

CITY OF STATESBORO, GEORGIA

Popular Annual Financial Report

Fiscal Year Ending

June 30, 2023



CITY OF STATESBORO, GEORGIA

Popular Annual Financial Report

Fiscal Year Ending

June 30, 2023





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, 2023. 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 2023 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 2023 Annual Comprehensive Financial Report (ACFR). We are proud to say that the City of Statesboro's ACFR has been awarded a Certificate of Achievement for Excellence in Financial Reporting by the Government Financial Officer's Association for eighteen years.



I could not be prouder of all that has been accomplished within the city of Statesboro this year. The following has happened:

- The old Julia P. Bryant School is being turned into safe and affordable Senior Housing, with hopes to enter into a second phase to increase the amount of units for our senior citizens.
- Statesboro Area Transit, the City's newest public transportation, makes over 30 stops around the city, giving easier access to healthcare, shopping, events, and more. It is operated by the Coastal Regional Commission of Georgia.
- The Blue Mile has continued to grow, including the addition of new sidewalks, trees, and a bus stop. The Blue Mile remodel still has a way to go before completion, but we are moving forward.
- The Statesboro Convention Visitor's Bureau now has an additional building behind it, so that they may be able to have the Farmer's Market, as well as a host of other gatherings, in a covered area. Between the Willie McTell Trail and this building, the City built a wooden bridge. Flowers are planted next to the bridge to make it more beautiful.



There are more projects in the works and we look forward to sharing those success 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 McCollar

Jonathan 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 storm-water 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 2023 estimated population of 34,353, which is based upon July 1, 2022 information from the Census website. This is less than 1% of the total State of Georgia population. Statesboro ranks high with a 36.0% poverty level while Bulloch County poverty rate is 21.3% and National poverty rate is 11.5%. 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 considerable amount of disposable income, though little earned income, as they are predominately supported financially by parents. Georgia Southern University has an enrollment of over 27,000 students and consists of 3 campuses, as well as online degree programs and study abroad and research program in Wexford, Ireland. Armstrong campus in Savannah has an enrollment of approximately 6,500 students, the Liberty campus located in Hinesville, has an enrollment of approximately 500 students and the Statesboro campus has an enrollment of more than 20,000 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 253 feet above sea level, the terrain being mostly flat. The climate is seasonal, but moderate, with mild winters and warm, humid summers.



Statesboro, GA Council Districts

The City Council meets

First Tuesday of the month - 9:00AM

Third Tuesday of the month - 5:30PM

Council Chambers - Second Floor of City Hall

Phil Boyum

District 1



In office since January 2013

Current term expires December 2025

Jonathan M. McCollar

Mayor



In office since January 2018

Current term expires December 2025

Paulette Chavers

District 2



In office since January 2020

Current term expires December 2023

Venus Mack

District 3



In office since January 2020

Current term expires December 2023

John Riggs

District 4



In office since January 2010

Current term expires December 2025

Shari Barr

District 5



In office since January 2020

Current term expires December 2023

DIRECTORY OF CITY OFFICIALS

City Hall

50 E. Main St., Statesboro, GA 30458

City Clerk	Leah Harden	912-764-5468
Utility Billing	Krista Cooper	912-764-5468
Tax Clerk	Taylor Bieber	912-764-0625
City Manager	Charles Penny	912-764-0683
Assistant City Manager	Jason Boyles	912-764-0683
City Attorney	Cain Smith	912-764-0683
Public Information Officer	Layne Phillips	912-764-0683
Planning & Development	Kathleen Field	912-764-0630
Finance	Cindy West	912-764-5468

58 E. Main St. Suite A, Statesboro, GA

Human Resources

30458

Human Resources Director	Demetrius Bynes	912-212-2360
--------------------------	-----------------	--------------

58 E. Main St. Suite A, Statesboro, GA

Village Builders

30458

Program Coordinator	Lasara Mitchell	912-212-2360
---------------------	-----------------	--------------

22 West Grady St., Statesboro, GA

Municipal Court

30458

Clerk of Court	Haylie McGlamery	912-764-7574
----------------	------------------	--------------

Central Services

22 West Grady St., Statesboro, GA

(Purchasing/IT/Government Buildings)

30458

Central Services	Darren Prather	912-764-0642
Purchasing Coordinator	Estella Roberson	912-764-0642
Facilities Manager	Gregg Futch	912-764-0642

Public Utilities

50 E. Main St., Statesboro, GA 30458

Public Utilities Director	Steve Hotchkiss	912-764-0693
---------------------------	-----------------	--------------

Public Works

5 Braswell St., Statesboro, GA 30458

Director of Public Works & Engineering	John Washington	912-764-0682
Assistant Public Works Director	Marcos Trejo	912-764-0682
Assistant City Engineer	David Moyer	912-764-0655

Public Safety

25 West Grady St., Statesboro, GA

Police Department

30458

Police Chief	Mike Broadhead	912-764-9911
Deputy Police Chief	Rob Bryan	912-764-9911

24 West Grady St., Statesboro, GA

Fire Department

30458

Fire Chief	Tim Grams	912-764-3473
Deputy Fire Chief	Bobby Duggar	912-764-3473
	Station One	24 West Grady St., Statesboro, GA 30458
	Station Two	1533 Fair Rd., Statesboro, GA 30458

Website: www.statesboroga.gov

Mailing Address: PO Box 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, 2023. The PAFR is formulated as an easy-to-read version of the City's Annual Comprehensive Financial Report (ACFR) that we publish on a yearly basis.

