

# CITY OF STATESBORO, GEORGIA



**Popular Annual Financial Report  
For the Fiscal Year Ending June 30, 2018**



# CITY OF STATESBORO, GEORGIA



**Popular Annual Financial Report  
FY 2018**

Dear Friends and Neighbors,

On behalf of the Statesboro City Council, I am pleased to present our Popular Annual Financial Report for the fiscal year ended June 30, 2018. This report is intended to increase awareness throughout our community of the financial operations of the city of Statesboro, and to provide you with information on how your tax dollars have been managed.



Financial information within this report is derived in large part from the City's 2018 independently audited set of financial statements that are prepared in accordance with generally accepted accounting principles. These audited statements are part of the City's 2018 Comprehensive Annual Financial Report (CAFR). We are proud to say that the City of Statesboro's CAFR has been awarded a Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for thirteen years.

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

- ◆ The Statesboro Firefighters were recognized for rescuing two victims of an early morning fire, helping a man hanging out of a two story window and a woman trapped inside the burning apartment building. The quick and decisive action performed by our personnel speaks volumes on the level of the hard work undertaken to become proficient in saving lives and limiting damage to property. We couldn't be prouder of our firefighters, officers, and our public safety brothers and sisters that serve our community.



- ◆ Downtown Statesboro is making a tremendous leap forwards as home-grown entrepreneurs embark upon the construction of the West District. The West District will be able to house retail businesses, office space and loft apartments. Additionally, the project will create 100 new jobs in the heart of downtown Statesboro.

◆ The City of Statesboro's South Main Street Tax Allocation District, or TAD has moved forward in providing improvements that are typically for revitalization and designed to complete redevelopment efforts along the "Blue Mile District". A TAD is defined area where real estate property tax monies gathered above a certain threshold for a certain period of time (typically 25 years) to be used for specified improvement.



The funds raised are placed in a tax-free bond where the money can continue to grow. This is a big boost for redevelopment effort along the "Blue Mile" and will enhance the downtown area. TAD has also been approved for the Old Register Rd for investment for the proposed construction of a 20 million dollar multiuse stadium with a grocery store, 2 hotels, a movie theater and more spearheaded by the Tormenta FC soccer team owners.

- ◆ Another part of our Blue Mile efforts is the creation of 1.7 acre dog park. This area is set up to have playing space for dogs, sheds for owners to sit under for shade, water available for the dogs to drink as well as two designated sides set for large and small dogs.
- ◆ Thanks to the citizens of Statesboro and Bulloch County the T-Splost was passed. As a result, the city will be able to invest over \$20 Million in transportation infrastructure. This investment will move the city forward as we work to improve the quality of life for all those that call Statesboro home.



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



Sincerely,

Jonathan M. McCollar  
Mayor





**The City Council meets**  
First Tuesday of the Month – 9:00 a.m.  
Third Tuesday of the Month - 5:30 p.m.  
Second Floor of City Hall

## Statesboro, GA Council Districts

**Jonathan M. McCollar**

**Mayor**



*In office since 2018*

**Sam Lee Jones**

**District 2**



*In office since January 2016  
Current term expires December 2019*

**District 2  
Sam Lee Jones**

**Phil Boyum**

**District 1**



*In office since January 2013  
Current term expires December 2021*

**District 1  
Phil Boyum**

**Jeff Yawn**

**District 3**



*In office since January 2016*

**District 3  
Jeff Yawn**

**John Riggs**

**District 4**



*In office since January 2010  
Current term expires December 2021*

**District 4  
John Riggs**

**Derek Duke**

**District 5**



*In office June 2018*

**District 5  
Derek Duke**



# DIRECTORY OF CITY OFFICIALS

City Hall			Address
City Clerk	Sue Starling	912-764-5468	50 E. Main St., Statesboro, GA 30458
Utility Billing	Krista Cooper	912-764-5468	
Tax Clerk		912-764-0625	
City Manager	Randy Wetmore	912-764-0683	
City Attorney	Cain Smith	912-764-0643	
Human Resources	Flavia Starling	912-764-0683	
Engineering	Marcos Trejo	912-764-0655	
Planning and Development	Frank Neal	912-764-0630	
Finance	Cindy West	912-764-0652	
Municipal Court			
Clerk of Court	Wanda Stewart	912-764-7574	22 West Grady St., Statesboro, GA 30458
Central Services (Purchasing/ IT/ GIS)			
Central Services	Darren Prather	912-764-0642	22 West Grady St., Statesboro, GA 30458
Public Safety			
Police Chief	Mike Broadhead	912-764-9911	25 West Grady St., Statesboro, GA 30458
Deputy Police Chief	Rob Bryan	912-764-9911	
Fire Chief	Tim Grams	912-764-3473	
	Station One		24 West Grady St., Statesboro, GA 30458
	Station Two		1533 Fair Rd., Statesboro, GA 30458
Public Utilities			
Director of Public Utilities	Steve Hotchkiss	912-764-0693	50 E. Main St. Statesboro, GA 30458
Public Works			
Director of Public Works	Jason Boyles	912-764-0681	5 Braswell St., Statesboro, GA 30458

**Website: [www.statesboroga.gov](http://www.statesboroga.gov)**  
**Mailing Address for all Departments:**  
 Post Office 348  
 Statesboro, GA 30459

## Financial Report Message

We are pleased to present the City of Statesboro's Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2018. The PAFR is formulated as an easy to read version of the City's Comprehensive Annual Financial Report (CAFR) that we publish on a yearly basis.

