



City of Statham AMENDED FY21 Budget Report

FOR FISCAL YEAR ENDING JUNE 30, 2022

Presented at the April 19, 2022 City Council Regular Meeting

City of Statham
327 Jefferson St.
Statham, GA 30666

MAYOR
Joe Piper



CITY COUNCIL
Deborah Krause
Lee Patterson
Scott Penn
Hattie Thrasher
Gary Venable

April 19, 2020

TO: Statham City Council

FROM: Mayor Joe Piper and April Stephens, City Accountant

RE: Amended FY22 Budget

Attached for your consideration is the recommended and balanced amended City of Statham operating and capital budget for the fiscal year ending June 30, 2022.

The FY21 amended budget important changes include the following:

- *Reduction* of several revenue sources to include:
 - Inspections and permits
 - Municipal court fines
 - Sale of assets
 - Water taps
 - Sewer taps

- *Increase* of revenue sources to include:
 - Transfers
 - Contributions from private sources
 - TAVT collections
 - LOST
 - SPLOST
 - Sewer capacity

- Combined departments for an overall balanced per-fund budget.

- Combined contingencies in General Fund for better accountability and budget awareness.

- Removed unused, inactive or inaccurately used account numbers, and correcting account numbers.

- Creation of additional funds for more efficient and responsible record keeping including:
 - Fund 220 Special Revenue Grant Fund
 - Fund 230 American Rescue Plan Act of 2021
 - Fund 340 Capital Projects Grant Fund
 - Fund 400 Debt Service

- Creation of departments to include:
 - Dept. 112 – Legislative Committees
 - Dept. 321 – Police Administration
 - Dept. 410 – Public Works Administration
 - Dept. 441 – Water Administration
 - Dept. 442 – Water Supply

Other changes to the amended budget for FY22 include:

- Reduction in departmental salaries, group health insurance, deferred compensation and employer taxes due to changes in staffing throughout this fiscal year;
- Reduction in Department 150 Professional Services due to decrease of need;
- Reduction in workers’ compensation expenses due to annual WC audit;
- Reduction in Department 720, 740 and 742 Professional Services due to decrease of need;
- Increase in Department 150 Training and Education due to staffing issues and new hire training;
- Increase in departmental utilities, communications and gasoline due to inflation and increase of costs;
- Increase in departmental overtime due to shortage of staff;
- Increase in Department 320 Uniforms due to new hires this calendar year;
- Increase in water purchase, new water services and water distribution.

Sincerely,

Mayor Joe Piper

April Stephens
City Accountant
Finance Department

City Departments

FUND	DEPARTMENT	DESCRIPTION
100		GENERAL GOVERNMENT FUND
	110	LEGISLATIVE (MAYOR & COUNCIL)
	112	COUNCIL COMMITTEES
	150	GOVERNMENT ADMINISTRATION
	151	FINANCE
	265	MUNICIPAL COURT
	320	POLICE DEPARTMENT
	321	POLICE SUPPORT STAFF/ADMIN
	410	PUBLIC WORKS ADMINISTRATION
	420	ROADS AND STREETS
	553	COMMUNITY CENTERS
	610	RECREATION
	620	PARKS
	720	INSPECTIONS, PERMITS
	740	PLANNING & ZONING
	742	CODE ENFORCEMENT
	650	PIEDMONT REGIONAL LIBRARY
220		SPECIAL REVENUE GRANT FUND
230		AMERICAN RESCUE PLAN FUND
320		SPLOST FUND
340		CAPITAL PROJECTS GRANT FUND
400		DEBT SERVICE FUND
520		UTILITY FUND
	431	SEWER ADMINISTRATION
	433	SEWER COLLECTION
	441	WATER ADMINISTRATION
	442	WATER SUPPLY
	443	WATER TREATMENT
	444	WATER DISTRIBUTION

Budget Overview

Below is a summary of the FY22 Amended FY22 Revenue & Expenditures:

FUNDS	FY22	Amended FY22 Revenue 04/19/2022	Amended FY22 Expenses 04/19/2022
General Fund – Legislative, General Administration	541,518		520,030
General Fund – Municipal Court	56,110		51,375
General Fund – Police Department	1,040,072		880,795
General Fund – Police Administration	-		113,845
General Fund – Public Works, Public Works Administration	561,815		559,640
General Fund – Community Centers & Parks	57,000		63,000
General Fund – Code Enforcement, PZ, Building Department	104,900		72,500
General Fund – Library	76,500		76,723
Capital Improvements	-		-
GENERAL FUND 100	2,437,915	2,337,908	2,337,908
Utility Fund – Sewer	640,500		-
Utility Fund – Sewer Lines	386,345		-
Utility Fund – Sewer Administration and Sewer Collection	-		826,600
Utility Fund – Water Administration	-		720,400
Utility Fund – Water (Water Supply)	998,805		605,000
Utility Fund – Water Lines (Water Treatment)	65,500		124,190
Utility Fund – Water Distribution	-		119,490
Utility Fund – Spring	42,000		-
UTILITY FUND 520	2,133,150	2,395,680	2,395,680
TOTAL GENERAL FUND & UTILITY FUND BUDGET	4,571,065	4,733,588	4,733,588
SPECIAL REVENUE GRANT FUND 220	-		-
ARPA FUND 230	-	530,173	-
SPLOST FUND 320	-	937,953	323,503
CAPITAL PROJECTS GRANT FUND 340	-		-
DEBT SERVICE FUND 400	-	*390,269	*390,269
FUND BALANCE TOTAL (SPLOST 2018, ARPA)	575,450	**1,144,623	

*Increase is reflected by the transfer of funds from departments that hold the debt (department 320, 420, 443 and SPLOST 2012 & 2018) and offsetting that total debt to the Debt Service Fund 400.

**Fund balance is reflected by ARPA funds (530,173), 2018 SPLOST revenue (614,450).

Bond Schedules & Debt Summaries

Series 2012 Bonds

In 2012, the Winder-Barrow Industrial Authority issued \$4,265,000 revenue bonds for a capital project on behalf of the City of Statham. These bonds were used to:

- provide funds to finance the acquisition, construction and equipping of certain additions, extensions and improvements to the water and sewerage system;
- refund the City's outstanding bonds Series 1992A and 1992B; and
- prepay the City's outstanding GEFA loan that was incurred in 2007.

The Series 2012 Bonds also paid expenses necessary to accomplish the foregoing.

Currently, the City pays for the Series 2012 Bonds out of the SPLOST 2012 account. In the FY21 revenue budget, SPLOST 2012 shows a budget of \$324,200. This amount offsets the expenditure of the Series 2012 Bond payments in the Utility Fund in the Sewer Lines Department.

The City's current SPLOST revenue (2018), and all future revenue from the 2018 SPLOST, is allocated to also pay for the Series 2012 Bonds. At this time, the City does not use any of the 2018 SPLOST revenue nor is it listed as revenue in the budget. Once the 2012 SPLOST revenue is exhausted, the City will then utilize the 2018 SPLOST revenue for the Series 2012 Bonds.

You will find a copy of the Series 2012 Bond amortization schedule in the Appendix of this document.

GEFA 2015

In 2015, the City applied for and received a loan from the Georgia Environmental Finance Authority (GEFA) in the amount of \$258,100 at 1.52% interest for ten (10) years. The purpose of this loan was to repair the water plant's filters which improved water quality and operational reliability.

Current Purchase Agreements

- **John Deere** – FY22 budgeted mini-excavator purchase for the public works and water/sewer department. This lease-purchase is \$1,898.68 per month for 48 months at 2.83% interest rate. The final payment will be October 2025.
- **Ford Motor Company** – FY21 budgeted two (2) police Interceptors for the police department to replace two Crown Victorias. This lease-purchase is \$1,529.78 per month for 60 months at 5.95% interest rate. The final payment will be June 2025.