



Mayor & Council Work Session

February 21, 2023 at 3:30 P.M



Agenda

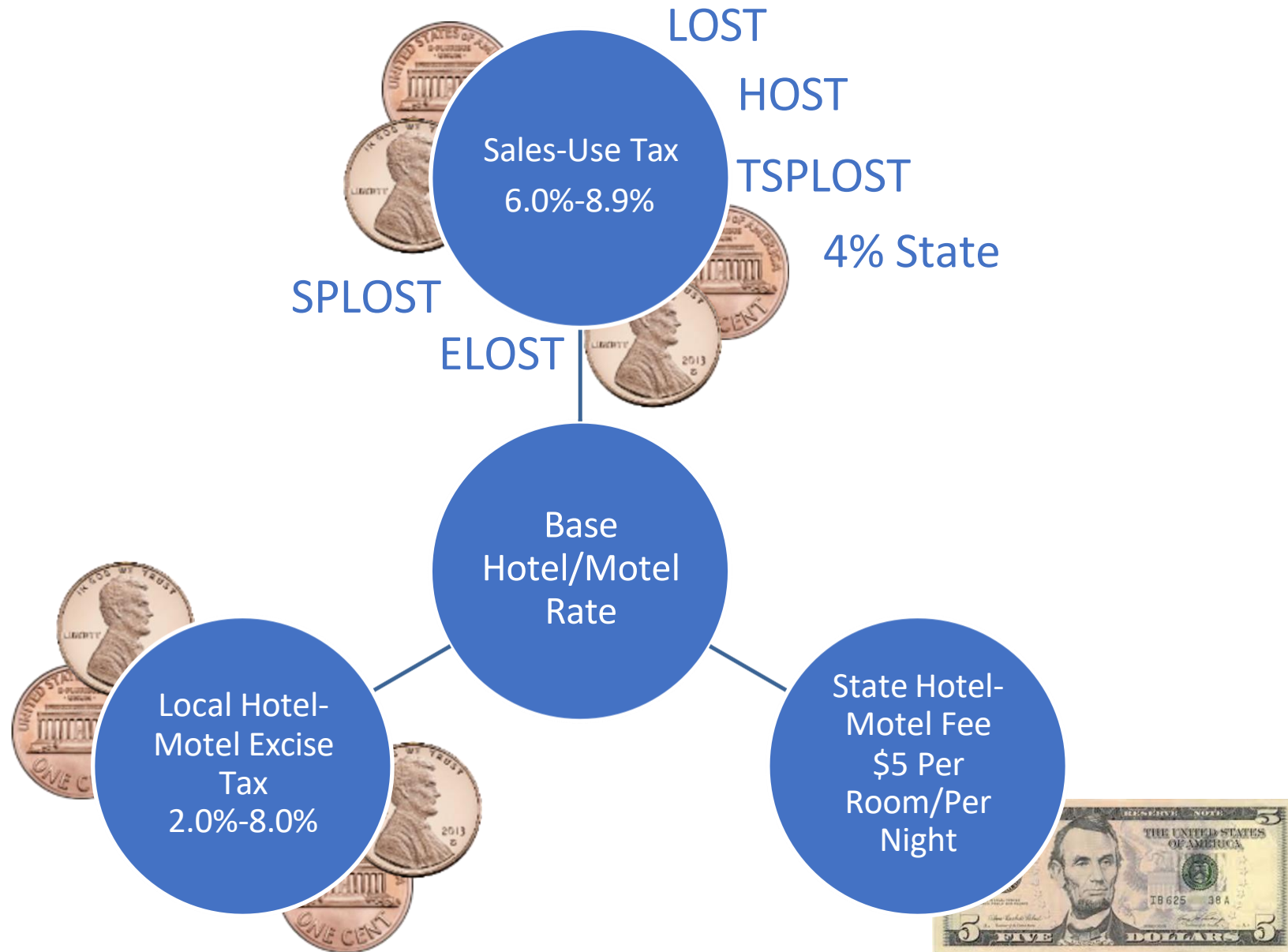
1. Presentation on Hotel, Motel Tax - Convention and Visitors Bureau
2. Quarterly Financial Report
3. Auditor's Report 2022
4. Public Safety Reports
 - Fire Department
 - Police
5. Annexation Procedure
6. Historical Marker for Statesboro

Statesboro Hotel-Motel Tax Discussion

Dr. Tyler Reinagel

Tyler.Reinagel@Kennesaw.edu

February 2023



Defining the Restrictions: Purpose

Promotion of Tourism, Conventions, and Trade Shows (TCT)

“Planning, conducting, or participating in programs of information and publicity designed to attract or advertise tourism, conventions, or trade shows.”

O.C.G.A. § 48-13-50.2

- Depending on the authorization paragraph, a percentage of revenue goes toward restricted spending
- Always a **percentage**, not a fixed amount
- Expended by the Destination Marketing Organization (DMO)

Defining the Restrictions: Recipient

Destination Marketing Organization (DMO)

“A private sector non-profit organization or other private entity which is exempt...under Section 501(c)(6) of the IRS Code of 1986”

O.C.G.A. § 48-13-50.2

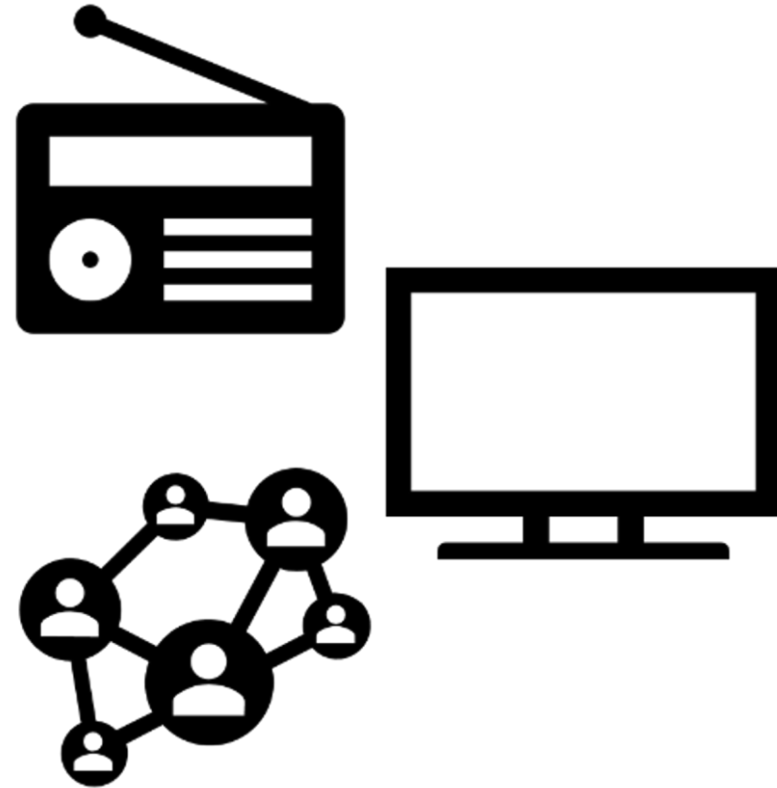
- Primary responsibilities are to “encourage travelers to visit their destinations, encourage meetings and expositions in the area, and provide visitor assistance and support as needed.”
- Can be a Chamber of Commerce, CVB, Regional Travel Association, or other private group, *so long as it is a tax-exempt 501(c)(6)*
- Also, any recreation Authority or CVB created by General Assembly or the State, a Department of State Government, or State Authority

What about DDAs and Main Street?

	DDAs, Tourism Authorities, and other Local Authorities	Main Street
Organization	Local Authority created by General Statute, Local Law, or Local Constitutional Amendment	Department within local government, or Stand-alone non-profit organization, or Component of Chamber of Commerce Flexibility from DCA ODD
Structure and Restrictions	As defined by OCGA 36-42	If City department, defined by Mayor/Council; If non-profit/Chamber component, as defined by bylaws
Relationship with City	“Creature” of city government	If department, part of city government; if non-profit/Chamber, contractual relationship with city
Hotel-Motel Tax Revenue	No. Local Authorities in Georgia are inherently <i>public</i> entities and not eligible.	It depends. If the <i>Main Street</i> program is a city department, it is a public entity and <i>not</i> eligible. If the <i>Main Street</i> program is a stand-alone 501(c)6 non-profit, it is eligible.

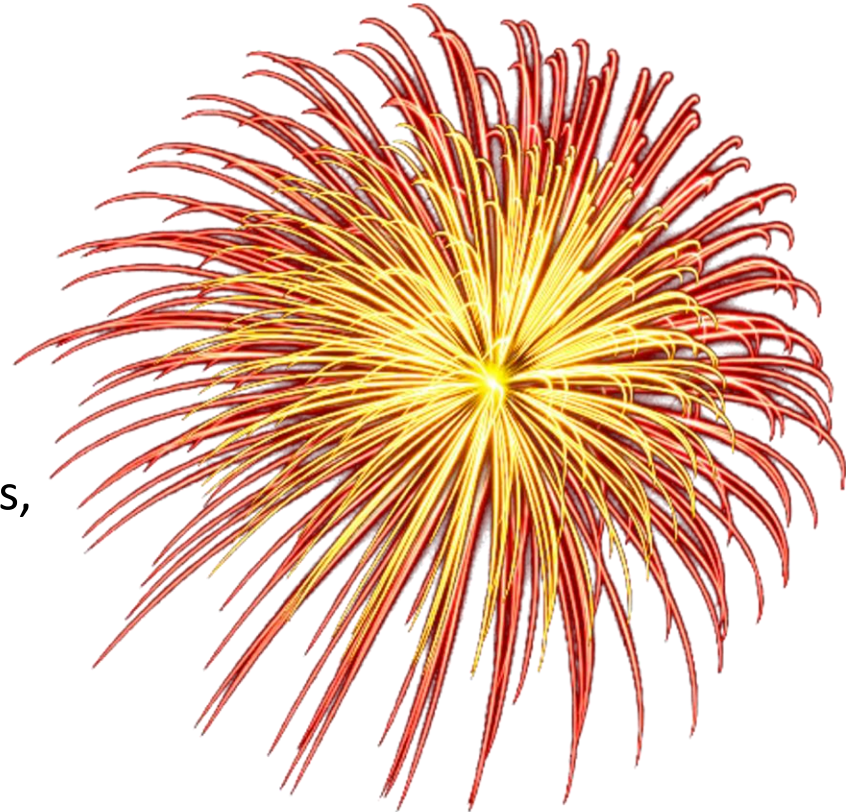
How can our DMO use TCT Restricted Funds?

- Generally...
 - Community-wide tourism advertising
 - Social media and internet marketing campaigns
 - Radio and Television Commercials
 - Soliciting convention or trade show contracts
 - Supporting/operating a convention facility
 - Only in certain situations and under certain authorization paragraphs, consult attorney
- *Always* be sure to consult with city/county/consolidated government attorney



How can't our DMO use TCT Restricted Funds?

- A clear example of an inappropriate use of TCT restricted funds...
 - Fireworks
 - Not “programs of information and publicity” or an advertisement for an event
 - They **are** the event
 - Other examples may include paying musical artists for concerts, performers for events, stage/sound equipment or other instances in which they *are* the event
- *Always* be sure to consult with city/consolidated government attorney



Defining the Restrictions: Purpose

Tourism Product Development (TPD)

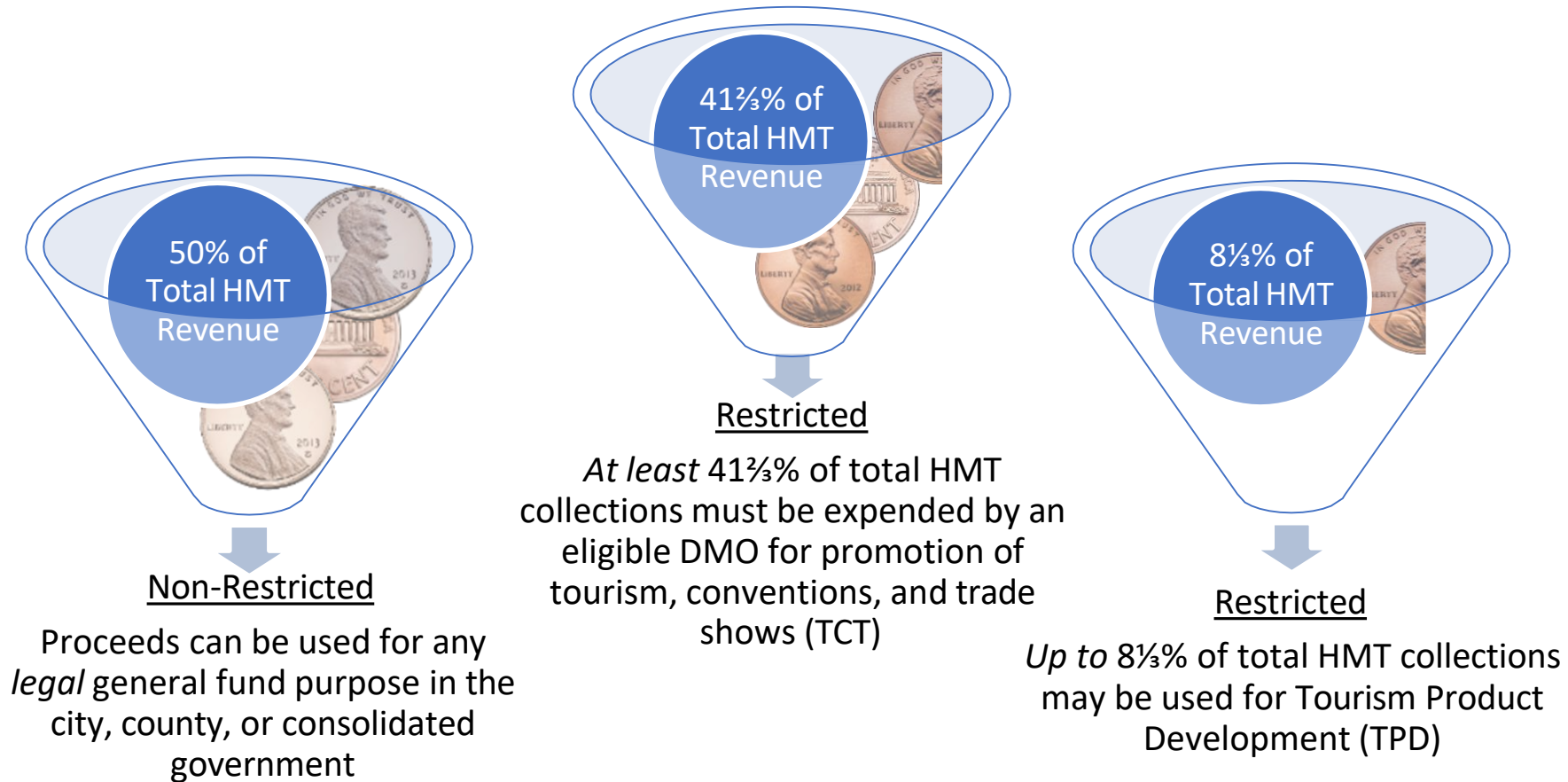
“Creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors, support visitors' experience, and are used by visitors. Such expenditures *may include capital costs and operating expenses.*”

O.C.G.A. § 48-13-50.2

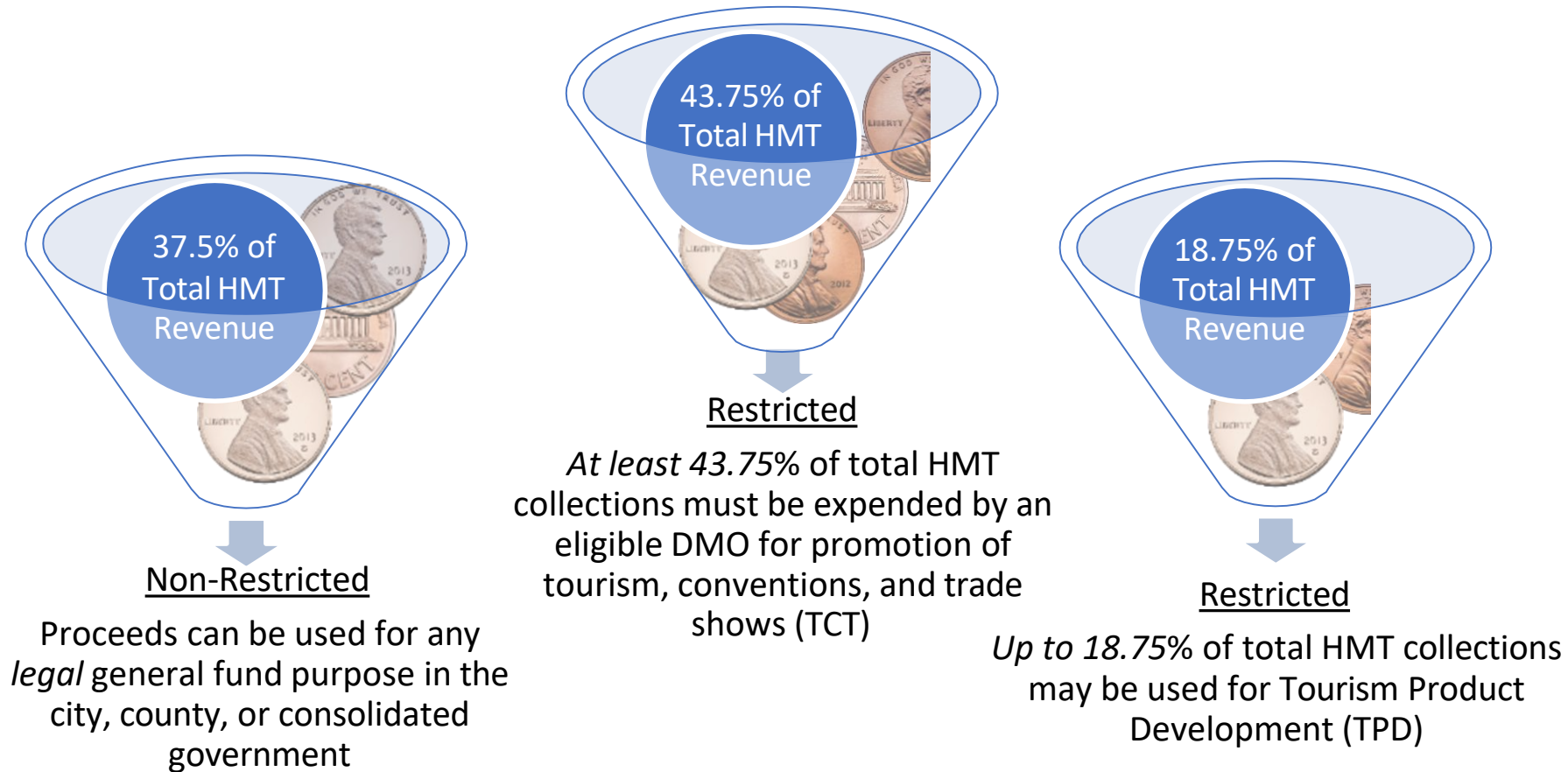
- Depending on the authorization paragraph, a percentage of revenue goes toward restricted spending
- Always a **percentage**, not a fixed amount
- Project should be identified as TPD in jurisdiction's annual budget
- Must involve physical renovation of existing tourism facility, or construction of a new one
- Only applicable to jurisdictions with a 6%, 7%, or 8% tax under 51(b)
- Expended by the Local Government or other entity

