

City Of
STATESBORO, GEORGIA



Popular Annual Financial Report
FY 2014

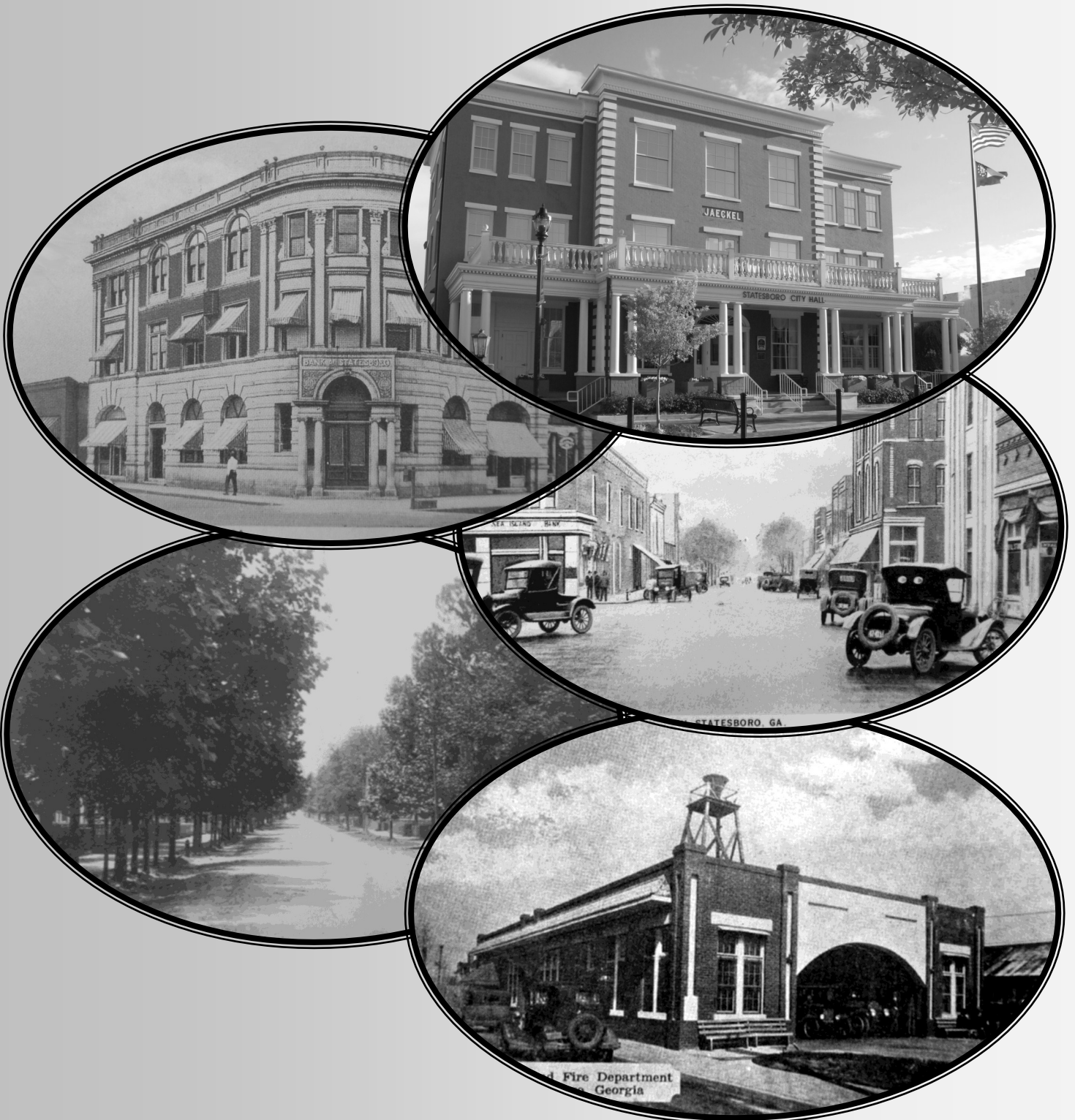
For the Fiscal Year Ending June 30, 2014

The Annual Report to the Citizens for Fiscal Year 2014.



City Of

STATESBORO, GEORGIA



Dear Friends and Neighbors,

On behalf of the Statesboro City Council, I am pleased to present our first ever Popular Annual Financial Report for the fiscal year ended June 30, 2014. This report is intended to increase awareness throughout our community of the financial operations of the city of Statesboro, and to provide you with information on how your tax dollars have been managed.

Financial information within this report is derived in large part from the City's 2014 independently audited set of financial statements that are prepared in accordance with generally accepted accounting principles. These audited statements are part of the City's 2014 Comprehensive Annual Financial Report (CAFR). We are proud to say that the City of Statesboro's CAFR has been awarded a Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for each of the last ten years.

I could not be more proud of all that has been accomplished within the city of Statesboro this year. In addition to delivering ongoing city services effectively and efficiently while maintaining a very low tax rate, the following has happened.

- The passing of the Redevelopment Powers Act which will pave the way for major redevelopment of Statesboro's main corridor into downtown.
- New renovations to Georgia Southern University's Allen E. Paulson football stadium adding thousands of additional seats and an additional deck to what had already been deemed as the "Prettiest Little Stadium in America".

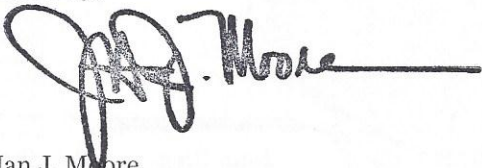
- The implementation of Crime Free Housing and Crime Prevention Through Environmental Design programs by the Statesboro Police Department.

- A first-of-its-kind crime suppression team was created with members of the Statesboro Police Department, Georgia Southern University, and the Bulloch County Sheriff's office.

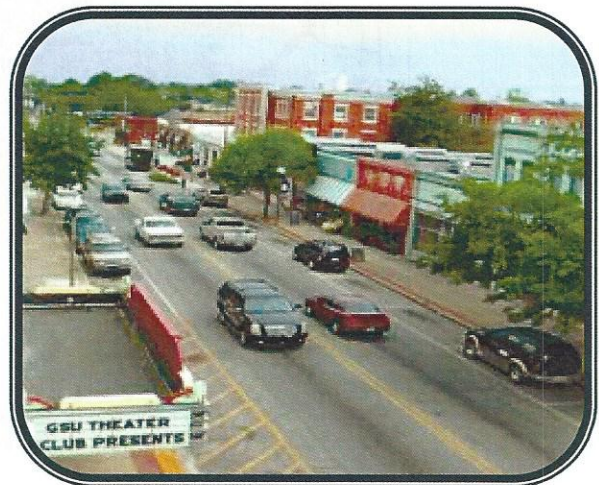
- A state-of-the-art Convention and Visitors Bureau was constructed and recognized as one of the best in the state by the Tourism Division of the Georgia Department of Economic Development.

There is more in the works and we look forward to sharing those successes with you in the months and years to come. Your City Council, your professional City staff, and I thank you for your continued trust and faith in us. We are proud to report to you that as the economy continues to strengthen, so will the City of Statesboro.