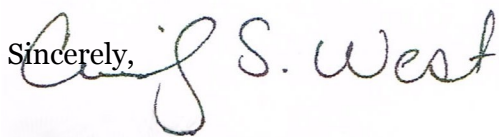
The Comprehensive Annual Financial Report (CAFR) is a detailed account of the City's financial statements, notes, schedules, and statistics. The CAFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by Lanier, Deal & Proctor, Certified Public Accountants,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

The City's CAFR has been awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers' Association of the United States and Canada (GFOA) for 13 years. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The Popular Annual Financial Report (PAFR) provides citizens with an overview of the City's revenues, expenditures, and general information, in a simplified interpretation of the CAFR. The PAFR is prepared by the Finance Department Staff and is not obligated to be audited under GAAP rules. The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the City of Statesboro for its Popular Annual Financial Report 2 consecutive years. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. A copy of our PAFR report can be found on the City's website <http://www.statesboroga.gov/finance/popular-annual-financial-report-2/>.

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

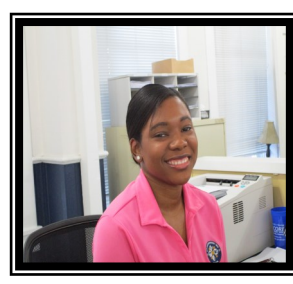
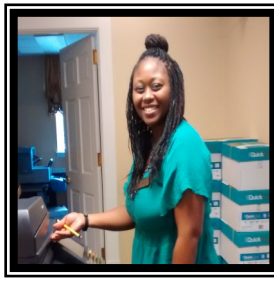
Sincerely,  


Cindy S. West  
Director of Finance



## Statesboro City Hall

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



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

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

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

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



## ***Planning and Development***

The Planning and Development Department has three primary functions: Community Economic Development; permitting services; and planning services. The department is staffed by the Director, a City Planner I, a City Planner II and one Administrative Assistant.

### ***Community & Economic Development***

The Planning and Development Department serves as the City department primarily responsible for all community growth, suitability, and economic development related matters. We aim to provide quality customer service for land use and economic development projects located within the municipal boundaries of the City or those wishing to annex into the City. Additionally, we work closely with public and private stakeholders in our community to ensure that Statesboro continues to be a great place to live, learn, work, and play. This involves everything from providing pertinent community information through our partnering with collaborators like GSU to develop the region's first Fabrication Laboratory and Business Innovation Center and actively welcoming commercial development. Commercial development has thrived within the last year bringing new retail establishments such as Ag South, INails, Great Clips, Aspen Dental, Five Below, ATT and YMCA to our community.



This commercial development provides additional economic support for the community and is the key to providing suitable growth and healthy economic development. Residential development has followed with new residential construction, redevelopment and multi-family development such as Beacon Place Townhouses.



### ***Planning Services***

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



## ***Project Management Services***

The City of Statesboro provides Project Management Services and “A one stop shop” for all things developed and the Department of Planning and Development acts as the central hub. From advising on preliminary concepts, answering zoning questions to providing consultation assist in submitting applications through the steps of review, submittal, inspections, etc., and will advise on the other necessary permits or licenses that your project requires. From the beginning of an initial plan review to the issuance of a Certificate of Occupancy, the Planning Department is your go-to department for developing in the City.

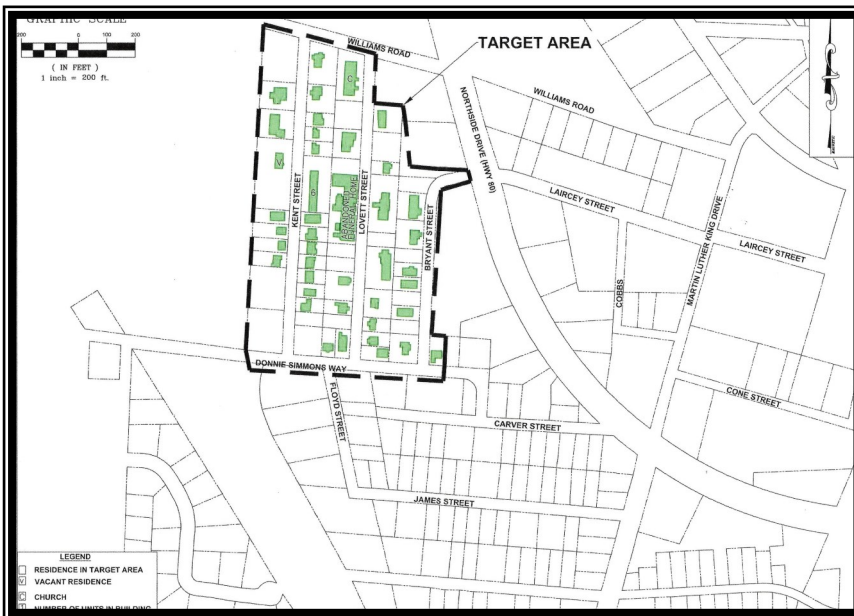
# Statesboro Strategic Plan

The City of Statesboro has embarked on its first Strategic Plan for the 2018-2023 timeframe. With a combination of input from both the local community, and city staff, the strategic plan is meant to assess the city's financial ability to make investments related to areas of citizen concern. This plan is used to help develop the annual City Improvements Program, and recommends possible sources of future funding for the general fund of the City.



## Community Block Development Grant

In 2015, the Georgia Department of Community Affairs announced the availability of FY 2016 Community Development Block Grant (CDBG) funds. The CDBG program provides funding for community improvement projects that benefit low- to moderate-income households. The City of Statesboro applied to receive a \$500,000 grant to complete infrastructure improvements in the Kent Street, Lovett Street, Bryant Street, Floyd Street and James Street area. The Department of

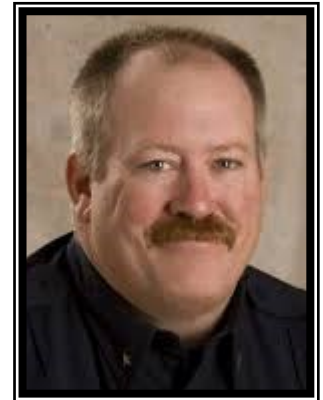


Planning and Development surveyed residents in the area and confirmed the community met the minimum income requirements to benefit from the program. In 2016, the City of Statesboro selected engineering and grants administration firms and pledged \$225,000 in local funds to the project. Today, Planning and Development is working with property owners in the target community to obtain permanent property easements to move the project forward and we hope to begin construction in early 2018.



