\$ 4,125</i>	<i>\$ 4,125</i>
52.3101	Insurance, Other than Benefits	\$ 510		
52.3203	Cellular Phones		\$ 480	\$ 480
52.3501	Travel		\$ 300	\$ 300
52.3601	Dues and Fees	\$ 1	\$ 100	\$ 100
52.3701	Education and Training		\$ 400	\$ 400
<i>52.3000</i>	<i>Sub-total: Other Purchased Services</i>	<i>\$ 511</i>	<i>\$ 1,280</i>	<i>\$ 1,280</i>
52.0000	TOTAL PURCHASED SERVICES	\$ 5,969	\$ 5,405	\$ 5,405
53	SUPPLIES			
53.1102	Parts and Materials		\$ 275	\$ 275
53.1103	Chemicals		\$ 475	\$ 475
53.1105	Uniforms		\$ 400	\$ 400
53.1270	Gasoline/Diesel	\$ 2,258	\$ 2,800	\$ 2,000
53.1601	Small Tools and Equipment		\$ 500	\$ 1,000
53.0000	TOTAL SUPPLIES	\$ 2,258	\$ 4,450	\$ 4,150
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 4,027	\$ 4,309	\$ 4,568
55.2402	Life and Disability	\$ 88	\$ 108	\$ 110
55.0000	TOTAL INTERFUND/INTERDEPT.	\$ 4,115	\$ 4,417	\$ 4,678
57	OTHER COSTS			
57.3401	Miscellaneous Expenses		\$ 50	\$ 50
57.0000	TOTAL OTHER COSTS	\$ -	\$ 50	\$ 50
TOTAL EXPENDITURES		\$ 41,070	\$ 43,969	\$ 44,520

PUBLIC WORKS ADMINISTRATION



PUBLIC WORKS DEPARTMENT

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

EXPENDITURES SUMMARY

	<u>FY 2005 Actual</u>	<u>FY 2006 Budgeted</u>	<u>FY 2007 Proposed</u>	<u>Percentage Increase</u>
Personal Services/Benefits	\$ 115,180	\$ 125,800	\$ 147,082	16.92%
Purchase/Contract Services	\$ 24,202	\$ 25,611	\$ 24,575	-4.05%
Supplies	\$ 6,817	\$ 12,000	\$ 12,800	6.67%
Capital Outlay (Minor)	\$ 1,401	\$ 4,000	\$ 5,500	37.50%
Interfund Dept. Charges	\$ 17,508	\$ 18,814	\$ 19,736	4.90%
Other Costs	\$ 455	\$ 1,000	\$ 1,200	20.00%
Total Expenditures	\$ 165,563	\$ 187,225	\$ 210,893	12.64%

FUND 100 - GENERAL FUND

DEPT - 4100 - PUBLIC WORKS ADMINISTRATION

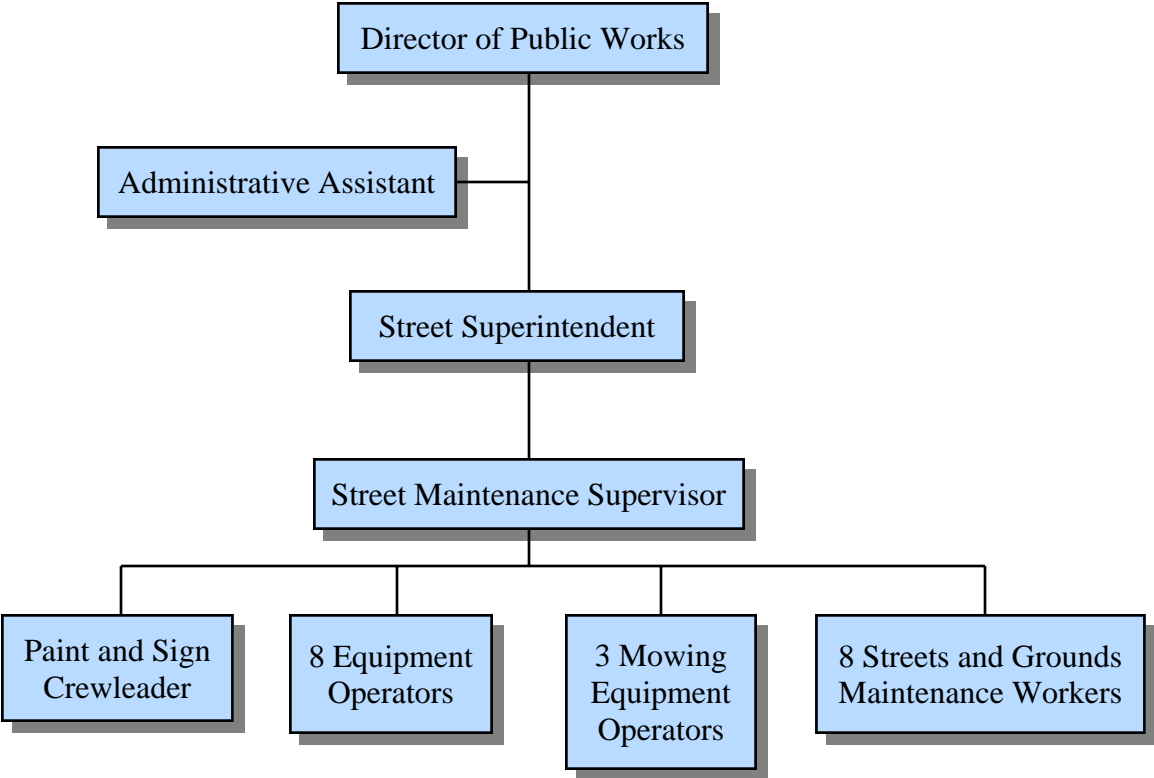
Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 98,175	\$ 105,364	\$ 127,348
51.1301	Overtime		\$ 465	\$ 510
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 98,175	\$ 105,829	\$ 127,858
51.2201	Social Security (FICA) Contributions	\$ 6,957	\$ 7,907	\$ 9,781
51.2401	Retirement Contributions	\$ 5,273	\$ 7,418	\$ 5,571
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 4,659	\$ 4,586	\$ 3,872
51.2901	Employment Physicals	\$ 86		
51.2902	Employee Drug Screening Tests	\$ 15	\$ 40	
51.2903	Hepatitis/Flu Vaccine	\$ 15	\$ 20	
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 17,005	\$ 19,971	\$ 19,224
51.0000	TOTAL PERSONAL SERVICES	\$ 115,180	\$ 125,800	\$ 147,082
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	\$ 3,745	\$ 1,500	\$ -
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 3,745	\$ 1,500	\$ -
52.2101	Cleaning Services			
52.2201	Rep. and Maint. (Equipment)	\$ 5,428	\$ 5,500	\$ 5,500
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 773	\$ 1,500	\$ 2,000
52.2203	Rep. and Maint. (Labor)	\$ 977	\$ 1,500	\$ 1,000
52.2204	Rep. and Maint. (Buildings/Grounds)		\$ 2,593	\$ 2,500
52.2205	Rep. and Maint. (Office Equipment)	\$ 320	\$ 600	\$ 650
52.2320	Rentals	\$ 4,108	\$ 3,500	\$ 3,500
52.2000	<i>Sub-total: Property Services</i>	\$ 11,606	\$ 15,193	\$ 15,150
52.3101	Insurance, Other than Benefits	\$ 1,331	\$ 1,500	\$ 1,500
52.3201	Telephone	\$ 3,995	\$ 3,800	\$ 4,300
52.3203	Cellular Phones	\$ 617	\$ 550	\$ 500
52.3206	Postage		\$ 75	\$ 75
52.3301	Advertising	\$ 1,722	\$ 1,743	\$ 1,800
52.3501	Travel		\$ 200	\$ 200
52.3601	Dues and Fees	\$ 1,186	\$ 350	\$ 350
52.3701	Education and Training		\$ 700	\$ 700
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 8,851	\$ 8,918	\$ 9,425
52.0000	TOTAL PURCHASED SERVICES	\$ 24,202	\$ 25,611	\$ 24,575
53	SUPPLIES			
53.1101	Office Supplies	\$ 1,137	\$ 1,600	\$ 1,600
53.1104	Janitorial Supplies	\$ 30	\$ 150	\$ 300
53.1105	Uniforms	\$ 92	\$ 450	\$ 450
53.1106	General Supplies and Materials	\$ 85	\$ 400	\$ 200
53.124	Bottled Gas		\$ 750	\$ 750
53.127	Gasoline/Diesel	\$ 1,821	\$ 1,800	\$ 2,300
53.1301	Food	\$ 3,405	\$ 6,500	\$ 6,800
53.1401	Books and Periodicals	\$ 247	\$ 350	\$ 400
53.1601	Small Tools and Equipment			
53.0000	TOTAL SUPPLIES	\$ 6,817	\$ 12,000	\$ 12,800

FUND 100 - GENERAL FUND

DEPT - 4100 - PUBLIC WORKS ADMINISTRATION

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 1,017	\$ 1,000	\$ 2,500
54.2401	Computers	\$ 25	\$ 1,500	\$ 1,500
54.2501	Other Equipment	\$ 359	\$ 1,500	\$ 1,500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 1,401	\$ 4,000	\$ 5,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 17,186	\$ 18,389	\$ 19,311
55.2402	Life and Disability	\$ 322	\$ 425	\$ 425
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 17,508	\$ 18,814	\$ 19,736
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ 455	\$ 1,000	\$ 1,200
57.0000	TOTAL OTHER COSTS	\$ 455	\$ 1,000	\$ 1,200
TOTAL EXPENDITURES		\$ 165,563	\$ 187,225	\$ 210,893

STREETS



STREET DIVISION

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

EXPENDITURES SUMMARY

	FY 2005 <u>Actual</u>	FY 2006 <u>Budgeted</u>	FY 2007 <u>Proposed</u>	Percentage <u>Increase</u>
Personal Services/Benefits	\$ 678,148	\$ 762,364	\$ 735,454	-3.53%
Purchase/Contract Services	\$ 157,101	\$ 183,505	\$ 224,450	22.31%
Supplies	\$ 402,701	\$ 453,100	\$ 471,600	4.08%
Capital Outlay (Minor)	\$ 10,026	\$ 10,000	\$ 10,000	0.00%
Interfund Dept. Charges	\$ 162,700	\$ 169,743	\$ 174,218	2.64%
Other Costs	\$ 25,603	\$ 32,000	\$ 32,000	0.00%
Total Expenditures	\$ 1,436,279	\$ 1,610,712	\$ 1,647,722	2.30%

PERFORMANCE MEASURES

	FY 2005 <u>Actual</u>	FY 2006 <u>Budgeted</u>	FY 2007 <u>Proposed</u>
Number of tons of asphalt used to Repair pot holes and utility cuts	310	325	325
Number of potholes patched	495	500	500
Number of utility cuts paved	95	100	100
Number of street signs replaced	964	500	500
Number of traffic signals repaired	134	140	100
Street sweeping tonnage	576	600	600
Number of miles of right of way being mowed	60-65	60-65	65-70
Number of feet of drainage canals cleaned	16,000	16,000	16,000

FUND 100 - GENERAL FUND

DEPT - 4200 - STREETS

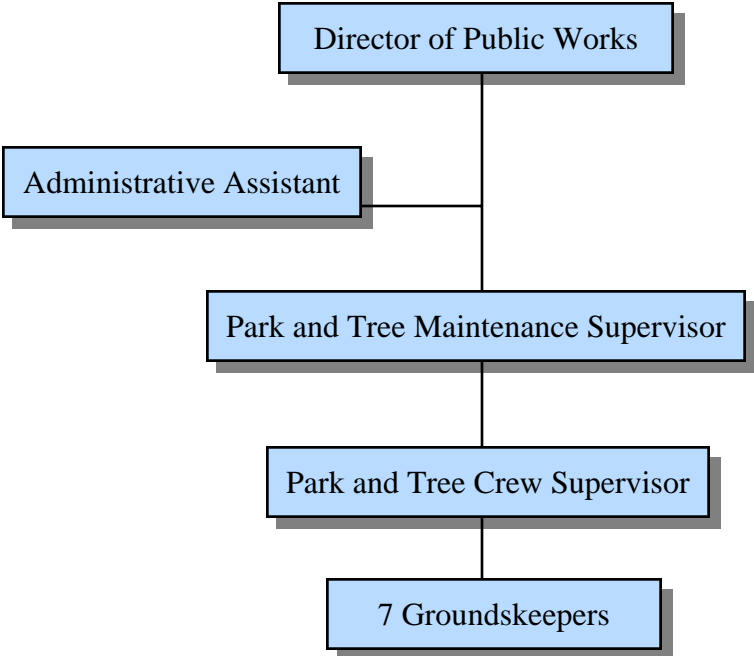
Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 512,827	\$ 560,972	\$ 559,760
51.1201	Temporary Employees	\$ 45,302	\$ 46,435	\$ 46,435
51.1301	Overtime	\$ 14,812	\$ 20,000	\$ 20,000
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 572,941	\$ 627,407	\$ 626,195
51.2201	Social Security (FICA) Contributions	\$ 39,890	\$ 47,698	\$ 47,904
51.2401	Retirement Contributions	\$ 31,480	\$ 43,957	\$ 28,988
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 33,448	\$ 42,866	\$ 32,367
51.2901	Employment Physicals	\$ 190	\$ 342	
51.2902	Employee Drug Screening Tests	\$ 199	\$ 94	
51.2903	Hepatitis/ Flu Vaccine			
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 105,207	\$ 134,957	\$ 109,259
51.0000	TOTAL PERSONAL SERVICES	\$ 678,148	\$ 762,364	\$ 735,454
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	\$ 1,500	\$ 1,000	\$ -
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 1,500	\$ 1,000	\$ -
52.2201	Rep. and Maint. (Equipment)	\$ 28,459	\$ 45,000	\$ 45,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 30,591	\$ 32,000	\$ 34,000
52.2203	Rep. and Maint. (Labor)	\$ 72,112	\$ 64,000	\$ 105,000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 4,548	\$ 5,000	\$ 5,000
52.2205	Rep. and Maint. (Office Equipment)	\$ 99	\$ 500	\$ 250
52.2320	Rentals	\$ 135	\$ 5,000	\$ 5,000
52.2000	<i>Sub-total: Property Services</i>	\$ 135,944	\$ 151,500	\$ 194,250
52.3101	Insurance other than Benefits	\$ 10,104	\$ 11,500	\$ 12,000
52.3201	Telephone	\$ 1,016	\$ 1,100	\$ 850
52.3203	Cellular Phones	\$ 1,098	\$ 1,400	\$ 700
52.3205	Internet Services			
52.3206	Postage			
52.3301	Advertising	\$ 1,056	\$ 500	\$ 350
52.3501	Travel	\$ 2,089	\$ 2,000	\$ 2,000
52.3601	Dues and Fees	\$ 1,158	\$ 1,005	\$ 1,100
52.3701	Education and Training	\$ 1,361	\$ 2,000	\$ 1,700
52.3852	Contract Work/ Services	\$ 1,775	\$ 7,500	\$ 7,500
52.3853	Pest Control Buildings			
52.3901	Erosion Control (EPD)		\$ 4,000	\$ 4,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 19,657	\$ 31,005	\$ 30,200
52.0000	TOTAL PURCHASED SERVICES	\$ 157,101	\$ 183,505	\$ 224,450
53	SUPPLIES			
53.1101	Office Supplies	\$ 399	\$ 700	\$ 700
53.1102	Parts and Materials	\$ 4,036	\$ 8,000	\$ 8,000
53.1103	Chemicals	\$ 22,794	\$ 25,000	\$ 27,500
53.1104	Janitorial Supplies	\$ 230	\$ 300	\$ 300
53.1105	Uniforms	\$ 9,058	\$ 10,000	\$ 10,000
53.1106	General Supplies and Materials	\$ 38,013	\$ 46,000	\$ 46,000

FUND 100 - GENERAL FUND

DEPT - 4200 - STREETS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
53.1110	Concrete/ Cor. Poly Pipes	\$ 13,654	\$ 12,000	\$ 12,000
53.1111	Street Paint/ Traffic Marking Supplies	\$ 2,248	\$ 12,000	\$ 12,000
53.1112	Asphalt	\$ 10,684	\$ 10,000	\$ 10,000
53.1113	Signs	\$ 10,883	\$ 9,000	\$ 9,000
53.1230	Electricity	\$ 1,496	\$ 2,000	\$ 2,000
53.1232	Electricity - Street and Traffic Lights	\$ 240,369	\$ 275,000	\$ 283,000
53.1240	Bottled Gas	\$ 916	\$ 1,000	\$ 1,000
53.1270	Gasoline/Diesel	\$ 37,488	\$ 32,000	\$ 40,000
53.1301	Food	\$ 43		
53.1401	Books and Periodicals		\$ 100	\$ 100
53.1601	Small Tools and Equipment	\$ 10,390	\$ 10,000	\$ 10,000
53.0000	TOTAL SUPPLIES	\$ 402,701	\$ 453,100	\$ 471,600
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 970		
54.2501	Other Equipment	\$ 9,056	\$ 10,000	\$ 10,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 10,026	\$ 10,000	\$ 10,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 160,571	\$ 167,503	\$ 171,718
55.2402	Life and Disability	\$ 2,129	\$ 2,240	\$ 2,500
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 162,700	\$ 169,743	\$ 174,218
57	OTHER COSTS			
57.3300	Solid Waste Disposal	\$ 25,332	\$ 30,000	\$ 30,000
57.3401	Miscellaneous Expenses	\$ 271	\$ 2,000	\$ 2,000
57.0000	TOTAL OTHER COSTS	\$ 25,603	\$ 32,000	\$ 32,000
	TOTAL EXPENDITURES	\$ 1,436,279	\$ 1,610,712	\$ 1,647,722

PARKS



PARKS DIVISION

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

EXPENDITURES SUMMARY

	<u>FY 2005 Actual</u>	<u>FY 2006 Budgeted</u>	<u>FY 2007 Proposed</u>	<u>Percentage Increase</u>
Personal Services/Benefits	\$ 222,357	\$ 267,496	\$ 290,366	8.55%
Purchase/Contract Services	\$ 31,905	\$ 34,080	\$ 29,870	-12.35%
Supplies	\$ 42,198	\$ 54,550	\$ 54,375	-0.32%
Capital Outlay (Minor)	\$ 1,392	\$ -	\$ -	0.00%
Interfund Dept. Charges	\$ 51,153	\$ 59,222	\$ 57,272	-3.29%
Other Costs	\$ 1,746	\$ 2,200	\$ 2,500	13.64%
Total Expenditures	\$ 350,751	\$ 417,548	\$ 434,383	4.03%

PERFORMANCE MEASURES

	<u>FY 2005 Actual</u>	<u>FY 2006 Estimated</u>	<u>FY 2007 Projected</u>
Number of parks where automated irrigation was installed	1	1	1
Number of parks where automated irrigation upgraded	3	3	2
Number of parks where improvements are planned	1	1	2
Number of trees planted within the city	5	12	10
Number of dead & diseased trees removed	7	9	8
Number of hours spent on bedding plants planting) procedures (training	120	120	120
Number of hours spent on pruning procedures (training)	80	80	80
Number of acres mowed & trimmed in Eastside Cemetery	20	35	40
Number of acres mowed & trimmed in Olliff Street Cemetery	10	10	10
Number of times per year for each area	34	34	34
Number of parks mowed	27	28	28
Number of times mowed each year	40	40	40
Number of times parks raked each year	30	30	30

FUND 100 - GENERAL FUND

DEPT - 6200 - PARKS

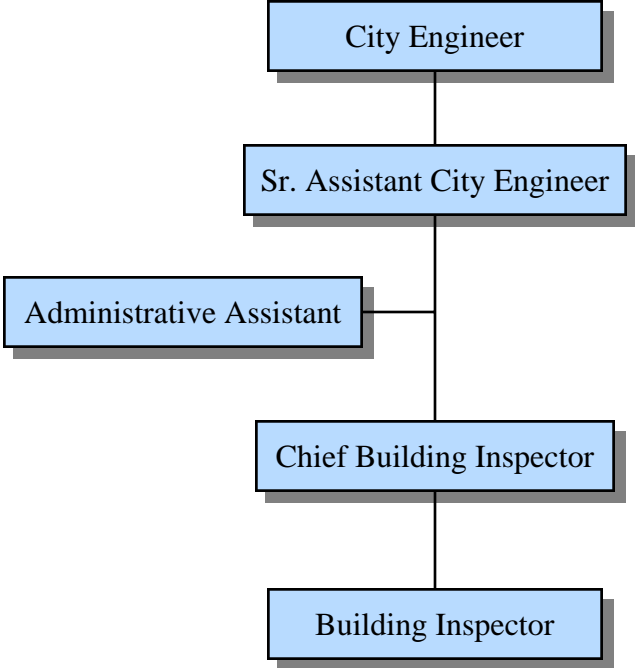
Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 174,478	\$ 214,050	\$ 241,057
51.1201	Temporary Employees	\$ 9,929	\$ 5,679	\$ 5,679
51.1301	Overtime	\$ 519	\$ 2,000	\$ 2,000
<i>51.1000</i>	<i>Sub-total: Salaries and Wages</i>	<i>\$ 184,926</i>	<i>\$ 221,729</i>	<i>\$ 248,736</i>
51.2201	Social Security (FICA) Contributions	\$ 13,074	\$ 16,972	\$ 19,028
51.2401	Retirement Contributions	\$ 14,361	\$ 15,530	\$ 12,153
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 9,218	\$ 12,801	\$ 10,449
51.2901	Employment Physicals	\$ 706	\$ 86	
51.2902	Employee Drug Screening Tests	\$ 72	\$ 18	
51.2903	Hepatitis/ Flu Vaccine		\$ 360	
<i>51.2000</i>	<i>Sub-total: Employee benefits</i>	<i>\$ 37,431</i>	<i>\$ 45,767</i>	<i>\$ 41,630</i>
51.0000	TOTAL PERSONAL SERVICES	\$ 222,357	\$ 267,496	\$ 290,366
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	\$ 416	\$ 250	\$ -
52.2201	Rep. and Maint. (Equipment)	\$ 1,155	\$ 4,000	\$ 4,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 10,653	\$ 8,500	\$ 6,000
52.2203	Rep. and Maint. (Labor)	\$ 6,462	\$ 7,000	\$ 6,550
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 777	\$ 2,500	\$ 2,000
52.2205	Rep. and Maint. (Office Equipment)	\$ 220	\$ 500	\$ 500
52.2320	Rentals	\$ 98	\$ 1,000	\$ 1,000
<i>52.0000</i>	<i>Sub-total: Property Services</i>	<i>\$ 19,781</i>	<i>\$ 23,750</i>	<i>\$ 20,050</i>
52.3101	Insurance, Other than Benefits	\$ 2,185	\$ 1,800	\$ 2,000
52.3201	Telephone	\$ 1,118	\$ 1,200	\$ 1,450
52.3203	Cellular Phones	\$ 633	\$ 700	\$ 420
52.3205	Internet Services		\$ 650	\$ 650
52.3206	Postage			
52.3301	Advertising	\$ 1,017	\$ 630	\$ -
52.3501	Travel	\$ 478	\$ 500	\$ 250
52.3601	Dues and Fees	\$ 115	\$ 200	\$ 200
52.3701	Education and Training	\$ 220	\$ 500	\$ 500
52.3801	Licenses		\$ 150	
52.3852	Contract Work	\$ 6,358	\$ 4,000	\$ 4,000
52.3853	Pest Control (Building)		\$ -	\$ 350
<i>52.3000</i>	<i>Sub-total: Other Purchased Services</i>	<i>\$ 12,124</i>	<i>\$ 10,330</i>	<i>\$ 9,820</i>
52.0000	TOTAL PURCHASED SERVICES	\$ 31,905	\$ 34,080	\$ 29,870
53	SUPPLIES			
53.1101	Office Supplies	\$ 819	\$ 650	\$ 650
53.1102	Parts and Materials	\$ 4,428	\$ 4,000	\$ 4,000
53.1103	Chemicals	\$ 992	\$ 1,000	\$ 1,000
53.1104	Janitorial Supplies	\$ 623	\$ 638	\$ 750
53.1105	Uniforms	\$ 2,417	\$ 4,000	\$ 4,000
53.1106	General Supplies and Materials	\$ 18,917	\$ 26,500	\$ 26,000
53.1108	General S and M (Tree Board)	\$ 2,235	\$ 2,500	\$ 2,500

FUND 100 - GENERAL FUND

DEPT - 6200 - PARKS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
53.1109	General S and M (Beaut. Committee)	\$ 100	\$ 2,500	\$ 2,500
53.1230	Electricity	\$ 2,634	\$ 2,500	\$ 2,600
53.1231	Electricity-Christmas Lights		\$ 1,000	\$ 1,000
53.1240	Bottled Gas	\$ 56	\$ 12	\$ 25
53.1270	Gasoline/Diesel	\$ 5,296	\$ 5,000	\$ 5,100
53.1401	Books and Periodicals		\$ 250	\$ 250
53.1601	Small Tools and Equipment	\$ 3,681	\$ 4,000	\$ 4,000
53	TOTAL SUPPLIES	\$ 42,198	\$ 54,550	\$ 54,375
54	CAPITAL OUTLAY (MINOR)			
54.1203	Site Improvement			
54.2401	Computers	\$ 1,392		
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 1,392	\$ -	\$ -
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 50,480	\$ 58,322	\$ 56,372
55.2402	Life and Disability	\$ 673	\$ 900	\$ 900
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 51,153	\$ 59,222	\$ 57,272
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	\$ 1,201	\$ 1,200	\$ 1,500
57.3401	Miscellaneous Expenses	\$ 545	\$ 1,000	\$ 1,000
57.0000	TOTAL OTHER COSTS	\$ 1,746	\$ 2,200	\$ 2,500
	TOTAL OPERATING EXPENSES	\$ 350,751	\$ 417,548	\$ 434,383

**ENGINEERING
PROTECTIVE INSPECTIONS**



PROTECTIVE INSPECTIONS

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

EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 191,231	\$ 200,664	\$ 161,483	-19.53%
Purchase/Contract Services	\$ 72,163	\$ 111,152	\$ 69,295	-37.66%
Supplies	\$ 10,071	\$ 9,865	\$ 7,625	-22.71%
Capital Outlay (Minor)	\$ 2,405	\$ 3,558	\$ 3,650	2.59%
Interfund Dept. Charges	\$ 29,322	\$ 27,070	\$ 23,998	-11.35%
Other Costs	\$ 474	\$ 300	\$ 400	33.33%
Total Expenditures	\$ 305,666	\$ 352,609	\$ 266,451	-24.43%

PERFORMANCE MEASURES

	<u>FY 2005</u> <u>Actual</u>	<u>FY2006</u> <u>Estimated</u>	<u>FY2007</u> <u>Projected</u>
Number of residential building permits issued	98	130	165
Dollar value of residential building permits issued	\$10,254	\$13,603	\$18,525
Number of Commercial Building Permits issued	114	107	120
Dollar value of commercial building permits issued	\$156,325	\$170,854	\$200,650
Number of industrial building permits issued	0	0	0
Dollar value of industrial building permits issued	0	0	0
Number of plumbing permits issued	1770	1622	2215
Dollar value of plumbing permits issued	\$8,850	\$9,022	\$11,075
Number of electrical permits issued	1355	1535	2120
Dollar value of electrical permits issued	\$14,228	\$15,581	\$16,960
Number of mechanical permits issued	986	1037	1786
Dollar value of mechanical permits issued	\$7,937	\$8,564	\$14,288
Number of sign permits issued	193	182	220
Operating Expenditures for the Protective Inspections Division	\$281,267	\$327,609	\$266,451
Total dollar value of building, plumbing, electrical and mechanical permits	\$197,659	\$217,624	\$261,498
Percentage of operating expenditures financed by fees	70%	66%	98%
Number of Erosion & Sediment Violations Noted or Cited	86	112	125

FUND 100 - GENERAL FUND

DEPT - 7200 - PROTECTIVE INSPECTIONS

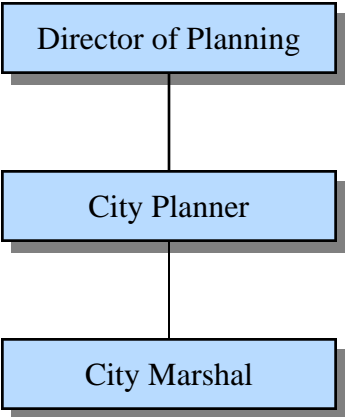
Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 165,572	\$ 168,262	\$ 138,904
51.1301	Overtime	\$ 7	\$ 543	\$ 543
51.1000	<i>Sub-total: Salaries and Wages</i>	<i>\$ 165,579</i>	<i>\$ 168,805</i>	<i>\$ 139,447</i>
51.2201	Social Security (FICA) Contributions	\$ 12,085	\$ 12,639	\$ 10,668
51.2401	Retirement Contributions	\$ 8,313	\$ 11,816	\$ 6,972
51.2701	Workers Compensation	\$ 5,254	\$ 7,309	\$ 4,396
51.2901	Employment Physicals			
51.2902	Employee Drug Screening Tests		\$ 75	
51.2903	Hepatitis/Flu		20	
51.2000	<i>Sub-total: Employee Benefits</i>	<i>\$ 25,652</i>	<i>\$ 31,859</i>	<i>\$ 22,036</i>
51.0000	TOTAL PERSONAL SERVICES	\$ 191,231	\$ 200,664	\$ 161,483
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees			
52.1301	Computer Programming Fees	\$ 3,026	\$ 500	\$ 1,500
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	<i>\$ 3,026</i>	<i>\$ 500</i>	<i>\$ 1,500</i>
52.2101	Cleaning Services		\$ 22,582	Moved to C.M.'s Budget
52.2201	Rep. and Maint. (Equipment)	\$ 3,040	\$ 2,000	\$ 1,500
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 2,217	\$ 2,000	\$ 1,800
52.2203	Rep. and Maint. (Labor)	\$ 1,788	\$ 2,000	\$ 1,300
52.2204	Rep. and Maint. (Bldg.)	\$ 45,058	\$ 50,000	\$ 50,000
52.2205	Rep. and Maint. (Office Equipment)	\$ 66	\$ 400	\$ 500
52.2320	Rentals		\$ 350	\$ 500
52.2000	<i>Sub-total: Property Services</i>	<i>\$ 52,169</i>	<i>\$ 79,332</i>	<i>\$ 55,600</i>
52.3101	Insurance, Other than Benefits	\$ 1,209	\$ 1,270	\$ 1,270
52.3201	Telephone	\$ 1,799	\$ 1,800	\$ 1,500
52.3203	Cellular Phones	\$ 2,301	\$ 2,500	\$ 1,875
52.3206	Postage	\$ 315	\$ 200	\$ 400
52.3301	Advertising	\$ 1,125	\$ 450	\$ 450
52.3501	Travel	\$ 495	\$ 1,800	\$ 3,200
52.3601	Dues and Fees	\$ 428	\$ 800	\$ 800
52.3701	Education and Training	\$ 485	\$ 2,500	\$ 2,700
52.3851	Contract Labor	\$ 8,811	\$ 20,000	Moved to Planning's Budget
52.3000	<i>Sub-total: Other Purchased Services</i>	<i>\$ 16,968</i>	<i>\$ 31,320</i>	<i>\$ 12,195</i>
52.0000	TOTAL PURCHASED SERVICES	\$ 72,163	\$ 111,152	\$ 69,295
53	SUPPLIES			
53.1101	Office Supplies	\$ 1,073	\$ 1,300	\$ 1,500
53.1104	Janitorial Supplies	\$ 1,633	\$ 2,000	Moved to C.M.'s Budget
53.1105	Uniforms	\$ 575	\$ 1,200	\$ 1,125
53.1106	General Supplies and Materials	\$ 394	\$ 350	\$ 400
53.1270	Gasoline/Diesel	\$ 4,166	\$ 3,300	\$ 2,700
53.1301	Food		\$ 250	\$ 250
53.1401	Books and Periodicals	\$ 73	\$ 650	\$ 650
53.1601	Small Tools and Equipment	\$ 2,157	\$ 815	\$ 1,000
53.0000	TOTAL SUPPLIES	\$ 10,071	\$ 9,865	\$ 7,625

FUND 100 - GENERAL FUND

DEPT - 7200 - PROTECTIVE INSPECTIONS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 1,782	\$ 1,690	\$ 1,650
54.2401	Computers	\$ 139	\$ 1,468	\$ 1,500
54.2501	Other Equipment	\$ 484	\$ 400	\$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 2,405	\$ 3,558	\$ 3,650
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 28,728	\$ 26,430	\$ 23,358
55.2402	Life and Disability	\$ 594	\$ 640	\$ 640
55.0000	TOTAL INTERFUND/INTERDEPT.	\$ 29,322	\$ 27,070	\$ 23,998
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ 474	\$ 300	\$ 400
57.0000	TOTAL OTHER COSTS	\$ 474	\$ 300	\$ 400
TOTAL EXPENDITURES		\$ 305,666	\$ 352,609	\$ 266,451

PLANNING



PLANNING DEPARTMENT

This department is headed by the Planning Director, and is located in City Hall. The department is responsible for advising the Planning Commission and the Mayor and City Ordinance, zoning requests, variance requests, and subdivision submittals. The department is responsible for all interpretations of the Zoning Ordinance, and is consulted on Zoning compliance before business licenses, building permits, alcoholic beverage permits, and similar permits are issued. The department is also responsible for preparing and submitting for Georgia Department of Community Affairs approval the City's Comprehensive Plan, Land Use Plan, and its Short-term Work Program. These activities place this department in the forefront in dealing with long-range planning and current physical development within the City.