Sincerely,



Jan J. Moore
Mayor





The City Council meets
 First Tuesday of the Month – 9:00 a.m.
 Third Tuesday of the Month - 5:15 p.m.
 Second Floor of City Hall

Jan J. Moore
 Mayor



*In office since January 2014
 Current term expires December 2017*

**Statesboro, GA
 Council Districts**



Phil Boyum
 District 1



*In office since 2013
 Current term expires December 2017*

Gary L. Lewis
 District 2



*In office since January 1998
 Current term expires December 2015*

**District 2
 Gary Lewis**

Travis L. Chance
 District 5



*In office since January 2008
 Current term expires December 2015*

**District 5
 Travis Chance**

**District 3
 Will Britt**

William P. Britt
 District 3



*In office since January 2004
 Current term expires December 2015*

**District 4
 John Riggs**

John Riggs
 District 4



*In office since January 2010
 Current term expires December 2017*

- Municipal Boundaries
- District Name:
 - District 1
 - District 2
 - District 3
 - District 4
 - District 5
- Collector
- Freeway
- Highway
- Local
- Major Arterial
- Minor Arterial
- Other
- Planing
- Service
- Unknown

DIRECTORY OF CITY OFFICIALS

City Hall

			Address
City Clerk	Sue Starling	912-764-5468	50 E. Main St., Statesboro, GA 30458
Information Technology	Bryant Tatum	912-764-0649	
Interim City Manager	Robert Cheshire	912-764-0683	
City Attorney	Alvin Leaphart	912-764-0643	
Human Resources	Jeff Grant	912-764-0683	
Engineering	Robert Cheshire	912-764-0655	
Planning and Development	Mandi Cody	912-764-0630	
Code Compliance	Mandi Cody	912-764-0630	
Finance	Cindy West	912-764-0652	
Purchasing	Darren Prather	912-764-0642	

Public Safety

			25 West Grady St., Statesboro, GA 30458
Director	Wendell Turner	912-764-9911	
Police Major	Scott Brunson	912-764-9911	
Fire Chief	Tim Grams	912-764-3473	
	Station One		24 West Grady St., Statesboro, GA 30458
	Station Two		1533 Fair Rd., Statesboro, GA 30458

Natural Gas

Director	Steve Hotchkiss	912-764-0693	50 E. Main St., Statesboro, GA 30458
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Public Works

Interim City Engineer	Jason Boyles	912-764-0681	5 Braswell St., Statesboro, GA 30458
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Water and Wastewater

Director	Wayne Johnson	912-764-0602	302 Briarwood Rd., Statesboro, GA 30458
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Website: www.statesboroga.gov

Mailing Address for all Departments:

Post Office 348

Statesboro, GA 30459

Financial Report Message

We are pleased to present the City of Statesboro's Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2014. The PAFR is formulated as an easy to read version of the City's Comprehensive Annual Financial Report (CAFR) that we publish on a yearly basis.

The Comprehensive Annual Financial Report (CAFR) is a detailed account of the City's financial statements, notes, schedules, and statistics. The CAFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by Thigpen, Lanier, Westerfield, and Deal, Certified Public Accountants, 201 South Zetterower Avenue, Post Office Box 505, Statesboro Georgia 30459.

The City's CAFR has been awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers' Association of the United Statesboro and Canada (GFOA) for 10 consecutive years. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for yet another certificate. The CAFR received an unqualified opinion. A copy of our CAFR can be found on the City's website under Departments, Finance, Comprehensive Annual Financial Report <http://www.statesboroga.gov/finance/comprehensive-annual-financial-report/>.

The Popular Annual Financial Report (PAFR) provides citizens with an overview of the City's revenues, expenditures, and general information, in a simplified interpretation of the CAFR. The PAFR is prepared by the Finance Department Staff and is not obligated to be audited under GAAP rules.

Thank you for your interest in the City of Statesboro's government and its functions. Please feel free to comment or offer suggestions on the PAFR to Cindy S. West, Director of Finance, email cindy.west@statesboroga.gov.

Sincerely,

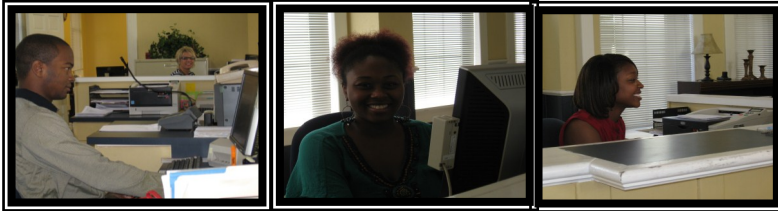


Cindy S. West

Director of Finance

Statesboro City Hall

Our beautiful City Hall houses the Customer Service and Utility Billing Department. The department consists of four Service Clerks and a Billing Clerk which handles over 15,000 utility accounts each month. Our hours of operation are from 8:30 am to 5:00 pm, Monday through Friday.



The City Tax & Business License Department bills and collects property taxes. The Tax Clerk also issues Business Licenses, Alcohol Licenses, Occupation Tax Certificates, Taxi Driver Permits, as well as Special Event Permits.

Our Records Department oversees the retention of the City's documents, ledgers, minutes, and associated items. In accordance with the Georgia Open Records Act, copies of all public records are available through the City Clerk's Office by completing a request for Open Records and submitting it to the City Clerk who serves as the Open Records Officer. The request can be submitted either by hand delivery to the Officer at City Hall; 50 E. Main St., Statesboro, GA 30458; by certified United States mail to the Open Records Officer; P.O. Box 348, Statesboro, GA 30459, return receipt requested; by statutory overnight delivery to 50 E. Main St., Statesboro, GA 30458; by email to openrecordsofficer@statesboroga.gov, or by facsimile transmission to 912-764-8258. See our website for the open records request form: <http://www.statesboroga.gov/city-clerk/contact-information/>

Also in residence at our City Hall is the City Mayor's Office, Information Technology Department on the first floor; City Manager, City Attorney, Human Resources and Council Chambers on the second floor. On the third floor are our Engineering and Building Inspections Department, Planning and Development, Finance Department and Purchasing Agent.

Statesboro's City Clerk preserves and provides public access to the City's official and historical records, provides support to the Mayor and City Council, and facilitates the City's overall legislative process. The City Clerk also serves as Election Superintendent for Municipal Elections. The City Clerk records all Ordinances and Resolutions as well as Council related-material.

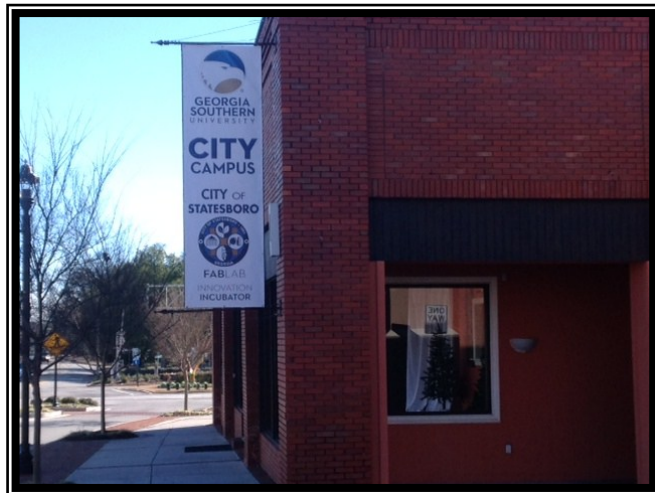


Planning and Development

The Planning and Development Department has three primary functions: community and economic development and permitting services; planning services; and code compliance. The department is staffed by the Director, one Project Manager, one Development Clerk, two Code Compliance Officers, and one Administrative Assistant.