## ***Police Department***

The police department is a full service law enforcement agency with an authorized strength of 75 officers and additional support staff including dispatchers and administrative specialists. The police department responds to call for service, investigates crimes, and enforces traffic laws. The police department has three distinct bureaus: Administration, Operations and Patrol. The Department website is full of information, and citizens can access public police reports, file a non-emergency report, and research criminal activity through our Crime Map.



## ***Mission Statement***

The police department's credo is *Duty, Honor, Community*.

"The mission of the Statesboro Police Department is to create a safe community by reducing crime, building trust, and ensuring the safety of our citizens within the framework of the United States Constitution."

## ***Your Police Department in Action***

The Statesboro Police Department utilizes three bureaus to best serve our Citizens. The following is an overview of these important enforcement professionals.

### ***Patrol Bureau***



The Patrol Bureau is the largest and most visible bureau in the police department. The uniformed officers of the patrol bureau are the primary responders to emergency incidents, handle the vast majority of the calls for service, and make the most arrests. This bureau is commanded by Captain Kaleb Moore, and he is assisted by two lieutenants. The lieutenants each supervise a "watch" which consists of three patrol teams, each led by a sergeant. Our officers work four ten hour shifts

each week, and between the six patrol teams, they provide 24 hours a day, seven days a week coverage.





## Operations Bureau



The Operations Bureau consists of the Criminal Investigations Division (Detectives), Dispatch, Records, and Alcohol Control. Detectives actively work drug investigations, track gang related intelligence, and conduct most of our felony level criminal investigations.



The Operations Bureau is led by Captain James Winskey and he is aided by a Detective Sergeant, Dispatch Supervisor, and Records Supervisor. Dispatchers work 24 hours a day, seven days a week, and keep track of officer locations and activities throughout their shift. If you need a police officer to respond, it all starts with a dispatcher!

## Administrative Bureau

The Administrative Bureau includes the Office of the Chief of Police, Deputy Chief Rob Bryan leads the staff assigned to Administration, including the Training Sergeant, Public Information Specialist, and the Office of Professional Standards. Additionally, the budget is coordinated through the Administrative Bureau. Recruiting and Internal Affairs are handled by the Professional Standards sergeant, and the Training Sergeant coordinates and plans all department training. The Public Information Specialist coordinates all official messaging from the police department, and coordinates with all media inquires.



<p><b>ONLINE REPORT</b></p> <p>This online service is for reporting non-emergency incidents that occurred within the city limits.</p>	<p><b>STUDENTS</b></p> <p>Working to ensure the safety of the university community.</p>	<p><b>CRIME MAP</b></p> <p>CrimeReports is the nation's largest collection of law enforcement agencies.</p>	<p><b>SUBMIT A TIP</b></p> <p>TipSofts online platform is used to securely and anonymously submit tips to law enforcement agencies.</p>
<p><b>MOST WANTED</b></p> <p>Up to date listing of the most wanted criminals in Statesboro Georgia.</p>	<p><b>PAY A TICKET</b></p> <p>Pay your ticket quickly and easily with our online ticket payment service.</p>	<p><b>EVENT SEARCH</b></p> <p>Locate your accident or incident with our online search form. Search by name, DL #, Ins # etc.</p>	<p><b>TOW TRUCK</b></p> <p>Illegal towing is a growing concern. If you think you've been towed illegally, let us know.</p>
<p><b>RECRUITMENT</b></p> <p>Make a difference. Join the Statesboro Police Department. Now accepting applications.</p>	<p><b>HOUSE WATCH</b></p> <p>Search for an incident or accident. Use the case number, date or name of the individual or business.</p>	<p><b>REGISTER YOUR PROPERTY</b></p> <p>ReportIt lets you securely store serial, numbers item descriptions, pictures, and scans of receipts</p>	<p><b>COMMUNITY CALENDAR</b></p>

# Statesboro Fire Department

Most everyone at some time in their life has watched a fire engine rushing to the scene of a fire or had the firefighters come to their school to talk about fire safety. However, firefighters do a lot more with their time than fight fires and teach how to be safe around fire.



The firefighters' day starts early making sure all of the trucks, equipment, and gear are ready for response. Each apparatus carries dozens of pieces of specialized equipment having a special purpose during an emergency, and the firefighters must make sure everything is on the trucks and all is ready for use BEFORE they need it on the scene.



Each day, firefighters spend hours training and preparing for fire and rescue calls. There are National and State certifications requiring hundreds of hours of training to be completed each year. Fire suppression theory and technology changes constantly. As new equipment and new methods are developed and brought into use on the line, Department personnel must constantly learn and practice the new technologies and changes to policies and procedures. The Training Division is responsible for planning the curriculum and exercises that ensure requirements are met and Department members are prepared to re-

spond to whatever type of call comes in. Live fire and extrication exercises, training with props simulating real life scenarios, and classroom lectures on new techniques and policies are some examples of the training firefighters do during their days at the station.

