

CITY OF STATESBORO, GEORGIA



Annual Budget FY 2010

City of Statesboro, Georgia



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

Annual Budget For the Fiscal Year Ending June 30, 2010



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Statesboro
Georgia**

For the Fiscal Year Beginning

July 1, 2008

President

Executive Director

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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 Blicht
District 1**



*In office since 2004
Current term expires December 2009*

**Gary L. Lewis
District 2**



*In office since January 1998
Current term expires December 2011*

**William P. Britt
District 3**



*In office since January 2004
Current term expires December 2011*

**Joe R. Brannen
District 4**



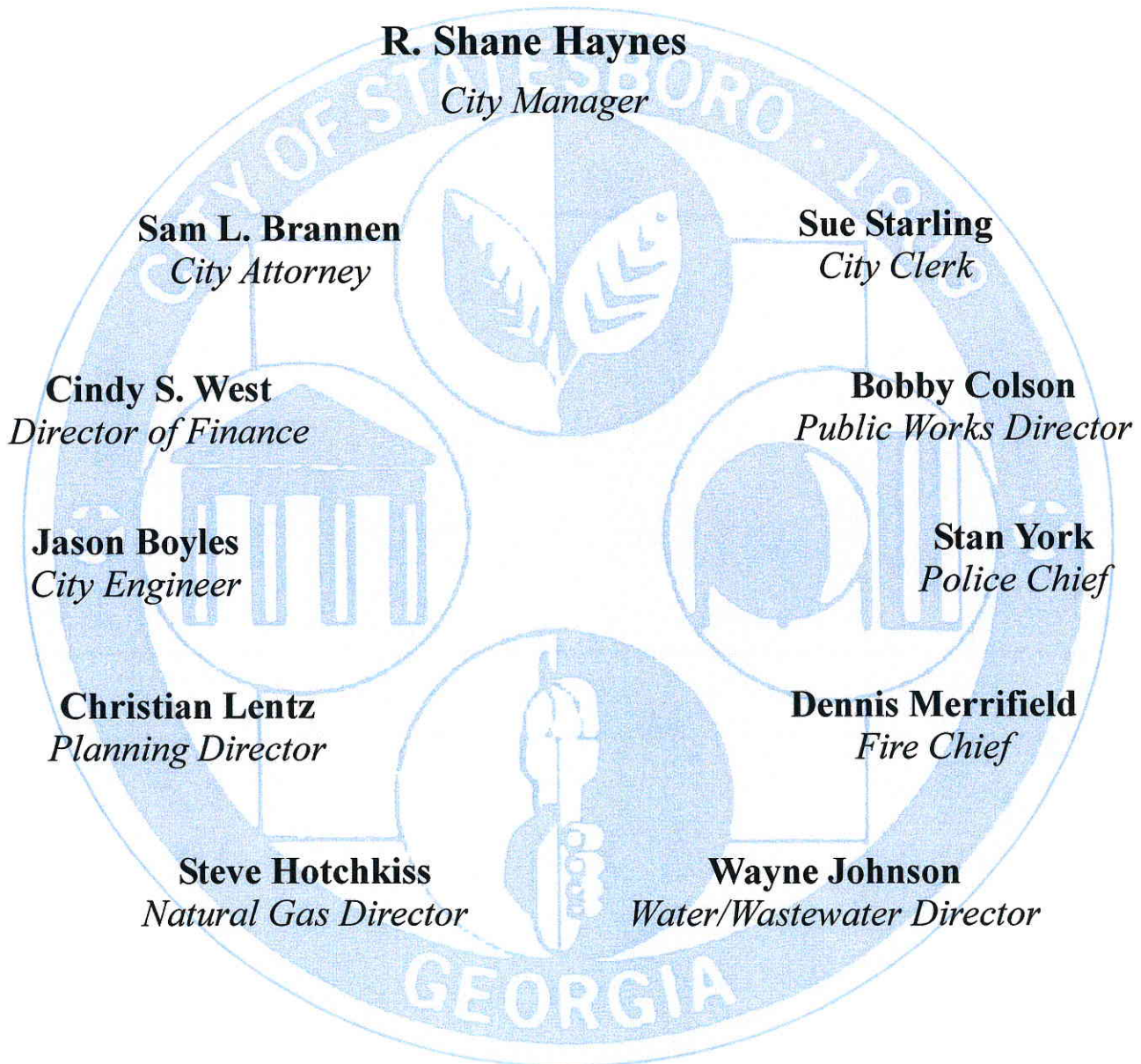
*In office since September 1998
Current term expires December 2009*

**Travis L. Chance
District 5**



*In office since January 2008
Current term expires December 2011*

**CITY MANAGER
AND
DEPARTMENT HEADS**



Key Finance Staff

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

Introduction

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

In recent years the City of Statesboro has experienced unprecedented growth in commercial/retail expansion and in residential developments. The extension of Brannen Street to Veterans Memorial Parkway on the east side of the City continues to promote commercial development in the area including Statesboro Crossing, a retail shopping center including Hobby Lobby, Books-A-Million, Petco and T. J. Max, that opened in the fall of 2008 is now almost fully occupied. A new bank, several new restaurants, a new full-service Holiday Inn with a meeting/conference center and a new Springhill Suites with a conference center was also constructed in 2008.



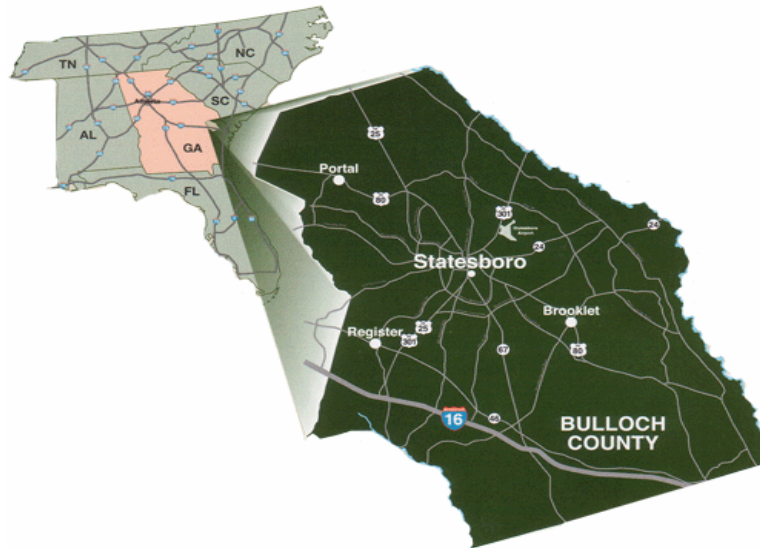
The City of Statesboro’s most valuable asset is its employees. These employees keep the City operating by responding to emergency situations, maintaining water, sewer and natural gas lines, collecting refuse, beautifying various City areas and responding to citizens’ needs. As the City of Statesboro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

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

The City of Statesboro was incorporated on December 19, 1803, with a population of less than 25 people. The County seat of Bulloch County, Statesboro’s population for 2000 was 22,698. A study performed by the Department of Planning at the Georgia Institute of Technology has determined the 2006 population to be 26,534. According to the U.S. Census Bureau, the 2007 estimated population for Bulloch County was 66,176 with a projection to reach 68,235 by 2015. This is a 21.9% change from the 2000 census. The Bulloch County area estimated population for 2007 was 215,192 which is projected to increase to 246,194 by 2015. This is a 34.7% change from the 2000 census. The 2006 median income per household in

Statesboro was \$33,946 and the per capita income was \$19,290. The unemployment rate, which has remained very low for the last several years, has now increased somewhat with the March 2009 unemployment rate for Statesboro at 9.2%, which is equal to the rate for the State of Georgia. The rate for this same period last year was 5.3%. The March 2009 unemployment rate for Bulloch County was 7.9%.

Situated in the southeastern corner of the state, Statesboro is located 194 miles east of Atlanta, 76 miles from Augusta, 144 miles from Charleston, SC. and 168 miles from Jacksonville, Fla. It is located 15 miles from Interstate 16, and is on US Highways 301, 80, and 25, and State Routes 73, 46, 67, and 24. Statesboro is included on the southern leg of the Savannah River Parkway, which is a four-lane connector between Savannah and Augusta.



The City of Statesboro is approximately 13 square miles in area with an average elevation of 240 feet above sea level, the terrain being mostly flat. The climate is seasonal, but moderate, with mild winters and warm, humid summers. The average high temperature in January is 58 degrees and 91 degrees in July. The average annual rainfall is 47.0" and the relative humidity is 53% in January and 57% in July. Statesboro is located a short distance from Sea Island, Georgia, site of the 2004 G-8 Summit and 55 miles west of Savannah, Georgia, site of the 1996 Centennial Olympics Sailing Venue.

Statesboro, with its growing economy, is a regional trade center for commerce, education and health care. The City has a highly diversified economy with several major industries located in the area and is a regional shopping center and health care provider for 8 surrounding Georgia counties. This is reflected in the County's unemployment rate of 7.9%. Approximately 27% of the Bulloch County labor force is employed by the government sector including the City's largest employer, Georgia Southern University. Major private sector employers in the City include East Georgia Regional Medical Center, Wal-Mart SuperCenter, and Lowe's Home Center.

There are two institutions of higher learning in the greater Statesboro area: Georgia Southern University located within the city limits of the City of Statesboro and Ogeechee Technical College located just outside the City on Highway 301 South. Accredited by the

Southern Association of Colleges and Schools, Georgia Southern offers undergraduate and graduate degree programs through the doctoral level in more than 120 majors in its eight Colleges. The University's 17,764 students come from all 50 states and 86 countries.



Ogeechee Technical College offers over 120 programs of study including 40 diploma programs and 60 certificate programs as well as 21 Associate degrees in conjunction with Georgia Southern University and East Georgia College. There are 15 public schools, 3 private and parochial schools and one charter school in Bulloch County that educate the area's 9,380 students. A total of 495 seniors graduated from these schools in 2008.

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

Recreational opportunities that enhance the quality of life for our citizens are plentiful in Statesboro. The Willie McTell Trail is a linear park that provides a pedestrian walk and bicycle path for local cycle enthusiasts from the Georgia Southern University campus to downtown Statesboro. Bulloch County has received grant funding to provide a greenway trail and bike path from the City of Statesboro to nearby Brooklet, Georgia. Also located in Statesboro is Bulloch County's family water park and aquatics center, "Splash in the Boro." With the completion of two new hotels in 2008, twenty one hotels, motels and Bed & Breakfast Inns with 1089 rooms are located in the greater Statesboro area.

Statesboro's residents and visitors alike enjoy cultural and performing arts in the David H. Averitt Center for the Arts located on East Main Street. Restoration of the Old Bank of Statesboro, originally built in 1911, as a venue for community arts, activities and performances

was funded primarily by SPLOST in the amount of \$4.3 million and has played a key role in the revitalization of downtown. The Averitt Center, home of the Emma Kelly Theater, is operated by the Statesboro Arts Council and is a vibrant centerpiece in the City's historic downtown.

A \$530,000 Transportation Enhancement Grant (TE-21) was awarded to the City in 2005 by the Georgia Department of Transportation to improve sidewalks and curb and gutter, and to provide for landscaping and the installation of decorative benches and lighting in the downtown area on East Main Street. An additional \$300,000 has been approved to fund the West Main phase of the project. The East Main Street phase of the project should be completed in early 2010. The 2006 completion of a new parking lot on West Main Street near the Post Office has spurred renovation of old facilities and is playing a major role in revitalization of the west end of downtown.

Statesboro is served by Ogeechee Railway Company and numerous common freight carriers. The City and Bulloch County jointly own the Statesboro Municipal Airport which is located approximately 30 minutes from Interstate 16, and 45 minutes from the Savannah International Airport, which is serviced by 7 major airlines. Statesboro is located approximately fifty miles from the Savannah ports while Bulloch County is equal distance between the ports of Charleston, Beaufort, Brunswick, and Jacksonville, giving several options on ports and sailing frequency.

In Statesboro there are 6 local radio stations, WHKN, WMCD, WPMX, WPTB, WWNS, and WVGS, and one daily newspaper, the *Statesboro Herald*. In addition, the *Savannah Morning News* reports on the news in Statesboro. Statesboro is covered locally by Northland Cable TV located within the city limits. The City of Statesboro, Georgia Southern University, and Northland Cable have partnered to provide the community with a local government access channel, channel 97. Three television stations in Savannah also cover Statesboro regularly: WTOC (CBS), WJCL (ABC), and WSAV (NBC).

The City has 117 miles of roads of which 116 are paved and 30 streetlights. Natural Gas is sold to 3,321 customers while water and sewer service is provided by the City to over 13,000 customers with an average daily water consumption of 3.09 million gallons. Statesboro has 171 miles of sanitary sewer and 198 miles of water mains with 1637 fire hydrants. The City maintains a class 3 ISO rating with 2 fire stations.

Utilities are provided by the following within the City:

| | |
|-------------------------|--|
| City of Statesboro | Water& Sewer, Sanitation and Natural Gas |
| Excelsior Electric | Electricity |
| Georgia Power | Electricity |
| Frontier Communications | Telecommunications |
| Bulloch Rural Telephone | Telecommunications |
| Northland Cable TV | Cable Television |

The City operates under the Council-Manager form of government, established by a 1999 Charter amendment. The Mayor is elected at large while the five council members are elected by district. All elections are non-partisan, and the terms are for four years, with half of the members elected every two years. The City Council appoints the City Manager to head the

administrative functions of city government. As authorized by its Charter and Code, the services provided by the City are General Government (Administration, Human Resources, Finance, Planning and Engineering), Judicial (Municipal Court), Public Safety (Police and Fire), and Public Works (Streets, Sanitation, Water and Sewer and Gas).

City Boards, Commissions, and Authorities

ALCOHOL CONTROL BOARD

The Alcohol Control Board (ACB) is a seven member board consisting of two city council members, three citizens at large, and two license holders. The members are appointed by the Mayor and City Council to serve two year staggered terms. The duties of the board are to review and approve or deny all applications for licenses for the sale of liquor, wine and malt beverages, at wholesale and retail by the package and by the drink. Also, the ACB recommends, to the Mayor and City Council, modifications to the ordinances and policies of the city pertaining to the regulation, control, and taxing of liquor, wine, and malt beverages. Decisions of the Alcohol Control Board may be appealed to the Mayor and City Council, whose decision is final.

DOWNTOWN STATESBORO DEVELOPMENT AUTHORITY

The Downtown Statesboro Development Authority (DSDA), established in 1981, consists of 9 members, 8 of whom are appointed by the members of the authority to represent the owners of either real property or business establishments. The City Council appoints the remaining one member. The DSDA is empowered with the authority to acquire, improve, sell, lease, and/or mortgage property for the development and improvement of property in the Downtown Statesboro Development Authority District.

STATESBORO ARTS COUNCIL, INC.

The Statesboro Arts Council, Inc. was established August 15, 2000. The Council consists of 15 members who serve 3 year staggered terms. The Council is empowered with the duties and responsibilities to establish rules and regulations for arts facilities and to create policies to govern the management and conduct of funds, personnel, and property of the corporation. The Arts Council is directly responsible for the operations of the *David H. Averitt Center for the Arts*.

STATESBORO BEAUTIFICATION COMMISSION

The Statesboro Beautification Commission was established May 1, 1973. It consists of a Chairman and no more than 10 members appointed by the Mayor and City Council, and four ex-officio members: one member appointed from the County Commissioners, one member from the Board of Education, one member from the City Council, and one member appointed by the President of Georgia Southern University. The members serve staggered 5 year terms. The powers and duties of the Commission are to establish and maintain parks and trees in order to beautify the City of Statesboro.

STATESBORO PLANNING COMMISSION

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

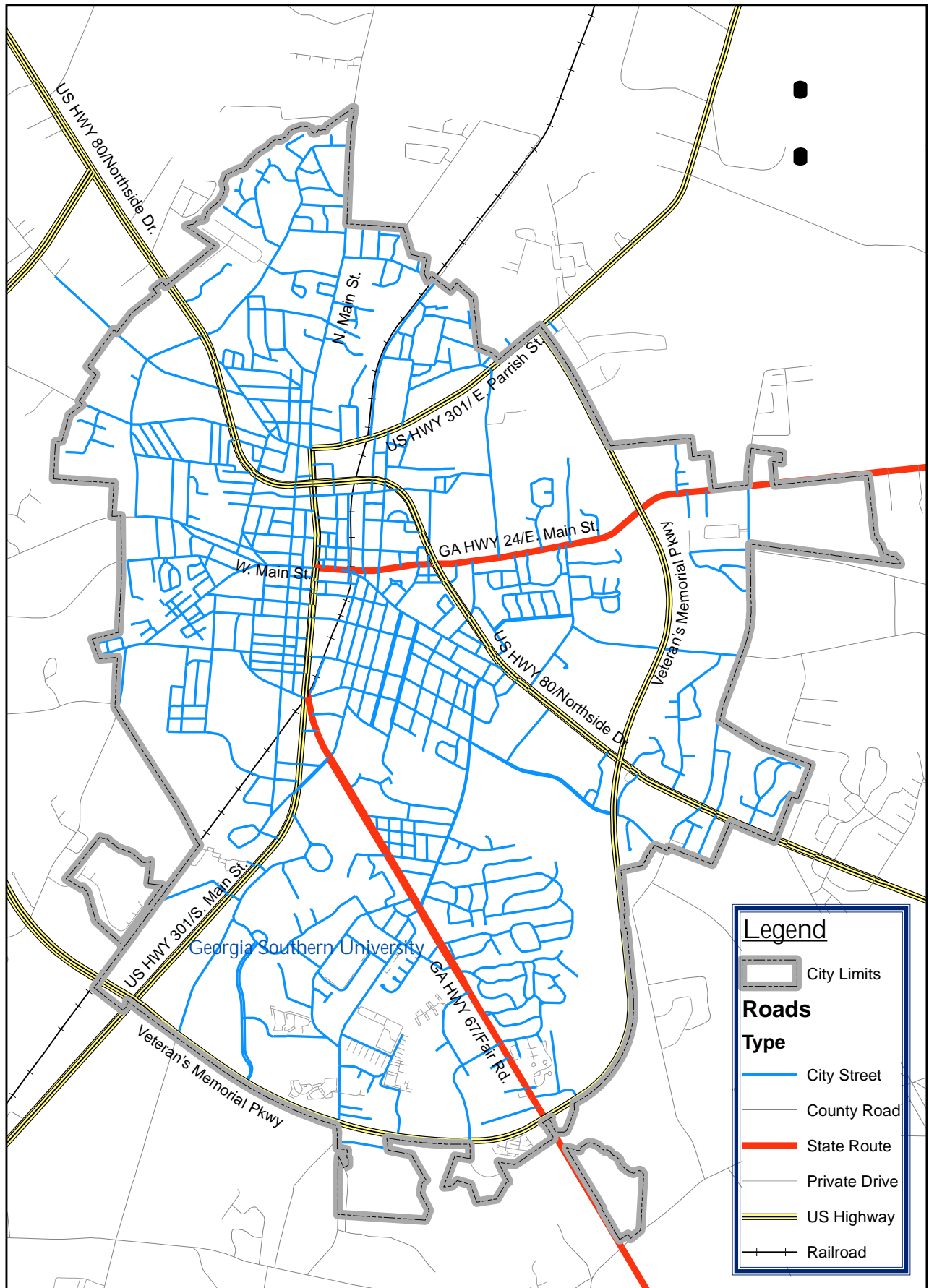
and to administer those regulations, and to prepare and recommend a plat for the official map of the City showing the location of existing and proposed boundaries.

STATESBORO TREE BOARD

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



City of Statesboro, Georgia



READER’S GUIDE TO THE BUDGET

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

The City of Statesboro will operate with nineteen separate funds this year, which makes municipal budgeting and accounting considerably different from that in the private sector. Although the City may in most cases legally transfer money from one fund to another, each fund is a separate accounting entity with assets, liabilities, equity, revenues, and expenditures (expenses). Consequently, there will be nineteen separate balance sheets and income statements. The funds fall into five different categories, or types of funds, as required by Generally Accepted Accounting Principles for governmental entities. The funds by fund type that will be used in the fiscal year are as follows, and are summarized in the chart on the next page:

(1) Governmental Funds

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

Special Revenue Funds – Funds used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Included in the Special Revenue Funds are the Confiscated Assets Fund, Community Development Housing Trust Fund, US Department of Justice Grant Fund, Broadband Wireless Grant Fund, Multiple Grant Fund, Statesboro Fire Service Fund and the Hotel-Motel Tax Fund. The Narrative Section at the front of each Fund explains in detail the purpose of that fund.

Capital Project Funds – Funds used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. The City’s Capital Project Funds include the 2002 SPLOST Fund, 2007 SPLOST Fund, Downtown Streetscape Fund, and the Capital Improvements Program

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

(2) Proprietary Funds

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

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

Please note that the second column of the funds chart shows two different accounting bases: accrual and modified accrual. Accrual accounting is similar to private sector accounting, in that revenues are accrued when earned, and expenses are accrued when the financial transaction takes place. Proprietary Funds and Fiduciary Funds are accounted for on this basis, as they are operated very similarly to private businesses. In the Budget, these types of funds have a Budgeted Income Statement and a Budgeted Cash Flow Statement. Any major capital expenses for these funds are budgeted in the Budgeted Cash Flow Statement, except for those receiving SPLOST funds. In that case, some projects may also be funded in the 2002 SPLOST Fund and the 2007 SPLOST Fund.

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

LIST OF FUNDS

| Fund Number | Basis of Acc'ting | Types of Funds and Account Groups Actual Funds and Account Groups | FY 2009 Budget | FY 2010 Budget |
|---------------------------------|-------------------|--|-------------------|-------------------|
| GOVERNMENTAL FUND TYPES: | | | | |
| GENERAL FUNDS: | | | | |
| 100 | Modified | GENERAL FUND | Current | Current |
| SPECIAL REVENUE FUNDS: | | | | |
| 210 | Modified | CONFISCATED ASSETS FUND | Current | Current |
| 221 | Modified | COMMUNITY DEVELOPMENT HOUSING TRUST FUND | Current | Current |
| 224 | Modified | US DEPARTMENT OF JUSTICE GRANT FUND | Current | Closed |
| 225 | Modified | BROADBAND WIRELESS GRANT FUND | Current | Current |
| 250 | Modified | MULTIPLE GRANT FUND | Current | Current |
| 270 | Modified | STATESBORO FIRE SERVICE FUND | Current | Current |
| 275 | Modified | HOTEL/MOTEL TAX FUND | Current | Current |
| CAPITAL PROJECTS FUNDS: | | | | |
| 321 | Modified | 2002 SPLOST FUND | Current | Closed |
| 322 | Modified | 2007 SPLOST FUND | Current | Current |
| 340 | Modified | DOWNTOWN STREETScape FUND | Current | Current |
| 350 | Modified | CAPITAL IMPROVEMENTS PROGRAM FUND | Current | Current |
| PROPRIETARY FUND TYPES: | | | | |
| ENTERPRISE FUNDS | | | | |
| 505 | Accrual | WATER AND WASTEWATER FUND | Current | Current |
| 506 | Accrual | RECLAIMED WATER FUND | Current | Current |
| 515 | Accrual | NATURAL GAS FUND | Current | Current |
| 541 | Accrual | SOLID WASTE COLLECTION FUND | Current | Current |
| 542 | Accrual | SOLID WASTE DISPOSAL FUND | Current | Current |
| INTERNAL SERVICE FUNDS: | | | | |
| 601 | Accrual | BENEFITS INSURANCE FUND | Current | Current |
| 602 | Accrual | FLEET MANAGEMENT FUND | Current | Current |
| | | | 19 Funds | 19 Funds |

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

The nineteen funds are serviced by nine bank accounts, five of which are major accounts, and four of which are minor. The minor accounts have little activity, but are required due to bond indentures, grant requirements, or some other legal or operational requirement. The City received bids on its banking services in March, 2008, for a three-year term beginning July 1st. This arrangement eliminated normal bank fees and service charges, provided the City an investment rate of interest tied to the Targeted Federal Funds Rate on all overnight deposits (currently .18%), and provided free check printing for all funds. The chart on the following page shows which bank accounts service each of the proposed funds.

Following this Reader's Guide to the Budget is the City Manager's Budget Message. This message includes a listing of the assumptions used in developing the Budget. It also includes a discussion of the major issues requiring financing that the Mayor and City Council confront, and how this Budget proposes to address them.

The next section, Summary Budget of All Funds, is a multi-sheet spreadsheet, which summarizes all funds of the City of Statesboro, and the projected fund balances or working capital, depending on the basis of accounting used. This summary includes all revenues and transfers into a fund, and all expenditures (expenses) and transfers out of a fund. It also shows the other sources and uses of cash in those funds using full accrual accounting. *In short, it is the entire budget in a condensed format.* This section also contains the Resolution necessary to adopt the Budget. Should the Mayor and City Council wish to change any aspect of the proposed Budget contained herein, they would simply adopt this Resolution subject to those specific changes.

The next section contains the Resolution Adopting the Financial Policies, which directs the financial operations of the City. These policies are reviewed each year to determine if any changes need to be made.

The next section contains a List of Authorized Personnel Positions funded by this Budget. This lists the budgeted positions within each department and division of the City. This assures that only this number of personnel can be employed unless changed by the City Council during the fiscal year.

The next section contains the Proposed Position Classification and Compensation (Pay) Plan. The Plan was updated by the Vinson Institute of Government at the University of Georgia for FY 2007. It had been five years since the last update to the Plan. In the years between Plan updates, salaries and wages are adjusted by a cost of living adjustment to offset inflation. There are four schedules: 1) for 40-hour per week hourly employees, 2) for salaried employees, 3) for firefighters on the "24 hours on/ 48 hours off" schedule, and 4) for non-salaried police officers who work a 43-hour per week schedule.

Following that are sections for each one of the nineteen funds.

BANK ACCOUNTS ASSIGNED TO FUNDS

| MAJOR BANKING ACCOUNTS | | | | | |
|-------------------------------|--------------|--------------|----------------|---------------|---------|
| | General | Payroll | Sweep Invest- | E-Government | 2007 |
| | Disbursement | Account | ment Account | Sweep Invest- | SPLOST |
| Name of Fund Served | Account | | | ment Account | Account |
| <i>Governmental Funds:</i> | | | | | |
| 100 General | | | | | |
| 210 Confiscated Assets | | | | | |
| 221 CDBG Housing | | | | | |
| 224 U.S. Dept. of Justice | | | | | |
| 225 Broadband Wireless | | | | | |
| 250 Multiple Grants | | | | | |
| 270 Statesboro Fire | | | | | |
| 275 Hotel/Motel Tax | | | | | |
| 321 2002 SPLOST | | | | | |
| 322 2007 SPLOST | | | | | |
| 340 Streetscape Fund | | | | | |
| 350 CIP Projects | | | | | |
| <i>Proprietary Funds:</i> | | | | | |
| <i>a) Enterprise:</i> | | | | | |
| 505 Water and Sewer | | | | | |
| 506 Reclaimed Water | | | | | |
| 515 Natural Gas | | | | | |
| 541 S W Collection | | | | | |
| 542 S W Disposal | | | | | |
| <i>b) Internal Service:</i> | | | | | |
| 601 Benefits Insurance | | | | | |
| 602 Fleet Management | | | | | |
| MINOR BANKING ACCOUNTS | | | | | |
| | Confiscated/ | Revenue Bond | Benefits Insur | Flexible | |
| | Seized Prop- | Sinking Fund | ance Claims | Benefits Plan | |
| Name of Fund Served | erty Account | Account | Account | Account | |
| <i>Governmental Funds:</i> | | | | | |
| 100 General | | | | | |
| 210 Confiscated Assets | | | | | |
| 221 CDBG Housing | | | | | |
| 224 U.S. Dept. of Justice | | | | | |
| 225 Broadband Wireless | | | | | |
| 250 Multiple Grants | | | | | |
| 270 Statesboro Fire | | | | | |
| 275 Hotel/Motel Tax | | | | | |
| 321 2002 SPLOST | | | | | |
| 322 2007 SPLOST | | | | | |
| 340 Streetscape Fund | | | | | |
| 350 CIP Projects | | | | | |
| <i>Proprietary Funds:</i> | | | | | |
| <i>a) Enterprise:</i> | | | | | |
| 505 Water and Sewer | | | | | |
| 506 Reclaimed Water | | | | | |
| 515 Natural Gas | | | | | |
| 541 S W Collection | | | | | |
| 542 S W Disposal | | | | | |
| <i>b) Internal Service:</i> | | | | | |
| 601 Benefits Insurance | | | | | |
| 602 Fleet Management | | | | | |

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

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

2) A Glossary of Terms used in governmental budgeting and accounting to assist the first-time reader. It should help clarify new terms that may not be familiar to the reader.

CITY OF STATESBORO



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

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

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

June 1, 2009

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

Re: Budget Message and Transmittal of the Proposed Budget for FY 2010

Gentlemen:

Transmitted herewith for your consideration is the City of Statesboro's proposed Operating Budget for the fiscal year 2010 (FY 2010). We would like to express our appreciation to all City departments who contributed to the formulation of this budget. As a result of these efforts we present to you a balanced budget that endeavors to meet all administrative and legal requirements as found in the Official Code of Georgia (O.C.G.A.) Section 36-81-3. Our objective in the preparation of this budget was to meet the priorities established by the Mayor and City Council for the coming fiscal year and to continue to provide the highest quality of services to our citizens in a fiscally responsive manner.

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

Budget Assumptions

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

These major assumptions are as follows:

- Assumes that there will be no ad valorem (property) tax increase. Assumes that the City will receive 4% growth in the tax digest.
- Assumes an approximately 3% increase in both the commercial and residential sanitation fees, to offset the effects of eight years of inflation, coupled with significant price increases in gasoline and diesel over the last three years. Our disposal hauling contracts have a fuel adjustment clause, which has caused them to increase proportional to the spike in gasoline and diesel prices.
- Assumes a 3% increase in tipping fees for all customers to offset the rising cost of the hauling contract, which has a fuel adjustment rider.
- Assumes an increase of \$1.40 to \$6.00 for the inside water and sewer base rates, and a 10% increase on consumption up to 20,000 gallons. Rates were increased by 2% in FY 2008, which was the first increase in seven years.
- Assumes no increase in the natural gas rates. Rates were increased by 2% last year, which was the first increase in 8 years. The actual rates for gas fluctuate monthly depending upon the underlying wholesale cost of the gas to the City, purchased through MGAG (the Municipal Gas Authority of Georgia). Assumes a normal winter heating load.
- Assumes that the City will make progress toward meeting the fund reserve targets established by the Mayor and City Council in the Financial Policies. Several funds made sizable transfers either in FY 2006 or FY 2007 to the CIP Fund to help construct the new Police Station. We will need to rebuild these reserves over the next few years.
- The Budget will be adopted, and accounted for, using generally accepted accounting principles, with Enterprise and Internal Service Funds budgeted and accounted for using full accrual accounting similar to private businesses, and all other funds budgeted and accounted for using modified accrual accounting.
- Assumes that the 2006 Position Classification and Compensation Plan prepared by the Carl Vinson Institute of Government, which was adopted in FY 2007 will not be increased for a Cost of Living Adjustment.

- Assumes that for FY 2010 all probationary and merit increases will be frozen.
- Assumes that for FY 2010 the vacation “buy back” program will be suspended.
- Assumes that life insurance will be maintained at one times an employee's annual salary, capped at \$100,000.
- Assumes the economy will continue its recent weakness, with sales taxes, building permits, and business licenses at below-normal levels.
- Assumes that inflation will increase at a moderate to higher level than normal.
- Assumes that the City will be able to transfer only \$163,000 to the CIP Fund this fiscal year, primarily from the Water and Sewer Fund, while still maintaining adequate reserve funds.
- Assumes that the City will enter into some annexations in FY 2010 that may require major investments by the City in roads, drainage, water, sewer and gas improvements.
- Revenues should be projected from a scale of high, medium, and low within the medium range, so that they are realistic, but not overly optimistic or pessimistic.
- Assumes that medical and dental insurance coverage will not increase during the year, with changes in the plan as necessary to keep the expense at the current level. We cannot continue to absorb medical inflationary increases far in excess of the inflationary increases of other goods and services. The only solution is to reduce the benefit structure through higher deductibles, higher co-pays, and similar methods.
- Assumes that medical insurance premiums will remain the same at 78% employer paid.
- Assumes that the maximum deduction allowed in the Flexible Benefit Plan (or HSA) Plan will remain at \$3,500.
- Assumes that Equity Transfers to the General Fund will be as follows:

| | |
|---|-------------|
| Natural Gas Fund | \$ 925,000 |
| Natural Gas Fund for GMA Lease Reimbursements | \$ 6,690 |
| Water/Wastewater Fund | \$1,124,000 |
| SW Collection Fund | \$ 543,000 |
| SW Collection Fund for GMA Lease Reimbursements | \$ 47,567 |
| SW Disposal Fund | \$ 160,000 |
| SW Disposal Fund for GMA Lease Reimbursements | \$ 25,918 |

| TRANSFERS BETWEEN FUNDS | | | | | | |
|-------------------------|---------------------|---------------------|------------------|-------------|---------------------|---------------------|
| Transfer In | General | SFD | CIP | W and S | SW Disp. | |
| Transfer Out | | | | | | TOTALS OUT |
| General | | \$ 1,409,644 | | | | \$ 1,409,644 |
| 02 SPLOST | | | | | | \$ - |
| 07 SPLOST | | | | | \$ 1,167,000 | \$ 1,167,000 |
| W and S | \$ 1,124,000 | | \$ 91,000 | | | \$ 1,215,000 |
| Natural Gas | \$ 931,690 | | | | | \$ 931,690 |
| SW Collection | \$ 590,567 | | | | | \$ 590,567 |
| SW Disposal | \$ 185,918 | | | | | \$ 185,918 |
| Benefits Insurance | \$ - | | | | | \$ - |
| TOTALS IN | \$ 2,832,175 | \$ 1,409,644 | \$ 91,000 | \$ - | \$ 1,167,000 | \$ 5,499,819 |

- Assumes that all Proprietary Funds will be self-supporting without assistance from the General Fund. However, the Solid Waste Disposal Fund will not be self-supporting without the 2007 Special Purpose Local Option Sales Taxes (SPLOST) paying for air rights and post-closure expenses, as the \$34.00 per ton tippage fee does not offset all the costs of the transfer station, hauling contract, disposal contract, and post-closure costs of the Lakeview Landfill site including operation and maintenance of the methane extraction system. Hauling and disposal alone cost us nearly \$33.00 per ton under the contract with the Wayne County Solid Waste Authority and Williams Brothers Trucking, Inc.
- Assumes that Bulloch County will levy a 1.8 mills tax in the Statesboro Fire District, which should generate \$828,431.
- Assumes that the Statesboro Fire Department will be financed from the new Statesboro Fire Services Fund, as required by the intergovernmental agreement between the City and Bulloch County.
- Assumes that Workers' Compensation insurance premiums and expenses will be budgeted in the Benefits Insurance Fund. The revenues, expenses, and equity shall be segregated from the medical insurance revenues, expenses, and equity, so that the true financial position of both insurance programs can be easily obtained.
- Assumes the hiring of a City Engineer, resulting in a new assistant Engineer position.
- Assumes that the City will have contracted with the SCVB to allocate 69% of the Hotel/Motel Tax to it; with Main Street to allocate 8.0% to it; and the Statesboro Arts Council to allocate 23% to it. These contracts will be renegotiated in 2009 for a one-year term, as required by state law.
- Assumes that the salary and benefits of both the Executive Director of the Statesboro Arts Council (SAC) and the Executive Director of the Downtown Statesboro Development Authority (DSDA) will be adjusted the same as a full-time City employee.

Major Issues

Background

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

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

With the continued growth of Georgia Southern University and Ogeechee Technical College, expansion of the commercial/retail sector and health care sector, and projected growth in multi-family and single-family housing the economic outlook for Statesboro and Bulloch County in the long term appears to be very optimistic. Factors that should currently be giving all service providers concern are the rising cost of health care, the state of the national economy, particularly in the housing industry, and the volatility of gasoline and diesel fuel prices. However, with our recent investments in water, sewer, natural gas and roads, this community should be poised to capitalize on our investment and to aggressively solicit additional prospects and opportunities in order to ensure our economic vitality. The health care segment of the community also remains strong and as the need for medical services grows, new specialties become available, new physicians are attracted to the area and East Georgia Regional Medical Center continues to expand its services.

The City will continue to focus on maintaining a healthy and expanding economic base supported by sound infrastructure in order to attract and retain quality employers. This expanding economic activity translates into growing needs for quality support services including

improved transportation, water and sewer, natural gas, solid waste, and public safety services. To effectively respond to this growth and the increased demand for services the City will have to proactively plan in order to meet the challenges for financing major public works and utilities improvements. The funding initiatives in this proposed Budget attempt to address many of these growth challenges.

Main Goals

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

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

Department Accomplishments

Engineering Department

Accomplishments:

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

Fire Department

Accomplishments:

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

without adding an increased burden on tax payers. An RV type vehicle has been secured and equipped to aid in delivering this much needed service.

5. Through a partnership with the Georgia Division of Public Health fire fighters continued to provide free smoke alarms to low income families or those who could not otherwise afford them.

6. Due to the increased number of suspicious and purposely set fires within the Statesboro community, certain members of the fire department have received specialized training in conducting arson investigation. Working closely with the Statesboro Police Department and the Georgia State Fire Marshal's Office, greater attention is being placed on illegal acts of arson.

Information Technology

Accomplishments:

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

Natural Gas

Accomplishments:

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

Planning Department

Accomplishments:

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

Police Department

Accomplishments:

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

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

Public Works

Accomplishments:

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

Water/Sewer & Wastewater Treatment

Accomplishments:

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

Outside Agencies

Three other agencies are impacted by the City of Statesboro's Budget. They are the Statesboro Convention and Visitors Bureau (SCVB), the Statesboro Arts Council (SAC) and the MainStreet/ Downtown Statesboro Development Authority (DSDA). In May, 2009, the City

renegotiated annual contracts with each of these agencies for the division of the hotel/motel tax to be used to market the City for tourism. The new percentages of this tax that will be provided to each under these contracts are 69% to the SCVB, 23% to the SAC, and 8.0% to the MainStreet/ DSDA.

Impact of the Capital Improvements on the Operating Budget:

The capital improvements recommended in the FY 2010 Budget will have differing affects on the operating side of the Budget. The downtown streetscape project will provide replacement sidewalks, new curb and gutter, and repaving. This should decrease the cost of maintenance in the operating budget over the next few years particularly by reducing the amount of patching required for the replacement sidewalks. The street repaving program funds routine maintenance and upkeep on City streets. This is for repairs or replacements of existing infrastructure and should have minimal impact on the budget.

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

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

The vehicle and equipment purchases are all for routine replacement of older, worn out equipment that have outlived useful life. This will decrease the operating expenses to maintain these capital assets; however, this decrease will likely be offset by the increased cost to insure the newer vehicles and equipment.

Conclusion

The City of Statesboro's FY 2010 operating and capital budgets exceed \$44.7 million (including transfers), and is one of the largest that has ever been approved and implemented by the City. This is a result of the needs of a growing City and funding the priorities established by the City Council to respond to those needs. With growth comes increased demand for services and infrastructure. We believe this budget addresses these demands in a fiscally responsive manner. The General Fund, the largest of the City's 19 funds comprising 31%, or \$13.6 million of the total budget, continues to fund the traditional government services such as Planning and Engineering, Public Safety, and Public Works.

The FY 2010 budget as presented continues to provide these crucial services to a growing population while maintaining the current millage rate, one of the lowest in the state, at 6.358 mills. The City's primary enterprise funds, Water/Sewer and Natural Gas have operating budgets

of \$6,187,989 and \$5,566,969 respectively. Our Capital Improvements Program presents a 6 year plan for the acquisition, expansion and maintenance of the City's major assets totaling \$6.18 million. In the preparation of this budget every effort has been made to continue to improve service levels, reduce taxes and improve the financial integrity of the City.

We would like to express appreciation to the department heads and their staffs for their participation and cooperation in preparing the FY 2010 Budget and Capital Improvements Plan. Every department made efforts to cut expenditures while pledging to continue to maintain exceptionally high levels of service to our citizens. I would also like to thank the Director of Finance, Cindy West, and members of the Finance Department for the numerous hours of staff time that have gone into the preparation of this budget. Each of these employees are to be commended for their work. The preparation of this year's Operating Budget and CIP was truly a team effort. Finally, we would like to say thank you to the Mayor and City Council for your input and support during this budget process.

