

*CITY OF STATESBORO,  
GEORGIA*



*Popular Annual Financial Report For the  
Fiscal Year Ending June 30, 2019*

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, 2019. 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 2019 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 2019 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 fourteen 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.

- ◆ A 1.7 area dog park was created as part of the Blue Mile efforts. The area is set up to have a playing space for dogs and benches and a pavilion for owners to sit under for shade. Water is available for the dogs to drink as well as two designated sides for large and for small dogs.



- ◆ Downtown Statesboro is making a tremendous leap forwards as homegrown 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.



- ◆ 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



## PROFILE OF THE CITY

The City of Statesboro was created by an act of the General Assembly of the State of Georgia on December 19, 1803. The City operates under the Council/Manager form of government, providing the following services as authorized by its charter: public safety (police and fire), streets and drainage, community development, community services and general administrative services. The City also operates four public utilities (a water and sewer system, a stormwater system and a natural gas distribution system) and provides sanitation collection and disposal services. The City and Bulloch County jointly operate a transfer station for transport of solid waste and an inert landfill.



The City reports a 2019 estimated population of 31,667, which is based upon the May 12, 2019 Statesboro, Georgia Population Data and Demographics. This is less than 1% of the total State of Georgia population. Statesboro ranks high with a 48.38% poverty level while Bulloch County poverty rate is 30.44% and National poverty rate is 12.3%. However, this number is impacted by the fact that university students, when filling out census forms, do not have significant earned income. Georgia Southern University's Bureau of Business Research and Economic Development in a recent study confirmed that the non-student population has a much higher per capita income than the census for this reason; and, the university student population has a considerable amount of disposable income, though little earned income, as they are predominantly supported financially by parents. In January 2017, the University System of Georgia Board of Regents voted to consolidate Armstrong State University and Georgia Southern University. The new, 26,054 student university formed in January 2018 and is named Georgia Southern University with the first entering class in Fall 2018. The university now consists of 3 campuses with the Armstrong campus located in Savannah enrolling 5,278 students, the Liberty campus located in the Hinesville enrolling 502 students and Statesboro campus enrolling 18,256 students, not including on-line enrollment.



The City of Statesboro is the county seat of Bulloch County, Georgia, located in the southeastern corner of the state.

The City is approximately 15.22 square miles with an average elevation of 240 feet above sea level, the terrain being mostly flat. The climate is seasonal, but moderate, with mild winters and warm, humid summers.



**The 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  
Current term expires December 2021*

**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  
Current term expires December 2019*

**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  
Current term expires December 2019*

**District 5**  
**Derek Duke**



# DIRECTORY OF CITY OFFICIALS

City Hall			Address
City Clerk	Leah Harden	912-764-5468	50 E. Main St., Statesboro, GA 30458
Utility Billing	Krista Cooper	912-764-5468	
Tax Clerk	Amber Heape	912-764-0625	
City Manager	Charles Penny	912-764-0683	
City Attorney	Cain Smith	912-764-0643	
Human Resources	Demetrius Bynes	912-764-0683	
Engineering	Marcos Trejo	912-764-0655	
Planning and Development		912-764-0630	
Finance	Cindy West	912-764-0652	

## Municipal Court

Clerk of Court	912-764-7574	22 West Grady St., Statesboro, GA 30458
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## Central Services (Purchasing/ IT/ GIS)

Central Services	Darren Prather	912-764-0642	22 West Grady St., Statesboro, GA 30458
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## 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
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## Public Works

<b>Director of Public Works</b>	John Washington	912-764-0681	5 Braswell St., Statesboro, GA 30458
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**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, 2019. 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.

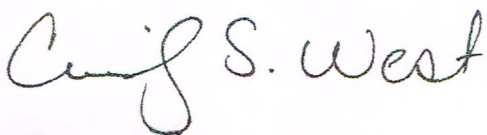
The City's CAFR has been awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers' Association of the United States and Canada (GFOA) for 14 years. The Certificate of Achievement is the highest form of recognition for excellence in state and local 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,

A handwritten signature in dark ink, appearing to read "Cindy S. West". The signature is fluid and cursive, with the first name "Cindy" written in a larger, more prominent script than the last name "West".