Current Statesboro Authorization

O.C.G.A. § 48-13-51(b) – 6%



O.C.G.A. § 48-13-51(b) – 8%



Current 6% Value v. Potential 8% Value

Actual	FY2018	FY2019	FY2020	FY2021	FY2022
Statesboro City HMT 6% (51(b))	\$858,343	\$869,720	\$749,767	\$785,685	\$1,131,248
Unrestricted	\$429,172	\$434,860	\$374,883	\$392,842	\$565,624
Restricted TCT	\$357,643	\$362,383	\$312,403	\$327,369	\$471,353
Restricted TPD/TCT	\$71,529	\$72,477	\$62,481	\$65,474	\$94,271

Potential	FY2018	FY2019	FY2020	FY2021	FY2022
Statesboro City HMT 8% (51(b))	\$1,144,457	\$1,159,627	\$999,689	\$1,047,580	\$1,508,330
Unrestricted	\$429,172	\$434,860	\$374,883	\$392,842	\$565,624
Restricted TCT	\$500,700	\$507,337	\$437,364	\$458,316	\$659,894
Restricted TPD/TCT	\$214,586	\$217,430	\$187,442	\$196,421	\$282,812

*FY2018-FY2021, Georgia Department of Community Affairs/FY2022, City of Statesboro CAFR

Making the move to 8%



Current Issues: \$ v. %

- Restricted spending is *always* a percentage of total HMT collections, *never* a flat dollar amount
- Take a look at the contract/MOU between the local government (the taxing authority) and the DMO
 - Get away from discussions and agreements of fixed dollar amounts, if you haven't already
- A flat dollar amount will be a varying percentage of total collections from year-to-year
 - STVR-rooted growth as a result of HB317 in HMT could exacerbate
- Some years may be above the minimum percentage for TCT/TPD, some years may be below
 - Treacherous territory for LG in maintaining compliance with statutory requirements

Current Issues: Revenue Fund 275

- *All* revenue from the HMT should be accounted for in **Special Revenue Fund 275**.
- If the local government's authorization paragraph permits for any of this revenue to be considered "un-restricted," or available for use in the jurisdiction's general fund (Fund 100), an inter-fund transfer should occur and be documented.
- Requisite TCT percentage of total collections (SR Fund 275) should be paid to DMO
- Any TPD restricted funds (where applicable) should be accounted for in SR Fund 275, and have appropriate expenditure/inter-fund transfer documentation
- This inter-fund transfer should not exceed the amount permitted under the jurisdiction's HMT authorization paragraph.
- Specific guidance is provided in the Fourth Edition of the Uniform Chart of Accounts for Local Governments in Georgia

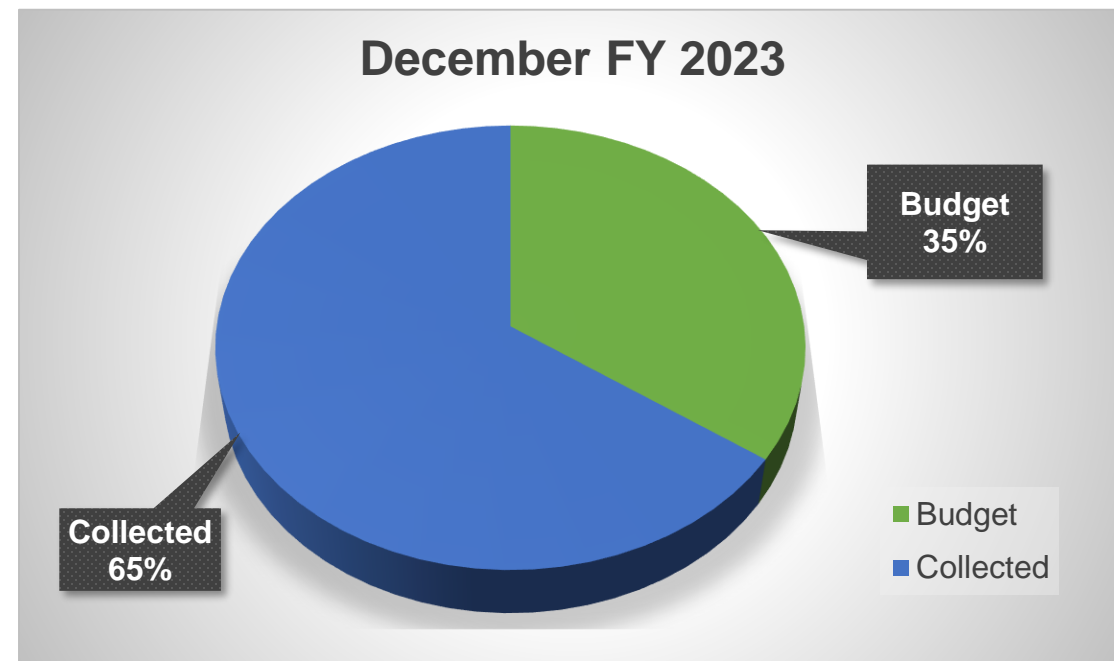
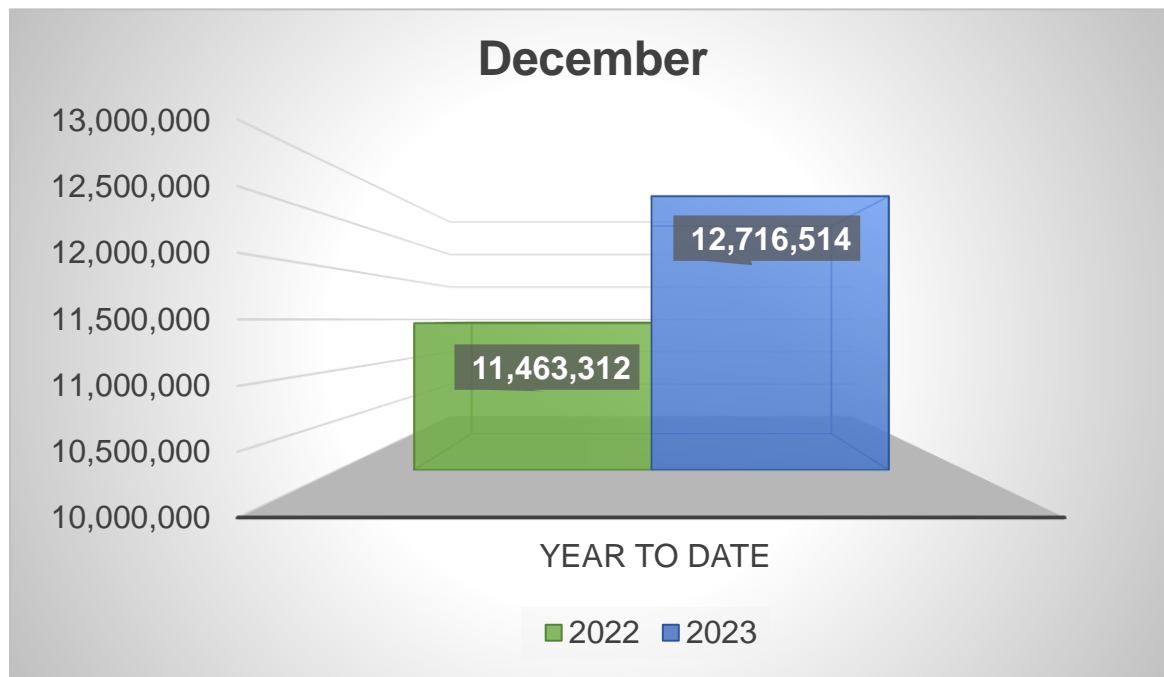


Questions?

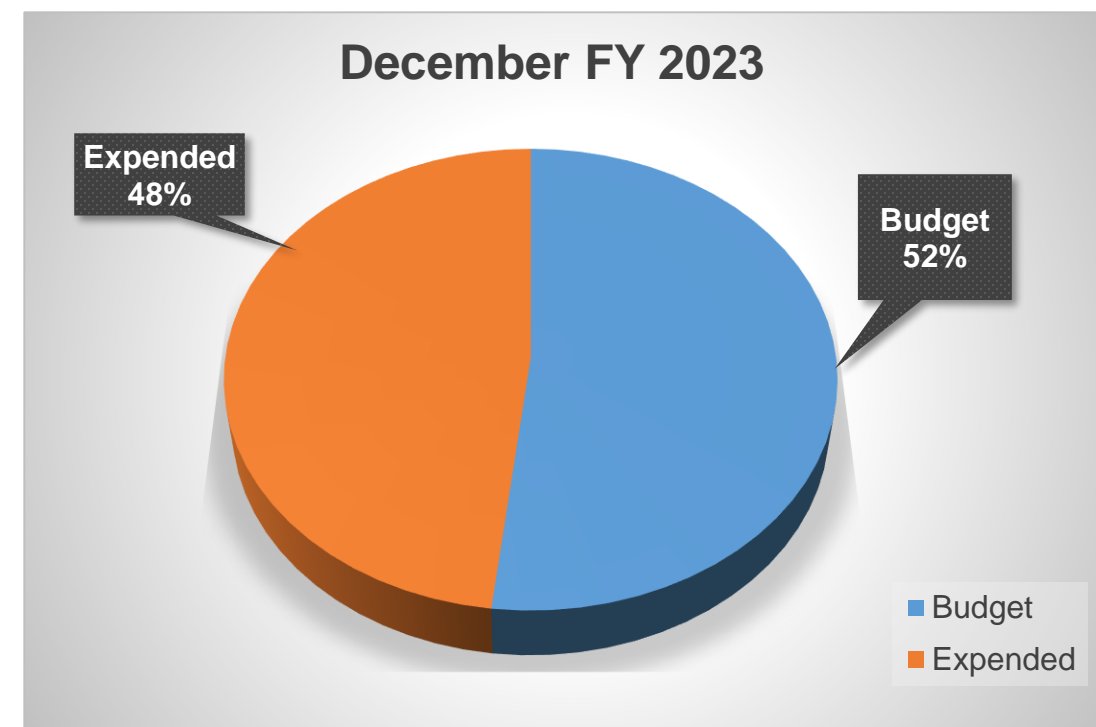
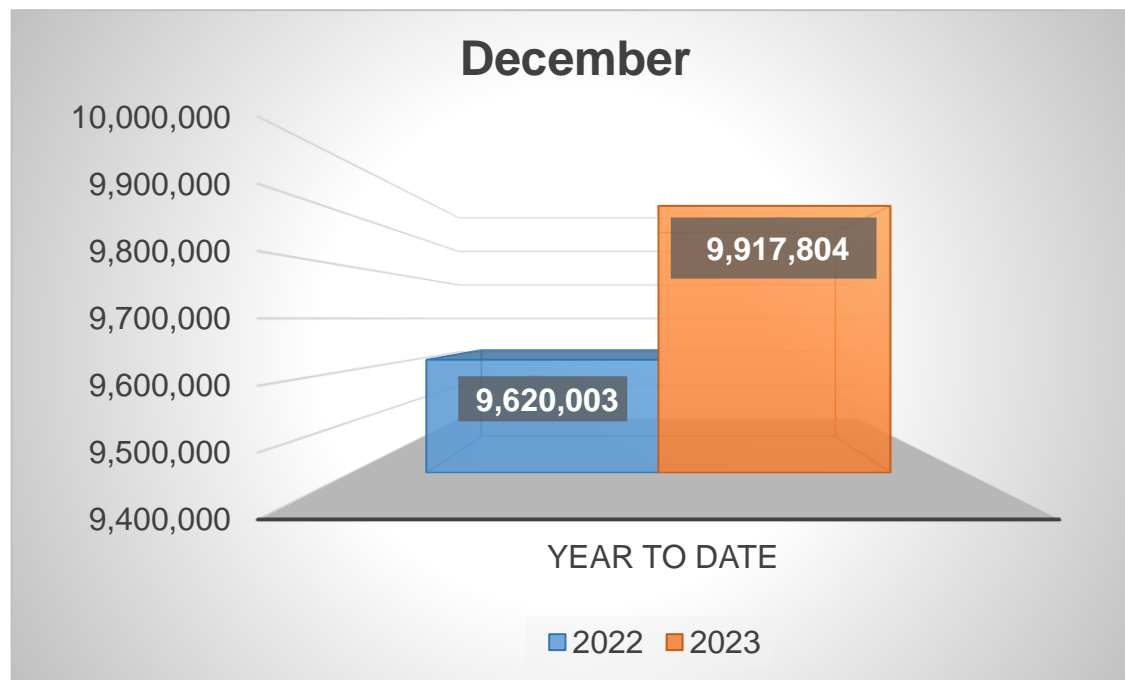
FY2023 Second Quarter Financial Update



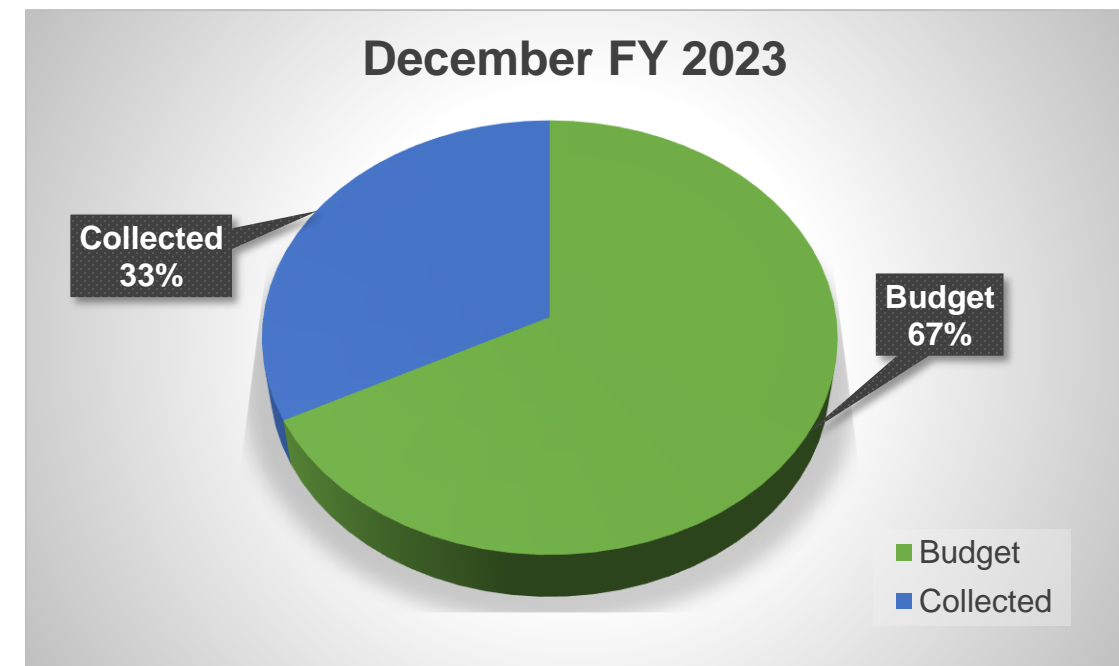
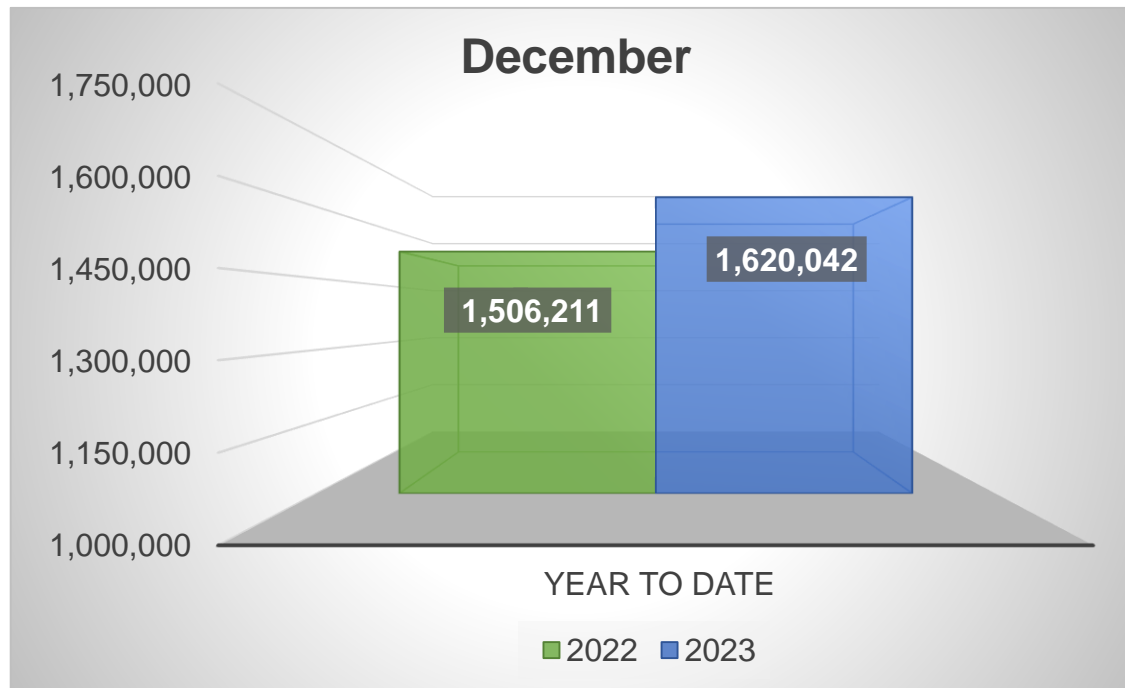
General Fund - Revenues