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

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

Respectfully submitted,

R. Shane Haynes
City Manager

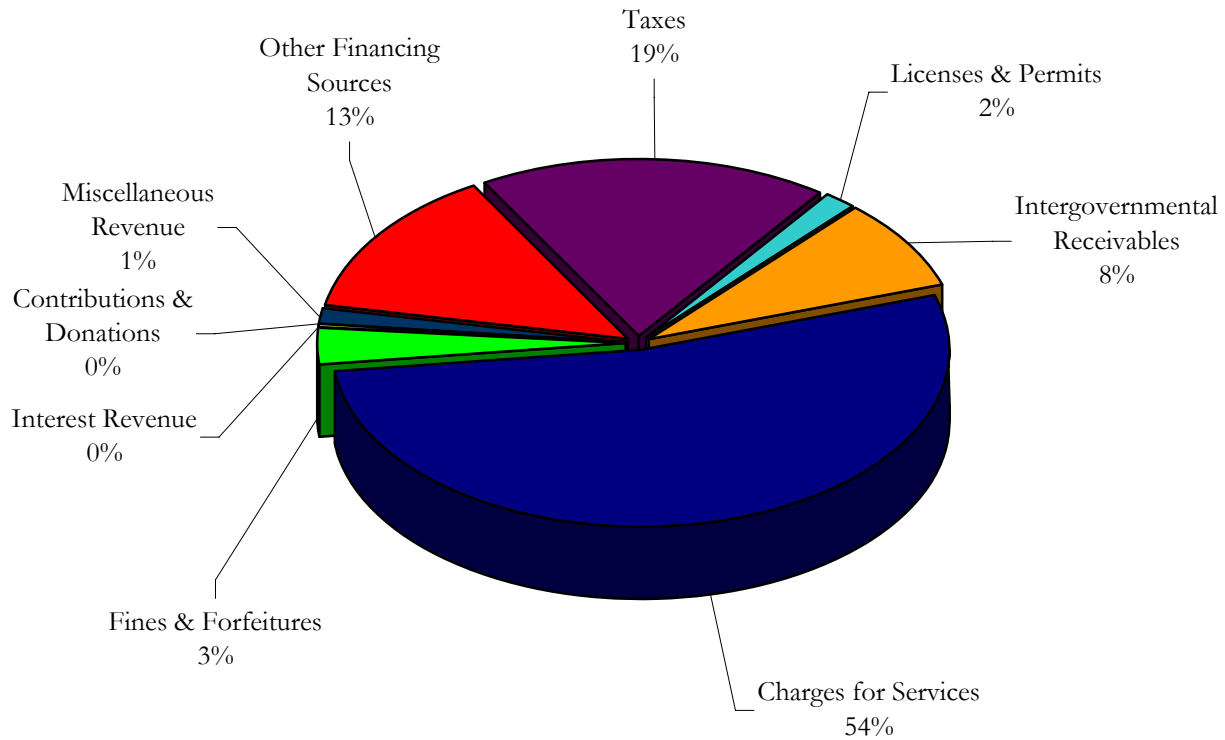
Cindy S. West
Director of Finance

City of Statesboro Summary of All Funds

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

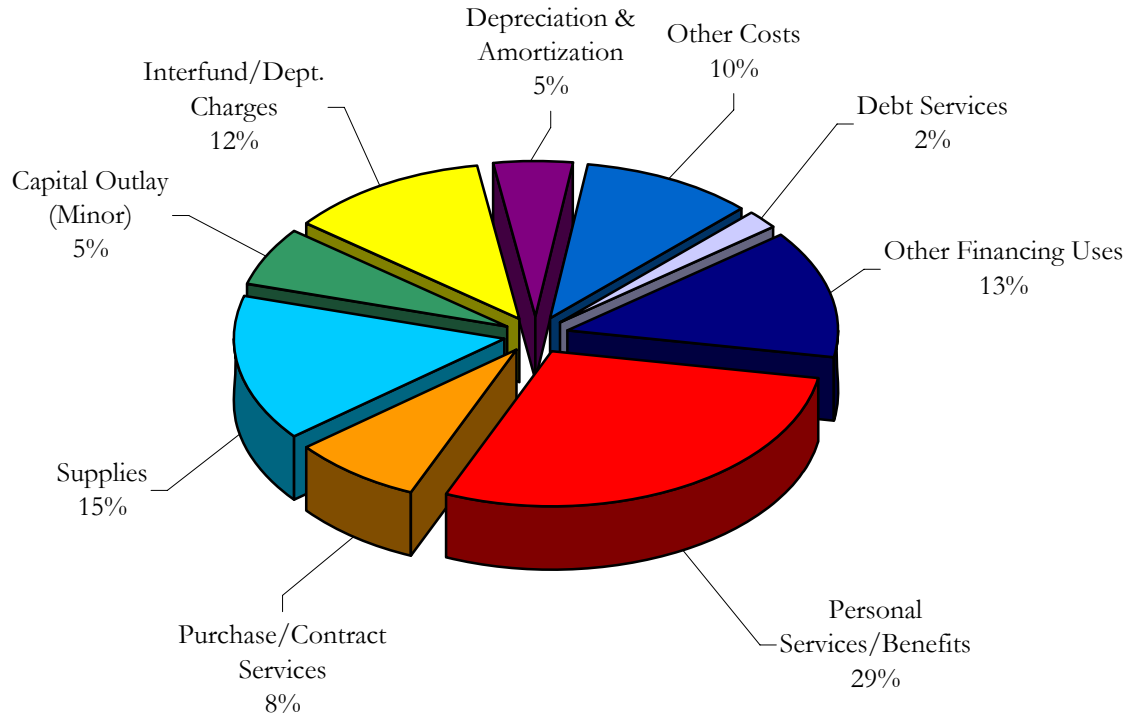
Please see the individual tabs for detailed budget information and the services provided by the various funds.

**SUMMARY OF ALL FUNDS
REVENUES BY SOURCE**



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

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



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

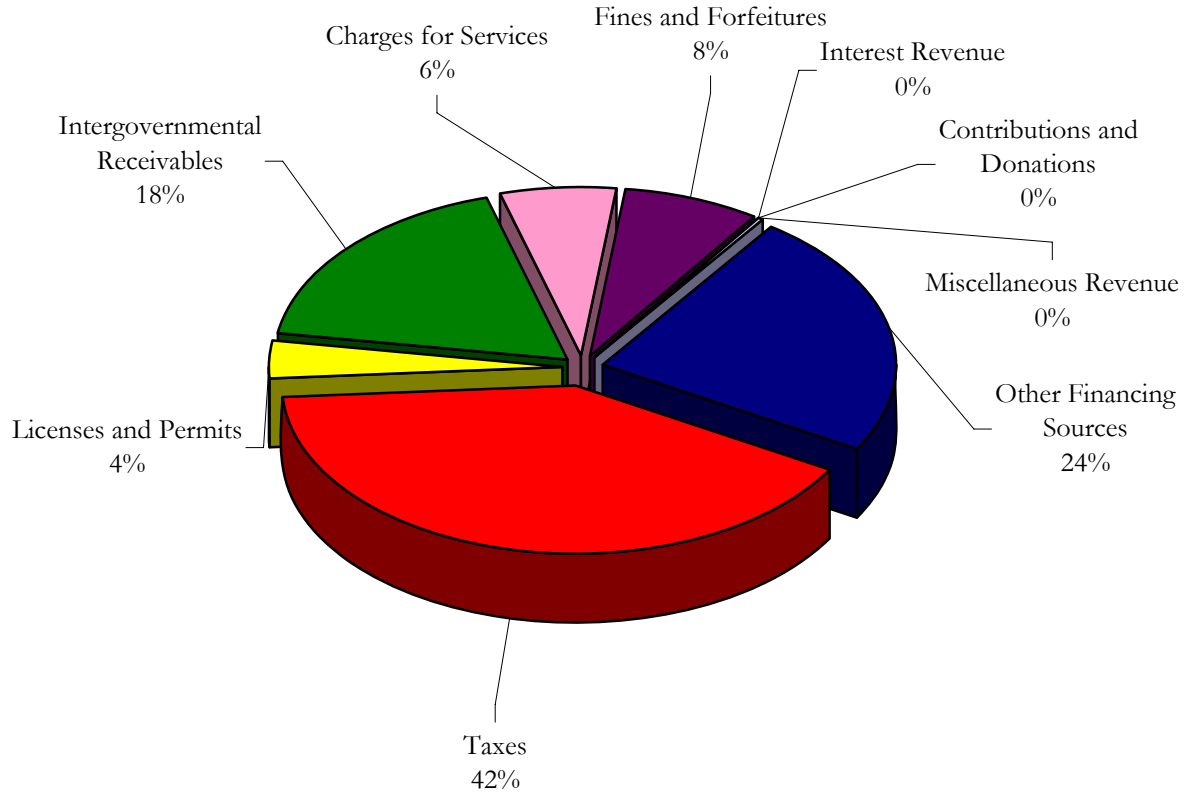
SUMMARY OF ALL FUNDS

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

SUMMARY OF ALL FUNDS

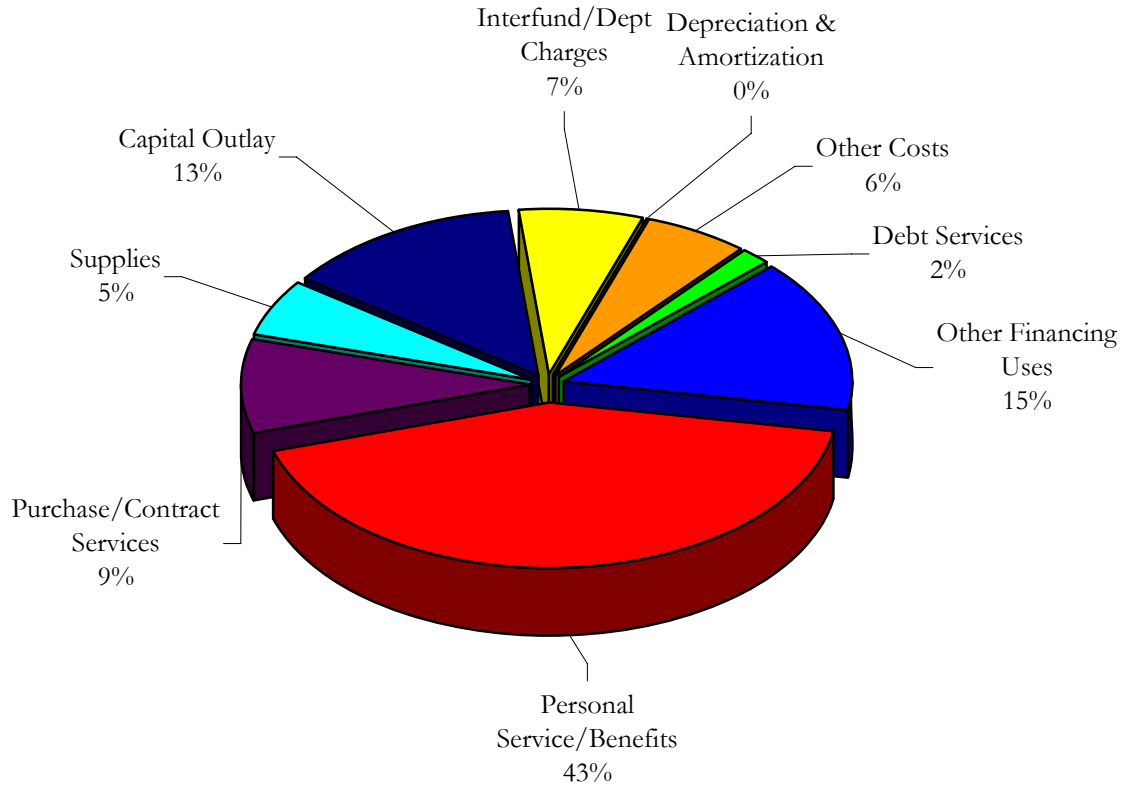
| | Total | | |
|--|----------------------|----------------------|----------------------|
| | 2008 | 2009 | 2010 |
| | Actual | Budgeted | Proposed |
| Revenues: | | | |
| 31 Taxes | \$ 7,596,780 | \$ 7,918,501 | \$ 8,203,265 |
| 32 Licenses and Permits | \$ 779,079 | \$ 836,015 | \$ 724,225 |
| 33 Inter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

**SUMMARY OF GOVERNMENTAL FUNDS
REVENUES BY SOURCE**



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

**SUMMARY OF GOVERNMENTAL FUNDS
EXPENDITURES BY USE**



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

SUMMARY OF GOVERNMENTAL FUNDS

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

SUMMARY OF GOVERNMENTAL FUNDS

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

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

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

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

Special Revenue Funds

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

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

Special Revenue Funds

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

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

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

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

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

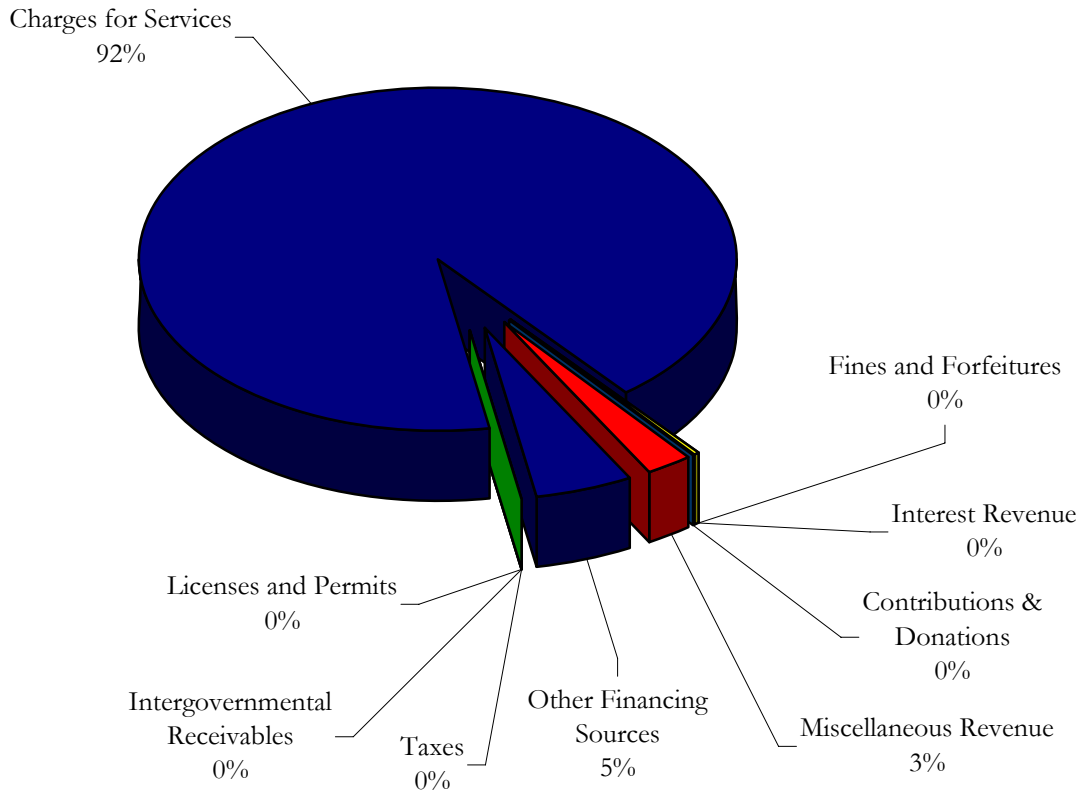
**SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS**

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

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

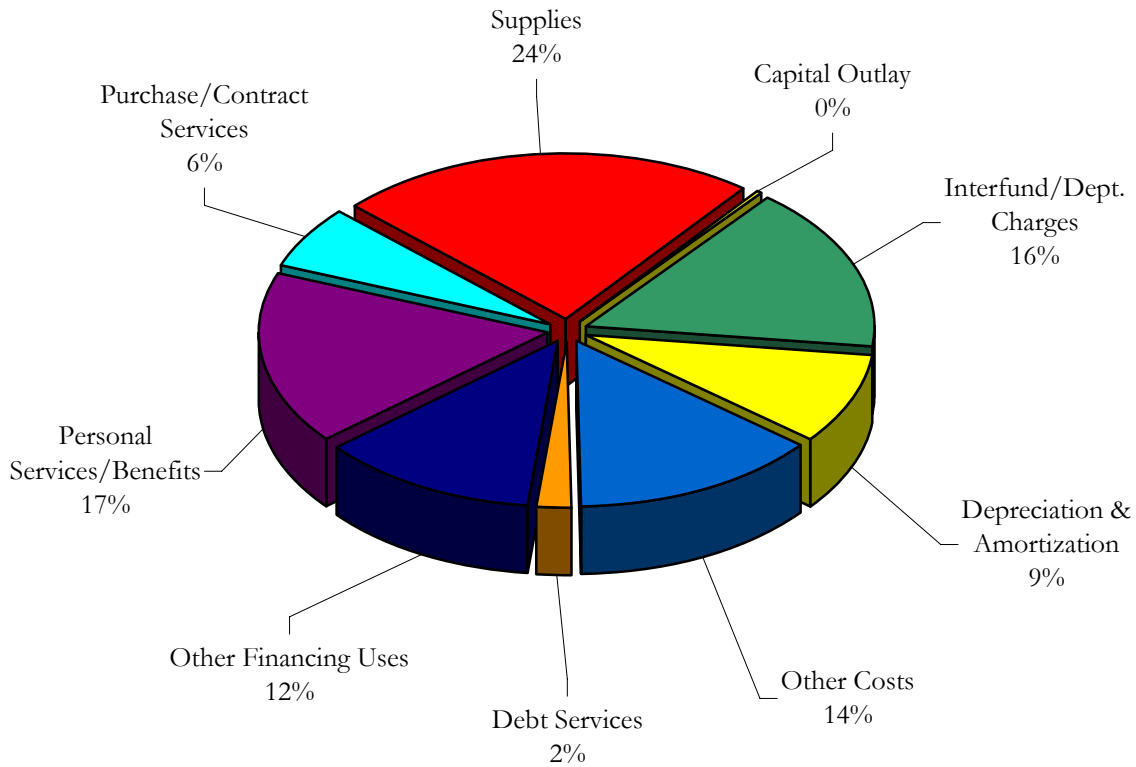
| | Total Governmental Funds | | |
|--|---------------------------------|----------------------|----------------------|
| | 2008 | 2009 | 2010 |
| | Actual | Budgeted | Proposed |
| Revenues: | | | |
| 31 Taxes | \$ 7,596,780 | \$ 7,918,501 | \$ 8,203,265 |
| 32 Licenses and Permits | \$ 779,079 | \$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

**SUMMARY OF PROPRIETARY FUNDS
REVENUES BY SOURCE**



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

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



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

SUMMARY OF PROPRIETARY FUNDS

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

SUMMARY OF PROPRIETARY FUNDS

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

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

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

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

Enterprise Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

A RESOLUTION TO ADOPT THE FISCAL YEAR 2010 BUDGET FOR EACH FUND OF THE CITY OF STATESBORO, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE FOR APPROPRIATION

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

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

WHEREAS, the Mayor and City Council have reviewed the proposed FY 2010 Budget as presented by the City Manager and Director of Finance; and

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

WHEREAS, the Mayor and City Council wish to adopt this proposal as the Fiscal Year 2010 Annual Budget;

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

Section 1. The proposed Fiscal Year 2010 Budget, attached hereto and incorporated herein as a part of this Resolution, is hereby adopted as the Budget for the City of Statesboro, Georgia for Fiscal Year 2010, which begins July 1, 2009 and ends June 30, 2010.

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

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

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

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

Section 6. The Proposed Pay Plan for FY 2010 shown in this Budget, as amended, is hereby formally adopted as the City's Pay Plan effective on July 1, 2009, unless further amended by resolution of the Mayor and City Council,.

Section 7. The proposed Capital Improvements Program presented is hereby adopted as the City of Statesboro's Capital Improvements Program for FY 2010-FY 2015. This Program is hereby adopted as the City's long-term financial plan unless further amended by resolution of the Mayor and City Council.

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

Adopted this 16th day of June, 2009.

CITY OF STATESBORO, GEORGIA

By: William S. Hatcher, Mayor

Attest: Sue Starling, City Clerk



**A RESOLUTION ADOPTING FINANCIAL POLICIES FOR
THE CITY OF STATESBORO, GEORGIA**

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

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

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Statesboro, Georgia in regular session assembled this 16th day of June, 2009 that the financial policies included on the attached pages are hereby adopted as the Financial Policies for the City of Statesboro.

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

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

Adopted this 16th day of June, 2009.

CITY OF STATESBORO, GEORGIA

By: William S. Hatcher, Mayor

Attest: Sue Starling, City Clerk

Financial Policies and Budget Preparation

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

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

Operating Budget Policies

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

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

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

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

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

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

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

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

build reserves, instead of operating expenditures/expenses.

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

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

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

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

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

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

Capital Budget Policies

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

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

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

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

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

Revenue Policies

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

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

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

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

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

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

Reserve Policies

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

| <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 has prepared a preliminary Budget, the Finance Director and the City Manager review it to determine whether further cuts are possible, or if additional revenues are necessary. Those decisions are made prior to the first week in April, when a Budget Planning Retreat is held by the City Council.

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

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

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

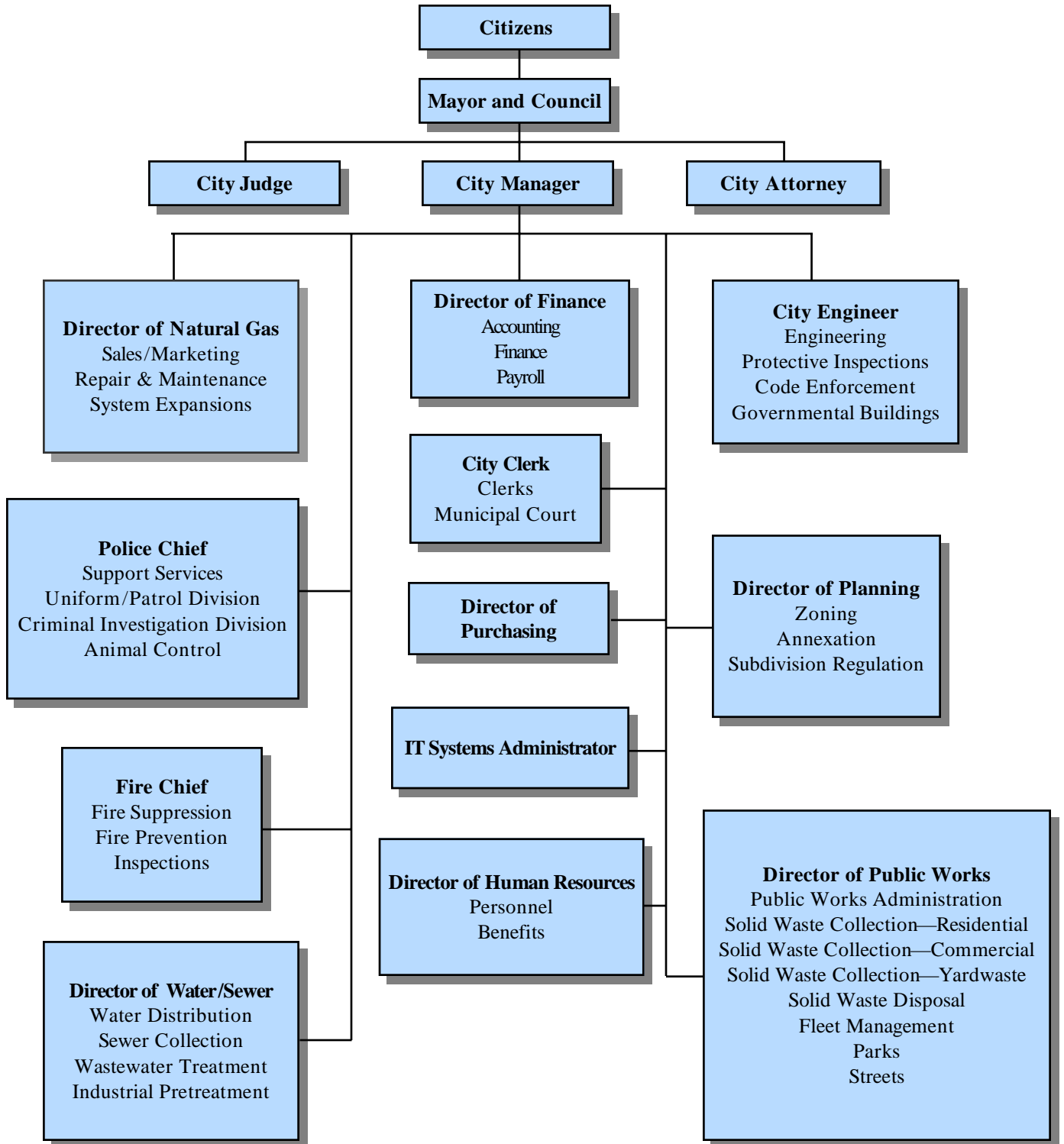
**City of Statesboro, Georgia
Calendar for FY 2010 Budget and CIP Preparation**

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

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



**ORGANIZATIONAL CHART
FOR THE CITY OF STATESBORO**



AUTHORIZED PERSONNEL

| Position Classification by Fund and Department | Position Grade | FY 2008 Budget | | FY 2009 Budget | | FY 2010 Budget | |
|---|-------------------|----------------|-----------|----------------|-----------|----------------|-----------|
| | | Full-time | Part-time | Full-time | Part-time | Full-time | Part-time |
| GENERAL FUND: | | | | | | | |
| GENERAL GOVERNMENT AND LEGISLATIVE | | | | | | | |
| Mayor | | | 1 | | 1 | | 1 |
| Councilmember | | | 5 | | 5 | | 5 |
| City Attorney | | | 1 | | 1 | | 1 |
| Sub-Total General Government & Legislative | | | 7 | | 7 | | 7 |
| OFFICE OF THE CITY MANAGER | | | | | | | |
| City Manager | | | 1 | | 1 | | 1 |
| Executive Assistant | 14 | | 1 | | 1 | | 1 |
| Public Information Officer | 19 | | 1 | | 1 | | 1 |
| Senior Custodian | 9 | | 1 | | | | 0 |
| Custodian | 7 | | 1 | | 0 | | 0 |
| Part Time Administrative Assistant | 1 | | 1 | | 1 | | 0 |
| Sub-Total Office of the City Manager | | | 4 | 2 | 3 | 1 | 3 |
| CITY CLERK'S OFFICE | | | | | | | |
| Director A & F / City Clerk | 26 | | 1 | | 1 | | 0 |
| City Clerk | 23 | | 0 | | 0 | | 1 |
| Customer Service Supervisor/Billing | 15 | | 1 | | 1 | | 1 |
| Deputy Clerk for Taxes and Licenses | 14 | | 1 | | 1 | | 0 |
| Business License Occupation Tax Clerk | 14 | | 0 | | 0 | | 1 |
| Administrative Assistant | 12 | | 0 | | 1 | | 1 |
| Senior Customer Service Clerk | 12 | | 1 | | 1 | | 0 |
| Records Management Clerk | 12 | | 1 | | 1 | | 1 |
| Customer Service Clerk | 10 | | 3 | | 3 | | 4 |
| Secretary/Receptionist | 9 | | 1 | | 1 | | 1 |
| Sub-Total City Clerk's Office | | | 9 | 0 | 10 | 0 | 10 |
| FINANCE DEPARTMENT | | | | | | | |
| Director of Finance | 23 | | 0 | | 1 | | 1 |
| City Accountant | 21 | | 1 | | 0 | | 0 |
| Director of Purchasing | 19 | | 0 | | 1 | | 1 |
| Purchasing Coordinator | 16 | | 1 | | 0 | | 0 |
| Accountant | *****16 | | 1 | | 1 | | 1 |
| Accounts Payable Technician | 12 | | 1 | | 1 | | 1 |
| Sr. Accounting Technician | 12 | | 1 | | 1 | | 1 |
| Administrative Assistant/Finance Tech | 12 | | 1 | | 1 | | 1 |
| Part Time Accounting Technician | 10 | | | 1 | | 1 | 0 |
| Sub-Total Finance Department | | | 6 | 1 | 6 | 1 | 6 |
| IT DEPARTMENT | | | | | | | |
| IT System Administrator | 23 | | 1 | | 1 | | 1 |
| IT System Analyst | 16 | | 1 | | 1 | | 1 |
| IT Assistant | 9 | | | | | | 1 |
| Sub-Total IT Department | | | 2 | | 2 | | 3 |
| HUMAN RESOURCES | | | | | | | |
| Director of Human Resources | 23 | | 1 | | 1 | | 1 |
| Benefits Coordinator | 14 | | 1 | | 1 | | 1 |
| Sub-Total IT Human Resources | | | 2 | | 2 | | 2 |

AUTHORIZED PERSONNEL

| Position Classification by Fund and Department | Position Grade | FY 2008 Budget | | FY 2009 Budget | | FY 2010 Budget | |
|---|-------------------|----------------|-----------|----------------|-----------|----------------|-----------|
| | | Full-time | Part-time | Full-time | Part-time | Full-time | Part-time |
| MUNICIPAL COURT | | | | | | | |
| Clerk of Court | 14 | 1 | | 1 | | 1 | |
| Deputy Clerk | 10 | 1 | | 1 | | 1 | |
| Receptionist | 7 | 1 | | 1 | | 1 | |
| Judge | | | 1 | | 1 | | 1 |
| Solicitor | | | 1 | | 1 | | 1 |
| Sub-Total Municipal Court | | 3 | 2 | 3 | 2 | 3 | 2 |
| ENGINEERING | | | | | | | |
| City Engineer | 25 | 1 | | 1 | | 1 | |
| Senior Assistant City Engineer | ***21 | 1 | | 1 | | 1 | |
| Assistant City Engineer | ***21 | 1 | | 1 | | 2 | |
| Engineer I | 20 | 1 | | 1 | | 1 | |
| Civil Construction Inspector | 18 | 1 | | 1 | | 1 | |
| Engineering Technician | 14 | | 0 | | 0 | | 0 |
| Administrative Assistant | 12 | 1 | | 1 | | 1 | |
| Secretary | 9 | | 1 | | 1 | | 0 |
| Intern | 1 | | 1 | | 1 | | 1 |
| PROTECTIVE INSPECTIONS DIVISION | | | | | | | |
| Chief Building Inspector | 20 | 1 | | 1 | | 1 | |
| Building Inspector | 17 | 1 | | 1 | | 1 | |
| City Marshal | 12 | 0 | | 2 | | 2 | |
| GOVERNMENTAL BUILDINGS DIVISION | | | | | | | |
| Custodian Supervisor | 10 | 0 | | 1 | | 1 | |
| Custodian | 9 | 0 | | 2 | | 2 | |
| Sub-Total Engineering Department | | 8 | 2 | 13 | 2 | 14 | 1 |
| POLICE DEPARTMENT | | | | | | | |
| Chief of Police | 26 | 1 | | 1 | | 1 | |
| Major | 24 | 1 | | 1 | | 1 | |
| Captain - Patrol Division | 22 | 1 | | 1 | | 1 | |
| Captain - CID | 22 | 1 | | 1 | | 1 | |
| Captain - Support Services | 22 | 1 | | 1 | | 1 | |
| Lieutenant | 21 | 3 | | 3 | | 3 | |
| Lieutenant-Community Services | 21 | 1 | | 0 | | 0 | |
| Lieutenant-Professional Standards | 21 | 1 | | 1 | | 1 | |
| Sergeant | 18 | 7 | | 8 | | 8 | |
| Detective | 16 | 7 | | 7 | | 7 | |
| Corporal | 16 | 6 | | 7 | | 7 | |
| Senior Police Officer | 15 | 19 | | 19 | | 19 | |
| Police Officer | ****14 | 14 | | 14 | | 13 | |
| Administrative Assistant | 12 | 3 | | 3 | | 3 | |
| Administrative Secretary - CID | 10 | 2 | | 1 | | 1 | |
| Communications Officer | 9 | 6 | | 7 | | 7 | |
| Secretary/Records Clerk | 9 | 2 | | 2 | | 2 | |
| Sub-Total Police Department | | 76 | | 77 | | 76 | |
| PUBLIC WORKS ADMINISTRATION | | | | | | | |
| Public Works Director | 25 | 1 | | 1 | | 1 | |
| Administrative Assistant | 12 | 1 | | 1 | | 1 | |
| Secretary | 9 | | 1 | | 1 | | 1 |

AUTHORIZED PERSONNEL

| Position Classification by Fund and Department | Position Grade | FY 2008 Budget | | FY 2009 Budget | | FY 2010 Budget | |
|---|-------------------|----------------|-----------|----------------|-----------|----------------|-----------|
| | | Full-time | Part-time | Full-time | Part-time | Full-time | Part-time |
| STREETS DIVISION | | | | | | | |
| Street Superintendent | 19 | 1 | | 1 | | 1 | |
| Street Maintenance Supervisor | 16 | 1 | | 1 | | 1 | |
| Paint and Sign Crewleader | 10 | 1 | | 1 | | 1 | |
| Equipment Operator | *9 | 8 | | 8 | | 8 | |
| Mowing Equipment Operator | 9 | 3 | | 3 | | 3 | |
| Street & Grounds Maintenance Worker | 7 | 8 | | 8 | | 8 | |
| PARKS DIVISION | | | | | | | |
| Park & Tree Maintenance Supervisor | 18 | 1 | | 1 | | 1 | |
| Park & Tree Crew Supervisor | 12 | 1 | | 1 | | 1 | |
| Groundskeeper | 8 | 7 | | 7 | | 7 | |
| Sub-Total Public Works | | 33 | 1 | 33 | 1 | 33 | 1 |
| PLANNING | | | | | | | |
| Planning Director | 25 | 1 | | 1 | | 1 | |
| Senior Planner | 21 | 1 | | 1 | | 0 | |
| City Planner | 18 | 1 | | 1 | | 2 | |
| City Marshal | 12 | 1 | | 0 | | 0 | |
| Sub-Total Planning Department | | 4 | | 3 | | 3 | |
| DSDA | | | | | | | |
| Administrative Assistant | 12 | 0 | | 1 | | 1 | |
| Sub-Total DSDA | | 0 | | 1 | | 1 | |
| GENERAL FUND SUB-TOTAL | | 147 | 15 | 153 | 14 | 154 | 11 |
| STATESBORO FIRE SERVICE FUND: | | | | | | | |
| FIRE DEPARTMENT | | | | | | | |
| Fire Chief | 25 | 1 | | 1 | | 1 | |
| Captain - Shift Commander | 19 | 4 | | 3 | | 3 | |
| Captain - Fire Prevention Officer | 19 | 0 | | 1 | | 1 | |
| Captain - Training Officer | 19 | 0 | | 0 | | 1 | |
| Captain - Administrative Officer | 19 | 0 | | 0 | | 1 | |
| Company Officer | 17 | 6 | | 6 | | 6 | |
| Inspector | 16 | 1 | | 1 | | 1 | |
| Driver/ Engineer | 15 | 6 | | 6 | | 0 | |
| Firefighter | *****13 | 14 | 6 | 14 | 6 | 18 | 5 |
| MIS/GIS Technician | 13 | | 0 | | 0 | | 1 |
| Administrative Assistant | 12 | 1 | | 1 | | 1 | |
| Sub-Total Fire Department | | 33 | 6 | 33 | 6 | 33 | 6 |
| STATESBORO FIRE SERVICE FUND SUB-TOTAL | | 33 | 6 | 33 | 6 | 33 | 6 |
| WATER AND SEWER FUND: | | | | | | | |
| WATER AND SEWER SYSTEMS DIVISION | | | | | | | |
| Water and Sewer Superintendent | 21 | 1 | | 1 | | 1 | |
| Assistant Water and Sewer Superintendent | 18 | 1 | | 1 | | 1 | |
| Water and Sewer Supervisor | 16 | 1 | | 1 | | 1 | |
| Water and Sewer Crew Supervisor | 14 | 5 | | 5 | | 5 | |
| Water and Sewer Crewleader | **10 | 1 | | 1 | | 1 | |
| Meter Reader | 11 | 4 | | 4 | | 4 | |
| Administrative Assistant | 12 | 0.5 | | 1 | | 1.5 | |
| Water and Sewer Utilities Service Technician | 12 | 1 | | 1 | | 1 | |
| Water and Sewer System Operator | 10 | 4 | | 4 | | 4 | |
| Water and Sewer Laborer | 7 | 2 | | 2 | | 2 | |

AUTHORIZED PERSONNEL

| Position Classification by Fund and Department | Position Grade | FY 2008 Budget | | FY 2009 Budget | | FY 2010 Budget | |
|--|----------------|----------------|-----------|----------------|-----------|----------------|-----------|
| | | Full-time | Part-time | Full-time | Part-time | Full-time | Part-time |
| Water and Sewer Crew Supervisor - I & I | 14 | 1 | | 1 | | 1 | |
| Water and Sewer System Operator - I & I | 10 | 1 | | 1 | | 1 | |
| Sub-Total Water and Sewer Division | | 22.5 | 0 | 23 | 0 | 23.5 | 0 |
| WASTEWATER TREATMENT PLANT DIVISION | | | | | | | |
| Water and Wastewater Director | 25 | 1 | | 1 | | 1 | |
| Assistant Water and Wastewater Director | 23 | 1 | | 1 | | 1 | |
| Wastewater Treatment Plant Superintendent | 21 | 1 | | 1 | | 1 | |
| Maintenance Superintendent | 18 | 1 | | 1 | | 1 | |
| Maintenance Supervisor | 16 | 1 | | 1 | | 1 | |
| Senior Instrumentation Technician | 14 | 1 | | 1 | | 1 | |
| Senior Maintenance Technician | 14 | 1 | | 1 | | 1 | |
| Senior Wastewater Treatment Plant Operator | 14 | 4 | | 4 | | 4 | |
| Administrative Assistant | 12 | 1 | | 1 | | 1 | |
| Instrumentation Technician | 12 | 1 | | 1 | | 1 | |
| Maintenance Technician | 12 | 2 | | 2 | | 2 | |
| Laboratory Supervisor | 16 | 0 | | 1 | | 1 | |
| Laboratory Technician | ****12 | 3 | | 2 | | 2 | |
| Wastewater Treatment Plant Operator | 11 | 5 | | 6 | | 6 | |
| Equipment Operator | *9 | 0 | | 0 | | 0 | |
| Waste Water Treatment Plant Worker | 7 | 4 | | 3 | | 3 | |
| Sub-Total WasteWater Division | | 27 | 0 | 27 | 0 | 27 | 0 |
| WATER AND SEWER FUND SUB-TOTAL | | 49.5 | 0 | 50 | 0 | 50.5 | 0 |
| NATURAL GAS FUND | | | | | | | |
| NATURAL GAS FUND | | | | | | | |
| Natural Gas Director | 25 | 1 | | 1 | | 1 | |
| Assistant Director | 21 | 1 | | 1 | | 1 | |
| Gas Supervisor/Welder | 17 | 1 | | 1 | | 1 | |
| Gas Service Crewleader | 14 | 2 | | 2 | | 2 | |
| Administrative Assistant | 12 | 0.5 | | 0.5 | | 0.5 | |
| Gas Service Worker | 11 | 3 | | 3 | | 3 | |
| Sub-Total Natural Gas Department | | 8.5 | 0 | 8.5 | 0 | 8.5 | 0 |
| NATURAL GAS FUND SUB-TOTAL | | 8.5 | 0 | 8.5 | 0 | 8.5 | 0 |
| SOLID WASTE COLLECTION FUND | | | | | | | |
| SOLID WASTE COLLECTION FUND | | | | | | | |
| Sanitation Superintendent | 18 | 1 | | 1 | | 1 | |
| Sanitation Crew Supervisor | 12 | 1 | | 1 | | 1 | |
| Leaf and Limb Collection Driver | 10 | 8 | | 8 | | 8 | |
| Refuse Collection Driver | 10 | 4 | | 4 | | 4 | |
| Refuse Collector | 6 | 2 | | 2 | | 2 | |
| Sub-Total Solid Waste Collection Department | | 16 | 0 | 16 | 0 | 16 | 0 |
| SOLID WASTE COLLECTION FUND SUB-TOTAL | | 16 | 0 | 16 | 0 | 16 | 0 |
| SOLID WASTE DISPOSAL FUND | | | | | | | |
| SOLID WASTE DISPOSAL FUND | | | | | | | |
| Landfill Superintendent | 19 | 1 | | 1 | | 1 | |
| Landfill Supervisor | 16 | 1 | | 1 | | 1 | |
| Front-end Loader Operator | *9 | 1 | | 1 | | 1 | |
| Landfill Operator | 10 | 1 | | 1 | | 1 | |
| Scale Operator | 9 | 1 | | 1 | | 1 | |
| Landfill Equipment Operator | 9 | 3 | | 3 | | 3 | |

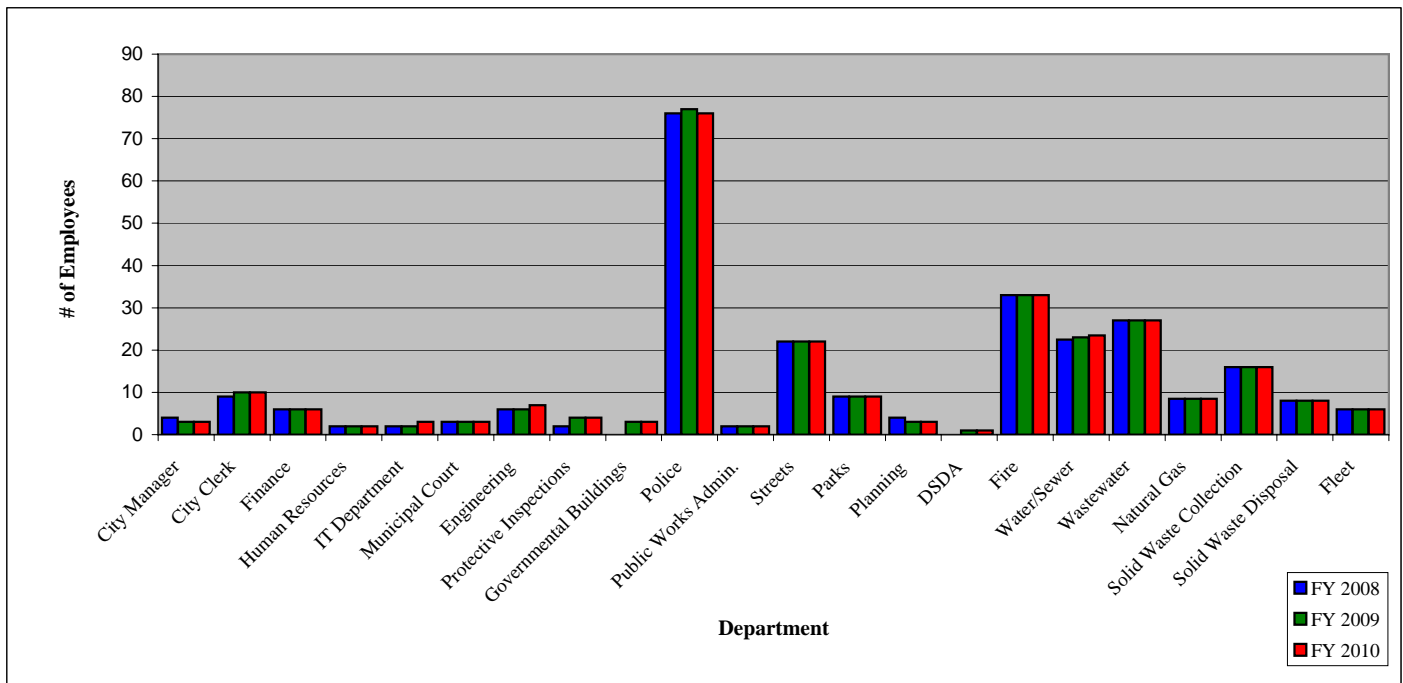
AUTHORIZED PERSONNEL

| Position Classification by Fund and Department | Position Grade | FY 2008 Budget | | FY 2009 Budget | | FY 2010 Budget | |
|---|-------------------|----------------|-----------|----------------|-----------|----------------|-----------|
| | | Full-time | Part-time | Full-time | Part-time | Full-time | Part-time |
| Landfill Maintenance Worker | 7 | 0 | | 0 | | 0 | |
| Sub-Total Solid Waste Disposal Department | | 8 | 0 | 8 | 0 | 8 | 0 |
| SOLID WASTE DISPOSAL FUND SUB-TOTAL | | 8 | 0 | 8 | 0 | 8 | 0 |
| FLEET MANAGEMENT FUND | | | | | | | |
| FLEET MANAGEMENT FUND | | | | | | | |
| Shop Superintendent | 20 | 1 | | 1 | | 1 | |
| Mechanic III | 16 | 1 | | 1 | | 1 | |
| Mechanic II | 14 | 3 | | 3 | | 3 | |
| Mechanic I | 10 | 0 | | 0 | | 0 | |
| Parts Clerk | 9 | 1 | | 1 | | 1 | |
| Sub-Total Fleet Management Department | | 6 | 0 | 6 | 0 | 6 | 0 |
| FLEET MANAGEMENT FUND SUB-TOTAL | | 6 | 0 | 6 | 0 | 6 | 0 |
| TOTAL ALL FUNDS | | 268 | 21 | 274.5 | 20 | 276 | 17 |

- * May be placed at grade 10 with CDL.
- ** May be placed at grade 11 with CDL
- *** May be placed at grade 22 if Registered Professional Engineer (PE).
- **** May be designated as an "Advanced Patrol Officer" and placed at Grade 14, next step
- ***** May be placed at grade 14 with Georgia Water Laboratory Certification
- ***** May be placed at grade 15 with Georgia Wastewater Laboratory Certification
- ***** May be designated as "Firefighter II" and placed at Grade 14
- ***** May be designated as "Senior" and placed at grad 18

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

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





SALARY SCHEDULE
EFFECTIVE JULY 1, 2009

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

WAGE SCHEDULE FOR 40 HOUR NORMAL WORK WEEK
EFFECTIVE JULY 1, 2009

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

WAGE SCHEDULE FOR 24 ON/ 48 OFF PERSONNEL
(FIRE DEPARTMENT)
EFFECTIVE JULY 1, 2009

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

WAGE SCHEDULE FOR 43 HOUR NORMAL WORK WEEK
(POLICE DEPARTMENT)
EFFECTIVE JULY 1, 2009

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

Fringe Benefits Summary

The City provides a comprehensive package of fringe benefits for employees. The package includes the following.