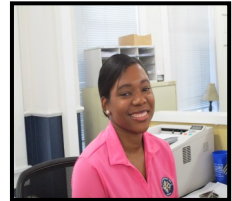
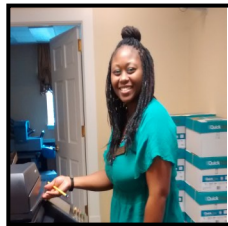
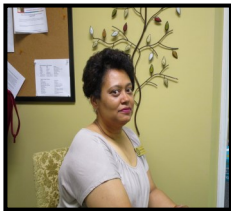
Cindy S. West

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 [open-recordsofficer@statesboroga.gov](mailto:open-recordsofficer@statesboroga.gov), or by facsimile transmission to 912-764-8258. See our web-site 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 five primary functions: community and economic development; permitting services; planning services; building inspections; and code compliance. The department is staffed by the Director, City Planner II, City Planner I, the Building Official, Building Inspector, One Administrative Assistant, and Two Janitorial staff.



## ***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 of Statesboro 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 encouraging the redevelopment of warehouse areas for major employers and tenants to build critical mass downtown to actively welcoming new commercial and residential development projects. Commercial and residential development has thrived within the last year bringing over \$38 million in new real estate development activity to Statesboro. Commercial development highlights include projects, such as JC Lewis Ford Car Dealership, ALDI Grocery Store, Chick-fil-A Reconstruction, Bulloch County Senior Center, and the West District Development. Residential development followed with new residential construction projects, such as the Cottages at Bethany, Village at Millcreek, Cobblestone Place Townhomes, and Whispering Pines Subdivision. This commercial and residential development provides additional economic support for the community and is key to ensuring suitable smart growth.





## ***Planning Service***

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 compliance with 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 development regulations to achieve sustainable and quality growth within Statesboro.



## ***Project Management Services***

The Department of Planning and Development provides project management services and a “one stop shop” for all aspects of real estate development. These project management services include but are not limited to the following: (1) Coordination of various development related applications and processes for residential and commercial construction projects; (2) Technical assistance with zoning variances, annexation requests, and zoning map amendments; (3) Zoning ordinance review and implementation; (4) Assisting the public, builders, developers, staff and others with general ordinance and code compliance inquiries; and (5) various project permitting processes. Also, the Planning Department offers “Right Start” meetings to potential business operators and developers, which provides an in depth review from all development-related departments to turn business and/or development concepts into reality. The City of Statesboro strongly encourages that a “Right Start” meeting be the starting point for all new business and development ideas.

## ***Statesboro 2019 – 2029 Comprehensive Plan***

In July 2019, the City of Statesboro completed its 2019 – 2029 Comprehensive Master Plan. The long term plan is geared towards smart development goals across the community as well as the reaffirmation of City Council and citizenry goals. With input from the local community, City staff, and a steering committee of community stakeholders, the City has updated the long term plan with approval from the Georgia Department of Community Affairs. This plan will help guide local elected officials in regards to new real estate development and infrastructure projects





# Statesboro now a GICH city

## Initiative's supporters hope to improve housing supply

By AL HACKLE  
ahackle@statesboroherald.com

Statesboro is one of five Georgia communities newly accepted into the Georgia Initiative for

Community Housing, or GICH, in which a team of local people will develop and pursue a program to improve housing.

Mayor Jonathan McCollar and District 2

City Councilman Sam Jones each traveled Oct. 16 to the Georgia Department of Community Affairs' fall conference in LaGrange, where Statesboro's acceptance into the three-year

program was announced. Justin Williams, a city planner in Statesboro's Department of Planning and Development, was already there. During the conference, Statesboro was also awarded a \$750,000 share in a Community Development Block Grant, or CDBG, from an application city officials submitted last spring.