The department also provides the City's grant writing and administration function. The department has been responsible for a low-interest loan for the Metter Gas Project from the One Georgia Authority, the Fire House Grant, the GEMA Grant to improve drainage, the Linear park ISTEA and TEA-21 Grants, several grants for the Police Department, and the Community Development Block Grant to develop the infrastructure in Statesboro Pointe Subdivision, and the CHIP Grant to develop housing in the same subdivision. The department is currently involved in the administration of a TEA-21 Streetscape Project in conjunction with the Downtown Statesboro Development Authority and Mainstreet Program.

The Planning Director also serves as one of two City representative on the Statesboro-Bulloch County Land Bank Authority, and is the City's liaison to Habitat for Humanity of Bulloch County, Inc. in the City's partnership with that organization to build housing in Statesboro Pointe. The Director is also the City's liaison with the Coastal Georgia Regional Development Council, which is the regional planning agency for this part of the state.

The City Marshal is part of the Planning Department. He is responsible for enforcement of local code provisions dealing with overgrown and neglected lots, junked cars, temporary signs, dilapidated and unsightly buildings, and similar complaints.

EXPENDITURES SUMMARY

	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Budgeted</u>	<u>FY 2007</u> <u>Proposed</u>	<u>Percentage</u> <u>Increase</u>
Personal Services/Benefits	\$ 57,132	\$ 107,882	\$ 156,141	44.73%
Purchase/Contract Services	\$ 49,183	\$ 53,225	\$ 55,500	4.27%
Supplies	\$ 1,659	\$ 3,050	\$ 4,250	39.34%
Capital Outlay (Minor)	\$ 1,787	\$ 2,575	\$ 1,500	-41.75%
Interfund/Dept. Charges	\$ 12,756	\$ 13,768	\$ 24,144	75.36%
Other Costs	\$ (62)	\$ 300	\$ 300	0.00%
Total Expenditures	\$ 122,455	\$ 180,800	\$ 241,835	33.76%

PERFORMANCE MEASURES

	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Estimated</u>	<u>FY 2007</u> <u>Projected</u>
Number of rezoning requests processed	16	18	20
Number of variance requests processed	21	12	15
Number of residential subdivision plats reviewed	2	0	2
Number of commercial subdivision plats reviewed	0	0	1
Number of federal or state grant submittals	0	1	1
Number of federal or state grants approved	0	1	1
Dollar value of grants approved	\$0	\$300,000	\$250,000
Number of houses sold in Statesboro Pointe Subdivision	2	2	3
Number of annexations processed	0	3	3
Number of acres annexed into the City	0	78	100
Number of code violations corrected	200	245	260
Number of code violation citations requiring court action	60	57	75
Number of substandard structures removed by owner or City	8	12	20

FUND 100 - GENERAL FUND

DEPT - 7400 - PLANNING

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 44,791	\$ 89,956	\$ 135,093
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 44,791	\$ 89,956	\$ 135,093
51.2201	Social Security (FICA) Contributions	\$ 3,299	\$ 7,198	\$ 10,335
51.2401	Retirement Contributions	\$ 5,573	\$ 6,587	\$ 6,455
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 3,304	\$ 4,074	\$ 4,258
51.2901	Employment Physical	\$ 165	\$ -	
51.2902	Employee Drug Screening		\$ 67	
51.2903	Hepatitis/Flu Vaccine			
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 12,341	\$ 17,926	\$ 21,048
51.0000	TOTAL PERSONAL SERVICES	\$ 57,132	\$ 107,882	\$ 156,141
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees		\$ 2,000	\$ 2,000
52.1301	Computer Programming Fees	\$ 2,099	\$ 300	\$ -
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 2,099	\$ 2,300	\$ 2,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 350	\$ 1,350	\$ 2,700
52.2203	Rep. and Maint. (Labor)	\$ 621	\$ 750	\$ 1,200
52.2205	Rep. and Maint. (Office Equipment)	\$ 204	\$ 500	\$ 500
52.2320	Rentals	\$ 919	\$ 1,800	\$ 1,800
52.2000	<i>Sub-total: Property Services</i>	\$ 2,094	\$ 4,400	\$ 6,200
52.3101	Insurance, Other than Benefits	\$ 756	\$ 775	\$ 800
52.3201	Telephone	\$ 967	\$ 1,300	\$ 1,500
52.3203	Cellular Phones	\$ 449	\$ 1,000	\$ 1,200
52.3206	Postage	\$ 32	\$ 100	\$ 300
52.3301	Advertising	\$ 2,747	\$ 2,000	\$ 2,500
52.3501	Travel	\$ 1,743	\$ 3,300	\$ 4,000
52.3601	Dues and Fees	\$ 182	\$ 900	\$ 1,200
52.3701	Education and Training	\$ 914	\$ 2,150	\$ 2,800
52.3801	Licenses			\$ 1,000
52.3851	Contract Labor	\$ 6,325	\$ 5,000	\$ 7,000
52.3852	Contracted Services	\$ 30,875	\$ 30,000	\$ 25,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 44,990	\$ 46,525	\$ 47,300
52.0000	TOTAL PURCHASED SERVICES	\$ 49,183	\$ 53,225	\$ 55,500
53	SUPPLIES			
53.1101	Office Supplies	\$ 1,073	\$ 500	\$ 750
53.1106	General Supplies and Materials	\$ 24	\$ 1,400	\$ 1,600
53.1270	Gasoline/Diesel	\$ 357	\$ 600	\$ 900
53.1401	Books and Periodicals	\$ 183	\$ 350	\$ 500
53.1601	Small Tools and Equipment	\$ 22	\$ 200	\$ 500
53.0000	TOTAL SUPPLIES	\$ 1,659	\$ 3,050	\$ 4,250
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture & Fixtures	\$ 1,647	\$ 1,075	\$ 500
54.2401	Computers		\$ 1,500	\$ 1,500

FUND 100 - GENERAL FUND

DEPT - 7400 - PLANNING

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
54.2501	Other Equipment	\$ 140		
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 1,787	\$ 2,575	\$ 1,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 12,620	\$ 13,503	\$ 23,879
55.2402	Life and Disability	\$ 136	\$ 265	\$ 265
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 12,756	\$ 13,768	\$ 24,144
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ (62)	\$ 300	\$ 300
57.0000	TOTAL OTHER COSTS	\$ (62)	\$ 300	\$ 300
TOTAL EXPENDITURES		\$ 122,455	\$ 180,800	\$ 241,835

OTHER AGENCIES

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

Among the agencies that get some funding from the City of Statesboro are Civil Defense, the Bulloch Resident Center, the Drug Abuse Council, the Hight Hope Center, Concerted Services, the Statesboro Arts Council, the Downtown Statesboro Development Authority, and the Ogeechee Railroad for rental of space for downtown parking.

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

EXPENDITURES SUMMARY

	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Budgeted</u>	<u>FY 2007</u> <u>Proposed</u>	<u>Percentage</u> <u>Increase</u>
Purchase/Contract Services	\$ 27,322	\$ 27,324	\$ 27,324	0.00%
Other Costs	\$ 181,100	\$ 183,665	\$ 243,790	32.74%
Total Expenditures	\$ 208,422	\$ 210,989	\$ 271,114	28.50%

FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
1595.52	PURCHASE/CONTRACT SERVICES			
1595.52.3601	Dues and Fees - RDC	\$ 20,428	\$ 20,429	\$ 20,429
1595.52.3602	Dues and Fees - GMA	\$ 6,894	\$ 6,895	\$ 6,895
1595.52.0000	TOTAL PURCHASED SERVICES	\$ 27,322	\$ 27,324	\$ 27,324
57	OTHER COSTS			
3900.57.1002	Civil Defense	\$ 5,000	\$ 5,000	\$ 5,000
5100.57.1003	Bulloch Resident Center	\$ 1,200	\$ 1,200	\$ 1,200
5100.57.1004	Drug Abuse Council	\$ 28,513	\$ 27,000	\$ 27,000
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
.6100.57.1007	SBCPRD	\$ -		
.6173.57.1014	Arts Center	\$ 88,086	\$ 89,580	\$ 144,660
6500.57.1009	Regional Library			
7500.57.1010	SBC Development Authority			
7500.57.1011	Downtown Development Authority	\$ 52,651	\$ 55,235	\$ 60,280
7564.57.1012	Parking Lot Rental - Railroad	\$ 250	\$ 250	\$ 250
57	TOTAL OTHER COSTS	\$ 181,100	\$ 183,665	\$ 243,790
	TOTAL EXPENDITURES	\$ 208,422	\$ 210,989	\$ 271,114

FUND 100 - GENERAL FUND

DEPT - 8000 - DEBT SERVICE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
NON-OPERATING EXPENSES				
58.1201	City Hall Lease Principal	\$ 41,000	\$ 43,500	\$ 46,000
58.2201	City Hall Lease Interest	\$ 52,528	\$ 55,000	\$ 70,500
58.2202	GMA Swap Payments	\$ 35,844	\$ 31,000	\$ 130,000
TOTAL NON-OPERATING EXPENSES		\$ 129,372	\$ 129,500	\$ 246,500

FUND 100 - GENERAL FUND

DEPT - 9000 - TRANSFERS OUT

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
	TRANSFERS:			
61.1003	Transfers to Capital Improvements Fd.	\$ -	\$ 812,000	\$ 2,875
61.1004	Transfers to Community Greenspace	\$ -	\$ -	\$ -
61.1005	Transfers to Multiple Grants	\$ -	\$ -	\$ -
	TOTAL TRANSFERS	\$ -	\$ 812,000	\$ 2,875



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 2005 Actual	FY 2006 Budget	FY 2007 Recommended
OPERATING REVENUES				
35	FINES AND FORFEITURES			
35.1320	Cash Confiscation - State	\$ 11,759	\$ 15,000	\$ 12,000
35.1325	Cash Confiscation - Federal			
35.1340	Other Confiscation/Escheats - State			
35.1345	Other Confiscation/Escheats - Federal			
35.1360	Sale of Confiscated Property - State	\$ 11,470		
35.1365	Sale of Confiscated Property - Federal			
35.0000	TOTAL FINES AND FORFEITURES	\$ 23,229	\$ 15,000	\$ 12,000
INVESTMENT INCOME				
36.1000	INVESTMENT INCOME			
36.1001	Interest Income - Confiscated	\$ 603	\$ 100	\$ 600
36.1002	Interest Income - Seized Funds	\$ 1,067	\$ 500	\$ 1,700
36.0000	TOTAL INVESTMENT INCOME	\$ 1,670	\$ 600	\$ 2,300
TOTAL REVENUES AND OTHER		\$ 24,899	\$ 15,600	\$ 14,300
EXPENDITURES:				
53	SUPPLIES			
53.1601	Small Tools & Equipment	\$ 7,882		
53.1000	TOTAL SUPPLIES	\$ 7,882	\$ -	\$ -
CAPITAL OUTLAY (MINOR)				
54	CAPITAL OUTLAY (MINOR)			
54.2401	Computers			
54.2501	Other Equipment	\$ 14,587	\$ 7,500	\$ 13,300
54.2000	TOTAL CAPITAL OUTLAY	\$ 14,587	\$ 7,500	\$ 13,300
OTHER COSTS				
57	OTHER COSTS			
57.3414	Interest Expense - Seized Funds	\$ 143		\$ 1,000
57.3000	TOTAL OTHER COSTS	\$ 143	\$ -	\$ 1,000
OTHER FINANCING USES				
61	OTHER FINANCING USES			
61.1001	Transfer to General Fund			
61.1003	Transfer to CIP		\$ 30,000	
61.1000	TOTAL OTHER FINANCING USES	\$ -	\$ 30,000	\$ -
TOTAL EXPENDITURES AND OTHER		\$ 22,612	\$ 37,500	\$ 14,300

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

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

To date, the City has given the Land Bank Authority three lots at no cost, to be provided to Habitat. In addition, the City has sold four 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 five more lots to the Land Bank Authority for conveyance to Habitat. In addition, the City will make five loans of \$15,000 each to Habitat for the construction of these five houses. Anyone wishing to participate in this housing program is encouraged to contact the Planning Director, at 764-0668, or Ms. Vicki Davis, Habitat Executive Director, at 489-2076.

FUND 221 - CDBG FUND

DEPT - 7400 - PLANNING

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Requested
REVENUES:				
33.4317	Proceeds from DCA - CDBG	\$ 8,992		
38.8003	Lot Sales Habitat House #9	\$ 4,776		
38.8004	Lot Sales Habitat House #10		\$ 5,000	
38.8005	Lot Sales Habitat House #11		\$ 5,000	
38.8006	Lot Sales Habitat House #12		\$ 5,000	
38.8007	Lot Sales Habitat House #13		\$ 5,000	
38.8008	Lot Sales Habitat House #14		\$ 5,000	
38.8009	Lot Sales Habitat House #15			\$ 4,780
38.8010	Lot Sales Habitat House #16			\$ 4,780
38.8011	Lot Sales Habitat House #17			\$ 4,780
38.8012	Lot Sales Habitat House #18			\$ 4,780
38.8013	Lot Sales Habitat House #19			\$ 4,780
38.8014	Lot Sales Habitat House #20			
38.8015	Lot Sales Habitat House #21			
38.9010	Misc. Income	\$ 7		
TOTAL REVENUES		\$ 13,775	\$ 25,000	\$ 23,900
EXPENDITURES:				
52.1206	Down Payment/Closing Cost - CDBG			
52.1207	General Administration - CDBG			
54.1201	Site Development - CDBG			
57.3401	Misc Expense			
57.4103	Bank Charges	\$ 57		
TOTAL EXPENDITURES		\$ 57	\$ -	\$ -

LINEAR PARK FUND

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

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

FUND 223 - LINEAR PARK FUND

DEPT - 6220 - PARK AREAS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
REVENUES:				
33.4313	Proceeds from GDOT - ISTE A			
33.4314	Proceeds from GDOT - TEA 21	\$ 298,000		
33.4320	Proceeds from Gov't Greenspace			
OTHER FINANCING SOURCES:				
37.1001	Donations & Contributions		\$ 17,744	
39.1202	Trans. In from 1997 SPLOST			
39.1240	Trans. In from SWC	\$ 50,000		
39.1280	Trans. In from Comm. Greenspace			
39.1290	Trans. In from CIP Fund	\$ 130,162		
TOTAL REVENUES		\$ 478,162	\$ 17,744	\$ -
EXPENDITURES:				
54.1103	Land Acquisition - ISTE A			
54.1201	Construction - TEA 21	\$ 597,932	\$ 13,100	
54.1202	Landscaping, etc		\$ 41,712	
TOTAL EXPENDITURES		\$ 597,932	\$ 54,812	\$ -

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 \$254,943 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 \$254,943 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 2005 Actual	FY 2006 Budget	FY 2007 Recommended
REVENUES:				
33.4316	Reimburs. from GEMA (thru FEMA)	\$ 5,672		
33.4317	HSG - Fire (GEMA)	\$ 166,368	\$ 98,295	
33.4318	HSG - Police (GEMA)		\$ 145,395	
33.4319	Bureau of Just - BVP Grant	\$ 1,073	\$ 3,928	\$ 3,000
33.9001	GMA Safety Grant - PD		\$ 5,000	\$ 5,000
33.9002	GMA Liability Grant - PD		\$ 5,000	\$ 5,000
33.9003	Records Management Grant		\$ 10,000	
TOTAL REVENUES		\$ 173,113	\$ 267,618	\$ 13,000
EXPENDITURES:				
1580.52.3852	Contract Work		\$ 10,000	
3200.53.1105	Uniforms	\$ 1,073	\$ 3,928	\$ 3,000
3200.53.1108	General Supplies and Materials	\$ 15	\$ 68,000	
3200.53.1601	Small Tools and Equipment		\$ 60,000	
3200.53.1602	Safety Equipment - PD		\$ 5,000	\$ 5,000
3200.53.1603	Liability Equipment - PD		\$ 5,000	\$ 5,000
3200.54.2108	Equipment - Misc (HSG)		\$ 17,395	
3500.53.1105	Uniforms	\$ 11,624		
3500.53.1108	General Supplies and Materials	\$ 113,454		
3500.54.2101	Equipment Trailer	\$ 21,127		
3500.54.2108	Equipment - Misc (HSG)	\$ 20,162	\$ 98,295	
4250.54.1401	Construction - Drainage	\$ 342		
9000.61.1001	Transfer to General Fund	\$ 5,315		
TOTAL EXPENDITURES		\$ 173,112	\$ 267,618	\$ 13,000

HOTEL/MOTEL TAX FUND

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

76.4 %	SCVB
8.0 %	DSDA
<u>15.6 %</u>	SAC
100.0 %	Total

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

FUND 275 - HOTEL MOTEL TAX FUND

DEPT - 7540 - TOURISM

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
OPERATING REVENUES:				
31	TAXES			
31.4100	Hotel/Motel Taxes	\$ 358,315	\$ 360,000	\$ 396,000
31.4101	Refund of Taxes		\$ -	
<i>31.4000</i>	<i>Subtotal Taxes</i>	<i>\$ 358,315</i>	<i>\$ 360,000</i>	<i>\$ 396,000</i>
31.9901	Penalties and Interest Hotel/Motel Taxes			
31.9000	<i>Subtotal:Pen. and Inter. on Del. Taxes</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL OPERATING REVENUES		\$ 358,315	\$ 360,000	\$ 396,000
EXPENDITURES:				
57.2000	OTHER COSTS			
57.2001	Payment to other Agencies-SCVB	\$ 286,683	\$ 288,000	\$ 302,400
57.2003	Payment to other Agencies-DSDA	\$ 26,764	\$ 27,000	\$ 31,680
57.2004	Payment to other Agencies-Arts Council	\$ 26,764	\$ 27,000	\$ 61,920
57.2000	TOTAL OTHER COSTS	\$ 340,211	\$ 342,000	\$ 396,000
OTHER FINANCING USES				
9000.61.1001	Transfer to General Fund	\$ 18,103	\$ 18,000	\$ -
TOTAL OTHER FINANCING USES		\$ 18,103	\$ 18,000	\$ -
TOTAL EXPENDITURES AND OTHER		\$ 358,314	\$ 360,000	\$ 396,000

1997 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUND

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

FUND 320 - 1997 SPLOST FUND

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
REVENUES:				
33.7101	Proceeds for Patrol Cars			
33.7108	Proceeds for Starr Trailer Replacement			
33.7109	Proceeds for Landfill Post-closure	\$ 164,615		
33.7110	Proceeds for Landfill Air Rights	\$ 667,916	\$ 100,142	
33.7135	North St. Paving/Drainage		\$ 95,791	
33.7136	Proceeds for Inert Landfill Construction			
TOTAL REVENUES		\$ 832,531	\$ 195,933	\$ -
EXPENDITURES:				
OTHER FINANCING USES				
9000.61.1011	Transfers to CIP Fund-Police			
9000.61.1012	Transfers to CIP Fund-Arts Center			
9000.61.1013	Transfers to CIP Fund-Streets		\$ 95,791	
9000.61.1020	Transfers to Water/Waste Water Fund			
9000.61.1030	Transfers to Solid Waste Collection Fund			
9000.61.1040	Transfers to Solid Waste Disposal Fund	\$ 832,531	\$ 100,142	
TOTAL EXPENDITURES		\$ 832,531	\$ 195,933	\$ -

2002 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUND

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

Beginning in FY 2007, SPLOST revenues will be received and spent within the SPLOST fund, without any transfers to other funds. At year end, all completed projects will be transferred either to General Fixed Assets, or the appropriate enterprise fund. This will simplify the budgeting and accounting for SPLOST projects.

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

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

This tax is used in lieu of bond issues that would have to be repaid from higher property tax increases or user fees to fund major capital projects. Statesboro enjoys a significant regional trade area that allows the City and County to generate sales tax proceeds from non-residents. According to The 2004 Georgia County Guide, published by the University of Georgia's Center for Agribusiness and Economic Development, Bulloch County in 2003 had a "pull factor" in retail sales of 1.39. (See Pages 42 and 43). "Pull factor" is defined as "...a measurement of a county's retail buying power that incorporates the effects of income and population on a county's retail sales activity. A high pull factor (>1.00) can indicate that dollars are flowing into the county, and a low pull factor (<1.00) can indicate that dollars are flowing out of the county." Bulloch County's pull factor was the *twelfth best* out of 159 Georgia counties in 2003.

If roughly 39 cents in non-resident retail sales are generated here for every \$1.00 of local resident retail sales, then 39 cents out of every \$1.39 of retail sales, *or 28% of retail sales in Bulloch County*, appear to come from non-residents. That makes the use of a special purpose local option sales tax very attractive to Statesboro and Bulloch County residents, and helps explain why the referendums have been well-received by the voters. It should be noted that

neither the City nor the County gets any of the proceeds from the local option sales tax (LOST) of 1%. Bulloch County *is one of only eight Georgia counties* that does not get the LOST funding. All of those proceeds have gone to the Board of Education since the tax was imposed in the mid-1980's through a local constitutional amendment. That tax generates over \$9,000,000 per year, and has a growth rate in normal economic conditions averaging 7.5% annually (just like the SPLOST). Not having that revenue puts Statesboro and Bulloch County at a disadvantage compared to other Georgia cities and counties, and puts added pressure on the other taxes and user fees to make up the difference.

FUND 321 - 2002 SPLOST FUND

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
REVENUES:				
33.7101	Proceeds for Patrol Cars	\$ 236,326	\$ 100,000	\$ 100,000
33.7110	Proceeds for Air Rights		\$ 567,185	\$ 945,000
33.7113	Proceeds for Street/Drainage Projects	\$ 20,858		\$ 844,450
33.7114	Proceeds for Beasley/Cawana	\$ 153,130		
33.7119	Proceeds for W/S to Unserved Areas			\$ 86,000
33.7125	Proceeds for Street Repaving Program	\$ 110,898	\$ 294,102	\$ 225,000
33.7127	Proceeds for Police Station	\$ 175,244	\$1,950,955	
33.7129	Proceeds for Downtown Streetscape	\$ 36,899	\$ 103,601	
33.7130	Proceeds fro Northside Dr.		\$ 470,000	
33.7131	Proceeds fro Street Striping		\$ 60,000	\$ 30,000
33.7132	Proceeds for Signal		\$ 75,000	
33.7133	Proceeds for LT Lane - Chandler	\$ 2,100	\$ 69,900	
33.7134	Proceeds fro Brannen St. Connector		\$ 60,100	
33.7135	Proceeds for North St. Paving		\$ 22,900	
33.7137	Proceeds for Subdivision Incentive Program Funding	\$ 65,605	\$ 269,395	\$ 200,000
33.7138	Proceeds for Myrtle Crossing W&S	\$ 279,592		
33.7139	Proceeds for Moss Creek W&S	\$ 167,278		
33.7140	Proceeds for W. Main/College Intersection and Parking Lot	\$ 54,265	\$ 255,877	
33.7141	Proceeds for Fair Rd/Gentilly Intersect.	\$ 1,100	\$ 85,000	
33.7142	Proceeds Intersection 301		\$ 385,000	
33.7143	Proceeds Hwy 24 Sidewalk		\$ 90,500	
33.7144	Proceeds Underground Utilities		\$ 295,000	
33.7145	Proceeds Blitch Lane Culvert		\$ 95,000	
33.7146	Rotary Screen WWTP			
33.7150	Proceeds for W/S Projects			\$ 1,344,000
33.7151	Landfill Closure/Post-closure Expenses			\$ 200,000
TOTAL REVENUES		\$1,303,295	\$5,249,515	\$ 3,974,450
EXPENDITURES:				
54.1400	Infrastructure			
	<i>Stormwater/Drainage Projects</i>			
4250.54.1505	ENG-31 R.J.'s Restaurant Ditch Stabilization			\$ 220,000
4250.54.1506	ENG-32 Hwy 80 (Northside Dr. W) Drain.			\$ 240,000
4250.54.1508	ENG-53 Park Avenue Drainage Improvements			\$ 56,000
4250.54.1509	ENG-55 Enlarge Culverts @ Northlake S/D			\$ 46,450
4250.54.1510	Little Lotts Creek Drainage: VMP to GA 67			\$ 20,000
	<i>Street and Sidewalk Projects</i>			
4220.54.1477	PW-PT-2 Cemetery Street Repaving Project			\$ 25,000
	ENG - 25 Cemetery Paving Project			\$ 20,000
4220.54.1479	PW-ST-24 Intersection: .			

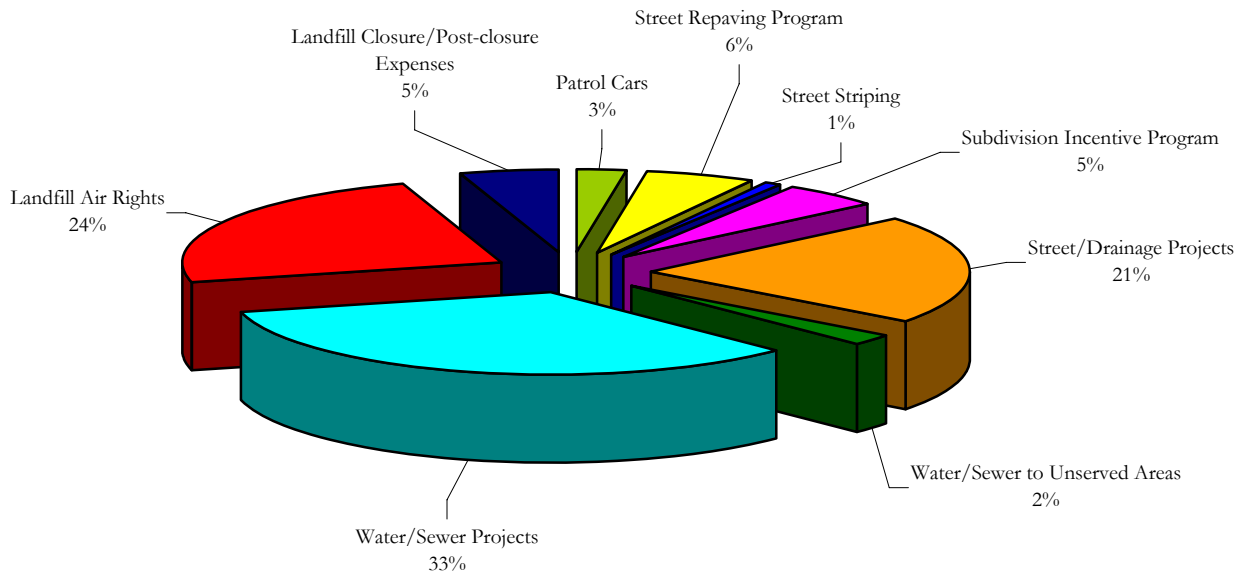
FUND 321 - 2002 SPLOST FUND

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
	W. Grady and S. College St			\$ 187,000
4220.54.1459	PW-ST-31 Sidewalk Repairs			\$ 20,000
4220.54.1467	ENG-28 Street Striping for Traffic Control			\$ 30,000
4220.54.1473	ENG-40 Annual Street Repaving Program			\$ 225,000
4220.54.1494	ENG-57 Subdivision Incentive			
	Program Funding			\$ 200,000
4220.54.1507	Intersection of US 301 and GA 67			\$ 10,000
	<i>Water/Sewer Projects</i>			
4330.54.1511	WWD-14c Donnie Simmons Way Area Sewer			\$ 425,000
4330.54.1512	Central Street Sewer Replacement			\$ 125,000
4330.54.1513	Extension of W & S to Unserved Areas			\$ 86,000
4330.54.1514	Thompson SD (Stockyard/W. Main St.)			\$ 105,000
54.2100	Machinery			
4400.54.2109	WWD-1 Refurbish Two Existing Wells			\$ 175,000
4400.54.2110	WWD-24 Well, Well House, and Main: US 301 N			\$ 514,000
54.2200	Vehicles (and motorized equipment)			
3200.54.2215	PD-1 Police Vehicles and Conversions			\$ 100,000
57.3000	Other Costs			
4530.57.3302	Air Rights			\$ 945,000
4530.57.3304	Landfill Closure/post-closure Expenses			\$ 200,000
	Other Financing			
9000.61.1011	Transfers to CIP Fund-Police	\$ 236,326	\$ 100,000	\$ -
9000.61.1013	Transfers to CIP Fund-Streets	\$ 291,725	\$2,527,774	\$ -
9000.61.1015	Transfers to CIP Fund-Police	\$ 175,244	\$1,950,955	\$ -
9000.61.1020	Transfers to Water/Waste Water Fund	\$ 600,000		\$ -
9000.61.1040	Transfers to SWD		\$ 567,185	\$ -
9000.61.1045	Transfers to Streetscape Fund		\$ 103,601	\$ -
TOTAL EXPENDITURES		\$1,303,295	\$5,249,515	\$ 3,974,450

**2002 SPLOST FUND ALLOCATIONS
FY 2007**

Patrol Cars	\$ 100,000
Street Repaving Program	\$ 225,000
Street Striping	\$ 30,000
Subdivision Incentive Program	\$ 200,000
Street/Drainage Projects	\$ 844,450
Water/Sewer to Unserved Areas	\$ 86,000
Water/Sewer Projects	\$ 1,344,000
Landfill Air Rights	\$ 945,000
Landfill Closure/Post-closure Expenses	\$ 200,000
	\$ 3,974,450

**2002 SPLOST Allocations
for FY 2007**



DESCRIPTION OF MAJOR PROJECTS

ENG-31 R.J.'S RESTAURANT DRAINAGE DITCH STABILIZATION: The existing drainage canal is experiencing significant slope failures due to erosion caused by the quantity and velocity of the storm water runoff through this section of the City. The goal of the project is to stabilize the side slopes of the drainage canal in order to prevent further deterioration of the canal and potentially the R.J.'s Restaurant parking lot.