Health/Dental Insurance Coverage:

City employees are covered under the City of Statesboro Health and Dental Insurance Plan. The City and its employees are currently paying the following rates for their Benefit Package.

| <u>Coverage</u> | <u>Employee Rates</u> | <u>City Rates</u> | <u>Total Cost</u> |
|-----------------|-----------------------|-------------------|-------------------|
| Individual | \$121.01 | \$429.01 | \$550.02 |
| Family | \$279.20 | \$989.86 | \$1,269.06 |

Details of the coverage are available in the employee benefit handbook.

Life Insurance Coverage:

City employees are provided with one time their annual salary up to \$100,000 of life coverage, spouses are covered with \$5,000.00, and each dependent has \$1,000.00 of coverage.

Long-Term Disability:

City employees are provided with long-term disability insurance that pays 50% of the employee's regular earnings up to a maximum of \$5,000.00 per month in the event of disability. This benefit begins after the ninety day elimination period has been met.

Paid Sick Leave:

Employees are credited with one day of sick leave for each month of employment. Unlimited accumulation is allowed. Unused sick leave is not paid at termination of employment; credit is given for unused sick leave for employees retiring under the City's retirement plan.

Special Leave With/Without Pay:

Employees are granted time off from work with or without pay at the discretion of the Department Head and the City Manager for various occasions. Bereavement Leave is granted with pay for a maximum of three days for the death of a member of the immediate family. Jury service is granted with pay. Military Leave is granted with pay for a period not to exceed 15 calendar days in a 12 month period.

Paid Vacation Leave:

Employees earn vacation on a monthly accrual basis based on length of service. The following days of vacation are earned on an annual basis. Fire, Police, and shift personnel earn vacation time at a different rate than do 40 hour per week employees. The following is base on a forty hour per week work schedule.

| <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.

GeoVista Credit Union:

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

Christmas Bonus:

All City employees receive a \$85.00 bonus in December of each year.

Competitive Wages, Overtime Pay, and Compensatory Time:

City employees are paid competitive wages, which are evaluated periodically to insure they are comparable to wages paid for similar duties in both the public and private sectors. Employees receive annual pay increases, if job performance is satisfactory, subject to the approval of the Mayor and City Council. The current compensation plan gives employees a 2.5% step in pay each year, in addition to the annual cost of living increase that is normally given on July 1st of each year. Employees are compensated for any overtime worked according to the Fair Labor Standards Act, either with pay at time and one half or compensatory time off, also calculated at one and one half. All raises are temporarily suspended for FY 2010.

Annual City Picnic and or Appreciation Luncheon:

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

Vacation Buy Back:

Upon the recommendation of the Department Head and the City Manager, an employee so requesting, may receive pay in lieu of one week of vacation leave per year if, on December 31st of that year, their annual leave accumulation exceeds 30 days. Vacation Buy Back is temporarily suspended for FY 2010.

Uniforms and Cleaning Services:

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



THE GENERAL FUND

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

REVENUES AND OTHER FINANCING SOURCES

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

1. **Taxes** This category provides \$7,759,135 of the \$13,616,920 of General Fund revenues, or 56.98%. The major source is property taxes. FY 2008 was a revaluation year, in which the County Tax Assessor's Office revalued all of the property within the County. This is done every three years. Preliminary figures indicate that property taxes should increase about 4.0% over last year, solely due to new construction.

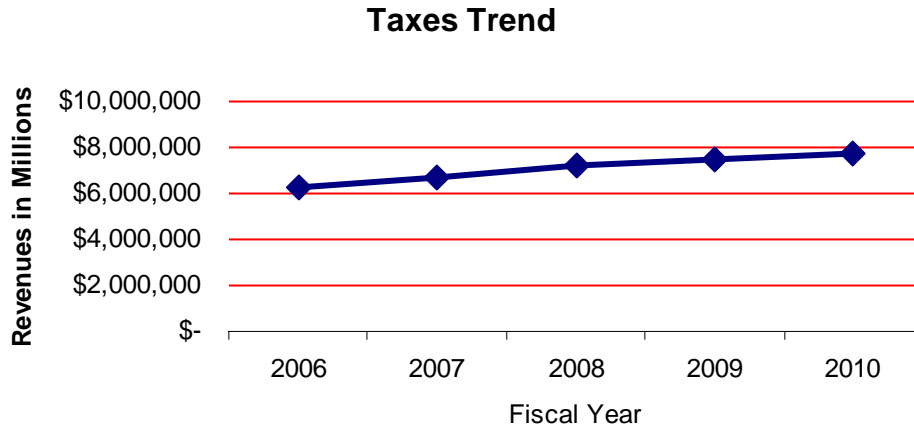
The City has an excellent collection ratio on this tax, which has been further improved by the use of annual tax lien sales which began in FY 2003. The projected collection rate for the current year's taxes is 99.0%. The other 1.0% will be collected during the following fiscal year. The revenue line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

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

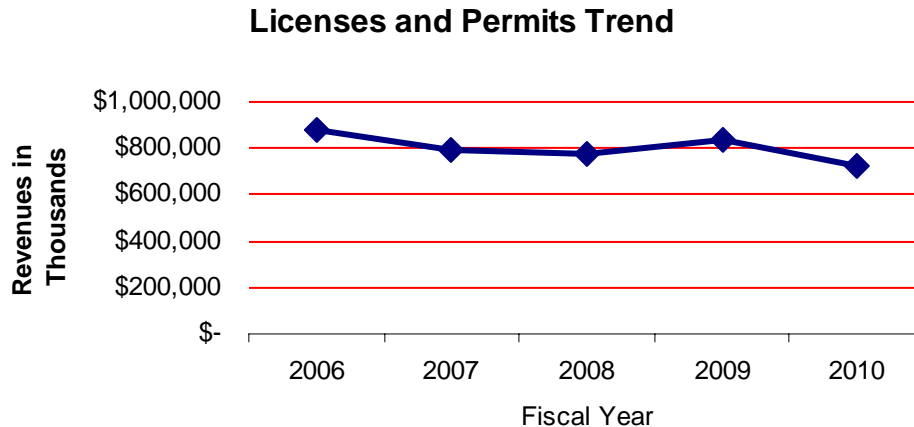
The other major source of taxes is the Franchise Fees paid by Georgia Power Company, Excelsior Electric Membership Cooperative, Northland Cable Television, and Frontier Communications of Georgia. Georgia Power is projected to increase about 10% over the actual amount received in FY 2009; Excelsior and Northland Cable are expected to remain flat; and Frontier is projected to decrease 3.39%, based upon their growth trends. In aggregate, these four franchises are projected to grow at a rate of 8.3%. This reflects the continued strong commercial and multi-family construction, somewhat offset by the decline of hard line telephone services as cell phone use increases among students, and the option of satellite television in lieu of cable television.

The other major component of Taxes is the Beer and Wine, and Liquor taxes paid by wholesalers and retailers. Beer and Wine is projected to decrease by 0.8%, while Wholesale Liquor taxes and Retail Liquor taxes are projected to grow by 35.14%. Overall, this category is projected to grow by 3.1%.

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

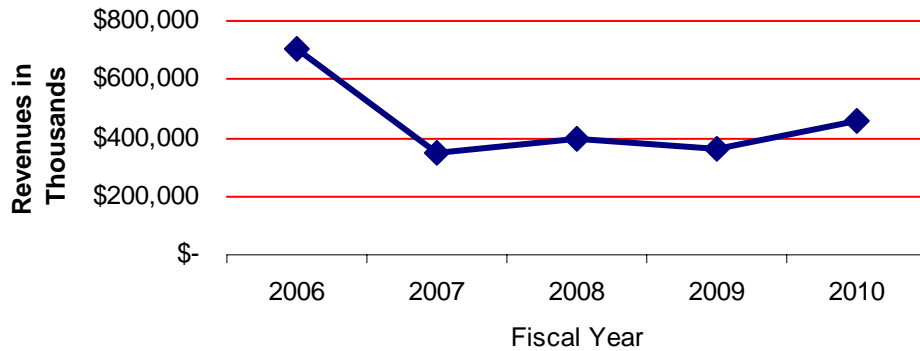


2. Licenses and Permits This category provides \$724,225 of the General Fund, or 5.31%. The primary sources of revenue are General Business Licenses, Alcoholic Beverages Licenses, and Bank Licenses. Alcoholic Beverages Licenses are projected to remain flat. The General Business Licenses are projected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



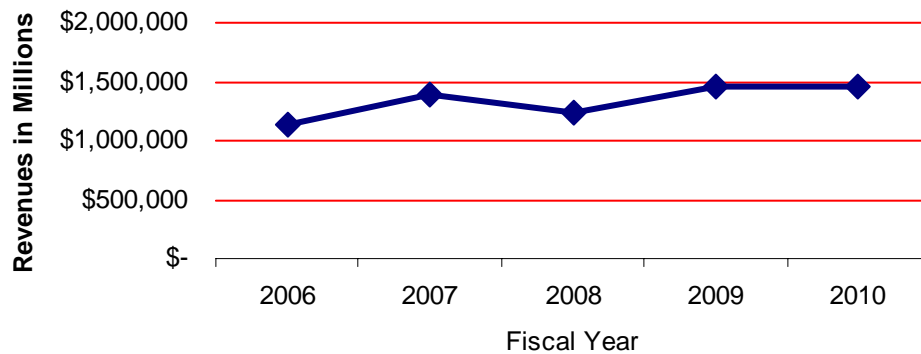
4. Charges for Services This category provides \$454,910, or 3.34% of the General Fund. The primary sources of revenue are Court Costs, Revenues from Police Overtime, and Technology Fees. This source is projected to increase by 24.61%.

Charges for Services Trend



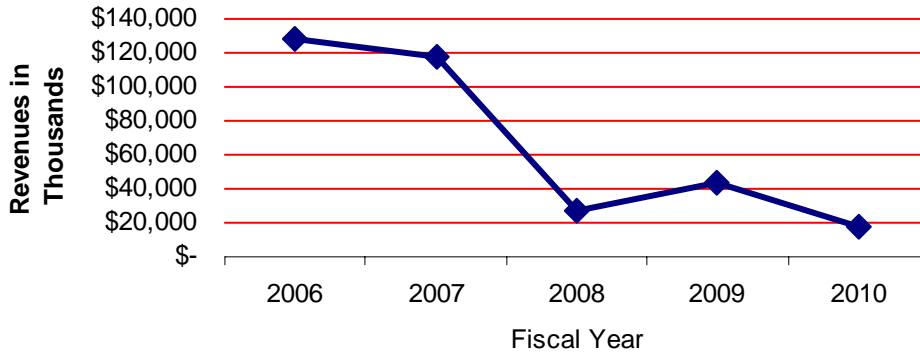
5. **Fines and Forfeitures** This category provides \$1,450,000 of the General Fund, or 10.64%, and includes the fines and forfeitures imposed by the Municipal Court for violations of the Municipal Code and minor violations and infractions of State law dealing with traffic citations, DUI, and similar offenses. This source is projected to remain about the same as the FY 2009 budgeted amount.

Fines and Forfeitures Trend



6. **Earned Interest and Miscellaneous Revenues** This category provides only \$17,350, or 0.12% of the General Fund. It accounts for the interest earned on the balance in the General Fund monthly, and any donations and miscellaneous charges. This is a 60.21% decrease from the estimated amount for the previous fiscal year. This is a result of the decrease in interest rates.

Interest and Miscellaneous Revenue Trend



In addition to these six revenue categories, there is one additional source of financing that must be considered. This is the **Other Sources of Financing**, which is primarily made up of the *Transfers from Other Funds*. This source of financing (it was counted as revenue in the transferring fund) contributes \$2,834,675, or 20.81% of the General Fund’s total funding. The major changes from the prior year are an increase of \$159,000 from the Water and Sewer Fund and GMA Lease Pool transfers from the Natural Gas Fund, the Solid Waste Disposal Fund, and the Solid Waste Collection Fund in the amount of \$80,175.

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

Fund Balance Appropriated. Finally, if the fund balance in the General Fund is sufficient, the City can use some of the fund balance to balance the General Fund. This proposed FY 2010 Budget is projected to use \$376,625, or 2.76% of budgeted expenditures.

The line item budget that follows shows the individual sources of revenue that make up these six major categories, the other sources of financing, and the fund balance appropriation.

FUND 100 - GENERAL FUND

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

FUND 100 - GENERAL FUND

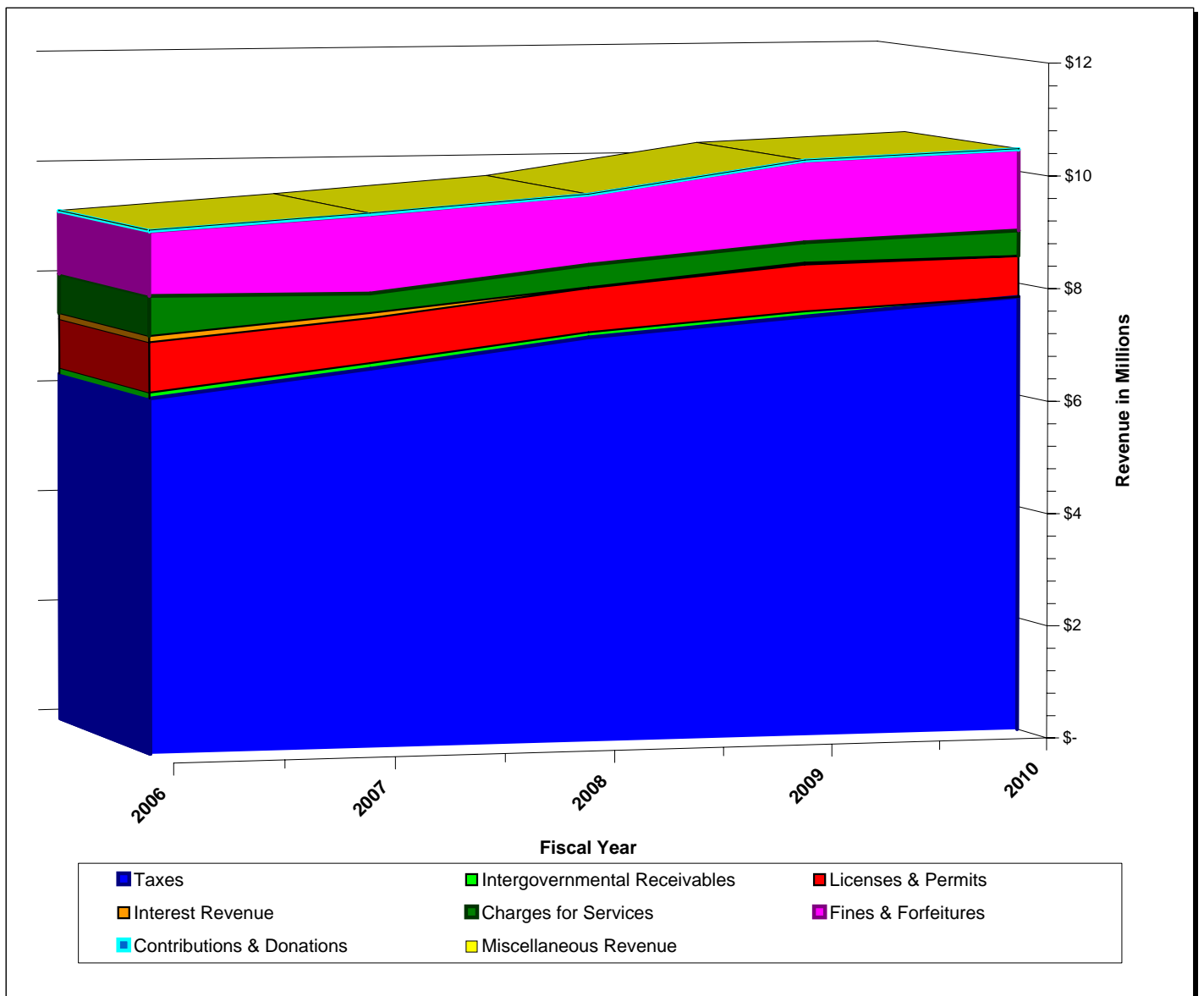
| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|----------------|---|-------------------|-------------------|---------------------|
| 32.4101 | Business License Penalty | \$ 263 | \$ 3,000 | \$ 3,000 |
| 32.4102 | Alcohol Penalty | \$ 250 | \$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

FUND 100 - GENERAL FUND

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

GENERAL FUND REVENUE TRENDS
FY 2006-2010

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

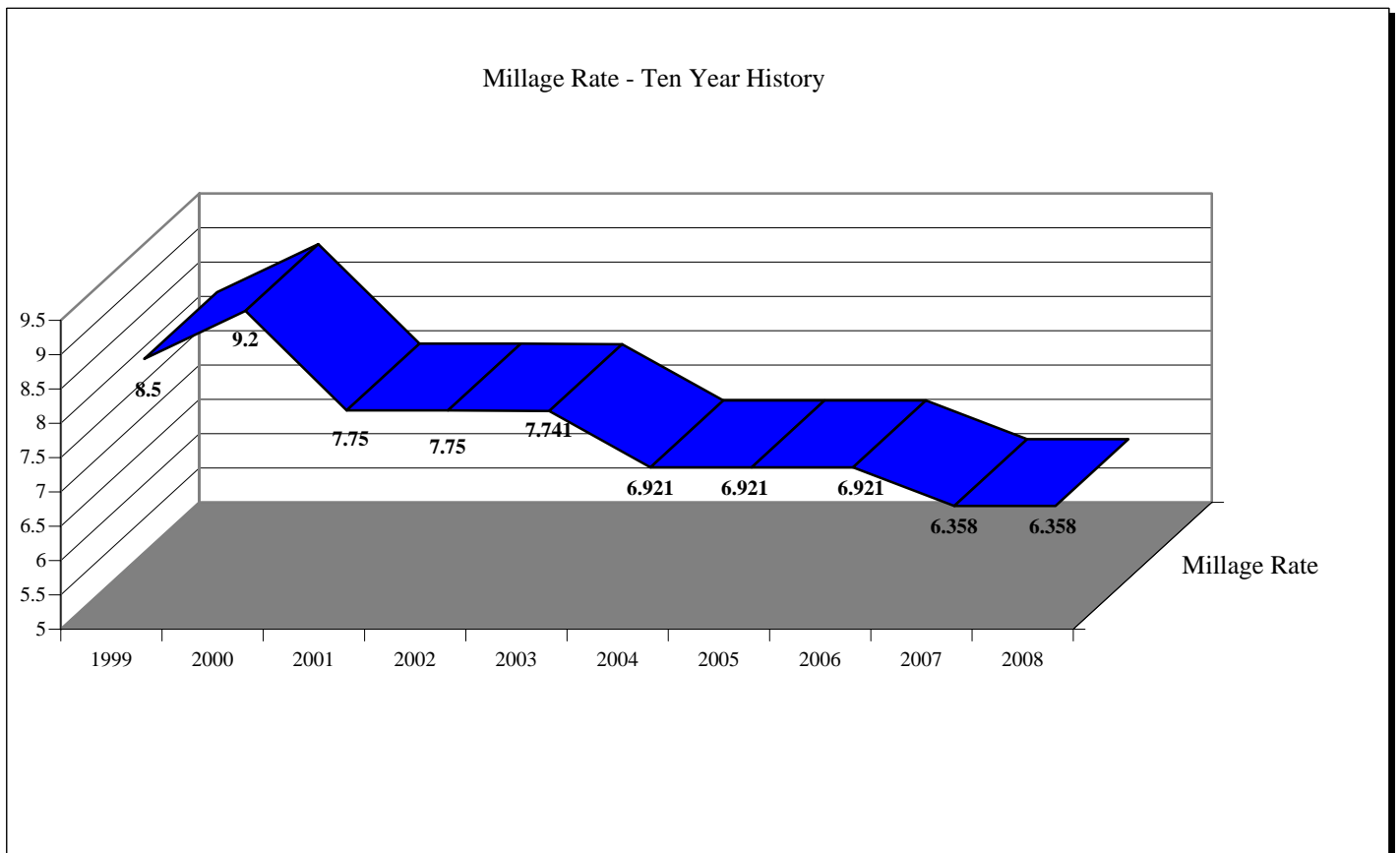


Property Taxes

Property Value of \$100,000

For residents of the City of Statesboro the total property tax is \$6.358 per \$1,000 of taxed value. The taxed value is calculated as 40% of the Market Value after homestead exemptions. Assuming property with a market value of \$100,000, after the regular homestead exemptions, the result would be:

Projected Tax Bill: \$254



EXPENDITURES

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

The largest operating expense in most cases is the personnel and fringe benefits. A list of approved personnel positions by department and division is provided behind the tab entitled "Authorized Personnel for FY 2010". In addition, the Pay Plan for those positions is provided behind the tab entitled "Proposed Pay Plan and Fringe Benefits".

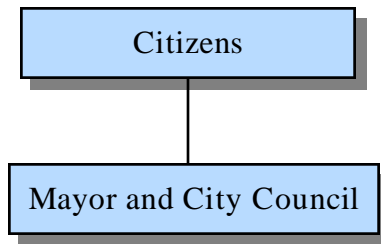
By far the most troubling expense for the City, as for most businesses, governments, and other organizations is the continuing escalation of health care costs. When the underlying rate of inflation in medical care is averaging 10-15% annually over the last several years, and shows no sign of letting up, it is quickly siphoning a large sum of money from other priorities. Even when the benefits are reduced, and the deductibles, co-pays, and out-of-pocket limits are raised, these inflationary effects cannot be brought back to a reasonable pricing level without draconian measures. Unfortunately, this is not a problem that the City can correct. It is a national problem, and will have to be addressed at that level.

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

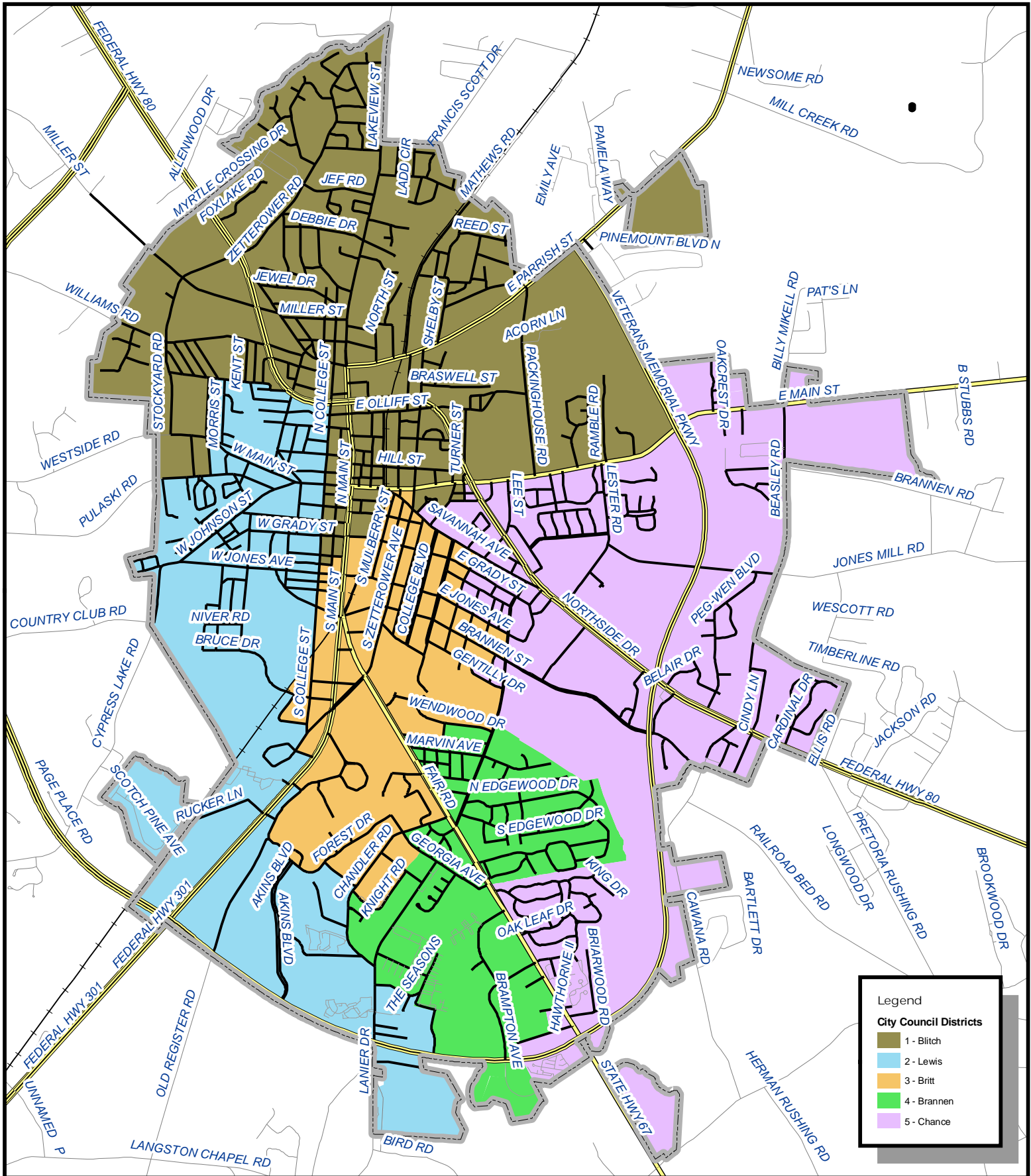
General Fund Budget Summary

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

GOVERNING BODY



City of Statesboro City Council District Map



Legend

City Council Districts

- 1 - Blitch
- 2 - Lewis
- 3 - Britt
- 4 - Brannen
- 5 - Chance

GOVERNING BODY

The City of Statesboro's Governing Body operates under the Council-Manager form of government, with a mayor and five council members. Elected at large, the mayor acts as the primary representative of Statesboro. The mayor and council members serve four year terms. The council members are elected from one of five districts.

The mayor and council are responsible for approving all major city policies, all local laws, the annual budget, and the 6-year capital improvements program. In addition, they appoint and evaluate the city manager.

EXPENDITURES SUMMARY

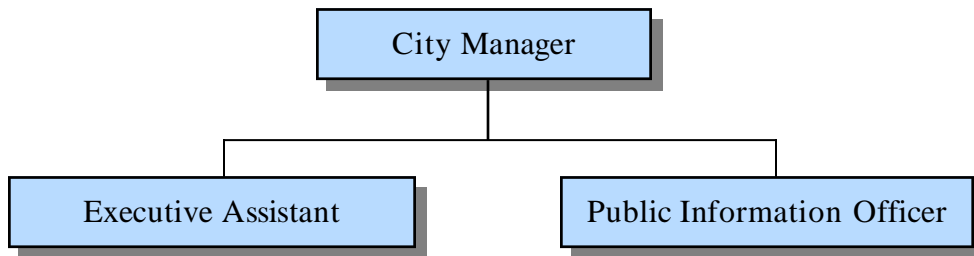
| | <u>FY 2008</u> <u>Actual</u> | <u>FY 2009</u> <u>Budgeted</u> | <u>FY 2010</u> <u>Proposed</u> | <u>Percentage</u> <u>Increase</u> |
|----------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|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

FUND 100 - GENERAL FUND

DEPT - 1110 - GOVERNING BODY

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-----------------------|--|-----------------------|-----------------------|----------------------------|
| 51 | PERSONAL SERVICES/BENEFITS | | | |
| 51.1101 | Regular Employees | \$ 58,832 | \$ 57,750 | \$ 57,750 |
| 51.1000 | <i>Sub-total: Salaries and Wages</i> | \$ 58,832 | \$ 57,750 | \$ 57,750 |
| 51.2201 | Social Security (FICA) Contributions | \$ 3,736 | \$ 4,418 | \$ 4,418 |
| 51.2000 | <i>Sub-total: Employee Benefits</i> | \$ 3,736 | \$ 4,418 | \$ 4,418 |
| 51.0000 | TOTAL PERSONAL SERVICES | \$ 62,568 | \$ 62,168 | \$ 62,168 |
| 52 | PURCHASE/CONTRACT SERVICES | | | |
| 52.1205 | Public Relations | \$ 6,366 | \$ 6,000 | \$ - |
| 52.1000 | <i>Sub-total: prof. & tech. services</i> | \$ 6,366 | \$ 6,000 | \$ - |
| 52.3101 | Insurance, Other than Benefits | \$ 85,031 | \$ 71,165 | \$ 85,031 |
| 52.3203 | Cellular Phones | \$ 1,281 | \$ 1,690 | \$ 1,315 |
| 52.3206 | Postage | \$ 25 | \$ - | \$ - |
| 52.3301 | Advertising | \$ 3,340 | \$ 2,000 | \$ - |
| 52.3501 | Travel | \$ 10,504 | \$ 3,000 | \$ 18,000 |
| 52.3701 | Education and Training | \$ 6,010 | \$ 7,500 | \$ 7,500 |
| 52.3000 | <i>Sub-total: Other Purchased Services</i> | \$ 106,191 | \$ 85,355 | \$ 111,846 |
| 52.0000 | TOTAL PURCHASED SERVICES | \$ 112,557 | \$ 91,355 | \$ 111,846 |
| 53 | SUPPLIES | | | |
| 53.1101 | Office Supplies | \$ 112 | \$ 50 | \$ 50 |
| 53.1301 | Food | \$ 3,671 | \$ 1,000 | \$ 1,000 |
| 53.1401 | Books and Periodicals | \$ 211 | \$ 150 | \$ - |
| 53.1601 | Small Tools & Equipment | \$ - | \$ - | \$ - |
| 53.0000 | TOTAL SUPPLIES | \$ 3,994 | \$ 1,200 | \$ 1,050 |
| 54 | CAPITAL OUTLAY (MINOR) | | | |
| 54.2301 | Furniture and Fixtures | \$ - | \$ - | \$ - |
| 54.0000 | TOTAL CAPITAL OUTLAY (MINOR) | \$ - | \$ - | \$ - |
| 55 | INTERFUND/DEPT. CHARGES | | | |
| 55.2401 | Self-funded Insurance (Medical) | \$ 23,581 | \$ 19,476 | \$ 23,348 |
| 55.2402 | Life and Disability | \$ 615 | \$ 388 | \$ 307 |
| 55.0000 | TOTAL INTERFUND/INTERDEP'T. | \$ 24,196 | \$ 19,864 | \$ 23,655 |
| 57 | OTHER COSTS | | | |
| 57.3401 | Miscellaneous Expenses | \$ 4,094 | \$ 4,600 | \$ 4,600 |
| 57.0000 | TOTOAL OTHER COSTS | \$ 4,094 | \$ 4,600 | \$ 4,600 |
| | TOTAL EXPENDITURES | \$ 207,409 | \$ 179,187 | \$ 203,319 |

OFFICE OF THE CITY MANAGER



OFFICE OF THE CITY MANAGER

Appointed by the City Council, the City Manager is responsible for the administrative functions within the city and monitors the daily operations of the city government. The manager is responsible for preparing the annual budget and capital improvements program, evaluating and supervising all department heads, assuring that all policies and ordinances are enforced, and recommending policy changes as required.

EXPENDITURES SUMMARY

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

FUND 100 - GENERAL FUND

DEPT - 1320 - CITY MANAGER'S OFFICE

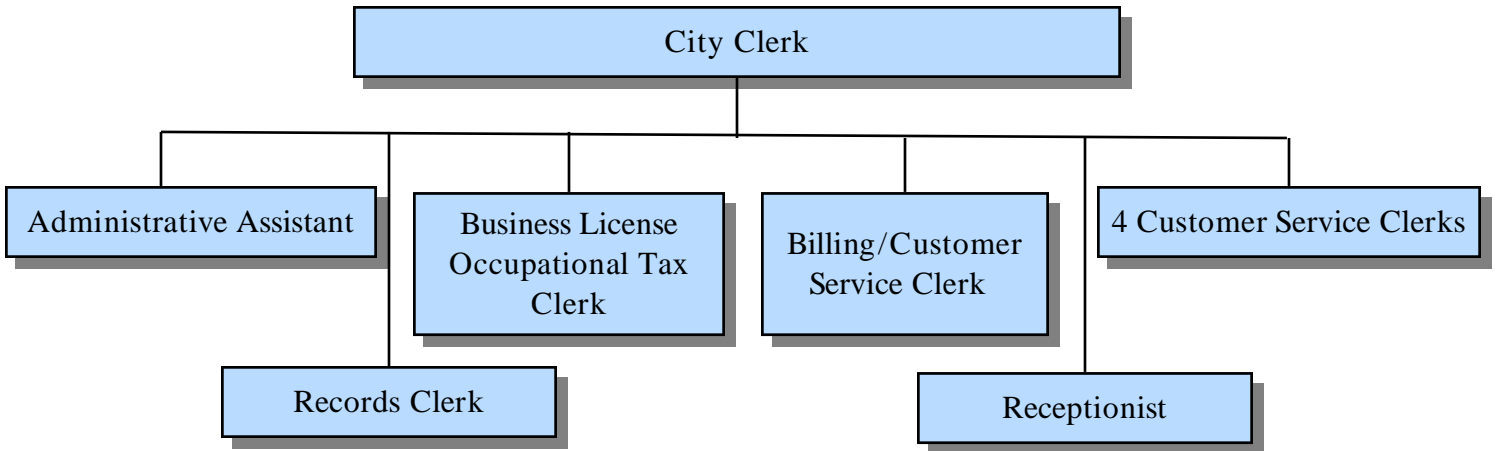
| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|----------------|--|-------------------|-------------------|---------------------|
| 51 | PERSONAL SERVICES/BENEFITS | | | |
| 51.1101 | Regular Employees | \$ 206,196 | \$ 195,967 | \$ 183,000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

FUND 100 - GENERAL FUND

DEPT - 1320 - CITY MANAGER'S OFFICE

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

CITY CLERK'S OFFICE



CITY CLERK'S OFFICE

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

GOALS & OBJECTIVES

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

Objectives:

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

PERFORMANCE MEASURES

| | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|---|-------------------|----------------------|----------------------|
| General Long-term Debt as a % of the Total Assessed Valuation of Property (Tax Digest) (Georgia Constitution Art. Sets a 10% maximum.) | 0.19% | 0.18% | 0.16% |
| General Long-term Debt Per Capita (Population at 26,500) | \$42.96 | \$41.11 | \$39.13 |
| Number of Utility Bills processed annually | 153,000 | 156,060 | 158,000 |
| Number of Employees in utility billing/collection | 5 | 5 | 4 |
| Average Number of Utility Bills processed per employee | 30,600 | 31,212 | 39,500 |
| Dollar Amount of Utility Bills processed annually | \$18,251,137 | \$18,616,160 | \$19,690,444 |
| Percentage of Utility Accounts Receivable (water, sewer, gas & solid waste) 60 or more days delinquent at FY end | 3.5% | 3.5% | 3.5% |
| All Prior Years' Property Taxes unpaid at fiscal year-end as a percentage of the Current FY's Total Property Tax Levy | 2.5% | 2.3% | 2.3% |
| Number of Council Meeting Agenda Packets and Minutes | 528 | 384 | 240 |
| Number of Open Records Act requests handled | 223 | 272 | 250 |
| Number of Business Licenses Issued | 1,066 | 1,223 | 1,200 |
| Dollar Value of Business Licenses Issued | \$131,770 | \$247,063 | \$270,000 |
| Number of Property Tax Bills Issued | 8,189 | 8,258 | 8,308 |
| Dollar Value of Property Tax Bills Issued | \$3,436,734 | \$3,584,385 | \$3,712,720 |
| Number of Alcohol Licenses Issued | 62 | 74 | 80 |
| Dollar Value of Alcohol Licenses Issued | \$124,375 | \$167,500 | \$188,125 |

EXPENDITURES SUMMARY

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

FUND 100 - GENERAL FUND

DEPT - 1330 - CITY CLERK'S OFFICE

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

FUND 100 - GENERAL FUND

DEPT - 1330 - CITY CLERK'S OFFICE

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

ELECTIONS

EXPENDITURES SUMMARY

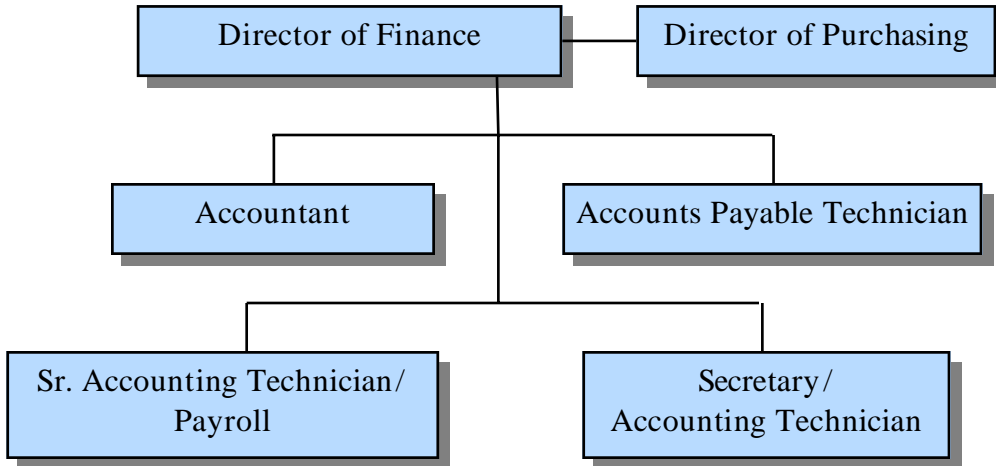
| | <u>FY 2008</u> <u>Actual</u> | <u>FY 2009</u> <u>Budgeted</u> | <u>FY 2010</u> <u>Proposed</u> | <u>Percentage</u> <u>Increase</u> |
|----------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|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

FUND 100 - GENERAL FUND

DEPT - 1400 - ELECTIONS

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

FINANCE DEPARTMENT



FINANCE DEPARTMENT

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

GOALS & OBJECTIVES

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

Objectives:

1. Prepare and administer a fiscally conservative operating and capital budget that stay within available resources. Build up the reserve funds to the targeted level in each fund.
2. Prepare accurate monthly financial reports for the governing body and management, so that decision-makers have timely financial information.
3. Obtain an unqualified (clean) audit opinion, and prepare a Comprehensive Annual Finance Report.
4. Continue to reduce the outstanding debt of the City, while incurring only a limited amount of new indebtedness.
5. Continue to work with the Clerk's department to aggressively collect all property taxes due, using tax lien sales as needed.
6. Continue to work with the Clerk's department to aggressively collect overdue utility bills, using account termination and collection agencies as needed.
7. Audit the hotel/motel operators every three years to assure compliance with the hotel/motel tax.
8. Audit our utility franchisees to assure compliance with the franchise terms and payments.
9. Continue to monitor internal controls so that all funds are properly received and accounted for.
10. Implement fully the Purchasing Manual policies to assure budgetary compliance, and best pricing.
11. Monitor compliance closely on the procurement card process.