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

The City's ACFR 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 18 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 annual comprehensive 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 ACFR 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 ACFR received an unqualified opinion. A copy of our ACFR can be found on the City's website under Departments, Finance, Annual Comprehensive 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 ACFR. The PAFR is prepared by the Finance Department Staff and is not obligated to be audited under GAAP rules. 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.

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 Customer Service Representatives, an Administrative Clerk and a Billing Clerk, which processes over 15,000 utility accounts each month. Our hours of operation are from 8:00AM – 5:30PM, Monday through Friday.

The City Tax and Business License Department bills and collects property taxes. The Tax Clerk also issues Business Licenses, Alcohol Licenses, Occupation Tax Certificates, Taxi Driver Permits, Mobile Food Service 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 City Clerk's Office by completing a request for Open Records and submitting it to the Records Manager. The request can be submitted by either hand delivery to the Records Manager at City Hall; 50 East Main Street, Statesboro, GA 30458; by certified United States mail to the Open Records Officer; P.O. Box 348, Statesboro, GA 30459, return receipt requested; by statutory overnight delivery to 50 E. Main St., Statesboro, GA 30458; by email to openrecordsofficer@statesboroga.gov, or by facsimile transmission to 912-764-8258. See our website for the open records request form: <https://www.statesboroga.gov/wp-content/uploads/2016/08/Open-Records-Request-Form.pdf>

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 and Council Chambers on the second floor. On the third floor are our Engineering, Stormwater, Building Inspections, Code Compliance, Planning and Development, and Finance Departments.

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.

The City of Statesboro's finances are in good hands with our dedicated team of seven finance professionals. They handle all the city's accounting, ensuring every dollar is tracked and properly spent. This includes working closely with the city manager in developing the annual budget of approximately \$80 million, presenting it to the mayor and city council, and then managing those funds.



The budget makes all city services, from police, to fire, to sanitation, to water, to transportation, and more, possible. The budget also funds the payroll for over 300 city employees who provide essential city services. The City of Statesboro Finance Department keeps the city running smoothly, ensuring all employees receive accurate pay, balance all accounts, and invest in our city's future. The finance department is committed to transparency and accountability in keeping Statesboro's fiscal health strong.

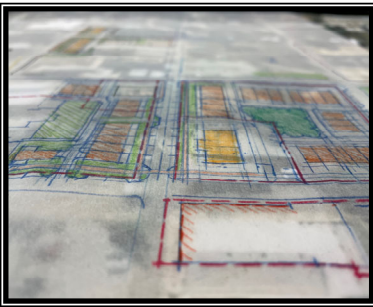


Planning & Development

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, Housing Administrator, Planner, Building Official, Building Inspector, two Code Compliance officers, and one Administrative Assistant.

Community and 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 the public and private stakeholders in our community to ensure that Statesboro continues to be a great place to live, learn, work and play. Commercial and Residential Development has thrived due to not only a general increase in the interest of our vibrant community, but also a surge of development in the surrounding counties due to the development of a new Hyundai plant. This has created a tremendous pressure for residential, commercial and industrial development over the past number of years. In the last 3 years alone, the City has entitled nearly \$400,000,000 of residential development alone. Commercial development continues to thrive as well, with further construction of the West District, a new Jim and Nick's, Publix Shopping Center, Slim Chickens, and a host of under-construction projects to include Texas Roadhouse. 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.



ing 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.

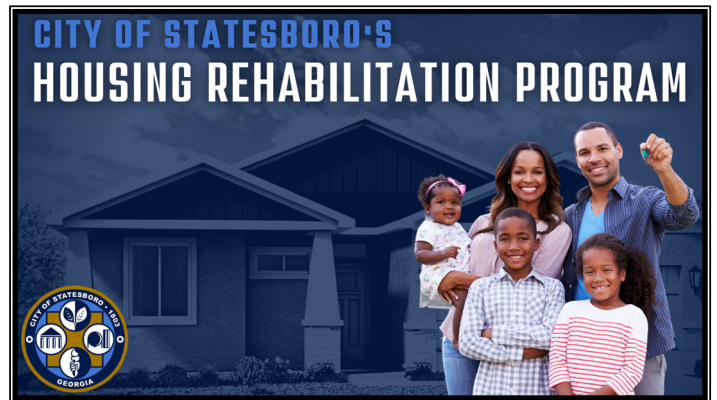
Bryant's Landing Low Income Housing Tax Credit

After completing the three-year Georgia Initiative for Community Housing Program, Statesboro has created a process to allow for the development of affordable housing through the use of state tax credits. In 2023, the City issued permits for a 9% Tax Credit Project to convert the old Julia P. Bryant School into safe and affordable Senior Housing. The Georgia Department of Community Affairs is awarding nearly \$1,000,000 for this project, and a phase two has been proposed to increase the dozen units to nearly 100 in the future.