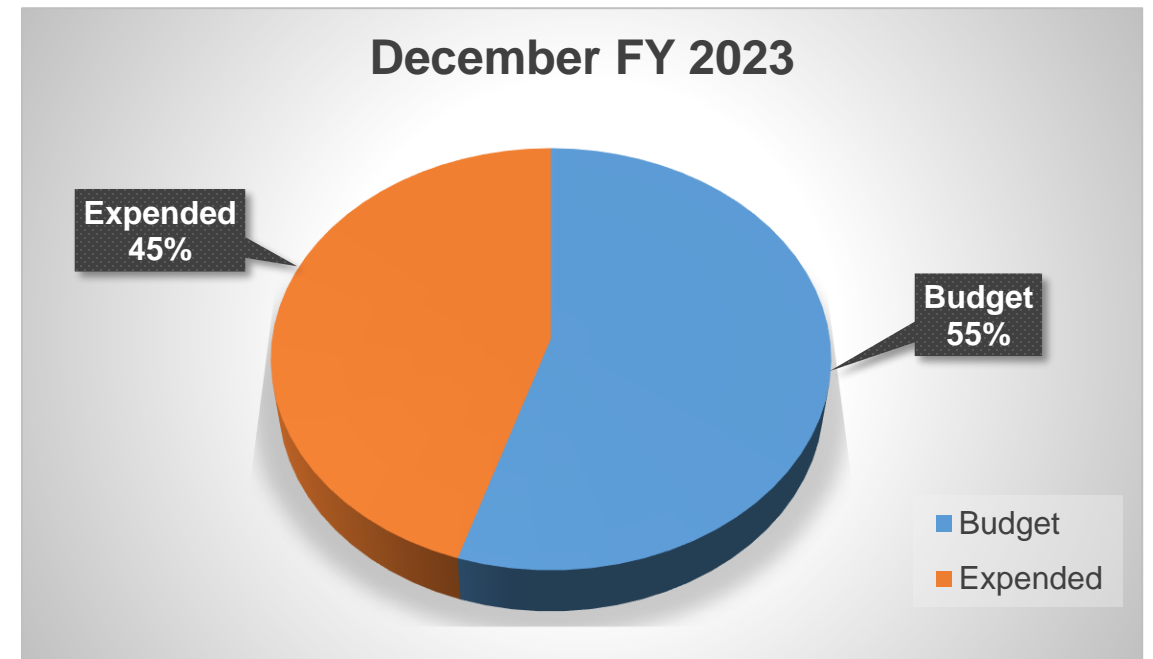
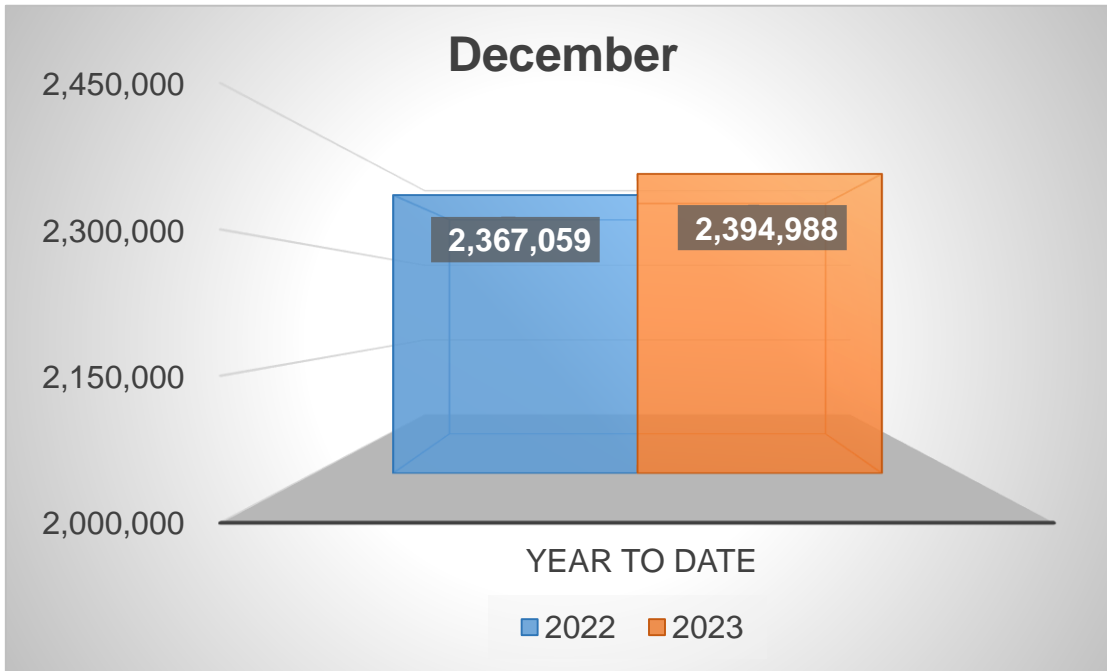
General Fund - Expenditures



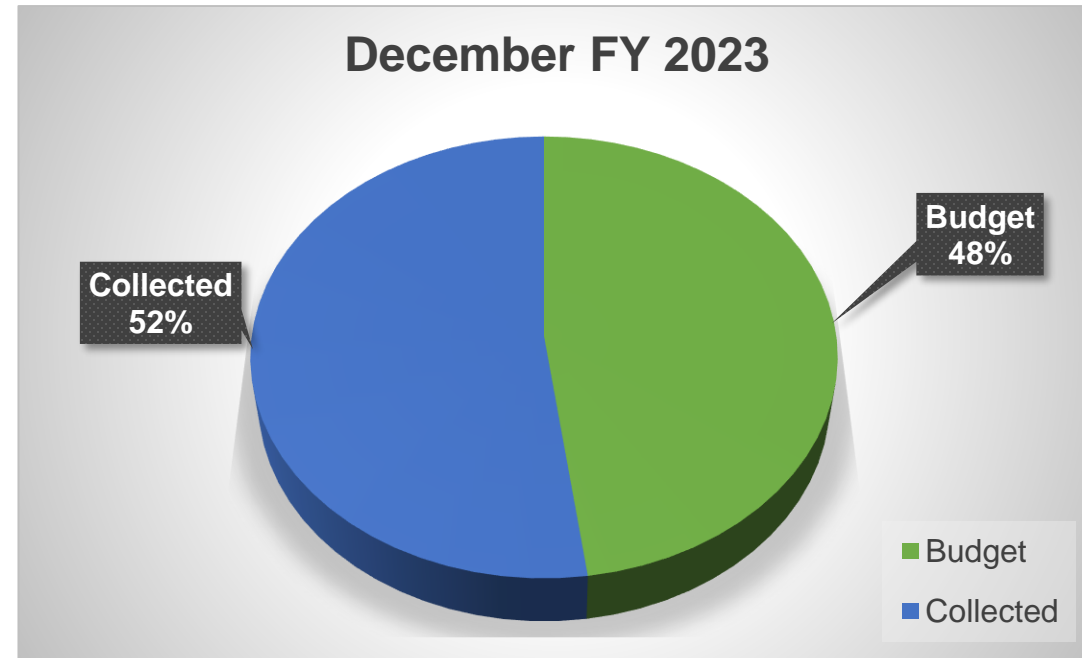
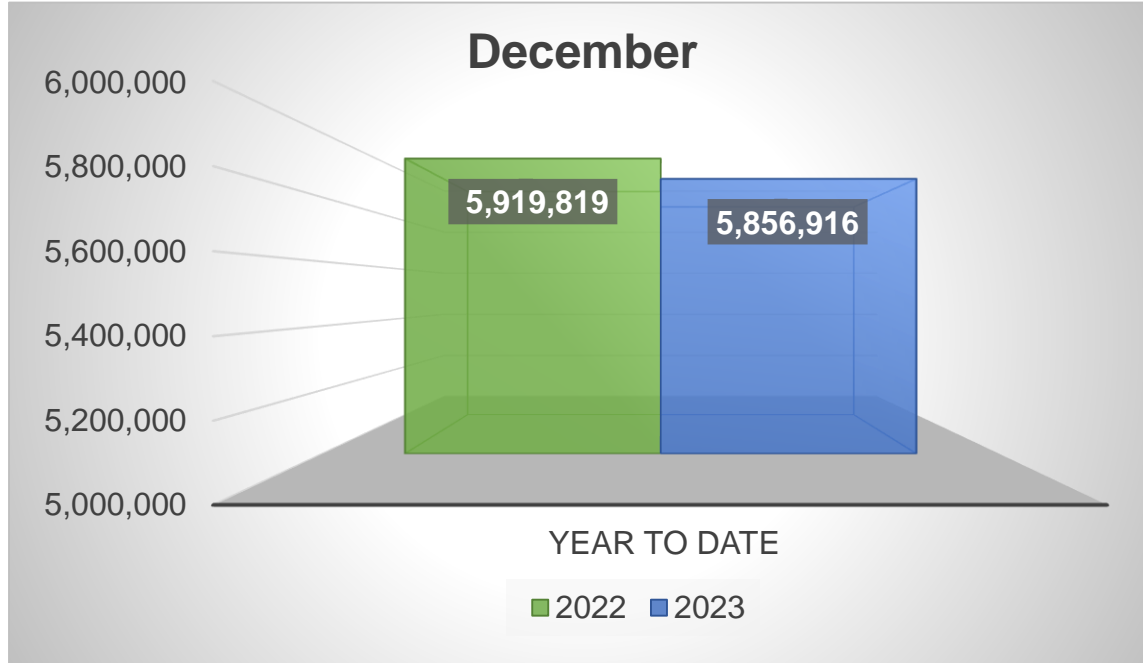
Statesboro Fire Service Fund - Revenues



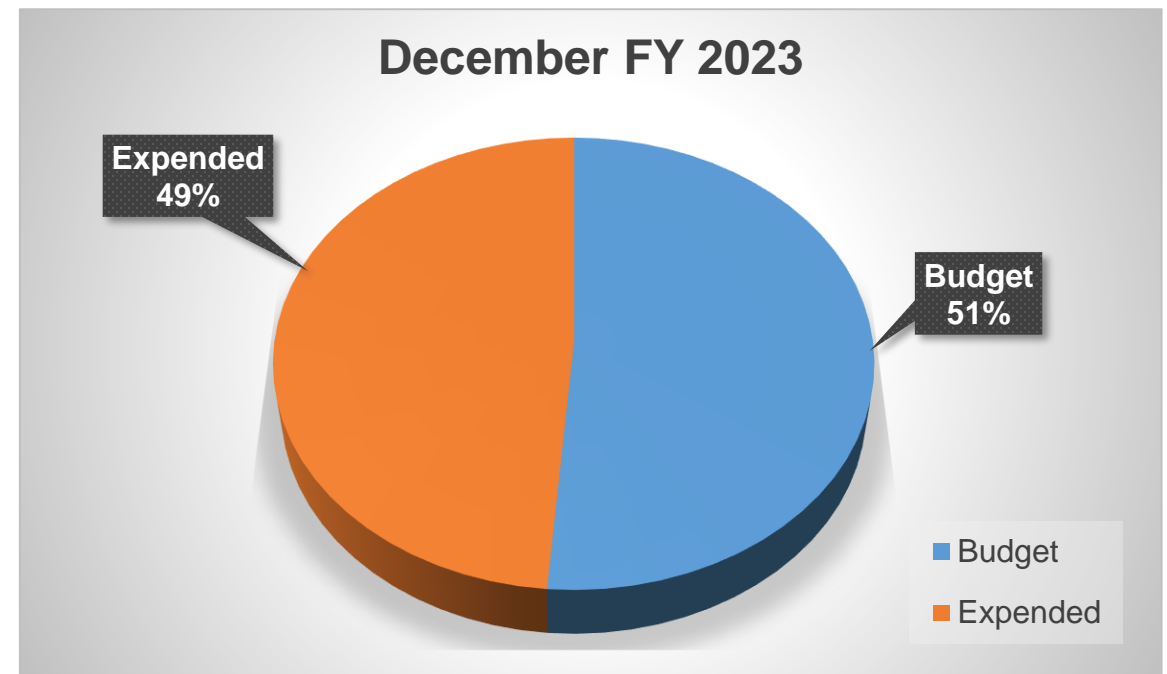
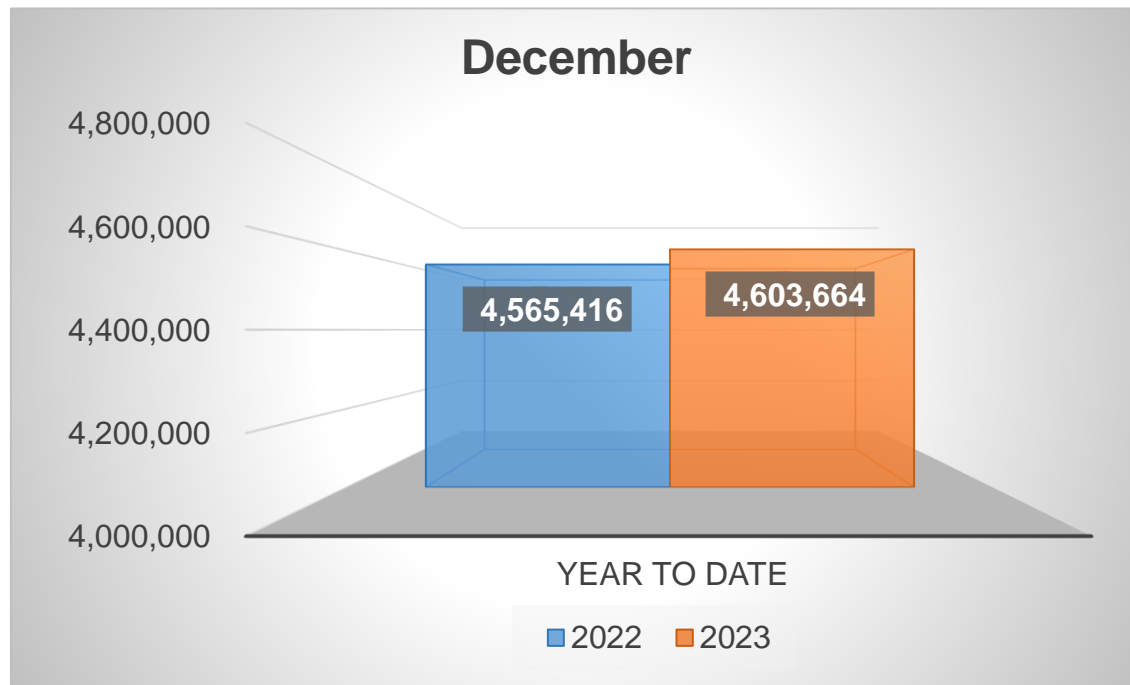
Statesboro Fire Service Fund – Expenditures



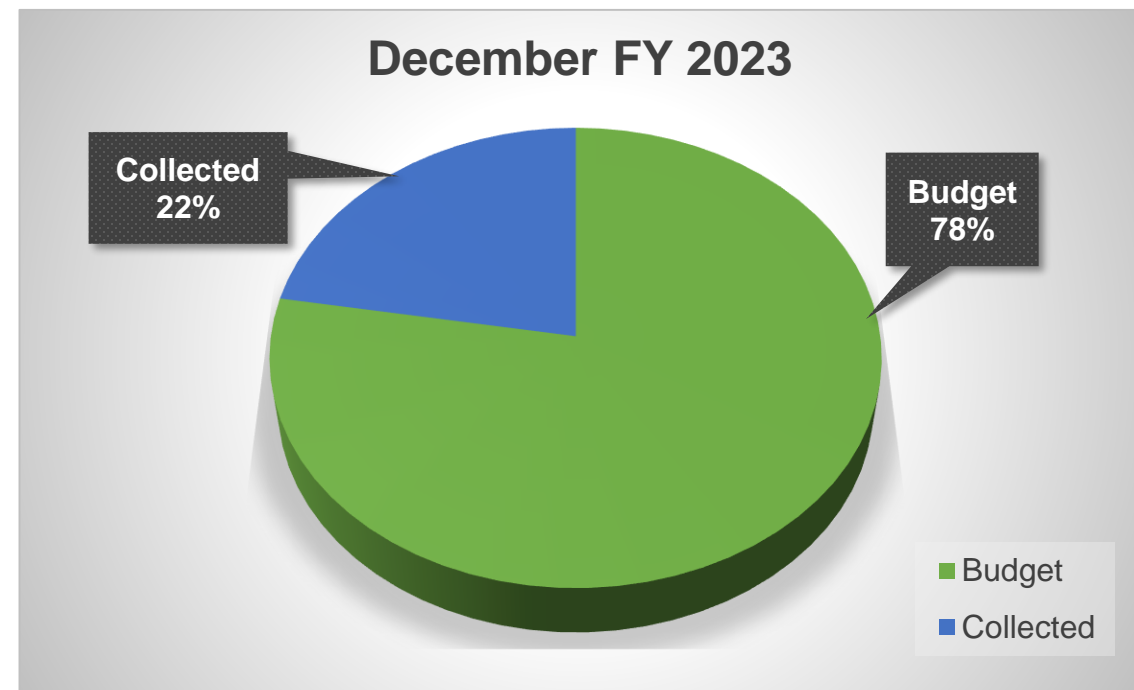
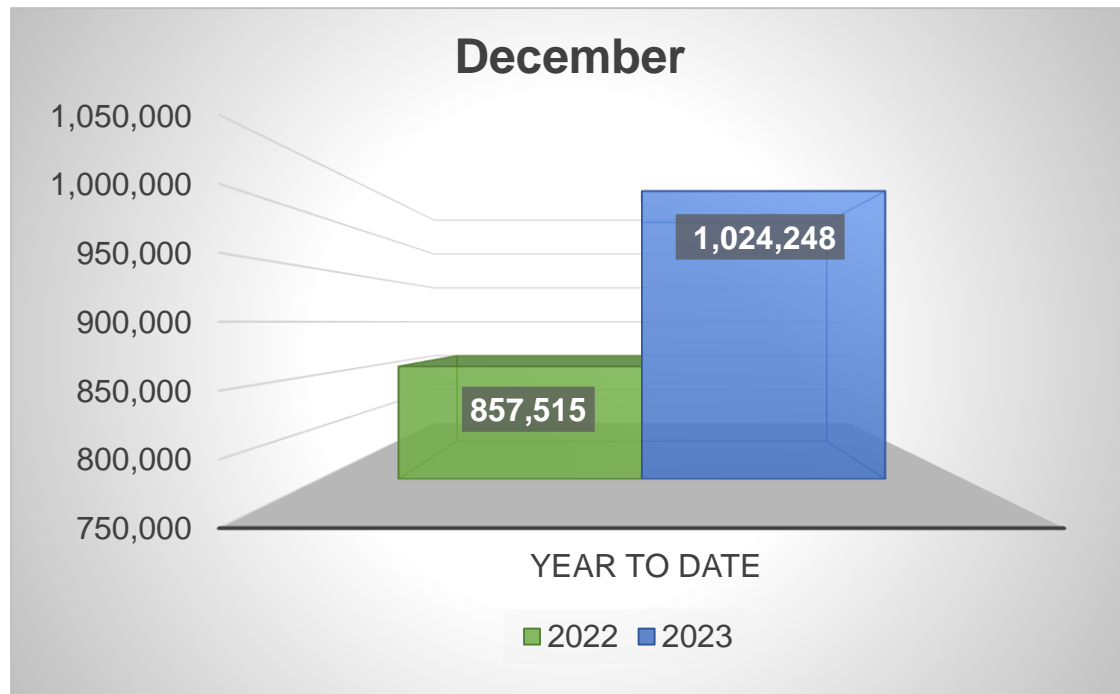
Water and Sewer Fund – Revenues