PERFORMANCE MEASURES

| | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|---|-------------------|----------------------|----------------------|
| Number of operating funds that meet financial reserve targets. (See Financial Policies Section for targets.) | 1 of 8 | 1 of 8 | 3 of 8 |
| The department obtained an Unqualified (Clean) Audit Opinion | Yes | Yes | Yes |
| The FY Budget received the Government Finance Officers Association's Distinguished Budget Presentation Award | Yes | Yes | Yes |
| Number of formal (advertised) bid processes completed | 23 | 20 | 17 |
| Number of Accounts Payable processed | 5,436 | 4,700 | 4,500 |
| Payroll Payment Errors (requiring an adjustment on current or next payroll) | 15 | 21 | 12 |

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

EXPENDITURES SUMMARY

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

FUND 100 - GENERAL FUND

DEPT - 1510 - FINANCE

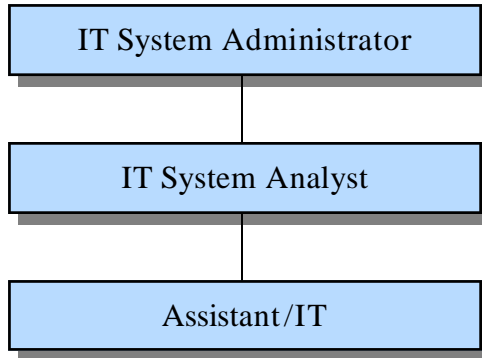
| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-----------------------|--|-----------------------|-----------------------|----------------------------|
| 51 | PERSONAL SERVICES/BENEFITS | | | |
| 51.1101 | Regular Employees | \$ 222,231 | \$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

FUND 100 - GENERAL FUND

DEPT - 1510 - FINANCE

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

IT DEPARTMENT



INFORMATION TECHNOLOGY

This department is head by the Director of Information Technology. This department is responsible for standardizing software and hardware purchases to assure a standard network where employees can communicate and exchange files electronically. It is responsible for network design, installation, maintenance, and employee computer training. In addition, it is responsible for, maintaining the City's web page, telephone system and security system in City Hall.

GOALS & OBJECTIVES

Goal: Continue to develop the City's network infrastructure and network services.

Objectives:

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

EXPENDITURES SUMMARY

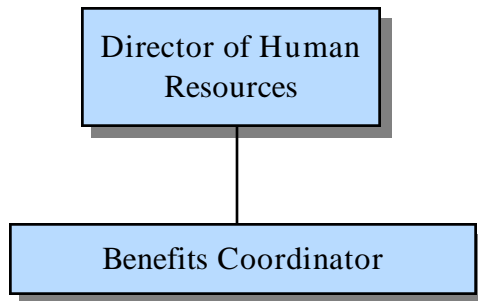
| | <u>FY 2008</u> <u>Actual</u> | <u>FY 2009</u> <u>Budgeted</u> | <u>FY 2010</u> <u>Proposed</u> | <u>Percentage</u> <u>Increase</u> |
|----------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|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

FUND 100 - GENERAL FUND

DEPT - 1535 - IT DEPT

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

HUMAN RESOURCES



HUMAN RESOURCES DEPARTMENT

This department is headed by the Director of Human Resources. This department is responsible for the recruitment, testing, selection, training and evaluation systems for employees. In addition, it administers the health insurance benefit claims, workers compensation claims, and retirement, keeps the Classification/Compensation Plan current, and assists employees and department heads with interpretations of the Employee Manual, handles grievance cases, and assures the departments comply with the Fair Labor Standards Act, Family Medical Leave Act, and similar regulations.

GOALS & OBJECTIVES

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

Objectives:

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

PERFORMANCE MEASURES

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

EXPENDITURES SUMMARY

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

FUND 100 - GENERAL FUND

DEPT - 1540 - HUMAN RESOURCES

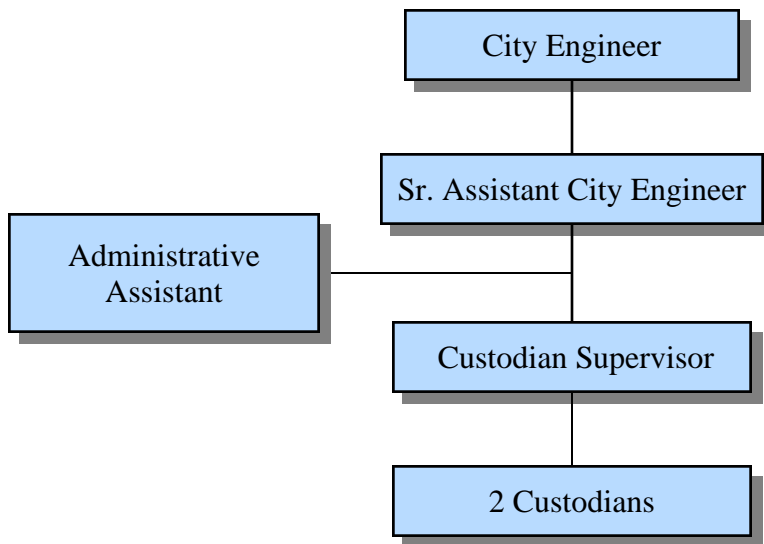
| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-----------------------|--|-----------------------|-----------------------|----------------------------|
| 51 | PERSONAL SERVICES/BENEFITS | | | |
| 51.1101 | Regular Employees | \$ 87,763 | \$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

FUND 100 - GENERAL FUND

DEPT - 1540 - HUMAN RESOURCES

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|---------------------------|---------------------------------|-------------------|-------------------|---------------------|
| 55 | INTERFUND/DEPT. CHARGES | | | |
| 55.2401 | Self-funded Insurance (Medical) | \$ 9,022 | \$ 8,933 | \$ 4,466 |
| 55.2402 | Life and Disability | \$ 480 | \$ 205 | \$ 362 |
| 55.0000 | TOTAL INTERFUND/INTERDEPT. | \$ 9,502 | \$ 9,138 | \$ 4,828 |
| 57 | OTHER COSTS | | | |
| 57.3401 | Miscellaneous Expenses | \$ - | \$ 200 | \$ 500 |
| 57.0000 | TOTAL OTHER COSTS | \$ - | \$ 200 | \$ 500 |
| TOTAL EXPENDITURES | | \$ 140,166 | \$ 140,561 | \$ 149,269 |

GOVERNMENTAL BUILDINGS



GOVERNMENTAL BUILDINGS DIVISION

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

EXPENDITURES SUMMARY

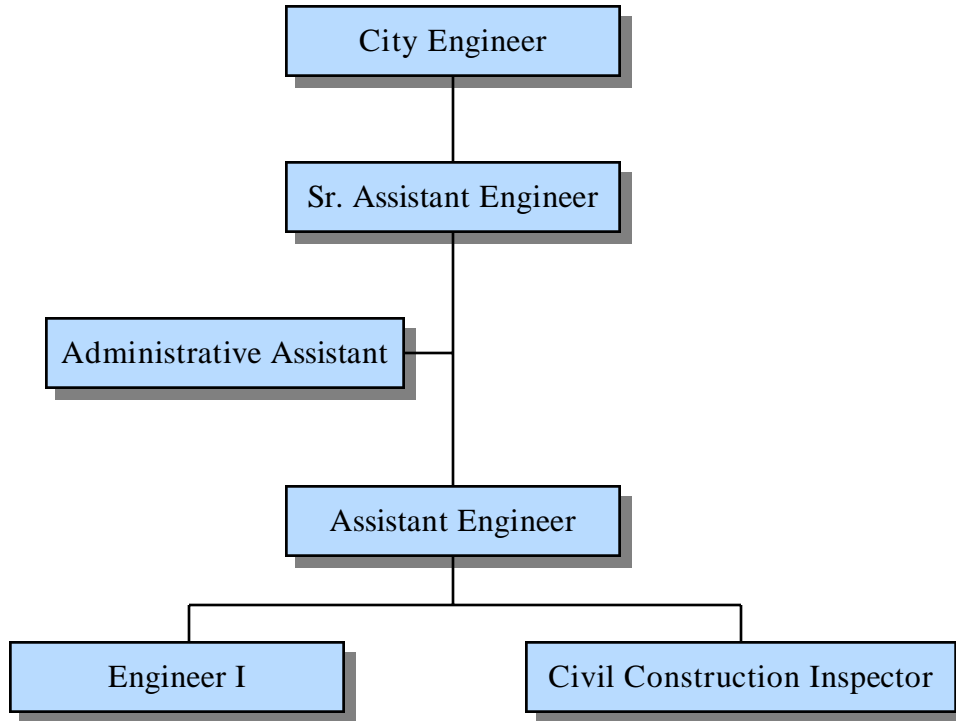
| | <u>FY 2008</u> <u>Actual</u> | <u>FY 2009</u> <u>Budgeted</u> | <u>FY 2010</u> <u>Proposed</u> | <u>Percentage</u> <u>Increase</u> |
|----------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|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

FUND 100 - GENERAL FUND

DEPT - 1565 - GOVERNMENT BUILDINGS

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-----------------------|--|-----------------------|-----------------------|----------------------------|
| 51 | PERSONAL SERVICES/BENEFITS | | | |
| 51.1101 | Regular Employees | \$ - | \$ 62,624 | \$ 69,972 |
| 51.1301 | Overtime | \$ - | \$ 1,500 | \$ 510 |
| 51.1000 | <i>Sub-total: Salaries and Wages</i> | \$ - | \$ 64,124 | \$ 70,482 |
| 51.2201 | Social Security (FICA) Contributions | \$ - | \$ 4,791 | \$ 5,392 |
| 51.2401 | Retirement Contributions | \$ - | \$ 3,733 | \$ 3,788 |
| 51.2701 | Workers Compensation | \$ - | \$ 204 | \$ 1,953 |
| 51.2901 | Employment Physicals | \$ - | \$ - | \$ - |
| 51.2902 | Employee Drug Screening Tests | \$ - | \$ - | \$ - |
| 51.2903 | Hepatitis/ Flu Vaccine | \$ - | \$ - | \$ - |
| 51.2000 | <i>Sub-total: Employee Benefits</i> | \$ - | \$ 8,728 | \$ 11,133 |
| 51.0000 | TOTAL PERSONAL SERVICES | \$ - | \$ 72,852 | \$ 81,615 |
| 52 | PURCHASE/CONTRACT SERVICES | | | |
| 52.2202 | Rep. and Maint. (Vehicles-Parts) | \$ - | \$ - | \$ 1,500 |
| 52.2203 | Rep. and Maint. (Labor) | \$ - | \$ - | \$ 1,500 |
| 52.2000 | <i>Sub-total: Property Services</i> | \$ - | \$ - | \$ 3,000 |
| 52.3101 | Insurance other than Benefits | \$ - | \$ - | \$ - |
| 52.3203 | Cellular Phones | \$ - | \$ - | \$ - |
| 52.3852 | Contract Work/ Services | \$ - | \$ - | \$ 7,500 |
| 52.3000 | <i>Sub-total: Other Purchased Services</i> | \$ - | \$ - | \$ 7,500 |
| 52.0000 | TOTAL PURCHASED SERVICES | \$ - | \$ - | \$ 10,500 |
| 53 | SUPPLIES | | | |
| 53.1102 | Parts and Materials | \$ - | \$ - | \$ 3,000 |
| 53.1103 | Chemicals | \$ - | \$ - | \$ 2,000 |
| 53.1104 | Janitorial Supplies | \$ - | \$ 4,000 | \$ 2,000 |
| 53.1105 | Uniforms | \$ - | \$ - | \$ 300 |
| 53.1106 | General Supplies and Materials | \$ - | \$ - | \$ 4,000 |
| 53.1270 | Gasoline/Diesel | \$ - | \$ - | \$ 1,200 |
| 53.1601 | Small Tools and Equipment | \$ - | \$ - | \$ 1,000 |
| 53.0000 | TOTAL SUPPLIES | \$ - | \$ 4,000 | \$ 13,500 |
| 55 | INTERFUND/DEPT. CHARGES | | | |
| 55.2401 | Self-funded Insurance (Medical) | \$ - | \$ 8,933 | \$ 18,373 |
| 55.2402 | Life and Disability | \$ - | \$ 13 | \$ 440 |
| 55.0000 | TOTAL INTERFUND/INTERDEPT. | \$ - | \$ 8,946 | \$ 18,813 |
| | TOTAL EXPENDITURES | \$ - | \$ 85,798 | \$ 124,428 |

ENGINEERING



ENGINEERING DEPARTMENT

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

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

GOALS & OBJECTIVES

Goal: Improve vehicular and pedestrian safety.

Objectives:

1. Construct the intersection improvements at W. Grady St. and College St.
2. Maintain roads in accordance with applicable standards for resurfacing and striping.
3. Improve pedestrian safety by maintaining current sidewalks and providing additional sidewalks and safer crossings where possible, particularly in the area of the Georgia Southern campus.
4. Begin construction of the East Main Street Streetscape.
5. Begin construction of the West Main Street Streetscape.
6. Improve the intersection of Fair Road and South Main St. (US 301 S.).
7. Perform traffic studies for safety improvements.

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

Objectives:

1. Continue to maintain and improve the major drainage ditches and canals to provide adequate discharge of stormwater runoff.
2. Update existing Flood Insurance Rating Maps and continue to ensure compliance with flood plain ordinance
3. Continue to ensure compliance with Federal and State regulations regarding water resources including wetland protection.

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

Objectives:

1. Continue to meet with developers at the beginning of projects so that they have a clear understanding of development standards before design begins.
2. Continue to provide timely (within two weeks) review of subdivision plats for street and drainage design.
3. Continue to diligently inspect all developers' residential subdivision and commercial infrastructure construction.
4. Continue working with City departments to assure that all required criteria, including setbacks, buffering,

parking, signage, and tree ordinance provisions are met.

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

6. Work with the Planning Department to update the City's standards of the Unified Land Development Code.

Goal: Enhance the availability of parking in the downtown area.

Objective:

1. Negotiate with churches having large parking lots for workweek usage of some of these spaces.

2. Review and implement a plan for additional parking spaces on Railroad Avenue and Courtland Street.

3. Work with the DSDA Director on a program to have downtown employees not park on the street the best customer spaces.

Goal: Provide additional burial spaces in Eastside Cemetery.

Objective:

1. Complete Phase I of this expansion and offer the lots for sale.

PERFORMANCE MEASURES

| | FY 2008 <u>Actual</u> | FY 2009 <u>Estimated</u> | FY 2010 <u>Projected</u> |
|---|--------------------------|-----------------------------|-----------------------------|
| Number of street and/or drainage projects completed | 13 | 5 | 3 |
| Dollar amount of projects completed | \$1,277,600 | \$920,000 | \$1,145,000 |
| Linear miles of City streets resurfaced with LARP funds | 1.397 | 1.25 | 1.315 |
| Dollar value of City streets resurfaced with LARP funds | \$119,000 | \$121,000 | \$0 |
| Linear miles of City streets resurfaced with City funds | 3.50 | 2.5 | 0 |
| Dollar value of City streets resurfaced with City funds | \$314,000 | \$350,000 | \$0 |
| Linear miles of City streets | 112.2 | 112.7 | 113.2 |
| Percentage of City streets resurfaced in fiscal year | 4.36% | 3.33% | 1.16% |
| Linear miles of State or Federal highways resurfaced by GDOT | 6.1 | 0 | 0 |
| Linear miles of State or Federal highways inside the City | 20.05 | 20.05 | 20.05 |
| Percentage of State or Federal highways resurfaced in FY | 30.42% | 0.00% | 0.00% |
| Linear miles of new City streets constructed by the City or dedicated by private developers | 1.1 | 0.5 | 0.5 |
| Linear miles of unpaved streets remaining in the City | 0.17 | 0.17 | 0.17 |

EXPENDITURES SUMMARY

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

FUND 100 - GENERAL FUND

DEPT - 1575 - ENGINEERING

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

FUND 100 - GENERAL FUND

DEPT - 1575 - ENGINEERING

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

RECORDS MANAGEMENT

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

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

Objectives:

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

EXPENDITURES SUMMARY

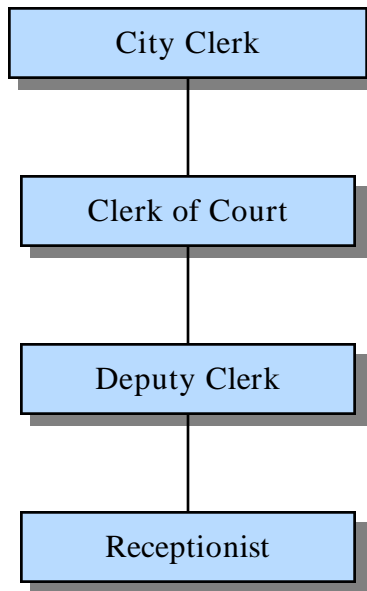
| | <u>FY 2008</u> <u>Actual</u> | <u>FY 2009</u> <u>Budgeted</u> | <u>FY 2010</u> <u>Proposed</u> | <u>Percentage</u> <u>Increase</u> |
|----------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|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

FUND 100 - GENERAL FUND

DEPT - 1580 - RECORDS MANAGEMENT

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

MUNICIPAL COURT



MUNICIPAL COURT

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

PERFORMANCE MEASURES

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

EXPENDITURES SUMMARY

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

FUND 100 - GENERAL FUND

DEPT - 2650 - MUNICIPAL COURT

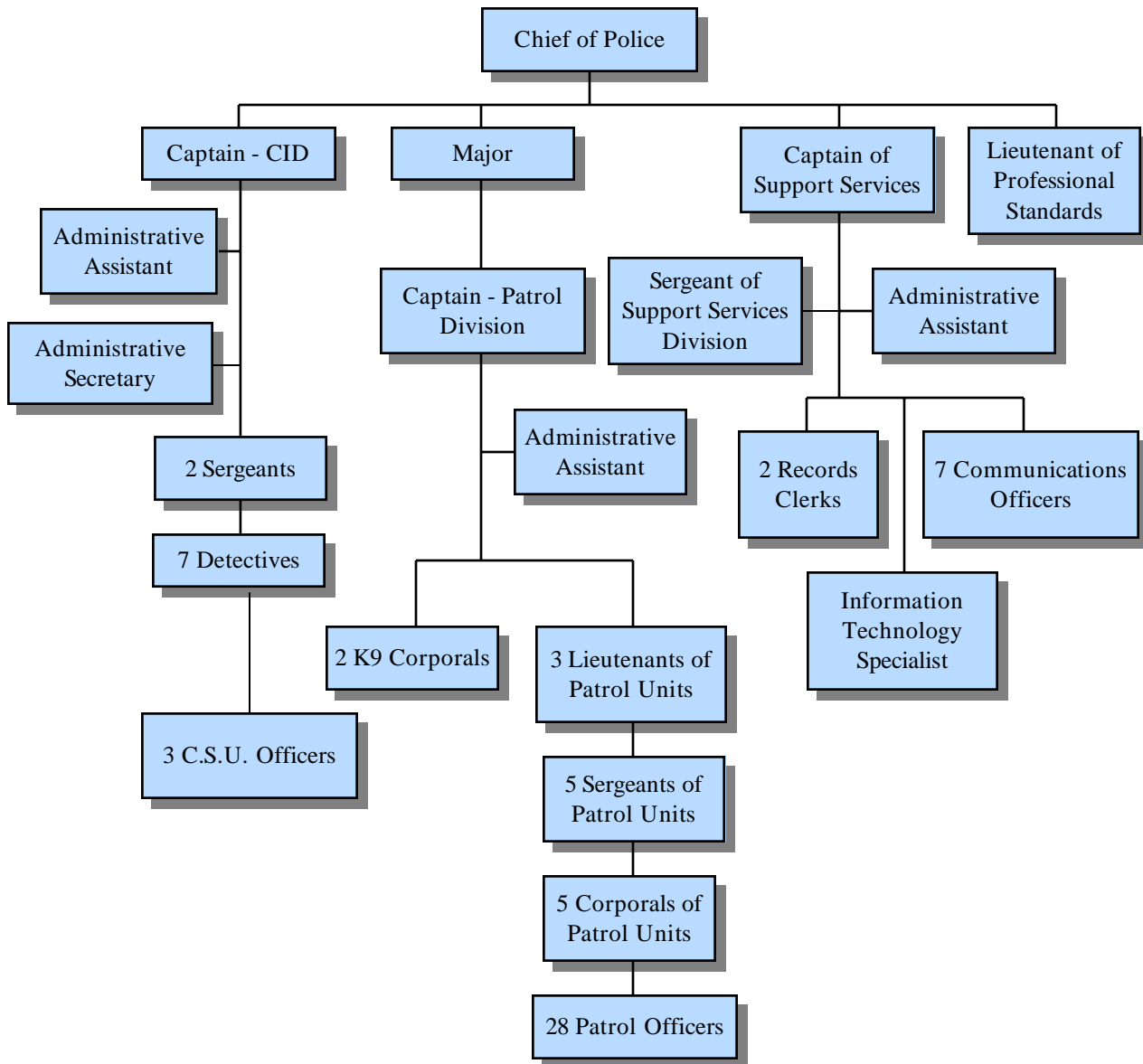
| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-----------------------|--|-----------------------|-----------------------|----------------------------|
| 51 | PERSONAL SERVICES/BENEFITS | | | |
| 51.1101 | Regular Employees | \$ 157,836 | \$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

FUND 100 - GENERAL FUND

DEPT - 2650 - MUNICIPAL COURT

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-------------------------------------|---------------------------------|-------------------|-------------------|---------------------|
| 55 | INTERFUND/DEPT. CHARGES | | | |
| 55.2401 | Self-funded Insurance (Medical) | \$ 38,140 | \$ 37,762 | \$ 37,762 |
| 55.2402 | Life and Disability | \$ 702 | \$ 526 | \$ 974 |
| 55.0000 | TOTAL INTERFUND/INTERDEPT. | \$ 38,842 | \$ 38,288 | \$ 38,736 |
| 57 | OTHER COSTS | | | |
| 57.2003 | DA/Victim | \$ 50,405 | \$ 50,000 | \$ 50,000 |
| 57.2004 | Peace Officer's A&B Fund | \$ 62,654 | \$ 65,000 | \$ 65,000 |
| 57.2005 | Peace Officer's Pros. Train. | \$ 99,344 | \$ 100,000 | \$ 100,000 |
| 57.2006 | Georgia Department of Treasury | \$ 5,692 | \$ 5,300 | \$ 5,300 |
| 57.2007 | Georgia Crime Victim Emergency | \$ 3,662 | \$ 3,600 | \$ 3,600 |
| 57.2010 | DHR Financial Services | \$ 10,742 | \$ 9,800 | \$ 9,800 |
| 57.2011 | Indegent Fees | \$ 105,409 | \$ 100,000 | \$ 100,000 |
| 57.2012 | Driver's Ed & Training Fund | \$ 37,176 | \$ 35,000 | \$ 35,000 |
| 57.3401 | Miscellaneous Expenses | \$ - | \$ 500 | \$ 500 |
| 57.60011 | Over/Short | \$ (0) | \$ - | \$ - |
| 57.0000 | TOTAL OTHER COSTS | \$ 375,084 | \$ 369,200 | \$ 369,200 |
| TOTAL EXPENDITURES AND OTHER | | \$ 625,001 | \$ 643,118 | \$ 646,993 |

POLICE DEPARTMENT



POLICE DEPARTMENT

This department is headed by the Chief of Police, and is headquartered in the Police Station on East Grady Street. The department has 63 sworn officers and 13 civilian personnel, primarily in records and dispatching. The department offers a full range of policing services, including preventive patrol, traffic enforcement, criminal investigations, crime prevention, drug prevention, and a special response team to deal with unusually sensitive incidents.

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

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

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

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

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

Objectives:

1. Provide extra patrol and enforcement in know high accident areas.
2. Work with the City Engineer's Office to identify road alignment or other design factors needing correction.

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

Objectives:

1. Work with the DEA and the local Drug Task Force to increase the number of convictions and drug seizures by 10%.
2. Work with the City Marshal to identify and remove dilapidated properties being used as drug houses.

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

Objectives:

1. Work with DFACS and other agencies to identify and prosecute cases of physical abuse.
2. Continue to aggressively apprehend and prosecute offenders that commit physical assaults.
3. Remove all vicious animals that are not properly under control of the owner.

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

Objectives:

1. Maintain status as a Georgia Certified Police Department by continuing review and refinement fo all operating policies.
2. Develop a more clearly defined career ladder.
3. Continue to upgrade equipment by earmarking all confiscated assets forfeitures for purchase of Police Department equipment.

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

| | FY 2008 | | FY 2009 | FY 2010 |
|--|---------|-------------|-------------|-------------|
| | Actual | Cleared | Estimated | Projected |
| Average Caseload of CID Officers | | 186 | 160 | 156 |
| Number of FTE Employees | | 75 | 77 | 76 |
| Number of FTE Sworn Police Officers | | 63 | 64 | 64 |
| Number of Patrol Vehicles in service | | 34 | 40 | 40 |
| Number of Detective Vehicles in service | | 9 | 9 | 9 |
| Number of Administrative Vehicles | | 6 | 6 | 6 |
| Number of CSU Vehicles (DJA Grant) | | 0 | 5 | 5 |
| Number of Special Use Vehicles* | | 9 | 13 | 13 |
| *Reserve Unit, Motorcycle, ATV,K-9, etc | | | | |
| Number of Vehicle camera units in service | | 32 | 32 | 32 |
| Number of Vehicle radar units in service | | 24 | 24 | 24 |
| Number of Taser units in service | | 63 | 63 | 63 |
| Total Calls for Service for FY | | 63,813 | 69,205 | 71,281 |
| Average Calls for Service per Sworn Officer [Minus Admin and CID officers (15)] | | 1,013 | 1,295 | 1,333 |
| Operating Expenditures | | \$4,872,749 | \$5,019,080 | \$5,272,376 |
| Average Cost per Call for Service | | \$76.36 | \$72.52 | \$73.97 |

EXPENDITURES SUMMARY

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

FUND 100 - GENERAL FUND

DEPT - 3200 - POLICE

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

FUND 100 - GENERAL FUND

DEPT - 3200 - POLICE

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-----------------------|-------------------------------------|-----------------------|-----------------------|----------------------------|
| 53.1106 | General Supplies and Materials | \$ 5,304 | \$ 12,500 | \$ 10,200 |
| 53.1107 | CID Supplies | \$ 10,336 | \$ 15,500 | \$ 14,600 |
| 53.1230 | Electricity | \$ 50,152 | \$ 51,800 | \$ 74,137 |
| 53.1270 | Gasoline/Diesel | \$ 163,125 | \$ 175,858 | \$ 179,055 |
| 53.1301 | Food | \$ 1,723 | \$ 1,200 | \$ 1,000 |
| 53.1401 | Books and Periodicals | \$ 856 | \$ 1,200 | \$ 1,000 |
| 53.1601 | Small Tools and Equipment | \$ 28,861 | \$ 16,802 | \$ 15,407 |
| 53.0000 | TOTAL SUPPLIES | \$ 342,752 | \$ 355,936 | \$ 371,667 |
| 54 | CAPITAL OUTLAY (MINOR) | | | |
| 54.1208 | Training Complex - LETC | \$ - | \$ - | \$ - |
| 54.2301 | Furniture and Fixtures | \$ - | \$ 500 | \$ 1,000 |
| 54.2401 | Computers | \$ 6,701 | \$ - | \$ - |
| 54.0000 | TOTAL CAPITAL OUTLAY (MINOR) | \$ 6,701 | \$ 500 | \$ 1,000 |
| 55 | INTERFUND/DEPT. CHARGES | | | |
| 55.2401 | Self-funded Insurance (Medical) | \$ 560,407 | \$ 555,874 | \$ 583,688 |
| 55.2402 | Llife and Disability | \$ 17,583 | \$ 16,404 | \$ 18,715 |
| 55.0000 | TOTAL INTERFUND/INTERDEPT. | \$ 577,990 | \$ 572,278 | \$ 602,403 |
| 57 | OTHER COSTS | | | |
| 57.2001 | GBI Fingerprint Fees | \$ 8,744 | \$ 9,000 | \$ - |
| 57.3300 | Solid Waste Disposal Fees | \$ 103 | \$ 2,500 | \$ - |
| 57.3401 | Miscellaneous Expenses | \$ 6,337 | \$ 5,000 | \$ 2,500 |
| 57.3407 | C.O.P | \$ 3,700 | \$ 3,000 | \$ 5,000 |
| 57.9000 | Contingencies | \$ - | \$ - | \$ 2,000 |
| 57.0000 | TOTAL OTHER COSTS | \$ 18,884 | \$ 19,500 | \$ 9,500 |
| | TOTAL EXPENDITURES | \$ 5,216,977 | \$ 5,019,080 | \$ 5,272,376 |

ANIMAL CONTROL

EXPENDITURES SUMMARY

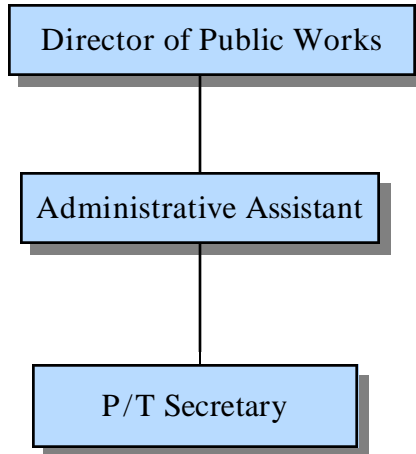
| | <u>FY 2008</u> <u>Actual</u> | <u>FY 2009</u> <u>Budgeted</u> | <u>FY 2010</u> <u>Proposed</u> | <u>Percentage</u> <u>Increase</u> |
|----------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|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

FUND 100 - GENERAL FUND

DEPT - 3910 - ANIMAL CONTROL

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

PUBLIC WORKS ADMINISTRATION



PUBLIC WORKS DEPARTMENT

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

EXPENDITURES SUMMARY

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

FUND 100 - GENERAL FUND

DEPT - 4100 - PUBLIC WORKS ADMINISTRATION

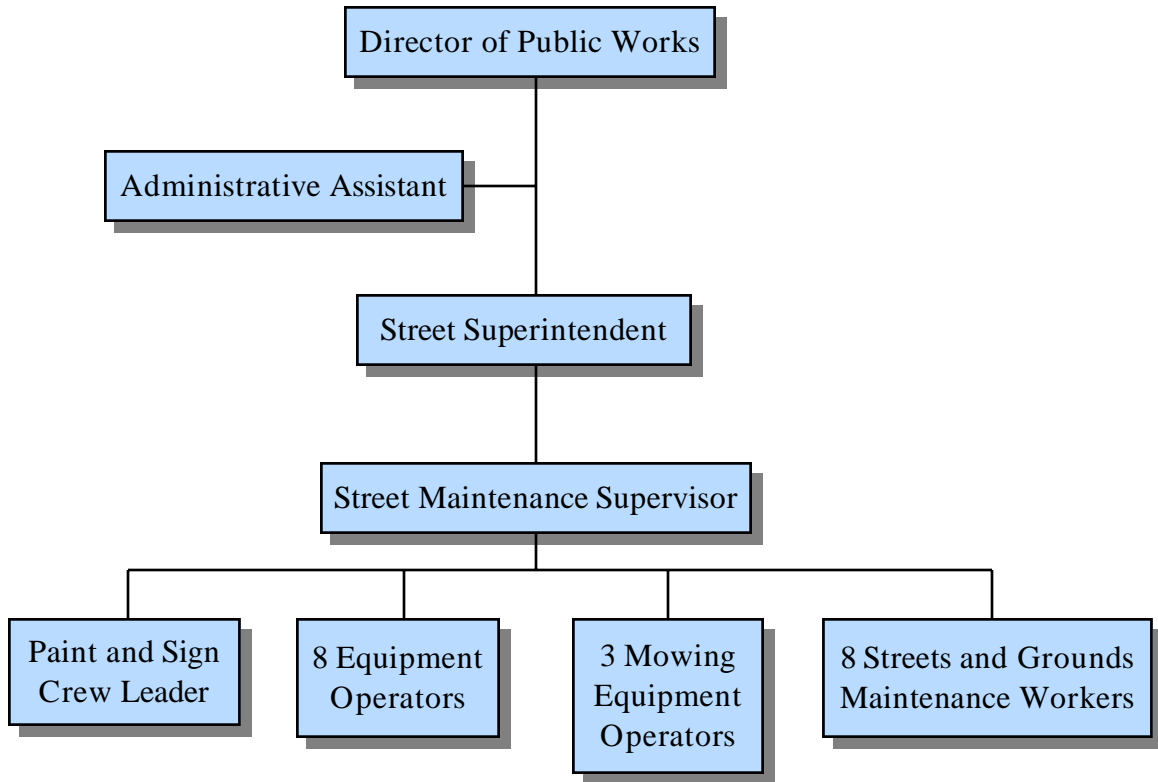
| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|----------------|--|----------------|----------------|---------------------|
| 51 | PERSONAL SERVICES/BENEFITS | | | |
| 51.1101 | Regular Employees | \$ 139,317 | \$ 134,656 | \$ 138,414 |
| 51.1301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

FUND 100 - GENERAL FUND

DEPT - 4100 - PUBLIC WORKS ADMINISTRATION

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

STREETS



STREET DIVISION

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

GOALS & OBJECTIVES

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

Objectives:

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

PERFORMANCE MEASURES

| | <u>FY 2008 Actual</u> | <u>FY 2009 Budgeted</u> | <u>FY 2010 Projected</u> |
|---|---------------------------|-----------------------------|------------------------------|
| Number of tons of asphalt used to: | | | |
| Repair pot holes and utility cuts | 250 | 375 | 375 |
| Number of potholes patched | 610 | 650 | 650 |
| Number of utility cuts paved | 92 | 120 | 120 |
| Number of street signs replaced | 518 | 650 | 650 |
| Number of traffic signals repaired | 45 | 75 | 75 |
| Street sweeping tonnage | 497 | 550 | 550 |
| Number of miles of right of way being mowed | 60-65 | 65-70 | 65-70 |
| Number of feet of drainage canals cleaned | 16,000 | 16,500 | 16,500 |

EXPENDITURES SUMMARY

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

FUND 100 - GENERAL FUND

DEPT - 4200 - STREETS

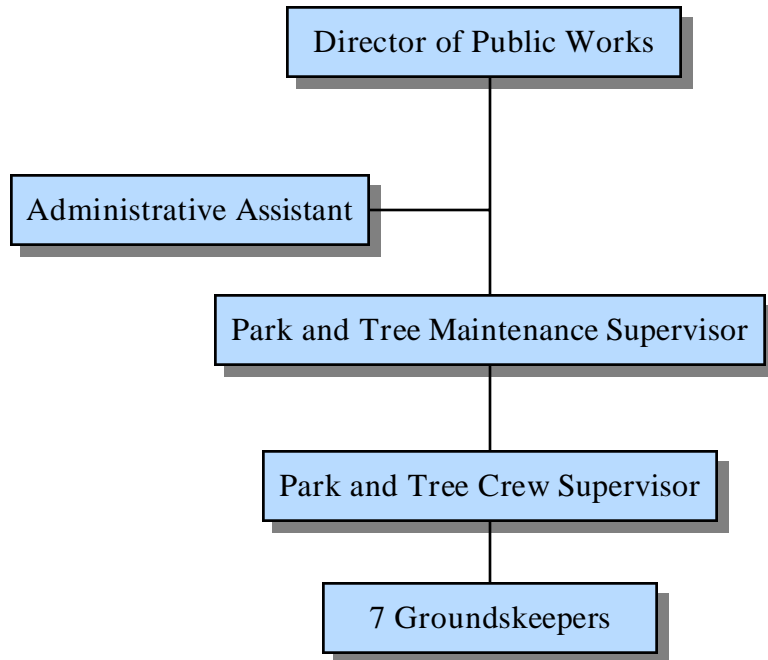
| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-----------------------|--|-----------------------|-----------------------|----------------------------|
| 51 | PERSONAL SERVICES/BENEFITS | | | |
| 51.1101 | Regular Employees | \$ 628,844 | \$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

FUND 100 - GENERAL FUND

DEPT - 4200 - STREETS

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-----------------------|---|-----------------------|-----------------------|----------------------------|
| 53.1232 | Electricity - Street and Traffic Lights | \$ 348,745 | \$ 286,500 | \$ 328,000 |
| 53.1240 | Bottled Gas | \$ 562 | \$ 1,000 | \$ 1,000 |
| 53.1270 | Gasoline/Diesel | \$ 78,736 | \$ 47,000 | \$ 50,000 |
| 53.1301 | Food | \$ 21 | \$ - | \$ - |
| 53.1401 | Books and Periodicals | \$ - | \$ - | \$ - |
| 53.1601 | Small Tools and Equipment | \$ 5,727 | \$ 8,000 | \$ 8,000 |
| 53.0000 | TOTAL SUPPLIES | \$ 531,857 | \$ 466,600 | \$ 488,850 |
| 54 | CAPITAL OUTLAY (MINOR) | | | |
| 54.2301 | Furniture and Fixtures | \$ - | \$ 300 | \$ - |
| 54.2501 | Other Equipment | \$ 4,745 | \$ 7,500 | \$ 5,000 |
| 54.0000 | TOTAL CAPITAL OUTLAY (MINOR) | \$ 4,745 | \$ 7,800 | \$ 5,000 |
| 55 | INTERFUND/DEPT. CHARGES | | | |
| 55.2401 | Self-funded Insurance (Medical) | \$ 155,532 | \$ 129,121 | \$ 167,393 |
| 55.2402 | Life and Disability | \$ 2,930 | \$ 4,160 | \$ 3,910 |
| 55.0000 | TOTAL INTERFUND/INTERDEPT. | \$ 158,462 | \$ 133,281 | \$ 171,303 |
| 57 | OTHER COSTS | | | |
| 57.3300 | Solid Waste Disposal | \$ 24,344 | \$ 20,000 | \$ 20,000 |
| 57.3401 | Miscellaneous Expenses | \$ 899 | \$ 500 | \$ 500 |
| 57.0000 | TOTAL OTHER COSTS | \$ 25,243 | \$ 20,500 | \$ 20,500 |
| | TOTAL EXPENDITURES | \$ 1,648,614 | \$ 1,541,204 | \$ 1,568,409 |

PARKS



PARKS DIVISION

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

GOALS & OBJECTIVES

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

Objective:

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

PERFORMANCE MEASURES

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

EXPENDITURES SUMMARY

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

FUND 100 - GENERAL FUND

DEPT - 6200 - PARKS

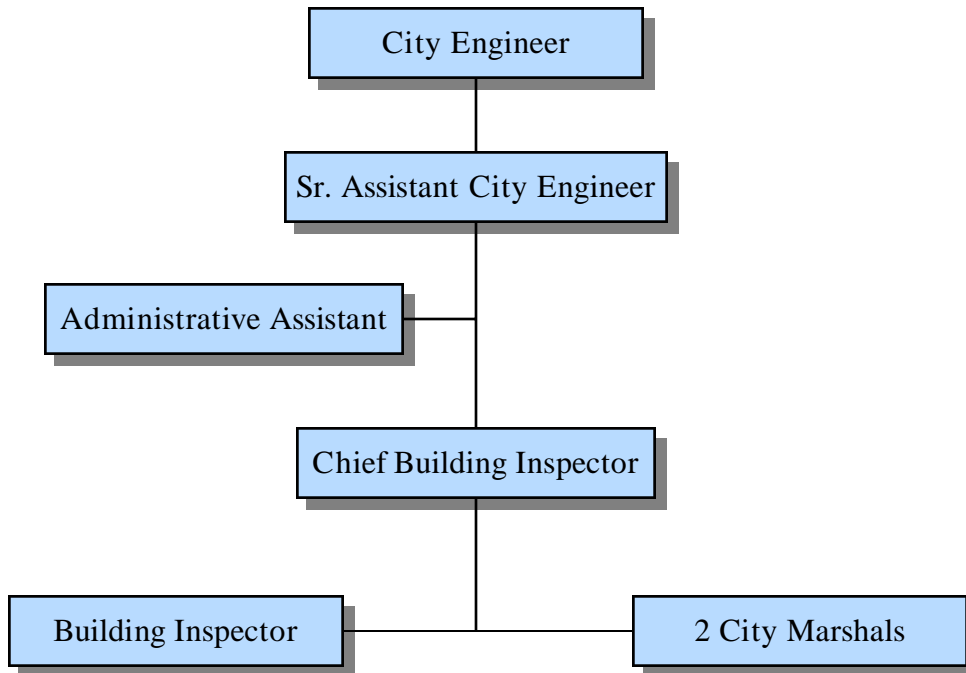
| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-----------------------|--|-----------------------|-----------------------|----------------------------|
| 51 | PERSONAL SERVICES/BENEFITS | | | |
| 51.1101 | Regular Employees | \$ 240,064 | \$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

FUND 100 - GENERAL FUND

DEPT - 6200 - PARKS

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|---------------------------------|-------------------------------------|-----------------------|-----------------------|----------------------------|
| 53.1601 | Small Tools and Equipment | \$ 794 | \$ 4,000 | \$ 3,000 |
| 53 | TOTAL SUPPLIES | \$ 68,530 | \$ 51,175 | \$ 44,275 |
| 54 | CAPITAL OUTLAY (MINOR) | | | |
| 54.2401 | Computers | \$ - | \$ - | \$ - |
| 54.0000 | TOTAL CAPITAL OUTLAY (MINOR) | \$ - | \$ - | \$ - |
| 55 | INTERFUND/DEPT. CHARGES | | | |
| 55.2401 | Self-funded Insurance (Medical) | \$ 50,647 | \$ 55,120 | \$ 55,119 |
| 55.2402 | Life and Disability | \$ 1,218 | \$ 1,622 | \$ 1,573 |
| 55.0000 | TOTAL INTERFUND/INTERDEPT. | \$ 51,865 | \$ 56,742 | \$ 56,692 |
| 57 | OTHER COSTS | | | |
| 57.3300 | Solid Waste Disposal Fees | \$ 2,030 | \$ 1,200 | \$ 1,200 |
| 57.3401 | Miscellaneous Expenses | \$ 778 | \$ 500 | \$ 500 |
| 57.3402 | Employee Picnic | \$ 158 | \$ - | \$ - |
| 57.0000 | TOTAL OTHER COSTS | \$ 2,966 | \$ 1,700 | \$ 1,700 |
| TOTAL OPERATING EXPENSES | | \$ 433,076 | \$ 441,490 | \$ 440,722 |

**ENGINEERING
PROTECTIVE INSPECTIONS**



PROTECTIVE INSPECTIONS

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

Property maintenance code enforcement is carried out by the City Marshal. This includes tall grass and weeds, junk vehicles, dilapidated structures, and accumulation of trash and rubbish. The City Marshal also assists in the enforcement of the zoning ordinance.