The Statesboro Fire Department's Prevention Division focuses on ensuring Fire Codes are followed in public buildings, but the Division plays a role in public education as well. Hundreds of area schoolchildren are visited by firefighters or come for station tours each year. Fire Safety Talks, Show-n-Tells and Touch-a-truck events allow children to see the fire trucks up close as well as learn valuable safety lessons. As a service of the Fire Safety Division, schools and organizations can have members of the Statesboro Fire Department come out and help students learn about fire prevention in their homes, and a little about what it's like to be a firefighter. Students learn the importance of having smoke detectors in their homes, how to check the detectors to make sure they are working properly, and what to do in case there is a fire in their home. During tours of the stations, the children are able to see how the firefighters live during their 24-hour shifts, and how they use the different types of trucks and tools to fight fires. Watching the firefighters don their gear allows the children to see that what could be a large, masked, almost alien looking being is actually a community helper there to protect and make them safe.





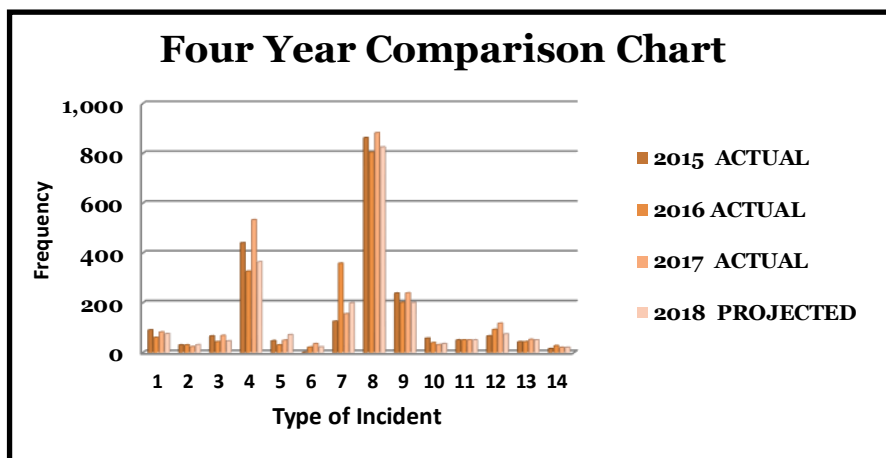
The Department also provides fire safety education for various community organizations, fire protection for special events, installs smoke detectors for lower income and elderly residents, and gives tours of department facilities to the public.

The Department is headquartered at Station One on Grady Street, and Station Two is located on Fair Road. Each station serves a portion of the City of Statesboro as well as those properties within the Five Mile Fire District.

For more information on the services offered by the Statesboro Fire Department, the Administrative offices can be reached at 912-764-3473.



	<b>Fire Department Statistics Four Year Comparison Chart</b>	<b>2015 ACTUAL</b>	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>	<b>2018 PROJECTED</b>
1	Structure Fire	90	60	82	75
2	Vehicle Fire	30	30	23	31
3	Grass or brush Fire	66	43	68	46
4	False alarm--unintentional (System Malfunction)	440	326	533	364
5	False alarm--intentional (Human Initiated)	47	30	49	71
6	Smoke Scare	0	21	35	22
7	Other Responses (Smoke Scare, Smell of Gas, Etc.)	125	358	155	199
8	All Fire Calls inside the City	862	804	882	825
9	All Fire Calls outside the City in the Fire District	238	201	239	200
10	Mutual Aid Fire Calls to other jurisdictions	57	39	31	35
11	Number of FTE Employees	50	50	50	50
12	Fire Safety Talks, Show-n-tells, Station Tours	66	92	117	74
13	Smoke detector check/installation homevisits	43	43	52	50
14	Car Seat Installations	15	27	20	20



# Public Works Department



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

## ***Streets Division***

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

Services provided include:

- ♦ Maintenance of street rights of ways including mowing, pot-hole patching, street sweeping, pavement markings, street signs, traffic signals, and debris removal.
- ♦ Work with the Georgia Department of Transportation to ensure all traffic signals remain fully functional.
- ♦ Work with Statesboro Police to provide necessary traffic control and safe, operational rights of ways.
- ♦ Work with federal, state, local, and other agencies to ensure adequate mosquito control measures are performed.
- ♦ Work with other City departments and the development community to assist with construction and development projects.



## ***Parks Division***

The Parks Division is responsible for the maintenance of the Eastside Cemetery, City properties, and City Parks including McTell Trail, Rev. Julius Abraham Trail, Triangle Park, and other parks. Cemetery lot sales are administered by the City Engineer's Office.

### ***New Dog Park***

Services provided include:

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



## ***Sanitation Division***

The City Sanitation Division consists of four different services: Commercial collection, Residential collection, Rolloff and Bulk Waste Service and Landfill/Transfer Station.



### ***Commercial Refuse Collection***

The City provides commercial collection services using front loading trucks and dumpsters picked up on a schedule agreed to by the customer and City. Services include bulk open containers, flatbed rolloff units or dumpsters in sizes 20 yd, 30 yd and 40 yd containers to handle all waste and debris. Dumpster service within apartment complexes includes yard waste collection.

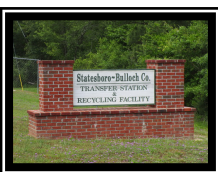
### ***Residential Refuse Collection***



The residential service is provided on a weekly pick-up basis. The City provides polycarts that citizens take curbside for the weekly service which is followed by a route system for collection. Yard waste and white goods service is collected curbside throughout the City using a knuckleboom loader trucks.

### ***Rolloff and Bulk Waste Service***

Rolloff collection services are provided using rolloff trucks and rolloff containers. In addition, the City also provides leasing of rolloff compactors and compactor dumpsters. All these services are available with a variety of scheduling options and are available for same-day service.