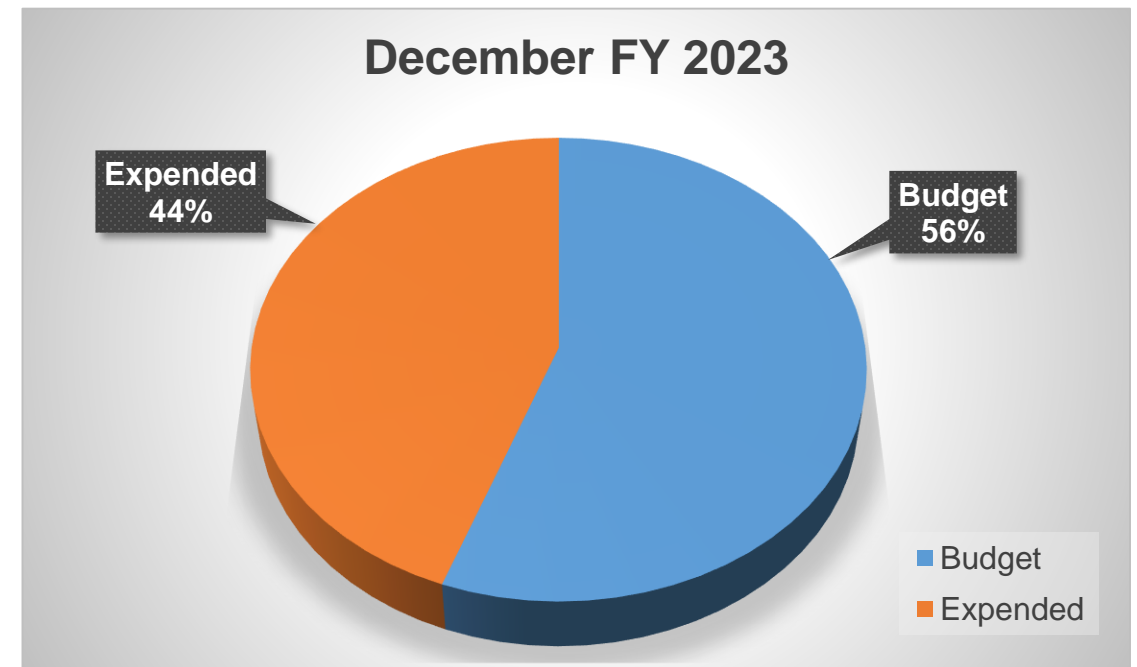
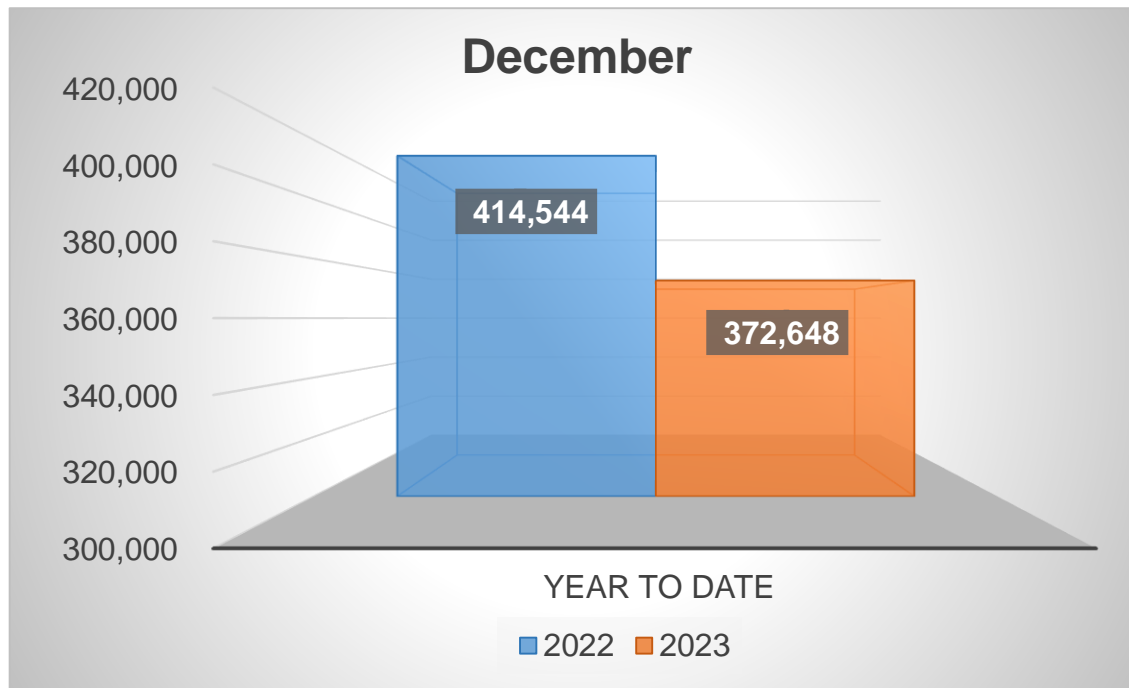
Water and Sewer Fund – Expenditures



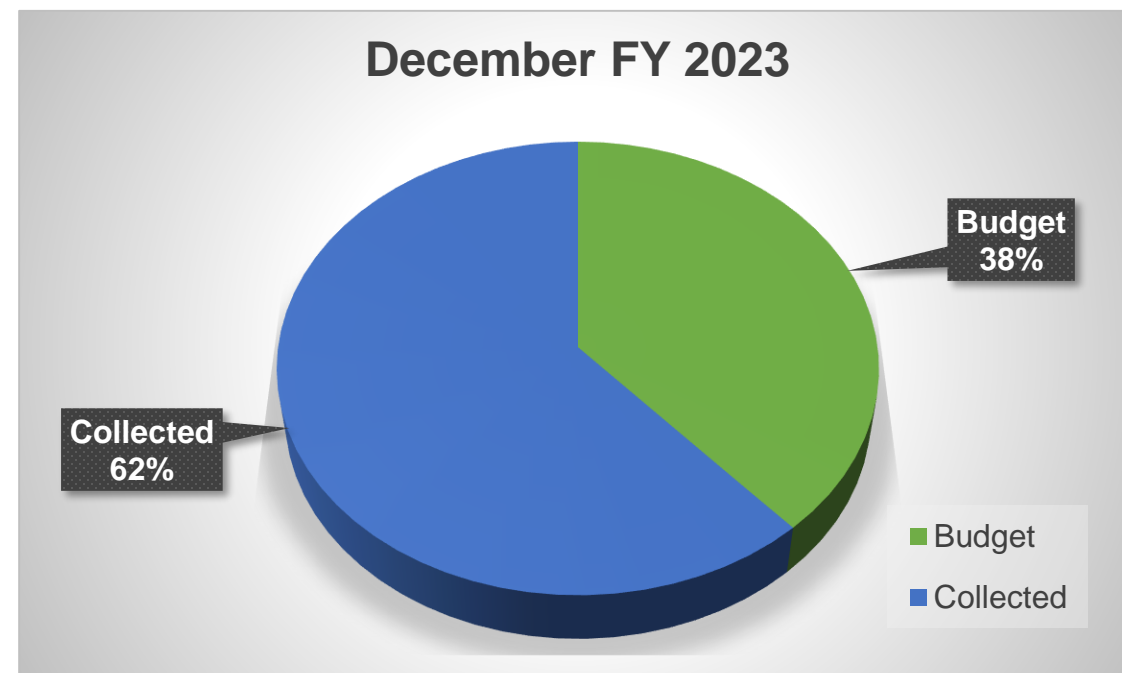
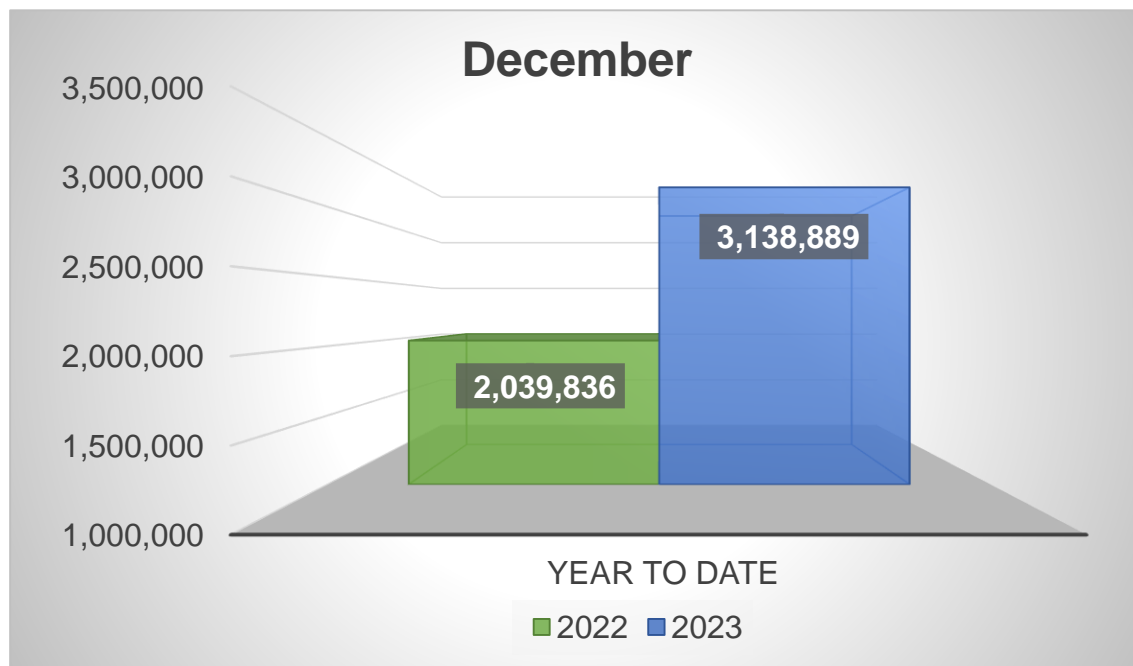
Stormwater Fund – Revenues



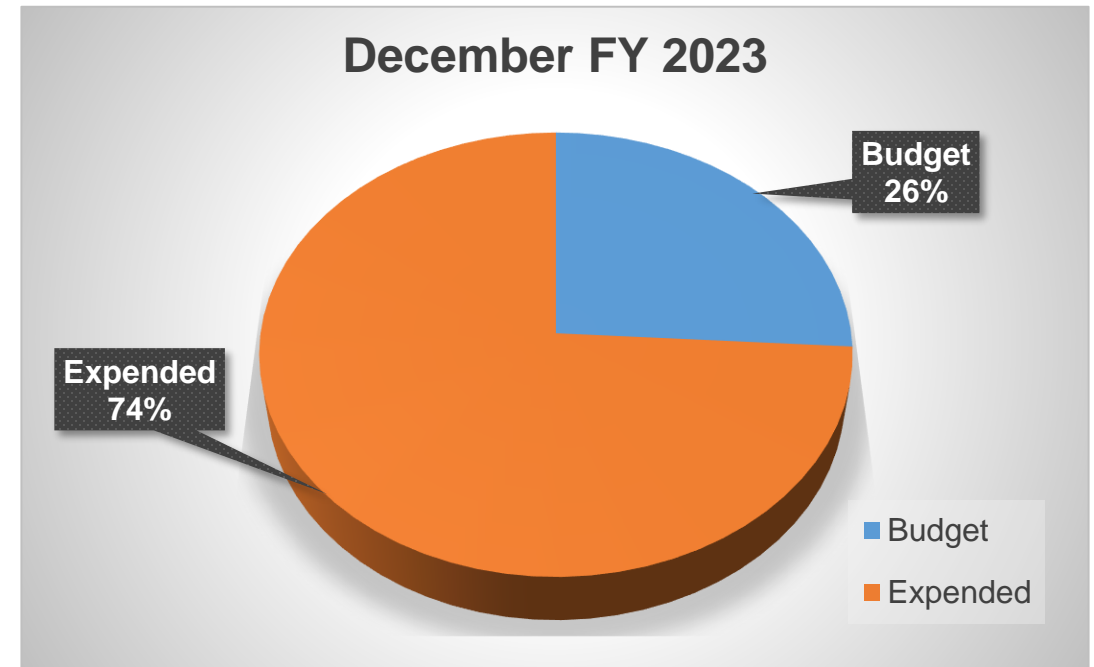
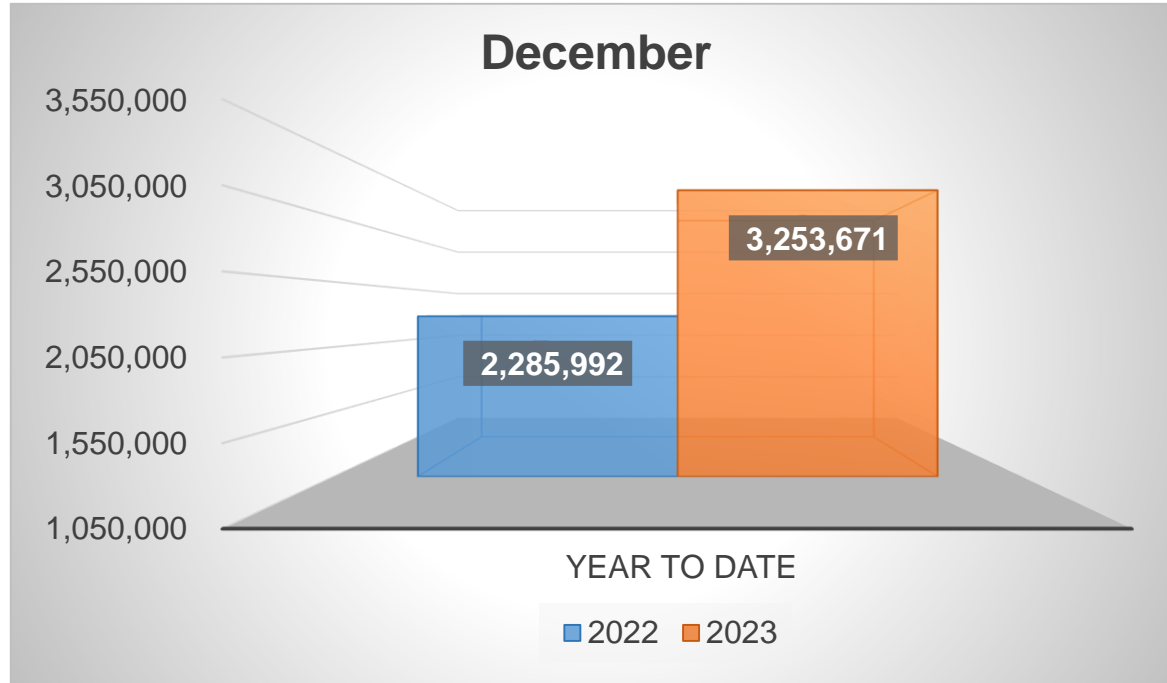
Stormwater Fund – Expenditures



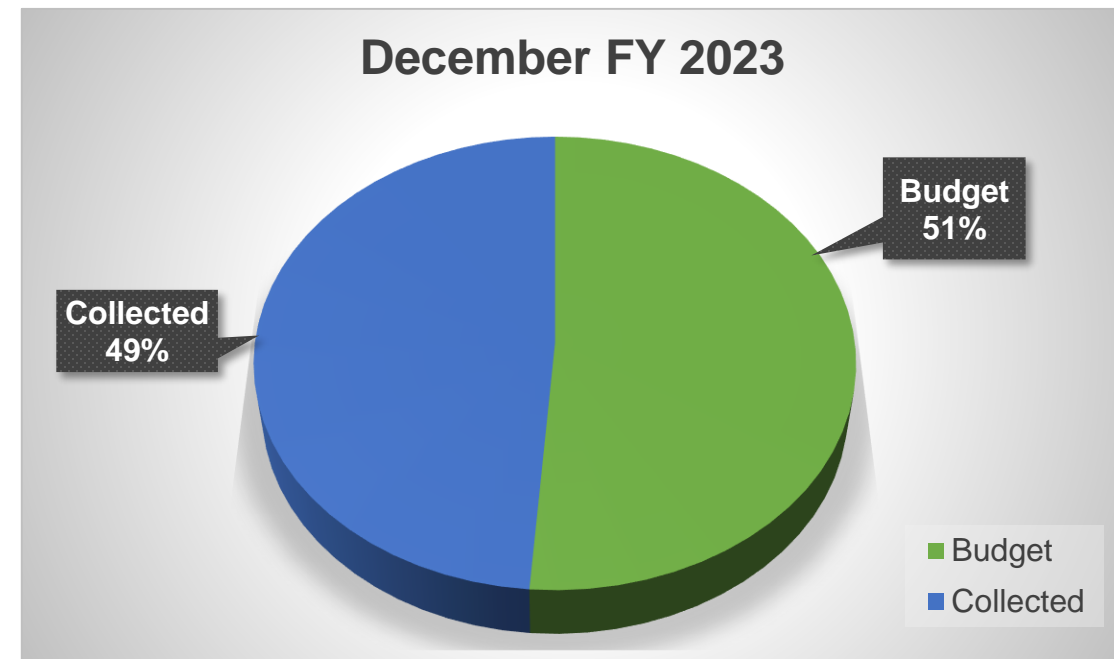
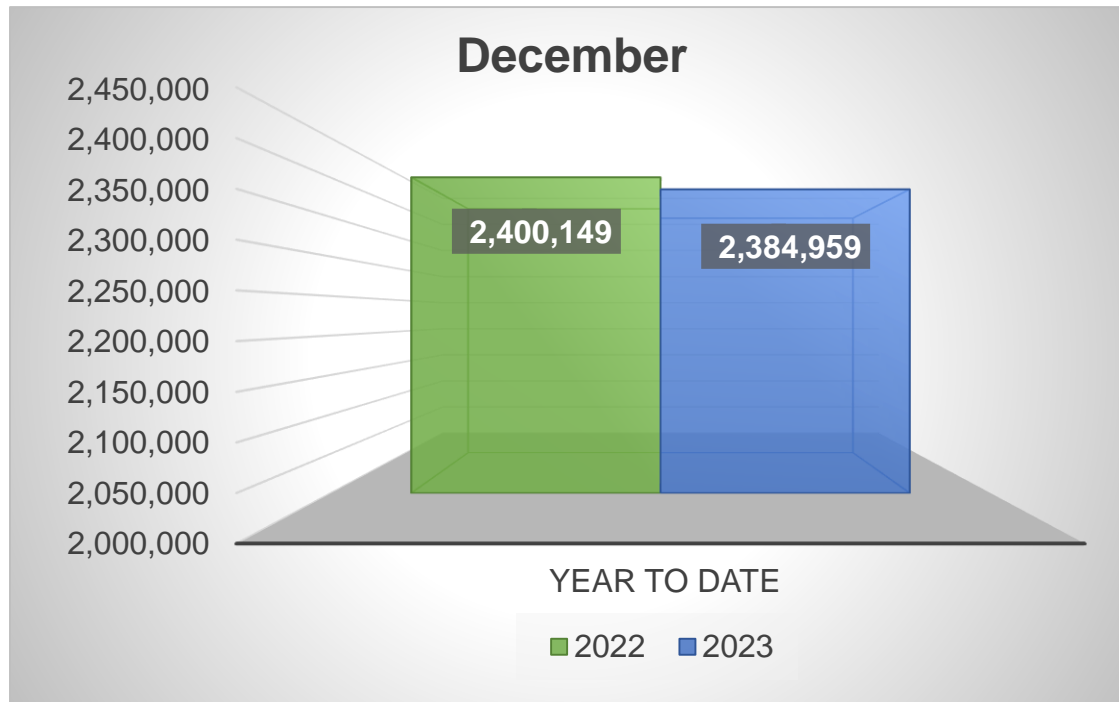
Natural Gas Fund – Revenues