PERFORMANCE MEASURES

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

EXPENDITURES SUMMARY

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

FUND 100 - GENERAL FUND

DEPT - 7200 - PROTECTIVE INSPECTIONS

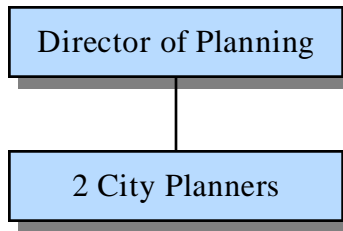
| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-----------------------|--|-----------------------|-----------------------|----------------------------|
| 51 | PERSONAL SERVICES/BENEFITS | | | |
| 51.1101 | Regular Employees | \$ 142,002 | \$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

FUND 100 - GENERAL FUND

DEPT - 7200 - PROTECTIVE INSPECTIONS

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

PLANNING



PLANNING DEPARTMENT

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

The development services function includes the review of a variety of applications related to the use of land. The staff processes applications for items considered by the Planning Commission and Zoning Board of Appeals such as zoning changes, subdivision plats, conditional uses, and variances. Staff provides zoning review of applications handled primarily by other departments, such as building permits, business licenses, and alcoholic beverage permits. The director serves as the zoning administrator and is responsible for the interpretation and enforcement of the zoning and subdivision regulations.

The department is also responsible for long-range and strategic planning of the community. The department must fulfill the requirements of the Georgia Department of Community Affairs for preparing and updating the city's comprehensive land use plan as well as the short-term work program, which is a requisite companion of the comprehensive plan. The comprehensive plan is a guide for the future physical growth and development of the community. The Planning Commission, Zoning Board of Appeals, and Mayor and City Council use the document when making land use decisions.

The department prepares grant applications and administers grants for some projects sponsored by the City of Statesboro. The most recent grants have been in the form of Community Development Block Grants (CDBG) from the Georgia Department of Community Affairs, and Transportation Enhancement (TE) Grants from the Georgia Department of Transportation. Recent CDBG funds have been used to develop infrastructure in the Statesboro Pointe subdivision and to assist Habitat for Humanity in purchasing property in that subdivision. The department is assisting Engineering in the administration of two TE Grants that will be used to enhance portions of East and West Main Streets by moving overhead utilities underground and providing new sidewalks, street lighting, benches, and landscaping. Activities have also already begun in preparation of a 2010 CDBG application in partnership with Habitat for Humanity.

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

GOALS & OBJECTIVES

Goal: Implement the Statesboro Comprehensive Plan.

Objective:

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

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

Objectives:

1. Continue the partnership with Habitat for Humanity of Bulloch County, Inc. providing them with lots in Statesboro Pointe and partial loans to expedite the construction of homes. The goal is to construct three houses in this fiscal year.
2. Continue to work with Habitat by providing them with desirable lots acquired through tax lien sales.
3. Administer the Residential Subdivision Incentive Program so that developers are encouraged to develop properties either within the City or adjacent to the City so that the property is annexed before development begins.

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

Objectives:

1. Review current development review policies related to zoning and subdivision matters, building permits, business licenses, etc. and initiate projects to improve related processes, resources, codes, communications, etc.
2. Continue to provide clear schedule deadlines for the Planning Commission submittals, public hearing advertisement requirements, and City Council public hearing dates.
3. Meet with developers before they begin design so that they are clearly informed of our criteria.
4. Meet with developers and others on rezoning requests and variance requests so that they understand possible compatibility issues.
5. Engage organizations such as the Downtown Statesboro Development Authority, Chamber of Commerce, etc. to generate ideas that will promote "business-friendly" adjustments to City procedures and processes.

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

Objectives:

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

Goal: Improve the physical condition of all neighborhoods.

Objectives:

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

Goal: Improve the City's land development standards in accordance with the *Statesboro Comprehensive Plan*

Objectives:

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

PERFORMANCE MEASURES

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

*Notification of grant approval will not be received until after FY2010.

**Development meeting thresholds requiring review by the Georgia Department of Community Affairs.

***Beginning 09/2008.

EXPENDITURES SUMMARY

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

FUND 100 - GENERAL FUND

DEPT - 7400 - PLANNING

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

FUND 100 - GENERAL FUND

DEPT - 7400 - PLANNING

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

OTHER AGENCIES

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

Among the agencies that receive funding from the City of Statesboro are the Emergency Management Agency, the Bulloch Resident Center, the Drug Abuse Council, the High Hope Center, Concerted Services, the Statesboro Arts Council, the Downtown Statesboro Development Authority, and the Ogeechee Railroad for rental of space for downtown parking.

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

EXPENDITURES SUMMARY

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

FUND 100 - GENERAL FUND

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|---------------------------|--------------------------------------|-----------------------|-----------------------|----------------------------|
| 51 | ECONOMIC DEVELOPMENT | | | |
| 51.1101 | Regular Employees | \$ - | \$ - | \$ 31,965 |
| 51.1301 | Overtime | \$ - | \$ - | \$ 1,500 |
| <i>51.1</i> | <i>Sub-total: Salaries and Wages</i> | \$ - | \$ - | \$ 33,465 |
| 51.2201 | Social Security (FICA) Contributions | \$ - | \$ - | \$ 2,560 |
| 51.2401 | Retirement Contributions | \$ - | \$ - | \$ 2,677 |
| 51.2701 | Workers Compensation | \$ - | \$ - | \$ 34 |
| 51.2901 | Employment Physicals | \$ - | \$ - | \$ - |
| 51.2902 | Employee Drug Screening | \$ - | \$ - | \$ - |
| 51.2903 | Hepatitis/Flu Vaccine | \$ - | \$ - | \$ - |
| <i>51.2</i> | <i>Sub-total: Employee Benefits</i> | \$ - | \$ - | \$ 5,271 |
| 51 | TOTAL ECONOMIC DEVELOPMENT | \$ - | \$ - | \$ 38,736 |
| 1595.52 | PURCHASE/CONTRACT SERVICES | | | |
| 1595.52.3601 | Dues and Fees - RDC | \$ 23,881 | \$ 23,881 | \$ 23,881 |
| 1595.52.3602 | Dues and Fees - GMA | \$ 7,694 | \$ 7,500 | \$ 7,500 |
| 1595.52.0000 | TOTAL PURCHASED SERVICES | \$ 31,575 | \$ 31,381 | \$ 31,381 |
| 57 | OTHER COSTS | | | |
| 3900.57.1002 | Emergency Management Agency | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 5100.57.1003 | Bulloch Resident Center | \$ 1,200 | \$ 1,200 | \$ 1,200 |
| 5100.57.1004 | Drug Abuse Council | \$ 31,047 | \$ 34,000 | \$ 34,000 |
| 5100.57.1005 | High Hope Center | \$ 4,200 | \$ 4,200 | \$ 4,200 |
| 5500.57.1006 | Concerted Services (DOT Van) | \$ 1,200 | \$ 1,200 | \$ 1,200 |
| 6173.57.1014 | Arts Center (Salary) | \$ 57,404 | \$ 59,211 | \$ 60,172 |
| 6173.57.1016 | Arts Center (Operating) | \$ 103,209 | \$ 83,209 | \$ 84,841 |
| 6173.57.4001 | Bad Debts | \$ - | \$ - | \$ - |
| 7500.57.1010 | SBC Development Authority | \$ - | \$ - | \$ - |
| 7564.57.1011 | Downtown Development Authority | \$ 61,533 | \$ 64,186 | \$ 55,706 |
| 7500.57.1012 | Parking Lot Rental - Railroad | \$ 250 | \$ 250 | \$ 250 |
| 57 | TOTAL OTHER COSTS | \$ 265,043 | \$ 252,456 | \$ 246,569 |
| TOTAL EXPENDITURES | | \$ 296,618 | \$ 283,837 | \$ 316,686 |

FUND 100 - GENERAL FUND

DEPT - 8000 - DEBT SERVICE

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

FUND 100 - GENERAL FUND

DEPT - 9000 - TRANSFERS OUT

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-----------------------|--|-----------------------|-----------------------|----------------------------|
| | TRANSFERS: | | | |
| 61.1003 | Transfers to Capital Improvements Fund | \$ 230,000 | \$ 7,000 | \$ - |
| 61.1005 | Transfers to Multiple Grant | \$ - | \$ - | \$ - |
| 61.1030 | Transfers to Statesboro Fire Svc. Fund | \$ 1,608,849 | \$ 1,409,644 | \$ 1,409,644 |
| | TOTAL TRANSFERS | \$ 1,838,849 | \$ 1,416,644 | \$ 1,409,644 |

CONFISCATED ASSETS FUND

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

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

FUND 210 - CONFISCATED ASSET FUND

DEPT - 3200 - POLICE

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

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

This fund accounts for the receipt and disbursement of the Community Development Block Grant (CDBG) for the infrastructure, and the Community Housing Improvement Program (CHIP) Grant to build houses, that was awarded to the City to develop Statesboro Pointe Subdivision. This is a 25-lot subdivision that the City created to provide low- and moderate-income citizens the opportunity for homeownership. Currently, the subdivision infrastructure is completely installed and eighteen houses have been constructed and sold. Three more are under construction by Habitat. The original plan was for the City to use the proceeds to construct houses, sell them, and repeat this process until all 25 homes had been built and sold. Then, the CHIP funding would continue as a Revolving Housing Loan Fund to finance additional homes that the City could build on individual lots it had acquired.

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

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

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

This Budget assumes that the City will convey three more lots to the Land Bank Authority for conveyance to Habitat. In addition, the City will make three loans of \$15,000 each to Habitat for the construction of these houses. Anyone wishing to participate in this housing program is encouraged to contact the Planning Director, at 764-0668, or Mrs. Lee Cheshire, Habitat Executive Director, at 489-2076.

FUND 221 - CDBG FUND

DEPT - 7400 - PLANNING

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|---------------------------|-------------------------------------|-----------------------|-----------------------|----------------------------|
| REVENUES: | | | | |
| 221.38.8006 | Lot Sales Habitat House #12 | \$ 4,744 | \$ - | \$ - |
| 221.38.8020 | Lot Sales Habitat House #25 | \$ 4,744 | \$ 4,780 | \$ - |
| 221.38.8021 | Lot Sales Habitat House #26 | \$ - | \$ 4,780 | \$ - |
| 221.38.8022 | Lot Sales Habitat House #27 | \$ - | \$ 4,780 | \$ - |
| 221.38.8023 | Lot Sales Habitat House #28 | \$ - | \$ - | \$ 4,780 |
| 221.38.8024 | Lot Sales Habitat House #29 | \$ - | \$ - | \$ 4,780 |
| 221.38.8025 | Lot Sales Habitat House #30 | \$ - | \$ - | \$ 4,780 |
| TOTAL REVENUES | | \$ 4,744 | \$ 14,340 | \$ 14,340 |
| EXPENDITURES: | | | | |
| 221.7400.52.1207 | General Administration - CDBG | \$ - | \$ - | \$ - |
| 221.7400.52.3301 | Advertising | \$ - | \$ - | \$ - |
| 221.7400.57.3401 | Misc Expense | \$ - | \$ - | \$ - |
| 221.7400.57.4103 | Bank Charges | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ - |

US DEPARTMENT OF JUSTICE GRANT

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

FUND 224 - US DEPT OF JUSTICE GRANT FUND

DEPT - 3200 - POLICE

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

BROADBAND WIRELESS GRANT FUND

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

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

FUND 225

DEPT - 1535 - Broadband Wireless

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

MULTIPLE GRANT FUND

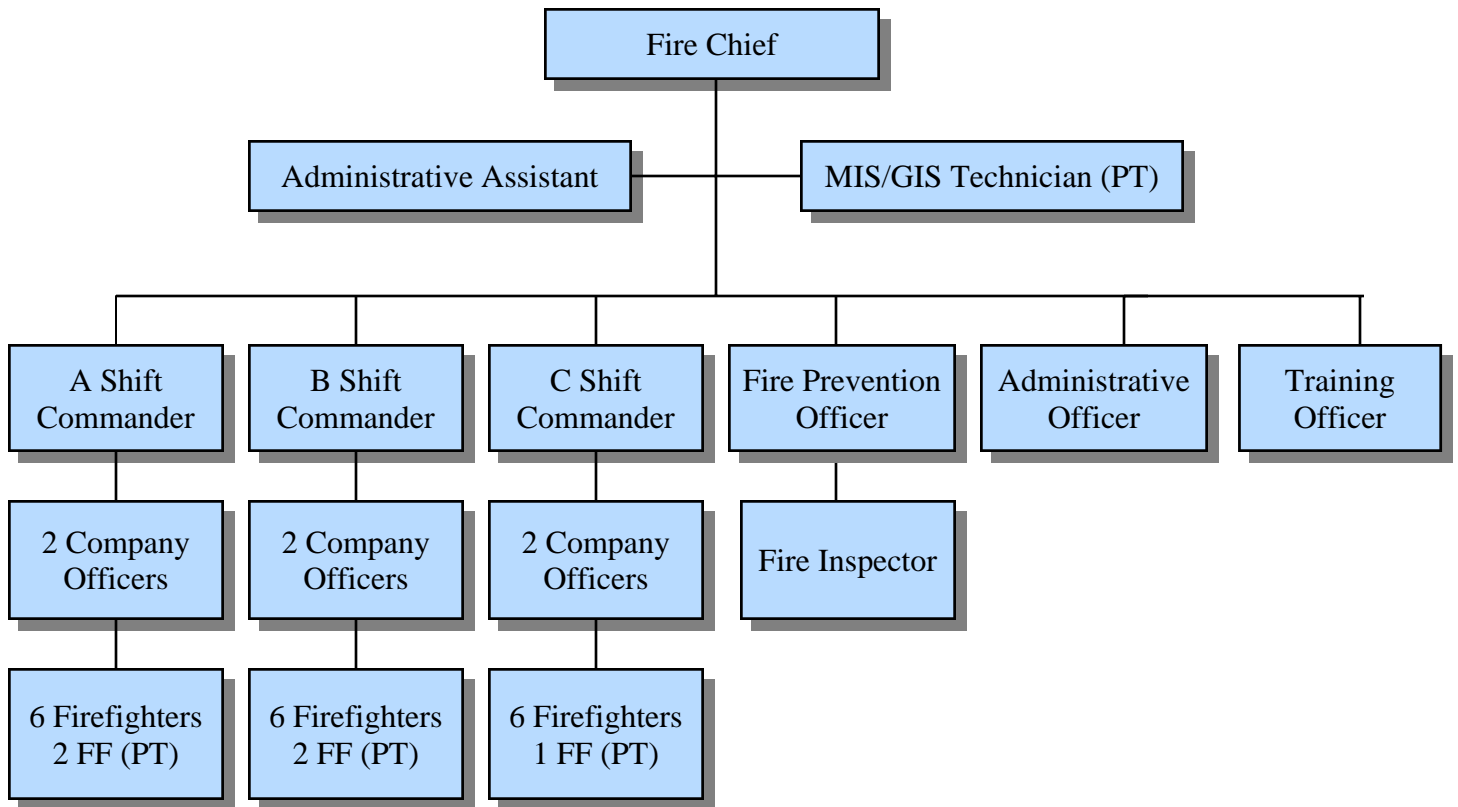
This fund accounts for receipts and disbursements for small state and federal capital grants that individually are less than 2% of the General Fund's annual expenditures. Based upon this Budget, that amount would be for any grant below \$272,338 that is not accounted for in an existing fund. Grants for operating expenses would be received and spent in the appropriate operating fund rather than in this fund.

Should capital grants not budgeted here be received that are below the threshold, this fund would be amended to include both their revenues and expenditures.

FUND 250 - MULTIPLE GRANT FUND

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|---------------------------|--------------------------------|-------------------|-----------------|---------------------|
| REVENUES: | | | | |
| 33.4121 | Art Council | \$ 6,250 | \$ - | \$ - |
| 33.4317 | HSG - Fire (GEMA) | \$ 982 | \$ - | \$ - |
| 33.4318 | HSG - Police (GEMA) | \$ 182,819 | \$ - | \$ - |
| 33.4319 | Bureau of Just - BVP Grant | \$ - | \$ 3,000 | \$ 3,000 |
| 33.9001 | GMA Safety Grant - PD | \$ - | \$ 3,000 | \$ 3,000 |
| 33.9002 | GMA Liability Grant - PD | \$ - | \$ - | \$ - |
| 37.1006 | NADDI Law Enforcement Grant | \$ 10,000 | \$ - | \$ - |
| TOTAL REVENUES | | \$ 200,051 | \$ 6,000 | \$ 6,000 |
| EXPENDITURES: | | | | |
| 3200.53.1105 | Uniforms | \$ - | \$ 3,000 | \$ 3,000 |
| 3200.53.1108 | Exp - OPD Grant | \$ 982 | \$ - | \$ - |
| 3200.53.1601 | Small Tools and Equipment | \$ 10,000 | \$ - | \$ - |
| 3200.53.1602 | Safety Equipment - PD | \$ - | \$ 3,000 | \$ 3,000 |
| 3200.53.1603 | Liability Equipment | \$ - | \$ - | \$ - |
| 3200.53.1604 | Evacuation Equipment - PD | \$ 161,560 | \$ - | \$ - |
| 3200.54.2108 | Equipment - Misc (HSG) | \$ - | \$ - | \$ - |
| 3500.53.1108 | General Supplies and Materials | \$ 21,259 | \$ - | \$ - |
| 3500.54.2108 | Equipment - Misc (HSG) | \$ - | \$ - | \$ - |
| 6100.57.1015 | Statesboro Arts Council | \$ 6,250 | \$ - | \$ - |
| TOTAL EXPENDITURES | | \$ 200,051 | \$ 6,000 | \$ 6,000 |

STATESBORO FIRE SERVICE FUND



STATESBORO FIRE SERVICE FUND

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

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

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

The Administrative staff consists of a Fire Prevention Officer, a Training Officer, a Logistics Officer, a Fire Inspector as well as the Chief, who work a typical 40-hour per week shift, are available for calls during those hours, as well as call-back on major fires.

The department is equipped with four fire pumpers, two aerial ladders, Command/Tactical Support unit, haz-mat unit and a Rehabilitation/Victim assistant unit.

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

The number of personnel, upgraded equipment, emergency communications, and the City's water system has resulted in the City enjoying a Class 3 ISO fire insurance rating.

The department also covers, by contract with Bulloch County, an area approximately five miles in circumference from each station, most of which is outside the City limits. This is known as the Statesboro Fire District and the residents of the district pay a fire district tax of 1.8 mills to the County, which remits it to the City. For the FY 2009, the fire district paid 42% of the Statesboro Fire Department's operating budget. For this payment, they receive reduced response times and enjoy the same Class 3 ISO rating as citizens of the City.

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

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

GOALS & OBJECTIVES

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

Objectives:

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

PERFORMANCE MEASURES

| <i>TYPE OF FIRE INCIDENT (by City and Fire District)</i> | FY 2008 | FY 2009 | FY 2010 |
|--|-------------------|-------------------|-------------------|
| | Actual | Estimated | Projected |
| | city / fire dist. | city / fire dist. | city / fire dist. |
| Structure Fire | 63/32 | 69/15 | 65/40 |
| Vehicle Fire | 40/18 | 20/13 | 28/24 |
| Grass or brush Fire | 20/28 | 47/36 | 40/60 |
| Washdown | 52/75 | 0 | 0 |
| Emergency standby | 0 | 0 | 0 |
| False alarm--unintentional | 178/30 | 182/43 | 110/29 |
| False alarm--intentional | 64/0 | 74/17 | 180/22 |
| Hazardous Conditions (spills and leaks) | 33/6 | 22/4 | 72/14 |
| Smoke Scare | 27/6 | 29/6 | 60/15 |
| Other Responses | 103/67 | 91/31 | 95/40 |
| | | | |
| Total of All Fire Calls inside the City | 528 | 571 | 675 |
| Total of All Fire Calls outside the City in the Fire District | 174 | 165 | 250 |
| Mutual Aid Fire Calls to other jurisdictions | 37 | 0 | 0 |
| Total of All Fire Calls responded to during FY | 739 | 736 | 925 |
| | | | |
| Average Number of Fire Calls inside the City per day | 1.4 | 1.4 | 1.9 |
| Average Response Time (minutes) to Fire Calls inside the City | 3.5 | 3.5 | 3.5 |
| | | | |
| Average Number of Fire Calls outside City in Fire District per day | 0.5 | 0.5 | 0.7 |
| | | | |
| Number of serious fire-related injuries in City and Fire District | 2 | 1 | 0 |
| Number of fire-related fatalities in City and Fire District | 0 | 0 | 0 |
| Employee man hours lost due to job-related injury | 624 | 0 | 0 |

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

EXPENDITURES SUMMARY

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

FUND 270 - GENERAL FUND

DEPT - 3500 - FIRE

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

FUND 270 - GENERAL FUND

DEPT - 3500 - FIRE

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

FUND 270 - GENERAL FUND

DEPT - 3500 - FIRE

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



HOTEL/MOTEL TAX FUND

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

| | |
|---------------|-------|
| 69.0 % | SCVB |
| 8.0 % | DSDA |
| <u>23.0 %</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, 2009 through June 30, 2010.

FUND 275 - HOTEL MOTEL TAX FUND

DEPT - 7540 - TOURISM

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

2002 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUND

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

FUND 321 - 2002 SPLOST FUND

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-----------------------------|---------------------------------------|---------------------|----------------|---------------------|
| REVENUES: | | | | |
| 321.33.7101 | Proceeds for Patrol Cars | \$ 380,822 | \$ - | \$ - |
| 321.33.7110 | Landfill Air Rights | \$ 34,998 | \$ - | \$ - |
| 321.33.7127 | Pro - PD-5 Police Headquarters | \$ 1,000,000 | \$ - | \$ - |
| 321.33.7141 | Pro - ENG-46 W.Gentilly / Fair Rd. | \$ 35,552 | \$ - | \$ - |
| 321.33.7142 | Pro - ENG-38 301/Rucker/Register | \$ 135,521 | \$ - | \$ - |
| 321.33.7143 | Pro - ENG-39 Hwy 24 Sidewalk | \$ 1,825 | \$ - | \$ - |
| 321.33.711301 | Pro - ENG-31 RJ's Ditch Stabilization | \$ 63,227 | \$ - | \$ - |
| 321.33.711304 | Pro - ENG-55 Culverts @ Northlake | \$ 1,550 | \$ - | \$ - |
| 321.33.711312 | Pro - ENG-29 Sav Ave/US 80 | \$ 9,673 | \$ - | \$ - |
| 321.33.711319 | Pro - Howard Lumber Signal | \$ 3,031 | \$ - | \$ - |
| 321.33.711320 | Pro - W. Grady Street Culvert | \$ 7,137 | \$ - | \$ - |
| 321.33.715001 | Pro - WWD-14C Donnie Simmons Way | \$ 229,161 | \$ - | \$ - |
| 321.33.715002 | Pro - WWD-14D Central Street Sewer | \$ 207,083 | \$ - | \$ - |
| 321.33.715004 | Pro - WWD-1 Refurbish 2 Wells | \$ 23,365 | \$ - | \$ - |
| 321.33.715013 | Pro - I16/301 South | \$ 103,755 | \$ - | \$ - |
| 321.33.715014 | Pro - Reclaimed Water | \$ 31,334 | \$ - | \$ - |
| TOTAL REVENUES | | \$ 2,268,034 | \$ - | \$ - |
| EXPENDITURES: | | | | |
| POLICE DEPARTMENT | | | | |
| 321.4220.54.1497 | ENG-38 US 301 / Rucker Lane | \$ 139,171 | \$ - | \$ - |
| 321.4220.54.1517 | ENG-29 Sav. Ave / US 80 | \$ 9,673 | \$ - | \$ - |
| 321.4220.54.1521 | Gentilly Road & Fair Road | \$ 33,727 | \$ - | \$ - |
| 321.4220.54.1526 | Transportation Plan | \$ 80,000 | \$ - | \$ - |
| STORM DRAINAGE | | | | |
| 321.4250.54.1505 | ENG-31 RJ's Ditch Stabilize | \$ 63,227 | \$ - | \$ - |
| 321.4250.54.1509 | ENG-55 Enlarge Culverts | \$ 1,550 | \$ - | \$ - |
| 321.4250.54.1525 | ENG-82 West Grady Culvert | \$ 42,136 | \$ - | \$ - |
| TRAFFIC ENGINEERING | | | | |
| 321.4270.54.2118 | Howard Lumber Traffic Signal | \$ 3,032 | \$ - | \$ - |
| OTHER FINANCING USES | | | | |
| 321.9000.61.1015 | Transfers to CIP Fund-Court/PD | \$ 1,000,000 | \$ - | \$ - |
| 321.9000.61.1020 | Transfers to Water/Waste Water Fund | \$ 563,363 | \$ - | \$ - |
| 321.9000.61.1021 | Transfer to Reclaimed Wate | \$ 31,333 | \$ - | \$ - |
| 321.9000.61.1040 | Transfer to SWD | \$ 380,822 | \$ - | \$ - |
| 321.9000.61.1045 | Transfer to Streetscape | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | | \$ 2,348,034 | \$ - | \$ - |

2007 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUND

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

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

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

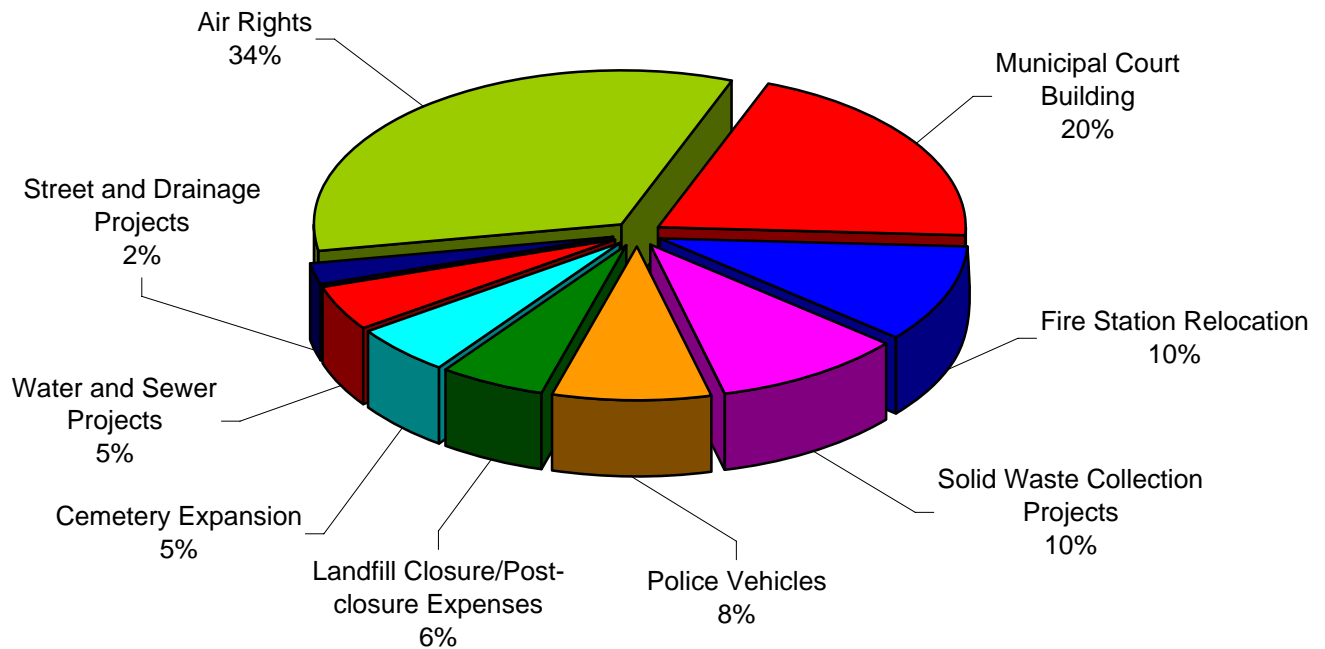
FUND 322 - 2007 SPLOST FUND

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

**2007 SPLOST FUND ALLOCATIONS
FY 2010**

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

2007 SPLOST Allocations for FY 2010



DESCRIPTION OF MAJOR PROJECTS

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

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

SUMMARY OF PROJECTS BY FISCAL YEAR:
2007 SPLOST FUND

| Project Number | Project | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | TOTALS |
|----------------|--|------------|--------------|------------|--------------|------------|------------|--------------|
| AF-16 | Municipal Court Building | \$ 600,000 | \$ 600,000 | | | | | |
| ENG-2 | Stormwater Phase II Regulations | | \$ 60,000 | | | | | \$ 60,000 |
| ENG-13 | Traffic Signal, N. Zetterower Ave. @ East Main | | | \$ 90,000 | | | | |
| ENG-16 | Construct Sidewalk Along North Main St. | | | \$ 500,000 | \$ 200,000 | | | \$ 700,000 |
| ENG-26 | Cemetery Expansion Project | \$ 150,000 | | | | | | \$ 150,000 |
| ENG-27 | Resurface Cemetery Streets | | \$ 30,000 | | \$ 50,000 | | | \$ 80,000 |
| ENG-28 | Street Striping | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | | | \$ 120,000 |
| ENG-33 | Intersection Improvements U.S. 301 @ S.R. 67 | | | | | | \$ 250,000 | \$ 250,000 |
| ENG-37 | Intersection: W. Main and Johnson St. | | | \$ 300,000 | | | | \$ 300,000 |
| ENG-40 | Street Repaving Program | | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 1,500,000 |
| ENG-44 | Inter. Impr. W. Grady St. @ S. College St. | | \$ 260,000 | | | | | \$ 260,000 |
| ENG-51 | Intersection: W. and E. Parrish at US301 | | | | \$ 125,000 | | | \$ 125,000 |
| ENG-57 | Subdivision Incentive Program Funding | | \$ 75,000 | \$ 100,000 | \$ 125,000 | \$ 150,000 | \$ 175,000 | \$ 625,000 |
| ENG-59 | Denmark Street Improvements | | | \$ 100,000 | | | | \$ 100,000 |
| ENG-60 | Sidewalk Along Lester Road | | | | | | | |
| ENG-66 | West Jones Avenue Curve Project | | | | \$ 243,000 | | | \$ 243,000 |
| ENG-67 | Drainage from E. Vine to E. Cherry St. | | | | \$ 36,000 | | | \$ 36,000 |
| ENG-68 | GA 24 Sidewalk Extension | | | | \$ 328,400 | | | \$ 328,400 |
| FD-7 | Fire Station Relocation | \$ 300,000 | | | | | | \$ 300,000 |
| FD-10 | Engine Replacement | | \$ 350,000 | | | | | \$ 350,000 |
| FD-40 | Breathing Apparatus | | | \$ 150,000 | | | | \$ 150,000 |
| FD-44 | Engine Replacement | | \$ 350,000 | | | | | \$ 350,000 |
| FD-45 | Engine Replacement | | \$ 350,000 | | | | | \$ 350,000 |
| FD-58 | Radio Communication Replacement | | | | | \$ 165,000 | | SPLOST 13 |
| PD-1 | Police Vehicles and Conversions | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 500,000 | | \$ 1,500,000 |
| | | | | | | | | \$ - |
| PW-ST-31 | Sidewalk Repairs | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | | | \$ 160,000 |
| WWD-14 | Water and Sewer Rehab Projects | \$ 100,000 | | \$ 590,000 | \$ 1,500,000 | | | \$ 2,190,000 |
| | e) Lakeview/Whitesville LS Upgrades | | \$ 1,500,000 | | | | | \$ 1,500,000 |
| | f) W. Jones/Denmark Sewer Rehab | | | \$ 650,000 | | | | \$ 650,000 |
| | h) Phase II Streetscape Rehab | | \$ 1,100,000 | | | | | \$ 1,100,000 |
| | l) Savannah Ave. Replacement W & S | | | | \$ 1,000,000 | | | \$ 1,000,000 |

SUMMARY OF PROJECTS BY FISCAL YEAR:
2007 SPLOST FUND

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

DOWNTOWN STREETScape FUND

This fund accounts for the receipts and disbursements from a Georgia Department of Transportation TE-21 (Transportation Enhancement) Grant to improve two sidewalks, curb and gutter, street trees and other landscaping, decorative benches and lighting in a portion of the downtown. The City was awarded a \$530,000 grant for this project, and had committed to a local match. By adding \$575,000 of local money, the project will have \$1,105,000 available.

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

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

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

FUND 340 - DOWNTOWN STREETScape FUND

DEPT - 4220 - ROADWAYS AND WALKWAYS

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|---------------------------|-----------------------------------|------------------|-------------------|---------------------|
| REVENUES: | | | | |
| 33.4311 | Proceeds from DOT | \$ - | \$ 530,000 | \$ 530,000 |
| 39.1290 | Transfer in from 2002 SPLOST Fund | \$ - | \$ - | \$ 25,000 |
| TOTAL REVENUES | | \$ - | \$ 530,000 | \$ 555,000 |
| EXPENDITURES: | | | | |
| 340.4220. | Postage | \$ 269 | \$ - | \$ - |
| 340.4220. | Advertising | \$ 300 | \$ - | \$ - |
| 340.4220. | Printing and Binding | \$ 1,743 | \$ - | \$ - |
| 54.1481 | Downtown Streetscape - Architect | \$ 12,957 | \$ 9,788 | \$ - |
| 54.1482 | Downtown Construction | \$ 67 | \$ 538,835 | \$ 555,000 |
| TOTAL EXPENDITURES | | \$ 15,336 | \$ 548,623 | \$ 555,000 |

CAPITAL IMPROVEMENTS PROGRAM FUND

This fund accounts for the receipt and disbursement of funds to acquire major general fixed assets for the City. The projects are derived from the first year's listing within the 6-year Capital Improvements Program for the CIP Fund. Other capital projects are funded in the individual utility funds such as the Water and Sewer Fund, the Natural Gas Fund, the Solid Waste Collection Fund, and the Solid Waste Disposal Fund. Some are also funded in the Fleet Management Fund, the Confiscated Assets Fund, the Multiple Grants Fund, the Statesboro Fire Service Fund, the Downtown Streetscape Fund, the 2002 SPLOST Fund and the 2007 SPLOST Fund.

Funding is provided by a transfer from the Water and Sewer Fund, federal and state grants, and Georgia Department of Transportation (GDOT) grants and local assistance funding, and the Georgia Municipal Association (GMA) lease pool loans. Projects funded here should cost at least \$5,000 and have a useful life of at least two years. Some may have a smaller dollar amount when they are a carryover from the previous year when a project was not finished by year-end. Some capital projects take longer than one fiscal year to complete, requiring the remainder of the project to be funded in the following fiscal year(s). Projects retain the same Project Number and accounting line item in subsequent years in order to easily track a multiple-year project.

The savings from projects or purchases that come in under the budgeted amount are transferred throughout the fiscal year to a Contingency line item in this fund. The Contingency is then available to fund any change orders or unanticipated projects or purchases that arise during the fiscal year without having to amend this fund's budget. Any appropriations remaining in the Contingency line item at fiscal year-end go into the fund balance, which can be appropriated in a subsequent year for other projects.