Statesboro Housing Rehabilitation Program

The Department of Planning & Development continues to work to assist local homeowners with the Housing Rehabilitation Program. This program, funded by \$5,000,000 in American Recovery Plan funds, aims to ensure income-qualified homeowners can receive much needed repairs to their homes. This not only provides them with an opportunity to age in place, but ensures that these residents have safe, sanitary, and affordable housing in an environment that continues to increase in cost.



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 recreational 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.



Human Resources Department

The Statesboro Human Resources Department is located in the front portion of Joe Brannen Hall, 58-A East Main St. The department was relocated in May 2023 to obtain additional space to serve both employees and community members visiting human resources to apply for career opportunities. The department's mission is to provide leadership and expertise in employment law, recruiting, developing and retaining a high performing and diverse workforce through strategic partnership, and collaboration.



The department is also in charge of the Youth Connect summer program that gives high school students the opportunity to interact with government leaders, community leaders and other individuals to obtain valuable skills. The program lasts five weeks every summer.

The department consists of a director, two human resources generalists and an administrative assistant.



Employee clinic

The employee health clinic has relocated to the rear of Brannen Hall, facing the city parking lot on Vine Street. The clinic has a separate entrance that includes a lobby, reception area, office, exam rooms, a small lab, and restrooms.

Everside Health is the current contract provider for the employee clinic. Services began in March 2022 and the clinic has a family nurse practitioner on staff for city employees' health evaluations and primary care.





Police Department

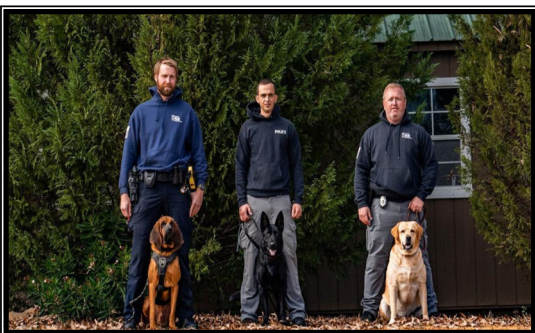
The police department is a full-service law enforcement agency with an authorized strength of 79 certified personnel and additional support staff, including dispatchers and administrative specialists. The police department responds to calls for service, investigates crimes, and enforces traffic laws. 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 Andrew Samples, 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 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 need a police officer to respond, it all starts with a dispatcher!



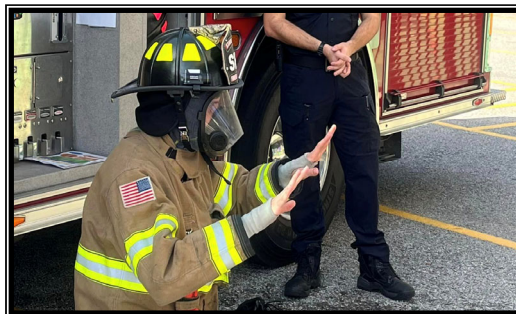
Administrative Bureau

The Administrative Bureau includes the Office of the Chief of Police Mike Broadhead. The Deputy Chief 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 inquiries.



Statesboro Fire Department

We have all seen a fire engine rushing to the scene of a fire, or we have had firefighters come to school to teach fire safety. Firefighters, however, do a lot more with their time than fight fires and teach how to be safe around fire.



The firefighters' day starts early checking that all trucks, equipment, and gear are ready to respond. Each apparatus carries dozens of pieces of equipment, each with a special purpose during an emergency. The firefighters must make sure everything is on the trucks and all is ready for use before they roll out to a scene.

Along with checking equipment, firefighters spend several hours everyday training and preparing for fire and rescue calls. They train hundreds of hours to earn required national and state certifications. Fire suppression theory and technology changes constantly. As new equipment and new methods are developed and brought into use on the line, firefighters must constantly learn and practice the new technologies and changes to policies and procedures.

The fire department's training division plans the curriculum and exercises that ensure requirements are met and department members are prepared to respond to whatever types of call come 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 primary focus is ensuring fire codes are followed in public buildings.

The division also plays a role in public education. Firefighters visit hundreds of area schoolchildren or provide station tours each year. Fire safety talks, show-and-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 put on 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 Class 2 ISO rating for all of the area serviced by the fire department (the city as well as five-mile district). This rating puts the fire department in the top 3% of fire departments evaluated nationwide and may decrease annual premiums for properties in the service area.