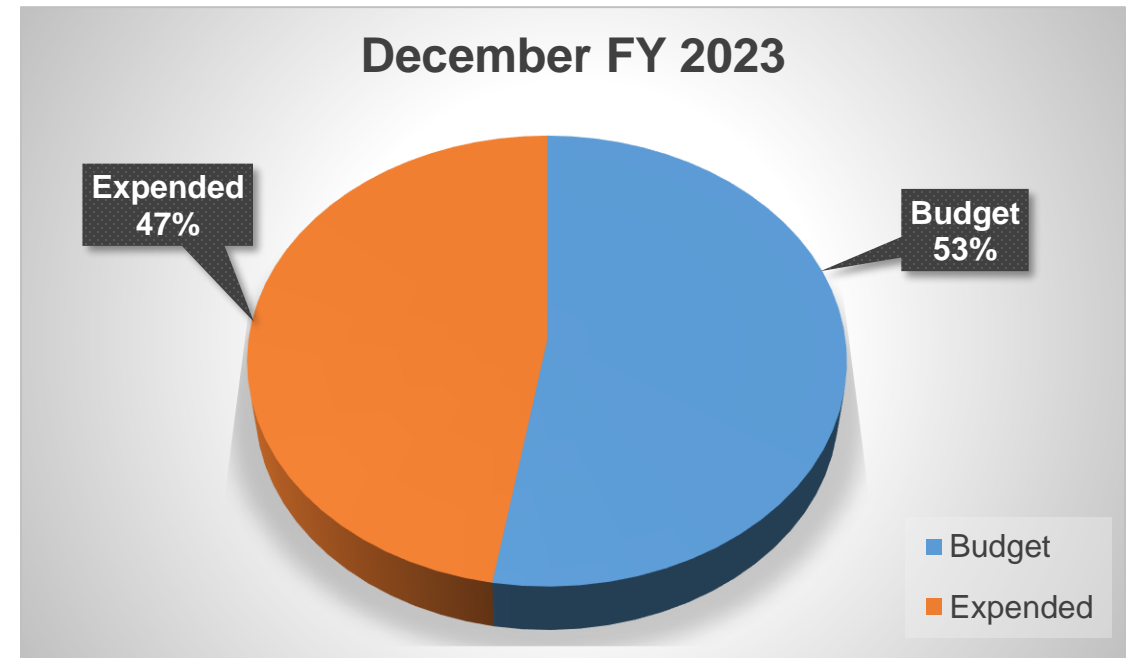
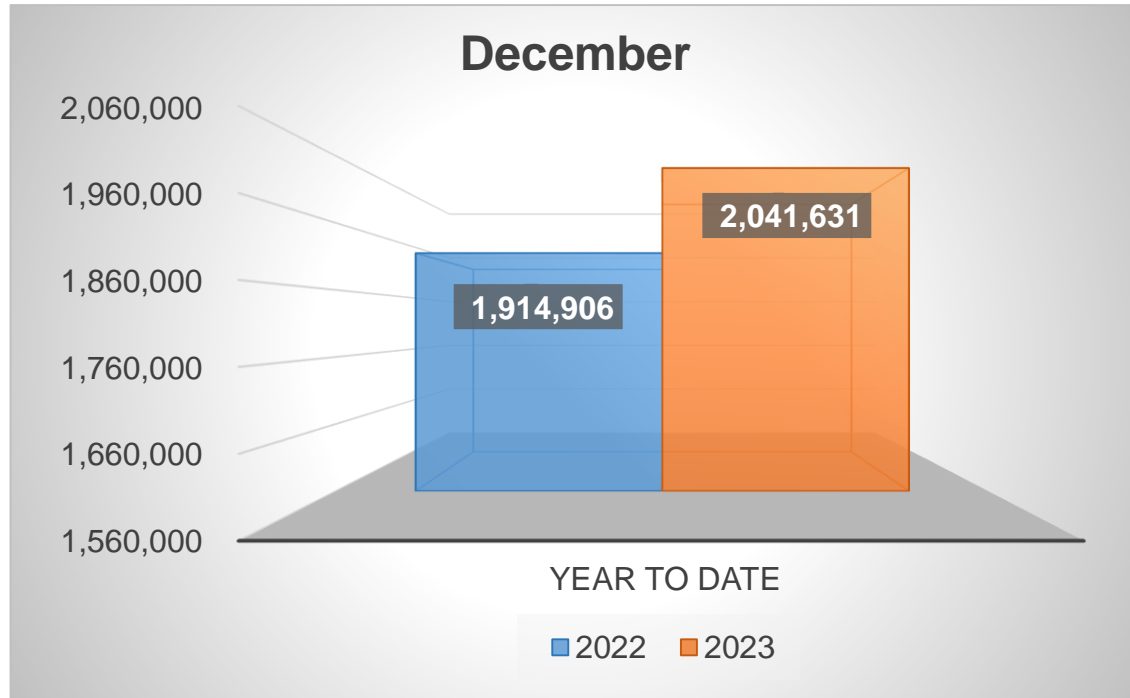
Natural Gas Fund – Expenditures



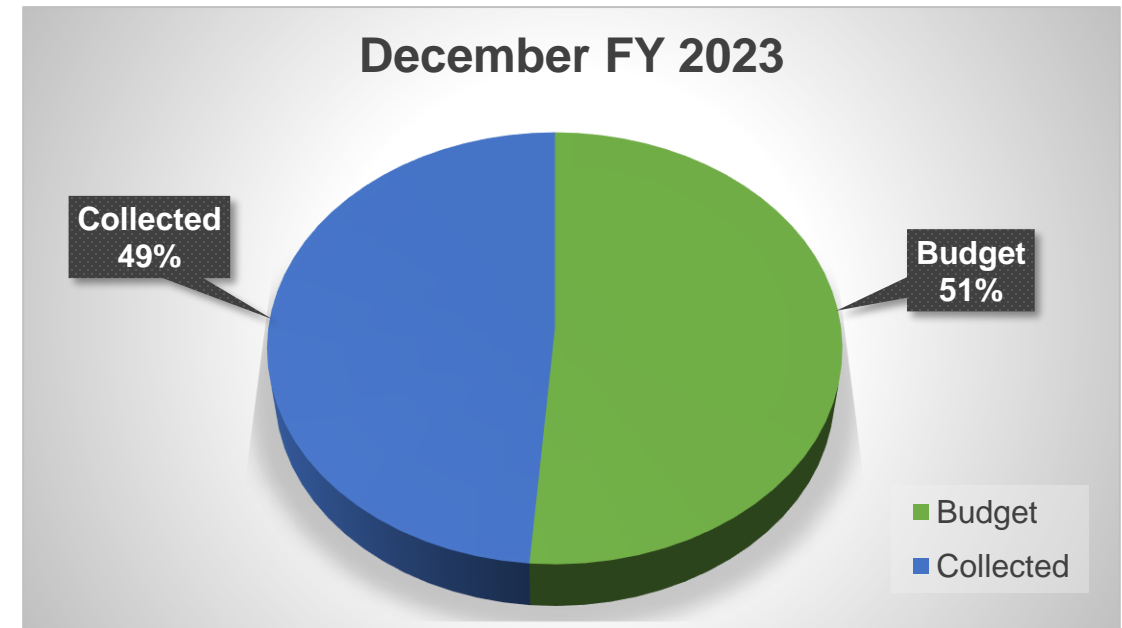
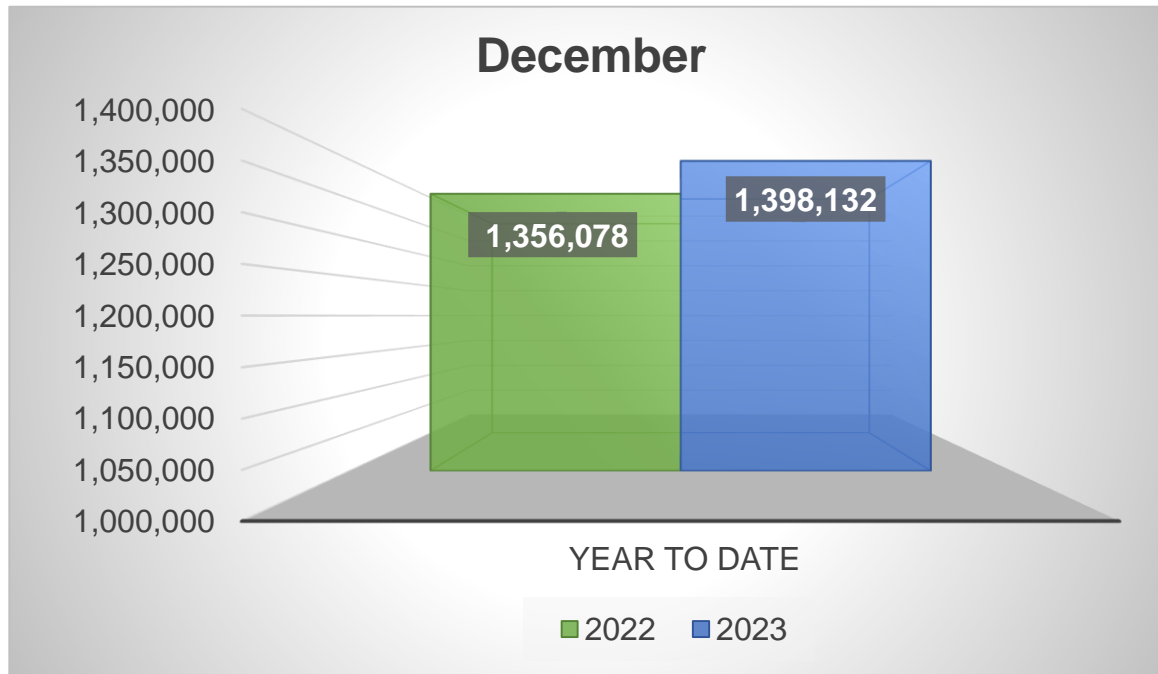
Solid Waste Collection Fund – Revenues



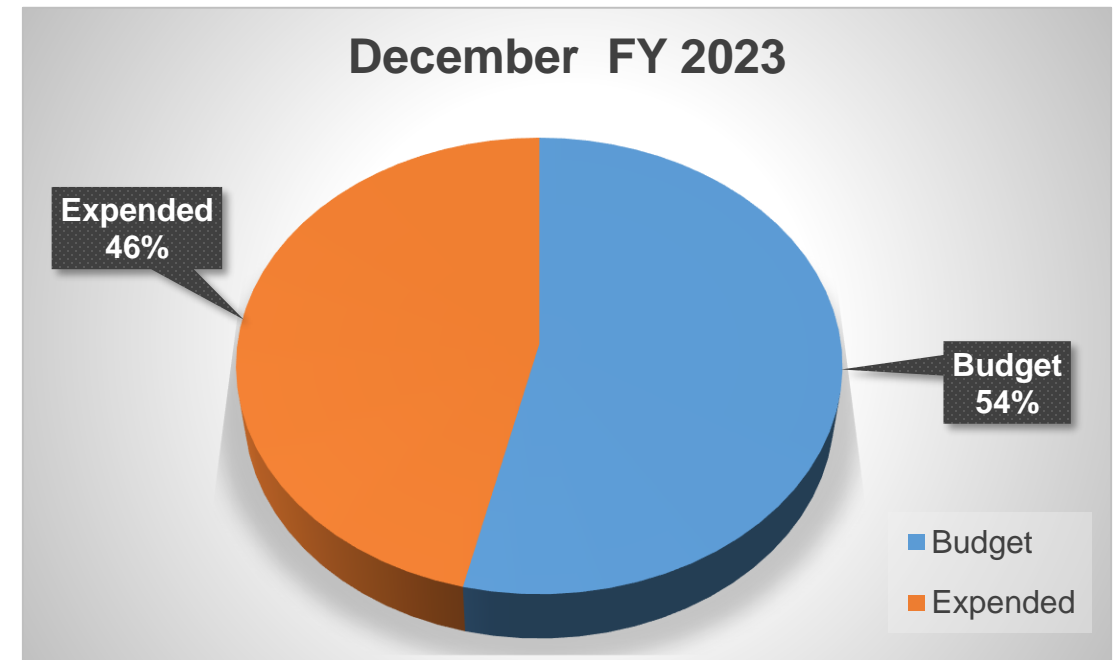
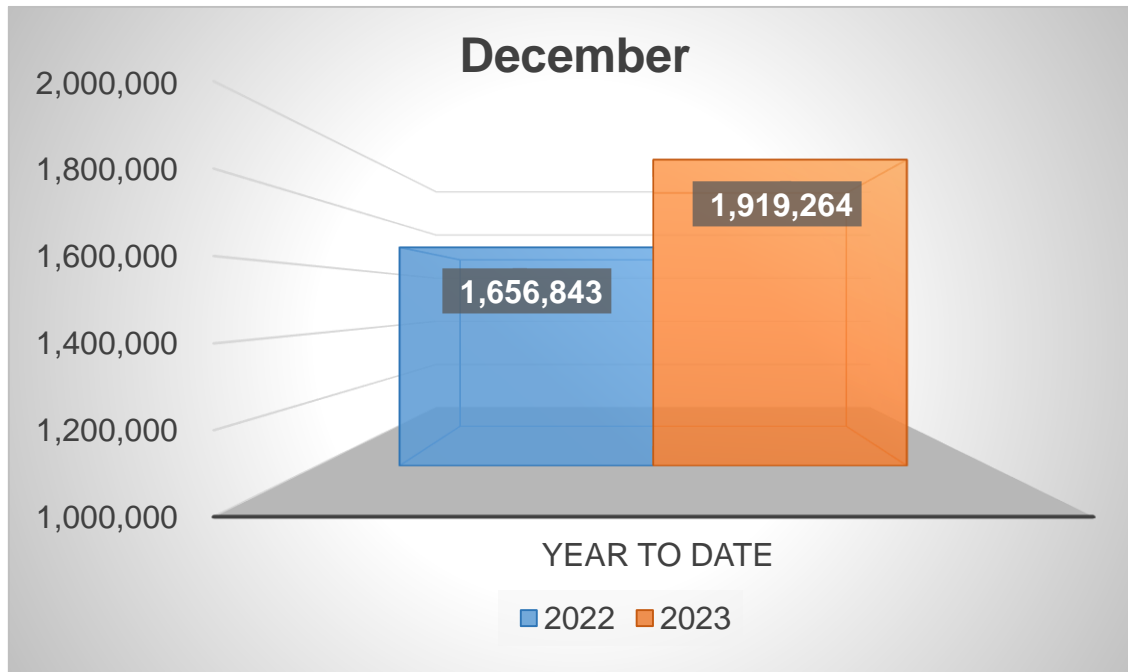
Solid Waste Collection Fund – Expenditures



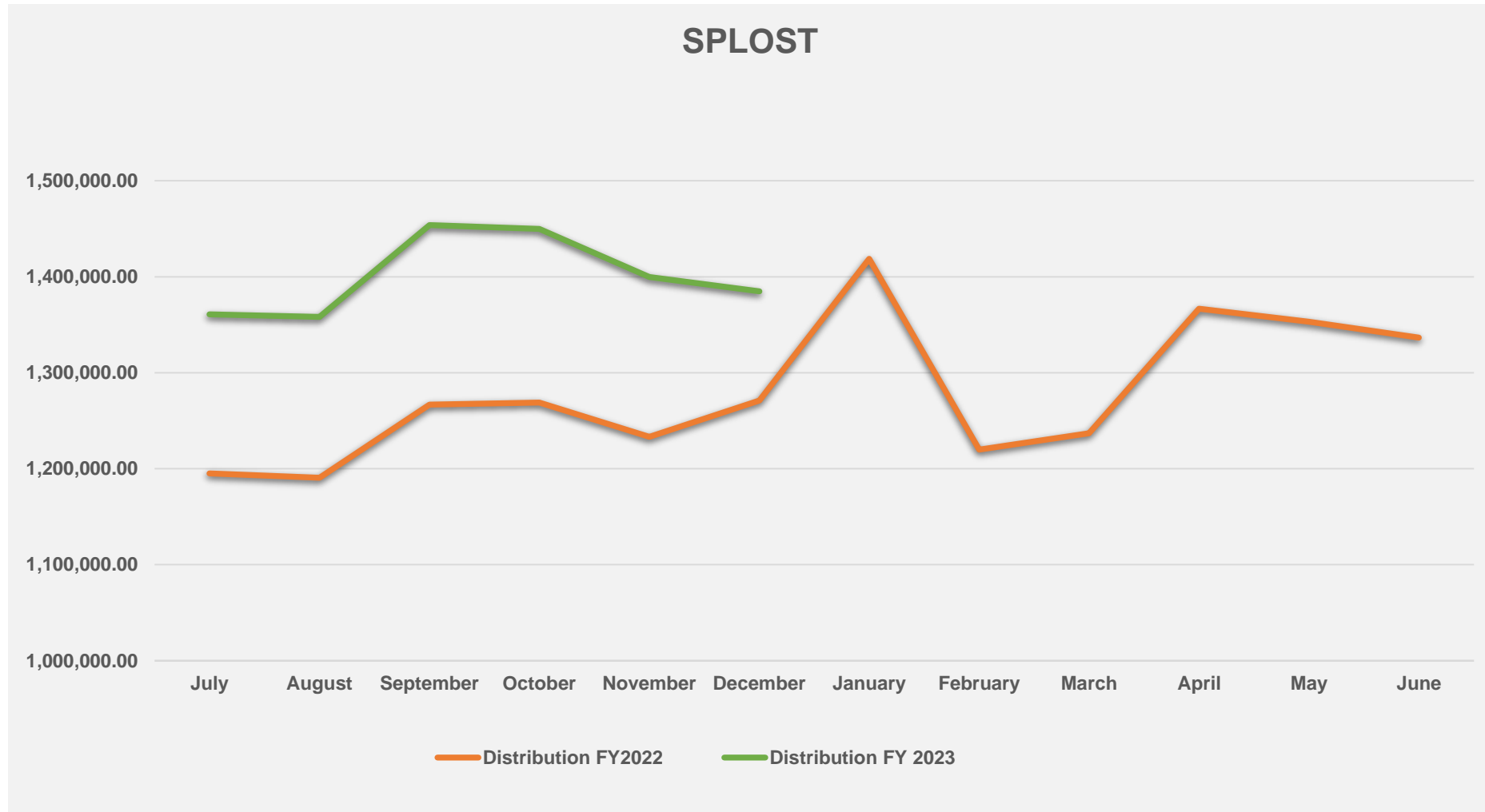
Solid Waste Disposal Fund – Revenues



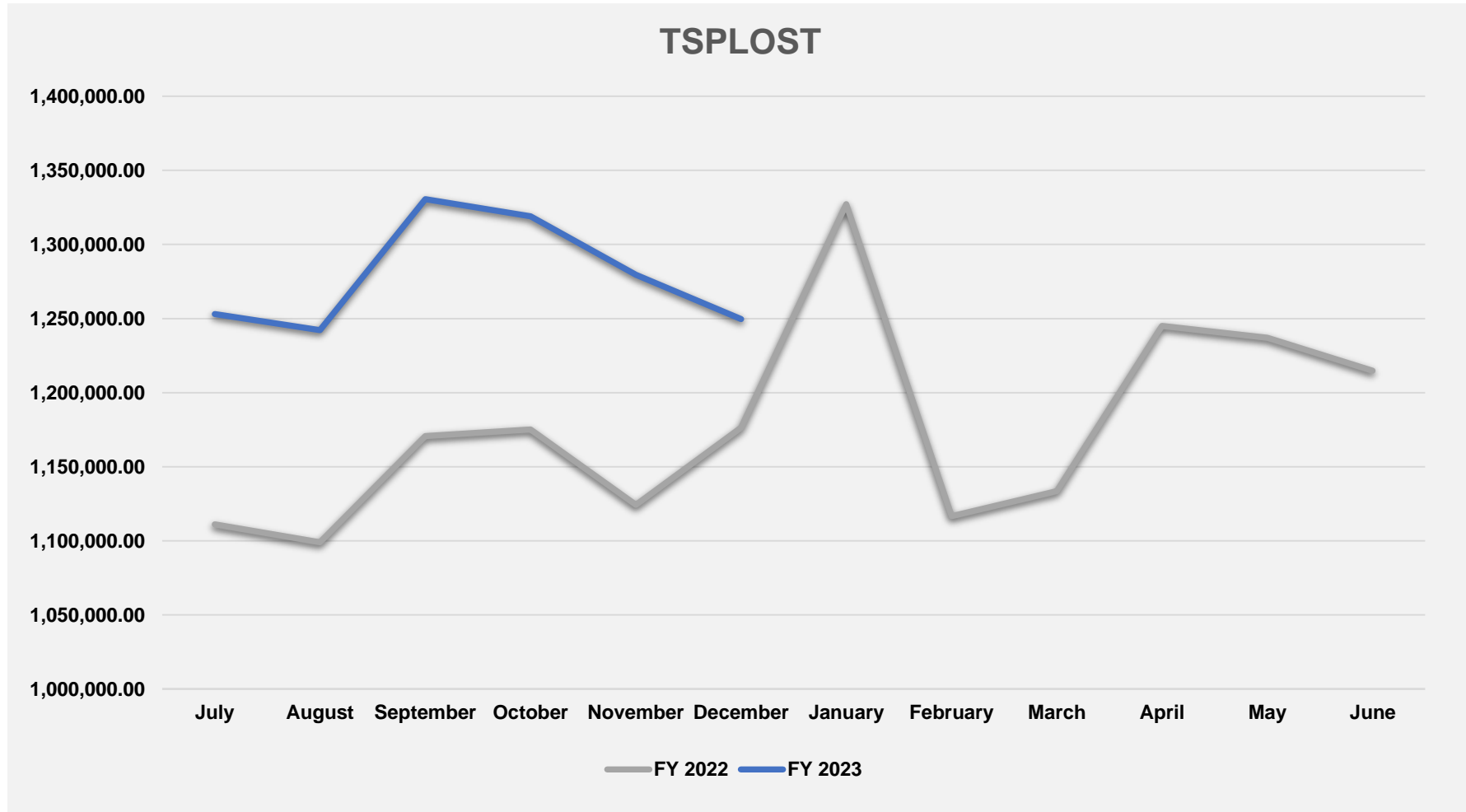
Solid Waste Disposal Fund – Expenditures