ENG-32 HIGHWAY 80 (NORTHSIDE DRIVE WEST) DRAINAGE (FORMERLY PW-ST-39): The drainage system currently in place in this area is too small to handle heavy storm bursts and has thus caused flash floods to occur in the area, flooding four lanes of traffic. The goal of the project is to improve the drainage system. The City is currently working with the DOT to determine who will fund and complete the project.

ENG-40 STREET RESURFACING PROGRAM (FORMERLY PW-ST-51): Excluding the State and Federal highways within the City limits, the City of Statesboro is solely responsible for the repair and maintenance of approximately 105 miles of streets. The goal of this project is to properly maintain and prolong the life of our streets, through resurfacing. When circumstances dictate, this funding would also be used for the mill down of streets before resurfacing.

ENG-44 INTERSECTION IMPROVEMENTS, WEST GRADY STREET AT SOUTH COLLEGE STREET (FORMERLY PW-ST-24): At present the dimensions of this intersection are not conducive to the traffic flow in the area. The goals of the project are to: provide a proper thru and turn lane width in all directions, lengthen the turning radii on all corners to accommodate large vehicle thru traffic, and provide proper handicapped accessible ramps in all directions. In order to accomplish these goals, the existing utility poles must be relocated, and will be replaced with new traffic signals on decorative mast arm poles. The close proximity of this intersection to the Fire Station and the EMS dispatch make adequate turning accommodations critical at this location.

WWWD-14-C DONNIE SIMMONS WAY AREA SEWER: The existing sewer lines in this area are in disrepair and a major contributor to infiltration and inflow into the sewer system during wet weather, thus causing a sewage surcharge issue. The goal of the project is to replace the existing sewer lines on Donnie Simmons Way, Anthony Street, Baldwin Street, Garfield Street, Kent Street, and Williams Road with new lines.

WWD-14-D CENTRAL STREET SEWER REPLACEMENT: The existing sewer line on Central Street is in disrepair and subject to collapse. The goal of the project is to replace the deteriorated sewer line with a new line.

WWD-24 WELL, WELL HOUSE, AND WATER MAIN: It is expected that well #7 will soon become obsolete due to collapse and reduced water yield. The loss of this well will necessitate that a replace well be constructed. The goal of the project is to construct a new deep well, well house, and 12" or larger water main on Hwy 301 North, North of the Holland Industrial Park.

SUMMARY OF PROJECTS BY FISCAL YEAR:
2002 SPLOST FUND

Project Number	Project	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	TOTALS
PD-1	Police Vehicles and Conversions	\$ 100,000						\$ 100,000
ENG-13	Traffic Signal: N. Zetterower at E. Main St.		\$ 72,500					\$ 72,500
ENG-21	City Traffic Calming Project		\$ 15,204					\$ 15,204
ENG-25	Cemetery Paving Project	\$ 20,000						\$ 20,000
ENG-27	Resurface Cemetery Streets	\$ 25,000						\$ 25,000
ENG-28	Street Striping	\$ 30,000						\$ 30,000
ENG-31	R. J.'s Restaurant Ditch Stabilization	\$ 220,000						\$ 220,000
ENG-32	Highway 80 (Northside Drive West) Drainage	\$ 240,000	\$ 42,000					\$ 282,000
ENG-33	Intersection of US 301 S. and GA 67	\$ 10,000						\$ 10,000
ENG-40	Street Repaving Program	\$ 225,000	\$ 250,000					\$ 475,000
ENG-44	W. Grady St. and College St. Intersection	\$ 187,000						\$ 187,000
ENG-53	Park Avenue Drainage Improvements	\$ 56,000						\$ 56,000
ENG-55	Enlarge Culverts at Northlake S/D Entrance	\$ 46,450						\$ 46,450
ENG-57	Subdivision Incentive Program Funding	\$ 200,000	\$ 200,000					\$ 400,000
ENG-60	Lester Road Sidewalks		\$ 100,000					\$ 100,000
ENG-61	Northside Drive Improvements		\$ 150,000					\$ 150,000
PW-ST-22	Drainage at GA 67 to Byrd's Pond		\$ 25,000					\$ 25,000
PW-ST-31	Sidewalk Repairs	\$ 20,000						\$ 20,000
PW-ST-32	Little Lotts Creek Drainage: VMP to GA 67	\$ 20,000						\$ 20,000
								\$ -
WWD-1	Refurbish Two Existing Wells	\$ 175,000						\$ 175,000
WWD-14c)	Donnie Simmons Way Area Sewer	\$ 425,000						\$ 425,000
WWD-14d)	Central Street Sewer Replacement	\$ 125,000						\$ 125,000
WWD-24	Well, Well House, and Main: US 301 N	\$ 514,000						\$ 514,000
WWD-32	Extension of W & S to Unserved Areas	\$ 86,000	\$ 69,000					\$ 155,000
WWD-32a)	Thompson SD (Stockyard/W. Main St.)	\$ 105,000						\$ 105,000
	Landfill Closure/post-closure Expenses	\$ 200,000	\$ 107,673					\$ 307,673
	Air Rights in Wayne County Landfill	\$ 945,000						\$ 945,000
								\$ -
	Proposed Uses of Cash	\$ 3,974,450	\$ 1,031,377	\$ -	\$ -	\$ -	\$ -	\$ 5,005,827

SUMMARY OF PROJECTS BY FISCAL YEAR:
2002 SPLOST FUND

Project Number	Project	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	TOTALS
	Existing Uses of Cash							
	None	\$ -	\$ -					\$ -
	Total Uses of Cash	\$ 3,974,450	\$ 1,031,377	\$ -	\$ -	\$ -	\$ -	\$ 5,005,827
	Sources of Cash							
	2002 SPLOST Proceeds for:							
	Police Department Vehicles	\$ 100,000						\$ 100,000
	Street and Drainage Projects	\$ 1,299,450	\$ 847,704					\$ 2,147,154
	Water and Sewer Projects	\$ 1,430,000	\$ 69,000					\$ 1,499,000
	Solid Waste Disposal Projects	\$ 1,145,000	\$ 107,673					\$ 1,252,673
	GA Department of Transportation for:							
	ENG-13		\$ 7,000					\$ 7,000
	Total Sources of Cash	\$ 3,974,450	\$ 1,031,377	\$ -	\$ -	\$ -	\$ -	\$ 5,005,827
	Increase (decrease) in Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DOWNTOWN STREETScape FUND

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

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

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

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

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

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
REVENUES:				
33.4311	Proceeds from DOT	\$ -	\$ 530,000	\$ 530,000
39.1290	Transfer in from CIP Fund	\$ 173,000	\$ 103,601	
TOTAL REVENUES		\$ 173,000	\$ 633,601	\$ 530,000
EXPENDITURES:				
54.1481	Downtown Construction		\$ 747,348	\$ 747,348
54.1482	Downtown Streetscape - Architect	\$ 49,253	\$ 10,000	\$ -
TOTAL EXPENDITURES		\$ 49,253	\$ 757,348	\$ 747,348

CAPITAL IMPROVEMENTS PROGRAM FUND

This fund accounts for the receipt and disbursement of funds to acquire major general fixed assets for the City. The projects are derived from the first year's listing within the 6-year Capital Improvements Program for the CIP Fund. Other capital projects are funded in the individual utility funds such as the Water and Sewer Fund, the Natural Gas Fund, the Solid Waste Collection Fund, and the Solid Waste Disposal Fund. Some are also funded in the Fleet Management Fund, the Confiscated Assets Fund, the Multiple Grants Fund, the Downtown Streetscape Fund and the 2002 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. In addition, both the Water and Sewer Fund and Natural Gas Fund will make transfers in this budget to help fund the new Police Station. 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 2006 Budgeted	FY 2007 Budgeted
REVENUES:			
350.33.1301	Federal Grant for AFIS	\$ -	\$ -
350.33.4311	GDOT Grants for Traffic Projects	\$ 451,303	\$ -
350.33.4312	GDOT Grants for Prior Year's Carryover Projects	\$ -	\$ -
350.34.3211	Special Assessments	\$ -	\$ -
350.36.1001	Interest Income	\$ 7,000	\$ -
350.37.1001	Donations: Kiwanis Club for PD-23	\$ -	\$ -
TOTAL REVENUES:		\$ 458,303	\$ -
OTHER FINANCING SOURCES:			
350.39.1201	Operating transfers from General Fund	\$ 812,000	\$ 2,875
350.39.1202	Transfers in from 1997 SPLOST Fund	\$ 95,791	\$ -
	Transfers in from 1997 SPLOST carryover		
350.39.1203	Transfers in from 2002 SPLOST Fund	\$ 4,578,729	
	Transfers in from 2002 SPLOST carryover		
350.39.1204	Operating transfers in from Water/Wastewater Fund	\$ 650,000	\$ 950,000
350.39.1205	Operating transfers in from Solid Waste Collection Fund	\$ -	
350.39.1210	Operating transfers from Gas Fund	\$ 263,000	\$ 450,000
350.39.1270	Transfer in from Confiscated Assets	\$ 30,000	
350.39.3901	Loan from GMA Lease Pool Fund	\$ 184,825	\$ 777,135
350.39.3902	Loan from General Fund for Private Donations		
350.39.3903	Loan from GF for State Appropriations carryover		
350.39.3904	Temporary Loan from Gas Fund	\$ 400,000	\$ 325,000
	Fund Balance Appropriated	\$ -	
	Fund Balance Appropriated for Arts Center	\$ -	
350.39.1000	TOTAL OTHER FINANCING SOURCES	\$ 7,014,345	\$ 2,505,010
TOTAL REVENUES & OTHER FINANCING SOURCES		\$ 7,472,648	\$ 2,505,010
EXPENDITURES:			
350.54.0000	CAPITAL OUTLAY		
350.54.1100	Sites		
350.54.1200	Site Improvements		
350.6200.54.1205	PW-PT-7 Triangle Park Improvements	\$ -	\$ -
350.1575.54.1207	ENG-48 Open Small Portion of Eastside Cemetery		
350.54.1300	Buildings		
350.1510.54.1312	AF-5 Replace Carpet on Second and Third Floors of CH	\$ -	
350.1510.54.1315	AF-12 Finance Office Renovations/Records Scanning Proj.	\$ 45,000	\$ 15,000
350.1575.54.1313	ENG-18 Calibration of CH De-Humidifier and Chillers	\$ 10,000	\$ 5,000
350.1575.54.1316	ENG-58 City Hall Handrail and Baluster Repair	\$ 20,000	
350.1575.54.1317	ENG-63 Painting Interior of City Hall	\$ 12,000	\$ 12,000
350.3200.54.1310	PD-5 Police Headquarters	\$ 3,657,456	\$ 2,000,000
350.3500.54.1309	FD-16 Fire Station #1 Renovations	\$ 20,000	
350.3500.54.1314	FD-20 Replacement Generators at Fire Stations		
350.3500.54.1318	FD-23 interior Renovations: Station #1		\$ 11,500
350.6180.54.1306	ENG-1 Community Arts Center Renovation Project		
350.54.1400	Infrastructure		

FUND 350 - CAPITAL IMPROVEMENTS PROGRAM

Account Number	Account Description or Title	FY 2006 Budgeted	FY 2007 Budgeted
	<i>Stormwater/Drainage Projects</i>		
350.4250.54.1418	PW-ST-53 Akins Street Drainage Project	\$ -	
350.4250.54.1419	PW-ST-27 W. Grady St. Extension Drainage Project	\$ -	
350.4250.54.1421	PW-ST-33 Packinghouse Road Drainage Project		
350.4250.54.1422	PW-ST-35 Brannen Street Ditch Maintenance		
350.4250.54.1424	PW-ST-55 S. Walnut Street Drainage Project	\$ -	
350.4250.54.1471	ENG-54 North Street Paving/Drainage Improvements	\$ 22,900	
350.4250.54.1480	PW-ST-29 Lovett Street Drainage Project		
350.4250.54.1488	Van Buren St. Drainage Project		
350.4250.54.1495	ENG-43 Replace Blitch Lane Box Culvert		
350.4250.54.1496	PW-ST-60 Williams St. Main Canal Drainage	\$ 5,000	
350.4250.54.1495	Fair Road/Gentilly Intersection	\$ 95,000	
	<i>Street and Sidewalk Projects</i>		
350.4220.54.1459	PW-ST-31 Sidewalk Repairs	\$ 20,000	
350.4220.54.1467	ENG-28 Street Striping for Traffic Control	\$ 60,000	
350.4220.54.1469	PW-ST-7 Brannen Street Connector Project		
350.4220.54.1473	ENG-40 Annual Street Repaving Program	\$ 555,405	
350.4220.54.1477	PW-PT-2 Cemetery Street Repaving Project		
350.4220.54.1478	PW-ST-9 Intersection: Northside Dr. @ Savannah Ave.	\$ 470,000	
350.4220.54.1479	PW-ST-24 Intersection: W. Grady and S. College St.		
350.4220.54.1482	PW-ST-23 Intersection: W. Main and College St.	\$ 275,877	
350.4200.54.1483	ENG-35 Loretha Street		
350.4220.54.1484	PW-St-43 Sidewalk: N. Zetterower, Sav'h. to E. Grady		
350.4220.54.1486	Knight and Chandler Road Intersection		
350.4220.54.1489	ENG-45 2nd Left Turn Lane: Chandler at Fair Road	\$ 73,297	
350.4220.54.1490	ENG-47 Brannen Connector/VMPkwy. Intersection	\$ 60,100	
350.4220.54.1491	ENG-49 Pave Success Court Cul-de-sac	\$ 3,000	
350.4220.54.1492	ENG-50 City Portion of Harvey Street Extension		
350.4220.54.1493	ENG-56 Traffic Signal Equipment Upgrades		
350.4220.54.1494	ENG-57 Subdivision Incentive Program Funding	\$ 269,395	
350.4220.54.1495	ENG- 46 Fair Road/Gentilly Road Intersection	\$ 85,000	
350.4220.54.1497	ENG-38 Intersection US 301 S, Rucker, Register	\$ 385,000	
350.4220.54.1498	ENG-39 Hwy 24 Sidewalk Improvement	\$ 90,500	
350.4220.54.1499	ENG-42 Underground Utilities: Streetscape/Lights	\$ 295,000	
350.4220.54.1500	Chandler Rd Sidewalk	\$ 23,000	
350.4220.54.1502	ENG-82 Chandler Road Sidewalk (Harvey to Georgia)	\$ 18,200	
350.4220.54.1504	SHS Entrance Road	\$ 210,000	
350.54.1000	Sub-total Property	\$ 6,781,130	\$ 2,043,500
350.54.2100	Machinery		
350.1575.54.2106	ENG-24 Install Coordinated Welcome Signage	\$ -	
350.1575.54.2109	ENG-65 Install Street Lighting	\$ -	\$ 19,000
350.4270.54.2102	Decorative Mast Arms and Luminaires	\$ -	
350.4270.54.2103	ENG-7 Traffic Signal: Lanier at Chandler Road	\$ -	
350.4270.54.2104	ENG-8 Traffic Signal: Lanier at Georgia Avenue	\$ -	
350.4270.54.2105	ENG-22 Install Flashing Lights: MLK/Church	\$ -	
350.4270.54.2108	ENG-36 Traffic Signal & Pre-emption: Fair/Hawthorne	\$ 75,000	
350.4270.54.2109	ENG-69 Traffic Signal: Gentilly @ Howard Lumber		\$ 62,000
350.54.2200	Vehicles (and motorized equipment)		
350.1510.54.2238	AF-9 Replacement Vehcile		\$ 20,000

FUND 350 - CAPITAL IMPROVEMENTS PROGRAM

Account Number	Account Description or Title	FY 2006 Budgeted	FY 2007 Budgeted
350.1575.54.2218	ENG-5 Utility Vehicle		
350.1575.54.2219	ENG-6 Engineering Department Vehicle		
350.1575.54.2220	ENG-17 Vehicle for Construction Inspector		
350.3200.54.2215	PD-1 Police Vehicles and Conversions	\$ 301,108	\$ 90,265
350.3200.54.2222	PD-6 Police Vehicles for Additional Officers	\$ 26,170	
350.3200.54.2232	PD-9 Crime Scene Evidence Collection Vehicle		
350.3500.54.2221	FD-3 New 1,250 gpm Pumper with NFPA Equipment		
350.3500.54.2229	FD-6 Utility Vehicle		
350.4100.54.2235	PW-AD-2 PW Director's Pickup Replacement	\$ 17,500	
350.6200.54.2216	PW-PT-1 Replacement Parks Riding Mower	\$ 3,500	\$ 3,500
350.6200.54.2233	PW-PT-4 Crewcab Truck with landscaping body		
350.6200.54.2230	PW_PT-5 1/2 Ton Dump Truck		
350.6200.54.2231	PW-PT-8 14' Covered Trailer		
350.4200.54.2227	PW-ST-64 Replace Exmark Mowers	\$ 8,000	\$ 8,000
350.6200.54.2234	PW-ST-72 Replace 1985 Alltec/Ford Bucket Truck		
350.4200.54.2236	PW-ST-68 Replace 1991 Case 485 Tractor	\$ 35,000	
350.4200.54.2237	PW-ST-76 Replace 1987 Side Arm Mower & Tractor	\$ 55,000	
350.4200.54.2240	PW-ST-73 Replacement Sweeper		\$ 75,000
350.4200.54.2241	PW-ST-74 Replace 1989 & 1988 Trucks		\$ 29,000
350.4200.54.2242	PW-ST-80 Replace Existing Trucks		\$ 16,000
350.54.2300	Furniture and fixtures		
350.1320.54.2304	CM-1 Office Furniture		\$ 6,000
350.54.2400	Computers		
350.1510.54.2407	AF-8 Upgrade of Domain Server		
350.1575.54.2408	ENG-20 Install Arc View GIS software		\$ 10,000
350.3200.54.2405	PD-14 CJIS Network/ NCIC 2000		
350.3200.54.2406	PD-8 Upgrade Computer System	\$ 75,860	\$ 25,000
350.3500.54.2409	FD-18 Computer Hardware and Software Upgrade		
350.54.2500	Other equipment		
350.1510.54.2532	AF-4 Scanning System		
350.1510.54.2539	GSU Broadcasting Equipment		
350.1510.54.2540	AF-6 Replace Drive-thru Window Tube System		
350.1510.54.2550	AF-10 Projector for Council Chambers	\$ 4,000	
350.1510.54.2551	AF-11 Printers for Clerks & Human Resources	\$ 11,290	
350.2650.54.2541	AF-7 Sound Recording System for Court		
350.3200.54.2520	PD-3 Video Cameras for Patrol Vehicles	\$ 15,488	\$ 15,952
350.3200.54.2522	PD-11 Night Vision Equipment		
350.3200.54.2535	PD-2 Radar Units		\$ 4,066
350.3200.54.2536	PD-13 Automated Fingerprint Identification System		
350.3200.54.2537	PD-19 Copier		
350.3200.54.2546	PD-15 Bullet Proof Vests: Emergency Response Team		
350.3200.54.2547	PD-21 Accident Measurement Device		
350.3200.54.2548	PD-23 K-9 Dog		
350.3200.54.2552	PD-22 Krimsite Imager & Digital Camera Kit	\$ 19,075	
350.3200.54.2554	PD-20 Document Imaging System		\$ 65,000
350.3200.54.2555	PD-27 Wireless Audio/Video System		\$ 7,295
350.3200.54.2556	PD-31 Records Management System		\$ 39,000
350.3500.54.2516	FD-1 Breathing Apparatus Upgrades		
350.3500.54.2517	FD-2 New Pagers for Fire Department		
350.3500.54.2533	FD-13 HAZMAT Suits and Equipment		

FUND 350 - CAPITAL IMPROVEMENTS PROGRAM

Account Number	Account Description or Title	FY 2006 Budgeted	FY 2007 Budgeted
350.3500.54.2534	FD-15 Thermal Imaging Cameras (three)		
350.3500.54.2542	FD-4 Portable and mobile radio equipment		
350.3500.54.2543	FD-17 Large Diameter Fire Hose	\$ 14,000	
350.3500.54.2545	FD-21 Jaws of Life Rescue Tools (1 set)	\$ 50,000	
350.3500.54.2554	FD-22 Air Compressor, Refill Station		\$ 22,675
350.6200.54.2549	PW-ST-63 Washrack for Public Works/Fleet Mgmt.		
<i>350.54.2000</i>	<i>Sub-total Machinery and Equipment</i>	<i>\$ 710,991</i>	<i>\$ 517,753</i>
350.61.1000	Transfers Out		
350.9000.61.1045	Transfer to Downtown Streetscape Fund		
350.9000.61.1045	Transfer to Downtown Streetscape Fund ('02 SPLOST)		
<i>350.61.1000</i>	<i>Sub-total Transfers</i>	<i>\$ -</i>	<i>\$ -</i>
350.54.0000	TOTAL CAPITAL OUTLAY EXPENDITURES	\$ 7,492,121	\$ 2,561,253
	Fund Balance Increase (Decrease)	\$ (19,473)	\$ (56,243)

DESCRIPTION OF MAJOR PROJECTS

PD-5 NEW POLICE BUILDING AND PARKING: With seventy-five employees, the Statesboro Police Department has out-grown the current facility, built in 1975 for a staff of 36. The goal of the project is to construct a new police department on the site of the Old Grady Street Gym. The new facility will provide the Police Force with more space for parking, personnel offices, and records and evidence storage, as well as provide adequate space for the expanding workforce and growth anticipated over the next 15-20 years.

PD-20 DOCUMENT IMAGING SYSTEM: Proper documentation of public safety and law enforcement events and cases is one of the most important aspects of reporting procedures, as established by state and federal guidelines. The goal of the project is to purchase and implement an electronic records storage system, which would allow documents to be scanned on to optical discs. The implementation of this system will improve records retention and retrieval, and will reduce the demand for storage space.

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

Project Number	Project	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	TOTALS
AF-9	Replacement Vehicle	\$ 20,000						\$ 20,000
AF-12	Finance Office Renovation/Records Scanning Project	\$ 15,000	\$ 15,000	\$ 15,000				\$ 45,000
CM-1	Office Furniture	\$ 6,000						\$ 6,000
ENG-5	New Utility Vehicles		\$ 24,000					\$ 24,000
ENG-6	Engineering Department Vehicles		\$ 20,000	\$ 20,000				\$ 40,000
ENG-12	Updates City Maps and Boundary Markers		\$ 10,000					\$ 10,000
ENG-18	Calibration of CH De-Humidifier and Chiller	\$ 5,000	\$ 13,000	\$ 7,000	\$ 13,000	\$ 10,000	\$ 13,000	\$ 61,000
ENG-20	Install GIS (Arc View) Software	\$ 10,000						\$ 10,000
ENG-24	Install Coordinated Welcome Signage		\$ 18,000		\$ 18,000			\$ 36,000
ENG-34	Sidewalk Construction: Gentilly Road	(County Bike Trail will supersede)						\$ -
ENG-41	E. Main St. Parking Lot, Phase II							Not funded
ENG-42	Underground Utilities: Streetscape/Lights				\$ 100,000			\$ 100,000
ENG-51	West/East Parrish St. Intersection					\$ 102,500		\$ 102,500
ENG-59	Denmark St. curb, gutter and sidewalk					\$ 51,000		\$ 51,000
ENG-63	Painting Interior of City Hall	\$ 12,000	\$ 12,000					\$ 24,000
ENG-64	South College St. Sidewalk		\$ 25,000					\$ 25,000
ENG-65	Install Street Lighting	\$ 19,000						\$ 19,000
ENG-69	Traffic Signal: Gentilly @ Howard Lumbe	\$ 62,000						\$ 62,000
FD-12	Pickup Truck for Fire Inspector		\$ 20,000					\$ 20,000
FD-22	Air Compressor, Refill Station	\$ 22,675						\$ 22,675
FD-23	Interior Renovations: Station #1	\$ 11,500						\$ 11,500
FD-26	Research/Reference Library		\$ 10,000					\$ 10,000
PLG-3	Pickup Truck for Planning Department		\$ 20,000					\$ 20,000
PD-1	Police Vehicles and Conversions	\$ 90,265	\$ 101,750	\$ 178,400	\$ 198,619	\$ 219,812	\$ 219,812	\$ 1,008,658

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

Project Number	Project	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	TOTALS
PD-2	Radar Units	\$ 4,066		\$ 8,620	\$ 8,877	\$ 9,143	\$ 11,772	\$ 42,478
PD-3	Video Cameras for Patrol Vehicles	\$ 15,952	\$ 16,432	\$ 16,924	\$ 17,432	\$ 17,955	\$ 18,000	\$ 102,695
PD-5	Police Headquarters	\$ 1,475,000	\$ 355,544					\$ 1,830,544
	New Furnishings	\$ 275,000						\$ 275,000
	Electronic Equipment	\$ 250,000						\$ 250,000
PD-6	Police Vehicles for New Officers		\$ 27,397		\$ 28,681			\$ 56,078
PD-8	Upgrade Computer System	\$ 25,000	\$ 52,318		\$ 25,000	\$ 25,000		\$ 127,318
PD-12	Mobile Data Terminals for Vehicles			\$ 400,000				\$ 400,000
PD-15	Bullet Proof Vests: Emergency Response			\$ 12,000				\$ 12,000
PD-16	All Terrain Vehicle and Trailer							Not funded
PD-17	Live Fire Training Complex		\$ 45,000					\$ 45,000
PD-18	Emergency Response Vehicle		\$ 33,500					\$ 33,500
PD-20	Document Imaging System	\$ 65,000						\$ 65,000
PD-23	Police K-9 Dog					\$ 18,000		\$ 18,000
PD-27	Wireless Audio/Video System	\$ 7,295						\$ 7,295
PD-28	GPS Tracking System						\$ 7,000	\$ 7,000
PD-29	Thermal Imaging Digital Camera							Not funded
PD-30	1st Responder Tactical Blanket			\$ 8,600				\$ 8,600
PD-31	Records Management System	\$ 39,000						\$ 39,000
PW-AD-2	PW Director's Pickup Replacement						\$ 20,000	\$ 20,000
PW-AD-3	Office Building for Public Works							Not funded
								\$ -
PW-PT-1	Replace Riding Mowers (net with trade-in)	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 21,000
PW-PT-04	Crewcab Truck with Landscaping Body							Not funded
PW-PT-9	Steel frame equipment shed		\$ 18,000					\$ 18,000
PW-PT-11	Replacement 3/4 ton Pickup			\$ 22,500				\$ 22,500
PW-PT-13	Christmas Decorations		\$ 7,500					\$ 7,500
PW-PT-14	City Parks Needs Assessment							Not funded
PW-PT-15	Remove Trees Lining Gentilly Road							Not funded
PW-PT-16	Byrd's Pond Park Development							Not funded