Community & Economic Development

The Planning and Development Department serves as the City department primarily responsible for all community growth, suitability, and economic development related matters. We aim to provide quality customer service for land use and economic development projects located within the municipal boundaries of the City or those wishing to annex into the City. Additionally, we work closely with public and private stakeholders in our community to ensure that Statesboro continues to be a great place to live, learn, work, and play. This involves everything from providing pertinent community information through our annual development forum and partnering with collaborators like GSU to develop the region's first Fabrication Laboratory and Business Innovation Center.




Planning Services





The department's planning services function performs a variety of long range and strategic planning activities, ordinance development, and grant writing efforts. This service is further charged with ensuring that the City fulfills all requirements of Federal, State, and Regional mandates regarding long range planning and implementation, participation in State required development reviews, and participation review, and compliance with and adherence to all Federal, State, and Regional plans that impact the City. Additionally, the Department initiates or participates in a variety of jurisdiction specific planning projects aimed at delivering short and long term implementation strategies and policy recommendations to achieve sustainable and quality growth within Statesboro.

Building Permits & Project Management Services

The City of Statesboro provides Project Management Services and “one stop shopping” for all things developed and the Planning and Development Department acts as the central hub. From advising on preliminary concepts, answering zoning questions, to hosting Right Starts with our customers and the Development Team, we are your resource. Additionally, an assigned member of the Planning and Development Staff will also serve as your Project Manager, walking your application through the steps of review, submittal, inspections, etc. and advising you on other necessary permits or licenses that your project may require.



Statesboro, GA Marketing Guide

Market Highlights

Quick Facts

- Top Five Leakage Categories in 10 Mile Radius:
Gasoline Stations.....\$92,900,975
Food Services & Drinking Places.....\$35,099,408
General Merchandise Stores.....\$21,576,093
Bldg Materials, Garden Equip. & Supply Stores.....\$13,162,656
Furniture & Home Furnishings Stores.....\$4,596,452
- Statesboro is the largest city and the county seat of Bulloch County, Georgia with a population of 29,016
- The five-year projection for the population in Statesboro's municipal boundaries is 30,769 representing a change of 1.18% annually from 2013 to 2018
- The current Average Household Income in a 10-mile radius is \$63,321 compared to \$68,162 for all U.S. households


Employment and Education

- There are two institutions of higher learning in the greater Statesboro area: Georgia Southern University (total enrollment for Fall 2013 was 20,517) and Oglethorpe Technical College
- There are 16 public schools and 3 private and parochial schools in Bulloch County that educate the area's 9,826 students.
- Georgia Southern University is the largest employer in the city with 6,700 regional jobs tied directly and indirectly to the campus
- Statesboro serves as a regional economic hub and consists of a diverse blend of education, manufacturing, and agribusines sectors.

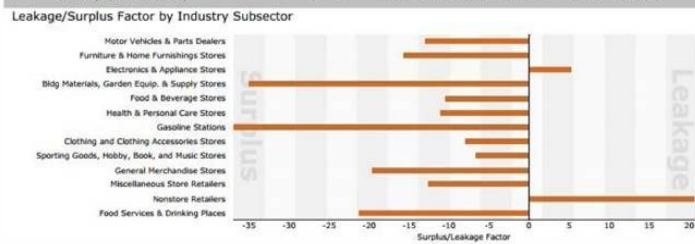
Statesboro, Georgia - Bulloch County

AVAILABLE RETAIL SITES


SITES	SIZE	CONTACT	PHONE
Market District Center	7,500 SF	Temples Company	(912) 538.7000
University Commons	47,814 SF	Crossman & Co.	(678) 920.1996
Vacant Land (986 US-25)	13 Acres	Synergy Retail Group	(561) 350.5187
Video Warehouse	3,055 SF	Temples Company	(912) 538.7000
Taco Bell	2,358 SF	Manack Signature Properties	(912) 764.4000
Party Impressions	6,290 SF	Manack Signature Properties	(912) 764.4000
20 E Vine Street	14,691 SF	Manack Signature Properties	(912) 764.4000
Vacant Land (Veterans Memorial)	26.32 Acres	Jordan Trotter Realty	(706) 736.1031
Lot 2 (Brannen Street)	1.60 Acres	Manack Signature Properties	(912) 764.4000
Lot 3 (Brannen Street)	1.31 Acres	Manack Signature Properties	(912) 764.4000
Lot 6 (Brannen Street)	1.36 Acres	Manack Signature Properties	(912) 764.4000



Leakage/Surplus Factor by Industry Subsector



Distance To Surrounding GA Markets





Market	Distance (Miles)
Statesboro	121
Atlanta	163
Valdosta	164
Montgomery	206
Columbus	212

For More Information:

Charles Branch
Business Development & Client Management
Retail Strategies, LLC
120 18th Street South, Suite 201
Birmingham, AL 35233
205.314.0393 Direct
205.218.9578 Mobile

DEMOGRAPHIC PROFILE

	5 Mile Radius	10 Mile Radius	10 Minute Drive Time	30 Minute Drive Time
2013 Estimated Population	41,014	59,078	36,157	52,027
Total Number of Employees	17,736	21,526	16,565	21,526
Average HH Income	\$46,969	\$63,321	\$39.88	\$45,666

www.retailstrategies.com

Code Compliance

The Code Compliance Division of the Planning and Development Department is dedicated to protecting the public health, safety, welfare, and investment in property through effective code compliance efforts. Code Compliance Officers respond to request for services and complaints of violations, as well as conduct pro-active patrols of the city and self initiate compliance and enforcement actions with a determined focus on violations that jeopardize the health, safety, welfare, or investments of the citizens and property owners of Statesboro.



Police Department Mission Statement



As members of the Statesboro Police Department we are all charged with the responsibility of serving and protecting the citizens and transients within the City. The Statesboro Police Department vigorously responds to calls for law enforcement services, enforces all State and local laws and ordinances, protects life and property, investigates matters of a criminal nature, preserves the peace, and strives to prevent crime and civil disorder. We are guided by the ordinances enacted by the City of Statesboro, the laws of the state of Georgia, and the Constitution of the United States of America. We must strive to set a standard of excellence for others to follow, both individually and collectively. In keeping with this goal, we have adopted the following concise mission statement that reflects the fundamental principles of our department. We feel this should be the cornerstone of each and every member of our department’s policing philosophy:



Mission Statement



“Our Mission is to provide law enforcement services at the highest standard of excellence by partnering with the citizens of Statesboro to create a better quality of life.

We shall hold ourselves accountable to the citizens and each other in order to succeed in our mission.”



Your Police Department in Action

The Statesboro Police Department incorporates several Units and Bureau to best serve our Citizens. The following is an overview of these important enforcement professionals.

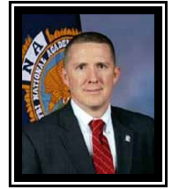
Patrol Bureau

The Patrol Bureau is comprised of 50 members including the School Resource Officer, K-9 Unit, and an Administrative Assistant. The Bureau is supervised in 4 watches for 24 hour a day service. Each Watch Commander (Lieutenant) directs his personnel including a Sergeant and Corporal for best coverage in 6 zones over 13.2 square miles.

The Patrol Bureau responds to all crimes in a proactive manner, solving crimes at an unprecedented level. The Patrol Bureau is responsible for responding to all calls for service, traffic accidents, and assistance calls within the city. Calls for service include but are not limited to: crimes in progress, domestics, burglaries, robberies, shopliftings, thefts, fights, drug complaints, shootings, noise complaints, alarms, missing persons, runaways, suspicious activity, wanted persons, and many more. Patrol is also responsible for traffic enforcement with the goal of encouraging voluntary compliance of traffic laws.