That CDBG award and the community housing

initiative were not connected, and the GICH program does not directly provide any funding. However, GICH participation will give Statesboro added points in scoring systems used to rank applications for certain grants and low-interest loans.



McCollar

"It puts the city in position to receive millions of dollars of funding that was not there before," McCollar said last week. "So that's what's really exciting about this, and this is us working to improve the quality of life for all of the citizens in Statesboro without pushing this tax burden down on the citizens."

Other communities

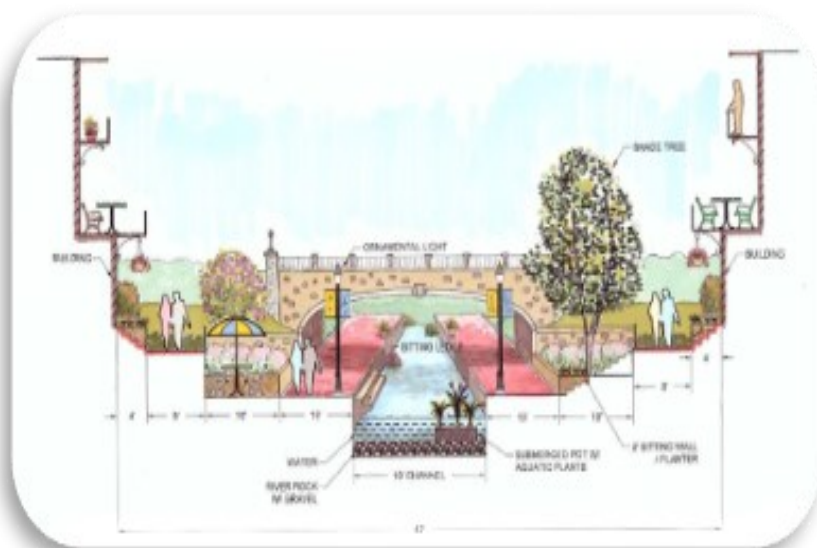
See HOUSING, page 3

Statesboro is one of five Georgia communities newly accepted into the Georgia Initiative for Community Housing (GICH) program, in which the City's Community Housing Team will develop, pursue, and implement programs and policies to improve housing. GICH offers communities a three-year program of collaboration and technical assistance related to housing and community development. The objective of the initiative is to help communities create and launch a locally based plan to meet housing needs. The City's Community Housing Team is committed to participation in the GICH program in order to improve Statesboro's quality of life and economic vitality through the development of locally-driven housing and revitalization strategies.



### *The Creek on the Blue Mile Project*

The Creek on the Blue Mile is best described as a revitalization project within a portion of Downtown Statesboro. The project will involve creating a creational reservoir and creek side pedestrian promenade which will provide unique residential, commercial, cultural and recreational opportunities, while enhancing the quality of life for the community. The City has recently begun the initial feasibility study for this project with various engineering firms.





## ***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***

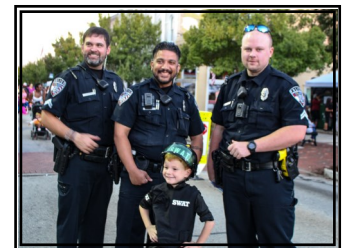
The Statesboro Police Department utilizes three bureaus to best serve our Citizens. The following is an overview of these important enforcement professionals.

### ***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 Jared Akins 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.

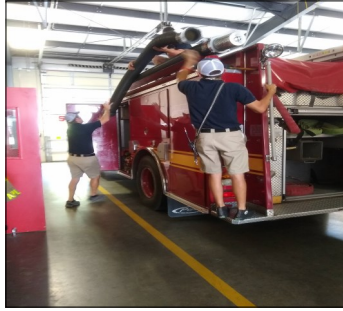


 <b>ONLINE REPORT</b> This online service is for reporting non-emergency incidents that occurred within the city limits.	 <b>STUDENTS</b> Working to ensure the safety of the university community.	 <b>CRIME MAP</b> CrimeReports is the nation's largest collection of law enforcement agencies.	 <b>SUBMIT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