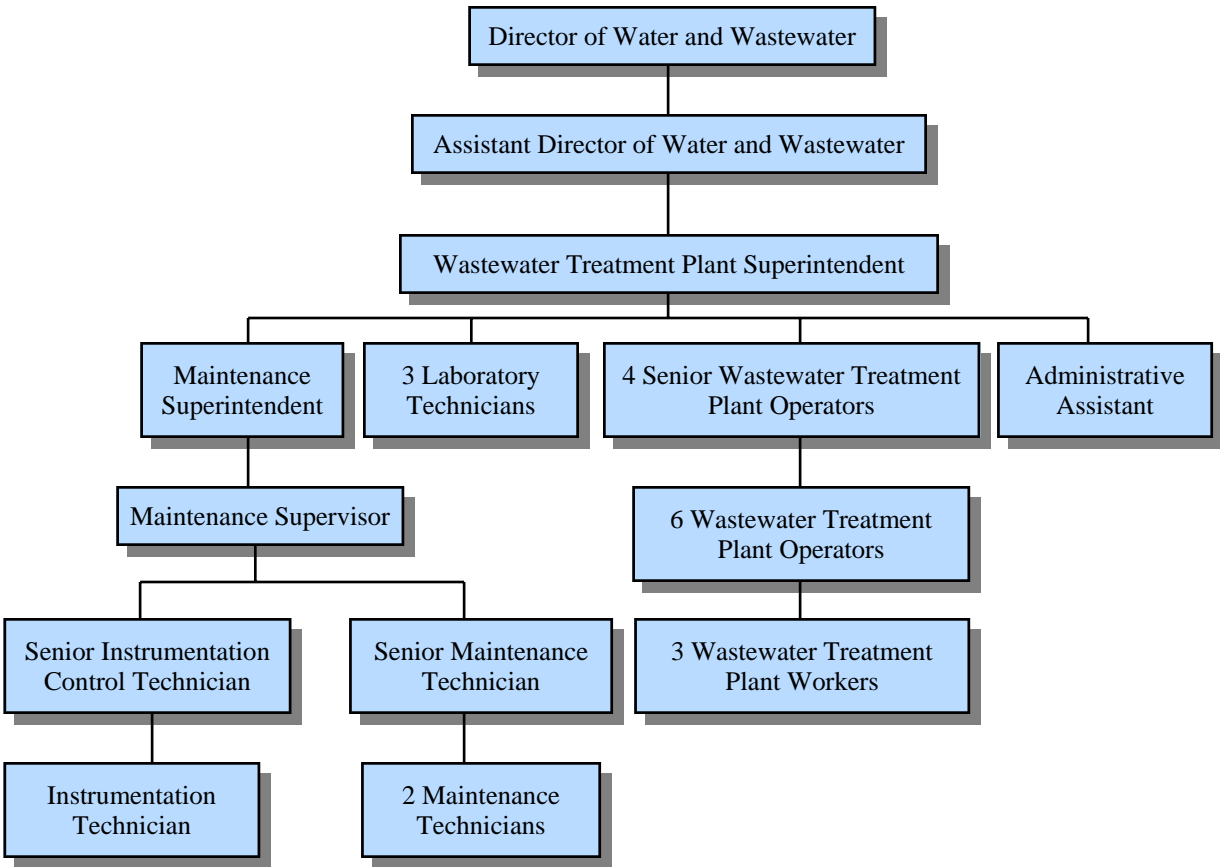
SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

Project Number	Project	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	TOTALS
PW-ST-21	Dumptruck				\$ 90,000			\$ 90,000
PW-ST-37	Excavator				\$ 150,000			\$ 150,000
PW-ST-44	Frontend Loader					\$ 95,000		\$ 95,000
PW-ST-62	Replace Bushhog Mowers		\$ 6,000				\$ 6,000	\$ 12,000
PW-ST-64	Replace Exmark Mowers (net with trade-in)	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 48,000
PW-ST-71	Replace 1985 Inter. 5-yard Dumptruck		\$ 50,000					\$ 50,000
PW-ST-73	Replacement Sweeper	\$ 75,000						\$ 75,000
PW-ST-74	Replace 1989 and 1988 Trucks	\$ 29,000						\$ 29,000
PW-ST-76	Replace 1987 Side Arm Mower and Tractor		\$ 60,000					\$ 60,000
PW-ST-78	Replace Mosquito Spray Unit				\$ 9,000			\$ 9,000
PW-ST-79	Warehouse Building					\$ 75,000		\$ 75,000
PW-ST-80	Replace Existing Trucks	\$ 16,000						\$ 16,000
PW-ST-83	Widen Braswell Entrance to Public Works							Not funded
	TOTAL EXPENDITURES:	\$ 2,561,253	\$ 971,941	\$ 700,544	\$ 670,109	\$ 634,910	\$ 307,084	\$ 5,845,841
PROJECTED REVENUES AND OTHER FINANCING SOURCES								
	Operating Transfers from W&S Fund	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 3,900,000
	Transfers from General Fund for PD Station							\$ -
	Transfers from W&S Fund for PD Station	\$ 300,000	\$ 150,000					\$ 450,000
	Transfers from Gas Fund for PD Station	\$ 450,000						\$ 450,000
	Temporary Loan from Gas Fund	\$ 325,000		\$ (325,000)				\$ -
	General Obligation Bonds							\$ -
	GMA Capital Loan Pool	\$ 777,135	\$ 220,818					\$ 997,953
	Donations							\$ -
	Federal Grants							
	PD-12 Mobile Data Terminals			\$ 320,000				\$ 320,000
	One Georgia Authority Grants							\$ -

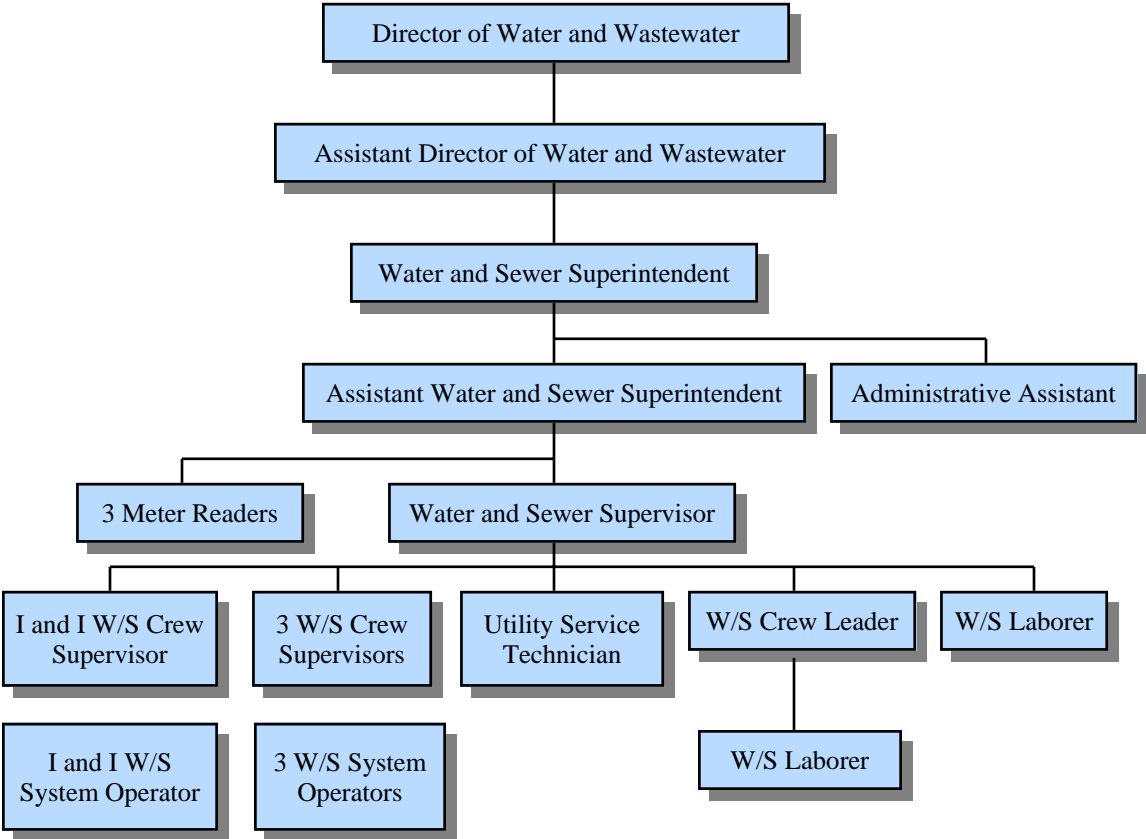
SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

Project Number	Project	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	TOTALS
	One Georgia Authority Loans							\$ -
	GA Department of Transportation							\$ -
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 2,502,135	\$ 1,020,818	\$ 645,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 6,117,953
	SURPLUS (OR DEFICIT)	\$ (59,118)	\$ 48,877	\$ (55,544)	\$ (20,109)	\$ 15,090	\$ 342,916	\$ 272,112

WASTEWATER DEPARTMENT



WATER/SEWER DEPARTMENT



WATER AND SEWER FUND

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

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

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

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

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

EXPENSES SUMMARY

Wastewater Treatment Plant

	<u>FY 2005 Actual</u>	<u>FY 2006 Budgeted</u>	<u>FY 2007 Proposed</u>	<u>Percentage Increase</u>
Personal Services/Benefits	\$ 870,713	\$ 980,924	\$ 1,098,351	11.97%
Purchase/Contract Services	\$ 236,432	\$ 277,555	\$ 311,850	12.36%
Supplies	\$ 370,849	\$ 380,700	\$ 418,400	9.90%
Capital Outlay (Minor)	\$ 7,249	\$ 15,450	\$ 10,500	-32.04%
Interfund Dept. Charges	\$ 166,752	\$ 178,399	\$ 198,076	11.03%
Depreciation/Amortization	\$ 730,092	\$ 726,618	\$ 731,552	0.68%
Other Costs	\$ 133,561	\$ 134,670	\$ 129,600	-3.76%
Non-Operating Expenses	\$ 125,563	\$ 106,498	\$ 79,185	-25.65%
 Total Expenses	 \$ 2,641,211	 \$ 2,800,814	 \$ 2,977,514	 6.31%

Water/Sewer

Personal Services/Benefits	\$ 731,094	\$ 781,982	\$ 819,332	4.78%
Purchase/Contract Services	\$ 259,033	\$ 283,504	\$ 281,150	-0.83%
Supplies	\$ 421,651	\$ 491,150	\$ 523,450	6.58%
Capital Outlay (Minor)	\$ 12,736	\$ 11,200	\$ 8,500	-24.11%
Interfund Dept. Charges	\$ 151,528	\$ 162,080	\$ 155,587	-4.01%
Depreciation/Amortization	\$ 726,560	\$ 700,100	\$ 762,655	8.94%
Other Costs	\$ 40,401	\$ 45,685	\$ 46,500	1.78%
Non-Operating Expenses	\$ 1,583,695	\$ 1,592,929	\$ 1,897,841	19.14%
 Total Expenses	 \$ 3,926,698	 \$ 4,068,630	 \$ 4,495,015	 10.48%

PERFORMANCE MEASURES

	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
*Number of residential water customers	8,555	8,687	8,887
*Number of residential sewer customers	8,036	8,155	8,355
*Number of commercial/industrial water customers	1,267	1,319	1,330
*Number of commercial/industrial sewer customers	1088	1,101	1,121
*Government agency water customers	58	59	59
*Government agency sewer customers	29	33	33
**Multi-meter customers	145	146	149
*Irrigation customers	437	437	450
*Fire system customers	182	200	206
Gallons of water pumped from wells	1,055,448,000	1,069,617,000	1,070,000,000
Gallons of water billed	949,886,000	971,828,000	963,000,000
Percentage of treated water lost to leakage, fire protection & other	10%	9%	10%
Gallons of sewage treated and discharged from the WWTP	1,566,450,000	1,523,653,300	1,409,809,000
Gallons of sewage billed	878,817,000	904,565,000	930,313,000
Percentage of treated sewage from infiltration and inflow	44%	41%	34%
Number of operational water wells	5	5	6
Average Gallons per Day (GPD) of water pumped	2,890,000	2,930,000	2,950,000
***Average GPD allowed by EPD Withdrawal Permit	5,875,000	5,875,000	5,875,000
Percentage of Permitted Average GPD actually used	49%	50%	50%
Peak GPD of water pumped	4,202,000	4,300,000	4,500,000
Number of operational sewage lift stations	20	20	21
Average GPD of sewage treated and discharged from the WWTP	4,291,644	4,174,393	3,862,479
Average GPD of sewage discharge permitted by NPDES Permit	10,000,000	10,000,000	10,000,000
Percentage of Permitted Average GPD actually used	43%	42%	39%
Number of water leaks repaired	669	665	670
Number of sewage spills requiring EPD notification	1	0	0
Number of NPDES Permit violations per EPD	1	0	0
Dollar amount of fixed assets at FY end	\$ 36,267,137	\$ 37,000,000	\$ 38,000,000
Long-term debt outstanding at FY end	\$ 10,507,069	\$ 9,521,953	\$ 8,491,751
Long-term debt outstanding as a % of fixed assets at FY end	29.0%	25.7%	22.3%
Long-term debt outstanding per capita at FY end	\$ 428.86	\$ 388.65	\$ 346.60
Water & Wastewater Annual Debt Service Payments (P & I)	\$ 1,540,620	\$ 1,509,081	\$ 1,506,766
Net Income for FY	\$ 655,382	\$ 1,459,071	\$ (169,194)
Ratio of Water & Wastewater System Net Income to			

PERFORMANCE MEASURES

	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Annual Debt Service Payments (P & I)	42.54%	96.69%	-11.23%
Number of FTE employees	45.5	45.5	45.5
Net Income (Loss) per FTE employee	\$ 14,404.00	\$ 32,067.49	\$ (3,718.55)

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

**FY2005 Actual units supplied by multi-meter accounts is 1,769 units.

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

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
OPERATING REVENUES:				
Water				
CHARGES FOR SERVICES				
34.4210	<i>Water charges</i>			
34.4211	Administrative Service Fees	\$ 38,976	\$ 45,000	\$ 40,000
34.4212	Inside Residential Water Charges	\$ 2,629,436	\$ 2,958,000	\$ 3,060,000
34.4213	Outside Residential Water Charges			
34.4214	Inside Commercial Water Charges			
34.4215	Outside Commercial Water Charges			
34.4217	Outside Industrial Water Charges			
34.4218	Fire Sprinkler Service Fees	\$ 42,460	\$ 47,000	\$ 47,000
34.4219	Miscellaneous Income	\$ 48,223	\$ 40,000	\$ 50,000
<i>34.4210</i>	<i>Sub-total: Water Charges</i>	<i>\$ 2,759,095</i>	<i>\$ 3,090,000</i>	<i>\$ 3,197,000</i>
34.4291	Water Tap Fees	\$ 260,893	\$ 410,000	\$ 275,000
34.4292	Late Payment Penalties and Interest	\$ 40,177	\$ 42,000	\$ 42,000
34.4293	Reconnection Fees	\$ 102,534	\$ 98,000	\$ 90,000
34.4294	Water Broken Lock Penalties	\$ 100	\$ 50	\$ 50
<i>34.4290</i>	<i>Sub-total: Other Fees</i>	<i>\$ 403,704</i>	<i>\$ 550,050</i>	<i>\$ 407,050</i>
34.4200	TOTAL CHARGES FOR SERVICE	\$ 3,162,799	\$ 3,640,050	\$ 3,604,050
Sewer				
CHARGES FOR SERVICES				
34.4250	<i>Sewer charges</i>			
34.4251	Inside Residential Sewer Charges	\$ 2,755,155	\$ 3,000,000	\$ 2,968,200
34.4252	Outside Residential Sewer Charges			
34.4256	Outside Industrial Sewer Charges			
34.4553	Inside Commercial Sewer Charges			
<i>34.4250</i>	<i>Sub-total: Sewer Charges</i>	<i>\$ 2,755,155</i>	<i>\$ 3,000,000</i>	<i>\$ 2,968,200</i>
34.4295	Sewer Tap Fees	\$ 64,850	\$ 120,000	\$ 150,000
34.4296	Late Payment Penalties and Interest	\$ 49,464	\$ 55,000	\$ 50,000
34.4297	Return Trip Fees-Running Water Inside			\$ 4,800
<i>34.4290</i>	<i>Sub-total: Other Fees</i>	<i>\$ 114,314</i>	<i>\$ 175,000</i>	<i>\$ 204,800</i>
34.4200	TOTAL CHARGES FOR SERVICE	\$ 2,869,469	\$ 3,175,000	\$ 3,173,000
TOTAL OPERATING REVENUES		\$ 6,032,268	\$ 6,815,050	\$ 6,777,050
OPERATING EXPENSES:				
DEPT - 4335 - WASTE WATER TREATMENT PLANT				
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 742,407	\$ 821,164	\$ 941,540
51.1102	Call Back Pay		\$ 3,900	\$ 3,900
51.1301	Overtime	\$ 9,980	\$ 15,000	\$ 15,000
<i>51.1000</i>	<i>Sub-total: Salaries and Wages</i>	<i>\$ 752,387</i>	<i>\$ 840,064</i>	<i>\$ 960,440</i>
51.2201	Social Security (FICA) Contributions	\$ 53,637	\$ 60,650	\$ 73,474

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51.2401	Retirement Contributions	\$ 46,660	\$ 58,811	\$ 48,022
51.2701	Workers Compensation	\$ 16,822	\$ 19,727	\$ 16,415
51.2901	Employment Physicals	\$ 333	\$ 172	
51.2902	Employee Drug Screening Tests	\$ 673	\$ 500	
51.2903	Hepatitis/ Flu Vaccine	\$ 201	\$ 1,000	
<i>51.2000</i>	<i>Sub-total: Employee Benefits</i>	<i>\$ 118,326</i>	<i>\$ 140,860</i>	<i>\$ 137,911</i>
51.0000	TOTAL PERSONAL SERVICES	\$ 870,713	\$ 980,924	\$ 1,098,351
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees		\$ 1,000	\$ 1,000
52.1202	Engineering Fees	\$ 14,040	\$ 25,000	\$ 20,000
52.1301	Computer Programming Fees	\$ 15,487	\$ 6,000	\$ 6,000
<i>52.1000</i>	<i>Sub-total: Prof. and Tech. Services</i>	<i>\$ 29,527</i>	<i>\$ 32,000</i>	<i>\$ 27,000</i>
52.2101	Cleaning Services	\$ 8,072	\$ 13,000	\$ 13,000
52.2201	Rep. and Maint. (Equipment)	\$ 11,917	\$ 12,000	\$ 30,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 8,990	\$ 12,500	\$ 13,000
52.2203	Rep. and Maint. (Labor)	\$ 15,599	\$ 20,000	\$ 31,000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 14,563	\$ 16,000	\$ 20,000
52.2205	Rep. and Maint. (Office Equipment)	\$ 453	\$ 1,500	\$ 1,200
52.2206	Rep. and Maint. (Other equipment)	\$ 59,858	\$ 75,000	\$ 75,000
52.2207	Rep. and Maint. (Wells)			
52.2320	Rentals	\$ 4,910	\$ 7,000	\$ 7,200
<i>52.2000</i>	<i>Sub-total: Property Services</i>	<i>\$ 124,362</i>	<i>\$ 157,000</i>	<i>\$ 190,400</i>
52.3101	Insurance	\$ 19,285	\$ 20,000	\$ 22,000
52.3201	Telephone	\$ 10,023	\$ 9,000	\$ 10,000
52.3203	Cellular Phones	\$ 2,651	\$ 2,800	\$ 2,500
52.3204	Pagers	\$ 749	\$ 720	\$ 650
52.3206	Postage	\$ 2,190	\$ 2,200	\$ 2,800
52.3301	Advertising	\$ 874	\$ 1,000	\$ 250
52.3401	Printing and Binding	\$ 118	\$ 250	\$ 750
52.3501	Travel	\$ 23,579	\$ 19,500	\$ 20,100
52.3601	Dues and Fees	\$ 4,371	\$ 3,000	\$ 3,000
52.3701	Education and Training	\$ 7,290	\$ 7,500	\$ 5,000
52.3801	Licenses		\$ 585	\$ 3,400
52.3851	Contract Labor	\$ 2,865	\$ 4,000	\$ 4,000
52.3904	Laboratory Services	\$ 2,869	\$ 8,000	\$ 12,000
52.3906	Contracted Services	\$ 5,679	\$ 10,000	\$ 8,000
<i>52.3000</i>	<i>Sub-total: Other Purchased Services</i>	<i>\$ 82,543</i>	<i>\$ 88,555</i>	<i>\$ 94,450</i>
52.0000	TOTAL PURCHASED SERVICES	\$ 236,432	\$ 277,555	\$ 311,850
53	SUPPLIES			
53.1101	Office Supplies	\$ 3,073	\$ 4,500	\$ 3,500
53.1102	Parts and Materials	\$ 11,032	\$ 9,000	\$ 11,000
53.1103	Chemicals	\$ 38,036	\$ 37,100	\$ 40,000
53.1104	Janitorial Supplies	\$ 2,235	\$ 2,500	\$ 2,500
53.1105	Uniforms	\$ 9,420	\$ 10,000	\$ 10,000
53.1106	General Supplies and Materials	\$ 8,632	\$ 9,000	\$ 7,500

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51.2901	Employment Physicals	\$ 317		
51.2902	Employee Drug Screening Tests	\$ 349	\$ 500	
51.2903	Hepatitis/ Flu Vaccine		\$ 500	
<i>51.2000</i>	<i>Sub-total: Employee Benefits</i>	<i>\$ 102,908</i>	<i>\$ 120,640</i>	<i>\$ 110,256</i>
51.0000	TOTAL PERSONAL SERVICES	\$ 731,094	\$ 781,982	\$ 819,332
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	\$ 6,172	\$ 5,000	\$ 5,000
52.1202	Engineering Fees	\$ 23,959	\$ 20,000	\$ 20,000
52.1301	Computer Programming Fees	\$ 2,190	\$ 1,500	
52.1302	Bond Paying Agent Fees	\$ 1,795	\$ 1,800	\$ 1,800
<i>52.1000</i>	<i>Sub-total: Prof. and Tech. Services</i>	<i>\$ 34,116</i>	<i>\$ 28,300</i>	<i>\$ 26,800</i>
52.2101	Cleaning Services		\$ 1,000	\$ 1,000
52.2201	Rep. and Maint. (Equipment)	\$ 13,764	\$ 20,000	\$ 20,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 11,972	\$ 18,000	\$ 12,000
52.2203	Rep. and Maint. (Labor)	\$ 31,228	\$ 22,500	\$ 21,000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 8,102	\$ 8,450	\$ 8,500
52.2205	Rep. and Maint. (Office Equipment)	\$ 1,885	\$ 750	\$ 750
52.2206	Rep. and Maint. (Other Equipment)	\$ 1,581	\$ 5,000	\$ 2,000
52.2207	Rep. and Maint. (Wells)	\$ 22,573	\$ 30,000	\$ 30,000
52.2208	Rep. and Maint. (Pump Stations)	\$ 22,040	\$ 30,000	\$ 30,000
52.2320	Rentals	\$ 1,284	\$ 1,900	\$ 1,900
<i>52.2000</i>	<i>Sub-total: Property Services</i>	<i>\$ 114,429</i>	<i>\$ 137,600</i>	<i>\$ 127,150</i>
52.3101	Insurance, Other than Benefits	\$ 19,905	\$ 18,500	\$ 20,000
52.3201	Telephone	\$ 2,570	\$ 2,300	\$ 2,900
52.3202	Telephone: Controls on Wells	\$ 4,982	\$ 4,400	\$ 4,800
52.3203	Cellular Phones	\$ 3,159	\$ 3,000	\$ 2,200
52.3204	Pagers - Linc	\$ 884	\$ 1,404	\$ 1,200
52.3206	Postage	\$ 2,097	\$ 2,500	\$ 3,000
52.3301	Advertising	\$ 1,351	\$ 1,200	\$ 500
52.3401	Printing and Binding	\$ 5,546	\$ 3,100	\$ 4,000
52.3501	Travel	\$ 12,043	\$ 11,500	\$ 12,100
52.3601	Dues and Fees	\$ 3,975	\$ 2,600	\$ 3,000
52.3701	Education and Training	\$ 2,568	\$ 3,500	\$ 3,500
52.3801	Licenses		\$ 500	\$ 3,000
52.3851	Contract Labor	\$ 1,100	\$ 5,020	\$ 3,000
52.3904	Laboratory Services	\$ 10,050	\$ 12,000	\$ 12,000
52.3905	Inspections - Tanks	\$ 28,189	\$ 39,000	\$ 41,000
52.3906	Contracted Services	\$ 12,069	\$ 7,080	\$ 11,000
<i>52.3000</i>	<i>Sub-total: Other Purchased Services</i>	<i>\$ 110,488</i>	<i>\$ 117,604</i>	<i>\$ 127,200</i>
52.0000	TOTAL PURCHASED SERVICES	\$ 259,033	\$ 283,504	\$ 281,150
53	SUPPLIES			
53.1101	Office Supplies	\$ 2,771	\$ 2,200	\$ 2,200
53.1102	Parts and Materials	\$ 143,545	\$ 200,000	\$ 200,000
53.1103	Chemicals	\$ 21,879	\$ 18,000	\$ 18,000
53.1104	Janitorial Supplies	\$ 332	\$ 750	\$ 750

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
53.1105	Uniforms	\$ 8,440	\$ 9,000	\$ 9,000
53.1106	General Supplies and Materials	\$ 6,486	\$ 4,000	\$ 6,000
53.1233	Electricity: Sewage pumps	\$ 51,450	\$ 48,000	\$ 54,000
53.1234	Electricity: Water Pumps	\$ 154,912	\$ 178,000	\$ 185,000
53.1235	Electricity: Shop	\$ 2,804	\$ 3,000	\$ 3,800
53.1270	Gasoline/Diesel	\$ 25,824	\$ 23,000	\$ 39,000
53.1301	Food	\$ 429	\$ 500	\$ 500
53.1401	Books and Periodicals	\$ 85	\$ 700	\$ 700
53.1601	Small Tools and Equipment	\$ 2,694	\$ 4,000	\$ 4,500
53.0000	TOTAL SUPPLIES	\$ 421,651	\$ 491,150	\$ 523,450
54	CAPITAL OUTLAY (MINOR)			
54.1150	Easements			
54.2101	Machinery	\$ 9,558	\$ 7,200	\$ 4,500
54.2301	Furniture and Fixtures	\$ 558	\$ 1,000	\$ 1,000
54.2401	Computers	\$ 2,620	\$ 2,000	\$ 2,000
54.2501	Other Equipment		\$ 1,000	\$ 1,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 12,736	\$ 11,200	\$ 8,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 149,299	\$ 159,750	\$ 153,187
55.2402	Life and Disability	\$ 2,229	\$ 2,330	\$ 2,400
55.0000	TOTAL INTERFUND/INTERDEPT.	\$ 151,528	\$ 162,080	\$ 155,587
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	\$ 726,560	\$ 700,100	\$ 762,655
56.0000	TOTAL DEPREC. AND AMORT.	\$ 726,560	\$ 700,100	\$ 762,655
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	\$ 288	\$ 800	\$ 500
57.3401	Miscellaneous Expenses	\$ 313	\$ 1,000	\$ 1,000
57.3406	Concession Expenses	\$ 652	\$ 600	\$ 600
57.3414	Interest Expense - Retainage	\$ 1,345	\$ 285	
57.4001	Bad Debts	\$ 35,427	\$ 40,000	\$ 42,000
57.4101	Collection Costs	\$ 2,376	\$ 3,000	\$ 2,400
57.6001	Over/Short			
57.0000	TOTAL OTHER COSTS	\$ 40,401	\$ 45,685	\$ 46,500
	Sub-total WT, Distribution and Sewer System Expense	\$ 2,343,003	\$ 2,475,701	\$ 2,597,174
	TOTAL OPERATING EXPENSES	\$ 4,858,651	\$ 5,170,017	\$ 5,495,503
	OPERATING INCOME (LOSS)	\$ 1,173,617	\$ 1,645,033	\$ 1,281,547
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
36.1001	Interest Income	\$ 20,302	\$ 20,000	\$ 62,000
36.0000	TOTAL INVESTMENT INCOME	\$ 20,302	\$ 20,000	\$ 62,000
	MISCELLANEOUS REVENUE			
37.1500	Developer Contributions	\$ 75,358		
38.1001	Rents and Royalties (Tank Leases)	\$ 151,665	\$ 151,665	\$ 161,385
38.9010	Miscellaneous	\$ 23,867		
38.9040	Concession Revenue	\$ 877	\$ 800	\$ 400
38.9050	WASA	\$ 1,500	\$ 1,000	\$ 2,500
38.9051	ATC Fees	\$ 309,075	\$ 400,000	\$ 300,000
38.9060	Realized Gain (Bonds)			
38.9070	Line Extension - Revenues			
38.0000	TOTAL MISCELLANEOUS	\$ 562,342	\$ 553,465	\$ 464,285
	OTHER FINANCING SOURCES			
39.1202	Transfer in from 1997 SPLOST			
39.1203	Transfer in from 2002 SPLOST	\$ 600,000	\$ 940,000	
39.2200	Sale of Assets	\$ 8,379		
39.0000	TOTAL OTHER FINANCING SOURCES	\$ 608,379	\$ 940,000	\$ -
	TOTAL NON-OPERATING REVENUE	\$ 1,191,023	\$ 1,513,465	\$ 526,285
	NON-OPERATING EXPENSES			
58.2101	Revenue Bonds Interest Expense	\$ 125,563	\$ 106,498	\$ 79,185
58.2201	GEFA Interest 98-L81-WQ	\$ 32,527	\$ 31,200	\$ 29,694
58.2202	GEFA Interest 88-S34-WJ	\$ 329		
58.2203	GEFA Interest 94-S79-WJ	\$ 36,995	\$ 35,105	\$ 32,469
58.2204	GEFA Interest 95-S84-WS	\$ 32,617	\$ 30,998	\$ 28,741
58.2205	GEFA Interest 97-L99-WS	\$ 7,729	\$ 7,421	\$ 6,993
58.2206	GEFA Interest 98-L44-WQ	\$ 74,361	\$ 71,798	\$ 68,234
58.2207	GEFA Interest 98-L80-WQ	\$ 36,252	\$ 34,930	\$ 33,281
58.2208	GEFA Interest 97-L10-WJ	\$ 41,255	\$ 39,364	\$ 37,203
58.2209	GEFA Interest 97-L11-WJ	\$ 41,554	\$ 39,933	\$ 38,082
58.2210	GEFA Interest 99-L29-WQ	\$ 57,266	\$ 55,688	\$ 53,488
58.2211	GEFA Interest 99-L28-WQ	\$ 47,810	\$ 46,492	\$ 44,656
61.1001	Transfer to General Fund	\$ 525,000	\$ 550,000	\$ 575,000
61.1003	Transfer to CIP	\$ 650,000	\$ 650,000	\$ 650,000
61.1003	Transfer to CIP - Police Station			\$ 300,000
61.0000	TOTAL NON-OPERATING EXPENSE	\$ 1,709,258	\$ 1,699,427	\$ 1,977,026
	NET INCOME	\$ 655,382	\$ 1,459,071	\$ (169,194)

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	\$1,281,547.00
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	\$1,469,669.00
Amortization	\$24,538.00
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
Accounts receivable	
Unbilled accounts receivable	
Interest receivable	
Intergovernmental receivable	
Other receivables	
Due from other funds	
Other assets	
Increase (decrease) in operating liabilities:	
Accounts payable	
Accrued payroll	
Accrued interest payable	
Compensated absences payable	
Sales tax payable	
Due to other funds: General Fund	
Due to other governments	
Customer deposits	
Net cash provided (used) by operating activities	\$2,775,754.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments	
2002 SPLOST	
2002 SPLOST	
Operating transfer in (out) to the CIP Fund	(\$650,000.00)
Operating transfer out to the CIP - Police	(\$300,000.00)
Operating transfer in (out) to the General Fund	(\$575,000.00)
Net cash provided (used) by noncapital financing activities	(\$1,525,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets	