Investigations Bureau

The Detective Section is comprised of five Detectives who investigate all Felony Crimes turned over to the Investigations Bureau.



The Detective Section maintains a twenty-four hour availability status by rotating an on-call schedule for investigations and crime scene processing. Detectives conduct follow-up investigations on felony incidents reported to the Department. Types of investigations may range from property crimes to homicide, and all crimes in between.

Detectives assigned to the Detective Section have the responsibility of conducting criminal investigations consisting of interviewing witnesses, and victims, to identifying, locating and arresting suspects, presenting cases to the prosecutor and assisting in the prosecution of the defendant, and locating, identifying, and preserving physical evidence at crime scenes.

Training Bureau

Training Responsibilities include coordination of police officer basic training, field training of new police officers, firearms and Taser training, in-service training in which each sworn officer is state mandated to receive 20 hours annually of specialized training to maintain their certification and powers of arrest. Civilian training, to include communication officers and other support staff throughout the agency is also conducted within this Bureau.

Public Relations Unit

The Statesboro Police Department's Public Relations Unit serves three main functions. Community Relations, Public Information and Recruitment.

Citizens Police Academy

The Citizens Police Academy is an 11 week community program available to citizens of Statesboro and the surrounding area.

S.T.O.P Program



The S.T.O.P. program (Solicitor, Teen, Officer, Parent) is a teen safe driving program that helps keep parents informed when their child is involved in a Traffic Stop regardless of the disposition of the traffic stop (citation or warning).

SHIELD The SHIELD is a business watch program. **Technology Outreach program**



CrimeReports.com is an interactive online map that lets citizens see where and when incidents are occurring.



Tipsoft is an anonymous tip line that is mobile text and internet based. Text "TIPSSPD plus your message" to 274637 (Crimes) or use internet www.tipsoft.com.



Nixle—Police sends out public safety alerts through text and email as information is available.



Online investigation tool— Leads Online. A useful tool where citizens can record descriptive information and serial numbers of valuables. Register at reportit.leadsonline.com

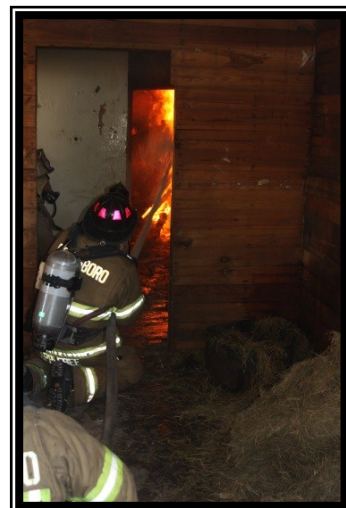
Citizen Property Inventory System

Powered by LeadsOnline

Statesboro Fire Department

The Statesboro Fire Department is a combination paid/volunteer fire department serving the City of Statesboro as well as the unincorporated areas of Bulloch County within a 5 mile travel distance from either of its two stations, and has earned a Class 3 ISO rating. Its inventory of apparatuses includes 1 tower truck, 1 aerial ladder truck, 5 engines, 1 tanker, 1 squad unit, and 6 support units and is housed in two Stations. Station 1 is located at 24 West Grady Street, and Station 2 at 1533 Fair Road.

For a firefighter, the work day is different each day, and the need to train and stay prepared for the most unexpected of calls is imperative. The typical day starts with checking the each apparatus and piece of equipment to make sure everything is ready to go when a call comes in. The rest of the day includes teaching fire safety classes, conducting preplans, training, and answering calls.



The Training Division is charged with making sure all of the department's firefighters are current with the necessary certifications as well as prepared for the various scenarios encountered on the fireground. Countless hours are spent going through drills and exercises to ensure a well-trained and operationally sound Department. New recruits are put through a rigorous training course before graduating as Probationary Firefighters.

Each year, the Statesboro Fire Department works with thousands of area residents delivering fire safety education in schools and for various organizations, installing smoke detectors in homes, providing fire protection for special events and giving tours of department facilities to the public. Schools and organizations can have members of the Statesboro Fire Department come out and help students learn about fire prevention in their homes, and a little bit about what it's like. Students learn the importance of having smoke detectors in their homes, how to check the detectors to make sure they are working properly, and what to do in case there is a fire in their home. They get to see firefighters transform from "regular guys" into firefighting "supermen" as they dress in their protective boots, pants, coats, masks and helmets. During tours of the stations, the children are able to see how the firefighters live during their 24 hour shifts, and how they use the different types of trucks and tools to fight fires.



The Statesboro Fire Department also installs smoke detectors at no charge to members of the community that cannot afford to do so themselves. Firefighters will arrange a time to go to the home, inspect any existing detectors, replace batteries or faulty detectors and install new detectors where needed.

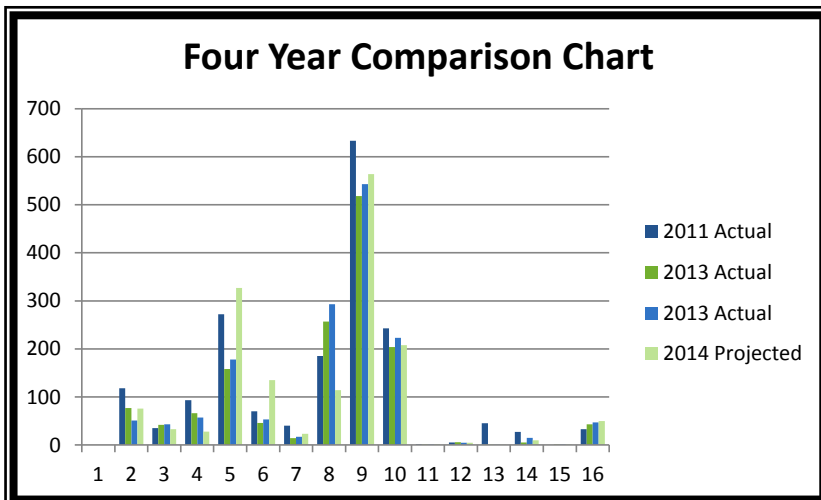




A program recently started in the Department is the “Firefighter for the Day” program. The program was created by the Statesboro Fire Department to give those children with special health issues the chance to actually experience being a firefighter. The firefighters can’t always understand completely the circumstances that the child and their family are going through, but what they can do, is try to make the child’s day a little brighter than the day before. It is a firefighter’s job to help out whenever they can, whether it is putting out a fire or

reaching out to the community with a helping hand. On November 19, 2013, Aaron Oliver got his wish to ride in a fire truck. Aaron was the first child to participate in the program, and the firefighters at the Statesboro Fire Department had an awesome time spending the day with him, and showing him what they do every day. Although Aaron lost his battle with cancer, he will be forever remembered for his incredible courage, and the impact he made on the Department as badge number 001. The Statesboro Fire Department would like to encourage the public to notify them of children that are enduring such life altering circumstances and would be interested participating in the program.