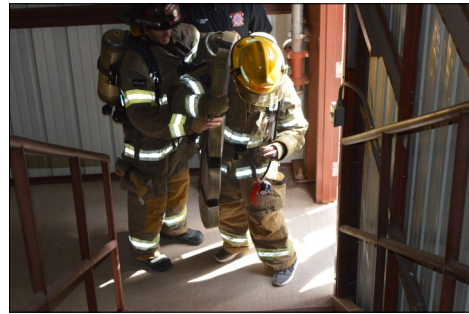
# Statesboro Fire Department

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 respond to whatever type of call comes in. Live fire and extrication exercises, training with props simulating real life scenarios, and classroom training 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 Statesboro Fire Department achieved a flat Class 2 ISO rating for all of the area serviced by SFD (City as well as 5-mile District) This rating places the SFD in the top 3% of fire departments evaluated nationwide and may decrease annual premiums for properties in the service area.



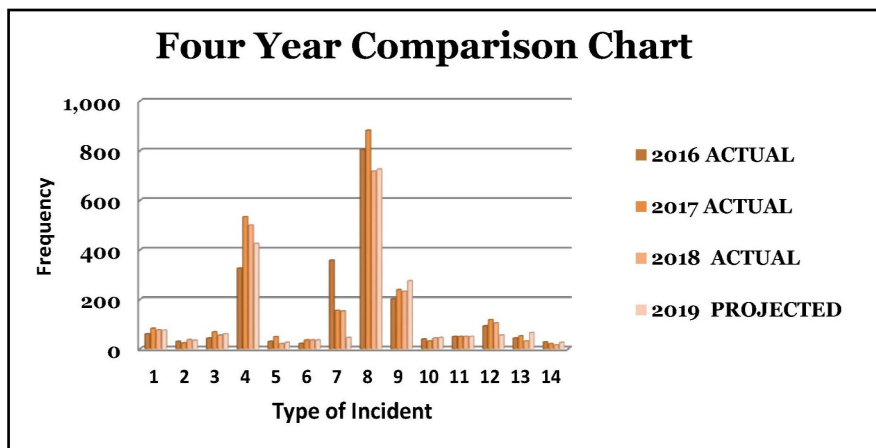
The Department also provides fire safety education for various community organizations, fire protection for special events, installs smoke detectors for lower income and elderly residents, and gives tours of department facilities to the public.

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>2016 ACTUAL</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>
1	Structure Fire	60	82	76	75
2	Vehicle Fire	30	23	36	34
3	Grass or brush Fire	43	68	55	60
4	False alarm--unintentional (System Malfunction)	326	533	500	425
5	False alarm--intentional (Human Initiated)	30	49	20	25
6	Smoke Scare	21	35	35	35
7	Other Responses (Smoke Scare, Smell of Gas, Etc.)	358	155	152	45
8	All Fire Calls inside the City	804	882	717	725
9	All Fire Calls outside the City in the Fire District	201	239	232	275
10	Mutual Aid Fire Calls to other jurisdictions	39	31	43	45
11	Number of FTE Employees	50	50	50	50
12	Fire Safety Talks, Show-n-tells, Station Tours	92	117	104	55
13	Smoke detector check/installation homevisits	43	52	31	65
14	Car Seat Installations	27	20	15	25



## ***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, pothole 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.

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 Statesboro 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, Yard Waste and Bulk Waste Service .



***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, Yard Waste 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



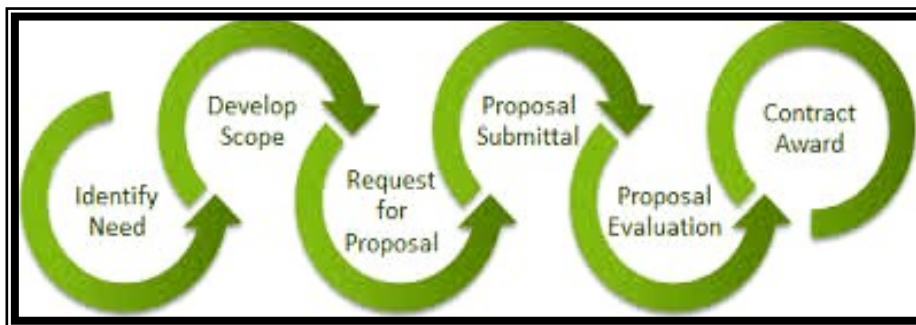
The IT division achieves these goals by maintaining the City's computer resources including network, phone system, pc's, website, all while geographically mapping all of the City's infrastructure.