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

FUND 350 - CAPITAL IMPROVEMENTS PROGRAM

| Account Number | Account Description or Title | FY 2009 Budgeted | FY 2010 Budgeted |
|---|---|-------------------|-------------------|
| REVENUES: | | | |
| OTHER FINANCING SOURCES: | | | |
| 350.39.1201 | Operating Transfer in from General Fund | \$ 7,000 | \$ - |
| 350.39.1204 | Operating Transfer in from Water/Wastewater Fund | \$ 310,000 | \$ 91,000 |
| 350.39.1270 | Operating Transfer in from Broadband Wireless | \$ - | \$ 72,000 |
| 350.39.1000 | TOTAL OTHER FINANCING SOURCES | \$ 317,000 | \$ 163,000 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | | \$ 317,000 | \$ 163,000 |
| EXPENDITURES: | | | |
| 350.54.0000 | CAPITAL OUTLAY | | |
| 350.54.1300 | Buildings | | |
| 350.1575.54.1313 | ENG-18 Calibration of CH De-Humidifier and Chillers | \$ 10,000 | \$ 14,000 |
| 350.4200.54.1322 | PW-ST-79 Equipment Building | \$ 70,000 | \$ - |
| 350.54.1400 | Infrastructure | | |
| | <i>Street and Sidewalk Projects</i> | | |
| 350.4220.54.1467 | ENG-28 Street Striping for Traffic Control | \$ 30,000 | \$ - |
| 350.4220.54.1473 | ENG-40 Annual Street Repaving Program | \$ 63,000 | \$ - |
| 350.4250.54.1507 | Stonehaven Drive | \$ 63,000 | \$ - |
| 350.4250.54.1425 | ENG-82 West Grady St. Culvert Replacement | \$ - | \$ 30,000 |
| 350.4220.54.1426 | ENG-88 Brannen St./Highway 80 Connector Road | \$ - | \$ 35,000 |
| <i>350.54.1000</i> | <i>Sub-total Property</i> | <i>\$ 236,000</i> | <i>\$ 79,000</i> |
| 350.54.2200 | Vehicles (and motorized equipment) | | |
| 350.1575.54.2219 | ENG-6 Engineering Vehicle | \$ 23,000 | \$ - |
| 350.4200.54.2227 | PW-ST-64 Replace Exmark Mowers | \$ 12,000 | \$ - |
| 350.6200.54.2216 | PW-PT-1 Replacement Parks Riding Mower | \$ 7,000 | \$ - |
| 350.6200.54.2244 | PW-PT-11 Replace 1/2 ton Pickup | \$ 22,500 | \$ - |
| 350.54.2300 | Computers | | |
| 350.1510.54.2410 | AF-15 Application Server | \$ 7,000 | \$ - |
| 350.54.2500 | Other equipment | | |
| 350.3200.54.2564 | PD-15 Bullet Proof Vests: Emergency Response | \$ - | \$ 12,000 |
| <i>350.54.2000</i> | <i>Sub-total Machinery and Equipment</i> | <i>\$ 71,500</i> | <i>\$ 12,000</i> |
| 350.54.0000 | TOTAL CAPITAL OUTLAY EXPENDITURES | \$ 307,500 | \$ 91,000 |
| Fund Balance Increase (Decrease) | | \$ 9,500 | \$ 72,000 |

DESCRIPTION OF MAJOR PROJECTS

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

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

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

| Project Number | Project | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | TOTALS |
|----------------|--|-----------|-----------|------------|------------|-----------|------------|------------|
| ENG-2 | Stormwater Phase II Regulations | | | | | | | SPLOST 07 |
| ENG-5 | New Utility Vehicle | | | | | | | Not Funded |
| ENG-12 | Updates City Maps and Boundary Markers | | \$ 10,000 | | \$ 10,000 | | \$ 10,000 | \$ 30,000 |
| ENG-13 | Traffic Signal: N. Zetterower at E. Main St. | | | | | | | SPLOST 07 |
| ENG-16 | Construct Sidewalk Along North Main Street | | | | | | | SPLOST 07 |
| ENG-18 | Calibration of CH De-Humidifier and Chillers | \$ 14,000 | \$ 10,000 | \$ 15,000 | \$ 11,000 | \$ 15,000 | | \$ 65,000 |
| ENG-19 | Updates to Flood Plain Maps | | | | | | | Not Funded |
| ENG-20 | Install GIS (Arc View) Software | | | | \$ 15,000 | \$ 11,000 | \$ 16,000 | \$ 42,000 |
| ENG-24 | Install Coordinated Welcome Signage | | \$ 25,000 | | \$ 25,000 | | | \$ 50,000 |
| ENG-26 | Cemetery Expansion Project | | | | | | | SPLOST 07 |
| ENG-27 | Resurface Cemetery Streets | | | | | | | SPLOST 07 |
| ENG-28 | Street Striping | | | | | | | SPLOST 07 |
| ENG-32 | Highway 80 (Northside Drive West) Drainage | | \$ 25,000 | \$ 299,000 | | | | \$ 324,000 |
| ENG-33 | US 301 S and Fair Rd. Intersection Project | | | | | | | SPLOST 07 |
| ENG-34 | Sidewalk Construction: Gentilly Road | | | | | | | Not Funded |
| ENG-36 | Traffic Signal: SR 67 @ Brampton Ave. | | | \$ 80,000 | | | | \$ 80,000 |
| ENG-37 | Intersection: W. Main and Johnson St. | | | | | | | SPLOST 07 |
| ENG-39 | East Main (SR 24) Sidewalk East of Bypass | | | | | | | Not Funded |
| ENG-40 | Street Repaving Program | | | | | | | SPLOST 07 |
| ENG-41 | East Main/Oak St./Courtland St. Parking Lot | | | | | | | Not Funded |
| ENG-42 | Install Underground Utilities | | | | | | \$ 200,000 | \$ 200,000 |
| ENG-44 | W. Grady and College St. Intersection | | | | | | | SPLOST 07 |
| ENG-51 | West/East Parrish St. Intersection | | | | | | | SPLOST 07 |
| ENG-57 | Subdivision Incentive Program Funding | | | | | | | SPLOST 07 |
| ENG-59 | Denmark St. curb, gutter and sidewalk | | | | | | | SPLOST 07 |
| ENG-60 | Lester Road Sidewalks | | | | | | | SPLOST 07 |
| ENG-64 | South College St. Sidewalk | | | | | | | Not Funded |
| ENG-65 | Install Street Lighting | | | | | | | Not Funded |
| ENG-66 | West Jones Avenue Curve Project | | | | | | | SPLOST 07 |
| ENG-67 | Drainage from E. Vine to E. Cherry St. | | | | | | | SPLOST 07 |
| ENG-68 | GA 24 Sidewalk Extension West of Bypass | | | | | | | SPLOST 07 |
| ENG-69 | Install New Traffic Signal on Gentilly Road | | | \$ 75,000 | | | | \$ 75,000 |
| ENG-77 | Savannah Ave. Milling and Resurfacing | | | | \$ 325,000 | | | \$ 325,000 |
| ENG-78 | Rackley Street Curb and Gutter | | | | | \$ 20,000 | | \$ 20,000 |

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

| Project Number | Project | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | TOTALS |
|----------------|--|-----------|------------|-----------|-----------|------------|------------|--------------|
| ENG-79 | MLK Sidewalk and Westside Walkway | | | | | | | Not Funded |
| ENG-80 | Anderson St. Paving and Drainage | | | | | | | Not Funded |
| ENG-81 | Brannen and S. Zetterower St. Intersection | | \$ 65,000 | | | | | \$ 65,000 |
| ENG-82 | W. Grady St. Culvert Replacement | \$ 30,000 | | | | | | \$ 30,000 |
| ENG-84 | Zetterower and Tillman Road Intersection | | | | | | \$ 80,000 | \$ 80,000 |
| ENG-86 | Lanier Dr. Drainage Improvements | | \$ 35,000 | | | | | \$ 35,000 |
| ENG-87 | Bermuda Run Sidewalk | | | | | | | Not Funded |
| ENG-88 | Brannen St./Highway 80 Connector Road | \$ 35,000 | \$ 200,000 | | | | | \$ 235,000 |
| ENG-89 | Eastside Cemetery Fence | | | | | | | Not Funded |
| PLG-3 | Pickup Truck for Planning Department | | \$ 20,000 | | | | | \$ 20,000 |
| PLG-4 | Office Remodeling | | | | | | | Not Funded |
| PD-1 | Police Vehicles and Conversions | | | | | | | SPLOST 07 |
| PD-2 | Radar Units | | | | | | | Conf. Assets |
| PD-3 | Video Cameras for Patrol Vehicles | | | | | | | Conf. Assets |
| PD-6 | Police Vehicles for New Officers | | \$ 28,479 | | | | | \$ 28,479 |
| PD-8 | Upgrade Computer System | | \$ 25,000 | \$ 25,000 | \$ 36,000 | \$ 36,000 | | \$ 122,000 |
| PD-15 | Bullet Proof Vests: Emergency Response | \$ 12,000 | | | | | | \$ 12,000 |
| PD-16 | All Terrain Vehicle and Trailer | | | | \$ 19,700 | | | \$ 19,700 |
| PD-17 | Live Fire Training Complex | | | | | \$ 65,000 | | \$ 65,000 |
| PD-18 | Emergency Response Vehicle | | | | \$ 35,000 | | | \$ 35,000 |
| PD-23 | Police K-9 Dog | | \$ 18,000 | | | | | \$ 18,000 |
| PD-24 | Pickup for Animal Control (Bulloch County) | | | \$ 22,000 | | | | \$ 22,000 |
| PD-28 | GPS Tracking System | | | | \$ 7,000 | | | \$ 7,000 |
| PD-29 | Thermal Imaging Digital Camera | | \$ 14,000 | | | | | \$ 14,000 |
| PD-30 | 1st Responder Tactical Blanket | | \$ 8,600 | | | | | \$ 8,600 |
| PD-34 | Live Scan Fingerprint System | | | | | | | Conf. Assets |
| PD-38 | Star Witness Forensic Audio/Video System | | | | | | | Conf. Assets |
| PW-ADM-2 | PW Director's Pickup Replacement | | \$ 20,000 | | | | | \$ 20,000 |
| PW-ADM-5 | Warehouse for PW and Utilities | | | | | \$ 150,000 | \$ 150,000 | \$ 300,000 |
| PW-ADM-6 | Fueling System | | | | | | | Not Funded |
| PW-PT-1 | Replace Riding Mowers (net with trade-in) | \$ - | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | | \$ 28,000 |

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

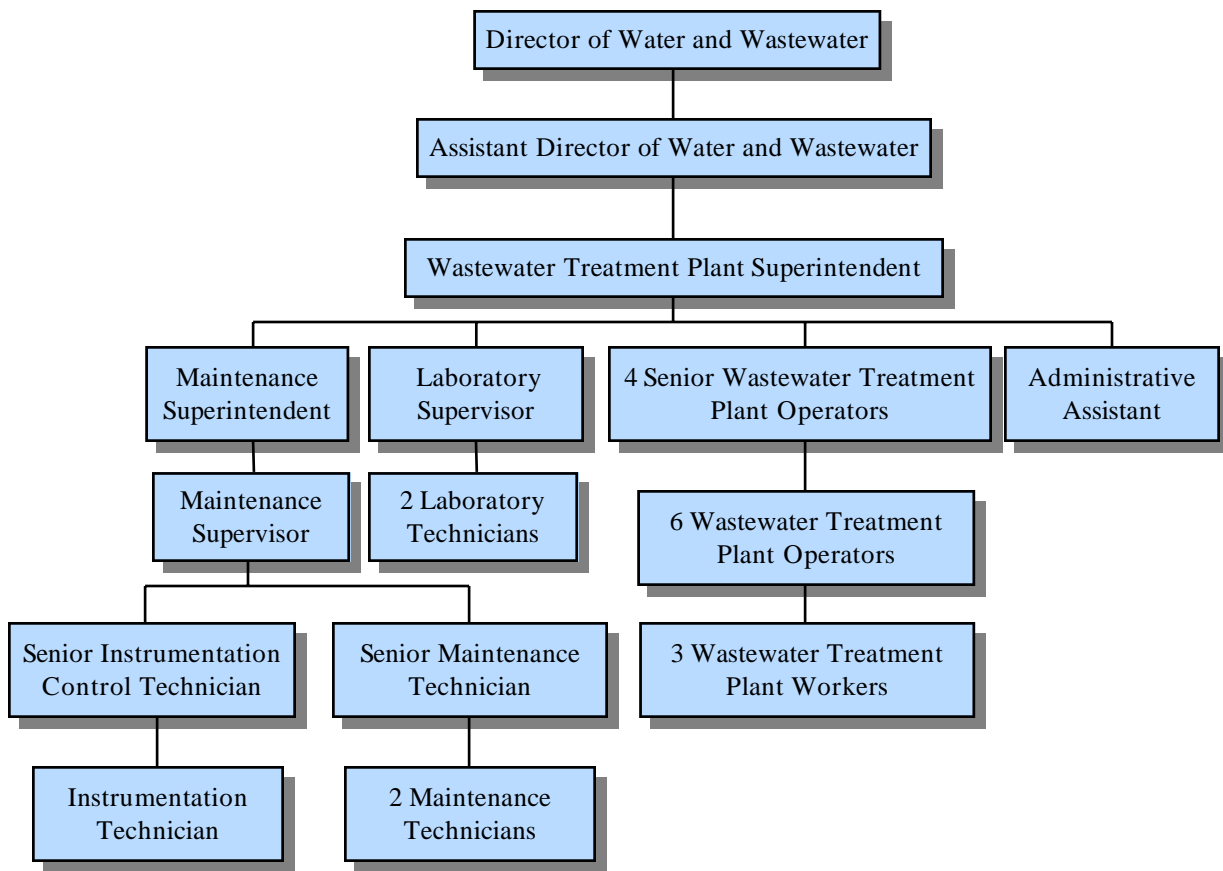
| Project Number | Project | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | TOTALS |
|----------------|---|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| PW-PT-4 | Crewcab Truck with Landscaping Body | | | | | | \$ 30,000 | \$ 30,000 |
| PW-PT-9 | Steel Frame Equipment Shed | | | \$ 21,000 | | | | \$ 21,000 |
| PW-PT-11 | Replacement 1/2 ton Pickup | | | | \$ 22,500 | | | \$ 22,500 |
| PW-PT-13 | Christmas Decorations | \$ - | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ 7,500 | | \$ 30,000 |
| PW-PT-16 | Bird's Pond Park Development | | | \$ 10,000 | | | | \$ 10,000 |
| PW-PT-18 | Willie McTell Trail Trees | | | | | | | Not Funded |
| PW-ST-21 | Dumptruck | | | | | | \$ 120,000 | \$ 120,000 |
| PW-ST-31 | Sidewalk Repairs | | | | | | | SPLOST 07 |
| PW-ST-37 | Excavator | | | | | | | Not Funded |
| PW-ST-44 | Frontend Loader | | | | | | | Not Funded |
| PW-ST-62 | Replace Bushhog Mowers | | | \$ 8,000 | | | | \$ 8,000 |
| PW-ST-64 | Replace Exmark Mowers (net with trade-in) | | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 75,000 |
| PW-ST-71 | Replace 1985 Inter. 5-yard Dumptruck | | | | \$ 65,000 | | | \$ 65,000 |
| PW-ST-73 | a) Replacement Sweeper Chassis & Unit | | | | | | | Not Funded |
| PW-ST-74 | Replace 1994, 1995 and 1999 Trucks | | | \$ 20,000 | | \$ 20,000 | \$ 20,000 | \$ 60,000 |
| PW-ST-78 | Replace Mosquito Spray Unit | | | \$ 9,000 | | | | \$ 9,000 |
| PW-ST-79 | Equipment Building | | \$ 70,000 | | | | | \$ 70,000 |
| PW-ST-80 | Replace Existing Trucks | | \$ 20,000 | | \$ 20,000 | | \$ 20,000 | \$ 60,000 |
| PW-ST-84 | 1 Ton Pickup for Asphalt Crew | | | \$ 30,000 | | | | \$ 30,000 |
| PW-ST-85 | Hot Patch Trailer | | | \$ 43,000 | | | | \$ 43,000 |
| PW-ST-87 | Renovations to Interior of Offices | | | | | | | Not Funded |
| PW-ST-88 | Side Dresser | | | \$ 60,000 | | | | \$ 60,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | TOTAL EXPENDITURES: | \$ 91,000 | \$ 623,579 | \$ 746,500 | \$ 620,700 | \$ 346,500 | \$ 661,000 | \$ 3,089,279 |

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

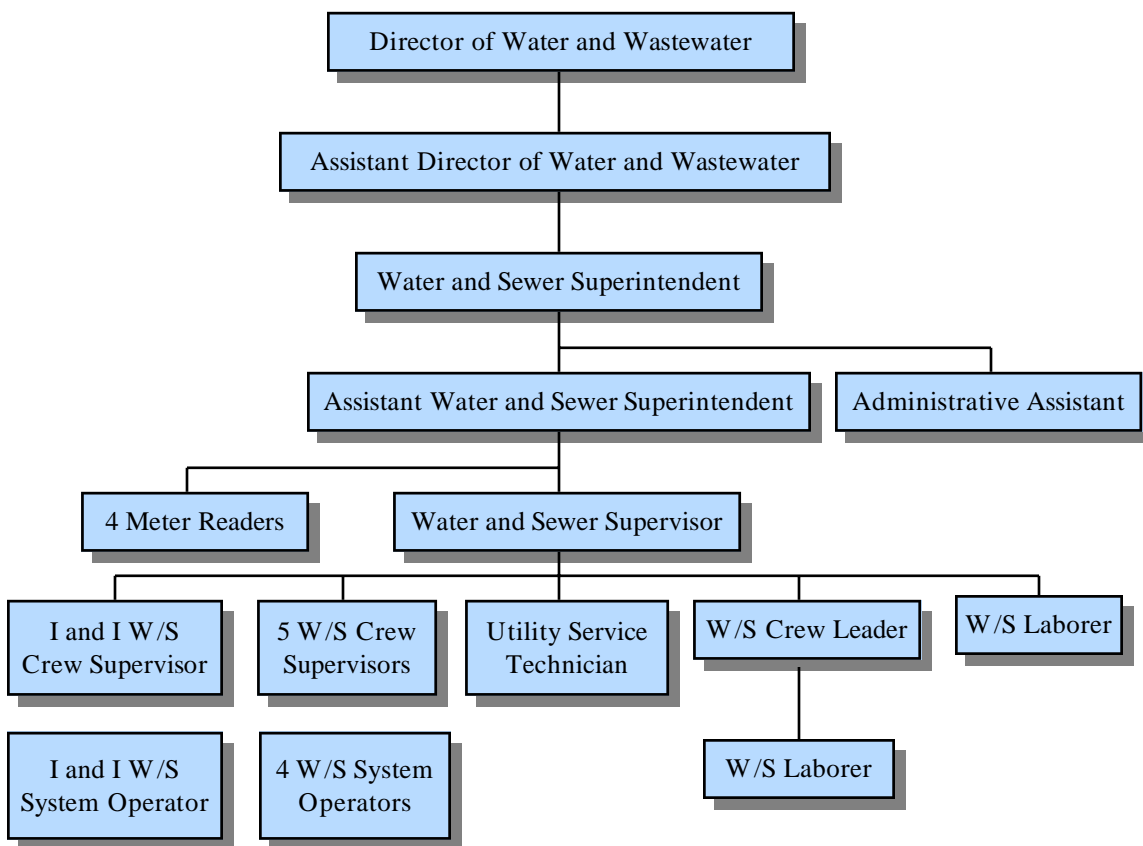
| Project Number | Project | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | TOTALS |
|----------------|---|------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| | PROJECTED REVENUES AND OTHER FINANCING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



WASTEWATER DEPARTMENT



WATER/SEWER DEPARTMENT



WATER AND SEWER FUND

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

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

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

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

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

GOALS & OBJECTIVES

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

Objectives:

1. Continue to maintain all lines, pumps and water tanks so that breakdowns are avoided.
2. Continue to maintain the SCADA system so that system information is provided in a timely manner for the operators.
3. Continue to train and supervise the laboratory staff so that all required EPA/EPD testing is completed and reported as required, and that any quality issues are addressed immediately.
4. Continue the backflow prevention installation program.
5. Install \$50,000 worth of touch-read meters to replace older meters.
6. Loop the 12" water main from Well #9.

Goal: Continue to collect and treat all wastewater on our system within the NPDES permit issued by the Environmental Protection Division of the Georgia Department of Natural Resources.

Objectives:

1. Continue to maintain the sewer lines, pump stations, and WWTP so that overflows are avoided.
2. Continue to operate the WWTP and the laboratory so that all parameters of the NPDES Permit are met, and properly tested and reported to the State monthly.
3. Install emergency generators at two more sewer lift stations.
4. Repair the tanks at the wastewater treatment plant.

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

Objectives:

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

PERFORMANCE MEASURES

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

| | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|--|-------------------|----------------------|----------------------|
| Average Gallons per Day (GPD) of water pumped | 3,229,000 | 3,240,000 | 3,252,000 |
| ***Average GPD allowed by EPD Withdrawal Permit | 5,875,000 | 5,875,000 | 5,875,000 |
| Percentage of Permitted Average GPD actually used | 55% | 55% | 55% |
| Peak GPD of water pumped | 4,630,000 | 5,179,000 | 4,880,000 |
| Number of operational sewage lift stations | 23 | 23 | 23 |
| Average GPD of sewage treated and discharged from the WWTP | 3,383,221 | 3,106,868 | 3,300,000 |
| Average GPD of sewage discharge permitted by NPDES Permit | 10,000,000 | 10,000,000 | 10,000,000 |
| Percentage of Permitted Average GPD actually used | 34% | 31% | 33% |
| Number of water leaks repaired | 584 | 556 | 560 |
| Number of sewage spills requiring EPD notification | 0 | 0 | 0 |
| Number of NPDES Permit violations per EPD | 0 | 0 | 0 |
| Dollar amount of fixed assets at FY end | \$36,735,074 | \$38,561,101 | \$38,401,925 |
| Long-term debt outstanding at FY end | \$10,169,786 | \$11,161,911 | \$10,581,827 |
| Long-term debt outstanding as a % of fixed assets at FY end | 28% | 29% | 28% |
| Long-term debt outstanding per capita at FY end | \$384 | \$421 | \$399 |
| Water & Wastewater Annual Debt Service Payments (P & I) | \$1,122,668 | \$1,244,983 | \$1,388,886 |
| Net Income for FY | \$1,137,833 | -\$266,389 | \$229,829 |
| Ratio of Water & Wastewater System Net Income to Annual Debt Service Payments (P & I) | 101.4% | -21.4% | 16.5% |
| Number of FTE employees | 49.5 | 50 | 50.5 |
| Net Income (Loss) per FTE employee | \$22,987 | -\$5,328 | \$4,551 |

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

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

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

EXPENSES SUMMARY

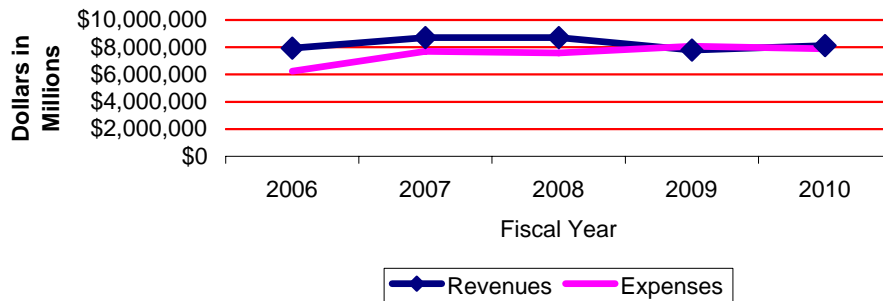
Wastewater Treatment Plant

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

Water/Sewer

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

Water and Sewer Trends



FUND 505 - WATER SEWER FUND

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

FUND 505 - WATER SEWER FUND

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

FUND 505 - WATER SEWER FUND

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|---|--|---|-----------------------|----------------------------|
| 53.1401 | Books and Periodicals | \$ 891 | \$ 1,500 | \$ 1,400 |
| 53.1601 | Small Tools and Equipment | \$ 9,509 | \$ 9,000 | \$ 10,000 |
| 53.0000 | TOTAL SUPPLIES | \$ 508,494 | \$ 515,200 | \$ 524,100 |
| 54 | CAPITAL OUTLAY (MINOR) | | | |
| 54.2101 | Machinery | \$ - | \$ 4,000 | \$ 6,500 |
| 54.2301 | Furniture and Fixtures | \$ 287 | \$ 1,500 | \$ 2,000 |
| 54.2401 | Computers | \$ 28 | \$ 4,655 | \$ - |
| 54.2501 | Other Equip. (Industrial Pretreatment) | \$ 1,967 | \$ 2,000 | \$ 2,000 |
| 54.0000 | TOTAL CAPITAL OUTLAY (MINOR) | \$ 2,282 | \$ 12,155 | \$ 10,500 |
| 55 | INTERFUND/DEPT. CHARGES | | | |
| 55.2401 | Self-funded Insurance (Medical) | \$ 190,134 | \$ 197,692 | \$ 183,279 |
| 55.2402 | Life and Disability | \$ 5,910 | \$ 6,376 | \$ 6,378 |
| 55.0000 | TOTAL INTERFUND/INTERDEPT. | \$ 196,044 | \$ 204,068 | \$ 189,657 |
| 56.0000 | DEPRECIATION & AMORTIZATION | | | |
| 56.1001 | Depreciation | \$ 751,252 | \$ 743,014 | \$ 741,801 |
| 56.1002 | Amortization | \$ 24,537 | \$ 24,538 | \$ 24,538 |
| 56.0000 | TOTAL DEPREC. AND AMORT. | \$ 775,789 | \$ 767,552 | \$ 766,339 |
| 57 | OTHER COSTS | | | |
| 57.3300 | Solid Waste Disposal Fees | \$ 145,430 | \$ 147,360 | \$ 145,000 |
| 57.3401 | Miscellaneous Expenses | \$ 195 | \$ 1,000 | \$ 1,000 |
| 57.4001 | Bad Debts | \$ 120 | \$ 500 | \$ 500 |
| 57.4101 | Collection Costs | \$ 1,756 | \$ 1,600 | \$ 1,600 |
| 57.0000 | TOTAL OTHER COSTS | \$ 147,501 | \$ 150,460 | \$ 148,100 |
| Sub-total Wastewater TP Operating Expenses | | \$ 2,971,168 | \$ 3,091,215 | \$ 3,105,110 |
| | | DEPT - 4400 - WATER TREATMENT, DISTRIBUTION, & SEWER COLLECTION SYSTEM | | |
| 51 | PERSONAL SERVICES/BENEFITS | | | |
| 51.1101 | Regular Employees | \$ 766,584 | \$ 841,992 | \$ 883,324 |
| 51.1301 | Overtime | \$ 25,046 | \$ 32,000 | \$ 32,000 |
| 51.1000 | <i>Sub-total: Salaries and Wages</i> | \$ 791,630 | \$ 873,992 | \$ 915,324 |
| 51.2201 | Social Security (FICA) Contributions | \$ 54,447 | \$ 65,732 | \$ 70,195 |
| 51.2401 | Retirement Contributions | \$ 42,264 | \$ 52,440 | \$ 73,406 |
| 51.2701 | Workers Compensation | \$ 13,234 | \$ 13,434 | \$ 13,731 |
| 51.2901 | Employment Physicals | \$ 162 | \$ - | \$ - |
| 51.2902 | Employee Drug Screening Tests | \$ 377 | \$ 500 | \$ 250 |
| 51.2903 | Hepatitis/ Flu Vaccine | \$ 753 | \$ 308 | \$ 400 |
| 51.2000 | <i>Sub-total: Employee Benefits</i> | \$ 111,237 | \$ 132,414 | \$ 157,982 |
| 51.0000 | TOTAL PERSONAL SERVICES | \$ 902,867 | \$ 1,006,406 | \$ 1,073,306 |

FUND 505 - WATER SEWER FUND

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

FUND 505 - WATER SEWER FUND

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-----------------------|--|-----------------------|-----------------------|----------------------------|
| 53.1270 | Gasoline/Diesel | \$ 51,038 | \$ 50,000 | \$ 45,000 |
| 53.1301 | Food | \$ 274 | \$ 500 | \$ 500 |
| 53.1401 | Books and Periodicals | \$ 832 | \$ 700 | \$ 700 |
| 53.1601 | Small Tools and Equipment | \$ 5,586 | \$ 5,000 | \$ 6,000 |
| 53.0000 | TOTAL SUPPLIES | \$ 545,724 | \$ 690,615 | \$ 606,200 |
| 54 | CAPITAL OUTLAY (MINOR) | | | |
| 54.1150 | Easements | \$ - | \$ - | \$ 1,000 |
| 54.2101 | Machinery | \$ 3,705 | \$ 6,700 | \$ 6,900 |
| 54.2301 | Furniture and Fixtures | \$ 732 | \$ 1,000 | \$ 1,000 |
| 54.2401 | Computers | \$ 238 | \$ 2,000 | \$ - |
| 54.2501 | Other Equipment | \$ - | \$ 1,000 | \$ 1,000 |
| 54.0000 | TOTAL CAPITAL OUTLAY (MINOR) | \$ 4,675 | \$ 10,700 | \$ 9,900 |
| 55 | INTERFUND/DEPT. CHARGES | | | |
| 55.2401 | Self-funded Insurance (Medical) | \$ 177,371 | \$ 193,988 | \$ 198,458 |
| 55.2402 | Life and Disability | \$ 3,322 | \$ 5,500 | \$ 6,019 |
| 55.0000 | TOTAL INTERFUND/INTERDEPT. | \$ 180,693 | \$ 199,488 | \$ 204,477 |
| 56 | DEPRECIATION & AMORTIZATION | | | |
| 56.1001 | Depreciation | \$ 804,311 | \$ 762,959 | \$ 857,375 |
| 56.0000 | TOTAL DEPREC. AND AMORT. | \$ 804,311 | \$ 762,959 | \$ 857,375 |
| 57 | OTHER COSTS | | | |
| 57.3300 | Solid Waste Disposal Fees | \$ 36 | \$ 2,000 | \$ 1,000 |
| 57.3401 | Miscellaneous Expenses | \$ 106 | \$ 750 | \$ 750 |
| 57.3406 | Concession Expenses | \$ 1,008 | \$ 800 | \$ 900 |
| 57.3414 | Interest Expense - Retainage | \$ 5,317 | \$ - | \$ 500 |
| 57.4001 | Bad Debts | \$ 274 | \$ 32,230 | \$ 32,230 |
| 57.4101 | Collection Costs | \$ 1,630 | \$ 1,800 | \$ 3,000 |
| 57.0000 | TOTAL OTHER COSTS | \$ 8,371 | \$ 37,580 | \$ 38,380 |
| | Sub-total WT, Distribution and Sewer System Expense | \$ 2,897,676 | \$ 2,986,186 | \$ 3,087,343 |
| | TOTAL OPERATING EXPENSES | \$ 5,868,844 | \$ 6,077,401 | \$ 6,192,453 |
| | OPERATING INCOME (LOSS) | \$ 1,368,832 | \$ 1,253,867 | \$ 1,418,342 |
| | NON-OPERATING REVENUES | | | |
| | INVESTMENT INCOME | | | |
| 36.1001 | Interest Income | \$ 49,001 | \$ 75,000 | \$ 20,000 |
| 36.0000 | TOTAL INVESTMENT INCOME | \$ 49,001 | \$ 75,000 | \$ 20,000 |
| | MISCELLANEOUS REVENUE | | | |
| 37.1501 | Contr-DABC Gateway | \$ 484,337 | \$ - | \$ - |
| 38.1001 | Rents and Royalties (Tank Leases) | \$ - | \$ - | \$ - |

FUND 505 - WATER SEWER FUND

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

| BUDGETED CASH FLOW STATEMENT | BUDGETED |
|--|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Operating Income (loss) | \$1,418,342.00 |
| Adjustments to reconcile operating income to net cash provided by operating activities | |
| Depreciation | \$1,599,176.00 |
| Amortization | \$24,538.00 |
| Loss (gain) on sale of assets | |
| (Increase) decrease in operating assets: | |
| Accounts receivable | |
| Unbilled accounts receivable | |
| Interest receivable | |
| Intergovernmental receivable | |
| Other receivables | |
| Due from other funds | |
| Other assets | |
| Increase (decrease) in operating liabilities: | |
| Accounts payable | |
| Accrued payroll | |
| Accrued interest payable | |
| Compensated absences payable | |
| Sales tax payable | |
| Due to other funds: General Fund | |
| Due to other governments | |
| Customer deposits | |
| Net cash provided (used) by operating activities | \$3,042,056.00 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | |
| Operating transfer in (out) to the CIP Fund | (\$91,000.00) |
| Operating transfer in (out) to the General Fund | (\$1,124,000.00) |
| Net cash provided (used) by noncapital financing activities | \$ (1,215,000.00) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | |
| Acquisition and construction of fixed assets | |
| Wastewater Equipment (11.7501) | |
| WWD-87 Purchase Iron Worker | (\$10,000.00) |
| Water Equipment (11.7502) | |
| WWD-48 Replace 3/4 Ton Utility Truck | (\$30,000.00) |
| Construction Work in Progress: | |
| WWD-11 Loop 12" Water Main from Well #9 | (\$250,000.00) |
| WWD-15 Phase II Backflow Prevention Program | (\$30,000.00) |
| WWD-37 Retrofit Pump Stations with Generators | (\$40,000.00) |
| WWD-38 Change-Out to Touch Read Meters | (\$50,000.00) |
| WWD-65 Phase II Paving at WWTP | (\$80,000.00) |
| WWD-66 Remote Septage Discharge Station | (\$30,000.00) |
| WWD-71 Replace WWTP Generator | (\$300,000.00) |

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

DESCRIPTION OF MAJOR PROJECTS

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

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

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

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

SUMMARY OF PROJECT BY FISCAL YEAR:
WATER AND WASTEWATER FUND

| Project Number | Project | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | TOTALS |
|----------------|--|------------|--------------|--------------|------------|-----------|-----------|--------------|
| WWD-11 | Loop 12" Water Main from Well #9 | \$ 250,000 | | | | | | \$ 250,000 |
| WWD-14 | Water and Sewer Rehab Projects | | | | | | | SPLOST 07 |
| | e) Lakeview/Whitesville LS Upgrades | | | | | | | SPLOST 07 |
| | f) W. Jones/Denmark Sewer Rehab | | | | | | | SPLOST 07 |
| | h) Phase II Streetscape Rehab | | | | | | | SPLOST 07 |
| | i) Savannah Ave. Replacement W & S | | | | | | | SPLOST 07 |
| WWD-15 | Phase II Backflow Prevention Program | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 180,000 |
| WWD-16 | 301 N Water Tank | | \$ 1,000,000 | | | | | \$ 1,000,000 |
| WWD-20 | US 301 N Widening Relocation | | \$ 6,000,000 | | | | | \$ 6,000,000 |
| WWD-32 | Extension of W & S to Unserved Areas | | | | | | | SPLOST 07 |
| | b) Foxlake SD Sewer Extension | | | | | | | SPLOST 07 |
| | c) Oakcrest SD Sewer Extension | | | | | | | SPLOST 07 |
| | d) Merrywood SD Sewer Extension | | | \$ 5,000,000 | | | | \$ 5,000,000 |
| | e) Ramblewood SD Sewer Extension | | | | | | | SPLOST 07 |
| WWD-37 | Retrofit Pump Stations with Generators | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 240,000 |
| WWD-38 | Change out to Touch-Read Meters | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 300,000 |
| WWD-48 | Replace 3/4 Ton Utility Truck | \$ 30,000 | | | | | | \$ 30,000 |
| WWD-49 | Replace the Concrete Truck | | \$ 45,000 | | | | | \$ 45,000 |
| WWD-57 | Radio Frequency Meter Reading System | | | | | | | Not funded |
| WWD-60 | Replace 1998 I & I Cube Van | | \$ 35,000 | | | | | \$ 35,000 |
| WWD-61 | Replace 1999 1/2 ton Van for Lab | | \$ 25,000 | | | | | \$ 25,000 |
| WWD-62 | Replace 2001 1/2 ton Service Truck | | \$ 18,000 | | | | | \$ 18,000 |
| WWD-65 | Phase II Paving at WWTP | \$ 80,000 | | | | | | \$ 80,000 |
| WWD-66 | Remote Septage Discharge Station | \$ 30,000 | | | | | | \$ 30,000 |
| WWD-71 | Replace WWTP Generator | \$ 300,000 | | | | | | \$ 300,000 |
| WWD-72 | Replace 2 1/2 Ton Extended Cab P/U | | \$ 46,000 | | | | | \$ 46,000 |
| WWD-73 | Replace F-450 Utility Truck | | | \$ 35,000 | | | | \$ 35,000 |
| WWD-74 | Replace 1/2 Ton Truck | | | \$ 18,000 | | | | \$ 18,000 |
| WWD-75 | Replace 2 1/2 Ton Trucks | | | \$ 36,000 | | | | \$ 36,000 |
| WWD-76 | Replace Backhoe | | | | \$ 100,000 | | | \$ 100,000 |
| WWD-77 | Replace Rodder Truck | | | | \$ 175,000 | | | \$ 175,000 |
| WWD-78 | Replace 1/2 Ton Extended Cab Truck | | | | \$ 23,000 | | | \$ 23,000 |
| WWD-80 | Upgrade 2 LS to Multi-Trode | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 120,000 |
| WWD-82 | Install Reclaim Water System | \$ - | | | | | | SPLOST 02 |
| WWD-87 | Purchase Iron Worker | \$ 10,000 | | | | | | \$ 10,000 |

SUMMARY OF PROJECT BY FISCAL YEAR:
WATER AND WASTEWATER FUND

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



RECLAIMED WATER FUND

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

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

This fund is accounted for on the full accrual basis of accounting, including full depreciation, so that management can determine its financial position as a stand-alone enterprise supported by fees and charges. In order to keep rates low, some SPLOST funds and Capital Cost Recovery (CCR) Fees are used for capital projects.

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

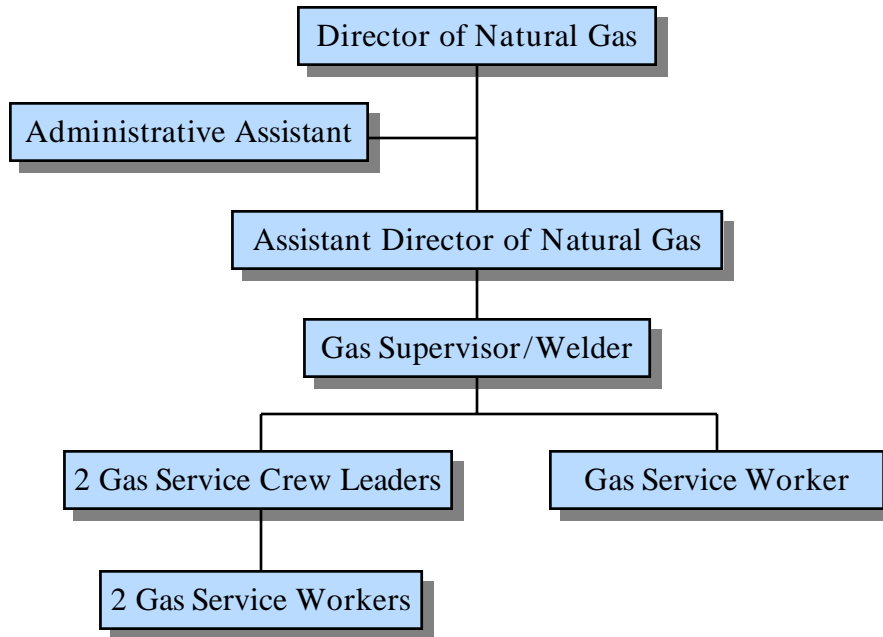
FUND 506 - RECLAIMED WATER FUND

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

| BUDGETED CASH FLOW STATEMENT | BUDGETED |
|--|-----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Operating Income (loss) | \$15,000.00 |
| Adjustments to reconcile operating income to net cash provided by operating activities | |
| Depreciation | |
| (Increase) decrease in operating assets: | |
| Accounts receivable | |
| Unbilled accounts receivable | |
| Interest receivable | |
| Intergovernmental receivable | |
| Other receivables | |
| Due from other funds | |
| Other assets | |
| Increase (decrease) in operating liabilities: | |
| Accounts payable | |
| Accrued payroll | |
| Accrued interest payable | |
| Compensated absences payable | |
| Sales tax payable | |
| Due to other funds: General Fund | |
| Due to other governments | |
| Customer deposits | |
| Net cash provided (used) by operating activities | \$15,000.00 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | |
| Acquisition and construction of fixed assets | |
| Construction Work in Progress: | |
| Install Reclaimed Water System | (\$800,000.00) |
| Net cash used by capital and related financing activities | (\$800,000.00) |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Contributions - Georgia Southern University | \$0.00 |
| NET INCREASE (DECREASE) IN CASH | (\$785,000.00) |
| ESTIMATED CASH AT JUNE 30, 2009 | \$800,000.00 |
| PROJECTED CASH AT JUNE 30, 2010 | \$15,000.00 |



NATURAL GAS DEPARTMENT



NATURAL GAS FUND

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

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

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

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

GOALS & OBJECTIVES

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

Objectives:

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

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

Objectives:

1. Continue to install services to new residential subdivisions and commercial developments.
2. Identify those areas within the City without natural gas service and install it.
3. Install the extension on GA 67 and in the Gateway Industrial Park.

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

Objectives:

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

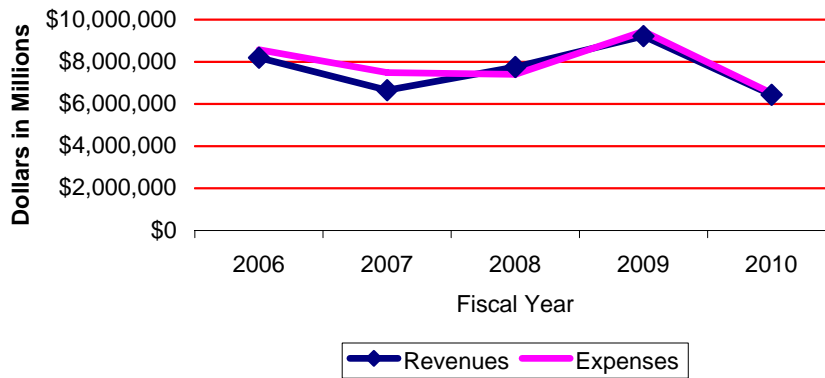
PERFORMANCE MEASURES

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

EXPENSES SUMMARY

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

Natural Gas Trends



FUND 515 - NATURAL GAS FUND

DEPT - 4700 - GAS

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

FUND 515 - NATURAL GAS FUND

DEPT - 4700 - GAS

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

FUND 515 - NATURAL GAS FUND

DEPT - 4700 - GAS

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

| BUDGETED CASH FLOW STATEMENT | BUDGETED |
|--|-----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Operating Income (loss) | \$ 595,823.00 |
| Adjustments to reconcile operating income to net cash provided by operating activities | |
| Depreciation | \$ 135,012.00 |
| Amortization | |
| Loss (gain) on sale of assets | |
| (Increase) decrease in operating assets: | |
| Accounts receivable | |
| Unbilled accounts receivable | |
| Interest receivable | |
| Intergovernmental receivable | |
| Other receivables | |
| Due from General Fund | |
| Other assets (Inventory) | |
| | |
| Increase (decrease) in operating liabilities: | |
| Accounts payable | |
| Accrued payroll | |
| Accrued interest payable | |
| Compensated absences payable | |
| Sales tax payable | |
| Due to other funds | |
| Due to other governments | |
| Customer deposits | |
| Net cash provided (used) by operating activities | \$ 730,835.00 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | |
| Operating transfers in (out) to the CIP Fund for the Police Station | |
| Operating transfers in (out) to the General Fund | \$ (925,000.00) |
| Operating transfer in (out) to the General Fund - GMA Lease Pool | \$ (6,690.00) |
| Net cash provided (used) by noncapital financing activities | \$ (931,690.00) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING | |
| Acquisition and construction of fixed assets: | |
| Equipment | |
| | |
| Construction Work in Progress | |
| NGD-17 Planned Expansion - Hwy 67 | \$ (100,000.00) |
| NGD-21 Industrial Park 301 South | \$ (48,200.00) |
| | |
| Proceeds from long-term borrowing | |
| Proceeds from leases | |
| Proceeds from sale of assets | |
| Principal payments on notes payable: Briggs and Stratton | \$ (42,305.00) |
| Principal payments: Metter Project - One Georgia | \$ (22,860.00) |
| Principal payments on capital leases | |
| Interest payments | \$ (11,188.00) |
| Amortization of bond issue cost | |

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

SUMMARY OF PROJECTS BY FISCAL YEAR:
NATURAL GAS FUND

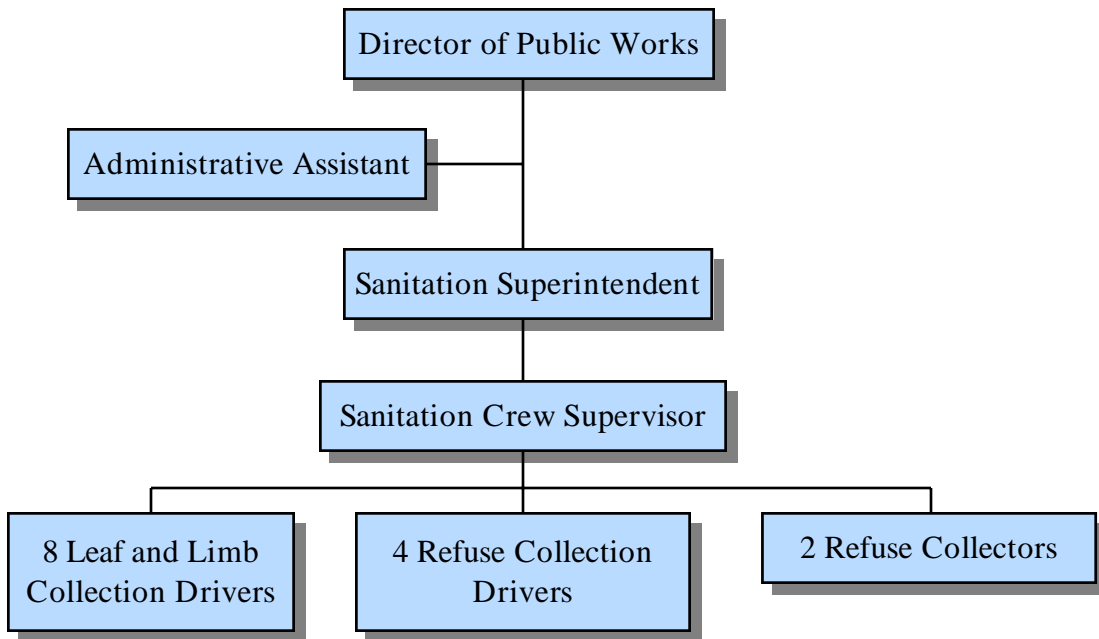
| Project Number | Project | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | TOTALS |
|----------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| NGD-8 | Highway 301 North Widening (GDOT) | | | \$ 3,305,400 | | | | \$ 3,305,400 |
| NGD-11 | System Expansion Projects: 6 Miles of 4" | | \$ 130,400 | | | | | \$ 130,400 |
| NGD-15 | System Expansion Projects | | | \$ 129,390 | | | | \$ 129,390 |
| NGD-17 | Planned Expansion - Hwy 67 | \$ 100,000 | | | | | | \$ 100,000 |
| NGD-19 | Heavy Duty Service Truck | | \$ 38,500 | | | | | \$ 38,500 |
| NGD-21 | Industrial Park 301 South | \$ 48,200 | | | | | | \$ 48,200 |
| NGD-30 | Crew Truck & Air Compressor, Gen., Welder | | | | \$ 70,000 | | | \$ 70,000 |
| NGD-37 | 1/2-Ton Pickup Truck | | | \$ 17,000 | | | | \$ 17,000 |
| NGD-38 | F450 Service Truck Replacement | | | | | \$ 38,500 | | \$ 38,500 |
| NGD-42 | Storage Shed at Hill Street | | | | | | | |
| NGD-44 | Expansion 301 S & I-16 | | | | | | \$ 338,500 | \$ 338,500 |
| NGD-45 | Planned Expansion | | | | \$ 130,000 | | | \$ 130,000 |
| NGD-46 | Vacuum Excavator | | | | \$ 42,000 | | | \$ 42,000 |
| NGD-47 | Dump Truck | | | \$ 49,000 | | | | \$ 49,000 |
| NGD-48 | Heavy Duty Trencher | | | | | \$ 115,000 | | \$ 115,000 |
| NGD-49 | System Mapping Update | | | | | | | |
| NGD-50 | Metter Widening South Lewis Street | | \$ 80,000 | | | | | \$ 80,000 |
| NGD-51 | Gas System Expansion | | | | | | \$ 129,390 | \$ 129,390 |
| NGD-52 | 1/2 Ton Pickup Truck | | | | | | \$ 17,000 | \$ 17,000 |
| | Proposed Uses of Cash | \$ 148,200 | \$ 168,900 | \$ 3,500,790 | \$ 242,000 | \$ 153,500 | \$ 484,890 | \$ 4,778,280 |
| | Total Proposed Uses of Cash | \$ 148,200 | \$ 168,900 | \$ 3,500,790 | \$ 242,000 | \$ 153,500 | \$ 484,890 | \$ 4,698,280 |
| | Existing Uses of Cash | | | | | | | |
| | Debt Service: MGAG Loan for B & S Line | \$ 43,015 | | | | | | \$ 43,015 |
| | Debt Service: One Georgia Loan: NGD-1 | \$ 33,338 | \$ 33,338 | \$ 33,338 | \$ 33,338 | \$ 33,339 | \$ 33,339 | \$ 200,030 |
| | Transfers to General Fund | \$ 931,690 | \$ 931,690 | \$ 931,690 | \$ 931,690 | \$ 931,690 | \$ 931,690 | \$ 5,590,140 |
| | Total Uses of Cash | \$ 1,156,243 | \$ 1,133,928 | \$ 4,465,818 | \$ 1,207,028 | \$ 1,118,529 | \$ 1,449,919 | \$ 9,081,546 |
| | Sources of Cash | | | | | | | |
| | Operating Income | \$ 595,823 | \$ 595,823 | \$ 595,823 | \$ 595,823 | \$ 595,823 | \$ 595,823 | \$ 2,979,115 |
| | Additional Operating Income: Expansions | \$ 40,000 | \$ 60,000 | \$ 80,000 | \$ 80,000 | \$ 80,000 | \$ 80,000 | \$ 420,000 |
| | Non-operating Income | \$ 249,465 | \$ 247,500 | \$ 247,500 | \$ 247,500 | \$ 247,500 | \$ 247,500 | \$ 1,239,465 |
| | Contribution from Bulloch County | \$ 21,508 | | | | | | \$ 21,508 |
| | Depreciation | \$ 135,012 | \$ 135,012 | \$ 135,012 | \$ 135,012 | \$ 135,012 | \$ 135,012 | \$ 675,060 |
| | Loan Proceeds | | | | | | | \$ - |
| | Other Grants (GDOT) | | | \$ 3,305,400 | | | | \$ 3,305,400 |

SUMMARY OF PROJECTS BY FISCAL YEAR:
NATURAL GAS FUND

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



SOLID WASTE COLLECTION



SOLID WASTE COLLECTION FUND

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

Residential collection is provided using polycarts that citizens take to the curbside for once per week service. The cost for this service is projected to increase \$0.40 to \$13.68 per month. This price is still lower than similar service by private companies in the unincorporated areas of Bulloch County.