Fire Department Statistics Four Year Comparison Chart		2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED
1	Structure Fire	118	77	51	76
2	Vehicle Fire	35	42	43	33
3	Grass or brush Fire	93	66	57	28
4	False alarm--unintentional (System Malfunction)	272	158	178	327
5	False alarm--intentional (Human Initiated)	70	46	53	135
6	Smoke Scare	40	14	17	23
7	Other Responses	185	257	293	114
8	All Calls in District	633	518	543	564
9	Calls outside assist	243	204	223	208
10	Average Number of Fire Calls inside the City	1.73	1.42	1.49	1.55
11	Average Response Time	5.06	5.83	4.78	4.50
12	Average Number of Fire Calls outside City	45.00	0.39	0.47	0.43
13	Number of serious injury	27	5	15	10
14	Number of fire-related fatalities	0	1	1	1
15	Number of FTE Employees	33	43	47	50



Public Works Department

The mission of Public Works is to enhance the quality of life for our residents, businesses, and visitors by providing efficient, effective, and fiscally responsible delivery of services. The dedicated employees of Public Works strive to provide services in a responsive, progressive, and environmentally sound manner. The Public Works divisions include: Streets Division, Parks Division, Sanitation Division, Landfill/Transfer Station Division, and the Fleet Maintenance Division.

Streets Division

The Streets Division is responsible for the maintenance of city streets, drainage ditches, rights of ways, and easements. While minor projects can be performed by Streets Division personnel, large projects are typically contracted out as the Division is primarily staffed for maintenance only. The Division is also tasked with operating the city's mosquito control program.

Services provided include:

- ◆ Maintenance of street rights of ways including mowing, pothole patching, street sweeping, pavement markings, street signs, traffic signals, and debris removal.
- ◆ Maintenance of drainage systems and infrastructure.
- ◆ Installation of residential driveway culverts (additional fees and permits may apply).
- ◆ Work with the Georgia Department of Transportation to ensure all traffic signals remain fully functional.
- ◆ Work with Public Safety to provide necessary traffic control and safe, operational rights of ways.
- ◆ Work with federal, state, local, and other agencies to ensure adequate mosquito control measures are performed.



Work with other City departments and the development community to assist with construction and development projects.

Parks Division

The Parks Division is responsible for the maintenance of the Eastside Cemetery, City properties, and City Parks including McTell Trail, Triangle Park, and other parks.

Services provided include:

- ◆ Seasonal planting of flowers and shrubs.
- ◆ Maintenance of grass and landscaping at over 30 parks and facilities.
- ◆ Installation and maintenance of irrigation systems in landscape beds.
- ◆ Maintenance of trees and tree canopy for Tree City USA certification.
- ◆ Work with the Beautification Committee, Tree Board, and Keep Bulloch Beautiful.
- ◆ Work with other City departments and the development community to assist with construction and development projects.



Sanitation Division

The City provides commercial collection services using front 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(s) used and the number of times per week it is serviced. Dumpster service within apartment complexes is charged per unit. The cost for this service is \$17.35 per month per unit and includes yard waste collection. The cost of yard waste collection by curbside service is supplemented by an additional \$1.60 per month per customer with dumpster service. Residential collection is provided using polycarts that citizens take curbside for once per week service. The cost for this service is \$17.35 per month which includes a charge of \$1.60 for the yard waste and white goods. Yard waste and white goods service is collected curbside throughout the City using knuckleboom loader trucks following a route system. Given the extent of services provided, the fee for curbside service remains competitive with similar service by private companies in the unincorporated areas of Bulloch County and with comparable cities.



Landfill/Transfer Station Division



The division operates the jointly owned City and County transfer station, inert landfill and the post closure of the closed landfill located on Landfill Rd off North Main St. Services include transportation and disposal of solid waste to the Broadhurst landfill near Jesup, GA and taking the waste tires to Quality Tire near Jackson, GA.

Fleet Management Division

The Fleet Division operates as the City's centralized vehicle and equipment fleet maintenance program. Computerized records of all maintenance on each piece of equipment is maintained with a preventive maintenance schedule. Through this internal service fund, the City experiences more dependable equipment and better vehicle service resulting in extended usage, reduced downtime and reduced life cycle costs.



Natural Gas Department

Statesboro Natural Gas is a City owned and operated natural gas utility. It was constructed in 1955 and started serving customers in 1956. Originally constructed to serve the City of Statesboro, it has expanded over the years to become a regional gas provider. We now serve customers in Statesboro and Bulloch County, Screven County and the city of Metter and Candler County.



The system currently serves a variety of customers including Residential, Commercial, Agricultural and Industrial with customers such as Briggs & Stratton, GAF, Great Dane and Georgia Southern University. The most recent addition to our list of services is Compressed Natural Gas or CNG for short.

We are currently using CNG to fuel our large commercial garbage collection trucks and we are in the process of adding several smaller vehicles in various departments.



The Downtown Statesboro Development Authority

The strong center of community starts here.



Founded in 1866, Statesboro, Georgia, has long been on the map for regional growth. Our busy and historic downtown has been central to city, county and regional development enabling expansion in government, business, agriculture, education and residential living.

As Statesboro grew and expanded, the community recognized the importance of preserving and strengthening the downtown district as the heart of our hometown. The Downtown Statesboro Development Authority was created in

1981. On April 15, 1991, Statesboro was declared a Main Street City, by the National Trust for Historic Preservation, a movement built on the knowledge that a prosperous, sustainable community is only as healthy as its core. We are part of the Main Street Program.

The Main Street Program and Downtown Statesboro Development Authority work as two organizations in one. We are committed to the economic development, historic preservation, and beautification of Statesboro's downtown area.

Main Street Statesboro and the Downtown Statesboro Development Authority are committed to the economic development, historic preservation, and beautification of Statesboro's downtown area. Our purpose is to revitalize downtown economically and socially within the context of historic preservation by increasing financial viability and ensuring the success of businesses. This plan revolves around the following reasons:



- Downtown is the historic center of a community, representing the city itself in many people's minds, as it remains the center for government and finance.
- Downtown's built in environment is unique, representing a living history that bears testimony to the economic forces that created the city. Strip centers and malls are very similar. Downtown is a community's signature. It leaves a mark on the mind.
- Downtown represents a tremendous investment over many years by both public and private sectors, yet properties are allowed to deteriorate decreasing tax bases.
- Downtown is a major industry as Statesboro's Main Street District has over 200 businesses that employ over 1,700 people. Looking at these numbers, the economic impact of downtown is apparent. We must realize the importance of working with existing industry to ensure its viability.
- Downtown is a tangible symbol of the quality of life. A prosperous downtown, thriving with activity and business sends a positive message to industrial prospects and individuals searching for a home.
- The reflection on the investment climate of a city may be the single greatest consideration in downtown development and it needs to give the impression that it is a good place to leave investment dollars.

Goals and Priorities for a thriving Downtown Statesboro

The Downtown Statesboro Development Authority, as part of the Georgia Main Street Program, works under a simple, yet effective Main Street Four Point Approach:



- Design – Enhancing the physical appearance of the commercial district by rehabilitating historic buildings, encouraging supportive new construction, developing sensitive design management systems, and long-term planning.
- Organization – Building consensus and cooperation among the many groups and individuals who have a role in the revitalization process.
- Promotion – Marketing the traditional commercial district's assets to customers, potential investors, new businesses, local citizens and visitors.
- Economic Restructuring – Strengthening the district's existing economic base while finding ways to expand it to meet new opportunities and challenges from outlying developments.



Averitt Center for the Arts

The mission of the Averitt Center for the Arts, operating under the name David H. Averitt Center for the Arts, is to provide quality arts opportunities for our community and to serve as a centerpiece for a vibrant, historic downtown.