### ***Landfill/Transfer Station Division***

The division operates the jointly owned City and County transfer station, inert landfill and the post closure of the closed landfill located on Landfill Rd off North Main St. Services includes:

- ◆ Receives solid waste including household garbage, yard waste, construction & demolition waste, metals, and tires.
- ◆ Loads garbage into transfer trailers and transports the garbage to Wayne County.
- ◆ Yard waste is disposed of on site in a permitted inert landfill facility.
- ◆ Tires are collected and transported to a licensed tire processing and recycling center.
- ◆ Metal items (white goods) are collected and transported to a recycling facility.



### ***Fleet Management Division***

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





## Natural Gas Department

The Natural Gas Department maintains gas pipelines in Bulloch, Candler and Screven counties serving approximately 3,500 residential, commercial, agricultural, and industrial customers. 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 term it sells. The margin is added to the base rate, which is the wholesale prices 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.

## Central Services

The Central Services Department consists of three different services: Purchasing, IT and GIS departments. They are responsible for procurement of all goods and services, contract compliance, property liability insurance, hardware and for standardizing software, and mapping of the technologies to greater serve the City of Statesboro and its citizens.

### Information Technology



The IT division achieves these goals by maintaining the City's computer resources including network, phone system, pc's, website, all while geographically mapping all of the City's infrastructure.

### Purchasing Process

The Purchasing division mission is to secure goods and services at the best possible prices while complying with federal, state and local procurement laws. The director oversees all bidding processes and provides the programs in procurement, property liability/risk management and grant activities to ensure the most efficient use of our public funds and resources.



### Procurement Process



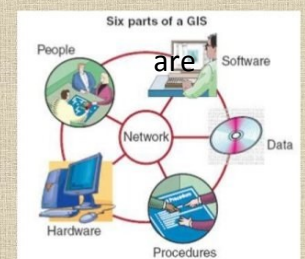
### StaGIS

The City of Statesboro GIS mission is to provide the enterprise level geospatial infrastructure, tools and services needed within the City of Statesboro. A geographic information system (GIS) is a system designed to capture, store, maintain and share all of the mapped data used by the City. The City's StaGIS focus is to use this mapping infrastructure of our Utilities and Customer Services to create a streamline of products and tools. Examples of this is the mapping of the Stormwater system, Water and Sewer lines and Natural Gas Delivery system. With this improved technology, the City can operate more efficiently and provides cost savings to our citizens.

### Components of GIS

#### • The major components of GIS

- Hardware,
- Software,
- Data,
- People,
- Procedure
- Network





# ***The Downtown Statesboro Development Authority***

*The strong center of community starts here.*

Founded in 1803, Statesboro, Georgia, has long been on the map for regional growth. Our busy and historic downtown has been central to city, county and regional development enabling expansion in government, business, agriculture, education and residential living.

As Statesboro grew and expanded, the community recognized the importance of preserving and strengthening the downtown district as the heart of our hometown. The Downtown Statesboro Development Authority was created in 1981. On April 15, 1991, Statesboro was declared a Main Street City, by the National Trust for Historic Preservation, a movement built on the knowledge that a prosperous, sustainable community is only as healthy as its core. We are part of the Main Street Program.



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



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

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

## ***Goals and Priorities for a thriving Downtown Statesboro***

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

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



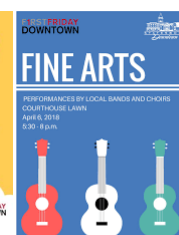
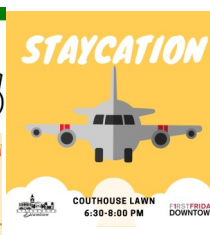


## FIRST Friday

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



On the first Friday of each month everyone is invited Downtown to enjoy the sights and sounds, businesses and green space, fun and food—and each other. The excitement starts at 5:30pm, usually centered on the Courthouse lawn at the Main Streets intersection.

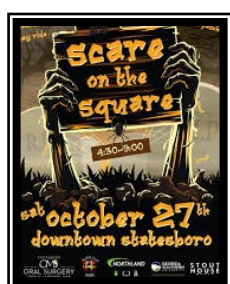


## Statesboro Mainstreet Farmers Market

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

Downtown in the Synovus Bank Parking Lot

Georgia Magazine named the Statesboro MainStreet Farmers Market, a “Must-See” Market. Here’s why: Every Saturday from early April to the end of November, the Downtown MainStreet Farmers Market is the place for fresh local fruit and vegetables, meats and dairy, and food products like preserves and baked goods. Thousands come to buy from dozens of vendors, making a personal connection in the farm-to-table movement – all in an atmosphere of music and good fun.



## Scare on the Square October

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

## Shopping by Lantern Light

November

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



## Downtown Holiday Celebration

First Friday in December



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

### Averitt Center for the Arts

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

### Hours of Operation:

Monday-Friday: 7:15a.m. – 6 p.m.  
Saturday and Sunday: Closed



## Averitt Center for the Arts

The mission of the Averitt Center for the Arts, operating under the name David H. Averitt Center for the Arts, is to provide quality arts opportunities for our community and to serve as a centerpiece for a vibrant, historic downtown. Performances, exhibitions, camps and classes—year round entertainment.

# FINANCIALS

## Accounting Terminology:

- ◆ **Net position** represents the City's assets less liabilities.
- ◆ **Net investment in capital assets** consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of borrowings attributable to the acquisition, construction, or improvement of those assets.
- ◆ **Restricted net position** consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. For 2018, this category consists of \$5.5 million restricted for Capital projects; \$1.5 million restricted for Program purposes and \$791 thousand restricted for Revenue bond retirement.
- ◆ **Unrestricted net position** is the remaining net position of the City after subtracting net investment in capital assets and restricted net position.
- ◆ **Charges for services** represent fees paid by individuals, businesses, or other governments who purchase, use or directly benefit from the goods and services the City provides. For 2018, the largest items in this category include \$11 million for water and sewer charges, \$1.0 million for stormwater, \$4.7 million for natural gas charges, and \$6.3 million for public works charges.
- ◆ **Operating grants and contributions** are grants and contributions that may be used to finance the regular operations of the City.
- ◆ **Capital grants and contributions** involve a capital asset of the City and may not be used for operating purposes.
- ◆ **Bond Rating**—The City of Statesboro has maintained the "AA" rating for uninsured bonds during FY 2018.