## 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

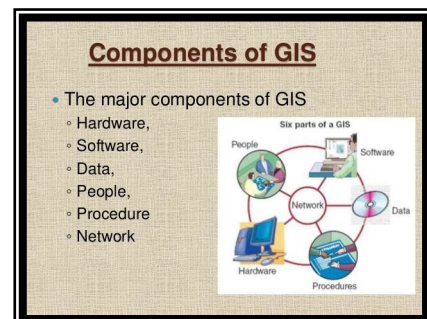


## StaGIS



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.



Justin Daniel using UVA imaging to update GIS maps



# ***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.

This approach earned the City the Georgia Exceptional Main Street Accreditation in 2019



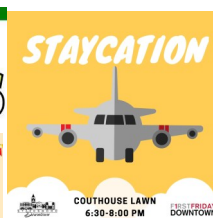


## FIRST Friday

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.

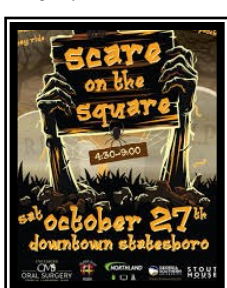


## Statesboro Mainstreet Farmers Market

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 activities, live music and much more!

**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 2019, this category consists of \$11.3 million restricted for Capital projects; \$1.9 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 2019, the largest items in this category include \$11.3 million for water and sewer charges, \$1.0 million for stormwater, \$4.7 million for natural gas charges, and \$6.6 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 2019.

## Summary of Net Position (in thousands)

	FY 2019	FY 2018
<b>Assets:</b>		
Current assets	\$ 39,588	\$ 31,191
Capital assets	88,991	90,530
Other Noncurrent assets	7,431	5,925
<b>Total Assets</b>	<b>136,010</b>	<b>127,646</b>
<b>Liabilities:</b>		
Current liabilities	4,872	5,438
Long-term liabilities	21,729	23,218
<b>Total Liabilities</b>	<b>26,601</b>	<b>28,656</b>
<b>Net Position:</b>		
Net Investment in Capital Assets	75,290	75,632
Restricted	13,994	7,790
Unrestricted	18,232	14,933
<b>Total net position</b>	<b>\$ 107,516</b>	<b>\$ 98,355</b>

## Government-Wide Financial Statements:

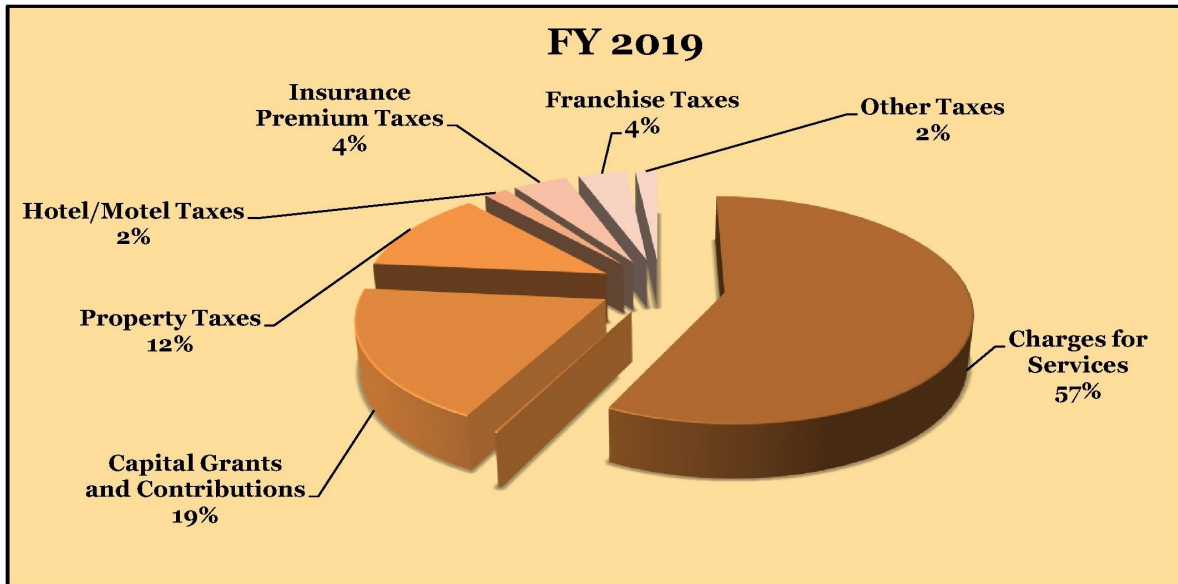
The *government-wide financial statements* are designed to provide readers with a broad overview of the finances of the City in a manner similar to a private-sector business.