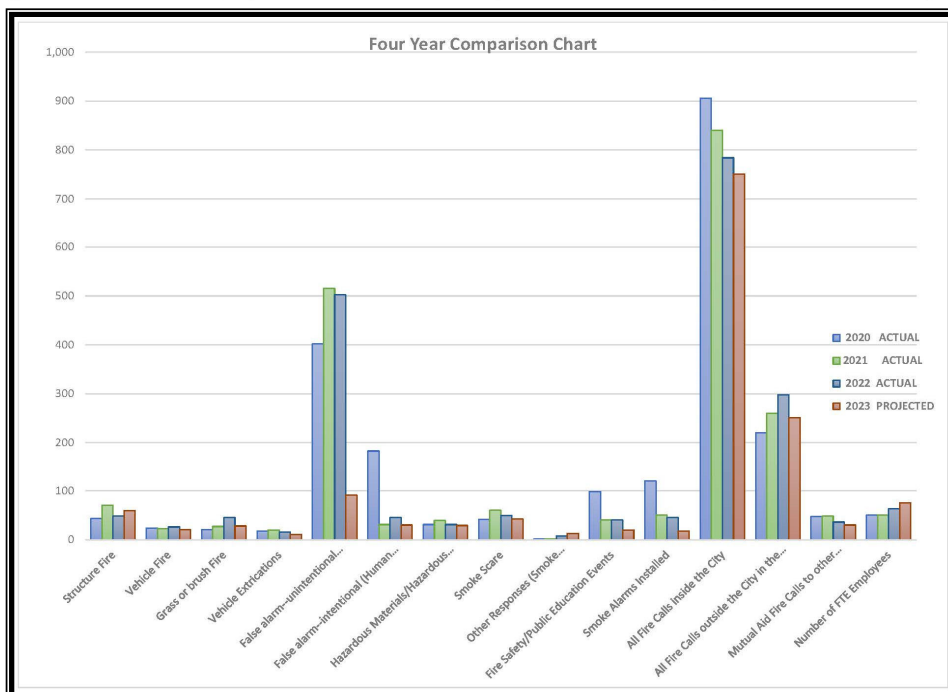
If a fire occurs, the department responds with three engines, an aerial and a water tanker. If needed, the department can dispatch additional engines and a service apparatus that carry additional tools and water to the scene. The department has twenty firefighters on shift each day.

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. 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.



Fire Department Statistics	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED
Structure Fire	43	70	48	59
Vehicle Fire	24	23	26	21
Grass or brush Fire	21	27	45	28
Vehicle Extrications	18	20	16	11
False alarm--unintentional (System Malfunction)	402	515	502	91
False alarm--intentional (Human Initiated)	183	31	45	30
Hazardous Materials/Hazardous Conditions	31	39	31	29
Smoke Scare	41	60	49	42
Other Responses (Smoke Complaint, Smell of Gas)	2	2	8	13
Fire Safety/Public Education Events	98	40	40	20
Smoke Alarms Installed	120	50	45	18
All Fire Calls inside the City	906	840	784	751
All Fire Calls outside the City in the Fire District	220	260	298	251
Mutual Aid Fire Calls to other jurisdictions	47	48	36	30
Number of FTE Employees	50	50	63	75



To learn more about scheduling an educational visit or tour our office can be reached at 912-764-3473.



Water/Sewer Department



The water and sewer department is responsible for the water treatment, storage and the distribution system, and collecting and pumping waste water to the treatment plant.

The water and sewer division services a variety of customers both inside and outside the City of Statesboro, either residential, commercial, or industrial customers. The city's water is supplied by a series of deep wells and elevated storage tanks. The system provides over seven million gallons of water per day for consumption and fire protection. The division also collects wastewater from homes and businesses and delivers it to the treatment plant for processing.



Water and sewer crew members perform maintenance, construct new facilities, and make emergency repairs on the system. Meter technicians monitor the city's flex net automated meter reader system, which supplies meter readings to the city's finance department for utility billing.

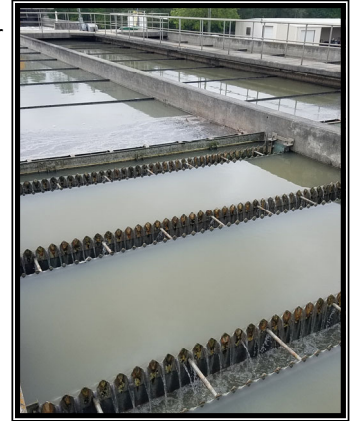
The city must meet stringent U.S. Environmental Protection Agency standards for drinking water treatment. Our operators are required to obtain licensing from the state of Georgia in water treatment, water distribution, and sewerage collection system operation.



Wastewater Treatment Plant



The Waste Water Treatment Plant is responsible for wastewater collection and pumping to the Waste Water Treatment Plant. Wastewater is collected in the sanitary sewer system and pumped using 2 pump stations where gravity flow is not possible, then treated at the state-of-the-art, 10 million gallons daily capacity, wastewater treatment plant.



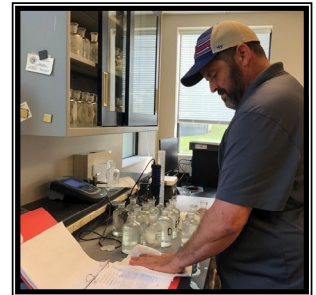
The City must meet stringent US Environmental Protection Agency standards for the treat-



ment of drinking water. Therefore, our operators are required to obtain state licensing by the state of Georgia in water treatment, water distribution, and sewerage collection system operation.

The raw water supply of Statesboro's drinking water is from the Floridan Aquifer. The aquifer is a Limestone Formation running under the entire county and extends south. Raw wa-

ter is withdrawn from the Floridan Aquifer utilizing six active deep wells. Raw water from this aquifer is of a very high quality. Water Treatment consists of chlorination (disinfection), fluoridation (children's teeth and bones), and phosphate (iron and corrosion control). This treatment takes place at each well site.

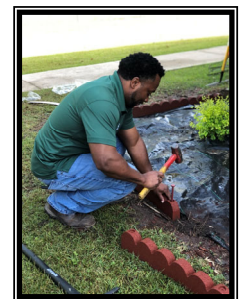


The Wastewater Treatment plant releases an annual water quality report.