## Summary of Net Position (in thousands)

	FY 2018	FY 2017
<b>Assets:</b>		
Current assets	\$ 31,191	\$ 25,652
Capital assets	90,530	91,524
Other Noncurrent assets	5,925	3,476
<b>Total Assets</b>	<b>127,646</b>	<b>120,652</b>
<b>Liabilities:</b>		
Current liabilities	5,438	5,696
Long-term liabilities	23,218	23,274
<b>Total Liabilities</b>	<b>28,656</b>	<b>28,970</b>
<b>Net Position:</b>		
Net Investment in Capital Assets	75,632	76,250
Restricted	7,790	6,302
Unrestricted	14,933	9,999
<b>Total net position</b>	<b>\$ 98,355</b>	<b>\$ 92,551</b>

## Government-Wide Financial Statements:

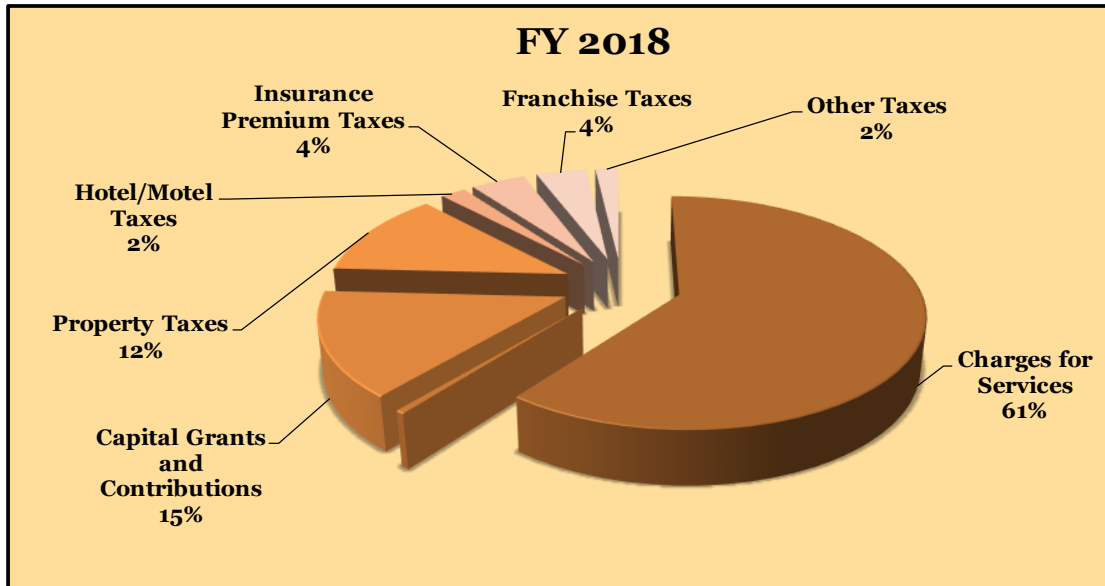
The *government-wide financial statements* are designed to provide readers with a broad overview of the finances of the City in a manner similar to a private-sector business.

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

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (e.g., uncollected taxes). The change in net position is not reported here, but is the difference of total revenues and total expense. This year net position increased by \$5,803,689. Revenues increased overall due to an increased collection of hotel/motel taxes, water and sewer sales, and natural gas fees. City wide expenses increased over the previous year from additional staff, overtime and equipment in the public safety area.

# CITY WIDE REVENUES

## (in thousands)



City Wide Revenues (in thousands)		
	FY 2018	FY 2017
Charges for Services	\$ 26,423	\$ 26,845
Operating Grants, Contributions and Interest	227	372
Capital Grants and Contributions	6,426	5,942
Property Taxes	5,267	4,523
Hotel/Motel Taxes	856	924
Insurance Premium Taxes	1,886	1,773
Franchise Taxes	1,734	1,845
Other Taxes	801	819
<b>Total</b>	<b>43,620</b>	<b>43,043</b>

The General Fund is the principal fund of the City, accounting for all activities not included in other specified funds. This contains the operational budgets for the Mayor and City Council, City Manager's Office, City Clerk's Office and Records Management, Elections, the Finance Department, the Legal Department, Human Resources, the Engineering Administration Division, Streets Division, Parks Division, the Planning and Development Department and Code Compliance Division.

It also includes the funding for several outside agencies other than those financed by the Hotel/Motel Tax Fund. Finally, it covers the Debt Service for any outstanding debt used to acquire general fixed assets, respective funds rather than the General Fund.