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
Wastewater Equipment (11.7501)	
WWD-13 Replace 3/4 Ton Utility Truck	(\$30,000.00)
WWD-47 Replace 3/4 Ton Utility Truck	(\$30,000.00)
Water Equipment (11.7502)	
WWD-17 Replace Meter Reader Vehicle	(\$18,000.00)
WWD-48 Replace 3/4 Ton Utility Truck	(\$30,000.00)
Construction Work in Progress:	
WWD- 1 Refurbish Two Existing Wells	
WWD-14 Water and Sewer Rehab Projects	
a) Westside Outfall Line Upgrade	(\$2,000,000.00)
b) W. Grady St./PD Area W&S Lines	(\$325,000.00)
g) Phase I Streetscape Rehab	(\$25,000.00)
WWD-15 Phase II Backflow Prevention Program	(\$30,000.00)
WWD-32 Extension of W & S to Unserved Areas	(\$134,000.00)
WWD-37 Retrofit Pump Stations with Generators	(\$30,000.00)
WWD-38 Change-Out to Touch Read Meters	(\$50,000.00)
Proceeds from long-term borrowing:	\$2,325,000.00
Proceeds from sale of assets	
Principal payments on notes payable:	
Capital Leases Payable 505-12.2701-12.2711	
GEFA Loan 94S79WJ to Bulloch County assumed by City (WalMart lines)	(\$53,142.00)
GEFA Loan 95S84WS second one-half assumed by City (Briggs & Stratton)	(\$45,504.00)
GEFA Loan 97L10WJ (Main St. W & S line replacements)	(\$46,746.00)
GEFA Loan 97L11WJ (Brannen St./Park Ave. W & S lines)	(\$40,048.00)
GEFA Loan 97L99WS (Courthouse Annex waterline replacement)	(\$9,275.00)
GEFA Loan 98L44WQ (Two interceptor sewer lines)	(\$76,636.00)
GEFA Loan 98L80WQ (Little Lotts Creek S line enlargement)	(\$39,930.00)
GEFA Loan 98L81WQ (Zetterower Ave. sewer interceptor)	(\$36,467.00)
GEFA Loan 99L28WQ (Fletcher Drive interceptor sewer lines)	(\$37,517.00)
GEFA Loan 99L29WQ (Northlake interceptor sewer lines upgrade)	(\$44,938.00)
Principal payments on revenue bonds payable:	
1995 Revenue Bond Sinking Fund Payments	(\$600,000.00)

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
Principal payments on capital leases	
Interest payments	
Revenue Bonds	(\$79,185.00)
GEFA Loans Interest	(\$372,841.00)
Capital contributions:	
Required Subdivision Improvements donated to City	
Net cash used by capital and related financing activities	(\$1,859,229.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	\$62,000.00
Rental Income	\$161,385.00
Miscellaneous Income	\$400.00
WASA	\$2,500.00
Aid to Construction (ATC) Fees	\$300,000.00
NET INCREASE (DECREASE) IN CASH	(\$82,190.00)
ESTIMATED CASH AT JUNE 30, 2006	\$1,456,000.00
PROJECTED CASH AT JUNE 30, 2007	\$1,373,810.00

SUMMARY OF PROJECTS BY FISCAL YEAR:
WATER AND WASTEWATER FUND

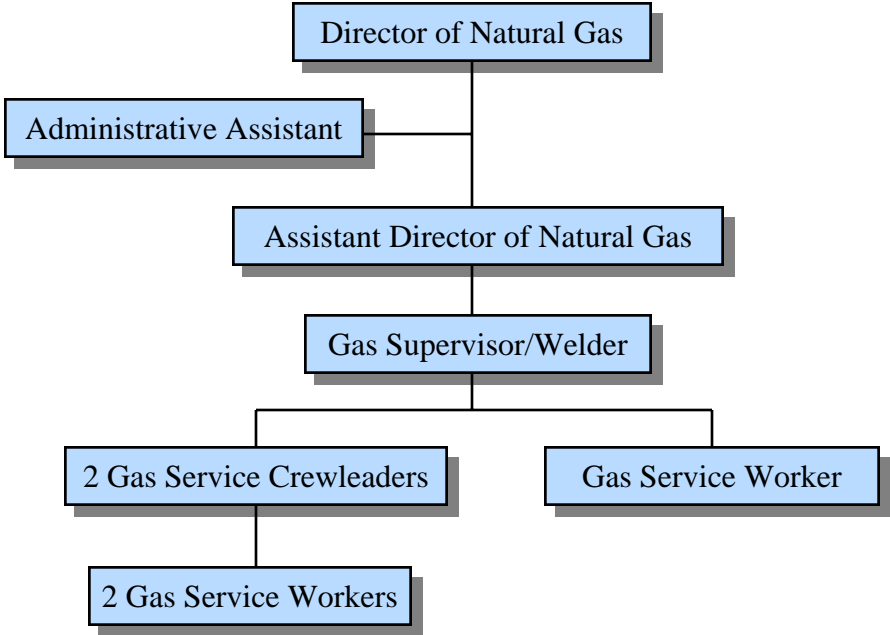
Project Number	Project	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	TOTALS
WWD-7	Pilot Sludge Compost System (ATC)						\$ 100,000	\$ 100,000
WWD-11	Loop 12" Water Main from Well #9		\$ 250,000					\$ 250,000
WWD-13	Replace 1/2 Ton & 3/4 Utility Trucks	\$ 30,000						\$ 30,000
WWD-14	a) Westside Outfall Line Upgrade	\$ 2,000,000						\$ 2,000,000
	b) W. Grady St./ PD Area W & S Lines	\$ 325,000						\$ 325,000
	g) Phase I Streetscape Rehab	\$ 25,000						\$ 25,000
WWD-15	Phase II Backflow Prevention Program	\$ 30,000	\$ 60,000	\$ 30,000	\$ 30,000	\$ 30,000		\$ 180,000
WWD-16	301 N Water Tank		\$ 1,000,000					\$ 1,000,000
WWD-17	Replace Meter Reader Vehicles	\$ 18,000						\$ 18,000
WWD-19	Sludge Compost Facility							\$ -
WWD-20	US 301 N Widening Relocation			\$ 6,000,000				\$ 6,000,000
WWD-24	Well, Well House, and Main: 301 N		\$ 200,000					\$ 200,000
WWD-32	Extension of W & S to Unserved Areas	\$ 134,000	\$ 121,000	\$ 160,000	\$ 500,000	\$ -	\$ -	\$ 915,000
	d) Merrywood SD Sewer Extension				\$ 5,000,000			\$ 5,000,000
	e) Ramblewood SD Sewer Extension			\$ 360,000				\$ 360,000
WWD-37	Retrofit Pump Stations with Generators	\$ 30,000	\$ 60,000	\$ 30,000	\$ 30,000	\$ 30,000		\$ 180,000
WWD-38	Change out to Touch-Read Meters	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 250,000
WWD-47	Replace 3/4 Ton Utility Truck	\$ 30,000						\$ 30,000
WWD-48	Replace 3/4 Ton Utility Truck	\$ 30,000						\$ 30,000
WWD-49	Replace the Concrete Truck				\$ 45,000			\$ 45,000
WWD-54	Replace 2001 1/2 ton Service Truck		\$ 18,000					\$ 18,000
WWD-55	Replace 1998 1/2 ton Extended Cab Tk.		\$ 23,000					\$ 23,000
WWD-56	Replace Teleport Forklift		\$ 30,000					\$ 30,000
WWD-57	Radio Frequency Meter Reading System							\$ -
WWD-58	Trailer Mounted Vac Unit		\$ 28,000					\$ 28,000
WWD-59	Replace 1990 Yard Jockey (used)			\$ 20,000				\$ 20,000
WWD-60	Replace 1998 I & I Cube Van					\$ 35,000		\$ 35,000
WWD-61	Replace 1999 1/2 ton Van for Lab					\$ 23,000		\$ 23,000
WWD-62	Replace 2001 1/2 ton Service Truck					\$ 18,000		\$ 18,000

SUMMARY OF PROJECTS BY FISCAL YEAR:
WATER AND WASTEWATER FUND

Project Number	Project	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	TOTALS
	Proposed Uses of Cash	\$ 2,702,000	\$ 1,840,000	\$ 6,650,000	\$ 5,655,000	\$ 186,000	\$ 100,000	\$ 17,133,000
	2006 GEFA Loan (Proposed)		\$ 150,332	\$ 150,332	\$ 150,332	\$ 150,332	\$ 150,332	\$ 751,660
	2010 GEFA Loan (Proposed)					\$ 362,245	\$ 362,245	\$ 724,490
	Total Proposed Uses of Cash	\$ 2,702,000	\$ 1,990,332	\$ 6,800,332	\$ 5,805,332	\$ 698,577	\$ 612,577	\$ 18,609,150
	Existing Uses of Cash							
	Transfer to General Fund	\$ 575,000	\$ 575,000	\$ 625,000	\$ 625,000	\$ 675,000	\$ 675,000	\$ 3,750,000
	Transfer to CIP Fund	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 3,900,000
	1995 Revenue Bond Payments(ATC)	\$ 679,185	\$ 295,085	\$ 292,835	\$ 295,085	\$ 226,180	\$ -	\$ 1,788,370
	GEFA Loan Payments	\$ 803,043	\$ 803,045	\$ 803,043	\$ 803,045	\$ 803,043	\$ 803,044	\$ 4,818,263
	Transfer to CIP Fund for PD Station	\$ 300,000	\$ 150,000					\$ 450,000
	Total Uses of Cash	\$ 5,709,228	\$ 4,463,462	\$ 9,171,210	\$ 8,178,462	\$ 3,052,800	\$ 2,740,621	\$ 33,315,783
	Sources of Cash							
	Operating Income	\$ 1,281,546	\$ 1,281,546	\$ 1,281,546	\$ 1,281,546	\$ 1,281,546	\$ 1,281,546	\$ 7,689,276
	Non-operating Income							
	Other	\$ 226,285	\$ 226,285	\$ 226,285	\$ 226,285	\$ 226,285	\$ 226,285	\$ 1,357,710
	ATC Fees for WWTP	\$ 300,000	\$ 300,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,400,000
	Depreciation	\$ 1,469,669	\$ 1,469,669	\$ 1,469,669	\$ 1,469,669	\$ 1,469,669	\$ 1,469,669	\$ 8,818,014
	Amortization	\$ 24,538	\$ 24,538	\$ 24,538	\$ 24,538	\$ 12,271		\$ 110,423
	GEFA Loan Proceeds	\$ 2,325,000			\$ 5,000,000			\$ 7,325,000
	One Georgia Grants							\$ -
	Contributed Capital: GDOT			\$ 6,000,000				\$ 6,000,000
	Contributed Capital: DABC		\$ 1,000,000					\$ 1,000,000
	Retained Earnings Used (Replenished)							\$ -
	Retained Earnings: ATC Fees							\$ -
	Total Sources of Cash	\$ 5,627,038	\$ 4,302,038	\$ 9,202,038	\$ 8,202,038	\$ 3,189,771	\$ 3,177,500	\$ 33,700,423
	Increase (decrease) in Cash	\$ (82,190)	\$ (161,424)	\$ 30,828	\$ 23,576	\$ 136,971	\$ 436,879	\$ 384,640



NATURAL GAS DEPARTMENT



NATURAL GAS FUND

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

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

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

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

EXPENSES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 321,808	\$ 356,537	\$ 380,383	6.69%
Purchase/Contract Services	\$ 95,023	\$ 94,890	\$ 117,950	24.30%
Supplies	\$ 4,897,023	\$ 4,861,493	\$ 6,573,133	35.21%
Capital Outlay (Minor)	\$ 11,908	\$ 15,500	\$ 18,500	19.35%
Interfund Dept. Charges	\$ 73,524	\$ 64,597	\$ 68,008	5.28%
Depreciation	\$ 168,717	\$ 150,814	\$ 158,341	4.99%
Other Costs	\$ 387,345	\$ 403,850	\$ 671,293	66.22%
Non-Operating Expenses	\$ 794,544	\$ 1,154,911	\$ 1,337,004	15.77%
Total Expenses	\$ 6,749,892	\$ 7,102,592	\$ 9,324,612	31.28%

PERFORMANCE MEASURES

	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Number of Statesboro residential customers	1668	1,720	1,740
Number of Metter residential customers	52	55	57
Number of Statesboro commercial customers	472	480	490
Number of Metter commercial customers	38	39	40
Number of Statesboro industrial customers	2	2	3
Number of Metter industrial customers	1	1	1
Thousand Cubic Feet (mcf) of gas purchased from MGAG	590,249	644,044	645,000
Thousand Cubic Feet (mcf) of gas sold	607,503	640,000	641,000
Percentage of gas lost due to leakage, transportation & other	0.00%	1.0%	1.0%
Number of gas leaks repaired	7	8	8
Number of manhours lost due to job-related injury	0	0	0
Total miles of main	133	135	137
Total number of gas services	3659	3,685	3,715
Dollar amount of fixed assets (net of depreciation) at FY end	\$ 3,030,962	\$ 3,061,327	\$ 3,150,000
Long-term debt outstanding at FY end	\$ 797,398	\$ 705,707	\$ 609,110
Long-term debt outstanding as a % of fixed assets at FY end	26.3%	23.1%	19.3%
Long-term debt outstanding per capita at FY end	\$32.55	\$28.80	\$24.86
Natural Gas System Annual Debt Service Payments (P & I)	\$ 123,602	\$ 123,602	\$ 123,601
Net Income for FY	\$ 149,878	\$ (260,324)	\$ (205,387)
Ratio of Natural Gas System Net Income to Annual Debt Service Payments (P & I)	121.3%	-210.6%	-166.2%
Number of FTE employees	8.5	8.5	8.5
Net Income (Loss) per FTE employee	\$17,632.71	(\$30,626.35)	(\$24,163.18)

FUND 515 - NATURAL GAS FUND

DEPT - 4700 - GAS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
OPERATING REVENUES:				
CHARGES FOR SERVICES				
34.4411	Residential NG Charges	\$ 1,002,947	\$ 995,902	\$ 1,185,000
34.4412	Metter Residential NG Charges	\$ 24,049	\$ 23,000	\$ 29,000
34.4421	Commercial NG Charges	\$ 2,324,563	\$ 2,609,470	\$ 3,278,000
34.4422	Metter Commercial NG Charges	\$ 126,379	\$ 116,000	\$ 144,000
34.4431	HLF Firm Industrial NG Charges	\$ 335,764	\$ 362,132	\$ 463,894
34.4432	Metter HLF Firm Ind. NG Charges	\$ 111,994	\$ 122,000	\$ 105,000
34.4441	Interruptible Ind. NG Charges	\$ 2,181,830	\$ 2,248,819	\$ 2,922,000
34.4442	Metter Interruptible Ind. NG Charges	\$ 42,440	\$ 35,884	\$ 56,000
34.4451	Sales Tax	\$ 338,064	\$ 309,000	\$ 573,400
34.4452	Franchise Tax - Metter		\$ 13,000	\$ 13,000
34.4461	Transportation Fees	\$ 19,584	\$ 20,200	\$ 7,100
34.4471	Gas Service Fees	\$ 2,390	\$ 2,200	\$ 2,200
<i>34.4400</i>	<i>Sub-total: Natural Gas Charges</i>	<i>\$ 6,510,004</i>	<i>\$ 6,857,607</i>	<i>\$ 8,778,594</i>
34.6911	Gas Tap Fees	\$ 860	\$ 2,000	\$ 1,500
34.6912	Metter Gas Tap Fees	\$ 100	\$ 200	\$ 100
34.6921	Late Payment Penalties and Interest	\$ 55,941	\$ 58,000	\$ 53,000
34.6931	Reconnection Fees	\$ 3,450	\$ 2,500	\$ 2,600
<i>34.6900</i>	<i>Sub-total: Other Fees</i>	<i>\$ 60,351</i>	<i>\$ 62,700</i>	<i>\$ 57,200</i>
34.0000	TOTAL CHARGES FOR SERVICES	\$ 6,570,355	\$ 6,920,307	\$ 8,835,794
TOTAL OPERATING REVENUES				
		\$ 6,570,355	\$ 6,920,307	\$ 8,835,794
OPERATING EXPENSES:				
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 268,841	\$ 270,384	\$ 322,745
51.1102	Call Back Pay		\$ 3,900	\$ 3,900
51.1201	Temporary Employees		\$ 16,650	
51.1301	Overtime	\$ 12,093	\$ 16,477	\$ 5,977
<i>51.1000</i>	<i>Sub-total: Salaries and Wages</i>	<i>\$ 280,934</i>	<i>\$ 307,411</i>	<i>\$ 332,622</i>
51.2201	Social Security (FICA) Contributions	\$ 19,624	\$ 21,770	\$ 25,446
51.2401	Retirement Contributions	\$ 15,698	\$ 20,437	\$ 16,631
51.2701	Workers Compensation	\$ 5,315	\$ 6,625	\$ 5,494
51.2901	Employment Physicals	\$ 119	\$ 104	
51.2902	Employee Drug Screening Tests	\$ 118	\$ 150	\$ 150
51.2903	Hepatitis/Flu Vaccine		\$ 40	\$ 40
<i>51.2000</i>	<i>Sub-total: Employee Benefits</i>	<i>\$ 40,874</i>	<i>\$ 49,126</i>	<i>\$ 47,761</i>
51.0000	TOTAL PERSONAL SERVICES	\$ 321,808	\$ 356,537	\$ 380,383
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees		\$ 400	\$ 400
52.1202	Engineering Fees	\$ 6,223	\$ 7,200	\$ 7,000
52.1301	Computer Programming Fees	\$ 2,859	\$ 700	\$ -
<i>52.1000</i>	<i>Sub-total: Prof. and Tech. Services</i>	<i>\$ 9,082</i>	<i>\$ 8,300</i>	<i>\$ 7,400</i>

FUND 515 - NATURAL GAS FUND

DEPT - 4700 - GAS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
52.2201	Rep. and Maint. (Equipment)	\$ 10,759	\$ 9,800	\$ 13,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 4,761	\$ 6,000	\$ 6,000
52.2203	Rep. and Maint. (Labor)	\$ 14,448	\$ 12,000	\$ 21,000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 840	\$ 2,500	\$ 2,500
52.2205	Rep. and Maint. (Office Equipment)	\$ 130	\$ 500	\$ 500
52.2206	Rep. And Maint. (Other Equipment)	\$ 102	\$ 50	\$ -
52.2320	Rentals	\$ 2,864	\$ 2,500	\$ 2,500
<i>52.2000</i>	<i>Sub-total: Property Services</i>	<i>\$ 33,904</i>	<i>\$ 33,350</i>	<i>\$ 45,500</i>
52.3101	Insurance, Other than Benefits	\$ 20,526	\$ 16,500	\$ 25,000
52.3201	Telephone	\$ 2,347	\$ 2,000	\$ 2,000
52.3203	Cell Phones	\$ 6,373	\$ 6,900	\$ 4,500
52.3206	Postage	\$ 132	\$ 500	\$ 200
52.3301	Advertising	\$ 1,430	\$ 1,150	\$ 4,400
52.3401	Printing and Binding	\$ 7	\$ 400	\$ 400
52.3501	Travel	\$ 7,207	\$ 8,400	\$ 8,400
52.3601	Dues and Fees	\$ 1,670	\$ 2,500	\$ 2,900
52.3701	Education and Training	\$ 1,195	\$ 3,000	\$ 3,000
52.3851	Contract Labor	\$ 4,862	\$ 5,140	\$ 7,500
52.3911	Other-Inspections	\$ 6,288	\$ 6,750	\$ 6,750
<i>52.3000</i>	<i>Sub-total: Other Purchased Services</i>	<i>\$ 52,037</i>	<i>\$ 53,240</i>	<i>\$ 65,050</i>
52.0000	TOTAL PURCHASED SERVICES	\$ 95,023	\$ 94,890	\$ 117,950
53	SUPPLIES			
53.1101	Office Supplies	\$ 986	\$ 1,350	\$ 1,350
53.1102	Gas System Parts and Materials	\$ 39,544	\$ 39,785	\$ 40,000
53.1103	Chemicals	\$ 6,183	\$ 1,500	\$ 6,000
53.1104	Janitorial Supplies	\$ 210	\$ 500	\$ 500
53.1105	Uniforms	\$ 4,936	\$ 4,400	\$ 4,800
53.1106	General Supplies and Materials	\$ 699	\$ 340	\$ 700
53.1115	Gas System Meters and Repair Parts	\$ 20,377	\$ 34,000	\$ 34,000
53.1230	Electricity	\$ 6,113	\$ 12,000	\$ 8,000
53.1270	Gasoline/Diesel	\$ 13,272	\$ 12,000	\$ 17,000
53.1301	Food	\$ 238	\$ 400	\$ 400
53.1401	Books and Periodicals		\$ 100	\$ 100
53.1521	Natural Gas Purchased	\$ 4,799,755	\$ 4,750,918	\$ 6,456,083
53.1601	Small Tools and Equipment	\$ 4,710	\$ 4,200	\$ 4,200
53.0000	TOTAL SUPPLIES	\$ 4,897,023	\$ 4,861,493	\$ 6,573,133
54	CAPITAL OUTLAY (MINOR)			
54.2401	Computers	\$ 1,392	\$ 1,500	\$ 1,500
54.2301	Furniture and fixtures			\$ 3,000
54.2501	Other	\$ 10,516	\$ 14,000	\$ 14,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 11,908	\$ 15,500	\$ 18,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 72,501	\$ 63,496	\$ 66,808
55.2402	Life and Disability	\$ 1,023	\$ 1,101	\$ 1,200

FUND 515 - NATURAL GAS FUND

DEPT - 4700 - GAS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
55.0000	TOTAL INTERFUND/INTERDEPT.	\$ 73,524	\$ 64,597	\$ 68,008
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	\$ 168,717	\$ 150,814	\$ 158,341
56.0000	TOTAL DEPREC. AND AMORT.	\$ 168,717	\$ 150,814	\$ 158,341
57	OTHER COSTS			
57.1101	Screven County Property Taxes	\$ 547	\$ 600	\$ 619
57.1201	State Sales Taxes	\$ 319,797	\$ 309,000	\$ 573,424
57.1202	Franchise Fees - Metter		\$ 13,000	\$ 13,000
57.3202	Customer Assistance Program	\$ 43,102	\$ 49,000	\$ 49,000
57.3203	Cust. Assist. Prog. Grant	\$ 4,181	\$ 6,000	\$ 6,000
57.3300	Solid Waste Disposal Fees	\$ 211	\$ 500	\$ 250
57.3401	Miscellaneous Expenses	\$ 207	\$ 500	\$ 500
57.4001	Bad Debts	\$ 18,221	\$ 24,000	\$ 27,000
57.4101	Collection Costs	\$ 1,079	\$ 1,250	\$ 1,500
57.6001	Over/Short			
57.0000	TOTAL OTHER COSTS	\$ 387,345	\$ 403,850	\$ 671,293
	TOTAL OPERATING EXPENSES	\$ 5,955,348	\$ 5,947,681	\$ 7,987,608
	OPERATING INCOME	\$ 615,007	\$ 972,626	\$ 848,186
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	\$ 36,407	\$ 40,000	\$ 60,000
36.0000	TOTAL INVESTMENT INCOME	\$ 36,407	\$ 40,000	\$ 60,000
	MISCELLANEOUS REVENUE			
38.3000	Reimbursement for Damaged Property			
38.9001	Other			
38.9002	SONET Marketing Refund	\$ 4,634	\$ 4,500	\$ 4,800
38.9003	MGAG Portfolio Refund	\$ 212,643	\$ 165,000	\$ 165,000
38.9004	C.A.P. Reimbursement	\$ 4,181	\$ 6,000	\$ 6,000
38.9010	Miscellaneous Income	\$ 12,174	\$ 1,000	\$ 2,500
38.9020	Sale of Pipe	\$ 54		
38.9055	MGAG Contrib. From County	\$ 45,131	\$ 45,131	\$ 45,131
38.0000	TOTAL MISCELLANEOUS	\$ 278,817	\$ 221,631	\$ 223,431
39	OTHER FINANCING SOURCES			
39.1290	Trans. In From CIP			
39.2200	Sale of Assets	\$ 14,191	\$ 500	
39.0000	TOTAL OTHER FINANCING SOURCES	\$ 14,191	\$ 500	\$ -
	TOTAL NON-OPERATING REVENUE	\$ 329,415	\$ 262,131	\$ 283,431
	NON-OPERATING EXPENSES			
58.2301	Other Debt (MGAG loans)	\$ 20,898	\$ 18,857	\$ 14,566

FUND 515 - NATURAL GAS FUND

DEPT - 4700 - GAS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
58.2302	One Georgia Loan Interest	\$ 13,646	\$ 13,054	\$ 12,438
61.1001	Transfer to General Fund	\$ 760,000	\$ 860,000	\$ 860,000
61.1003	Transfer to CIP for Police Station		\$ 263,000	\$ 450,000
TOTAL NON-OPERATING EXPENSE		\$ 794,544	\$ 1,154,911	\$ 1,337,004
NET INCOME		\$ 149,878	\$ 79,846	\$ (205,387)

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	\$ 848,186.00
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	\$ 158,341.00
Amortization	
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
Accounts receivable	
Unbilled accounts receivable	
Interest receivable	
Intergovernmental receivable	
Other receivables	
Due from General Fund	
Other assets (Inventory)	
Increase (decrease) in operating liabilities:	
Accounts payable	
Accrued payroll	
Accrued interest payable	
Compensated absences payable	
Sales tax payable	
Due to other funds	
Due to other governments	
Customer deposits	
Net cash provided (used) by operating activities	\$ 1,006,527.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating transfers in (out) to the CIP Fund for the Police Station	\$ (450,000.00)
Operating transfers in (out) to the General Fund	\$ (860,000.00)
Net cash provided (used) by noncapital financing activities	\$ (1,310,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING	
Acquisition and construction of fixed assets:	
Equipment	
Construction Work in Progress	
NGD- 17 GA 67, Langston Chapel, Cawana Expansion	\$ (251,900.00)

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
NGD-21 New Industrial Park Lines	
NGD-39 Retail Appliance Store and Service Department	
NGD-40 US 301 North Bridge Crossing Replacement	
Proceeds from long-term borrowing	
Proceeds from leases	
Proceeds from sale of assets	
Principal payments on notes payable: Briggs and Stratton	\$ (75,698.00)
Principal payments: Metter Project - One Georgia	\$ (20,899.00)
Principal payments on capital leases	
Interest payments	\$ (27,004.00)
Amortization of bond issue cost	
Capital contributions	
Contributed capital: Intergovernmental	
Net cash used by capital and related financing activities	\$ (375,501.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	\$ 60,000.00
Miscellaneous Revenue	\$ 178,300.00
Bulloch County Contribution for Briggs and Stratton Line Debt Service	\$ 45,132.00
Net cash provided by investing activities	\$ 283,432.00
NET INCREASE (DECREASE) IN CASH	\$ (395,542.00)
ESTIMATED CASH AT JUNE 30, 2006	\$ 1,394,000.00
PROJECTED CASH AT JUNE 30, 2007	\$ 998,458.00

SUMMARY OF PROJECTS BY FISCAL YEAR:
NATURAL GAS FUND

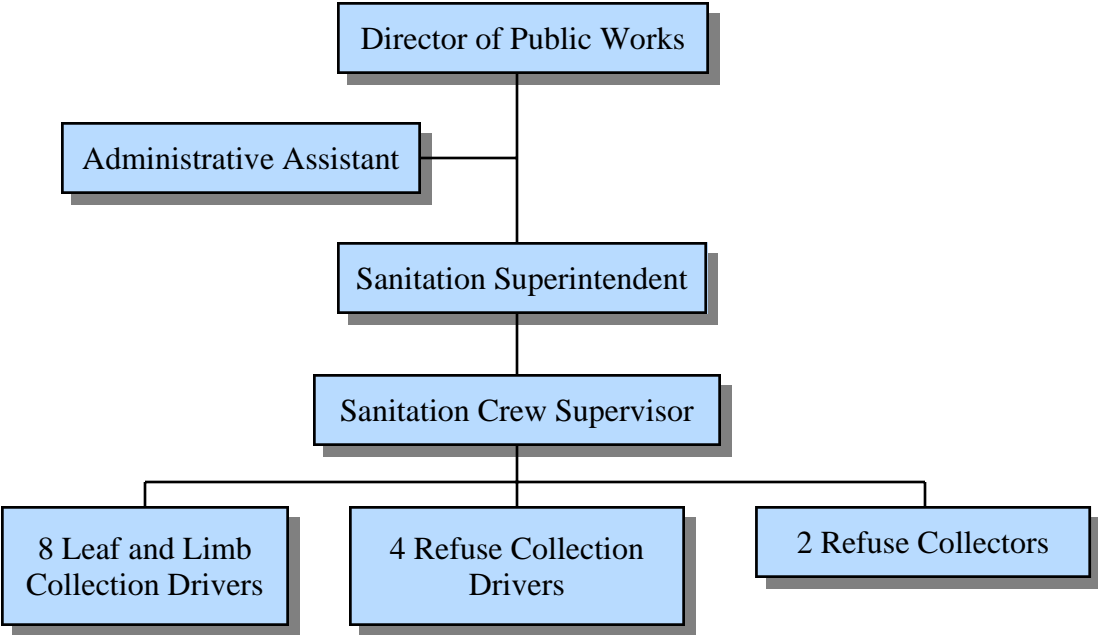
Project Number	Project	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	TOTALS
NGD-8	Highway 301 North Widening (GDOT)				\$ 1,715,000			\$ 1,715,000
NGD-10	Highway 301 North River Crossing				\$ 450,000			\$ 450,000
NGD-11	System Expansion Projects		\$ 123,040					\$ 123,040
NGD-12	3/4 ton truck		\$ 27,000					\$ 27,000
NGD-13	Brooklet Project		\$ 400,000	\$ 286,000				\$ 686,000
NGD-15	System Expansion Projects					\$ 122,500		\$ 122,500
NGD-17	GA 67, Langston Chapel, Cawana Expansion	\$ 251,900						\$ 251,900
NGD-19	Heavy Duty Service Truck			\$ 38,500				\$ 38,500
NGD-27	Airport Industrial Park Extension Project							\$ -
NGD-29	Ditch Witch 12/20 Directional Drill		\$ 120,000					\$ 120,000
NGD-30	Crew Truck & Air Compressor, Gen., Welder				\$ 70,000			\$ 70,000
NGD-37	1/2-Ton Pickup Truck					\$ 15,600		\$ 15,600
NGD-38	F450 Service Truck Replacement					\$ 29,000		\$ 29,000
NGD-41	1/2 Ton Pickup Truck		\$ 20,000					\$ 20,000
NGD-42	400' x 30' Equipment Shelter at Hill Street					\$ 80,000		\$ 80,000
	Proposed Uses of Cash	\$ 251,900	\$ 690,040	\$ 324,500	\$ 2,235,000	\$ 247,100	\$ -	\$ 3,748,540
	Transfer to CIP Fund for Police Station	\$ 450,000						\$ 450,000
								\$ -
	Total Proposed Uses of Cash	\$ 701,900	\$ 690,040	\$ 324,500	\$ 2,235,000	\$ 247,100	\$ -	\$ 4,198,540
	Existing Uses of Cash							\$ -
	Debt Service: MGAG Loan for B & S Line	\$ 90,265	\$ 90,265	\$ 90,265	\$ 43,015			\$ 313,810
	Debt Service: One Georgia Loan: NGD-1	\$ 33,338	\$ 33,338	\$ 33,338	\$ 33,338	\$ 33,338	\$ 33,338	\$ 200,028
	Transfers to General Fund	\$ 860,000	\$ 900,000	\$ 900,000	\$ 950,000	\$ 950,000	\$ 950,000	\$ 5,510,000
	Total Uses of Cash	\$ 1,685,503	\$ 1,713,643	\$ 1,348,103	\$ 3,261,353	\$ 1,230,438	\$ 983,338	\$ 10,222,378
								\$ -
	Sources of Cash							
	Operating Income	\$ 848,186	\$ 848,186	\$ 848,186	\$ 848,186	\$ 848,186	\$ 848,186	\$ 5,089,116
	Additional Operating Income: Expansions	\$ 40,000	\$ 60,000	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 480,000
	Non-operating Income	\$ 238,300	\$ 238,300	\$ 238,300	\$ 238,300	\$ 238,300	\$ 238,300	\$ 1,429,800
	Contribution from Bulloch County	\$ 45,132	\$ 45,132	\$ 45,132	\$ 22,566			\$ 157,962
	Brooklet Expansion Income		\$ 54,062	\$ 54,062	\$ 54,062	\$ 54,062	\$ 54,062	\$ 270,310
	Depreciation	\$ 158,341	\$ 158,341	\$ 158,341	\$ 158,341	\$ 158,341	\$ 158,341	\$ 950,046
	Loan Proceeds							\$ -
	Other Grants (GDOT)				\$ 1,715,000			\$ 1,715,000

SUMMARY OF PROJECTS BY FISCAL YEAR:
NATURAL GAS FUND

Project Number	Project	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	TOTALS
	Project Reimbursements from the CIP Fund							\$ -
								\$ -
	Total Sources of Cash	\$ 1,329,959	\$ 1,404,021	\$ 1,424,021	\$ 3,136,455	\$ 1,398,889	\$ 1,398,889	\$ 10,092,234
								\$ -
	Increase (decrease) in Cash	\$ (355,544)	\$ (309,622)	\$ 75,918	\$ (124,898)	\$ 168,451	\$ 415,551	\$ (130,144)
	Notes: Assumes GDOT pays 100% to relocate utilities on NGD-8.							