Here is the link to the latest report:

<https://www.statesboroga.gov/wp-content/uploads/2023/06/2022-Annual-Water-Quality-Report.pdf>

Tours of the City of Statesboro's Wastewater Treatment Plant are scheduled by appointment only. Tours of the plant facilities are free and are available for school children, University students, and individuals.



If you are interested in touring the plant, please call (912) 681-1161 to schedule an appointment during the hours of 9:00 A.M to 4:30 P.M.



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 city is a member of the Municipal Gas Authority of Georgia (MGAG), 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. That helps meet our customers' demands for gas at the lowest price.



The City of Statesboro natural gas department has a damage prevention program that is required by law to lessen the risk of damage by excavation to our underground utilities. In addition to our local laws, the State of Georgia has a mandatory "Call Before You Dig" law. This law requires anyone who plans to dig to call the Georgia Utilities Protection Center (UPC) at 1-800-282-7411 or 811 and request all utilities in the work area be marked.

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. This way the city charges what it needs to pay for the personnel, system maintenance, system expansion, and gas purchases. Unlike private gas companies that must pay property and income taxes as well as distributions to shareholders, the city is tax-exempt; our citizens are the shareholders. All net income is either put back into the system or transferred to the general fund to reduce the need for property taxes to support other city operations. Either way, our citizens and customers are the beneficiaries.



The natural gas industry was fully de-regulated by Congress in 1988, and the Federal Energy Regulatory Commission implemented policies since then to encourage open competition for gas supply. Since de-regulation, local distribution companies like 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.





Engineering

The Engineering Division is responsible for roadway design, administering the City's streets repaving and striping program, performing traffic engineering studies and related improvements, performing subdivision and commercial development plan reviews, maintaining the landfill's post-closure compliance with EPA and EPD rules and regulations, development of transportation plans and priorities, construction inspection of City projects, and maintains the records and maps for the Eastside, administers and enforces the Driveway Standards and Policies and issues right of way encroachment permits.



Stormwater

The Stormwater Division is responsible for drainage design; construction inspections on City drainage projects; development of drainage improvements plans and priorities; maintenance of city drainage infrastructure, ditches, canals and regional detention facilities; and street sweeping. The Division also administers and enforces the Stormwater Utility Ordinance; Drainage Control Ordinance; Flood Plain Damage Prevention Ordinance; Tree Ordinance; and Soil Erosion, Sedimentation & Pollution Control Ordinance. Large projects are typically contracted out under the direction of the Assistant Director of Public Works, as the division is primarily staffed for maintenance and minor repairs.



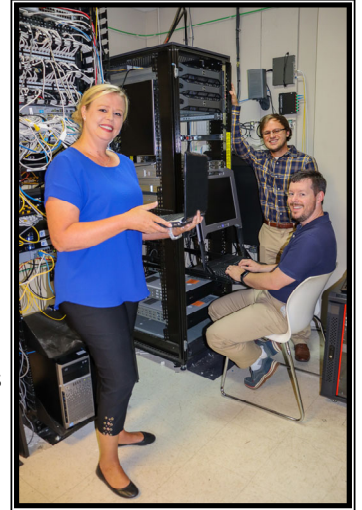


Central Services

The Central Services Department consists several different divisions: IT, Purchasing and Government Buildings. They are responsible for procurement of all goods and services, contract compliance, property liability insurance, hardware and for standardizing software, and facilities management.

Information Technology

The IT division achieves these goals by maintaining the City's computer resources including network, phone system, personal computers, website, cloud-based storage systems, all while geographically mapping all of the City's infrastructure. They keep our network safe and secure!



Purchasing

The Purchasing division mission is to secure good and services at the best possible processes while complying with federal, state, and local procurement laws. The director and purchasing coordinator 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.

Government Buildings

The Governmental Buildings division is responsible for maintaining city facilities, such as keeping supplies stocked and making sure the facilities can run the day-to-day operations. The Facilities Manager also serves as the liaison between contractors and the City Administration, with any renovations or improvements to our city structures. The Facilities Manager also does smaller-scaled maintenance for our city facilities, such as fixing lightbulbs and hanging window blinds.



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 | 5:30PM – 7:30PM

On the first Friday of each month, everyone is invited to Downtown Statesboro to enjoy the sights and sounds, business 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.

FIRST FRIDAY DOWNTOWN	
AUGUST 5	SEPTEMBER 9
DOWNTOWN PEP RALLY	TASTE OF DOWNTOWN
OCTOBER 1	OCTOBER 7
GREENFEST	AG NIGHT OUT
OCTOBER 22	DECEMBER 2
SCARE ON THE SQUARE	HOLIDAY CELEBRATION

Scare on the Square October

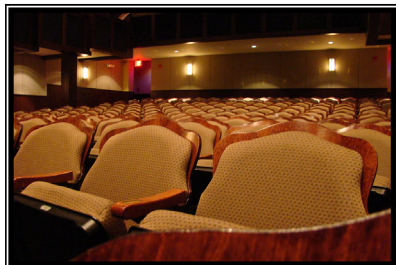
Mainstreet Statesboro and the Downtown Statesboro Merchants invite you and your family to one of the best Halloween events in Bulloch County. Enter then costume contest, trick-or-treat down Mainstreet, or jump in the bouncy house.