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

This fund is also charged for each ton it disposes of in the Lakeview Road Transfer Station. Consequently, the City entered into a contract with Williams Brothers Trucking Company, Inc. to grind yard waste quarterly, and haul it away for use elsewhere. Some is left for those citizens wishing to use it for mulch. The cost per ton for normal refuse is \$34.00 at the Transfer Station, but the grindable material is only charged \$12.00 per ton. Obviously, the new contracted grinding is reducing our disposal costs.

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

GOALS & OBJECTIVES

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

Objectives:

1. Continue to complete all assigned residential and commercial garbage routes with minimal missed locations.
2. Continue to complete the daily routes for yard waste collection.

PERFORMANCE MEASURES

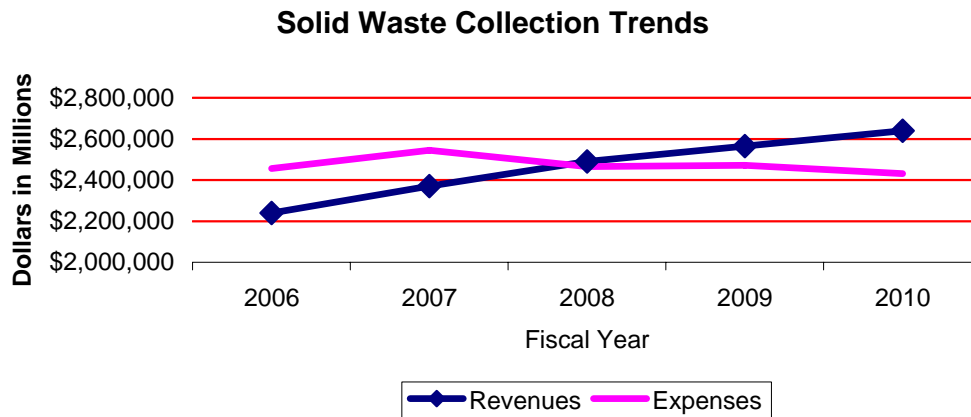
| | FY 2008 <u>Actual</u> | FY 2009 <u>Estimated</u> | FY 2010 <u>Projected</u> |
|---|--------------------------|-----------------------------|-----------------------------|
| Number of residential customers (housing units) at FY end | 6,798 | 6,866 | 6,934 |
| Number of residential and yardwaste collection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

EXPENSES SUMMARY

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

| | FY 2008 Actual | FY 2009 Budgeted | FY 2010 Proposed | Percentage Increase |
|----------------------------|---------------------|---------------------|---------------------|------------------------|
| SWC (Residential) | | | | |
| Personal Services/Benefits | \$ 240,694 | \$ 293,201 | \$ 300,965 | 2.65% |
| Purchase/Contract Services | \$ 86,925 | \$ 94,341 | \$ 84,566 | -10.36% |
| Supplies | \$ 39,343 | \$ 36,675 | \$ 40,550 | 10.57% |
| Interfund Dept. Charges | \$ 33,606 | \$ 47,910 | \$ 42,893 | -10.47% |
| Depreciation/Amortization | \$ 65,220 | \$ 58,882 | \$ 81,178 | 37.87% |
| Other Costs | \$ 136,616 | \$ 143,800 | \$ 14,300 | -90.06% |
| Non-Operating Expenses | \$ 532,000 | \$ 550,000 | \$ 590,567 | 7.38% |
| Total Expenses | \$ 1,134,404 | \$ 1,224,809 | \$ 1,155,019 | -5.70% |

| | | | | |
|----------------------------|-------------------|-------------------|-------------------|--------------|
| SWC (Yardwaste) | | | | |
| Personal Services/Benefits | \$ 257,785 | \$ 227,707 | \$ 265,919 | 16.78% |
| Purchase/Contract Services | \$ 83,950 | \$ 90,161 | \$ 83,422 | -7.47% |
| Supplies | \$ 35,607 | \$ 31,335 | \$ 38,475 | 22.79% |
| Interfund Dept. Charges | \$ 56,975 | \$ 43,023 | \$ 52,470 | 21.96% |
| Depreciation/Amortization | \$ 25,211 | \$ 25,211 | \$ 24,813 | -1.58% |
| Other Costs | \$ 64,905 | \$ 66,630 | \$ 58,800 | -11.75% |
| Total Expenses | \$ 524,433 | \$ 484,067 | \$ 523,899 | 8.23% |



FUND 541 - SOLID WASTE COLLECTION FUND

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

FUND 541 - SOLID WASTE COLLECTION FUND

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|--|--|-----------------------|-----------------------|----------------------------|
| 52.3701 | Education and Training | \$ - | \$ 500 | \$ 800 |
| 52.3000 | <i>Sub-total: Other Purchased Services</i> | \$ 18,560 | \$ 17,655 | \$ 19,973 |
| 52.0000 | TOTAL PURCHASED SERVICES | \$ 132,491 | \$ 124,059 | \$ 125,973 |
| 53 | SUPPLIES | | | |
| 53.1101 | Office Supplies | \$ 148 | \$ 300 | \$ 200 |
| 53.1102 | Parts and Materials | \$ - | \$ - | \$ - |
| 53.1103 | Chemicals | \$ 318 | \$ 300 | \$ 300 |
| 53.1104 | Janitorial Supplies | \$ 81 | \$ 100 | \$ 150 |
| 53.1105 | Uniforms | \$ 1,833 | \$ 1,500 | \$ 1,700 |
| 53.1106 | General Supplies and Materials | \$ 286 | \$ 400 | \$ 700 |
| 53.1270 | Gasoline/Diesel | \$ 45,018 | \$ 35,000 | \$ 40,000 |
| 53.1601 | Small Tools and Equipment | \$ - | \$ 400 | \$ 400 |
| 53.0000 | TOTAL SUPPLIES | \$ 47,684 | \$ 38,000 | \$ 43,450 |
| 55 | INTERFUND/DEPT. CHARGES | | | |
| 55.2401 | Self-funded Insurance (Medical) | \$ 38,140 | \$ 37,762 | \$ 27,814 |
| 55.2402 | Life and Disability | \$ 613 | \$ 607 | \$ 401 |
| 55.0000 | TOTAL INTERFUND/INTERDEP'T. | \$ 38,753 | \$ 38,369 | \$ 28,215 |
| 56 | DEPRECIATION & AMORTIZATION | | | |
| 56.1001 | Depreciation | \$ 58,204 | \$ 52,023 | \$ 55,162 |
| 56.0000 | TOTAL DEPREC. AND AMORT. | \$ 58,204 | \$ 52,023 | \$ 55,162 |
| 57 | OTHER COSTS | | | |
| 57.3300 | Solid Waste Disposal Fees | \$ 386,409 | \$ 376,000 | \$ 363,000 |
| 57.3401 | Miscellaneous Expenses | \$ 26 | \$ 80 | \$ 50 |
| 57.0000 | TOTAL OTHER COSTS | \$ 386,435 | \$ 376,080 | \$ 363,050 |
| Sub-total Commercial Expenses | | \$ 814,247 | \$ 770,143 | \$ 751,941 |
| DEPT - 4522 - RESIDENTIAL REFUSE COLLECTION | | | | |
| 51 | PERSONAL SERVICES/BENEFITS | | | |
| 51.1101 | Regular Employees | \$ 182,414 | \$ 234,399 | \$ 236,531 |
| 51.1301 | Overtime | \$ 21,445 | \$ 15,000 | \$ 15,000 |
| 51.1000 | <i>Sub-total: Salaries and Wages</i> | \$ 203,859 | \$ 249,399 | \$ 251,531 |
| 51.2201 | Social Security (FICA) Contributions | \$ 14,829 | \$ 18,929 | \$ 19,242 |
| 51.2401 | Retirement Contributions | \$ 12,806 | \$ 14,964 | \$ 20,122 |
| 51.2701 | Workers Compensation | \$ 8,758 | \$ 9,659 | \$ 9,820 |
| 51.2901 | Employee Physicals | \$ 290 | \$ - | \$ - |
| 51.2902 | Employee Drug Screening Tests | \$ 127 | \$ 200 | \$ 200 |
| 51.2903 | Hepatitis/Flu Vaccine | \$ 25 | \$ 50 | \$ 50 |
| 51.2000 | <i>Sub-total: Employee Benefits</i> | \$ 36,835 | \$ 43,802 | \$ 49,434 |
| 51.0000 | TOTAL PERSONAL SERVICES | \$ 240,694 | \$ 293,201 | \$ 300,965 |
| 52 | PURCHASE/CONTRACT SERVICES | | | |
| 52.1301 | Computer Programming Fees | \$ - | \$ - | \$ - |
| 52.1000 | <i>Sub-total: Prof. and Tech. Services</i> | \$ - | \$ - | \$ - |

FUND 541 - SOLID WASTE COLLECTION FUND

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-----------------------|--|-----------------------|-----------------------|----------------------------|
| 52.2201 | Rep. and Maint. (Equipment) | \$ - | \$ - | \$ - |
| 52.2202 | Rep. and Maint. (Vehicles-Parts) | \$ 46,715 | \$ 45,000 | \$ 42,000 |
| 52.2203 | Rep. and Maint. (Labor) | \$ 37,083 | \$ 35,500 | \$ 30,000 |
| 52.2204 | Rep. and Maint. (Buildings/Grounds) | \$ 1,676 | \$ 1,700 | \$ 500 |
| 52.2205 | Rep. and Maint. (Office Equipment) | \$ - | \$ - | \$ - |
| 52.2000 | Sub-total: Property Services | \$ 85,474 | \$ 82,200 | \$ 72,500 |
| 52.3101 | Insurance, Other than Benefits | \$ (1,839) | \$ 8,366 | \$ 8,366 |
| 52.3201 | Telephone | \$ 167 | \$ 200 | \$ 500 |
| 52.3203 | Cellular Phones | \$ 508 | \$ 425 | \$ 300 |
| 52.3204 | Pagers | \$ - | \$ - | \$ - |
| 52.3301 | Advertising | \$ 2,433 | \$ 2,000 | \$ 2,000 |
| 52.3501 | Travel | \$ - | \$ 500 | \$ 200 |
| 52.3601 | Dues and Fees | \$ 182 | \$ 200 | \$ 100 |
| 52.3701 | Education and Training | \$ - | \$ 450 | \$ 600 |
| 52.3000 | Sub-total: Other Purchased Services | \$ 1,451 | \$ 12,141 | \$ 12,066 |
| 52.0000 | TOTAL PURCHASED SERVICES | \$ 86,925 | \$ 94,341 | \$ 84,566 |
| 53 | SUPPLIES | | | |
| 53.1101 | Office Supplies | \$ 303 | \$ 500 | \$ 750 |
| 53.1102 | Parts and Materials | \$ - | \$ 3,000 | \$ 1,000 |
| 53.1103 | Chemicals | \$ 318 | \$ 1,200 | \$ 1,200 |
| 53.1104 | Janitorial Supplies | \$ 102 | \$ 300 | \$ 200 |
| 53.1105 | Uniforms | \$ 2,142 | \$ 3,000 | \$ 2,700 |
| 53.1106 | General Supplies and Materials | \$ 294 | \$ 325 | \$ 350 |
| 53.1270 | Gasoline/Diesel | \$ 36,184 | \$ 28,000 | \$ 34,000 |
| 53.1601 | Small Tools and Equipment | \$ - | \$ 350 | \$ 350 |
| 53.0000 | TOTAL SUPPLIES | \$ 39,343 | \$ 36,675 | \$ 40,550 |
| 55 | INTERFUND/INTERDEPT CHARGES | | | |
| 55.2401 | Self-funded Insurance (Medical) | \$ 32,603 | \$ 46,695 | \$ 41,721 |
| 55.2402 | Life and Disability | \$ 1,003 | \$ 1,215 | \$ 1,172 |
| 55.0000 | TOTAL INTERFUND/INTERDEP'T. | \$ 33,606 | \$ 47,910 | \$ 42,893 |
| 56 | DEPRECIATION & AMORTIZATION | | | |
| 56.1001 | Depreciation | \$ 65,220 | \$ 58,882 | \$ 81,178 |
| 56.0000 | TOTAL DEPREC. AND AMORT. | \$ 65,220 | \$ 58,882 | \$ 81,178 |
| 57 | OTHER COSTS | | | |
| 57.3300 | Solid Waste Disposal Fees | \$ 131,864 | \$ 137,500 | \$ 12,600 |
| 57.3401 | Miscellaneous Expenses | \$ 430 | \$ 500 | \$ 500 |
| 57.4001 | Bad Debts | \$ 3,697 | \$ 5,000 | \$ 1,000 |
| 57.4101 | Collection Costs | \$ 625 | \$ 800 | \$ 200 |
| 57.0000 | TOTAL OTHER COSTS | \$ 136,616 | \$ 143,800 | \$ 14,300 |
| | Sub-total Residential Expenses | \$ 602,404 | \$ 674,809 | \$ 564,452 |

FUND 541 - SOLID WASTE COLLECTION FUND

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

FUND 541 - SOLID WASTE COLLECTION FUND

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

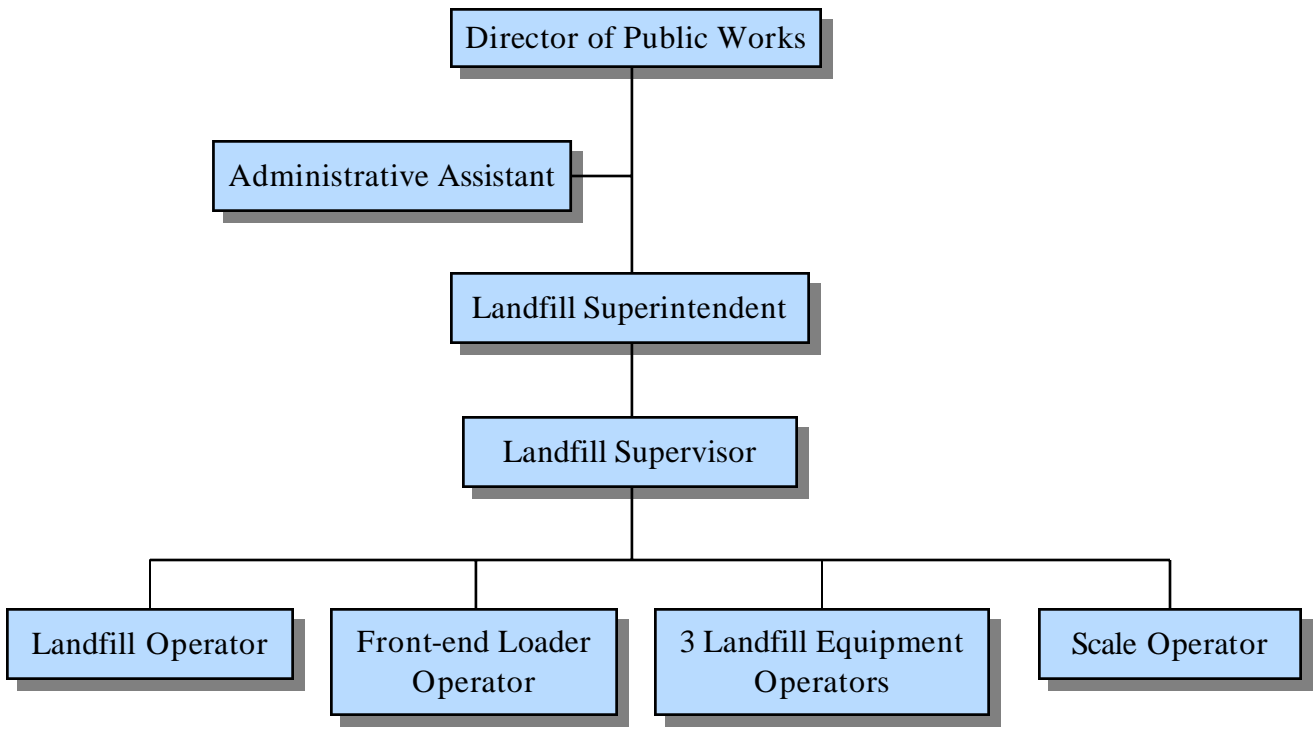
| BUDGETED CASH FLOW STATEMENT | BUDGETED |
|--|-----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Operating Income (loss) | \$ 797,717.00 |
| Adjustments to reconcile operating income to net cash provided by operating activities | |
| Depreciation | \$ 161,153.00 |
| Loss (gain) on sale of assets | |
| (Increase) decrease in operating assets: | |
| Accounts receivable | |
| Accrued income receivable | |
| Allowance for doubtful accounts | |
| Interest receivable | |
| Intergovernmental receivable | |
| Other receivables | |
| Due from other funds: General Fund | |
| Due from other funds: SW Disposal Fund | |
| Due from other funds: SPLOST | |
| Prepaid insurance | |
| Other assets | |
| Increase (decrease) in operating liabilities: | |
| Accounts payable | |
| Accrued payroll | |
| Salary and Wages payable | |
| Accrued vacation payable | |
| FICA payable | |
| Accrued interest payable | |
| Sales tax payable | |
| Due to other funds | |
| Due to other governments | |
| Claims liability | |
| Net cash provided (used) by operating activities | \$ 958,870.00 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | |
| Transfers from other governments: | |
| 1997 SPLOST for Sanitation Costs | |
| Operating transfers in (out) | |
| Transfer to General Fund | \$ (543,000.00) |
| Transfer to General Fund for Lease Payments | \$ (47,567.00) |
| Transfer to Linear Park | |
| Net cash provided (used) by noncapital financing activities | \$ (590,567.00) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | |
| Acquisition and construction of fixed assets: | |
| PW(SWC)-1 Knuckleboom Loader with Body | \$ (5,000.00) |
| PW(SWC)-4 Front loading commercial dumpsters | \$ (30,000.00) |
| PW(SWC)-5 150 Additional Polycarts | \$ (9,750.00) |

| BUDGETED CASH FLOW STATEMENT | BUDGETED |
|---|----------------------|
| Proceeds from long-term borrowing | |
| Proceeds from GMA Lease Pool | |
| Proceeds from sale of assets | |
| Principal payments on notes payable | |
| Principal payments on revenue bonds payable | |
| Principal payments on capital leases: | |
| Commercial collection equipment lease | |
| Residential collection equipment lease | |
| Yard Waste collection equipment lease | |
| Interest payments: | |
| Commercial collection equipment lease | |
| Capital contributions | |
| Net cash used by capital and related financing activities | \$ (44,750.00) |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Interest received | \$ 1,530.00 |
| Miscellaneous Revenues | |
| Net cash flows from investing activities | \$ 1,530.00 |
| NET INCREASE (DECREASE) IN CASH | \$ 325,083.00 |
| ESTIMATED CASH AT JUNE 30, 2009 | \$ 60,880.00 |
| PROJECTED CASH AT JUNE 30, 2010 | \$ 385,963.00 |

SUMMARY OF PROJECTS BY FISCAL YEAR:
SOLID WASTE COLLECTION FUND

| Project Number | Project | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | TOTALS |
|----------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| PW(SWC)-1 | Knuckleboom Loader Replacement | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | & SPLOST 07 | | \$ 20,000 |
| PW(SWC)-4 | Front loading commercial dumpsters | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 180,000 |
| PW(SWC)-5 | 150 Additional Polycarts | \$ 9,750 | \$ 9,750 | \$ 9,750 | \$ 9,750 | \$ 9,750 | \$ 9,750 | \$ 58,500 |
| PW(SWC)-8 | Residential Garbage Trucks | \$ - | \$ 55,000 | \$ 55,000 | \$ - | \$ 55,000 | \$ 55,000 | \$ 220,000 |
| PW(SWC)-9 | Commercial Garbage Trucks | \$ - | \$ 210,000 | \$ 210,000 | \$ - | \$ 210,000 | \$ 210,000 | \$ 840,000 |
| PW(SWC)-10 | Two Pickup Trucks for Supervisors | \$ - | \$ 20,000 | \$ 20,000 | \$ - | \$ - | \$ - | \$ 40,000 |
| PW(SWC)-11 | Leafer and Chassis | \$ - | \$ - | \$ - | \$ 75,000 | \$ - | \$ - | \$ 75,000 |
| PW(SWC)-14 | Vehicle GPS Tracking System | \$ - | \$ 13,000 | \$ - | \$ - | \$ - | \$ - | \$ 13,000 |
| | Proposed Uses of Cash | \$ 44,750 | \$ 337,750 | \$ 324,750 | \$ 114,750 | \$ 304,750 | \$ 304,750 | \$ 1,126,750 |
| | Existing Uses of Cash | | | | | | | |
| | Transfer to General Fund | \$ 543,000 | \$ 543,000 | \$ 543,000 | \$ 543,000 | \$ 543,000 | \$ 543,000 | \$ 3,258,000 |
| | Transfer to General Fund for Lease Payments | \$ 47,567 | \$ 47,567 | \$ 47,567 | \$ 40,567 | \$ 40,567 | \$ - | \$ 223,835 |
| | Total Uses of Cash | \$ 635,317 | \$ 928,317 | \$ 915,317 | \$ 698,317 | \$ 888,317 | \$ 847,750 | \$ 3,177,268 |
| | Sources of Cash | | | | | | | |
| | Operating Income | \$ 797,717 | \$ 797,717 | \$ 797,717 | \$ 797,717 | \$ 797,717 | \$ 797,717 | \$ 4,786,302 |
| | Non-operating Income | \$ 1,530 | \$ 1,530 | \$ 1,530 | \$ 1,530 | \$ 1,530 | \$ 1,530 | \$ 9,180 |
| | Depreciation | \$ 161,153 | \$ 161,153 | \$ 161,153 | \$ 161,153 | \$ 161,153 | \$ 161,153 | \$ 966,918 |
| | Total Sources of Cash | \$ 960,400 | \$ 960,400 | \$ 960,400 | \$ 960,400 | \$ 960,400 | \$ 960,400 | \$ 5,762,400 |
| | Increase (decrease) in Cash | \$ 325,083 | \$ 32,083 | \$ 45,083 | \$ 262,083 | \$ 72,083 | \$ 112,650 | \$ 849,065 |

SOLID WASTE DISPOSAL



SOLID WASTE DISPOSAL FUND

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

This fund is financed by the tipping fees that users of the transfer station pay to dispose of solid waste. Brush, leaves and other grindable material is disposed of using a private mulching contractor at \$9.75 per ton. The tipping fee for this material is increasing to \$13.65 per ton. The tipping fee for other waste is \$34.00 per ton, which barely covers the cost of transportation at \$10.10 and disposal at \$22.00 per ton. In addition, there is the cost of personnel and equipment to weigh the waste and operate the transfer station and the methane extraction system as part of the post-closure of the Lakeview Landfill.

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

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

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

GOALS & OBJECTIVES

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

Objectives:

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

PERFORMANCE MEASURES

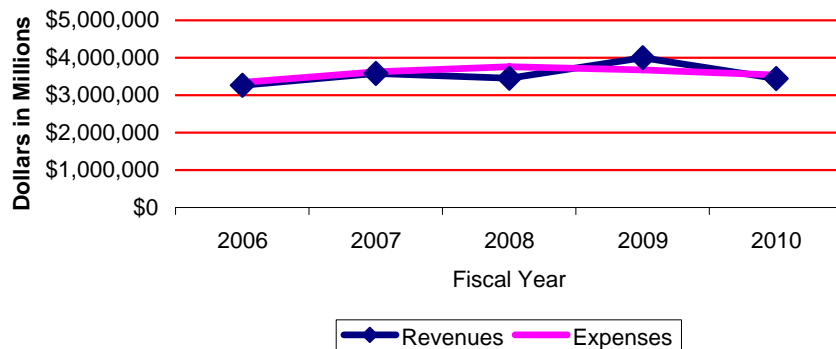
| | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|---|-------------------|----------------------|----------------------|
| Tonnage by Type of Waste: | | | |
| Animals | 123 | 107 | 109 |
| Bulkwaste | 12,012 | 10,311 | 10,518 |
| Cardboard | 705 | 220 | 225 |
| Cover Dirt | 1,598 | 1,800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

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

EXPENSES SUMMARY

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

Solid Waste Disposal Trends



FUND 542 - SOLID WASTE DISPOSAL FUND

DEPT - 4530 - LANDFILL

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

FUND 542 - SOLID WASTE DISPOSAL FUND

DEPT - 4530 - LANDFILL

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|-----------------------|--|-----------------------|-----------------------|----------------------------|
| 52.3301 | Advertising | \$ 686 | \$ 350 | \$ - |
| 52.3501 | Travel | \$ 1,722 | \$ 2,000 | \$ 1,500 |
| 52.3601 | Dues and Fees | \$ 6,136 | \$ 1,200 | \$ 500 |
| 52.3701 | Education and Training | \$ 1,269 | \$ 3,000 | \$ 2,500 |
| 52.3852 | Contract Work | \$ - | \$ - | \$ 11,000 |
| 52.3907 | Other services: Erosion Control | \$ 270 | \$ 5,000 | \$ 2,000 |
| 52.3908 | Other services: 25% Reduction Prog. | \$ 38,902 | \$ 20,000 | \$ 20,000 |
| 52.3909 | Other services: BC Enf. & Monitoring | \$ 122,000 | \$ 122,000 | \$ 122,000 |
| 52.3911 | Grindable Materials Contractor | \$ 97,281 | \$ 80,000 | \$ 50,000 |
| 52.3000 | <i>Sub-total: Other Purchased Services</i> | \$ 281,616 | \$ 246,031 | \$ 222,778 |
| 52.0000 | TOTAL PURCHASED SERVICES | \$ 479,911 | \$ 404,431 | \$ 387,578 |
| 53 | SUPPLIES | | | |
| 53.1101 | Office Supplies | \$ 4,535 | \$ 4,000 | \$ 4,000 |
| 53.1102 | Parts and Materials | \$ 497 | \$ 500 | \$ 400 |
| 53.1103 | Chemicals | \$ 209 | \$ 10,000 | \$ 8,000 |
| 53.1104 | Janitorial Supplies | \$ 207 | \$ 500 | \$ 250 |
| 53.1105 | Uniforms | \$ 3,274 | \$ 3,200 | \$ 4,100 |
| 53.1106 | General Supplies and Materials | \$ 9,078 | \$ 7,200 | \$ 5,000 |
| 53.1230 | Electricity | \$ 16,825 | \$ 22,500 | \$ 15,000 |
| 53.1240 | Bottled Gas | \$ 14 | \$ 150 | \$ 150 |
| 53.1270 | Gasoline/Diesel | \$ 38,943 | \$ 34,000 | \$ 31,000 |
| 53.1601 | Small Tools and Equipment | \$ 4,029 | \$ 3,500 | \$ 1,200 |
| 53.0000 | TOTAL SUPPLIES | \$ 77,611 | \$ 85,550 | \$ 69,100 |
| 54 | CAPITAL OUTLAY (MINOR) | | | |
| 54.2301 | Furniture & Fixtures | \$ 180 | \$ - | \$ - |
| 54.2401 | Computers | \$ 475 | \$ 1,500 | \$ - |
| 54.2501 | Other Equipment | \$ - | \$ 500 | \$ 250 |
| 54.0000 | TOTAL CAPITAL OUTLAY (MINOR) | \$ 655 | \$ 2,000 | \$ 250 |
| 55 | INTERFUND/DEPT. CHARGES | | | |
| 55.2401 | Self-funded Insurance (Medical) | \$ 61,721 | \$ 61,110 | \$ 55,628 |
| 55.2402 | Life and Disability | \$ 1,628 | \$ 1,537 | \$ 1,664 |
| 55.0000 | TOTAL INTERFUND/INTERDEPT. | \$ 63,349 | \$ 62,647 | \$ 57,292 |
| 56 | DEPRECIATION & AMORTIZATION | | | |
| 56.1001 | Depreciation | \$ 206,100 | \$ 183,395 | \$ 210,810 |
| 56.0000 | TOTAL DEPREC. AND AMORT. | \$ 206,100 | \$ 183,395 | \$ 210,810 |
| 57 | OTHER COSTS | | | |
| 57.1013 | Keep Bulloch Beautiful | \$ 70,000 | \$ 70,000 | \$ 70,000 |
| 57.1016 | KBB - Capital Projects | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| 57.3302 | Air Rights | \$ 1,457,850 | \$ 1,500,000 | \$ 1,400,000 |
| 57.3303 | Transportation Fees | \$ 887,060 | \$ 806,000 | \$ 790,000 |
| 57.3304 | Toxic Waste Disposal | \$ 14,084 | \$ 30,000 | \$ - |
| 57.3401 | Miscellaneous Expenses | \$ 394 | \$ 900 | \$ - |
| 57.4001 | Bad Debts | \$ - | \$ 1,000 | \$ 500 |

FUND 542 - SOLID WASTE DISPOSAL FUND

DEPT - 4530 - LANDFILL

| Account Number | Account Description or Title | FY 2008 Actual | FY 2009 Budget | FY 2010 Recommended |
|------------------------------------|---------------------------------------|-----------------------|-----------------------|----------------------------|
| 57.4101 | Collection Costs | \$ - | \$ 150 | \$ 150 |
| 57.0000 | TOTAL OTHER COSTS | \$ 2,454,388 | \$ 2,433,050 | \$ 2,285,650 |
| TOTAL OPERATING EXPENSES | | \$ 3,602,055 | \$ 3,515,448 | \$ 3,352,175 |
| OPERATING INCOME (LOSS) | | \$ (1,311,663) | \$ (850,299) | \$ (1,070,544) |
| NON-OPERATING REVENUES | | | | |
| INVESTMENT INCOME | | | | |
| 36.1001 | Interest Income | \$ - | \$ - | \$ - |
| 36.0000 | TOTAL INVESTMENT INCOME | \$ - | \$ - | \$ - |
| OTHER FINANCING SOURCES | | | | |
| 39.1202 | Transfer from 1997 SPLOST | \$ - | \$ - | \$ - |
| 39.1203 | Transfer from 2007 SPLOST | \$ 380,822 | \$ - | \$ - |
| 39.1204 | Transfer from 2002 SPLOST | \$ 777,777 | \$ 1,166,000 | \$ 1,167,000 |
| 39.2101 | Sale of Assets | \$ - | \$ - | \$ - |
| 39.3901 | Proceeds GMA Lease Pool | \$ - | \$ 170,000 | \$ - |
| 39.0000 | TOTAL OTHER FINANCING SOURCES | \$ 1,158,599 | \$ 1,336,000 | \$ 1,167,000 |
| TOTAL NON-OPERATING REVENUE | | \$ 1,158,599 | \$ 1,336,000 | \$ 1,167,000 |
| NON-OPERATING EXPENSES | | | | |
| 61.1001 | Transfer to General Fund | \$ 157,000 | \$ 160,000 | \$ 160,000 |
| 61.1001 | Trans. to General Fund-GMA Lease Pool | \$ - | \$ - | \$ 25,918 |
| 58.2000 | TOTAL NON-OPERATING EXPENSES | \$ 157,000 | \$ 160,000 | \$ 185,918 |
| NET INCOME | | \$ (310,064) | \$ 325,701 | \$ (89,462) |

| BUDGETED CASH FLOW STATEMENT | BUDGETED |
|--|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Operating Income (loss) | \$ (1,070,544.00) |
| Adjustments to reconcile operating income to net cash provided by operating activities | |
| Depreciation | \$ 210,810.00 |
| Loss (gain) on sale of assets | |
| (Increase) decrease in operating assets: | |
| Accounts receivable | |
| Unbilled accounts receivable | |
| Accrued Income Receivable | |
| Interest receivable | |
| Intergovernmental receivable | |
| Prepaid Insurance | |
| Other receivables | |
| Buildings | |
| Due from other funds: General Fund | |
| Due from other funds: Water/Sewer Fund | |
| Due from other funds: 1997 SPLOST Fund | |
| Due from other funds: 2002 SPLOST Fund | |
| Other assets | |
| Increase (decrease) in operating liabilities: | |
| Accounts payable | |
| Salary and Wages payable | |
| Accrued Vacation payable | |
| Accrued payroll | |
| Compensated absences payable | |
| FICA payable | |
| Accrued interest payable | |
| Sales tax payable | |
| Due to other funds | |
| Due to other governments | |
| Claims liability | |
| Accrued closure/ post-closure liabilities | \$ (167,000.00) |
| Net cash provided (used) by operating activities | \$ (1,026,734.00) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | |
| Transfers from other governments: | |
| 2007 SPLOST for Landfill Air Rights (Capacity) in Wayne County | \$ 1,000,000.00 |
| 2007 SPLOST for Post-closure Costs | \$ 167,000.00 |
| Operating transfers in (out) to General Fund | \$ (160,000.00) |
| Operating transfers in (out) to General Fund for GMA Lease Pool | \$ (25,918.00) |
| Decrease in interfund balance | |
| Net cash provided (used) by noncapital financing activities | \$ 981,082.00 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | |
| Acquisition and construction of fixed assets: | |
| Restricted Cash for Capital Outlay | |
| Proceeds from sale of assets | |

| BUDGETED CASH FLOW STATEMENT | BUDGETED |
|---|-----------------------|
| Principal payments on notes payable | |
| Principal payments on revenue bonds payable | |
| Principal payments on capital leases: | |
| Landfill equipment lease | |
| Interest payments: | |
| Landfill equipment lease | |
| Capital contributions: GDOT participation on PW (SWD) - 18 Bridge | |
| Proceeds from GMA Equipment Lease | |
| Net cash used by capital and related financing activities | \$ - |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Interest received | |
| Miscellaneous Revenue | |
| Sale of Assets | |
| Net cash flows from investing activities | \$ - |
| NET INCREASE (DECREASE) IN CASH | \$ (45,652.00) |
| ESTIMATED CASH AT JUNE 30, 2009 | \$ (52,904.00) |
| PROJECTED CASH AT JUNE 30, 2010 | \$ (98,556.00) |
| | |
| | |

SUMMARY OF PROJECTS BY FISCAL YEAR:
SOLID WASTE DISPOSAL FUND

| Project Number | Project | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | TOTALS |
|----------------|--|--------------------|-----------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|
| PW(SWD)-3 | Replacement of Longhaul Trailers | \$ - | \$ 210,000 | \$ 210,000 | \$ 210,000 | \$ 210,000 | \$ 210,000 | \$ 1,050,000 |
| PW(SWD)-7 | Bulldozer replacement | \$ - | \$ - | \$ - | \$ 150,000 | \$ - | \$ - | \$ 150,000 |
| PW(SWD)-11 | Loader with five yard bucket | \$ - | \$ - | \$ 225,000 | \$ - | \$ 225,000 | \$ - | \$ 450,000 |
| PW(SWD)-13 | Farm Tractor for mowing | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 50,000 |
| PW(SWD)-14 | Batwing mower replacement | \$ - | \$ - | \$ 15,000 | \$ - | \$ - | \$ - | \$ 15,000 |
| PW(SWD)-15 | Exmark mower for smaller areas | \$ - | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ 10,000 |
| PW(SWD)-16 | Pickup truck replacement | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Not Funded |
| PW(SWD)-17 | Inert Landfill Expansion | \$ - | \$ 500,000 | \$ - | \$ - | \$ - | \$ - | \$ 500,000 |
| PW(SWD)-22 | Expansion and Renovation of the Transfer Station | \$ - | \$ 1,200,000 | \$ - | \$ - | \$ - | \$ - | \$ 1,200,000 |
| PW(SWD)-28 | Slab for Metal Collection | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Not Funded |
| | Proposed Uses of Cash | \$ - | \$ 1,910,000 | \$ 450,000 | \$ 370,000 | \$ 435,000 | \$ 260,000 | \$ 3,425,000 |
| | Existing Uses of Cash | | | | | | | |
| | Accrued Closure/Post Closure | \$ 167,000 | \$ 166,000 | \$ 166,000 | \$ 166,000 | \$ 166,000 | \$ 166,000 | \$ 997,000 |
| | Transfer to General Fund | \$ 160,000 | \$ 160,000 | \$ 160,000 | \$ 160,000 | \$ 160,000 | \$ 160,000 | \$ 960,000 |
| | Transfer to General Fund for Lease Payments | \$ 25,918 | \$ 25,918 | \$ 25,918 | \$ 25,918 | \$ 25,918 | | |
| | Total Uses of Cash | \$ 327,000 | \$ 2,236,000 | \$ 776,000 | \$ 696,000 | \$ 761,000 | \$ 586,000 | \$ 5,382,000 |
| | Sources of Cash | | | | | | | |
| | Operating Income (Loss) | \$ (1,070,544) | \$ (1,070,544) | \$ (1,070,544) | \$ (1,070,544) | \$ (1,070,544) | \$ (1,070,544) | \$ (6,423,264) |
| | Non-operating Income | | | | | | | \$ - |
| | Interest Income | | \$ - | \$ - | \$ - | \$ - | | \$ - |
| | Transfer In from 2007 SPLOST | \$ 1,167,000 | \$ 1,166,000 | \$ 1,166,000 | \$ 1,166,000 | \$ 488,777 | \$ - | \$ 5,153,777 |
| | Transfer In from 2013 SPLOST | | | | | \$ 972,222 | \$ 1,666,666 | \$ 2,638,888 |
| | Depreciation | \$ 210,810 | \$ 210,810 | \$ 210,810 | \$ 210,810 | \$ 210,810 | \$ 210,810 | \$ 1,264,860 |
| | Revenue Bond | | | | | | | \$ - |
| | GMA Equipment Lease Proceeds | | | | | | | \$ - |
| | Restricted Cash for Capital Outlay | | | | | | | \$ - |
| | Total Sources of Cash | \$ 307,266 | \$ 306,266 | \$ 306,266 | \$ 306,266 | \$ 601,265 | \$ 806,932 | \$ 2,634,261 |
| | Increase (decrease) in Cash | \$ (19,734) | \$ (1,929,734) | \$ (469,734) | \$ (389,734) | \$ (159,735) | \$ 220,932 | \$ (2,747,739) |

BENEFITS INSURANCE FUND

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

This Budget is based upon a 0% increase in premiums and the City will continue pay 78% of both employee and dependent health insurance, and individual employees will pay the other 22% through payroll deduction from earnings. The City's portion of the premiums is budgeted within each budget that has personnel covered by the plan, so that the costs are allocated to the proper fund, department and division.