SOLID WASTE COLLECTION



SOLID WASTE COLLECTION FUND

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

Residential collection is provided using polycarts that citizens take to the curbside for once per week service. The cost for this service remains at \$12.75 per month as it has for many years, which is lower than similar service by private companies in the unincorporated areas of Bulloch County.

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

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

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

EXPENSES SUMMARY

SWC (Commercial)

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 137,739	\$ 127,887	\$ 136,920	7.06%
Purchase/Contract Services	\$ 88,762	\$ 104,235	\$ 110,865	6.36%
Supplies	\$ 24,442	\$ 24,380	\$ 29,325	20.28%
Interfund Dept. Charges	\$ 26,097	\$ 27,884	\$ 38,972	39.76%
Depreciation/Amortization	\$ 106,338	\$ 94,910	\$ 79,534	-16.20%
Other Costs	\$ 373,335	\$ 375,940	\$ 360,100	-4.21%
 Total Expenses	 \$ 756,713	 \$ 755,236	 \$ 755,716	 0.06%

SWC (Residential)

Personal Services/Benefits	\$ 206,730	\$ 248,097	\$ 262,351	5.75%
Purchase/Contract Services	\$ 61,816	\$ 71,100	\$ 102,000	43.46%
Supplies	\$ 20,167	\$ 22,450	\$ 26,425	17.71%
Interfund Dept. Charges	\$ 42,488	\$ 32,116	\$ 33,814	5.29%
Depreciation/Amortization	\$ 69,214	\$ 69,214	\$ 65,035	-6.04%
Other Costs	\$ 136,247	\$ 136,735	\$ 144,700	5.83%
Non-Operating Expenses	\$ 623,127	\$ 665,000	\$ 630,625	-5.17%
 Total Expenses	 \$ 1,159,789	 \$ 1,244,712	 \$ 1,264,950	 1.63%

SWC (Yardwaste)

Personal Services/Benefits	\$ 232,772	\$ 273,040	\$ 262,997	-3.68%
Purchase/Contract Services	\$ 72,990	\$ 78,250	\$ 101,450	29.65%
Supplies	\$ 22,782	\$ 21,475	\$ 27,075	26.08%
Interfund Dept. Charges	\$ 37,466	\$ 49,993	\$ 52,669	5.35%
Depreciation/Amortization	\$ 27,465	\$ 27,465	\$ 22,330	-18.70%
Other Costs	\$ 68,653	\$ 70,100	\$ 71,600	2.14%
 Total Expenses	 \$ 462,128	 \$ 520,323	 \$ 538,121	 3.42%

PERFORMANCE MEASURES

	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Number of residential customers (housing units) at FY end	6,469	6,569	6,640
Number of residential and yardwaste collection FTE employees	13	13	13
Average number of residential customers per FTE employee	498	505	511
Operating Expenditures for residential and yardwaste collection	\$984,391	\$997,152	\$998,909
Average cost per residential customer	152	\$152	\$150
Tonnage of yardwaste collected	4,313	4,421	5,176
Average tons of yardwaste collected per residential customer	0.67	0.67	0.78
Tonnage of residential garbage collected	5,665	5,807	4,825
Average tons of garbage collected per residential customer	0.87	0.88	0.73
Number of commercial customers at FY end	604	619	651
Commerical dumpsters emptied during FY(cubic yards)	445,375	456,509	500,958
Number of commercial collection FTE employees	3	3	3
Average number of dumpsters emptied per FTE employee	201	206	197
Operating Expenditures for commercial collection	704,426	722,036	774,869
Average cost per commercial customer	\$1,166	\$1,166	\$1,190
Tonnage of commercial garbage collected	11,003	11,278	12,103
Average tons of garbage collected per commercial customer	18	18	18
Average cost per ton for commercial collection	\$64	\$64	\$64

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
OPERATING REVENUES:				
Refuse Collection				
CHARGES FOR SERVICES				
34.4110	<i>Refuse Collection Charges</i>			
34.4111	Residential Refuse Collection Charge	\$ 611,991	\$ 624,000	\$ 622,000
34.4112	Commercial Refuse Collection Charge	\$ 77,875	\$ 79,500	\$ 83,000
34.4113	Refuse Administrative Fee	\$ 4,222	\$ 4,000	\$ 4,000
34.4114	Commercial Dumpster Fee	\$ 657,185	\$ 671,000	\$ 710,000
34.4115	Commercial Dumpster Extra Fee	\$ 2,942	\$ 1,250	\$ 2,500
34.4116	City Polycart Fee	\$ 232,575	\$ 236,600	\$ 238,000
34.4117	Residential Dumpster Fee	\$ 596,262	\$ 605,500	\$ 610,000
34.4118	Purchase of Polycarts	\$ 798	\$ 500	\$ 195
34.4110	<i>Sub-total: Refuse Collection Charges</i>	\$ 2,183,850	\$ 2,222,350	\$ 2,269,695
34.4191	Late Payment P & I: Collection	\$ 35,053	\$ 33,660	\$ 32,400
34.4190	<i>Sub-total: Other Fees</i>	\$ 35,053	\$ 33,660	\$ 32,400
34.0000	TOTAL CHARGES FOR SERVICE	\$ 2,218,903	\$ 2,256,010	\$ 2,302,095
TOTAL OPERATING REVENUES				
		\$ 2,218,903	\$ 2,256,010	\$ 2,302,095
OPERATING EXPENSES:				
DEPT - 4521 - COMMERCIAL REFUSE COLLECTION				
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 79,336	\$ 78,661	\$ 90,370
51.1301	Overtime	\$ 25,681	\$ 23,700	\$ 23,700
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 105,017	\$ 102,361	\$ 114,070
51.2201	Social Security (FICA) Contributions	\$ 7,568	\$ 7,877	\$ 8,726
51.2401	Retirement Contributions	\$ 15,191	\$ 7,208	\$ 5,703
51.2701	Workers Compensation	\$ 9,875	\$ 10,441	\$ 8,421
51.2901	Employment Physicals	\$ 15		
51.2902	Employee Drug Screening Tests	\$ 73		
51.2903	Hepatitis/Flu Vaccine			
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 32,722	\$ 25,526	\$ 22,850
51.0000	TOTAL PERSONAL SERVICES	\$ 137,739	\$ 127,887	\$ 136,920
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees			
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ -	\$ -	\$ -
52.2201	Rep. and Maint. (Equipment)	\$ 25,265	\$ 25,000	\$ 35,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 25,217	\$ 39,000	\$ 35,000
52.2203	Rep. and Maint. (Labor)	\$ 26,944	\$ 38,000	\$ 29,000
52.2204	Building Upkeep	\$ 201		
52.2000	<i>Sub-total: Property Services</i>	\$ 77,627	\$ 102,000	\$ 99,000
52.3101	Insurance, Other than Benefits	\$ 9,403		\$ 9,500

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
52.3201	Telephone	\$ 23	\$ 200	\$ 305
52.3203	Cellular Phones	\$ 1,373	\$ 1,000	\$ 960
52.3206	Postage			
52.3301	Advertising	\$ 333	\$ 500	\$ 100
52.3501	Travel		\$ 285	\$ 500
52.3601	Dues and Fees	\$ 4		
52.3701	Education and Training		\$ 250	\$ 500
<i>52.3000</i>	<i>Sub-total: Other Purchased Services</i>	<i>\$ 11,136</i>	<i>\$ 2,235</i>	<i>\$ 11,865</i>
52.0000	TOTAL PURCHASED SERVICES	\$ 88,762	\$ 104,235	\$ 110,865
53	SUPPLIES			
53.1101	Office Supplies	\$ 169	\$ 250	\$ 250
53.1102	Parts and Materials	\$ 12	\$ 500	\$ 400
53.1103	Chemicals			
53.1104	Janitorial Supplies		\$ 30	\$ 75
53.1105	Uniforms	\$ 1,185	\$ 1,400	\$ 1,400
53.1106	General Supplies and Materials	\$ 515	\$ 200	\$ 200
53.1240	Bottle Gas	\$ 12		
53.1270	Gasoline/Diesel	\$ 22,097	\$ 22,000	\$ 27,000
53.1301	Food			
53.1601	Small Tools and Equipment	\$ 451		
53.0000	TOTAL SUPPLIES	\$ 24,442	\$ 24,380	\$ 29,325
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 25,779	\$ 27,584	\$ 38,622
55.2402	Life and Disability	\$ 318	\$ 300	\$ 350
55.0000	TOTAL INTERFUND/INTERDEPT.	\$ 26,097	\$ 27,884	\$ 38,972
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	\$ 106,338	\$ 94,910	\$ 79,534
56.0000	TOTAL DEPREC. AND AMORT.	\$ 106,338	\$ 94,910	\$ 79,534
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	\$ 372,769	\$ 375,900	\$ 380,000
57.3401	Miscellaneous Expenses	\$ 566	\$ 40	\$ 100
57.0000	TOTAL OTHER COSTS	\$ 373,335	\$ 375,940	\$ 380,100
Sub-total Commercial Expenses		\$ 756,714	\$ 755,236	\$ 775,716
DEPT - 4522 - RESIDENTIAL REFUSE COLLECTION				
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 160,368	\$ 183,521	\$ 203,567
51.1301	Overtime	\$ 9,362	\$ 15,000	\$ 15,000
<i>51.1000</i>	<i>Sub-total: Salaries and Wages</i>	<i>\$ 169,730</i>	<i>\$ 198,521</i>	<i>\$ 218,567</i>
51.2201	Social Security (FICA) Contributions	\$ 12,034	\$ 15,274	\$ 16,720

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51.2401	Retirement Contributions	\$ 6,073	\$ 13,976	\$ 10,928
51.2701	Workers Compensation	\$ 18,853	\$ 20,246	\$ 16,134
51.2901	Employment Physicals			
51.2902	Employee Drug Screening Tests	\$ 40	\$ 80	
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 37,000	\$ 49,576	\$ 43,782
51.0000	TOTAL PERSONAL SERVICES	\$ 206,730	\$ 248,097	\$ 262,351
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees			
52.1301	Computer Programming Fees	\$ 416		
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 416	\$ -	\$ -
52.2201	Rep. and Maint. (Equipment)	\$ 1,734	\$ 3,000	\$ 3,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 25,557	\$ 27,500	\$ 50,000
52.2203	Rep. and Maint. (Labor)	\$ 24,564	\$ 22,000	\$ 30,000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 24	\$ 1,700	\$ 1,700
52.2205	Rep. and Maint. (Office Equipment)		\$ 250	\$ 250
52.2000	<i>Sub-total: Property Services</i>	\$ 51,878	\$ 54,450	\$ 84,950
52.3101	Insurance, Other than Benefits	\$ 6,895	\$ 12,000	\$ 12,000
52.3201	Telephone	\$ 409	\$ 550	\$ 550
52.3203	Cellular Phones	\$ 507	\$ 500	\$ 500
52.3206	Postage			
52.3301	Advertising	\$ 885	\$ 1,500	\$ 2,500
52.3501	Travel	\$ 566	\$ 1,000	\$ 500
52.3601	Dues and Fees	\$ 153	\$ 400	\$ 300
52.3701	Education and Training	\$ 105	\$ 700	\$ 700
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 9,522	\$ 16,650	\$ 17,050
52.0000	TOTAL PURCHASED SERVICES	\$ 61,816	\$ 71,100	\$ 102,000
53	SUPPLIES			
53.1101	Office Supplies	\$ 102	\$ 250	\$ 250
53.1102	Parts and Materials		\$ 500	\$ 500
53.1103	Chemicals		\$ 1,200	\$ 1,200
53.1104	Janitorial Supplies	\$ 171	\$ 300	\$ 300
53.1105	Uniforms	\$ 3,177	\$ 3,500	\$ 3,500
53.1106	General Supplies and Materials	\$ 69	\$ 200	\$ 325
53.1240	Bottled Gas			
53.1270	Gasoline/Diesel	\$ 16,598	\$ 16,200	\$ 20,000
53.1301	Food			
53.1401	Books and Periodicals			
53.1601	Small Tools and Equipment	\$ 50	\$ 300	\$ 350
53.0000	TOTAL SUPPLIES	\$ 20,167	\$ 22,450	\$ 26,425
55	INTERFUND/INTERDEPT CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 41,887	\$ 31,316	\$ 33,014
55.2402	Life and Disability	\$ 601	\$ 800	\$ 800
55.0000	TOTAL INTERFUND/INTERDEPT.	\$ 42,488	\$ 32,116	\$ 33,814

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	\$ 69,214	\$ 69,214	\$ 65,035
56.0000	TOTAL DEPREC. AND AMORT.	\$ 69,214	\$ 69,214	\$ 65,035
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	\$ 126,616	\$ 126,800	\$ 133,000
57.3401	Miscellaneous Expenses	\$ 85	\$ 2,185	\$ 2,000
57.4001	Bad Debts	\$ 8,340	\$ 6,000	\$ 8,500
57.4101	Collection Costs	\$ 1,206	\$ 1,750	\$ 1,200
57.0000	TOTAL OTHER COSTS	\$ 136,247	\$ 136,735	\$ 144,700
Sub-total Residential Expenses		\$ 536,662	\$ 579,712	\$ 634,325
DEPT - 4585 - YARD WASTE COLLECTION				
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 184,052	\$ 205,577	\$ 206,079
51.1301	Overtime	\$ 7,556	\$ 13,027	\$ 13,027
51.1000	<i>Sub-total: Salaries and Wages</i>	<i>\$ 191,608</i>	<i>\$ 218,604</i>	<i>\$ 219,106</i>
51.2201	Social Security (FICA) Contributions	\$ 13,435	\$ 16,726	\$ 16,762
51.2401	Retirement Contributions	\$ 11,275	\$ 15,305	\$ 10,955
51.2701	Workers Compensation	\$ 16,160	\$ 22,170	\$ 16,174
51.2901	Employment Physicals	\$ 100		
51.2902	Employee Drug Screening Tests	\$ 179	\$ 200	
51.2903	Hepatitis/Flu Vaccine	\$ 15	\$ 35	
51.2000	<i>Sub-total: Employee Benefits</i>	<i>\$ 41,164</i>	<i>\$ 54,436</i>	<i>\$ 43,891</i>
51.0000	TOTAL PERSONAL SERVICES	\$ 232,772	\$ 273,040	\$ 262,997
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	\$ 3,446	\$ 5,200	\$ 5,200
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 24,436	\$ 30,000	\$ 31,000
52.2203	Rep. and Maint. (Labor)	\$ 38,209	\$ 35,000	\$ 57,000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 51	\$ 1,000	\$ 1,000
52.2000	<i>Sub-total: Property Services</i>	<i>\$ 66,142</i>	<i>\$ 71,200</i>	<i>\$ 94,200</i>
52.3101	Insurance, Other than Benefits	\$ 6,190	\$ 6,000	\$ 6,200
52.3203	Cellular Phones			
52.3301	Advertising	\$ 40	\$ 200	\$ 200
52.3501	Travel	\$ 400	\$ 500	\$ 500
52.3601	Dues and Fees	\$ 9	\$ 100	\$ 100
52.3701	Education and Training	\$ 210	\$ 250	\$ 250
52.3000	<i>Sub-total: Other Purchased Services</i>	<i>\$ 6,848</i>	<i>\$ 7,050</i>	<i>\$ 7,250</i>
52.0000	TOTAL PURCHASED SERVICES	\$ 72,990	\$ 78,250	\$ 101,450
53	SUPPLIES			
53.1101	Office Supplies			\$ 350
53.1102	Parts and Materials		\$ 300	\$ 300
53.1103	Chemicals		\$ 600	\$ 350

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
53.1104	Janitorial Supplies		\$ 25	\$ 25
53.1105	Uniforms	\$ 3,546	\$ 4,000	\$ 3,500
53.1106	General Supplies and Materials	\$ 688	\$ 250	\$ 250
53.1270	Gasoline/Diesel	\$ 18,123	\$ 16,000	\$ 22,000
53.1601	Small Tools and Equipment	\$ 426	\$ 300	\$ 300
53.0000	TOTAL SUPPLIES	\$ 22,782	\$ 21,475	\$ 27,075
55	INTERFUND/INTERDEPT CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 36,781	\$ 49,128	\$ 51,804
55.2402	Life and Disability	\$ 685	\$ 865	\$ 865
55.0000	TOTAL INTERFUND/INTERDEPT.	\$ 37,466	\$ 49,993	\$ 52,669
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	\$ 27,465	\$ 27,465	\$ 22,330
56.0000	TOTAL DEPREC. AND AMORT.	\$ 27,465	\$ 27,465	\$ 22,330
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	\$ 68,596	\$ 70,000	\$ 71,500
57.3401	Miscellaneous Expenses	\$ 57	\$ 100	\$ 100
57.0000	TOTAL OTHER COSTS	\$ 68,653	\$ 70,100	\$ 71,600
	Sub-total Yard Waste Expenses	\$ 462,129	\$ 520,323	\$ 538,121
	TOTAL OPERATING EXPENSES	\$ 1,755,505	\$ 1,855,271	\$ 1,948,162
	OPERATING INCOME (LOSS)	\$ 463,398	\$ 400,739	\$ 353,933
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
36.1001	Interest Income	\$ 12,679	\$ 14,000	\$ 17,000
38.3001	Reimburse - Damage Property	\$ 56		
38.9010	Misc. Income - Sanitation	\$ 10,426		
39.2200	Sale of Assets	\$ (26,646)	\$ 10,000	
36.0000	TOTAL INVESTMENT INCOME	\$ (3,484)	\$ 24,000	\$ 17,000
	TOTAL NON-OPERATING REVENUE	\$ (3,484)	\$ 24,000	\$ 17,000
	NON-OPERATING EXPENSES			
58.2101	Bonds Interest Expense: Collection			
58.2201	Capital Leases Interest: Collection			
58.2301	Other Debt Interest: Collection			
61.1001	Transfer to General Fund	\$ 665,000	\$ 665,000	\$ 630,625
61.1002	Transfer to Linear Park	\$ 50,000		
61.1005	Transfer to CIP	\$ (91,873)		
0000.00.00	TOTAL NON-OPERATING EXPENSE	\$ 623,127	\$ 665,000	\$ 630,625
	NET INCOME	\$ (163,213)	\$ (240,261)	\$ (259,692)

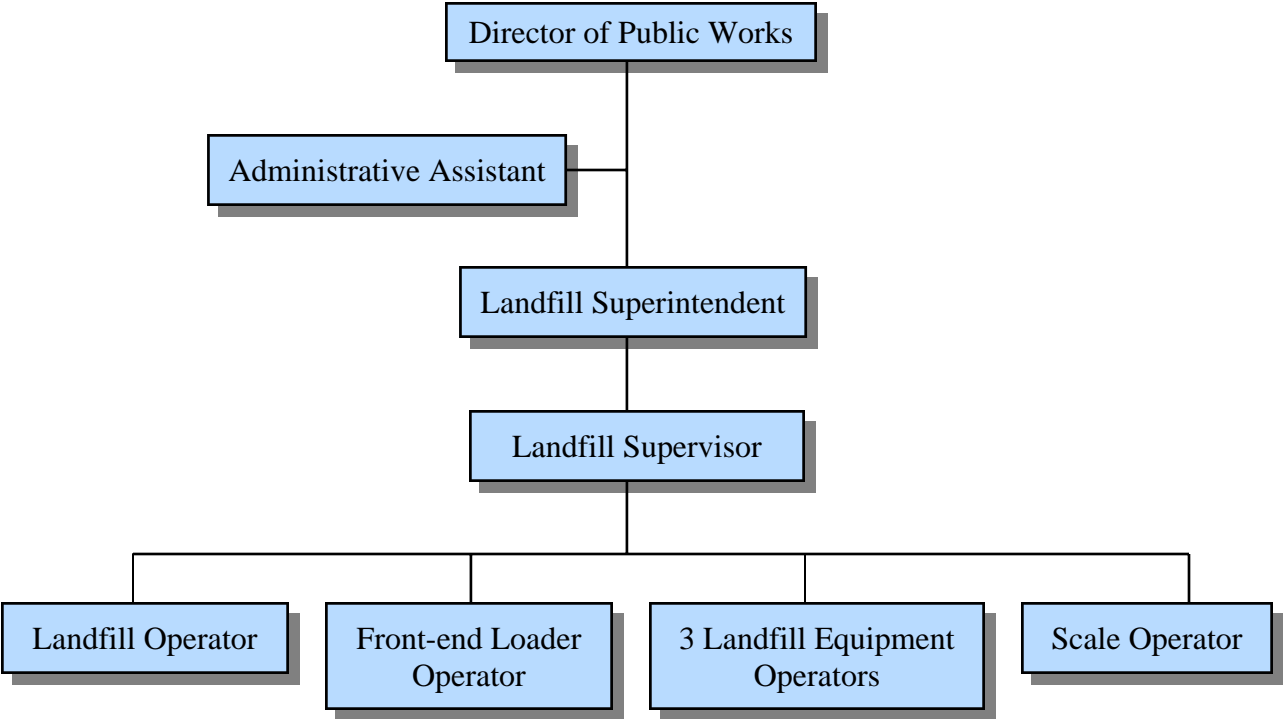
BUDGETED CASH FLOW STATEMENT	
	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	\$ 353,933.00
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	\$ 166,899.00
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
Accounts receivable	
Accrued income receivable	
Allowance for doubtful accounts	
Interest receivable	
Intergovernmental receivable	
Other receivables	
Due from other funds: General Fund	
Due from other funds: SW Disposal Fund	
Due from other funds: SPLOST	
Prepaid insurance	
Other assets	
Increase (decrease) in operating liabilities:	
Accounts payable	
Accrued payroll	
Salary and Wages payable	
Accrued vacation payable	
FICA payable	
Accrued interest payable	
Sales tax payable	
Due to other funds	
Due to other governments	
Claims liability	
Net cash provided (used) by operating activities	\$ 520,832.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments:	
1997 SPLOST for Sanitation Costs	
Operating transfers in (out)	
Transfer to General Fund	\$ (630,625.00)

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
Transfer to Linear Park	
Net cash provided (used) by noncapital financing activities	\$ (630,625.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets:	
PW (SWC) - 4 Frontloading Commercial Dumpsters (11.7501)	\$ (10,000.00)
PW (SWC) - 11 Leafer and Chassis (11.7503)	\$ (67,000.00)
Proceeds from long-term borrowing	
Proceeds from GMA Lease Pool	\$ 67,000.00
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	\$ (10,000.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	\$ 17,000.00
Miscellaneous Revenues	
Net cash flows from investing activities	\$ 17,000.00
NET INCREASE (DECREASE) IN CASH	\$ (102,793.00)
ESTIMATED CASH AT JUNE 30, 2006	\$ 298,000.00
PROJECTED CASH AT JUNE 30, 2007	\$ 195,207.00

**SUMMARY OF PROJECTS BY FISCAL YEAR:
SOLID WASTE COLLECTION FUND**

Project Number	Project	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	TOTALS
PW(SWC)-4	Front loading commercial dumpsters	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 60,000
PW(SWC)-5	300 Additional Polycarts		\$ 5,500	\$ 5,500	\$ 5,500			\$ 16,500
PW(SWC)-6	Yard Waste Collection Trailers		\$ 38,000		\$ 38,000		\$ 38,000	\$ 114,000
PW(SWC)-9	Commercial Garbage Trucks			\$ 155,000		\$ 155,000		\$ 310,000
PW(SWC)-10	Two Pickup Trucks for Supervisors							Not funded
PW(SWC)-11	Leafer and Chassis	\$ 67,000						\$ 67,000
PW(SWC)-12	Commercial Dumpster Transport Truck			\$ 35,000				\$ 35,000
PW(SWC)-13	Knuckleboom loader							Not funded
PW(SWC)-14	Vehicle GPS Tracking System				\$ 10,000			\$ 10,000
PW(SWC)-15	Yard Waste Collection Truck							Not funded
	Proposed Uses of Cash	\$ 77,000	\$ 53,500	\$ 205,500	\$ 63,500	\$ 165,000	\$ 48,000	\$ 612,500
	Existing Uses of Cash							
	Transfer to General Fund	\$ 600,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,100,000
	Lease Pool Transfer Out to General Fund	\$ 30,625						\$ 30,625
	PW(SWC)-11		\$ 13,400	\$ 13,400	\$ 13,400	\$ 13,400	\$ 13,400	\$ 67,000
	PW(SWC)-6			\$ 7,600	\$ 7,600	\$ 15,200	\$ 15,200	\$ 45,600
	PW(SWC)-9				\$ 31,000	\$ 31,000	\$ 62,000	\$ 124,000
	PW(SWC)-12				\$ 7,000	\$ 7,000	\$ 7,000	\$ 21,000
	Total Uses of Cash	\$ 707,625	\$ 566,900	\$ 726,500	\$ 622,500	\$ 731,600	\$ 645,600	\$ 4,000,725
	Sources of Cash							
	Operating Income	\$ 353,933	\$ 353,933	\$ 353,933	\$ 353,933	\$ 353,933	\$ 353,933	\$ 2,123,598
	Non-operating Income	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 102,000
	GMA Lease Pool Proceeds	\$ 67,000	\$ 38,000	\$ 190,000	\$ 38,000	\$ 155,000	\$ 38,000	\$ 526,000
	Depreciation	\$ 166,899	\$ 166,899	\$ 166,899	\$ 166,899	\$ 166,899	\$ 166,899	\$ 1,001,394
	Total Sources of Cash	\$ 604,832	\$ 575,832	\$ 727,832	\$ 575,832	\$ 692,832	\$ 575,832	\$ 3,752,992
	Increase (decrease) in Cash	\$ (102,793)	\$ 8,932	\$ 1,332	\$ (46,668)	\$ (38,768)	\$ (69,768)	\$ (247,733)

SOLID WASTE DISPOSAL



SOLID WASTE DISPOSAL FUND

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

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

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

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

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

EXPENSES SUMMARY

	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Budgeted</u>	<u>FY 2007</u> <u>Proposed</u>	<u>Percentage</u> <u>Increase</u>
Personal Services/Benefits	\$ 256,094	\$ 309,161	\$ 335,354	8.47%
Purchase/Contract Services	\$ 391,301	\$ 355,835	\$ 388,350	9.14%
Supplies	\$ 47,483	\$ 51,410	\$ 72,910	41.82%
Capital Outlay (Minor)	\$ -	\$ 500	\$ 500	0.00%
Interfund Dept. Charges	\$ 64,891	\$ 60,236	\$ 63,261	5.02%
Depreciation	\$ 214,015	\$ 174,328	\$ 191,646	9.93%
Other Costs	\$ 1,890,486	\$ 1,887,361	\$ 997,150	-47.17%
Non-Operating Expenses	\$ 157,000	\$ 157,000	\$ 157,000	0.00%
Total Expenses	\$ 3,021,270	\$ 2,995,831	\$ 2,206,171	-26.36%