Downtown Holiday Celebration December

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



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. Performance, exhibitions, camps and classes-year-round entertainment.

*Averitt Center for the Arts – 33 East Main Street
Statesboro, GA 30458 (912) 212-2787 (ARTS)*

*Hours of Operation: Monday – Friday: 7:15AM-6:00PM
Saturday and Sunday: Closed*



Other Fun on the Blue Mile...

Statesboro Mainstreet Farmers Market April - November

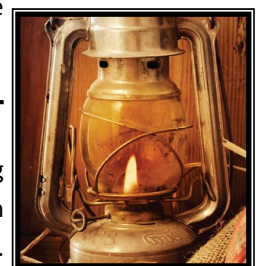


Behind the Statesboro Convention Visitor's Bureau | Saturday Mornings 9:00AM – 12:30PM

Georgia Magazine name the Statesboro MainStreet Farmers Market, a "Must-See" Market. 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 the atmosphere of music and good fun.

Shopping by Lantern Light November

Shop for your Thanksgiving feast and holiday décor at the annual Shopping by Lantern Light in the building behind the Statesboro Convention Visitor's Bureau. This much-anticipated event, sponsored by the Main Street Farmers Market, is the culmination of the local harvest season.



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 2023, this category consists of \$33.5 million restricted for Capital projects and \$2.5 million restricted for Program purposes.
- ◆ **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 2023, the largest items in this category include \$11.5 million for water and sewer charges, \$1.4 million for stormwater, \$5.7 million for natural gas charges, and \$7.7 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 2023.

Summary of Net Position (in thousands)

	FY 2023	FY 2022
Assets:		
Current assets	\$ 82,739	\$ 71,921
Capital assets	113,694	112,960
Other Noncurrent assets	7,605	-
Total Assets	204,038	184,881
Liabilities:		
Current liabilities	21,888	11,881
Long-term liabilities	35,899	31,287
Total Liabilities	57,787	43,168
Net Position:		
Net Investment in Capital Assets	95,228	86,193
Restricted	35,988	30,611
Unrestricted	17,552	17,872
Total net position	\$ 148,768	\$ 134,676

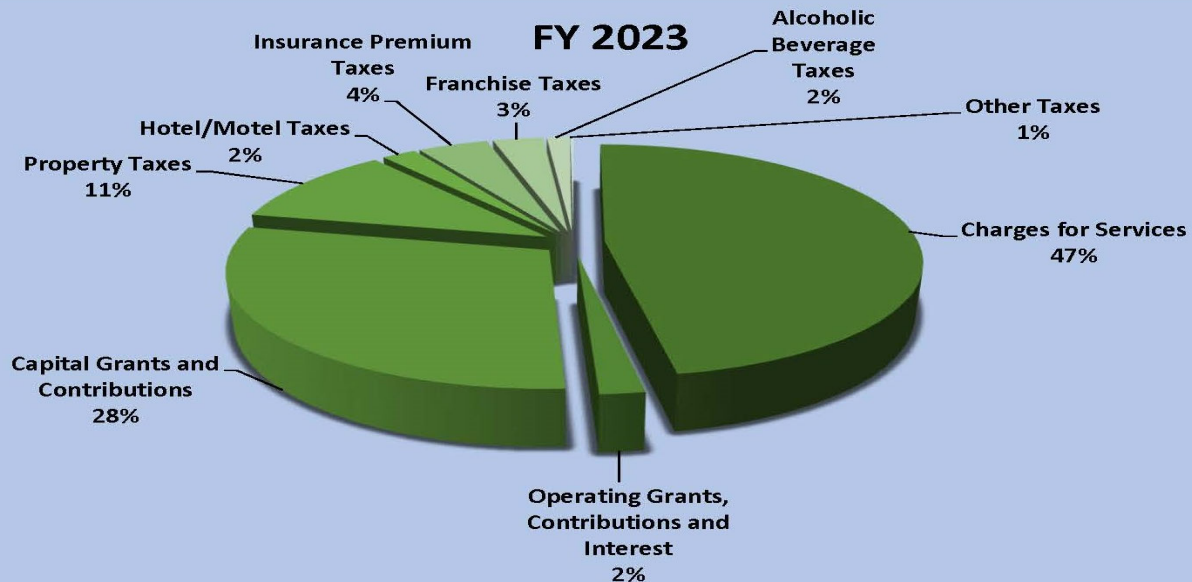
Government-Wide Financial Statements:

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 \$14,091,897. Revenues increased overall due to an increased collection of hotel/motel taxes, water and sewer sales, natural gas fees and increased interest. 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 2023	FY 2022
Charges for Services	\$ 30,366	\$ 29,727
Operating Grants, Contributions and Interest	1,259	522
Capital Grants and Contributions	18,757	16,861
Property Taxes	6,997	6,379
Hotel/Motel Taxes	1,333	1,131
Insurance Premium Taxes	2,737	2,353
Franchise Taxes	1,949	1,881
Alcoholic Beverage Taxes	870	812
Other Taxes	111	174
Total	64,379	59,840