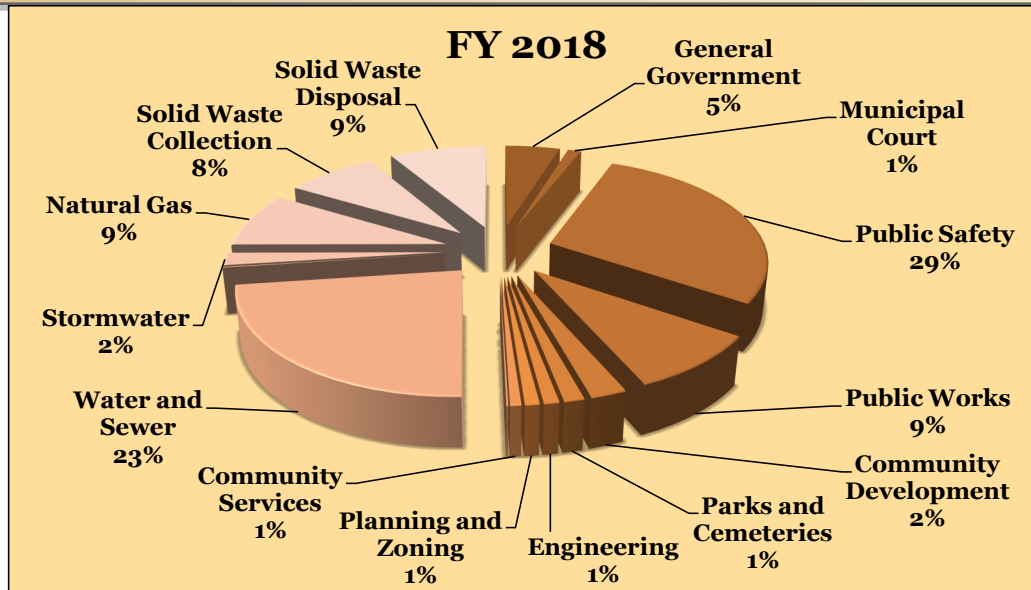
The City's Proprietary Funds are classified as enterprise funds. These enterprise funds essentially encompass the same functions reported as business-type activities. Services are provided to customers external to the City organization for gas, stormwater and water and wastewater utilities; and for solid waste collection and disposal systems.

The City also received from the 2013 SPLOST, and 2016 CDBG funds. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from these non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.



# CITY WIDE EXPENSES

## (in thousands)



City Wide Expenses (in thousands)		
	FY 2018	FY 2017
General Government	\$ 1,819	\$ 1,969
Municipal Court	437	508
Public Safety	10,864	10,719
Public Works	3,364	3,451
Community Development	856	922
Parks and Cemeteries	483	516
Engineering	365	283
Planning and Zoning	343	327
Community Services	261	266
Interest	45	20
Water and Sewer	8,815	8,675
Reclaimed Water System	41	44
Stormwater	740	611
Natural Gas	3,280	3,319
Solid Waste Collection	2,995	2,972
Solid Waste Disposal	3,239	3,565
<b>Total</b>	<b>\$37,947</b>	<b>\$ 38,167</b>

**Fund financial statements:** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City like other state and local governments uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

This report presents only the operating statements of the general fund, the water/sewer fund and the natural gas fund.

For information on the other funds, as well as more detailed information on the funds presented here, a copy of the City's Comprehensive Annual Financial Report may be obtained from the Finance Department at the Statesboro City Hall, 50 East Main Street, Statesboro, GA 30458 or online at <http://www.statesboroga.gov/finance/comprehensive-annual-financial-report/>

The public safety function comprises 58% of the City's total governmental activity expenses and 29% of the total City expenses in fiscal year 2018. Of the total \$18.3 million of governmental expenses, depreciation accounted for 8.3% of the total. All functions require a subsidy from general revenues except for public works which received over \$1.4 million in SPLOST and Grants revenue. Business type activities are primarily utilities, which are very capital-intensive operations. Expansion of these systems is necessary for the continued growth of the City and for its financial position.

# GOVERNMENTAL FUNDS

Governmental Funds		
Statement of Revenues, Expenditures and Changes in Fund Balances		
For the Year Ended June 30, 2018		
Revenues	FY 2018	FY 2017
Property taxes	5,266,921	4,519,236
Insurance premium taxes	1,886,162	1,773,061
Franchise taxes	1,734,055	1,845,269
Other taxes	800,842	818,972
Hotel/Motel taxes	856,407	923,788
Intergovernment	6,330,377	5,868,040
Licenses and permits	956,063	869,805
Fines and forfeitures	895,373	1,129,784
Charges for services	1,526,754	1,412,469
Contributions and donations	-	38,090
Investment Earnings	2,003	1,613
Miscellaneous	46,210	185,644
Total Revenues	20,301,167	19,385,771
Expenditures		
Current:		
General government	1,737,183	1,808,797
Municipal court	426,030	478,322
Public safety	9,887,126	9,577,021
Public works	1,866,452	2,067,443
Community development	822,829	877,751
Parks and cemeteries	379,011	402,194
Engineering	330,604	243,844
Planning and zoning	325,620	300,439
Community services	163,531	167,843
Capital Outlay:	2,072,021	1,492,751
Debt Service:		
Principal retirement	489,751	410,540
Interest and fiscal charges	44,936	19,806
Total Expenditures	18,545,094	17,846,751
Deficiency of Revenues Under Expenditures	(114,349)	1,539,020
Other Financing Sources (Uses)		
Sale of capital assets	9,876	48,572
Transfers In	5,354,702	4,980,389
Transfers Out	(4,478,474)	(4,859,000)
Issuance of Capital Lease	17,453	182,324
Net Change in Fund Balances	2,659,630	2,041,978
Fund Balances Beginning of Year	9,527,788	7,485,810
Fund Balances End of Year	12,187,418	9,527,788

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

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

In addition to a general fund, the City maintains special revenue funds and 4 capital projects funds. Included here is the general fund statement of revenues, expenditures and changes in fund balance with comparative data from fiscal year ending 2018. The general fund accounts for the majority of the City services, including police, street maintenance, parks, and administrative services.