PERFORMANCE MEASURES

	FY 2004 Actual	FY 2005 Estimated	FY 2006 Projected
TONNAGE BY TYPE OF WASTE			
List the types of waste received and the tonnage for each			
Animals	107	118	120
Bulkwaste	8,109	9,624	9,816
Bulloch-inert	14	17	18
Bulloch-metal	4	5	6
Bulloch-tires	3	4	5
Bulloch-transfer	27	33	34
Bulloch yard	21	25	26
Cardboard	141	1117	1139
Cover Dirt	540	1140	1163
Demolition	14,810	14,947	15,246
DOT waste	90	98	100
Household	32,140	33,295	33,961
Inert	892	1,210	1,234
Metal	776	1,062	1,083
Mixed load	512	730	745
Paper	23	74	76
Plastic	6	30	31
Shingles	568	636	649
Sweepings	627	640	653
Tires	75	135	138
Yardwaste	7,107	7,288	7,434
Employees per 1,000 population of County served	0.13	0.13	0.13
Tonnage disposed of per FTE employee	8,878	9,603	9,796
Tonnage disposed of per 1,000 population of County served	1.1	1.2	1.2
Tons disposedof in inert LF	892	1201	1234
Tons accepted for disposal	66,586	72,020	73,460
Tons transported to Wayne County	57,531	60,743	61,957
Tons of yard waste ground	7,197	7,341	7,488
Operating expenses	2,657,198	2,438,617	2,537,137
Disposal operating expenses per capita	\$46.90	\$39.85	\$40.64
Average disposal operating cost per ton	\$42.26	\$33.86	\$34.54
Number of FTE	7.5	7.5	8
Bulloch County population @ 2% yearly	60,000	61,200	62,424

FUND 542 - SOLID WASTE DISPOSAL FUND

DEPT - 4530 - LANDFILL

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
OPERATING REVENUES:				
Landfill/Transfer Station				
GRANTS				
33.4311	GDOT Grants		\$ 27,150	
33.4320	H.S.I. Grant			
33.0000	TOTAL FROM GRANTS	\$ -	\$ 27,150	\$ -
CHARGES FOR SERVICES				
34.4151	Commercial Tipping Fees	\$ 165,369	\$ 142,800	\$ 265,000
34.4152	Sanitation Contractor Tipping Fees	\$ 531,024	\$ 535,500	\$ 585,000
34.4153	Individuals Tipping Fees	\$ 54,450	\$ 53,040	\$ 68,000
34.4154	Government Agencies Tipping Fees	\$ 1,226,738	\$ 1,224,000	\$ 1,190,000
34.4150	<i>Sub-total: Landfill/TS Charges</i>	\$ 1,977,581	\$ 1,955,340	\$ 2,108,000
34.4131	Sale of Scrap Materials	\$ 47,495	\$ 51,000	\$ 5,000
34.4191	Late Payment P and I: Landfill	\$ 8,562	\$ 9,000	\$ 6,500
34.4190	<i>Sub-total: Other Fees</i>	\$ 56,057	\$ 60,000	\$ 11,500
34.0000	TOTAL CHARGES FOR SERVICE	\$ 2,033,638	\$ 2,015,340	\$ 2,119,500
TOTAL OPERATING REVENUES		\$ 2,033,638	\$ 2,042,490	\$ 2,119,500
OPERATING EXPENSES:				
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 188,127	\$ 203,007	\$ 235,883
51.1201	Temporary Employees	\$ 541	\$ 10,000	\$ 10,000
51.1301	Overtime	\$ 24,588	\$ 37,000	\$ 37,000
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 213,256	\$ 250,007	\$ 282,883
51.2201	Social Security (FICA) Contributions	\$ 15,504	\$ 19,701	\$ 21,641
51.2401	Retirement Contributions	\$ 11,408	\$ 18,027	\$ 13,644
51.2701	Workers Compensation	\$ 15,563	\$ 21,091	\$ 16,866
51.2901	Employment Physicals	\$ 220		
51.2902	Employee Drug Screening Tests	\$ 128	\$ 15	
51.2903	Hepatitis/Flu Vaccine	\$ 15	\$ 320	\$ 320
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 42,838	\$ 59,154	\$ 52,471
51.0000	TOTAL PERSONAL SERVICES	\$ 256,094	\$ 309,161	\$ 335,354
52	PURCHASE/CONTRACT SERVICES			
52.1202	Engineering Fees		\$ 500	\$ 500
52.1301	Computer Programming Fees	\$ 1,248	\$ 700	\$ 700
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 1,248	\$ 1,200	\$ 1,200
52.2201	Rep. and Maint. (Equipment)	\$ 67,031	\$ 45,000	\$ 45,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 4,191	\$ 10,000	\$ 25,000
52.2203	Rep. and Maint. (Labor)	\$ 72,542	\$ 50,235	\$ 60,000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 8,566	\$ 12,000	\$ 7,000

FUND 542 - SOLID WASTE DISPOSAL FUND

DEPT - 4530 - LANDFILL

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
52.2205	Rep. and Maint. (Office Equipment)	\$ 243	\$ 1,000	\$ 1,000
52.2320	Rentals	\$ 352	\$ 300	\$ 300
<i>52.2000</i>	<i>Sub-total: Property Services</i>	<i>\$ 152,925</i>	<i>\$ 118,535</i>	<i>\$ 138,300</i>
52.3101	Insurance, Other than Benefits	\$ 17,952	\$ 19,000	\$ 19,000
52.3201	Telephone	\$ 1,956	\$ 2,000	\$ 1,800
52.3203	Cellular Phones	\$ 579	\$ 500	\$ 500
52.3206	Postage	\$ 205	\$ 200	\$ 200
52.3301	Advertising	\$ 654	\$ 500	\$ 350
52.3501	Travel	\$ 1,704	\$ 2,000	\$ 2,000
52.3601	Dues and Fees	\$ 726	\$ 900	\$ 1,000
52.3701	Education and Training	\$ 300	\$ 2,000	\$ 2,000
52.3850	Contract Labor			
52.3907	Other services: Erosion Control		\$ 5,000	\$ 5,000
52.3908	Other services: 25% Reduction Prog.	\$ 22,511	\$ 20,000	\$ 20,000
52.3909	Other services: BC Enf. & Monitoring	\$ 130,698	\$ 122,000	\$ 122,000
52.3910	Other services: Recycling Project			
52.3911	Grindable Materials Contractor	\$ 59,843	\$ 62,000	\$ 75,000
<i>52.3000</i>	<i>Sub-total: Other Purchased Services</i>	<i>\$ 237,128</i>	<i>\$ 236,100</i>	<i>\$ 248,850</i>
52.0000	TOTAL PURCHASED SERVICES	\$ 391,301	\$ 355,835	\$ 388,350
53	SUPPLIES			
53.1101	Office Supplies	\$ 3,429	\$ 3,000	\$ 3,500
53.1102	Parts and Materials	\$ 359	\$ 1,000	\$ 1,000
53.1103	Chemicals	\$ 7,719	\$ 13,000	\$ 25,000
53.1104	Janitorial Supplies		\$ 150	\$ 200
53.1105	Uniforms	\$ 3,063	\$ 3,000	\$ 3,000
53.1106	General Supplies and Materials	\$ 2,521	\$ 2,500	\$ 2,500
53.1210	Water/Sewerage	\$ 360	\$ 360	\$ 360
53.1230	Electricity	\$ 11,962	\$ 14,050	\$ 15,000
53.1240	Bottled Gas	\$ 32	\$ 150	\$ 150
53.1270	Gasoline/Diesel	\$ 17,219	\$ 13,000	\$ 21,000
53.1301	Food			
53.1601	Small Tools and Equipment	\$ 819	\$ 1,200	\$ 1,200
53.0000	TOTAL SUPPLIES	\$ 47,483	\$ 51,410	\$ 72,910
54	CAPITAL OUTLAY (MINOR)			
54.2401	Computers			
54.2501	Other Equipment		\$ 500	\$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ -	\$ 500	\$ 500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 64,178	\$ 59,476	\$ 62,501
55.2402	Life and Disability	\$ 713	\$ 760	\$ 760
55.0000	TOTAL INTERFUND/INTERDEPT.	\$ 64,891	\$ 60,236	\$ 63,261
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	\$ 214,015	\$ 174,328	\$ 191,646

FUND 542 - SOLID WASTE DISPOSAL FUND

DEPT - 4530 - LANDFILL

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
56.0000	TOTAL DEPREC. AND AMORT.	\$ 214,015	\$ 174,328	\$ 191,646
57	OTHER COSTS			
57.1013	Keep Bulloch Beautiful		\$ 76,005	\$ 70,000
57.1016	KBB - Capital Projects	\$ 64,225	\$ 25,000	\$ 25,000
57.3301	Tippage Fees	\$ 44,983		
57.3302	Airrights	\$ 1,196,411	\$ 1,186,056	\$ 200,000
57.3303	Transportation Fees	\$ 584,244	\$ 597,000	\$ 700,000
57.3401	Miscellaneous Expenses	\$ 623	\$ 1,000	\$ 1,000
57.4001	Bad Debts		\$ 2,000	\$ 1,000
57.4101	Collection Costs		\$ 300	\$ 150
57.6001	Over/Short			
57.0000	TOTAL OTHER COSTS	\$ 1,890,486	\$ 1,887,361	\$ 997,150
TOTAL OPERATING EXPENSES		\$ 2,864,270	\$ 2,838,831	\$ 2,049,171
OPERATING INCOME (LOSS)		\$ (830,632)	\$ (796,341)	\$ 70,329
NON-OPERATING REVENUES				
INVESTMENT INCOME				
36.1001	Interest Income	\$ 19,335	\$ 24,000	\$ 9,500
36.0000	TOTAL INVESTMENT INCOME	\$ 19,335	\$ 24,000	\$ 9,500
OTHER FINANCING SOURCES				
38.9010	Miscellaneous Income	\$ 4,550		
39.1202	Transfer from 1997 SPLOST	\$ 832,531	\$ 387,815	
39.1203	Transfer from 2002 SPLOST		\$ 567,185	
39.2101	Sale of Assets			
39.0000	TOTAL OTHER FINANCING SOURCES	\$ 837,081	\$ 955,000	\$ -
TOTAL NON-OPERATING REVENUE		\$ 856,416	\$ 979,000	\$ 9,500
NON-OPERATING EXPENSES				
58.2200	Capital Leases Interest: Disposal			
58.2200	Other Debt Interest: Disposal			
61.1001	Transfer to General Fund	\$ 157,000	\$ 157,000	\$ 157,000
58.2000	TOTAL NON-OPERATING EXPENSES	\$ 157,000	\$ 157,000	\$ 157,000
NET INCOME		\$ (131,216)	\$ 25,659	\$ (77,171)

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	\$ 70,329.00
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	\$ 191,646.00
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	\$ (145,000.00)
Net cash provided (used) by operating activities	\$ 116,975.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments:	

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
1997 SPLOST for Landfill Air Rights (Capacity) in Wayne County	
2002 SPLOST for Landfill Air Rights (Capacity) in Wayne County	
1997 SPLOST for Post-closure Costs	
2002 SPLOST for Post-closure Costs	\$ 145,000.00
Operating transfers in (out) to General Fund	\$ (157,000.00)
Decrease in interfund balance	
Net cash provided (used) by noncapital financing activities	\$ (12,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets:	
PW (SWD) - 3 Replacement Longhaul Trailers (11.7501)	\$ (120,000.00)
PW (SWD) - 17 Inert Landfill Expansion	\$ (150,000.00)
Restricted Cash for Capital Outlay	\$ 150,000.00
Proceeds from sale of assets	
Principal payments on notes payable	
Principal payments on revenue bonds payable	
Principal payments on capital leases:	
Landfill equipment lease	
Interest payments:	
Landfill equipment lease	
Capital contributions: GDOT participation on PW (SWD) - 18 Bridge	
Net cash used by capital and related financing activities	\$ (120,000.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	\$ 9,500.00
Miscellaneous Revenue	
Sale of Assets	
Net cash flows from investing activities	\$ 9,500.00
NET INCREASE (DECREASE) IN CASH	\$ (5,525.00)
ESTIMATED CASH AT JUNE 30, 2006	\$ 365,000.00
PROJECTED CASH AT JUNE 30, 2007	\$ 359,475.00

SUMMARY OF PROJECTS BY FISCAL YEAR:
SOLID WASTE DISPOSAL FUND

Project Number	Project	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	TOTALS
PW(SWD)-3	Replacement of Longhaul Trailers	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 720,000
PW(SWD)-7	Bulldozer replacement					\$ 150,000		\$ 150,000
PW(SWD)-8	4WD All Terrain Vehicle					\$ 15,000		\$ 15,000
PW(SWD)-11	Loader with five yard bucket		\$ 170,000					\$ 170,000
PW(SWD)-13	Farm Tractor for mowing							Not funded
PW(SWD)-14	Batwing mower replacement						\$ 15,000	\$ 15,000
PW(SWD)-15	Exmark mower for smaller areas		\$ 6,000					\$ 6,000
PW(SWD)-16	Pickup truck replacement			\$ 16,000				\$ 16,000
PW(SWD)-17	Inert Landfill Expansion	\$ 150,000						\$ 150,000
PW(SWD)-22	Expansion and Renovation of the Transfer Station		\$ 250,000					\$ 250,000
	Proposed Uses of Cash	\$ 270,000	\$ 546,000	\$ 136,000	\$ 120,000	\$ 285,000	\$ 135,000	\$ 1,492,000
	Existing Uses of Cash							
	Transfer to General Fund	\$ 157,000	\$ 157,000	\$ 157,000	\$ 157,000	\$ 157,000	\$ 157,000	\$ 942,000
	Debt Service Payments							\$ -
	Total Uses of Cash	\$ 427,000	\$ 703,000	\$ 293,000	\$ 277,000	\$ 442,000	\$ 292,000	\$ 2,434,000
	Sources of Cash							
	Operating Income (Loss)	\$ 70,329	\$ 70,329	\$ 70,329	\$ 70,329	\$ 70,329	\$ 70,329	\$ 421,974
	Non-operating Income							
	Interest Income	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 57,000
	Depreciation	\$ 191,646	\$ 191,646	\$ 191,646	\$ 191,646	\$ 191,646	\$ 191,646	\$ 1,149,876
	Grants							\$ -
	GMA Equipment Lease Pool							\$ -
	Restricted Cash for Capital Outlay	\$ 150,000	\$ 400,000	\$ 50,000	\$ 100,000	\$ 100,000		\$ 800,000
	Total Sources of Cash	\$ 421,475	\$ 671,475	\$ 321,475	\$ 371,475	\$ 371,475	\$ 271,475	\$ 2,428,850
	Increase (decrease) in Cash	\$ (5,525)	\$ (31,525)	\$ 28,475	\$ 94,475	\$ (70,525)	\$ (20,525)	\$ (5,150)

BENEFITS INSURANCE FUND

This internal service fund accounts for the receipts and disbursements to operate the City's self-fund 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 6% increase in those premiums, so that the City will continue to pay 80% of both employee and dependent health insurance, and individual employees will pay the other 20% through payroll deduction from earnings. The City's portion of the premiums is budgeted within each budget that has personnel covered by the plan, so that the costs are allocated to the proper fund, department and division.

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

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

<u>Monthly Premiums For Type of Coverage</u>	<u>Employee Share 20%</u>	<u>City Share 80%</u>	<u>Total Premiums</u>
Single Employee	\$ 109.99	\$ 440.03	\$ 550.02
Increase over Prior Year	\$ 6.23	\$ 24.91	\$ 31.14
Increase per Week	\$ 1.43	\$ 5.75	\$ 7.18
Family Coverage	\$ 253.81	\$ 1,015.25	\$ 1,269.06
Increase over Prior Year	\$ 14.36	\$ 57.46	\$ 73.12
Increase per Week	\$ 3.31	\$ 13.26	\$ 16.57

The City also offers a Flexible Benefits Plan whereby employees can deduct up to \$2,700 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 mondy deducted by the employee during the plan year must be spent or it is forfeited to the plan and donated to 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. Much of the savings from the lower premium is then set aside in this fund as a reserve to pay any deductibles.

EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Interfund/Dept. Charges	\$ 2,419,384	\$ 2,621,531	\$ 2,873,000	9.59%
Total Expenditures	\$ 2,419,384	\$ 2,621,531	\$ 2,873,000	9.59%

PERFORMANCE MEASURES

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Projected
Number of Total Full Time Employee Positions	258	258	261
Number of Total Full Time Employee Vancancies	38	37	40
Number of Eligible Employees	252	256	256
Number of Retired Employees Covered	5	6	8
Number of Employees with Single Coverage	96	98	96
Number of Employees with Full Family Coverage	156	158	160
Percentage of Eligible Employees enrolled in the program	100%	100%	100%
Total Number of Covered Lives including dependents	601	609	614
Total Expenses	\$ 2,419,384	\$ 2,621,531	\$ 2,873,000
Average annual expense per covered life	\$ 4,026	\$ 4,305	\$ 4,679
Average annual expense per eligible employee	\$ 9,601	\$ 10,240	\$ 11,223
Average annual expense per covered employee	\$ 9,601	\$ 10,240	\$ 11,223

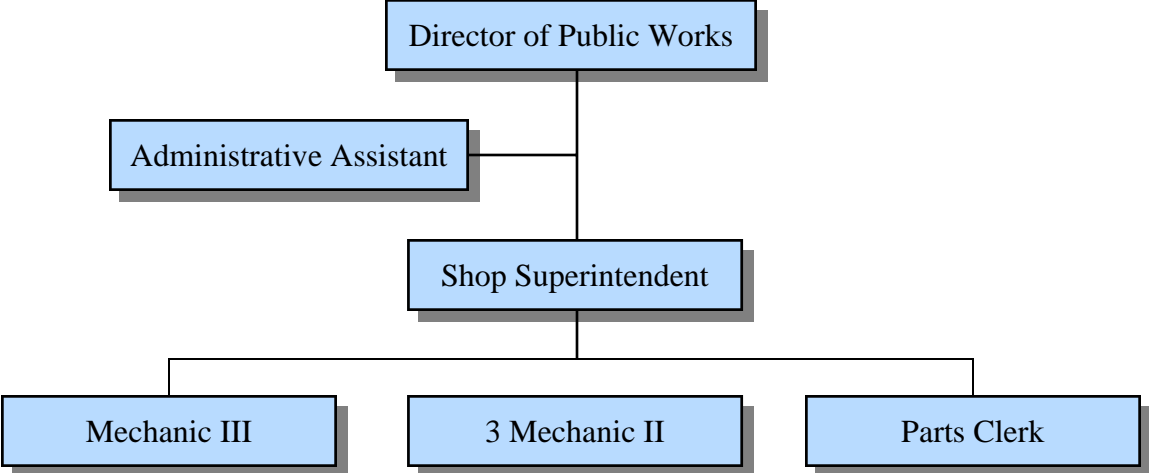
FUND 601 - BENEFITS INSURANCE FUND

DEPT - 1500 - GENERAL ADMINISTRATION

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
OPERATING REVENUES:				
34.9201	Health Premiums - Employer	\$ 1,850,456	\$ 1,991,954	\$ 2,061,135
34.9202	Health Premiums - Employee	\$ 524,946	\$ 613,261	\$ 650,891
34.9203	Flex Account	\$ 87,001	\$ 107,000	\$ 120,000
34.9204	Workers' Comp Premiums			\$ 269,343
TOTAL OPERATING REVENUES		\$ 2,462,403	\$ 2,712,215	\$ 3,101,369
OPERATING EXPENSES:				
52.3301	Advertising	40		
55.2101	Health Administrative Fees	\$ 316,926	\$ 500,000	\$ 320,000
55.2102	Flex Account Fees	\$ 6,134	\$ 4,500	\$ 7,000
55.2103	Workers' Comp Premiums (GMA)			\$ 100,000
55.2201	Health Insurance Claims	\$ 2,014,630	\$ 2,010,031	\$ 2,226,000
55.2202	Workers' Comp Claims			100000
55.2301	Flex Account Expenses	\$ 81,656	\$ 107,000	\$ 120,000
57.3401	Miscellaneous Expenses			
57.4103	Bank Charges	\$ (2)		
TOTAL OPERATING EXPENSES		\$ 2,419,384	\$ 2,621,531	\$ 2,873,000
OPERATING INCOME		\$ 43,019	\$ 90,684	\$ 228,369
NON-OPERATING REVENUE				
38.9010	Misc Income			
36.1001	Interest Income	\$ 20,559	\$ 16,000	\$ 40,000
TOTAL NON-OPERATING REV.		\$ 20,559	\$ 16,000	\$ 40,000
TOTAL NON-OPERATING EXP.				
NET INCOME		\$ 63,578	\$ 106,684	\$ 268,369

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	\$ 228,369.00
Adjustments to reconcile operating income to net cash provided by operating activities	
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:	
Accrued interest payable	
Sales tax payable	
Due to other funds	
Due to other governments	
Net cash provided (used) by operating activities	\$ 228,369.00
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	\$ 40,000.00
Net cash provided by investing activities	\$ 40,000.00
NET INCREASE (DECREASE) IN CASH	\$ 268,369.00
ESTIMATED CASH AT JUNE 30, 2006	\$ 854,069.00
PROJECTED CASH AT JUNE 30, 2007	\$ 1,122,438.00

FLEET MANAGEMENT



FLEET MANAGEMENT FUND

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

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

This operation was poorly funded in the past, and the City needs to continue to finance the necessary equipment to bring this operation to a higher level. That is being achieved through recent purchases of the Koni mobile equipment lift system, replacement service vehicle, a replacement forklift, computerized vehicle diagnostics and an oil transfer system. Continuation of this kind of funding over the next several years should result in a much better equipped garage, which should reduce the amount of work contracted out for lack of the appropriate equipment.

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

EXPENDITURES SUMMARY

	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Budgeted</u>	<u>FY 2007</u> <u>Proposed</u>	<u>Percentage</u> <u>Increase</u>
Personal Services/Benefits	\$ 213,974	\$ 237,448	\$ 289,537	21.94%
Purchase/Contract Services	\$ 95,967	\$ 63,100	\$ 92,750	46.99%
Supplies	\$ 30,354	\$ 28,580	\$ 34,750	21.59%
Capital Outlay (Minor)	\$ 778	\$ 4,000	\$ 5,800	45.00%
Interfund Dept. Charges	\$ 47,668	\$ 56,142	\$ 63,501	13.11%
Depreciation/Amortization	\$ 23,490	\$ 15,567	\$ 21,368	37.26%
Other Costs	\$ 5,893	\$ 1,350	\$ 1,350	0.00%
Total Expenditures	\$ 418,124	\$ 406,187	\$ 509,056	25.33%

PERFORMANCE MEASURES

	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Estimated</u>	<u>FY 2007</u> <u>Projected</u>
Number of police patrol vehicles in fleet	47	52	52
Number of other automobiles in fleet	4	4	3
Number of pickup trucks in fleet	70	73	73
Number of mid-size trucks in fleet	16	20	33
Number of commercial garbage trucks in fleet	3	3	3
Number of residential garbage truck in fleet	6	6	5
Number of knuckleboom loaders in fleet	5	5	6
Number of loader trailers in fleet	12	14	7
Number of off-road pieces of equipment	29	31	35
Number of fire trucks	8	8	8

FUND 602 - FLEET MANAGEMENT FUND

DEPT - 4900 - FLEET MAINTENANCE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
OPERATING REVENUES:				
CHARGES FOR SERVICES				
34.1751	Vehicle Parts	\$ 326,378	\$ 318,000	\$ 358,000
34.1752	Misc. Parts	\$ 4,009	\$ 9,540	\$ 22,000
34.1753	Less: Cost of Parts and Fluids	\$ (271,346)	\$ (275,000)	\$ (320,000)
34.1754	Labor Charges	\$ 361,137	\$ 338,000	\$ 382,000
34.1755	Sublet	\$ 63,257	\$ 12,000	\$ 66,000
34.1750	TOTAL CHARGES FOR SERVICE	\$ 483,435	\$ 402,540	\$ 508,000
TOTAL OPERATING REVENUES		\$ 483,435	\$ 402,540	\$ 508,000
OPERATING EXPENSES:				
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 180,698	\$ 198,825	\$ 250,583
51.1301	Overtime	\$ 2,618	\$ 3,000	\$ 3,000
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 183,316	\$ 201,825	\$ 253,583
51.2201	Social Security (FICA) Contributions	\$ 12,476	\$ 15,440	\$ 19,399
51.2401	Retirement Contributions	\$ 11,962	\$ 14,128	\$ 11,083
51.2701	Workers Compensation	\$ 5,894	\$ 6,055	\$ 5,472
51.2901	Employment Physicals	\$ 258		
51.2902	Employee Drug Screening Tests	\$ 36		
51.2903	Hepatitis/Flu Vaccine	\$ 32		
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 30,658	\$ 35,623	\$ 35,954
51.0000	TOTAL PERSONAL SERVICES	\$ 213,974	\$ 237,448	\$ 289,537
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	\$ 1,916	\$ 1,000	\$ 3,000
52.1000	<i>Sub-total: Prof. and Tech. services</i>	\$ 1,916	\$ 1,000	\$ 3,000
52.2201	Rep. and Maint. (Equipment)	\$ 2,852	\$ 1,800	\$ 1,800
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 1,887	\$ 2,500	\$ 3,000
52.2203	Rep. and Maint. (Labor)	\$ 11,616	\$ 3,500	\$ 4,500
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 7,550	\$ 6,000	\$ 5,000
52.2205	Rep. and maint. (Office Equipment)	\$ 266	\$ 350	\$ 350
52.2320	Rentals	\$ 918	\$ 650	\$ 500
52.2000	<i>Sub-total: property services</i>	\$ 25,089	\$ 14,800	\$ 15,150
52.3101	Insurance, Other than Benefits	\$ 3,405	\$ 2,000	\$ 3,500
52.3201	Telephone	\$ 2,387	\$ 2,500	\$ 2,500
52.3203	Cellular phones	\$ 616	\$ 500	\$ 500
52.3206	Postage	\$ 73		
52.3301	Advertising	\$ 1,115	\$ 500	\$ 500
52.3401	Printing and binding			
52.3501	Travel	\$ 1,229	\$ 1,500	\$ 1,600
52.3601	Dues and fees	\$ 85	\$ 3,000	\$ 3,000
52.3701	Education and training	\$ 683	\$ 2,300	\$ 3,000
52.3801	Licenses			

FUND 602 - FLEET MANAGEMENT FUND

DEPT - 4900 - FLEET MAINTENANCE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
52.3851	Contract labor			
52.3901	Erosion Control-EPD			
52.3911	Other services	\$ 59,369	\$ 35,000	\$ 60,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 68,962	\$ 47,300	\$ 74,600
52.0000	TOTAL PURCHASED SERVICES	\$ 95,967	\$ 63,100	\$ 92,750
53	SUPPLIES			
53.1101	Office Supplies	\$ 1,109	\$ 600	\$ 1,000
53.1102	Parts and Materials	\$ 9	\$ 500	\$ 500
53.1103	Chemicals	\$ 479	\$ 1,600	\$ 1,600
53.1104	Janitorial Supplies		\$ 500	\$ 400
53.1105	Uniforms	\$ 3,212	\$ 3,000	\$ 3,400
53.1106	General Supplies and Materials	\$ 6,709	\$ 4,000	\$ 5,000
53.1210	Water/Sewerage		\$ 180	\$ 200
53.1220	Natural Gas		\$ 400	\$ 400
53.1230	Electricity	\$ 7,586	\$ 9,500	\$ 10,000
53.1240	Bottled gas			
53.1270	Gasoline/Diesel	\$ 2,085	\$ 1,750	\$ 3,000
53.1301	Food			
53.1401	Books and Periodicals		\$ 750	\$ 750
53.1601	Small Tools and Equipment	\$ 9,165	\$ 5,800	\$ 8,500
53.0000	TOTAL SUPPLIES	\$ 30,354	\$ 28,580	\$ 34,750
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures		\$ 300	\$ 300
54.2401	Computers	\$ 265	\$ 1,500	\$ 1,500
54.2501	Other Equipment	\$ 513	\$ 2,200	\$ 4,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 778	\$ 4,000	\$ 5,800
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 46,992	\$ 55,167	\$ 62,501
55.2402	Life and Disability	\$ 676	\$ 975	\$ 1,000
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 47,668	\$ 56,142	\$ 63,501
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	\$ 23,490	\$ 15,567	\$ 21,368
56.0000	TOTAL DEPREC. AND AMORT.	\$ 23,490	\$ 15,567	\$ 21,368
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	\$ 766	\$ 850	\$ 850
57.3401	Miscellaneous Expenses	\$ 5,127	\$ 500	\$ 500
57.0000	TOTAL OTHER COSTS	\$ 5,893	\$ 1,350	\$ 1,350
TOTAL OPERATING EXPENSES		\$ 418,124	\$ 406,187	\$ 509,056
OPERATING INCOME (LOSS)		\$ 65,311	\$ (3,647)	\$ (1,056)

FUND 602 - FLEET MANAGEMENT FUND

DEPT - 4900 - FLEET MAINTENANCE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
NON-OPERATING REVENUES				
	INVESTMENT INCOME			
36.1001	Interest Income			
36.0000	TOTAL INVESTMENT INCOME	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUE				
38.9030	Fleet Main.-Scrap	\$ 59		
38.9060	Motor Fuel Tax Refund			
39.1250	Transfer from CIP Fund	\$ 15,430		
39.2101	Sale of Assets	\$ 3,465		
38.0000	TOTAL MISCELLANEOUS	\$ 18,954	\$ -	\$ -
TOTAL NON-OPERATING REVENUE		\$ 18,954	\$ -	\$ -
NON-OPERATING EXPENSES				
58.2201	Capital Leases Interest			
58.2301	Other Debt Interest			
58.2000	TOTAL NON-OPERATING EXPENSE	\$ -	\$ -	\$ -
NET INCOME		\$ 84,265	\$ (3,647)	\$ (1,056)

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (loss)	\$ (1,056.00)
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	\$ 21,368.00
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
Accounts receivable	
Interest receivable	
Intergovernmental receivable	
Other receivables	
Due from other funds	
Interfund Receivable	
Inventory	
Prepaid Insurance	
Increase (decrease) in operating liabilities:	
Accrued interest payable	
Claims liability	
Net cash provided (used) by operating activities	\$ 20,312.00
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 - 13 Oil Transfer System	\$ (5,500.00)
PWD-FM - 14 Overhead Hoist	\$ (6,000.00)
Air Compressor	
Proceeds from long-term borrowing	
Proceeds from leases	
Proceeds from sale of assets	
Principal payments on notes payable	
Principal payments on capital leases:	

BUDGETED CASH FLOW STATEMENT	
	BUDGETED
Interest payments:	
Capital contributions	
Net cash used by capital and related financing activities	\$ (11,500.00)
CASH FLOWS FROM INVESTING ACTIVITIES	
Miscellaneous Revenue	
Interest received	
Sale of Assets	
Net cash flows from investing activities	\$ -
NET INCREASE (DECREASE) IN CASH	\$ 8,812.00
ESTIMATED CASH AT JUNE 30, 2006	\$ 150,000.00
PROJECTED CASH AT JUNE 30, 2007	\$ 158,812.00

**SUMMARY OF PROJECTS BY FISCAL YEAR:
FLEET MANAGEMENT FUND**

Project Number	Project	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	TOTALS
PWD-FM-5	Computer Upgrade: Diagnostics		\$ 12,000					\$ 12,000
PWD-FM-6	Replacement Service Truck						\$ 22,500	\$ 22,500
PWD-FM-7	Garage Expansion			\$ 20,000	25000			\$ 45,000
PWD-FM-9	Tire Changer and Equipment							Not funded
PWD-FM-11	Rim Clamp Tire Changer							Not funded
PWD-FM-12	Fleet Manager Truck Replacement					\$ 22,000		\$ 22,000
PWD-FM-13	Oil Transfer System	\$ 5,500						\$ 5,500
PWD-FM-14	Overhead Hoist	\$ 6,000						\$ 6,000
PWD-FM-15	Emergency Generator		\$ 10,000					\$ 10,000
PWD-FM-16	Air Compressor Replacement							Not funded
PWD-FM-17	4-Post Vehicle Lift							Not funded
	Total Uses of Cash	\$ 11,500	\$ 22,000	\$ 20,000	\$ 25,000	\$ 22,000	\$ 22,500	\$ 123,000
								\$ -
								\$ -
	Sources of Cash							\$ -
	Operating Income (Loss)	\$ (1,056)	\$ (1,056)	\$ (1,056)	\$ (1,056)	\$ (1,056)	\$ (1,056)	\$ (6,336)
	Non-operating Income							\$ -
	Depreciation	\$ 21,368	\$ 21,368	\$ 21,368	\$ 21,368	\$ 21,368	\$ 21,368	\$ 128,208
	Loan Proceeds							\$ -
	Grants							\$ -
	Contributed Capital							\$ -
								\$ -
	Total Sources of Cash	\$ 20,312	\$ 20,312	\$ 20,312	\$ 20,312	\$ 20,312	\$ 20,312	\$ 121,872
	Increase (decrease) in Cash	\$ 8,812	\$ (1,688)	\$ 312	\$ (4,688)	\$ (1,688)	\$ (2,188)	\$ (1,128)



DEBT SERVICE SCHEDULES

The City of Statesboro continues to be pro active in its fiscal management practices in order to continue providing services to the residents of the City. This section summarizes the debt service obligations of the City at the beginning of the 2006-2007 Fiscal Year. These obligations represent the City's annual installment payments of principal and interest for previous capital improvement projects or acquisitions funded through debt financing.