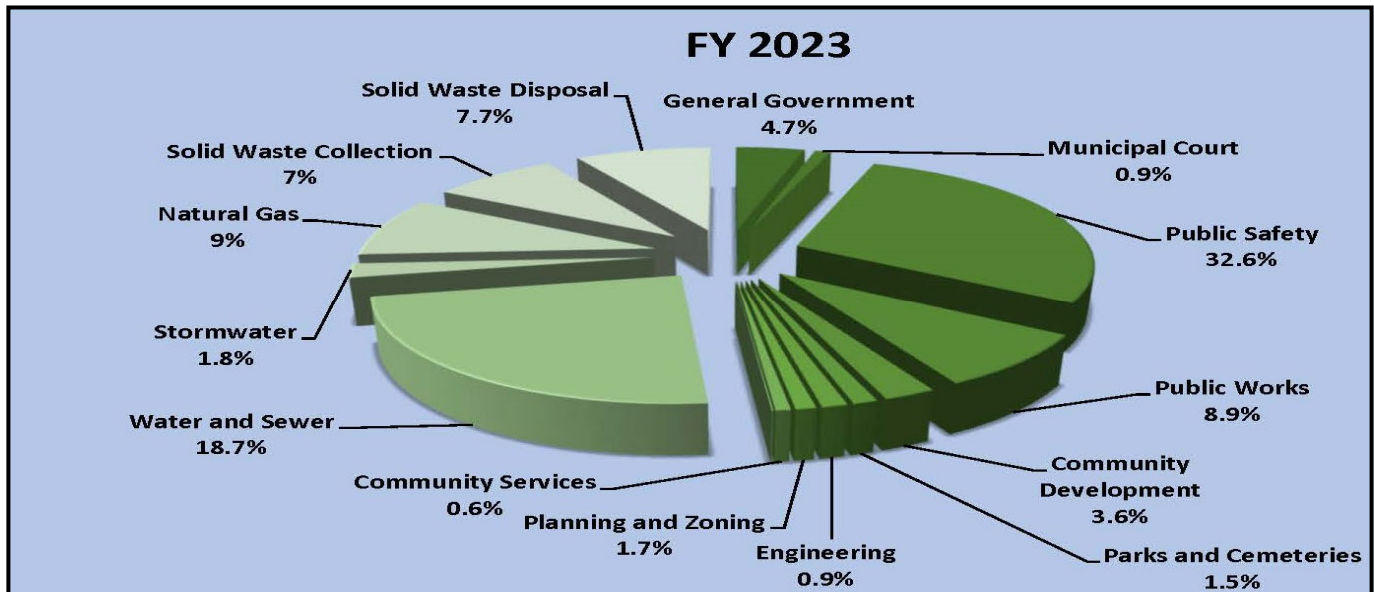
The General Fund is the principal fund of the City, accounting for all activities not included in other specified funds. This contains the operational budgets for the Mayor and City Council, City Manager's Office, City Clerk's Office and Records Management, Elections, the Finance Department, the Legal Department, Human Resources, the Engineering 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, storm water and water and wastewater utilities; and for solid waste collection and disposal systems.

The City also received from the 2019 SPLOST, the 2018 TSPLOST and ARPA 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 2023	FY 2022
General Government	\$ 2,490	\$ 2,227
Municipal Court	464	444
Public Safety	17,079	14,149
Public Works	4,644	4,170
Community Development	1,897	1,175
Parks and Cemeteries	802	569
Engineering	484	338
Planning and Zoning	915	757
Community Services	312	298
Interest	174	174
Water and Sewer	9,830	9,314
Stormwater	938	916
Natural Gas	4,738	4,587
Solid Waste Collection	3,689	3,650
Solid Waste Disposal	4,016	3,674
Total	\$ 52,472	\$ 46,442

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 Annual Comprehensive 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 33% of the total City expenses in fiscal year 2023. Of the total \$29 million of governmental expenses, depreciation accounted for 12.6% of the total. All functions require a subsidy from general revenues except for public works which received over \$17.2 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, 2023

Revenues	FY 2023	FY 2022
Property taxes	6,972,461	6,387,925
Insurance premium taxes	2,736,805	2,353,036
Franchise taxes	1,948,500	1,880,912
Other taxes	980,641	985,605
Hotel/Motel taxes	1,333,535	1,131,248
Intergovernment	17,320,637	16,946,622
Licenses and permits	1,071,892	1,001,774
Fines and forfeitures	594,332	658,260
Charges for services	2,485,700	2,142,781
Investment Earnings	2,917,214	59,820
Miscellaneous	141,014	129,412
Total Revenues	38,502,731	33,677,395
Expenditures		
Current:		
General government	2,173,970	2,173,024
Municipal court	413,283	425,102
Public safety	14,939,413	13,411,887
Public works	2,513,710	2,427,207
Community development	1,877,471	1,155,248
Parks and cemeteries	510,000	453,761
Engineering	426,901	320,032
Planning and zoning	860,244	762,405
Community services	210,528	438,757
Capital Outlay:	8,862,360	8,249,350
Debt Service:		
Principal retirement	508,215	579,858
Interest and fiscal charges	173,800	173,587
Total Expenditures	33,469,895	30,570,218
Excess of Revenues Over Expenditures	5,032,836	3,107,177
Other Financing Sources (Uses)		
Sale of capital assets	141,939	44,557
Issuance of debt	243,341	64,940
Subscription financing	129,001	
Transfers In	6,374,768	5,357,727
Transfers Out	(7,615,179)	(6,728,463)
Net Change in Fund Balances	4,306,706	1,845,938
Fund Balances Beginning of Year	38,553,921	36,707,983
Fund Balances End of Year	42,860,627	38,553,921