SPLOST



TSPLOST

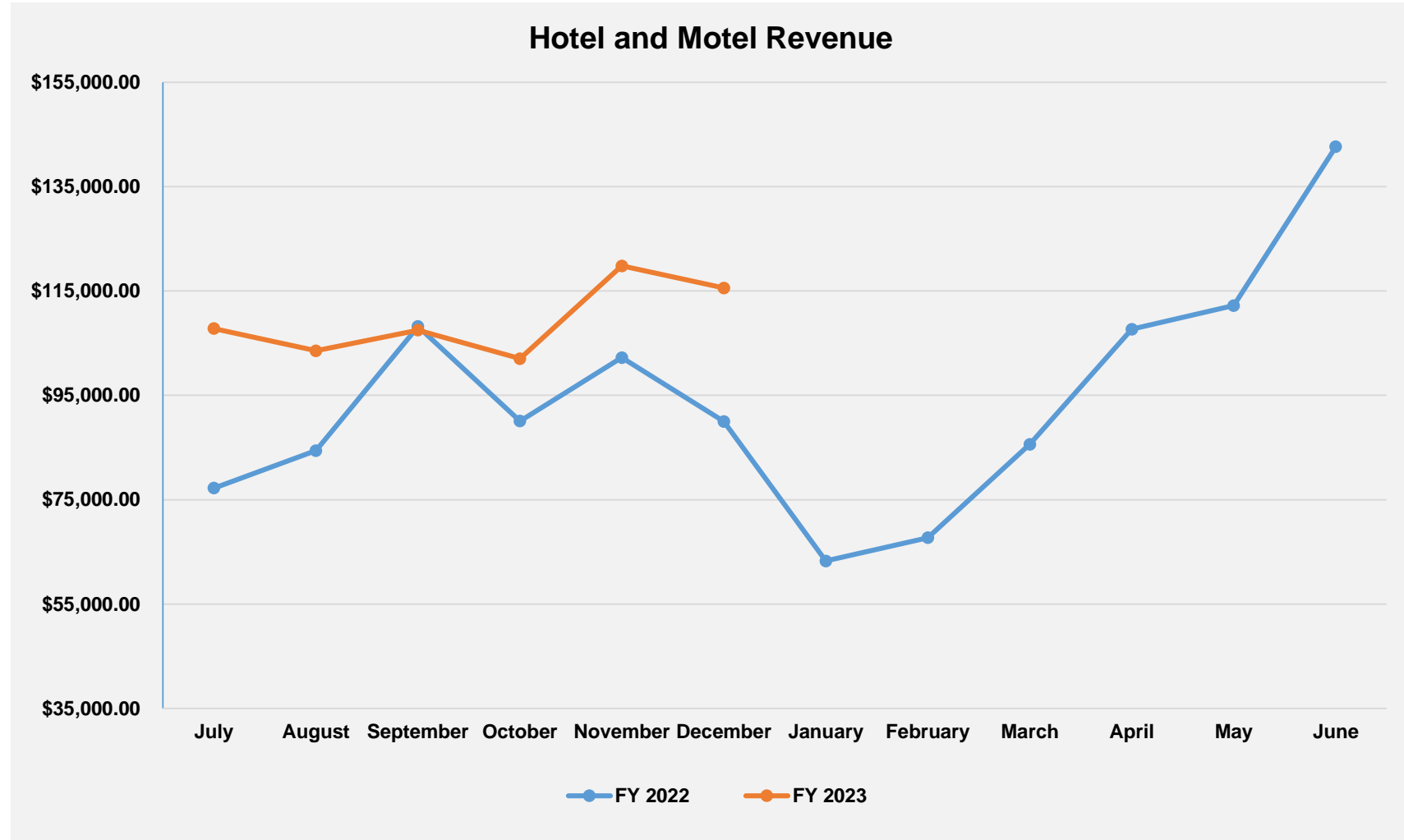


Hotel and Motel Revenue

Revenue Collected:

July 2021-December 2021 =
\$552,113

July 2022-December 2022 =
\$656,229



Questions?



City of Statesboro



June 30, 2022

Government Wide Financial Statements

- Total assets \$184,880,000
- Total liabilities \$43,167,000

- \$21,102,000 or 13% increase
- \$1,687,000 or 4% decrease

Government Wide Financial Statements

- Unearned revenue - ARPA
 - OPEB liability
 - Net pension obligation
 - Revenue bonds payable
-
- \$5,770,000
 - \$5,901,000
 - \$975,000 or 14% decrease
 - \$5,999,000
 - \$3,168,000 or 35% decrease
 - \$18,154,000
 - \$1,228,000 or 6% decrease

Government Wide Financial Statements

- Total net position
\$134,676,000
 - 86,193,000 (64%) invested in
capital assets, net of related
debt
 - \$17,872,000 (13%)
unrestricted net position
-
- \$13,703,000 or 11%
increase

Government Wide Financial Statements

- Total expenses for governmental activities
- \$24,301,000

- \$1,303,000 or 6% increase

Government Wide Financial Statements

- Total revenues for governmental activities
\$33,706,000

- \$1,961,000 or 6% increase
- ARPA revenue - \$382,000
- TSPLOST revenue - \$7,003,000
- SPLOST revenue - \$7,454,000

Governmental Funds Financial Statements

General Fund

- Total assets \$8,707,000
- Total fund balance
 \$7,943,000
- Total revenues
 \$13,425,000
- Total expenditures
 \$15,453,000

- \$1,051,000 or 11% decrease
- \$602,000 or 7% decrease
- \$846,000 6% decrease
- \$1,456,000 or 10% increase



Governmental Funds Financial Statements

General Fund balance represents
46% of annual expenditures and
transfers out

SPLOST Funds

- | | |
|------------------------------|----------------|
| • 2013 SPLOST Fund balance | • \$3,548,000 |
| • 2019 SPLOST Fund Balance | • \$11,642,000 |
| • 2019 SPLOST Total revenues | • \$7,464,000 |

TSPLOST

- Fund balance
 - Total revenues
-
- \$12,587,000
 - \$7,014,000

Proprietary Funds Financial Statements – Enterprise Funds

- Total Net Position \$71,407,000
- Total revenues \$25,947,000
- Total expenses \$21,795,000
- Total operating income \$4,152,000
- Total transfers to governmental activities \$4,058,000

- \$5,196,000 or 8% increase
- \$1,796,000 or 7% increase
- \$1,946,000 or 10% increase
- \$150,000 or 3% decrease

Proprietary Funds Financial Statement – Internal Service Funds

- Total net position \$805,000
 - Health Insurance Fund net position \$385,000
 - Fleet Management net position \$262,000
- \$30,000 or 4% increase
 - \$25,000 or 7% increase
 - \$122,000 or 32% decrease



Questions?



Statesboro Fire Department

**Annual Report Presentation
2022**



2022 Accomplishments



- All operational personnel achieved at least 240 hours of training and met all ISO categories.
- Received over \$40,000 in grant funding.
- Added another certified fire investigator.
- Designed and began manufacturing of 2 new fire apparatus.
 - *Expected Delivery – Late March/Early April*
- Promoted seven (7) individuals to Company & Chief Officer positions.



Statistical Overview 2022



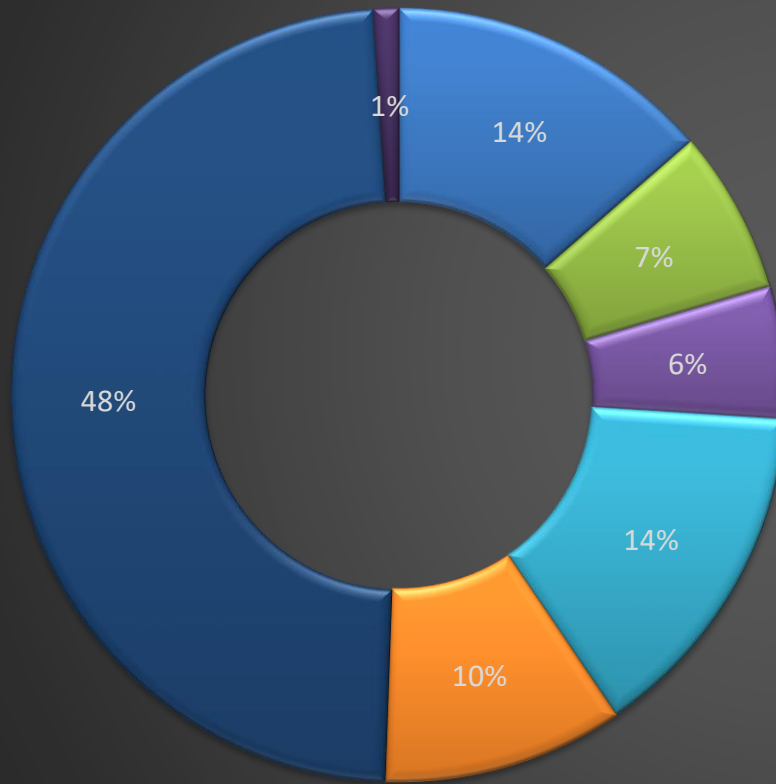
Total Calls for Service	1254
Calls for Service – City	895
Calls for Service – Fire District	318
Calls for Service Outside Primary Response Area (Mutual/Auto Aid)	41
Average Response Time (Dispatch to Arrival)	6 Min & 16 Sec
Average Time On-Scene	22 Min & 7 Sec
Number of Overlapping Incidents	234
Percentage of Overlapping Calls (Total Calls for Service)	18.66%
Investigations	59



Calls for Service



Incident/Service Type



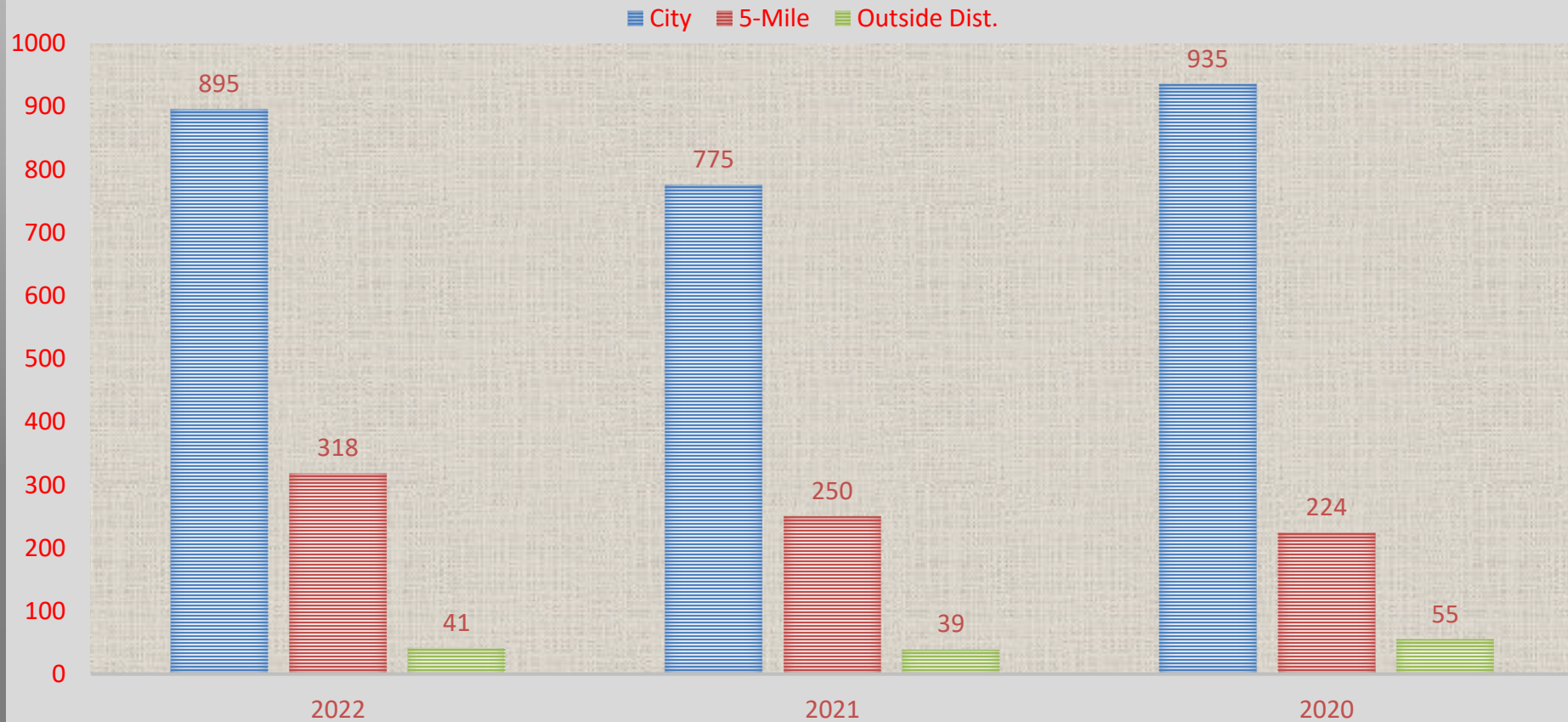
- Fires - 169
- Overpressure/Explosion - 4
- Rescue (Vehicle Extrication, EMS..) - 85
- Hazardous Conditions - No Fire - 69
- Service Call - 180
- Good Intent Call - 125
- False Alarm/False Call - 601
- Severe Weather & Natural Disaster - 2
- Special Incident - 6
- Other - 13



Calls for Service by District



INCIDENT LOCATION BY YEAR





Property Value vs. Loss

NATIONAL AVERAGE OF FIRE RELATED PROPERTY LOSS
(BASED ON PRE-INCIDENT ASSESSED VALUE)

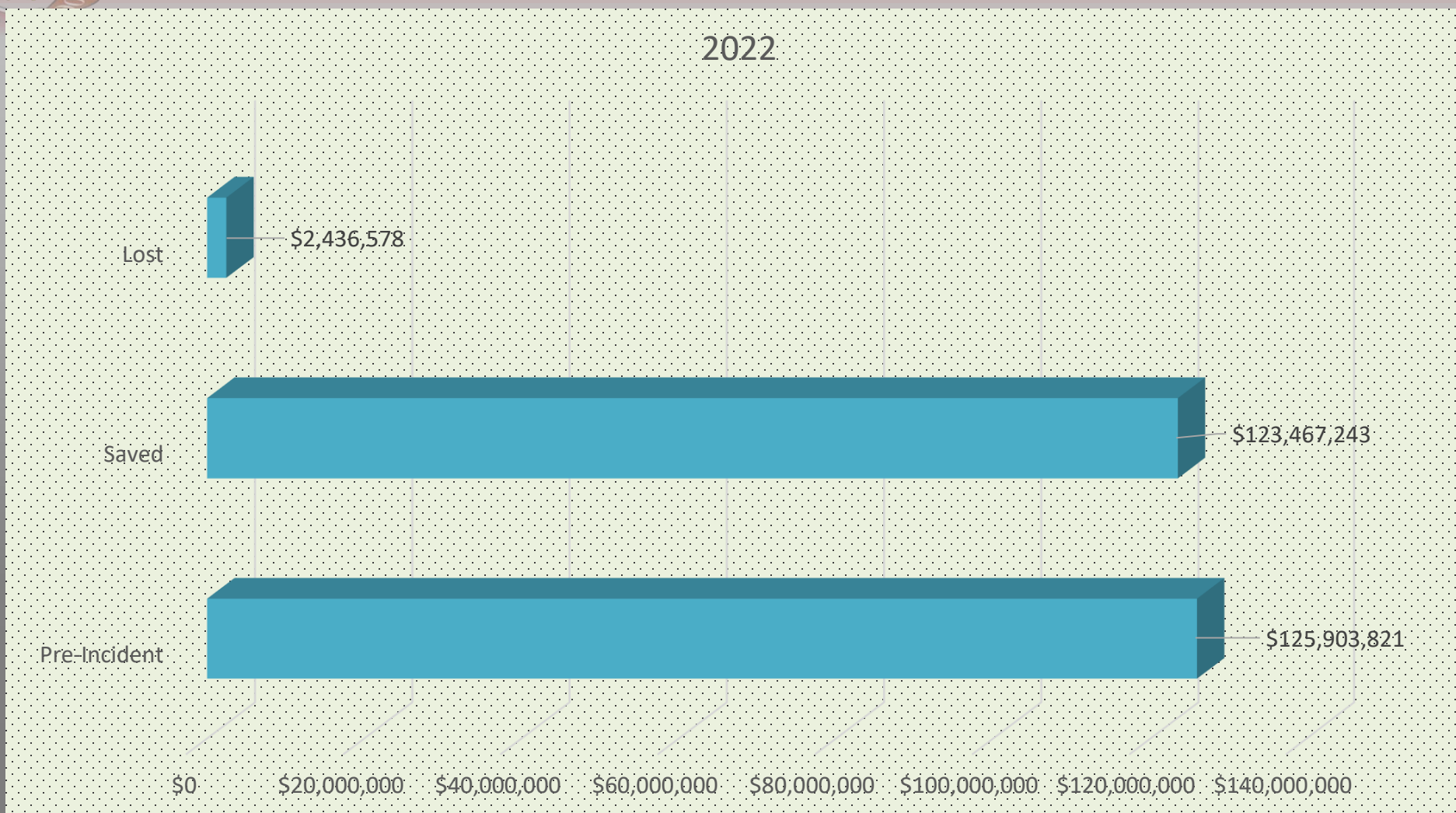
31%

STATESBORO FIRE RELATED PROPERTY LOSS
(BASED ON PRE-INCIDENT ASSESSED VALUE)

1.935%



Property Value vs. Loss





Training



ISO Training Category	Required Hour Per Firefighter	Statesboro Average Per Firefighter	Hours Completed
Company Training	192	217.87	Over 10,000
Haz-Mat Training	6	9.27	401
Officer Training	12	14.55	930
Driver Training	12	13.93	379
New Driver Training	60	63	134
Facility Training	18	21.9	410
12,435 Total Training Hours in 2022			