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

The premiums as of July 1st are as follows:

| <u>Monthly Premiums For Type of Coverage</u> | <u>Employee Share 22%</u> | <u>City Share 78%</u> | <u>Total Premiums</u> |
|--|-------------------------------|---------------------------|---------------------------|
| Single Employee | \$ 121.01 | \$ 429.01 | \$ 550.02 |
| Increase over Prior Year | \$ 5.51 | \$ (5.51) | \$ - |
| Increase per Week | \$ 1.27 | \$ (1.27) | \$ - |
| Family Coverage | \$ 279.20 | \$ 989.86 | \$ 1,269.06 |
| Increase over Prior Year | \$ 12.70 | \$ (12.70) | \$ - |
| Increase per Week | \$ 2.93 | \$ (2.93) | \$ - |

The City also offers a Flexible Benefits Plan whereby employees can deduct up to \$3,500 annually from their wages or salary to pay for medical expenses not covered by insurance. The benefit is that this money is considered pre-tax by the IRS, making it exempt from both federal and state income taxes. All money deducted by the employee during the plan year must be spent or it is forfeited to the plan and donated to a charitable purpose. Consequently, employees must carefully determine the deduction level each year.

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

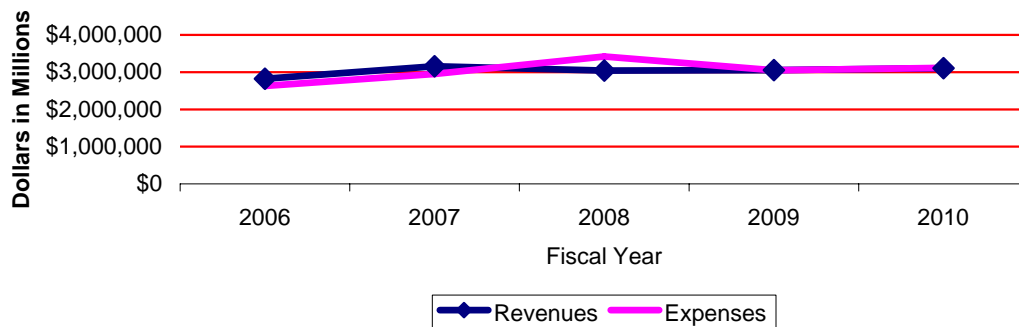
PERFORMANCE MEASURES

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

EXPENSES SUMMARY

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

Benefits Insurance Trends



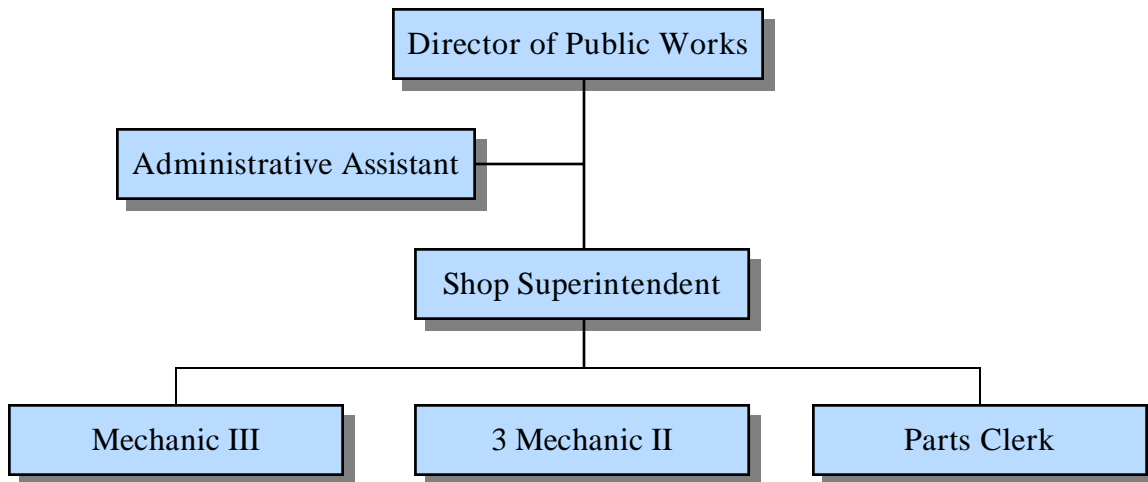
FUND 601 - BENEFITS INSURANCE FUND

DEPT - 1500 - GENERAL ADMINISTRATION

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

| BUDGETED CASH FLOW STATEMENT | BUDGETED |
|--|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Operating Income (loss) | \$ 7,421.00 |
| Adjustments to reconcile operating income to net cash provided by operating activities | |
| Depreciation | |
| Amortization | |
| Loss (gain) on sale of assets | |
| (Increase) decrease in operating assets: | |
| Accounts receivable | |
| Unbilled accounts receivable | |
| Interest receivable | |
| Intergovernmental receivable | |
| Other receivables | |
| Due from General Fund | |
| Other assets (Inventory) | |
| | |
| Increase (decrease) in operating liabilities: | |
| Accounts payable | |
| Accrued payroll | |
| Accrued interest payable | |
| Compensated absences payable | |
| Sales tax payable | |
| Due to other funds | |
| Due to other governments | |
| Customer deposits | |
| Net cash provided (used) by operating activities | \$ 7,421.00 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | |
| Operating transfers in (out) to the General Fund | \$ - |
| Net cash provided (used) by noncapital financing activities | \$ - |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING | |
| Net cash used by capital and related financing activities | \$ - |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Interest received | \$ 9,000.00 |
| Net cash provided by investing activities | \$ 9,000.00 |
| NET INCREASE (DECREASE) IN CASH | \$ 16,421.00 |
| ESTIMATED CASH AT JUNE 30, 2009 | \$ 723,188.00 |
| PROJECTED CASH AT JUNE 30, 2010 | \$ 739,609.00 |

FLEET MANAGEMENT



FLEET MANAGEMENT FUND

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

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

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

GOALS & OBJECTIVES

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

Objectives:

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

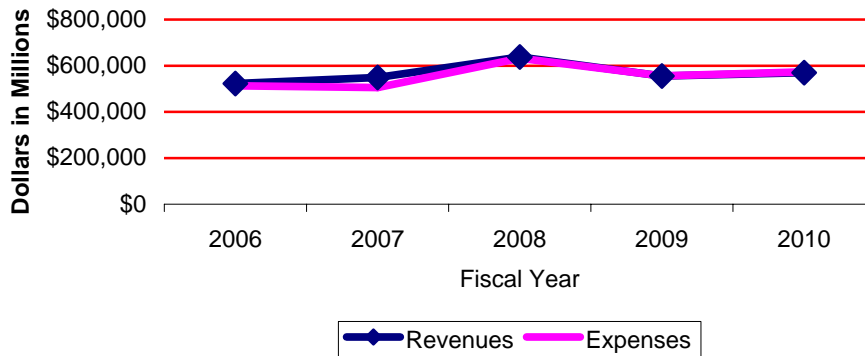
PERFORMANCE MEASURES

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

EXPENSES SUMMARY

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

Fleet Management Trends



FUND 602 - FLEET MANAGEMENT FUND

DEPT - 4900 - FLEET MAINTENANCE

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

FUND 602 - FLEET MANAGEMENT FUND

DEPT - 4900 - FLEET MAINTENANCE

| Account Number | Account Description or Title | 2008 Actual | 2009 Budget | 2010 Recommended |
|---------------------------------|-------------------------------------|--------------------|--------------------|-------------------------|
| 53 | SUPPLIES | | | |
| 53.1101 | Office Supplies | \$ 2,195 | \$ 2,000 | \$ 2,000 |
| 53.1102 | Parts and Materials | \$ 166 | \$ 500 | \$ - |
| 53.1103 | Chemicals | \$ 480 | \$ 1,000 | \$ 1,000 |
| 53.1104 | Janitorial Supplies | \$ 217 | \$ 400 | \$ 200 |
| 53.1105 | Uniforms | \$ 4,110 | \$ 4,300 | \$ 4,600 |
| 53.1106 | General Supplies and Materials | \$ 10,451 | \$ 6,500 | \$ 8,000 |
| 53.1230 | Electricity | \$ 11,448 | \$ 16,000 | \$ 18,000 |
| 53.1270 | Gasoline/Diesel | \$ 3,541 | \$ 4,200 | \$ 3,200 |
| 53.1401 | Books and Periodicals | \$ 258 | \$ 750 | \$ 250 |
| 53.1601 | Small Tools and Equipment | \$ 5,933 | \$ 10,000 | \$ 10,000 |
| 53.0000 | TOTAL SUPPLIES | \$ 38,799 | \$ 45,650 | \$ 47,250 |
| 54 | CAPITAL OUTLAY (MINOR) | | | |
| 54.2301 | Furniture and Fixtures | \$ - | \$ 300 | \$ 300 |
| 54.2401 | Computers | \$ 886 | \$ 1,500 | \$ - |
| 54.2501 | Other Equipment | \$ 5,129 | \$ 4,000 | \$ 4,000 |
| 54.0000 | TOTAL CAPITAL OUTLAY (MINOR) | \$ 6,015 | \$ 5,800 | \$ 4,300 |
| 55 | INTERFUND/DEPT. CHARGES | | | |
| 55.2401 | Self-funded Insurance (Medical) | \$ 56,697 | \$ 56,136 | \$ 51,161 |
| 55.2402 | Life and Disability | \$ 1,459 | \$ 1,472 | \$ 1,540 |
| 55.0000 | TOTAL INTERFUND/INTERDEPT. | \$ 58,156 | \$ 57,608 | \$ 52,701 |
| 56 | DEPRECIATION & AMORTIZATION | | | |
| 56.1001 | Depreciation | \$ 21,431 | \$ 20,585 | \$ 19,649 |
| 56.0000 | TOTAL DEPREC. AND AMORT. | \$ 21,431 | \$ 20,585 | \$ 19,649 |
| 57 | OTHER COSTS | | | |
| 57.3300 | Solid Waste Disposal Fees | \$ 588 | \$ 600 | \$ 600 |
| 57.3401 | Miscellaneous Expenses | \$ 286 | \$ 500 | \$ 500 |
| 57.0000 | TOTAL OTHER COSTS | \$ 874 | \$ 1,100 | \$ 1,100 |
| TOTAL OPERATING EXPENSES | | \$ 632,477 | \$ 555,891 | \$ 573,574 |
| OPERATING INCOME (LOSS) | | \$ (1,585) | \$ (5,891) | \$ (6,574) |
| NON-OPERATING REVENUES | | | | |
| INVESTMENT INCOME | | | | |
| 36.1001 | Interest Income | \$ 6,689 | \$ 5,000 | \$ 2,500 |
| 36.0000 | TOTAL INVESTMENT INCOME | \$ 6,689 | \$ 5,000 | \$ 2,500 |
| MISCELLANEOUS REVENUE | | | | |
| 38.9030 | Fleet Main.-Scrap | \$ 51 | \$ 50 | \$ 50 |
| 39.2101 | Sale of Assets | \$ - | \$ - | \$ - |
| 38.0000 | TOTAL MISCELLANEOUS | \$ 51 | \$ 50 | \$ 50 |

FUND 602 - FLEET MANAGEMENT FUND

DEPT - 4900 - FLEET MAINTENANCE

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

| BUDGETED CASH FLOW STATEMENT | BUDGETED |
|--|---------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Operating Income (loss) | \$ (6,574.00) |
| Adjustments to reconcile operating income to net cash provided by operating activities | |
| Depreciation | \$ 19,649.00 |
| Loss (gain) on sale of assets | |
| (Increase) decrease in operating assets: | |
| Accounts receivable | |
| Unbilled accounts receivable | |
| Interest receivable | |
| Intergovernmental receivable | |
| Other receivables | |
| Due from other funds | |
| Interfund Receivable | |
| Inventory | |
| Prepaid Insurance | |
| Increase (decrease) in operating liabilities: | |
| Accounts payable | |
| Accrued payroll | |
| Salary & wages payable | |
| Compensated absences payable | |
| Accrued vacation payable | |
| FICA payable | |
| Accrued interest payable | |
| Sales tax payable | |
| Customer deposits | |
| Claims liability | |
| Net cash provided (used) by operating activities | \$ 13,075.00 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | |
| Transfers from other governments: | |
| Operating transfers in (out) | |
| Transfer to General Fund | |
| Net cash provided (used) by noncapital financing activities | \$ - |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING | |
| Acquisition and construction of fixed assets: | |
| PWD-FM-16 Air Compressor Replacement | \$ (9,500.00) |
| Proceeds from long-term borrowing | |
| Proceeds from leases | |
| Proceeds from sale of assets | |
| Principal payments on notes payable | |
| Principal payments on revenue bonds payable | |
| Principal payments on capital leases: | |
| Interest payments: | |
| Amortization of bond issue cost | |
| Capital contributions | |

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

SUMMARY OF PROJECTS BY FISCAL YEAR:
FLEET MANAGEMENT FUND

| Project Number | Project | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | TOTALS |
|----------------|---------------------------------------|------------------|---------------------|--------------------|------------------|-------------------|-------------------|---------------------|
| PWD-FM-5 | Computer Upgrade: Diagnostics | | \$ 15,000 | | | | | \$ 15,000 |
| PWD-FM-6 | Replacement Service Truck | | | | | | \$ 22,500 | \$ 22,500 |
| PWD-FM-9 | Tire Changer and Equipment | | | | \$ 6,000 | | | \$ 6,000 |
| PWD-FM-12 | Fleet Manager Truck Replacement | | | \$ 20,000 | | | | \$ 20,000 |
| PWD-FM-15 | Emergency Generator | | \$ 45,500 | | | | | \$ 45,500 |
| PWD-FM-16 | Air Compressor Replacement | \$ 9,500 | | | \$ 9,500 | | | \$ 19,000 |
| PWD-FM-17 | 4-Post Vehicle Lift | | | | | \$ 18,000 | | \$ 18,000 |
| PWD-FM-18 | Koni Lifts | | | \$ 35,000 | | | | \$ 35,000 |
| PWD-FM-19 | Aluminum Spool Welder & Plasma Cutter | | \$ 6,500 | | | | | \$ 6,500 |
| PWD-FM-20 | Pave Shop Parking Lot | | \$ 60,000 | | | | | \$ 60,000 |
| | Total Uses of Cash | \$ 9,500 | \$ 127,000 | \$ 55,000 | \$ 15,500 | \$ 18,000 | \$ 22,500 | \$ 207,000 |
| | | | | | | | | |
| | | | | | | | | |
| | Sources of Cash | | | | | | | |
| | Operating Income (Loss) | \$ (6,574) | \$ (6,574) | \$ (6,574) | \$ (6,574) | \$ (6,574) | \$ (6,574) | \$ (32,870) |
| | Non-operating Income | \$ 2,550 | \$ 2,550 | \$ 2,550 | \$ 2,550 | \$ 2,550 | \$ 2,550 | \$ 12,750 |
| | Depreciation | \$ 19,649 | \$ 19,649 | \$ 19,649 | \$ 19,649 | \$ 19,649 | \$ 19,649 | \$ 98,245 |
| | Loan Proceeds | | | | | | | \$ - |
| | Grants | | | | | | | \$ - |
| | Contributed Capital | | | | | | | \$ - |
| | Total Sources of Cash | \$ 15,625 | \$ 15,625 | \$ 15,625 | \$ 15,625 | \$ 15,625 | \$ 15,625 | \$ 62,500 |
| | | | | | | | | |
| | Increase (decrease) in Cash | \$ 6,125 | \$ (111,375) | \$ (39,375) | \$ 125 | \$ (2,375) | \$ (6,875) | \$ (144,500) |
| | | | | | | | | |
| | | | | | | | | |



DEBT SERVICE SCHEDULES

The City of Statesboro continues to be proactive in its fiscal management practices. This section summarizes the debt service obligations of the City at the beginning of FY 2010. These obligations represent the City's annual installment payments of principal and interest for previous capital improvement projects or acquisitions funded through debt financing.

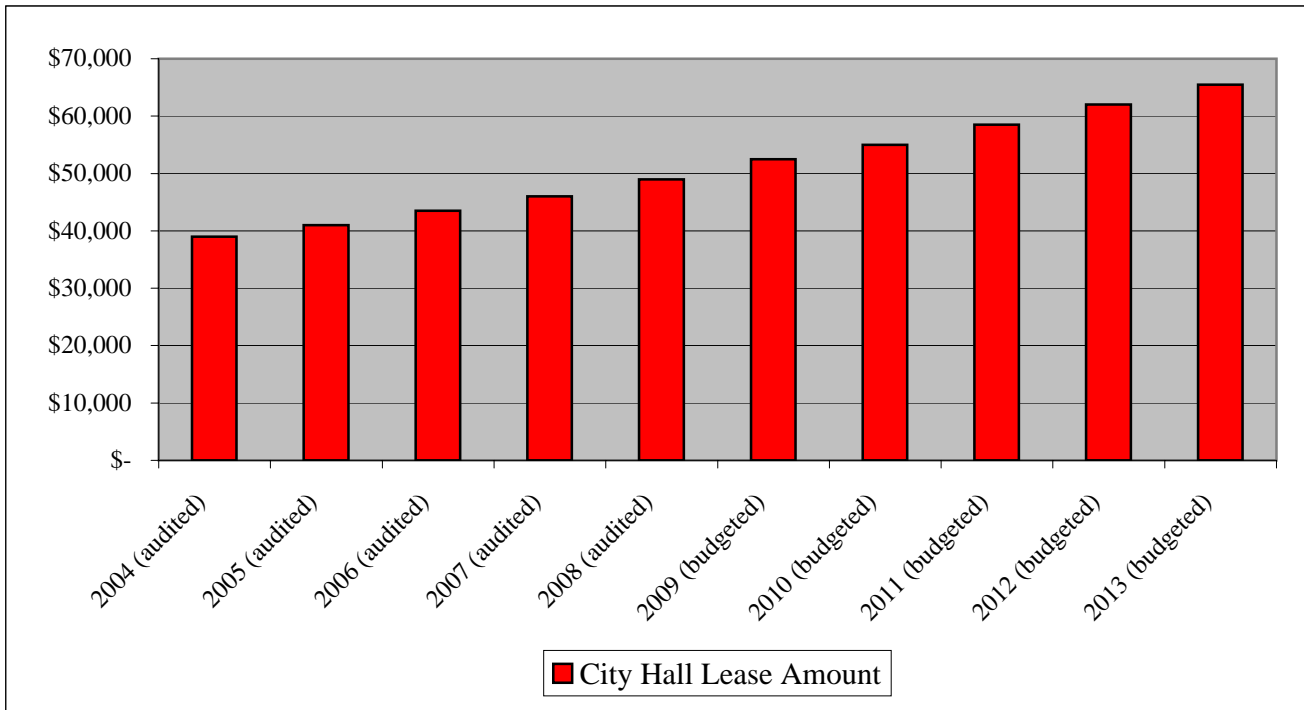
According to the Georgia Constitution, a city's legal debt margin for general obligation debt is ten percent (10%) of the total assessed property values within the city limits. Currently, the City has no outstanding general obligation debt. In general long-term debt, the City has a lease agreement with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

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

In the Water and Sewer Fund, the City currently has one revenue bond outstanding, dated November, 1995, with a retirement date of April, 2011. In addition, the City has thirteen loans with the Georgia Environmental Facilities Authority. The City also has a fourteenth loan that will be closed out at the end of FY 2009 or beginning of FY 2010.

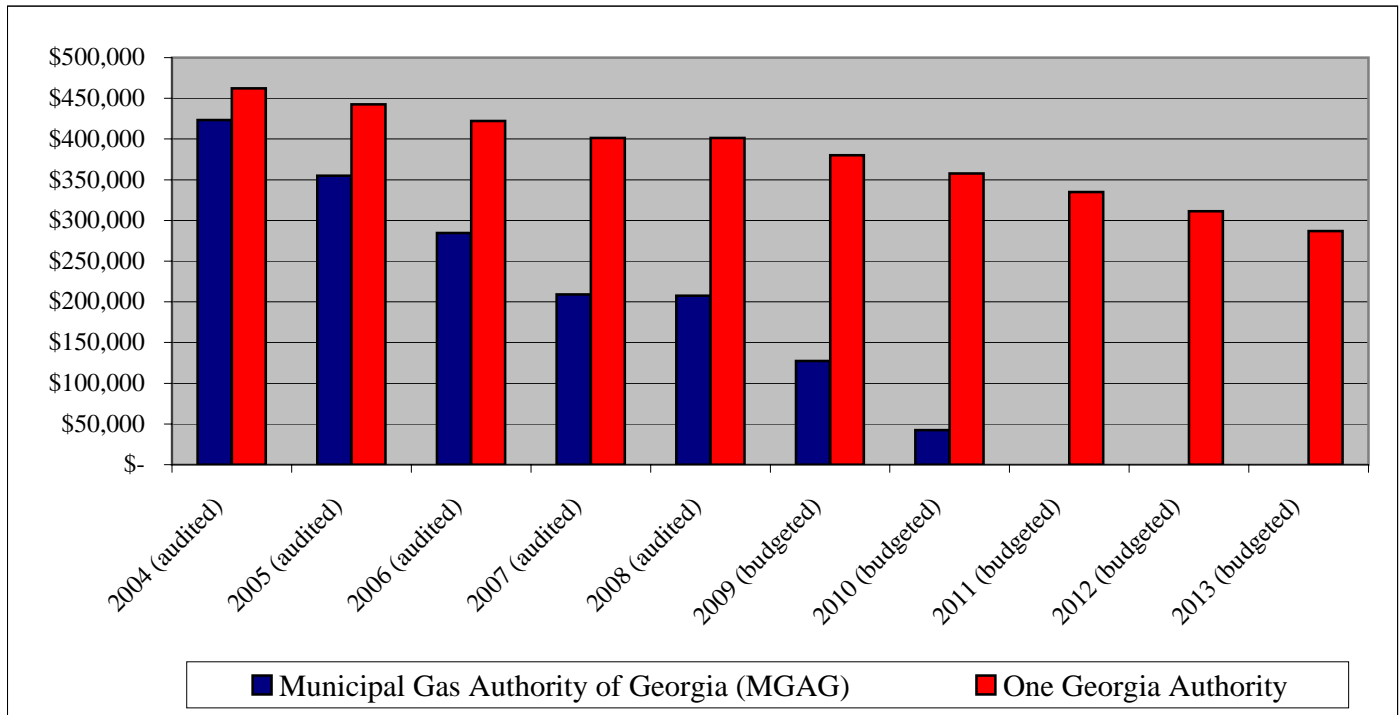
**GENERAL FUND
CITY HALL CAPITAL LEASE**

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



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

| | MGAG | One GA Authority | TOTAL Gas Fund Debt |
|-----------------|------------|------------------|------------------------|
| 2004 (audited) | \$ 423,319 | \$ 462,350 | \$ 885,669 |
| 2005 (audited) | \$ 354,992 | \$ 442,664 | \$ 797,656 |
| 2006 (audited) | \$ 284,706 | \$ 422,342 | \$ 707,048 |
| 2007 (audited) | \$ 209,008 | \$ 401,444 | \$ 610,452 |
| 2008 (audited) | \$ 207,622 | \$ 401,488 | \$ 609,110 |
| 2009 (budgeted) | \$ 127,375 | \$ 379,955 | \$ 507,330 |
| 2010 (budgeted) | \$ 42,305 | \$ 357,769 | \$ 400,074 |
| 2011 (budgeted) | \$ - | \$ 334,909 | \$ 334,909 |
| 2012 (budgeted) | \$ - | \$ 311,356 | \$ 311,356 |
| 2013 (budgeted) | \$ - | \$ 287,088 | \$ 287,088 |



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

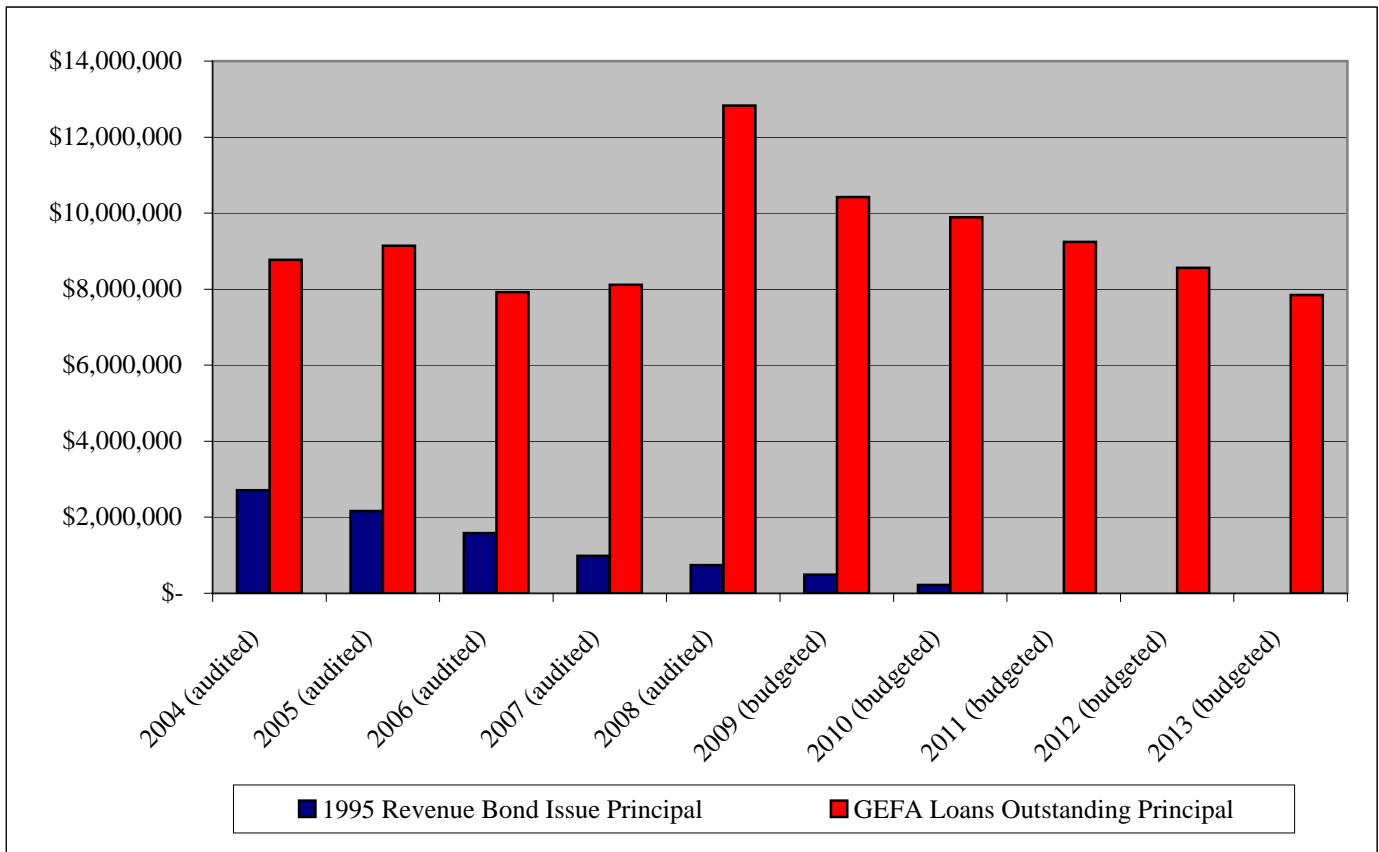
| | | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 |
|---|------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| GENERAL LONG-TERM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

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

| | | FY 2019 | FY 2020 | FY 2021 | FY 2022 | TOTALS |
|---|------|------------|------------|------------|------------|--------------|
| GENERAL LONG-TERM DEBT | | | | | | |
| PROJECTED EXPENDITURES | | | | | | |
| City Hall Lease 70% of Prime | Prin | \$ 93,000 | \$ 98,000 | \$ 104,000 | \$ 110,000 | \$ 1,037,000 |
| Dated 10/3/95 for 25 years | Int | \$ 23,874 | \$ 17,523 | \$ 10,806 | \$ 3,674 | \$ 503,787 |
| Rate between 4.2-10.5% | | | | | | |
| TOTAL EXPENDITURES | | \$ 116,874 | \$ 115,523 | \$ 114,806 | \$ 113,674 | \$ 1,540,787 |
| NATURAL GAS FUND DEBT | | | | | | |
| PROJECTED EXPENSES | | | | | | |
| MGAG Loan: Briggs & Stratton | Prin | | | | | \$ 42,305 |
| Dated 12/13/94-12/12/09 | Int | | | | | \$ 710 |
| Fixed @ 5.6% | | | | | | |
| County Pays Half of Project Debt | | | | | | |
| OneGeorgia Authority Loan | Prin | \$ 29,915 | \$ 30,823 | \$ 31,758 | \$ 32,720 | \$ 357,769 |
| Metter Extension Project | Int | \$ 3,422 | \$ 2,515 | \$ 1,580 | \$ 617 | \$ 75,616 |
| Dated 4/01/02 through 4/01/22 | | | | | | |
| Fixed @ 3.0% | | | | | | |
| TOTAL PRINCIPAL PAYMENTS | | \$ 29,915 | \$ 30,823 | \$ 31,758 | \$ 32,720 | \$ 400,074 |
| TOTAL INTEREST PAYMENTS | | \$ 3,422 | \$ 2,515 | \$ 1,580 | \$ 617 | \$ 76,326 |
| TOTAL EXPENSES | | \$ 33,337 | \$ 33,338 | \$ 33,338 | \$ 33,337 | \$ 476,400 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

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

| | 1995 Revenue Bond Issue Principal | GEFA Loans Outstanding Principal | TOTAL W & S Fund Debt |
|-----------------|---|--|--------------------------|
| 2004 (audited) | \$ 2,710,000 | \$ 8,768,347 | \$ 11,478,347 |
| 2005 (audited) | \$ 2,160,000 | \$ 9,143,978 | \$ 11,303,978 |
| 2006 (audited) | \$ 1,585,000 | \$ 7,923,878 | \$ 9,508,878 |
| 2007 (audited) | \$ 985,000 | \$ 8,117,958 | \$ 9,102,958 |
| 2008 (audited) | \$ 740,000 | \$ 12,831,751 | \$ 13,571,751 |
| 2009 (budgeted) | \$ 485,000 | \$ 10,421,911 | \$ 10,906,911 |
| 2010 (budgeted) | \$ 215,000 | \$ 9,894,079 | \$ 10,109,079 |
| 2011 (budgeted) | \$ - | \$ 9,243,680 | \$ 9,243,680 |
| 2012 (budgeted) | \$ - | \$ 8,562,229 | \$ 8,562,229 |
| 2013 (budgeted) | | \$ 7,848,230 | \$ 7,848,230 |



DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

| | | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|---|------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|------------|------------|------------|------------|
| PROJECTED EXPENSES | | | | | | | | | | | | | |
| Bulloch Co. GEFA Loan 94S79WJ Dated 1/1/96 | Prin | \$ 61,903 | \$ 65,134 | \$ 68,533 | \$ 72,110 | \$ 75,874 | \$ 79,834 | \$ 62,599 | | | | | |
| Payments 1/1/96 -- 4/1/16 5.12% Fixed Rate | Int | \$ 23,707 | \$ 20,476 | \$ 17,077 | \$ 13,500 | \$ 9,736 | \$ 5,776 | \$ 1,610 | | | | | |
| 1995 Water Revenue Bonds | Prin | \$ 270,000 | \$ 215,000 | | | | | | | | | | |
| Dated 11/95 -- 4/1/11 4.0% to 5.0% Fixed Rate | Int | \$ 25,085 | \$ 11,180 | | | | | | | | | | |
| Water and Sewer Refinancing | Amor | \$ 24,538 | \$ 12,271 | | | | | | | | | | |
| GEFA Loan 95S84WS Dated 2/1/98 | Prin | \$ 53,007 | \$ 55,773 | \$ 58,684 | \$ 61,747 | \$ 64,969 | \$ 68,360 | \$ 71,928 | | | | | |
| Payments 4/1/98 -- 4/1/16 5.12% Fixed Rate | Int | \$ 21,238 | \$ 18,472 | \$ 15,561 | \$ 12,498 | \$ 9,275 | \$ 5,885 | \$ 2,317 | | | | | |
| GEFA Loan 97L10WJ Dated 3/1/99 | Prin | \$ 53,876 | \$ 56,486 | \$ 59,223 | \$ 62,093 | \$ 65,102 | \$ 68,256 | \$ 71,564 | \$ 75,031 | \$ 78,667 | \$ 61,492 | | |
| Payments 6/1/99 -- 3/1/19 4.76% Fixed Rate | Int | \$ 30,073 | \$ 27,463 | \$ 24,726 | \$ 21,856 | \$ 18,847 | \$ 15,693 | \$ 12,385 | \$ 8,917 | \$ 5,282 | \$ 1,470 | | |
| GEFA Loan 97L11WJ Dated 12/1/00 | Prin | \$ 46,157 | \$ 48,393 | \$ 50,738 | \$ 53,197 | \$ 55,775 | \$ 58,477 | \$ 61,311 | \$ 64,282 | \$ 67,397 | \$ 70,662 | \$ 74,086 | \$ 38,379 |
| Payments 3/1/01 -- 12/1/20 4.76% Fixed Rate | Int | \$ 31,974 | \$ 29,737 | \$ 27,392 | \$ 24,934 | \$ 22,356 | \$ 19,653 | \$ 16,820 | \$ 13,849 | \$ 10,734 | \$ 7,468 | \$ 4,044 | \$ 687 |
| GEFA Loan 97L99WS Dated 7/1/98 | Prin | \$ 10,690 | \$ 11,208 | \$ 11,751 | \$ 12,321 | \$ 12,918 | \$ 13,544 | \$ 14,200 | \$ 14,888 | \$ 15,609 | \$ 4,019 | | |
| Payments 10/1/98 -- 7/1/18 4.76% Fixed Rate | Int | \$ 5,578 | \$ 5,060 | \$ 4,517 | \$ 3,947 | \$ 3,350 | \$ 2,724 | \$ 2,068 | \$ 1,380 | \$ 659 | \$ 48 | | |
| GEFA Loan 98L44WQ Dated 1/1/00 | Prin | \$ 88,404 | \$ 92,715 | \$ 97,237 | \$ 101,979 | \$ 106,952 | \$ 112,168 | \$ 117,638 | \$ 123,374 | \$ 129,391 | \$ 135,701 | \$ 106,102 | |
| Payments 4/1/00 -- 1/1/20 4.79% Fixed Rate | Int | \$ 56,467 | \$ 52,155 | \$ 47,634 | \$ 42,892 | \$ 37,919 | \$ 32,703 | \$ 27,233 | \$ 21,496 | \$ 15,480 | \$ 9,169 | \$ 2,552 | |
| GEFA Loan 98L80WQ Dated 2/1/01 | Prin | \$ 45,316 | \$ 47,268 | \$ 49,304 | \$ 51,428 | \$ 53,644 | \$ 55,955 | \$ 58,365 | \$ 60,879 | \$ 63,502 | \$ 66,237 | \$ 69,091 | \$ 53,765 |
| Payments 5/1/01 -- 2/1/21 4.24% Fixed Rate | Int | \$ 27,895 | \$ 25,943 | \$ 23,907 | \$ 21,783 | \$ 19,568 | \$ 17,257 | \$ 14,846 | \$ 12,332 | \$ 9,709 | \$ 6,974 | \$ 4,120 | \$ 1,144 |
| GEFA Loan 98L81WQ Dated 11/1/00 | Prin | \$ 41,386 | \$ 43,169 | \$ 45,029 | \$ 46,968 | \$ 48,992 | \$ 51,102 | \$ 53,304 | \$ 55,600 | \$ 57,995 | \$ 60,493 | \$ 63,099 | \$ 32,562 |
| Payments 2/1/01 -- 11/1/20 4.24% Fixed Rate | Int | \$ 24,775 | \$ 22,992 | \$ 21,132 | \$ 19,193 | \$ 17,169 | \$ 15,059 | \$ 12,857 | \$ 10,561 | \$ 8,166 | \$ 5,668 | \$ 3,062 | \$ 519 |
| GEFA Loan 99L28WQ | Prin | \$ 43,613 | \$ 45,857 | \$ 48,217 | \$ 50,699 | \$ 53,308 | \$ 56,051 | \$ 58,936 | \$ 61,969 | \$ 65,158 | \$ 68,512 | \$ 72,038 | \$ 75,745 |
| Payments 7/1/02 -- 4/1/22 5.05% Fixed Rate | Int | \$ 38,560 | \$ 36,316 | \$ 33,956 | \$ 31,474 | \$ 28,865 | \$ 26,122 | \$ 23,237 | \$ 20,204 | \$ 17,015 | \$ 13,661 | \$ 10,135 | \$ 6,428 |
| GEFA Loan 99L29WQ | Prin | \$ 52,239 | \$ 54,927 | \$ 57,754 | \$ 60,727 | \$ 63,852 | \$ 67,138 | \$ 70,593 | \$ 74,226 | \$ 78,046 | \$ 82,063 | \$ 86,286 | \$ 90,727 |
| Payments 7/1/02 -- 4/1/22 5.05% Fixed Rate | Int | \$ 46,187 | \$ 43,498 | \$ 40,672 | \$ 37,699 | \$ 34,574 | \$ 31,288 | \$ 27,833 | \$ 24,200 | \$ 20,380 | \$ 16,363 | \$ 12,140 | \$ 7,699 |
| GEFA Loan 2006L25WJ | Prin | \$ 56,819 | \$ 59,299 | \$ 61,888 | \$ 64,589 | \$ 67,408 | \$ 70,350 | \$ 73,421 | \$ 76,626 | \$ 79,971 | \$ 83,461 | \$ 87,104 | \$ 90,906 |
| Payments 7/1/08--6/30/28 4.28% Fixed Rate | Int | \$ 67,748 | \$ 65,268 | \$ 62,680 | \$ 59,978 | \$ 57,159 | \$ 54,217 | \$ 51,146 | \$ 47,941 | \$ 44,596 | \$ 41,106 | \$ 37,463 | \$ 33,661 |
| GEFA Loan 2007L31WJ | Prin | \$ 16,695 | \$ 17,444 | \$ 18,194 | \$ 19,078 | \$ 19,901 | \$ 20,795 | \$ 21,701 | \$ 22,730 | \$ 23,723 | \$ 24,788 | \$ 25,880 | \$ 27,083 |
| Payments 4/1/09 -- 3/1/29 4.4% Fixed Rate | Int | \$ 22,264 | \$ 21,515 | \$ 20,765 | \$ 19,881 | \$ 19,058 | \$ 18,164 | \$ 17,259 | \$ 16,229 | \$ 15,236 | \$ 14,171 | \$ 13,079 | \$ 11,876 |
| GEFA Loan 2008L05WJ | Prin | \$ 46,469 | \$ 48,410 | \$ 50,433 | \$ 52,540 | \$ 54,735 | \$ 57,022 | \$ 59,404 | \$ 61,886 | \$ 64,472 | \$ 67,165 | \$ 69,971 | \$ 72,895 |
| Payments 7/1/09--6/30/29 4.1% Fixed Rate | Int | \$ 56,223 | \$ 54,282 | \$ 52,259 | \$ 50,152 | \$ 47,957 | \$ 45,670 | \$ 43,288 | \$ 40,806 | \$ 38,221 | \$ 35,527 | \$ 32,721 | \$ 29,797 |
| TOTAL PRINCIPAL PAYMENTS | | \$ 886,574 | \$ 861,084 | \$ 676,985 | \$ 709,476 | \$ 743,429 | \$ 779,051 | \$ 794,963 | \$ 691,491 | \$ 723,931 | \$ 724,594 | \$ 653,658 | \$ 482,062 |
| TOTAL INTEREST PAYMENTS | | \$ 502,312 | \$ 446,628 | \$ 392,278 | \$ 359,787 | \$ 325,833 | \$ 290,211 | \$ 252,899 | \$ 217,915 | \$ 185,478 | \$ 151,624 | \$ 119,315 | \$ 91,810 |
| TOTAL EXPENSES | | \$ 1,388,886 | \$ 1,307,712 | \$ 1,069,263 | \$ 1,069,263 | \$ 1,069,262 | \$ 1,069,262 | \$ 1,047,862 | \$ 909,406 | \$ 909,409 | \$ 876,218 | \$ 772,973 | \$ 573,872 |

DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

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

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the 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 | | |



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