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 11 special revenue funds and 6 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 2023. 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, 2023 and 2022		
Operating Revenues	2023	2022
Water sales	5,036,135	5,092,186
Reclaimed water sales	52,932	52,932
Sewer charges	5,156,861	5,266,158
Penalties	147,485	151,688
Reconnecting charges	248,402	246,863
Service fees	128,385	130,935
Tap fees	400,423	316,898
Rental income	295,739	301,005
Miscellaneous		918
Total Operating Revenues	11,466,362	11,559,583
Operating Expenses		
Salaries	2,068,880	2,017,979
Employee benefits	1,300,752	1,009,057
Purchased services:		
Training	11,238	10,919
Dues and certification	10,590	5,877
Repairs and maintenance	518,017	483,338
Inspections	2,600	750
Contracted services	146,131	164,043
Laboratory services	22,077	24,233
Electricity	844,809	833,653
Telephone	72,762	79,858
Insurance	124,843	112,639
Equipment rental	6,623	3,666
Engineering fees	32,222	34,489
Tippage fees	387,858	410,014
Travel	10,890	15,191
Advertising	1,186	188
Postage	927	2,033
Materials and supplies:		
Uniforms	24,898	15,381
Materials and supplies	204,407	337,780
Chemicals	170,365	158,475
Gasoline, oil, etc.	82,584	87,241
Small equipment	32,958	22,783
Indirect cost allocation	1,266,951	1,150,333
Depreciation	2,078,888	2,027,569
Bad debts	35,000	31,859
Other	12,420	11,186
Total Operating Expenses	9,470,876	9,050,534
Operating Income	1,995,486	2,509,049
Non-Operating Revenues (Expenses)		
Intergovernmental	-	
Investment earnings	152,344	57,364
Gain on all of capital assets		(320)
Interest expense	(180,651)	(199,552)
Total Non-Operating Revenues (Expenses)	(28,307)	(142,508)
Income Before Capital Contributions and Transfers	1,967,179	2,366,541
Capital contributions	577,726	87,187
Transfers in	1,980,197	2,456,903
Transfers out	(1,569,434)	(1,703,237)
Change in Net Position	2,955,668	3,207,394
Net Position Beginning of Year	52,536,257	49,328,863
Net Position End of Year	55,491,925	52,536,257

City Water and Sewer		
Number of Customers		
FY	Water	Sewer
2018	13,857	12,781
2019	14,081	12,781
2020	12,954	11,900
2021	13,002	11,951
2022	13,027	11,971
2023	13,519	12,797

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, 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, 2023.

NATURAL GAS FUND

Natural Gas Operating Fund

Statement of Revenues, Expenses and Changes in Fund Net Position

For the Years Ended June 30, 2023 and 2022

	2023	2022
Operating Revenues		
Charges for services	5,589,808	5,464,007
Penalties	49,874	42,270
Reconnecting charges	5,550	7,200
Tap fees	11,775	4,802
Transport fees	11,580	31,270
Service fees	2,864	1,052
Miscellaneous	13,699	11,605
Total Operating Revenues	5,685,150	5,562,206
Operating Expenses		
Salaries	406,090	392,553
Employee benefits	236,393	178,267
Purchased Services:		
Training	2,616	390
Dues and certification	12,218	9,404
Repairs and maintenance	76,904	160,835
Contracted services	33,613	29,658
Electricity	23,033	23,963
Telephone	12,249	13,843
Insurance	39,187	33,934
Equipment rental	2,220	2,234
Engineering fees	3,200	4,926
Water heater program	32,605	22,089
Travel	4,452	4,016
Advertising	644	385
Postage	460	122
Franchise fee	11,799	8,919
Materials and supplies:		
Uniforms	4,462	3,740
Materials and supplies	75,526	86,751
Chemicals	485	831
Gasoline, oil, etc.	17,739	19,238
Small equipment	11,874	23,404
Cost of sales	3,282,318	3,198,398
Indirect cost allocation	83,045	79,905
Depreciation	320,472	261,759
Bad debts		5,000
Other	7,030	6,630
Total Operating Expenses	4,700,634	4,571,194
Operating Income	984,516	991,012
Non-Operating Revenues (Expenses)		
Investment income		315
Gain on sale of assets	14,343	4,253
Interest expense		(393)
Total Non-Operating Revenues (Expenses)	14,343	4,175
Income Before Transfers	998,859	995,187
Transfers in		265,705
Transfers out	(917,660)	(915,630)
Change in Net Position	81,199	345,262
Net Position Beginning of Year	9,827,617	9,482,355
Net Position End of Year	9,908,816	9,827,617

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 Annual Comprehensive Financial Report (ACFR). 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 ACFR 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 ACFR can be obtained at the Finance Department at the Statesboro City Hall (50 E. Main St.) or log on to the City website, www.statesboroga.gov, and click on the Finance Department, and then on the quick link to the ACFR.



**50 East Main Street
Statesboro, GA 30458
www.statesboroga.gov**