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 \$9,160,835. 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 2019	FY 2018
Charges for Services	\$ 27,407	\$ 26,423
Operating Grants, Contributions and Interest	89	227
Capital Grants and Contributions	9,077	6,426
Property Taxes	5,682	5,267
Hotel/Motel Taxes	870	856
Insurance Premium Taxes	2,034	1,886
Franchise Taxes	1,808	1,734
Other Taxes	823	801
<b>Total</b>	<b>47,790</b>	<b>43,620</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.

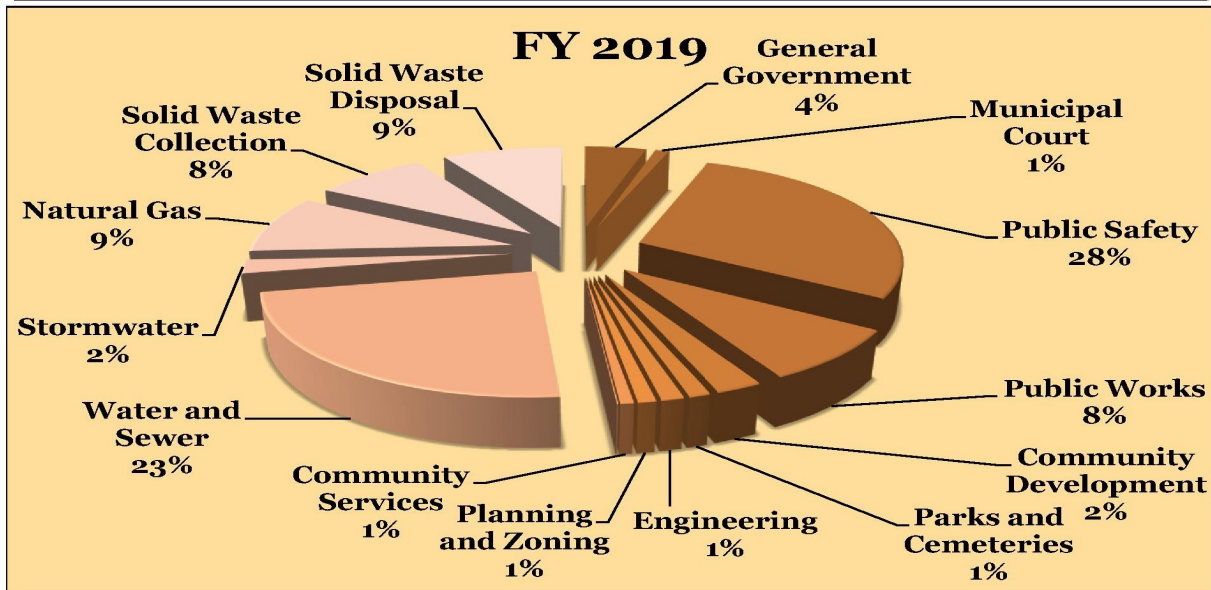
The City's Proprietary Funds are classified as enterprise funds. These enterprise funds essentially encompass the same functions reported as business-type activities. Services are provided to customers external to the City organization for gas, stormwater and water and wastewater utilities; and for solid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