Averitt Center for the Arts

33 East Main Street
Statesboro, Ga. 30458
(912) 212-2787 (ARTS)

Hours of Operation:

Monday-Friday: 10 a.m. – 7 p.m.
Saturday: 10 a.m. – 4 p.m.

Box Office Hours:

Tuesday – Friday: 12 p.m. – 5:30 p.m.



FIRST Friday

Downtown Statesboro | 5:30 – 7:30 p.m.

On the first Friday of each month enjoy the outdoors, visit the unique downtown boutiques and galleries and sample local cuisine. Merchants and restaurants usually offer First Friday specials and outdoor vendors offer one-of-a-kind crafts and treats for you to enjoy.



Statesboro Mainstreet Farmers Market

Saturdays Mornings April to October | 9:00 a.m. – 12:30 p.m.

Downtown in the Sea Island Bank Parking Lot

Celebrating its 8th year, the Market is held every Saturday in the Sea Island Bank parking lot. The market has become a weekly harvest celebration for local farmers. Also available at the market are good from local crafters, information on nutrition and sustainability, and live music. Don't miss a single week of this community celebration!



Scare on the Square

October 2015

Mainstreet Statesboro and the Downtown Statesboro Merchants invite you and your family to one of the best Halloween events in Bulloch County! Enter the **costume** or **scarecrow contest**, or just enjoy watching.



Shopping by Lantern Light

November 2015

Shop for your Thanksgiving feast and holiday décor at the fourth annual Shopping by Lantern Light in the downtown Sea Island Bank parking lot. This much-anticipated event, sponsored by the Main Street Farmers Market, is the culmination of the local harvest season.



Averitt Arts Theater

Performances— year round entertainment

Downtown Holiday Celebration

First Friday in December 2015

Mainstreet Statesboro invites the community to celebrate the Holidays with friends and family in downtown Statesboro. This annual festival includes a golf cart, stroller and ATV parade, photos with Santa and Mrs. Claus, the popular Chili-Town contest, holiday vendors, special exhibits, youth activities, live music and much more!

FINANCIALS

Accounting Terminology:

- ◆ **Net position** represents the City's assets less liabilities.
- ◆ **Net investment in capital assets** consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of borrowings attributable to the acquisition, construction, or improvement of those assets.
- ◆ **Restricted net position** consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. For 2014, this category consists of \$4.7 million restricted for Capital projects; \$967 thousand restricted for Program purposes and \$791 thousand restricted for Revenue bond retirement.
- ◆ **Unrestricted net position** is the remaining net position of the City after subtracting net investment in capital assets and restricted net position.
- ◆ **Charges for services** represent fees paid by individuals, businesses, or other governments who purchase, use or directly benefit from the goods and services the City provides. For 2014, the largest items in this category include \$9.2 million for water and sewer charges, \$5.6 million for natural gas charges, and \$3.4 million for public works charges.
- ◆ **Operating grants and contributions** are grants and contributions that may be used to finance the regular operations of the City.
- ◆ **Capital grants and contributions** involve a capital asset of the City and may not be used for operating purposes.

Summary of Net Position (in thousands)		
	FY 2014	FY 2013
Assets:		
Current assets	\$ 15,580	\$ 17,532
Capital assets	83,467	77,243
Other Noncurrent assets	4,723	5,059
Total Assets	103,770	99,834
Liabilities:		
Current liabilities	4,708	4,797
Long-term liabilities	22,116	\$ 22,228
Total Liabilities	26,824	27,025
Net Position:		
Net Investment in capital assets	67,405	60,184
Restricted	6,475	7,597
Unrestricted	3,066	5,027
Total net position	\$ 76,946	\$ 72,808

Government-Wide Financial Statements:

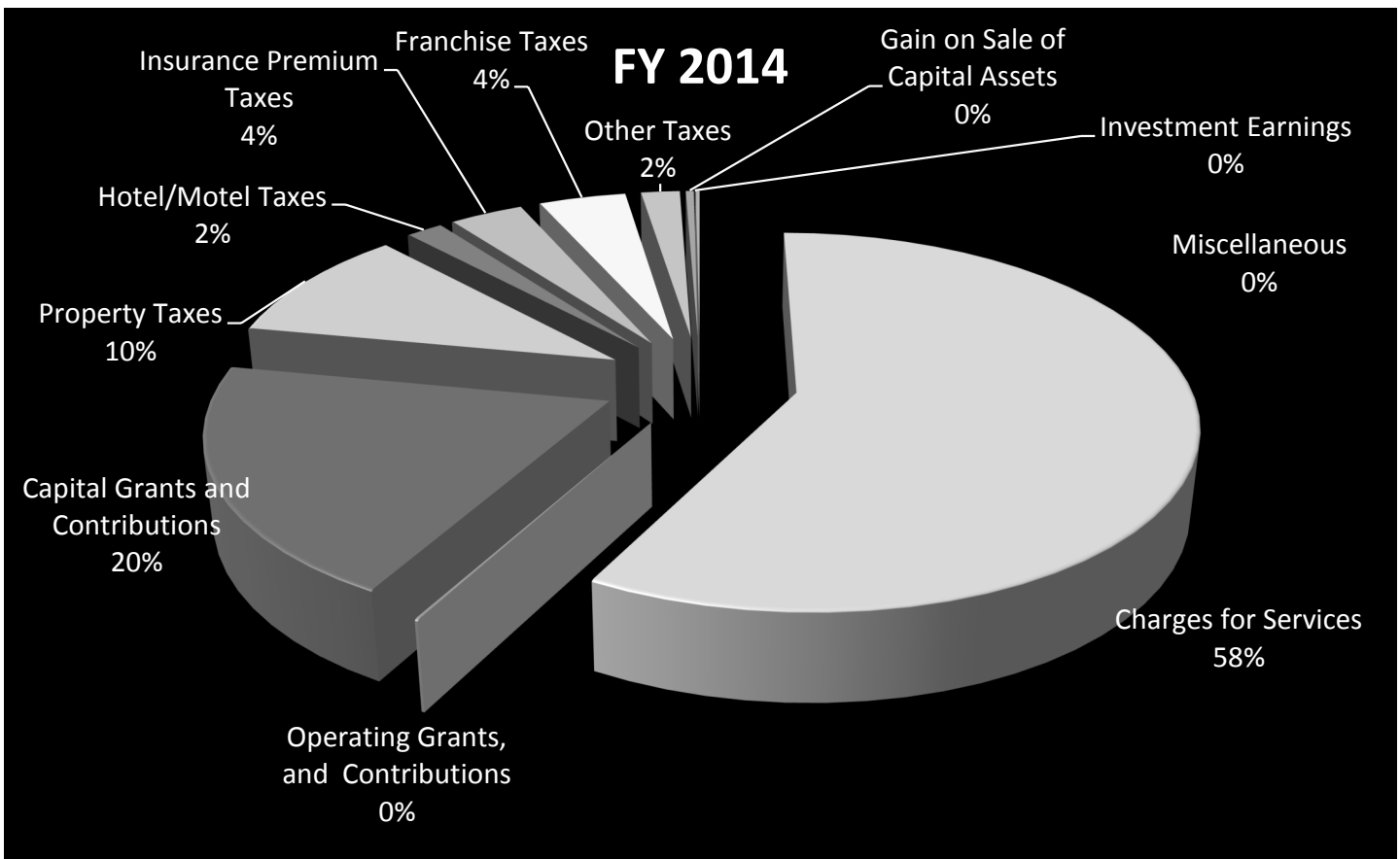
The *government-wide financial statements* are designed to provide readers with a broad overview of the finances of the City in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (e.g., uncollected taxes). The change in net position is not reported here, but is the difference of total revenues and total expense. This year net position increased by \$4,137,245. Revenues increased overall due to an increased collection of hotel/motel taxes, water and sewer sales, and natural gas fees. City wide expenses increased over the previous year from additional staff, overtime and equipment in the public safety area.