Prevention Division & Programs



- Over 1500 Inspections Completed
- Implemented Virtual Fire Inspection Program
- Over 500 Smoke Alarms Installed
 - 26 Battery Replacements



- Educational Programs
 - Fire Safety House
 - In School Programs





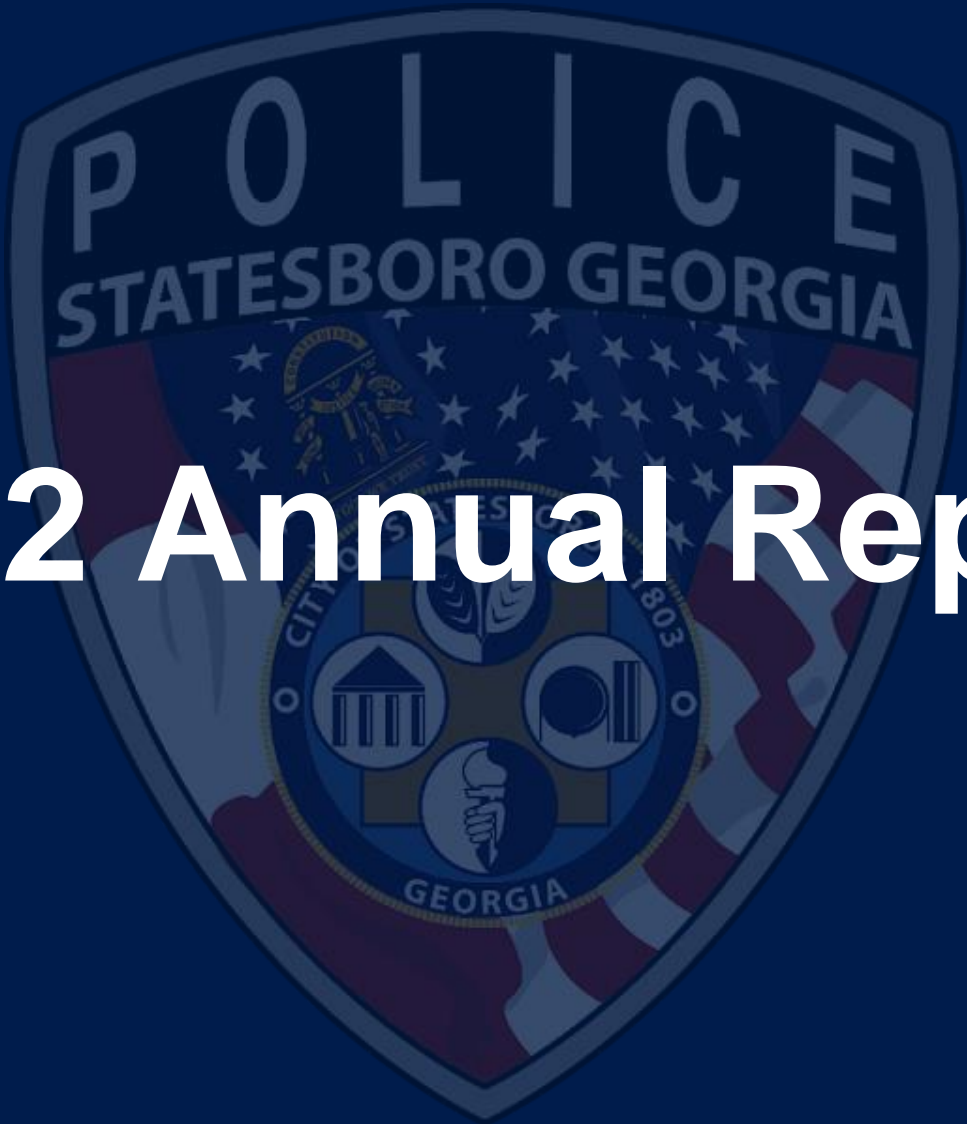
Community Outreach



- Department Personnel donated hundreds of canned goods along with money raised to the Statesboro Food Bank.
- Fair, First Fridays, Farmer's Market, Chili Cook-off
- Veteran's Day and Memorial Day Crosses on Bulloch County Courthouse Lawn.



Questions



2022 Annual Report

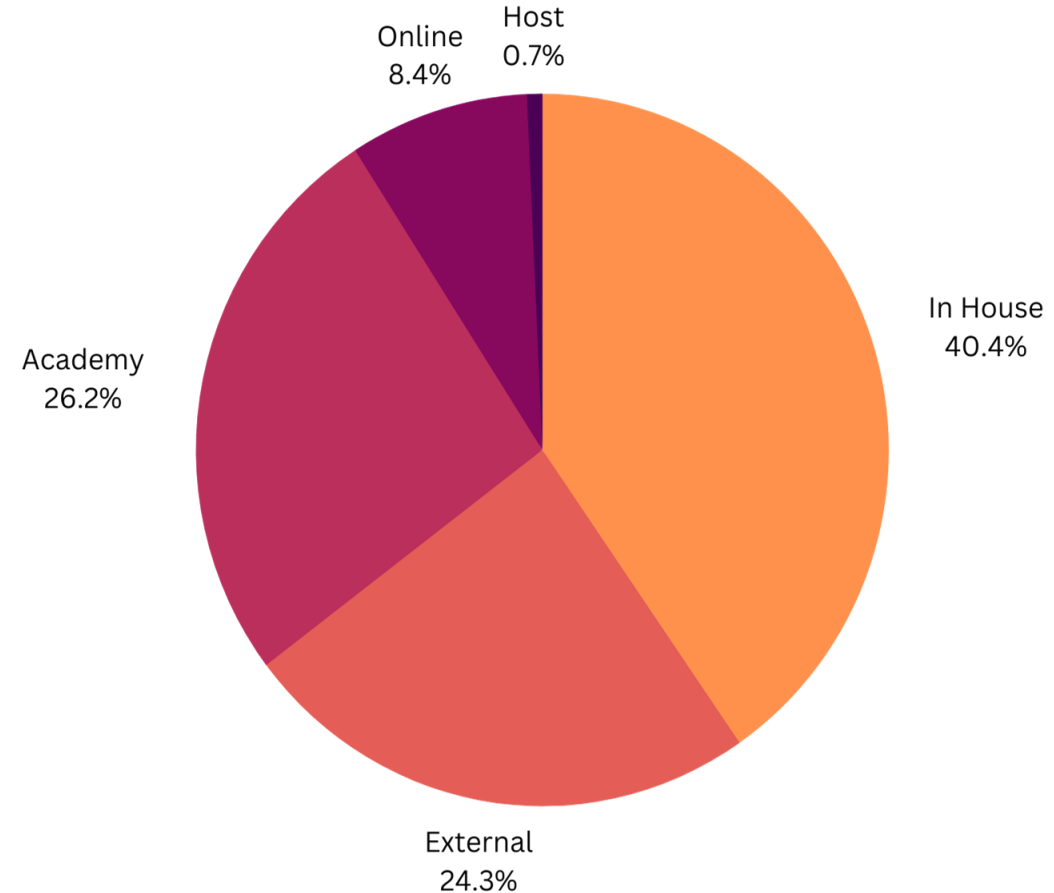


TRAINING REPORT

17,229 Total Hours

Sworn Officer Average: 197.7 hours
Civilian Average: 50.8 hours

In-House:	6,905
External:	4,160
Academy:	4,488
Online:	1,433
Host:	122



RECORDS REPORT

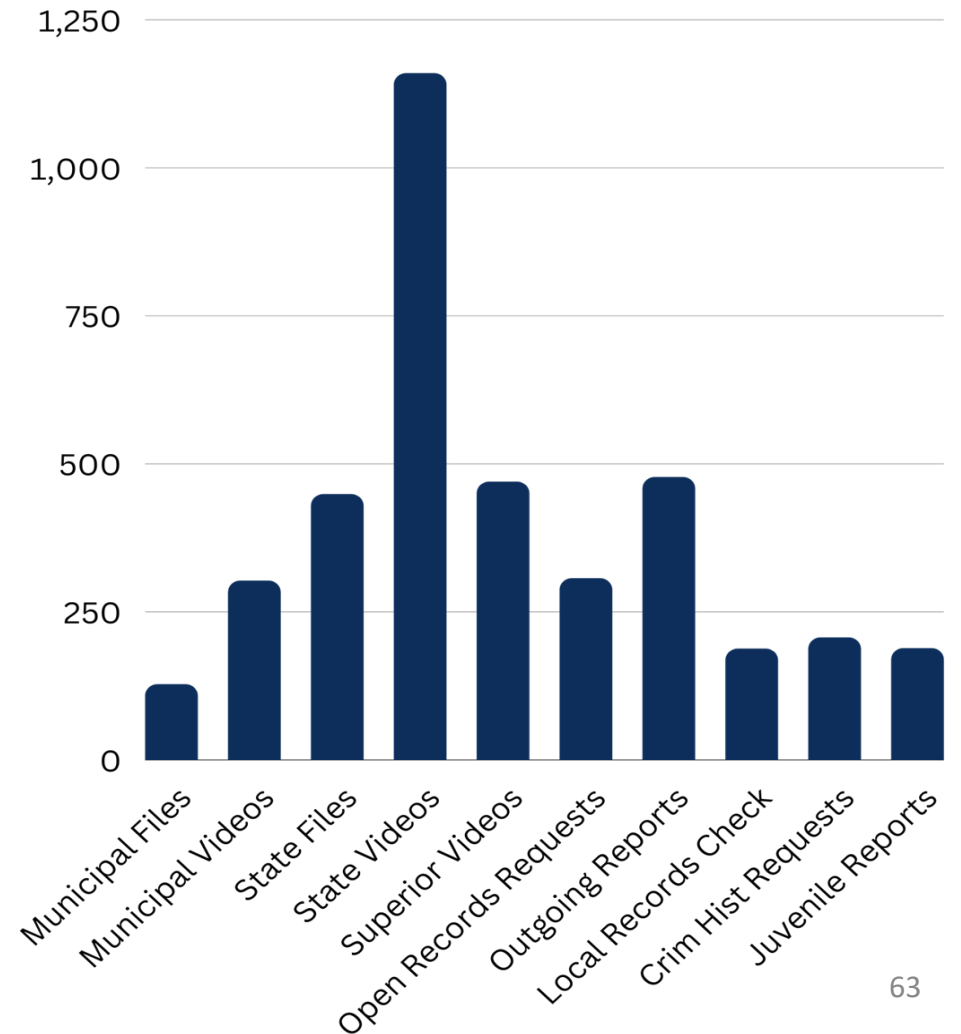
4,329 Total Records Sent Out

1,159 State Videos

477 Outgoing Reports

469 Superior Videos

448 State Files



USE OF FORCE

19 Uses of Force

4 Incidents Used “Open Hand” Force

(Wrestling, Wrist Locks, Forcing Someone Into Handcuffs)

10 Incidents Used Taser Probe Deployments

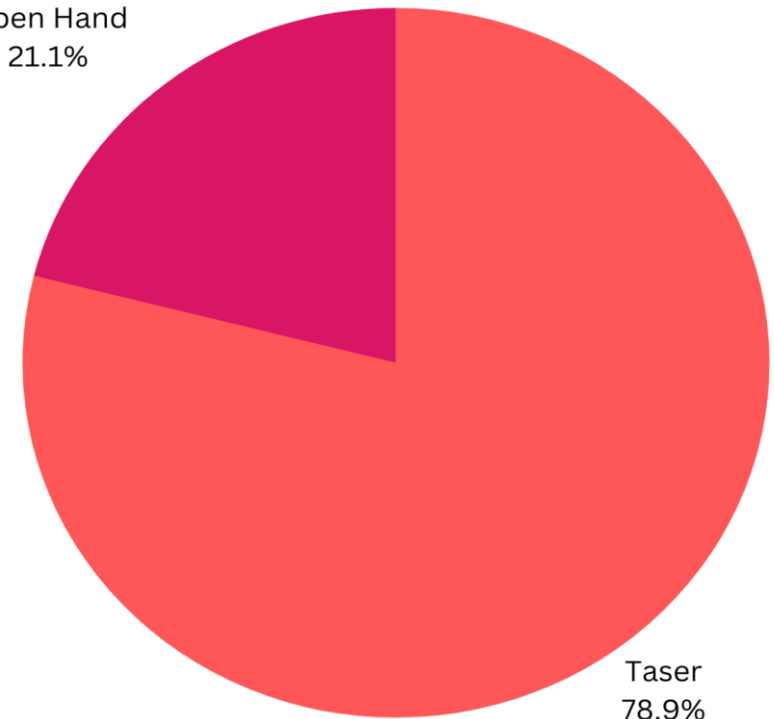
5 Incidents Used Taser “Drive Stuns”



1,295 Arrests Made

1.5% Arrests Involved Use of Force

Open Hand
21.1%



Taser
78.9%

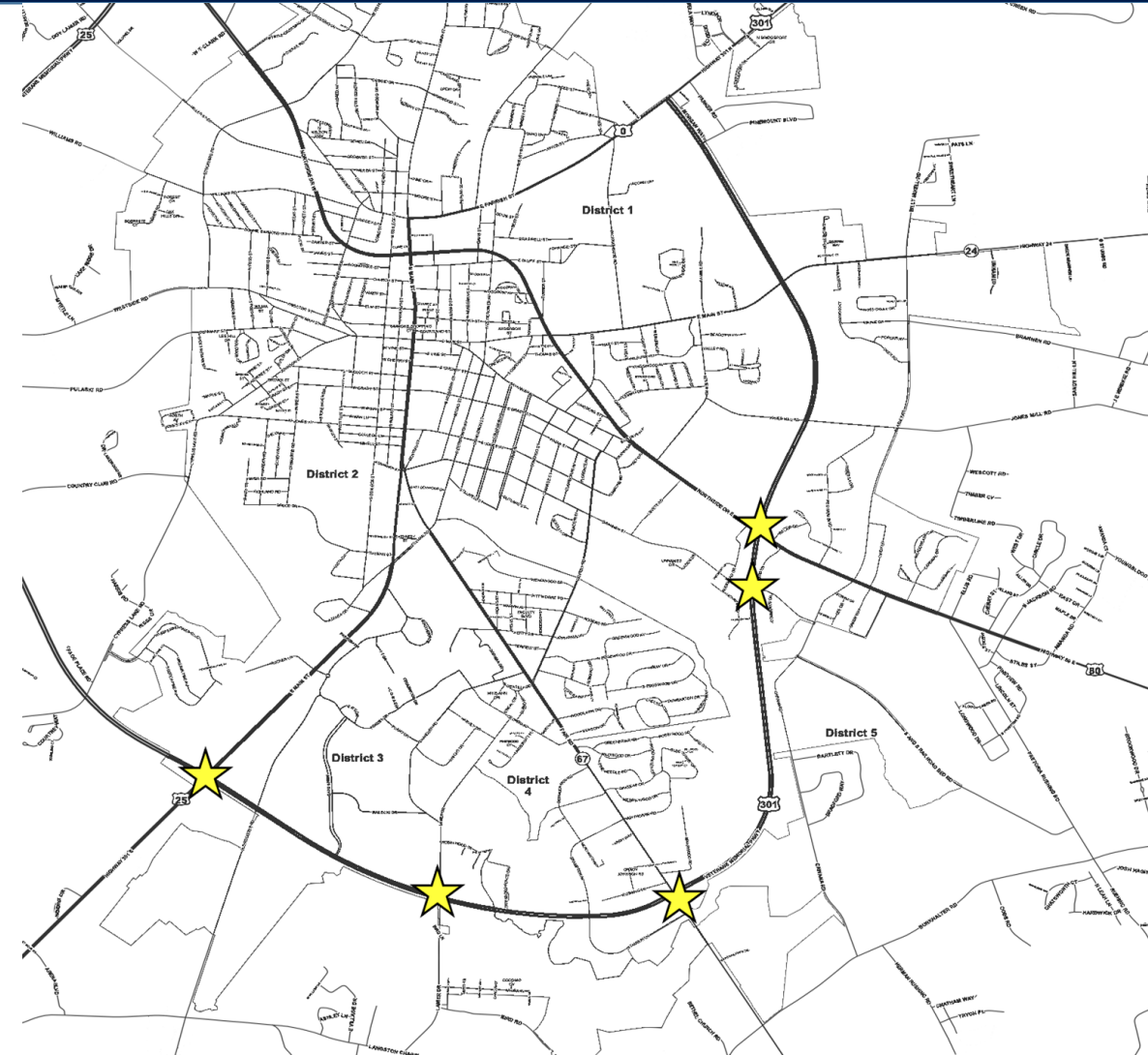


TRAFFIC CRASH REPORT

1,377 Crashes in 2021
4.24% Decrease in Total Crashes

Top Crash Locations

Veterans Memorial Pkwy @ Fair Rd	150
Veterans Memorial Pkwy @ Lanier Dr	75
Veterans Memorial Pkwy @ Brannen St	53
Veterans Memorial Pkwy @ Northside Dr E	52
Veterans Memorial Pkwy @ South Main St.	42