The City also received from the 2013 SPLOST, the 2018 TSPLOST 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 2019	FY 2018
General Government	\$ 1,709	\$ 1,819
Municipal Court	389	437
Public Safety	11,015	10,864
Public Works	3,176	3,364
Community Development	918	856
Parks and Cemeteries	429	483
Engineering	448	365
Planning and Zoning	358	343
Community Services	263	261
Interest	28	45
Water and Sewer	9,080	8,815
Reclaimed Water System	-	41
Stormwater	819	740
Natural Gas	3,533	3,280
Solid Waste Collection	3,116	2,995
Solid Waste Disposal	3,373	3,239
<b>Total</b>	<b>\$ 38,654</b>	<b>\$ 37,947</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 62% of the City's total governmental activity expenses and 28% of the total City expenses in fiscal year 2019. Of the total \$ 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, 2019		
Revenues	FY 2019	FY 2018
Property taxes	5,671,958	5,266,921
Insurance premium taxes	2,034,135	1,886,162
Franchise taxes	1,807,785	1,734,055
Other taxes	822,831	800,842
Hotel/Motel taxes	869,748	856,407
Intergovernment	8,918,048	6,330,377
Licenses and permits	1,012,160	956,063
Fines and forfeitures	1,047,519	895,373
Charges for services	1,745,442	1,526,754
Contributions and donations	-	-
Investment Earnings	1,208	2,003
Miscellaneous	48,833	46,210
Total Revenues	23,979,667	20,301,167
Expenditures		
Current:		
General government	1,653,976	1,737,183
Municipal court	366,249	426,030
Public safety	10,128,329	9,887,126
Public works	1,867,850	1,866,452
Community development	861,833	822,829
Parks and cemeteries	346,030	379,011
Engineering	412,615	330,604
Planning and zoning	345,004	325,620
Community services	164,687	163,531
Capital Outlay:	1,596,958	2,072,021
Debt Service:		
Principal retirement	206,064	489,751
Interest and fiscal charges	28,130	44,936
Total Expenditures	17,977,725	18,545,094
Deficiency of Revenues Under Expenditures	6,001,942	1,756,073
Other Financing Sources (Uses)		
Sale of capital assets	30,807	9,876
Transfers In	5,736,229	5,354,702
Transfers Out	(4,363,264)	(4,478,474)
Issuance of Capital Lease	-	17,453
Net Change in Fund Balances	7,405,714	2,659,630
Fund Balances Beginning of Year	12,187,418	9,527,788
Fund Balances End of Year	19,593,132	12,187,418