CITY WIDE REVENUES

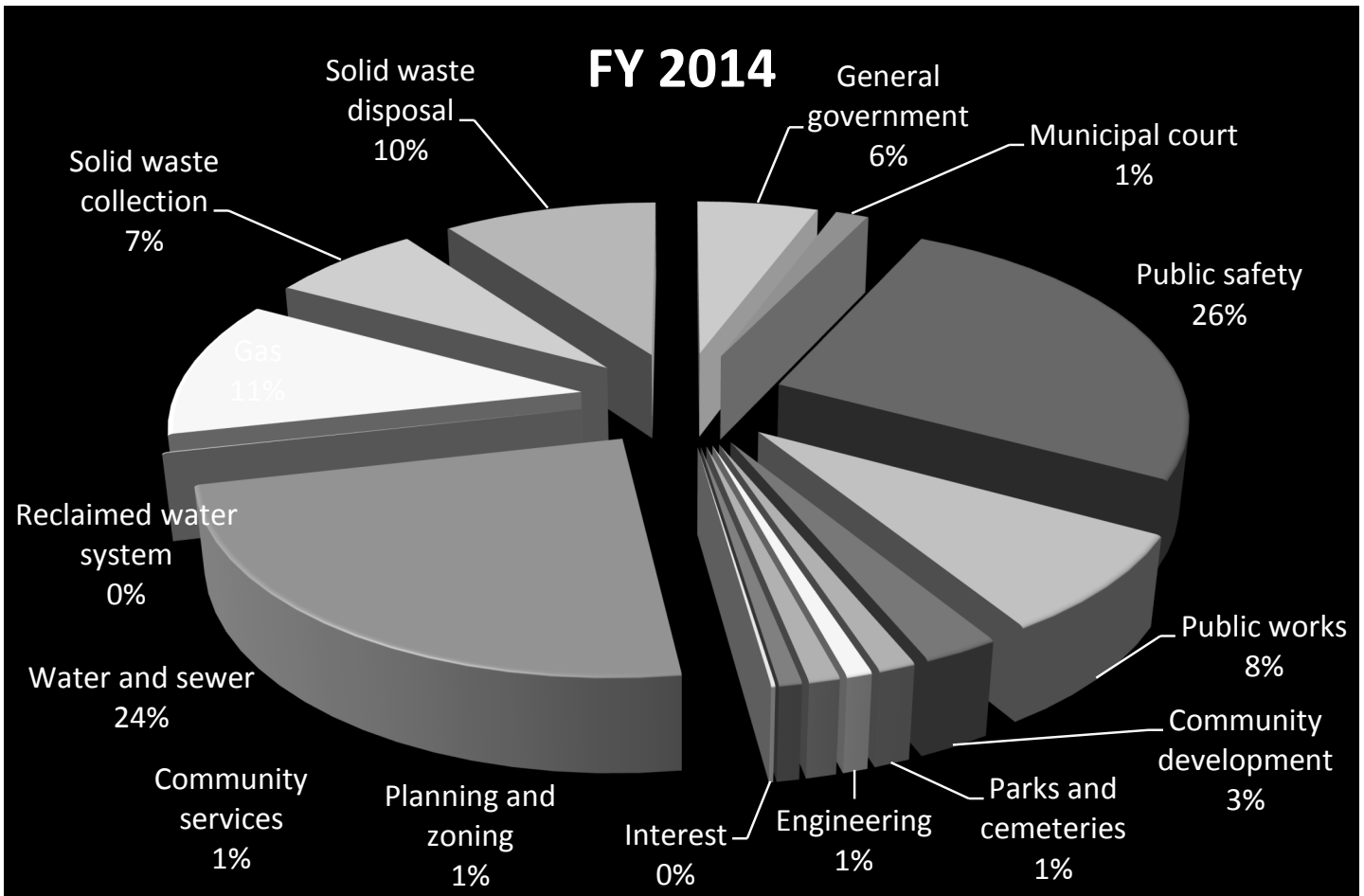
(in thousands)



City Wide Revenues (in thousands)		
	FY 2014	FY 2013
Charges for Services	\$ 23,935	\$ 23,570
Operating Grants, and Contributions	50	127
Capital Grants and Contributions	8,226	6,379
Property Taxes	4,131	3,816
Hotel/Motel Taxes	728	554
Insurance Premium Taxes	1,466	1,416
Franchise Taxes	1,741	1,897
Other Taxes	777	799
Gain on Sale of Capital Assets	163	219
Investment Earnings	1	4
Miscellaneous	83	107
Total	\$ 41,301	38,888

CITY WIDE EXPENSES

(in thousands)



City Wide Expenses (in thousands)		
	FY 2014	FY 2013
General government	\$ 2,095	\$ 1,961
Municipal court	566	568
Public safety	9,608	9,098
Public works	3,047	2,733
Community development	941	864
Parks and cemeteries	459	443
Engineering	317	440
Planning and zoning	380	308
Community services	281	264
Interest	52	22
Water and sewer	8,795	8,696
Reclaimed water system	24	23
Gas	4,274	3,718
Solid waste collection	2,613	2,340
Solid waste disposal	3,711	2,932
Total	\$ 37,163	\$34,410

Fund financial statements: A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City like other state and local governments uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds. This report presents only the operating statements of the general fund, the water and sewer fund and the natural gas fund. For information on the other funds, as well as more detailed information on the funds presented here, a copy of the City's Comprehensive Annual Financial Report may be obtained from the Finance Department at the Statesboro City Hall, 50 East Main Street, Statesboro, GA 30458 or online at <http://www.statesboroga.gov/finance/comprehensive-annual-financial-report/>

GENERAL FUND

General Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances		
For the Year Ended June 30, 2014		
	FY 2014	FY 2013
Revenues		
Property taxes	\$ 4,159,037	\$ 3,805,670
Insurance premium taxes	1,466,120	1,415,987
Franchise taxes	1,740,726	1,897,448
Other taxes	776,577	798,934
Intergovernmental	16,206	-
Licenses and permits	861,217	1,071,307
Fines and forfeitures	1,076,898	1,092,820
Charges for services	231,591	251,885
Miscellaneous	38,985	37,056
Total Revenues	10,367,357	10,371,107
Expenditures		
Current:		
General government	1,839,076	1,838,780
Municipal court	555,185	569,468
Public safety	5,304,299	5,382,842
Public works	1,987,420	1,940,179
Community development	86,208	81,491
Parks and cemeteries	369,113	377,665
Engineering	410,968	403,009
Planning and zoning	366,749	314,132
Community services	169,058	166,669
Debt Service:		
Principal retirement	119,937	157,031
Interest and fiscal charges	51,909	22,064
Total Expenditures	11,259,922	11,253,330
Deficiency of Revenues Under Expenditures	(892,565)	(882,223)
Other Financing Sources (Uses)		
Sale of capital assets	9,136	28,465
Proceeds from capital leases	-	-
Transfers in	2,580,146	2,505,846
Transfers out	(1,444,000)	(1,607,023)
Net Change in Fund Balances	252,717	45,065
Fund Balances Beginning of Year	547,469	502,404
Fund Balances End of Year	\$ 800,186	\$ 547,469

Governmental funds: *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, *governmental fund* financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Accordingly, these statements do not reflect capital assets or long-term debt, and they report capital outlay as opposed to depreciation and report proceeds and principal reductions of long-term debt as sources and expenditures which increase or decrease fund balance. Such statements are useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statement. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

In addition to a general fund, the City maintains special revenue funds and 4 capital projects funds. Included here is the general fund statement of revenues, expenditures and changes in fund balance with comparative data from fiscal year ending 2014. The general fund accounts for the majority of the City services, including police, street maintenance, parks, and administrative services.