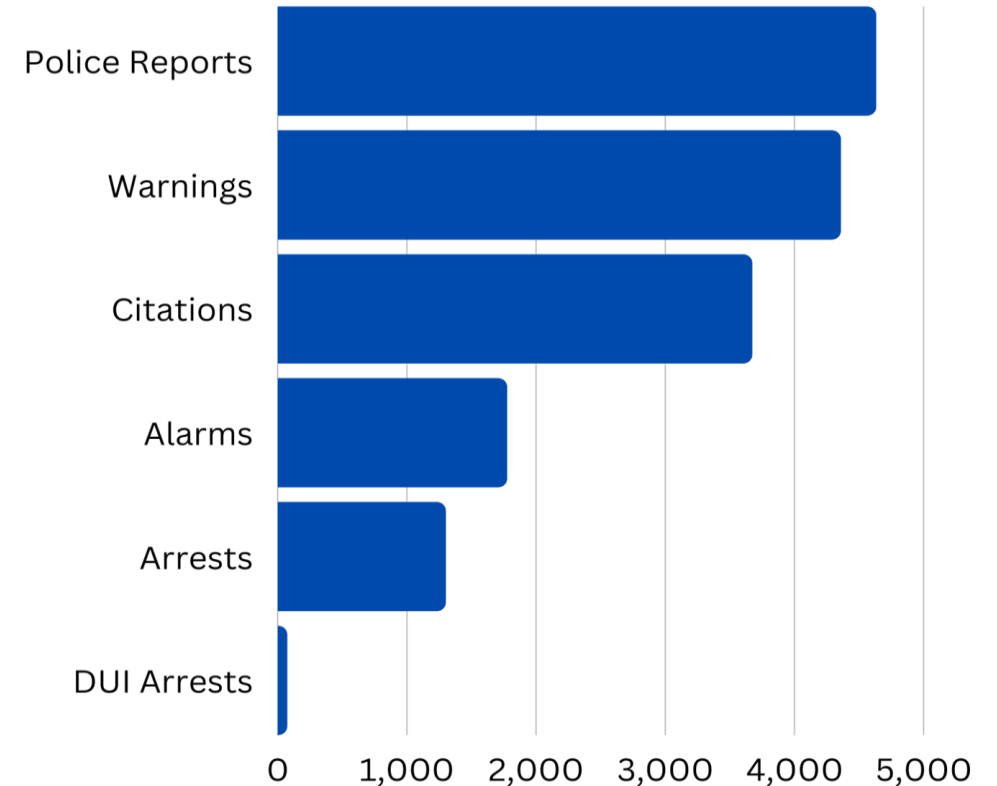


PATROL STATISTICS

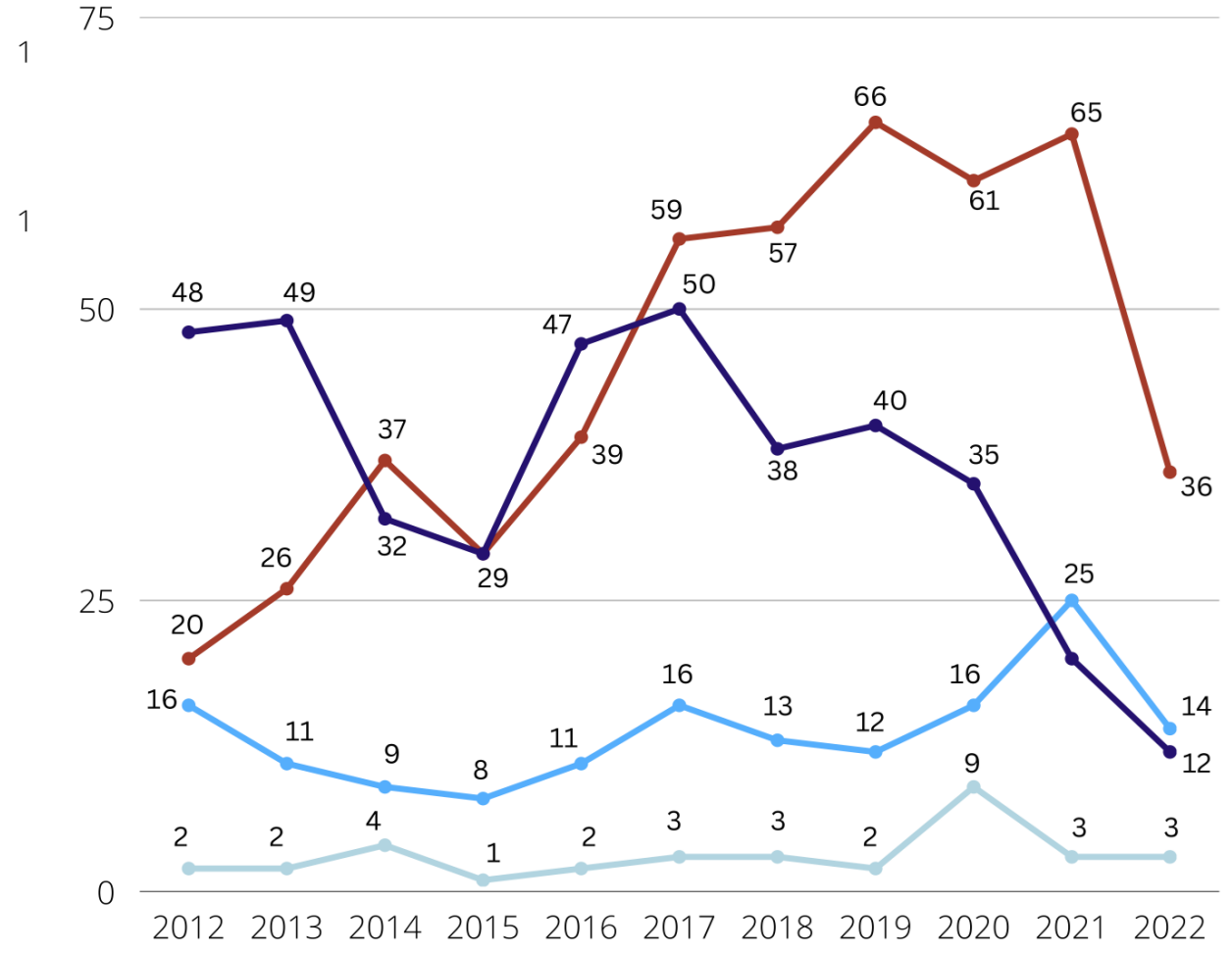
41,897 Individual Calls for Service
This was a **6% increase** from 2021

4,622 Police Reports

3,644 Citations Given



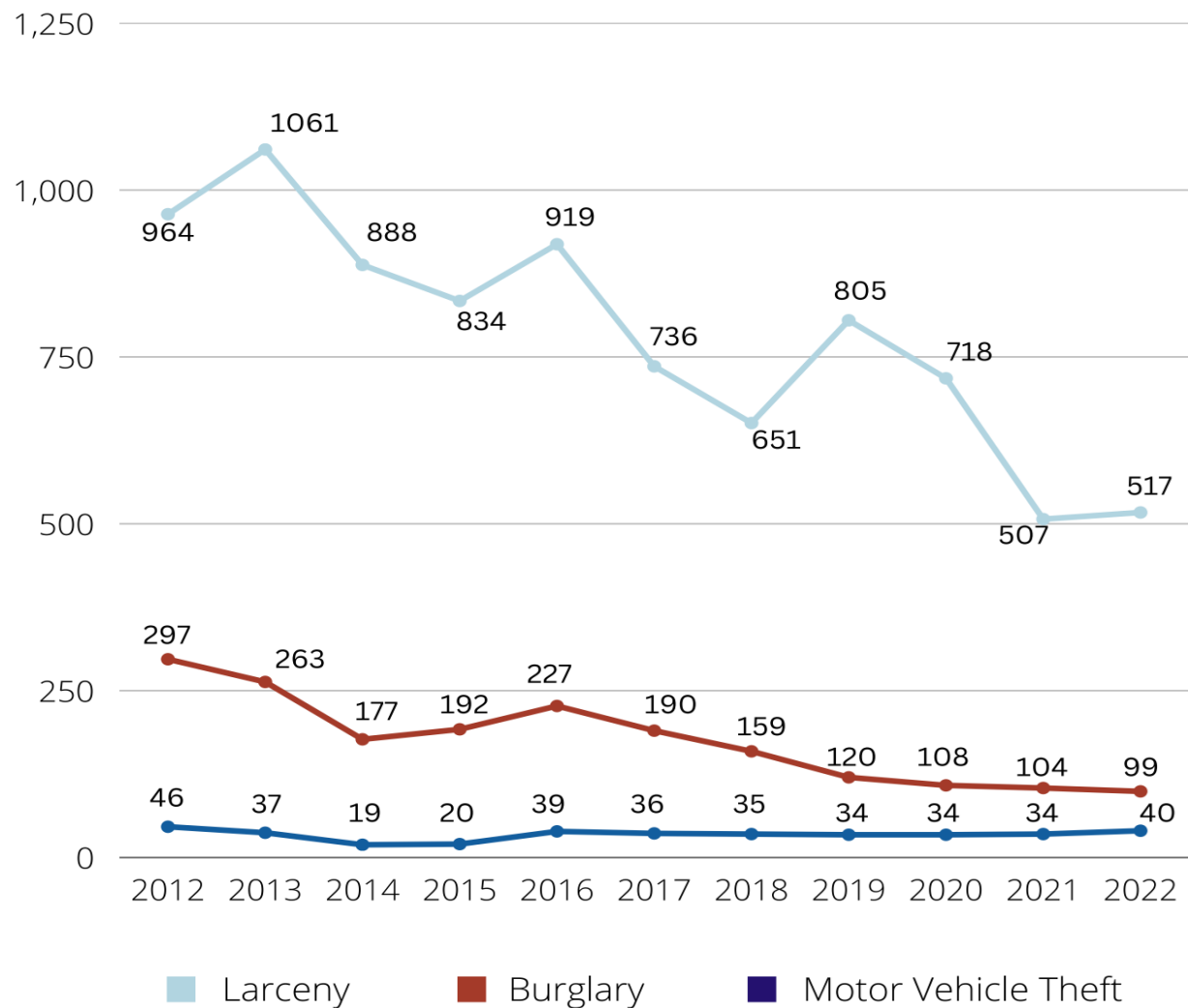
VIOLENT CRIME



2022 Statistics

Homicide	3
Rape	14
Ag Assault	36
Robbery	12

PROPERTY CRIME



2022 Statistics

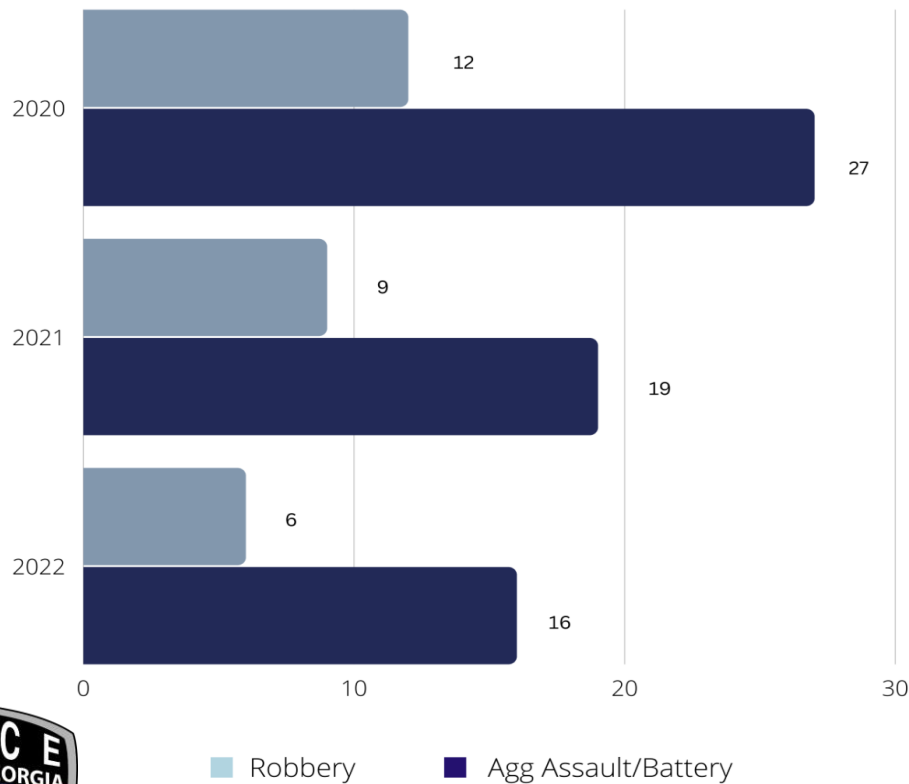
Larceny 517

Burglary 99

Motor Vehicle Theft 40



CRIMES COMMITTED WITH A FIREARM



2022 Statistics

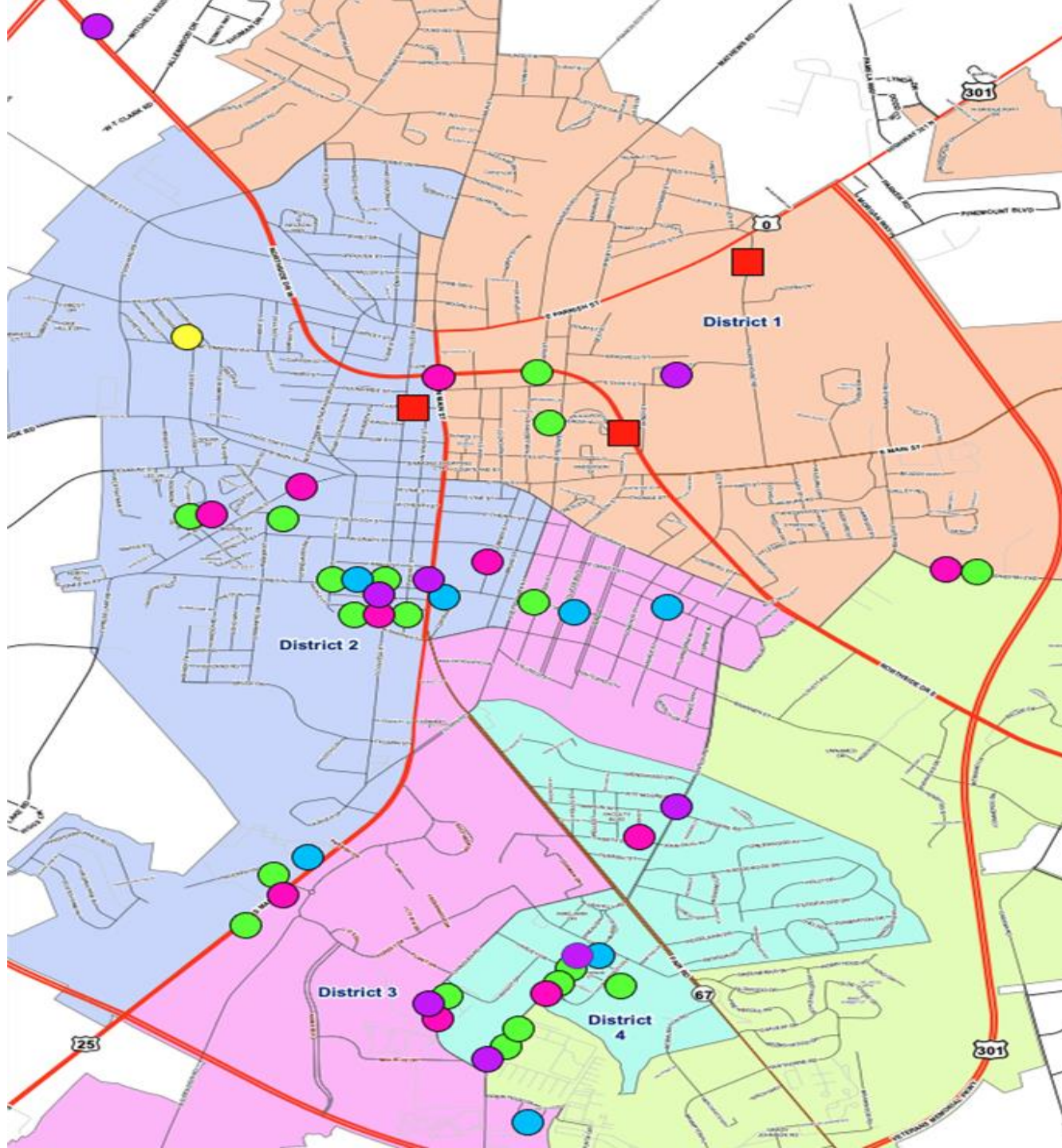
Robbery 6

Aggravated Assault/Battery 16

96 Firearms Recovered at crime scenes, suicides, or through searches related to criminal investigations

“Time to Crime”: **23 Recovered within 1 year of sale (11 within 3 months)**

8 were in the possession of someone **17 and younger**
18 were in the possession of someone **21 and younger**



- Ag Assault w/ Gun
- Robbery w/ Gun
- Ag Assault w/ Knife
- Ag Assault w/ Other Dangerous Weapon
- Ag Assault w/ Hands/Feet
- Homicides



41 locations, 660 cameras



Questions?



**PROPOSED PROCEDURE
FOR GOVERNING BODY AND PUBLIC NOTICE
OF RECEIPT OF ANNEXATION PETITIONS**



- Georgia Code requires notice of annexation petitions be given to the County and School Board within 30 days of petition receipt.
- County has 45 day period in which they can file a bona fide objection to the proposed annexation.



- Due to the increase in anticipated annexations and public interest in such, Staff recommends notification be made to Mayor and Council, and by extension the general public, of the initiation of annexation proceedings prior to consideration of the annexation action item itself.



- It is Staff recommendation to notify Mayor and Council of receipt of annexation petitions contemporaneously with the notice provided the County and School Board. Staff further recommends the inclusion of an enhanced local option procedure wherein Mayor and Council would acknowledge receipt of the petition at the subsequent Council meeting and direct the City Clerk to certify that the petitioner is the legal owner(s) of record according to data maintained by the Bulloch County Tax Assessor.



- Alternatively Staff could be directed to abstain from notifying the County and School Board until such time that Mayor and Council have acknowledged receipt and the City Clerk has certified the petition. This route is not recommended due to the length of the time period for objections that must be provided to the County and the extended delay that withholding notice to start that 45 day period could result in.



Questions?



Statesboro - Bulloch Remembrance Coalition

Historical Marker Project



Statesboro-Bulloch Remembrance Coalition

The Coalition has been meeting since 2019 to explore how Bulloch County might engage in meaningful, authentic discussions about our community's painful past.

Last month, we hosted Bulloch Bears Witness, an event designed to open a community-wide conversation about the need for remembering this history to promote understanding, racial healing, and justice for all.

Future initiatives to collect a Bulloch monument from the National Memorial for Peace and Justice include:

- A series of public programs related to the Equal Justice Initiative
- A public ceremony to collect soil from the locations of local lynchings
- A marker dedication at the sites of lynchings or other prominent places



WHY ERECT A PUBLIC MARKER?

Statesboro - Bulloch Remembrance Project

Today, the Historical Marker Project proposes to erect narrative historical markers in public locations describing events of racial violence that once took place in these locations within our community. Only through an accurate and thorough telling of our shared history can true healing begin.

Erecting a Public Marker

There can be no reconciliation and healing without remembering the past.

The Historical Marker Project will erect narrative markers in public locations describing the devastating violence, today widely unknown, that once took place in these locations in Bulloch County and nationally.

This project requires a significant engagement effort across the community. The goal is to erect a public marker at a place of prominence such as the Bulloch County Courthouse, City Hall, and/or at the sites of the racial terror lynchings.

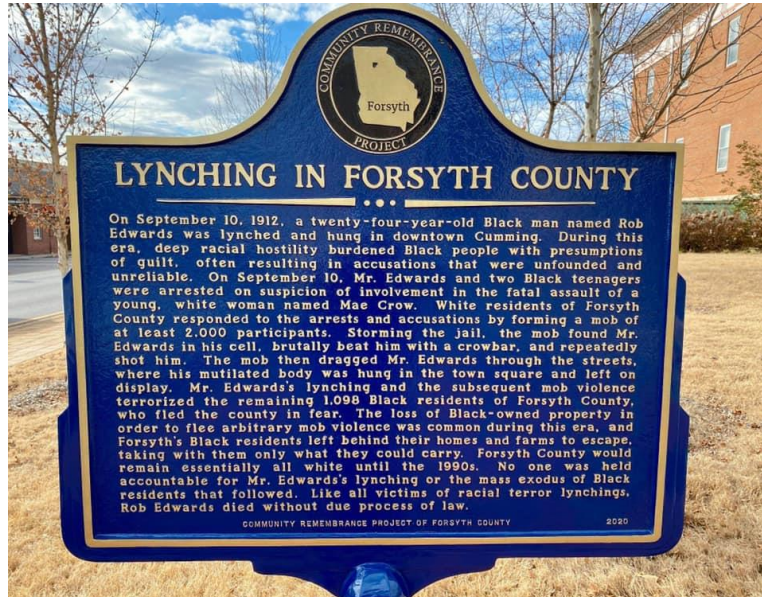
Adrienne McCollar is chairing the Historical Marker Committee that will complete this Community Engagement Project. [Email](#) to support or join the Committee.



EJI works with communities to install historical markers that acknowledge lynchings, like this one in Tuscaloosa, Alabama.



EXAMPLES OF PUBLIC MARKERS IN GEORGIA





CONNECT WITH THE WORK

Statesboro - Bulloch Remembrance Coalition

51 East Main Street
Statesboro, Georgia 30458
E: info@bullocheji.org
P: 912.225.1601
F: 888-361-6516



Questions?