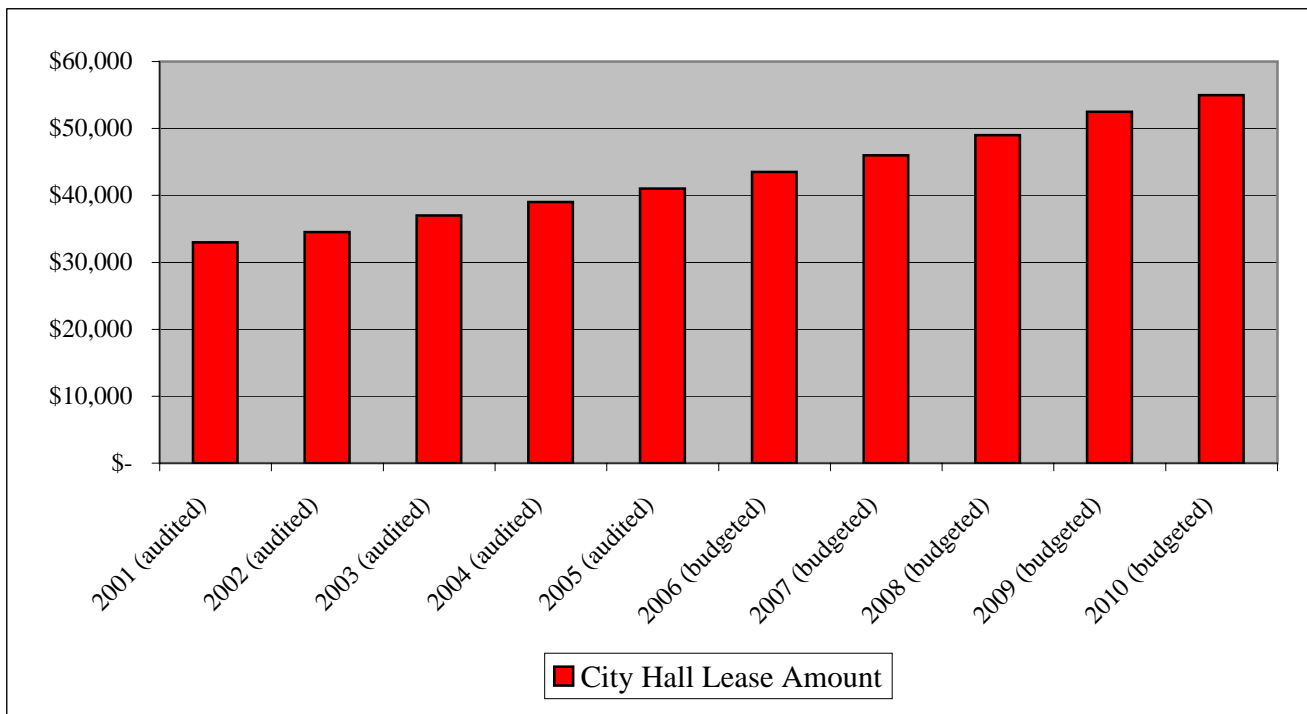
According to the Georgia Constitution, a city's legal debt margin for general obligation debt is ten percent (10%) of the total assessed property values within the city limits. Currently, the City has no outstanding general obligation debt. In general long-term debt the City has a lease agreement with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

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

In the Water and Sewer Fund the City currently has one revenue bond outstanding dated November, 1995 with a retirement date of April, 2011. In addition, the City has ten loans with the Georgia Environmental Facilities Authority. An eleventh GEFA loan has been authorized, but no draws have been made. It will not require any payments until the project is completed.

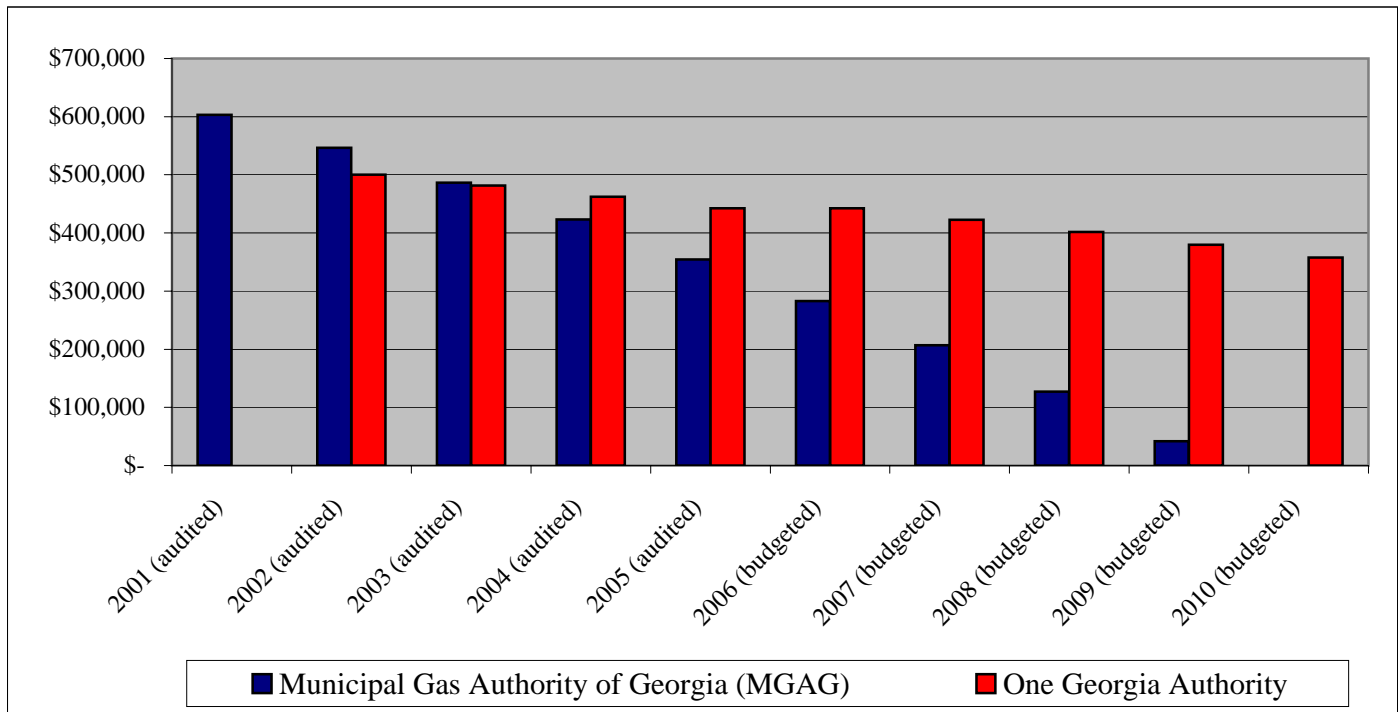
**GENERAL FUND
CITY HALL CAPITAL LEASE**

City Hall Lease	
2001 (audited)	\$ 33,000
2002 (audited)	\$ 34,500
2003 (audited)	\$ 37,000
2004 (audited)	\$ 39,000
2005 (audited)	\$ 41,000
2006 (budgeted)	\$ 43,500
2007 (budgeted)	\$ 46,000
2008 (budgeted)	\$ 49,000
2009 (budgeted)	\$ 52,500
2010 (budgeted)	\$ 55,000



**NATURAL GAS FUND
PEAK INDEBTEDNESS AND REPAYMENT PROGRESS**

	MGAG	One GA Authority	TOTAL Gas Fund Debt
2001 (audited)	\$ 603,102	\$ -	\$ 603,102
2002 (audited)	\$ 546,609	\$ 500,000	\$ 1,046,609
2003 (audited)	\$ 486,735	\$ 481,456	\$ 968,191
2004 (audited)	\$ 423,319	\$ 462,350	\$ 885,669
2005 (audited)	\$ 354,292	\$ 442,664	\$ 796,956
2006 (budgeted)	\$ 282,885	\$ 442,671	\$ 725,556
2007 (budgeted)	\$ 207,187	\$ 422,387	\$ 629,574
2008 (budgeted)	\$ 126,940	\$ 401,488	\$ 528,428
2009 (budgeted)	\$ 41,870	\$ 379,955	\$ 421,825
2010 (budgeted)	\$ -	\$ 357,769	\$ 357,769

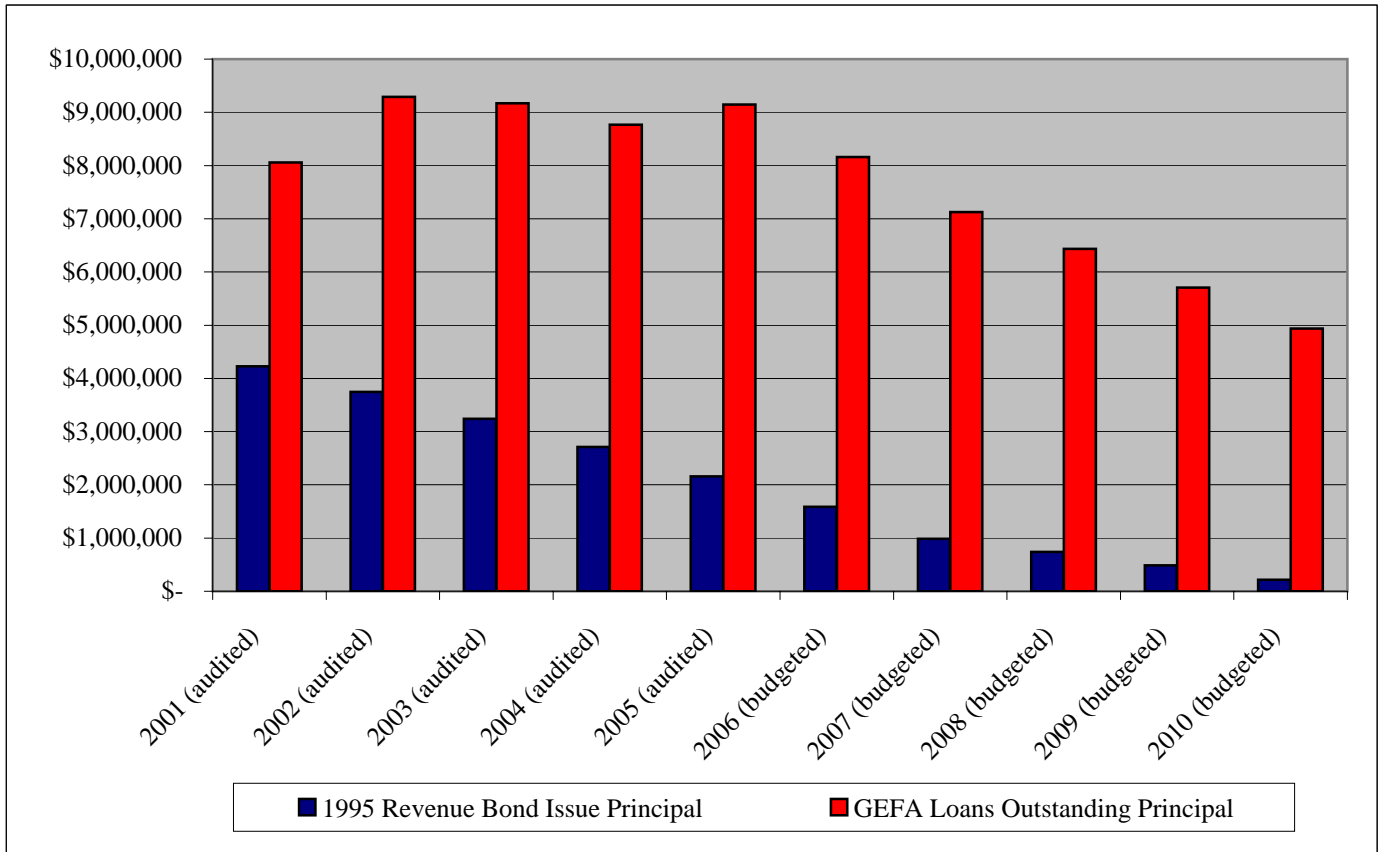


GENERAL LONG-TERM DEBT AND NATURAL GAS FUND DEBT										
		FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
GENERAL LONG-TERM DEBT										
PROJECTED EXPENDITURES										
City Hall Lease 70% of Prime	Prin	\$ 46,000	\$ 49,000	\$ 52,500	\$ 55,000	\$ 58,500	\$ 62,000	\$ 65,500	\$ 69,500	\$ 73,500
Dated 10/3/95 for 25 years	Int	\$ 77,273	\$ 74,114	\$ 70,739	\$ 67,165	\$ 63,391	\$ 59,385	\$ 55,145	\$ 50,656	\$ 45,902
Rate between 4.2-10.5%										
TOTAL EXPENDITURES		\$ 123,273	\$ 123,114	\$ 123,239	\$ 122,165	\$ 121,891	\$ 121,385	\$ 120,645	\$ 120,156	\$ 119,402
NATURAL GAS FUND DEBT										
PROJECTED EXPENSES										
MGAG Loan: Briggs & Stratton	Prin	\$ 75,698	\$ 80,247	\$ 85,070	\$ 42,305					
Dated 12/13/94-12/12/09	Int	\$ 14,566	\$ 10,017	\$ 5,195	\$ 710					
Fixed @ 5.6%										
County Pays Half of Project Debt										
OneGeorgia Authority Loan	Prin	\$ 20,899	\$ 21,533	\$ 22,186	\$ 22,860	\$ 23,553	\$ 24,268	\$ 25,004	\$ 25,762	\$ 26,544
Metter Extension Project	Int	\$ 12,438	\$ 11,804	\$ 11,151	\$ 10,478	\$ 9,784	\$ 9,070	\$ 8,333	\$ 7,575	\$ 6,793
Dated 4/01/02 through 4/01/22										
Fixed @ 3.0%										
TOTAL PRINCIPAL PAYMENTS		\$ 96,597	\$ 101,780	\$ 107,256	\$ 65,165	\$ 23,553	\$ 24,268	\$ 25,004	\$ 25,762	\$ 26,544
TOTAL INTEREST PAYMENTS		\$ 27,004	\$ 21,821	\$ 16,346	\$ 11,188	\$ 9,784	\$ 9,070	\$ 8,333	\$ 7,575	\$ 6,793
TOTAL EXPENSES		\$ 123,601	\$ 123,601	\$ 123,602	\$ 76,353	\$ 33,337	\$ 33,338	\$ 33,337	\$ 33,337	\$ 33,337

		GENERAL LONG-TERM DEBT AND NATURAL GAS FUND DEBT							
		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTALS
GENERAL LONG-TERM DEBT									
PROJECTED EXPENDITURES									
City Hall Lease 70% of Prime	Prin	\$ 78,000	\$ 82,500	\$ 87,500	\$ 93,000	\$ 98,000	\$ 104,000	\$ 110,000	\$ 1,184,500
Dated 10/3/95 for 25 years	Int	\$ 40,864	\$ 35,528	\$ 29,875	\$ 23,874	\$ 17,523	\$ 10,806	\$ 3,674	\$ 725,914
Rate between 4.2-10.5%									
TOTAL EXPENDITURES		\$ 118,864	\$ 118,028	\$ 117,375	\$ 116,874	\$ 115,523	\$ 114,806	\$ 113,674	\$ 1,910,414
NATURAL GAS FUND DEBT									
PROJECTED EXPENSES									
MGAG Loan: Briggs & Stratton	Prin								\$ 283,320
Dated 12/13/94-12/12/09	Int								\$ 30,488
Fixed @ 5.6%									
County Pays Half of Project Debt									
OneGeorgia Authority Loan	Prin	\$ 27,349	\$ 28,179	\$ 29,034	\$ 29,915	\$ 30,823	\$ 31,758	\$ 32,720	\$ 422,387
Metter Extension Project	Int	\$ 5,988	\$ 5,158	\$ 4,303	\$ 3,422	\$ 2,515	\$ 1,580	\$ 617	\$ 111,009
Dated 4/01/02 through 4/01/22									
Fixed @ 3.0%									
TOTAL PRINCIPAL PAYMENTS		\$ 27,349	\$ 28,179	\$ 29,034	\$ 29,915	\$ 30,823	\$ 31,758	\$ 32,720	\$ 705,707
TOTAL INTEREST PAYMENTS		\$ 5,988	\$ 5,158	\$ 4,303	\$ 3,422	\$ 2,515	\$ 1,580	\$ 617	\$ 141,497
TOTAL EXPENSES		\$ 33,337	\$ 33,337	\$ 33,337	\$ 33,337	\$ 33,338	\$ 33,338	\$ 33,337	\$ 847,204

**WATER AND SEWER
PEAK INDEBTEDNESS AND REPAYMENT PROGRESS**

	1995 Revenue Bond Issue Principal	GEFA Loans Outstanding Principal	TOTAL W & S Fund Debt
2001 (audited)	\$ 4,230,000	\$ 8,056,166	\$ 12,286,166
2002 (audited)	\$ 3,745,000	\$ 9,292,632	\$ 13,037,632
2003 (audited)	\$ 3,240,000	\$ 9,168,621	\$ 12,408,621
2004 (audited)	\$ 2,710,000	\$ 8,768,347	\$ 11,478,347
2005 (audited)	\$ 2,160,000	\$ 9,143,978	\$ 11,303,978
2006 (budgeted)	\$ 1,585,000	\$ 8,158,862	\$ 9,743,862
2007 (budgeted)	\$ 985,000	\$ 7,128,660	\$ 8,113,660
2008 (budgeted)	\$ 740,000	\$ 6,432,381	\$ 7,172,381
2009 (budgeted)	\$ 485,000	\$ 5,703,991	\$ 6,188,991
2010 (budgeted)	\$ 215,000	\$ 4,937,400	\$ 5,152,400



DEBT SERVICE REPAYMENT SCHEDULE										
WATER AND SEWER FUND										
		FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
PROJECTED EXPENSES										
Bulloch Co. GEFA Loan 94S79WJ Dated 1/1/96 -- 1/1/16	Prin	\$ 53,141	\$ 55,914	\$ 58,833	\$ 61,903	\$ 65,134	\$ 68,533	\$ 72,110	\$ 75,874	\$ 79,834
Payments 1/1/96 -- 1/1/16 5.12% Fixed	Int	\$ 32,469	\$ 29,696	\$ 26,777	\$ 23,707	\$ 20,476	\$ 17,077	\$ 13,500	\$ 9,736	\$ 5,776
1995 Water Revenue Bonds Dated 11/95 -- 4/1/11	Prin	\$ 600,000	\$ 245,000	\$ 255,000	\$ 270,000	\$ 215,000				
4.0% to 5.0% Fixed	Int	\$ 79,185	\$ 50,085	\$ 37,835	\$ 25,085	\$ 11,180				
Water and Sewer Refinancing	Amc	\$ 24,538	\$ 24,538	\$ 24,538	\$ 24,538	\$ 12,271				
GEFA Loan 95S84WS Dated 2/1/98	Prin	\$ 45,504	\$ 47,879	\$ 50,377	\$ 53,007	\$ 55,773	\$ 58,684	\$ 61,747	\$ 64,969	\$ 68,360
Payments 4/1/98 -- 4/1/16 5.12% Fixed	Int	\$ 28,741	\$ 26,366	\$ 23,867	\$ 21,238	\$ 18,472	\$ 15,561	\$ 12,498	\$ 9,275	\$ 5,885
GEFA Loan 97L10WJ Dated 3/1/99	Prin	\$ 46,746	\$ 49,011	\$ 51,386	\$ 53,876	\$ 56,486	\$ 59,223	\$ 62,093	\$ 65,102	\$ 68,256
Payments 6/1/99 -- 3/1/19 4.76% Fixed	Int	\$ 37,203	\$ 34,938	\$ 32,563	\$ 30,073	\$ 27,463	\$ 24,726	\$ 21,856	\$ 18,847	\$ 15,693
GEFA Loan 97L11WJ Dated 12/1/00	Prin	\$ 40,048	\$ 41,989	\$ 44,024	\$ 46,157	\$ 48,393	\$ 50,738	\$ 53,197	\$ 55,775	\$ 58,477
Payments 3/1/01 -- 12/1/20 4.76% Fixed	Int	\$ 38,082	\$ 36,142	\$ 34,107	\$ 31,974	\$ 29,737	\$ 27,392	\$ 24,934	\$ 22,356	\$ 19,653
GEFA Loan 97L99WS Dated 7/1/98	Prin	\$ 9,275	\$ 9,725	\$ 10,196	\$ 10,690	\$ 11,208	\$ 11,751	\$ 12,321	\$ 12,918	\$ 13,544
Payments 10/1/98 -- 7/1/18 4.76% Fixed	Int	\$ 6,993	\$ 6,543	\$ 6,072	\$ 5,578	\$ 5,060	\$ 4,517	\$ 3,947	\$ 3,350	\$ 2,724
GEFA Loan 98L44WQ Dated 1/1/00	Prin	\$ 76,636	\$ 80,374	\$ 84,293	\$ 88,404	\$ 92,715	\$ 97,237	\$ 101,979	\$ 106,952	\$ 112,168
Payments 4/1/00 -- 1/1/20 4.79% Fixed	Int	\$ 68,234	\$ 64,497	\$ 60,577	\$ 56,467	\$ 52,155	\$ 47,634	\$ 42,892	\$ 37,919	\$ 32,703
GEFA Loan 98L80WQ Dated 2/1/01	Prin	\$ 39,930	\$ 41,650	\$ 43,444	\$ 45,316	\$ 47,268	\$ 49,304	\$ 51,428	\$ 53,644	\$ 55,955
Payments 5/1/01 -- 2/1/21 4.24% Fixed	Int	\$ 33,281	\$ 31,561	\$ 29,767	\$ 27,895	\$ 25,943	\$ 23,907	\$ 21,783	\$ 19,568	\$ 17,257
GEFA Loan 98L81WQ Dated 11/1/00	Prin	\$ 36,467	\$ 38,038	\$ 39,677	\$ 41,386	\$ 43,169	\$ 45,029	\$ 46,968	\$ 48,992	\$ 51,102
Payments 2/1/01 -- 11/1/20 4.24% Fixed	Int	\$ 29,694	\$ 28,123	\$ 26,484	\$ 24,775	\$ 22,992	\$ 21,132	\$ 19,193	\$ 17,169	\$ 15,059
GEFA Loan 99L28WQ	Prin	\$ 37,517	\$ 39,448	\$ 41,478	\$ 43,613	\$ 45,857	\$ 48,217	\$ 50,699	\$ 53,308	\$ 56,051
Payments 7/1/02 -- 4/1/22 5.05% Fixed	Int	\$ 44,656	\$ 42,725	\$ 40,695	\$ 38,560	\$ 36,316	\$ 33,956	\$ 31,474	\$ 28,865	\$ 26,122
GEFA Loan 99L29WQ	Prin	\$ 44,938	\$ 47,250	\$ 49,682	\$ 52,239	\$ 54,927	\$ 57,754	\$ 60,727	\$ 63,852	\$ 67,138
Payments 7/1/02 -- 4/1/22 5.05% Fixed	Int	\$ 53,488	\$ 51,175	\$ 48,744	\$ 46,187	\$ 43,498	\$ 40,672	\$ 37,699	\$ 34,574	\$ 31,288
TOTAL PRINCIPAL PAYMENTS		\$ 1,030,202	\$ 696,279	\$ 728,390	\$ 766,591	\$ 735,930	\$ 546,470	\$ 573,269	\$ 601,385	\$ 630,885
TOTAL INTEREST PAYMENTS		\$ 476,564	\$ 426,389	\$ 392,026	\$ 356,077	\$ 305,564	\$ 256,574	\$ 229,776	\$ 201,659	\$ 172,159
TOTAL EXPENSES		\$ 1,506,766	\$ 1,122,668	\$ 1,120,416	\$ 1,122,668	\$ 1,041,494	\$ 803,044	\$ 803,045	\$ 803,044	\$ 803,044

DEBT SERVICE REPAYMENT SCHEDULE									
WATER AND SEWER FUND									
		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTALS
PROJECTED EXPENSES									
Bulloch Co. GEFA Loan 94S79WJ Dated 1/1/96 -- 1/1/16 5.12% Fixed	Prin	\$ 62,599							\$ 653,875
	Int	\$ 1,610							\$ 180,824
1995 Water Revenue Bonds Dated 11/95 -- 4/1/11 4.0% to 5.0% Fixed	Prin								\$ 1,585,000
	Int								\$ 203,370
Water and Sewer Refinancing	Amor								\$ 110,423
GEFA Loan 95S84WS Dated 2/1/98	Prin	\$ 71,928							\$ 578,228
	Int	\$ 2,317							\$ 164,220
GEFA Loan 97L10WJ Dated 3/1/99	Prin	\$ 71,564	\$ 75,031	\$ 78,667	\$ 61,492				\$ 798,933
	Int	\$ 12,385	\$ 8,917	\$ 5,282	\$ 1,470				\$ 271,416
GEFA Loan 97L11WJ Dated 12/1/00	Prin	\$ 61,311	\$ 64,282	\$ 67,397	\$ 70,662	\$ 74,086	\$ 38,379		\$ 814,915
	Int	\$ 16,820	\$ 13,849	\$ 10,734	\$ 7,468	\$ 4,044	\$ 687		\$ 317,979
GEFA Loan 97L99WS Dated 7/1/98	Prin	\$ 14,200	\$ 14,888	\$ 15,609	\$ 4,019				\$ 150,344
	Int	\$ 2,068	\$ 1,380	\$ 659	\$ 48				\$ 48,939
GEFA Loan 98L44WQ Dated 1/1/00	Prin	\$ 117,638	\$ 123,374	\$ 129,391	\$ 135,701	\$ 106,102			\$ 1,452,964
	Int	\$ 27,233	\$ 21,496	\$ 15,480	\$ 9,169	\$ 2,552			\$ 539,008
GEFA Loan 98L80WQ Dated 2/1/01	Prin	\$ 58,365	\$ 60,879	\$ 63,502	\$ 66,237	\$ 69,091	\$ 53,765		\$ 799,778
	Int	\$ 14,846	\$ 12,332	\$ 9,709	\$ 6,974	\$ 4,120	\$ 1,144		\$ 280,087
GEFA Loan 98L81WQ Dated 11/1/00	Prin	\$ 53,304	\$ 55,600	\$ 57,995	\$ 60,493	\$ 63,099	\$ 32,562		\$ 713,881
	Int	\$ 12,857	\$ 10,561	\$ 8,166	\$ 5,668	\$ 3,062	\$ 519		\$ 245,453
GEFA Loan 99L28WQ	Prin	\$ 58,936	\$ 61,969	\$ 65,158	\$ 68,512	\$ 72,038	\$ 75,745	\$ 79,643	\$ 898,189
	Int	\$ 23,237	\$ 20,204	\$ 17,015	\$ 13,661	\$ 10,135	\$ 6,428	\$ 2,530	\$ 416,579
GEFA Loan 99L29WQ	Prin	\$ 70,593	\$ 74,226	\$ 78,046	\$ 82,063	\$ 86,286	\$ 90,727	\$ 95,397	\$ 1,075,846
	Int	\$ 27,833	\$ 24,200	\$ 20,380	\$ 16,363	\$ 12,140	\$ 7,699	\$ 3,030	\$ 498,969
TOTAL PRINCIPAL PAYMENTS		\$ 640,438	\$ 530,249	\$ 555,765	\$ 549,180	\$ 470,703	\$ 291,178	\$ 175,040	# \$ 9,521,952
TOTAL INTEREST PAYMENTS		\$ 141,206	\$ 112,939	\$ 87,425	\$ 60,820	\$ 36,053	\$ 16,477	\$ 5,560	# \$ 3,277,267
TOTAL EXPENSES		\$ 781,644	\$ 643,188	\$ 643,190	\$ 610,000	\$ 506,755	\$ 307,654	\$ 180,600	\$ 12,799,220

Glossary of Terms

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

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

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

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

;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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