# WATER AND SEWER FUND

Water and Sewer Fund		
Statement of Revenues, Expenses and Changes in Fund Net Position		
For The Years Ended June 30, 2018 and 2017		
Operating Revenues	2,018	2,017
Water sales	4,750,548	5,009,419
Sewer charges	5,027,389	5,268,425
Penalties	121,565	102,217
Reconnecting charges	266,948	256,500
Service fees	299,805	313,359
Tap fees	237,600	175,565
Rental income	296,221	165,804
Miscellaneous	3,941	54,998
<b>Total Operating Revenues</b>	<b>11,004,017</b>	<b>11,346,287</b>
Operating Expenses		
Salaries	2,007,850	1,999,827
Employee benefits	697,379	720,340
Purchased services:		
Training	6,529	15,746
Dues and certification	5,677	8,723
Repairs and maintenance	409,298	313,286
Inspections	70,723	67,279
Contracted services	95,314	69,509
Laboratory services	22,802	23,098
Electricity	809,887	830,727
Telephone	54,023	55,302
Insurance	129,640	91,002
Equipment rental	7,710	7,087
Engineering fees	69,286	39,962
Tippage fees	191,080	157,100
Travel	9,539	13,815
Advertising	3,241	3,336
Postage	61,732	65,823
Materials and supplies:		
Uniforms	26,566	19,932
Materials and supplies	217,793	268,934
Chemicals	127,693	116,870
Gasoline, oil, etc.	59,850	58,810
Small equipment	25,535	22,548
Indirect cost allocation	1,010,163	904,011
Depreciation	2,056,159	1,960,562
Bad debts	22,373	100,911
Other	6,538	1,543
<b>Total Operating Expenses</b>	<b>8,204,380</b>	<b>7,936,083</b>
<b>Operating Income</b>	<b>2,799,637</b>	<b>3,410,204</b>
Non-Operating Revenues (Expenses)		
Intergovernmental	10,951	8,003
Investment earnings	164	289
Gain on all of capital assets	6,111	-
Interest expense	(599,562)	(624,482)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(582,336)</b>	<b>(616,190)</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>2,217,301</b>	<b>2,794,014</b>
Capital contributions	115,171	140,305
Transfers in	439,123	1,295,323
Transfers out	(1,976,922)	(1,632,195)
<b>Change in Net Position</b>	<b>794,673</b>	<b>2,597,447</b>
<b>Net Position Beginning of Year</b>	<b>46,702,771</b>	<b>44,105,324</b>
<b>Net Position End of Year</b>	<b>47,497,444</b>	<b>46,702,771</b>

City Water and Sewer		
Number of Customers		
FY	Water	Sewer
<b>2013</b>	<b>11,457</b>	<b>10,399</b>
<b>2014</b>	<b>12,059</b>	<b>10,983</b>
<b>2015</b>	<b>12,327</b>	<b>11,252</b>
<b>2016</b>	<b>12,805</b>	<b>11,525</b>
<b>2017</b>	<b>12,822</b>	<b>11,419</b>
<b>2018</b>	<b>13,857</b>	<b>12,781</b>

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

Proprietary funds provide the same type information as the government-wide financial statements, only in more detail. The water and sewer fund and natural gas fund statements of revenues, expenses and changes in net position are presented in this document with comparative data from fiscal year ending June 30, 2018.



# NATURAL GAS FUND

Natural Gas Operating Fund		
Statement of Revenues, Expenses and Changes in Fund Net Position		
For the Years Ended June 30, 2018 and 2017		
<b>Operating Revenues</b>	<b>2,018</b>	<b>2,017</b>
Charges for services	4,604,973	4,580,894
Penalties	36,788	46,515
Reconnecting charges	-	450
Tap fees	35,492	12,807
Transport fees	31,547	30,479
Service fees	4,200	2,880
Miscellaneous	10,482	5,071
<b>Total Operating Revenues</b>	<b>4,723,482</b>	<b>4,679,096</b>
<b>Operating Expenses</b>		
Salaries	344,120	362,252
Employee benefits	140,001	135,556
<b>Purchased Services:</b>		
Training	1,952	2,262
Dues and certification	13,050	5,485
Repairs and maintenance	102,017	45,002
Contracted services	21,674	20,352
Electricity	19,996	18,197
Telephone	9,409	10,321
Insurance	42,190	25,456
Equipment rental	2,111	2,781
Engineering fees	4,550	4,200
Water heater program	8,990	21,297
Travel	5,277	9,003
Advertising	841	2,592
Postage	131	281
Franchise fee	10,851	4,546
<b>Materials and supplies:</b>		
Uniforms	3,613	2,487
Materials and supplies	85,204	75,267
Chemicals	15,299	117
Gasoline, oil, etc.	19,234	17,651
Small equipment	8,951	2,055
Cost of sales	2,059,568	2,165,884
Indirect cost allocation	125,615	137,810
Depreciation	228,375	202,258
Bad debts	-	22,026
Other	2,107	953
<b>Total Operating Expenses</b>	<b>3,275,126</b>	<b>3,296,091</b>
<b>Operating Income</b>	<b>1,448,356</b>	<b>1,383,005</b>
<b>Non-Operating Revenues (Expenses)</b>		
Gain on sale of assets	407	8,600
Interest expense	(4,151)	(4,896)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(3,744)</b>	<b>(3,704)</b>
<b>Income Before Transfers</b>	<b>1,444,612</b>	<b>1,386,709</b>
Transfers in	870,782	108,481
Transfers out	(886,520)	(906,995)
<b>Change in Net Position</b>	<b>1,428,874</b>	<b>588,195</b>
<b>Net Position Beginning of Year</b>	<b>7,021,917</b>	<b>6,433,722</b>
<b>Net Position End of Year</b>	<b>8,450,791</b>	<b>7,021,917</b>

## Accounting Terminology:

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

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



50 East Main Street  
Statesboro, Georgia 30458  
[www.statesboroga.gov](http://www.statesboroga.gov)