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

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

In addition to a general fund, the City maintains special revenue funds and 4 capital projects funds. Included here is the general fund statement of revenues, expenditures and changes in fund balance with comparative data from fiscal year ending 2019. 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, 2019 and 2018		
Operating Revenues	2,019	2,018
Water sales	4,792,812	4,750,548
Reclaimed Water Sales	52,889	-
Sewer charges	5,104,192	5,027,389
Penalties	139,223	121,565
Reconnecting charges	241,532	266,948
Service fees	369,404	299,805
Tap fees	343,092	237,600
Rental income	318,781	296,221
Miscellaneous	9,181	3,941
<b>Total Operating Revenues</b>	<b>11,371,106</b>	<b>11,004,017</b>
Operating Expenses		
Salaries	2,155,453	2,007,850
Employee benefits	569,310	697,379
Purchased services:		
Training	14,402	6,529
Dues and certification	8,267	5,677
Repairs and maintenance	505,824	409,298
Inspections	71,106	70,723
Contracted services	187,098	95,314
Laboratory services	21,090	22,802
Electricity	826,889	809,887
Telephone	76,327	54,023
Insurance	95,537	129,640
Equipment rental	9,680	7,710
Engineering fees	31,436	69,286
Tippage fees	227,683	191,080
Travel	15,039	9,539
Advertising	555	3,241
Postage	6,432	61,732
Materials and supplies:		
Uniforms	17,986	26,566
Materials and supplies	326,505	217,793
Chemicals	137,638	127,693
Gasoline, oil, etc.	64,849	59,850
Small equipment	29,365	25,535
Indirect cost allocation	855,766	1,010,163
Depreciation	2,199,484	2,056,159
Bad debts	29,497	22,373
Other	3,874	6,538
<b>Total Operating Expenses</b>	<b>8,487,092</b>	<b>8,204,380</b>
<b>Operating Income</b>	<b>2,884,014</b>	<b>2,799,637</b>
Non-Operating Revenues (Expenses)		
Intergovernmental	-	10,951
Investment earnings	151	164
Gain on all of capital assets	(2,582)	6,111
Interest expense	(571,143)	(599,562)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(573,574)</b>	<b>(582,336)</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>2,310,440</b>	<b>2,217,301</b>
Capital contributions	166,486	115,171
Transfers in	1,169,455	439,123
Transfers out	(1,884,900)	(1,976,922)
<b>Change in Net Position</b>	<b>1,761,481</b>	<b>794,673</b>
<b>Net Position Beginning of Year</b>	<b>47,497,444</b>	<b>46,702,771</b>
<b>Net Position End of Year</b>	<b>49,258,925</b>	<b>47,497,444</b>

## City Water and Sewer Number of Customers

FY	Water	Sewer
<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>
<b>2019</b>	<b>14,081</b>	<b>13,005</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, stormwater, 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, 2019.



# NATURAL GAS FUND

## Natural Gas Operating Fund Statement of Revenues, Expenses and Changes in Fund Net Position For the Years Ended June 30, 2019 and 2018

Operating Revenues	2,019	2,018
Charges for services	4,556,581	4,604,973
Penalties	39,327	36,788
Reconnecting charges	10,785	-
Tap fees	14,836	35,492
Transport fees	29,614	31,547
Service fees	2,460	4,200
Miscellaneous	6,379	10,482
<b>Total Operating Revenues</b>	<b>4,659,982</b>	<b>4,723,482</b>
Operating Expenses		
Salaries	325,030	344,120
Employee benefits	105,977	140,001
Purchased Services:		
Training	1,475	1,952
Dues and certification	4,870	13,050
Repairs and maintenance	116,417	102,017
Contracted services	42,287	21,674
Electricity	17,882	19,996
Telephone	12,249	9,409
Insurance	28,368	42,190
Equipment rental	2,111	2,111
Engineering fees	6,386	4,550
Water heater program	27,034	8,990
Travel	3,389	5,277
Advertising	495	841
Postage	144	131
Franchise fee	6,400	10,851
Materials and supplies:		
Uniforms	4,344	3,613
Materials and supplies	89,894	85,204
Chemicals	1,276	15,299
Gasoline, oil, etc.	17,506	19,234
Small equipment	9,848	8,951
Cost of sales	2,386,223	2,059,568
Indirect cost allocation	77,331	125,615
Depreciation	234,638	228,375
Bad debts	-	-
Other	6,447	2,107
<b>Total Operating Expenses</b>	<b>3,528,021</b>	<b>3,275,126</b>
<b>Operating Income</b>	<b>1,131,961</b>	<b>1,448,356</b>
Non-Operating Revenues (Expenses)		
Gain on sale of assets	-	407
Interest expense	(3,190)	(4,151)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(3,190)</b>	<b>(3,704)</b>
<b>Income Before Transfers</b>	<b>1,128,771</b>	<b>1,444,612</b>
Transfers in	23,454	870,782
Transfers out	(966,850)	(886,520)
<b>Change in Net Position</b>	<b>185,375</b>	<b>1,428,874</b>
<b>Net Position Beginning of Year</b>	<b>8,450,791</b>	<b>7,021,917</b>
<b>Net Position End of Year</b>	<b>8,636,166</b>	<b>8,450,791</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)*