WATER AND SEWER FUND

Water and Sewer Fund		
Statement of Revenues, Expenses and Changes in Fund Net Position		
For The Years Ended June 30, 2014 and 2013		
	2014	2013
Operating Revenues		
Water sales	\$ 4,095,675	\$ 3,930,498
Sewer charges	4,282,512	3,863,870
Penalties	133,922	118,594
Reconnecting charges	113,221	138,717
Service fees	157,227	159,989
Tap fees	232,545	1,171,752
Rental income	162,581	159,110
Miscellaneous	37,068	17,604
Total Operating Revenues	9,214,751	9,560,134
Operating Expenses		
Salaries	2,183,415	2,124,118
Employee benefits	1,026,777	1,134,914
Purchased services:		
Training	10,573	10,395
Dues and certification	5,320	8,528
Repairs and maintenance	311,872	300,450
Inspections	49,954	48,996
Contracted services	76,851	75,964
Laboratory services	34,863	19,425
Electricity	803,331	740,191
Telephone	30,542	26,423
Insurance	73,498	66,643
Equipment rental	7,556	7,249
Engineering fees	22,174	51,368
Tippage fees	154,579	141,321
Travel	27,849	26,629
Advertising	3,001	1,601
Postage	66,261	65,268
Materials and supplies:		
Uniforms	17,229	19,391
Materials and supplies	300,893	459,401
Chemicals	84,358	88,407
Gasoline, oil, etc.	97,182	93,786
Small equipment	48,635	66,362
Indirect cost allocation	909,574	880,573
Depreciation	1,715,049	1,663,259
Bad debts	26,638	31,012
Other	7,209	3,424
Total Operating Expenses	8,095,183	8,155,098
Operating Income	1,119,568	1,405,036
Non-Operating Revenues (Expenses)		
Intergovernmental	3,507,130	122,651
Investment earnings	1,045	4,411
Gain on sale of assets	-	9,630
Interest expense	(696,065)	(712,666)
Total Non-Operating Revenues (Expenses)	2,812,110	(575,974)
Income Before Capital Contributions and Transfers	3,931,678	829,062
Capital contributions	149,432	597,440
Transfers in	1,651,358	3,495,805
Transfers out	(1,553,786)	(1,151,217)
Change in Net Position	4,178,682	3,771,090
Net Position Beginning of Year	34,771,126	31,000,036
Net Position End of Year	\$38,949,808	\$34,771,126

City Water and Sewer

Number of Customers

FY	Water	Sewer
2009	10,830	9,812
2010	10,786	9,821
2011	10,869	9,865
2012	11,141	10,120
2013	11,457	10,399
2014	12,059	10,983

Proprietary funds: The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses *enterprise funds* to account for its water and sewer system, reclaimed water, natural gas, solid waste collection and solid waste disposal. *Internal service* funds are an accounting device used to accumulate and allocate costs internally among a governmental entity's various functions. The City uses *internal service* funds to account for its health insurance fund, fleet management fund, worker's compensation fund, and wellness program fund.

Proprietary funds provide the same type information as the government-wide financial statements, only in more detail. The water and sewer fund and natural gas fund statements of revenues, expenses and changes in net position are presented in this document with comparative data from fiscal year ending June 30, 2014.

NATURAL GAS FUND

Natural Gas Operating Fund		
Statement of Revenues, Expenses and Changes in Fund Net Position		
For the Years Ended June 30, 2014 and 2013		
	2014	2013
Operating Revenues		
Charges for services	\$ 5,567,740	\$ 5,041,781
Penalties	58,386	53,052
Reconnecting charges	1,975	4,600
Tap fees	400	1,650
Transport fees	30,102	26,776
Service fees	4,360	3,275
Miscellaneous	3,797	9,311
Total Operating Revenues	5,666,760	5,140,445
Operating Expenses		
Salaries	352,690	350,316
Employee benefits	137,363	141,391
Purchased Services:		
Training	-	822
Dues and certification	2,204	2,111
Repairs and maintenance	96,957	47,969
Contracted services	88,179	90,401
Electricity	13,186	11,523
Telephone	6,428	7,406
Insurance	18,482	16,901
Equipment rental	3,618	3,900
Engineering fees	4,322	4,445
Water heater program	19,785	27,789
Travel	8,822	9,435
Advertising	1,155	332
Postage	211	75
Franchise fee	9,294	9,139
Materials and supplies:		
Uniforms	4,537	4,645
Materials and supplies	64,093	61,980
Chemicals	10,103	56
Gasoline, oil, etc.	23,335	26,373
Small equipment	6,779	7,001
Cost of sales	3,234,407	2,750,415
Depreciation	132,865	129,367
Bad debts	10,440	8,580
Other	16,969	18,081
Total Operating Expenses	4,266,224	3,730,453
Operating Income	1,400,536	1,409,992
Non-Operating Revenues (Expenses)		
Gain on sale of assets	5,000	2,000
Interest expense	(7,384)	(8,147)
Total Non-Operating Revenues (Expenses)	(2,384)	(6,147)
Income Before Transfers	1,398,152	1,403,845
Transfers out	(900,000)	(900,000)
Change in Net Position	498,152	503,845
Net Position Beginning of Year	3,813,523	3,309,678
Net Position End of Year	\$ 4,311,675	\$ 3,813,523

Accounting Terminology:

- ◆ Fund balance is the net position of a governmental fund (difference between assets and liabilities).
- ◆ Capital outlay represents the acquisition or construction of capital assets in the governmental funds. For governmental fund accounting, capital assets are expensed when purchased or constructed through the line item capital outlay.
- ◆ Other financing sources (uses) represent increases (decreases) in the fund balances of a governmental fund other than revenues (expenditures). Examples include transfers between funds within the City and bond proceeds.
- ◆ Depreciation is the allocation of the cost of using a capital asset over the asset's estimated useful life.
- ◆ Capital contributions are fund and/or assets contributed to the City specifically for the acquisition, construction, or improvement of capital assets.

While this presentation does not conform to Generally Accepted Accounting Principles (GAAP), the purpose of these statements is to provide the citizen with a selection of the information contained within the City's Comprehensive Annual Financial Report (CAFR). Component unit information has been excluded from this presentation in order to focus on the primary government. The City's accounting policies do conform to GAAP as set forth by the Governmental Accounting Standards Board. The City's separately prepared and audited CAFR offers a complete description of the City's significant accounting policies and other disclosures required by GAAP, as well as a more detailed analysis of the City's financial position. A copy of the CAFR can be obtained at the Finance Department at the Statesboro City Hall (50 E. Main St.) or log on to the City website, www.statesboroga.gov, and click on the Finance Department, and then on the quick link to the CAFR.



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