City of Waycross, Georgia
FY 2011 Budget

July 1, 2010 – June 30, 2011

Waycross

Opportunity in every direction.

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INTRODUCTION

Budget Objective

Fiscal Year 2011 Budget

This Budget not only establishes the financial plan and intent of the City but also is used to control public policy. By adopting the budget the City authorizes what services will be provided during the next year and provides the basis to control financial operations of these services.

This Budget consists of several sections, which are listed below.

The ***Introduction*** includes the Budget Message which is a narrative description of the major revenue sources for each fund and summaries of the approved expenditures. It addresses the major changes occurring in our community and the modification necessary in the budget to address these changes.

The ***City in Brief*** provides information about the history of Waycross, Georgia; local attractions and pertinent statistical information.

The ***Financial Policies*** provides summary information that the City follows in managing its financial and budgetary procedures. Other information includes strategic planning session and Mayor and Commission retreat.

The ***Funds, Debt Summary, & Financial Trends*** provides information of how the accounts of the City are organized on the basis of funds and account groups. An explanation of the City's debt and financial trends is included.

The ***Personnel Summary*** provides a listing of all available positions within each department.

The ***Departmental Summary*** provides information consisting of each division's budget summary, goals and department flow charts.

The ***Budget Detail*** provides a detailed list by department of anticipated revenues and expenses for the previous four years and current budget year. Subtotals for Personnel Services, Operating Expenses and Capital Outlay Expenditures are provided. Also included in this section, are each department's five year Capital Improvement Plan, departmental responsibilities and duties, performance measures, and goals.

This Budget is designed to be user friendly with summary information in text, charts, tables and graphs. A glossary of financial budget terms is included as a reference. Should the reader have any questions about the City of Waycross's Approved FY 2011 Budget, please contact the City Manager at (912) 287-2912.

Distinguished Budget Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Waycross

Georgia

For the Fiscal Year Beginning

July 1, 2009

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Waycross, Georgia for its annual budget for the fiscal year beginning July 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Resolution (Copy)

RESOLUTION NO. 10-41

A RESOLUTION TO APPROVE CITY OF WAYCROSS BUDGETS FOR THE FISCAL YEAR JULY 1, 2010 THROUGH JUNE 30, 2011

WHEREAS, on June 7, 2010 the Commission of the City of Waycross held budget hearings and examined the proposed balanced budget; and

WHEREAS, the budgets are being considered by the Commission; and

WHEREAS, said budgets indicate anticipated revenues as follows:

General Fund	$12,057,768.00
Water & Sewer Fund	$ 5,897,500.00
Waste Management Fund	$ 1,445,619.00
Cemetery Fund	$ 141,455.00
WPD Information Technology Fund	$ 28,800.00
Hotel/Motel Tax Fund	$ 225,000.00
SPLOST 2008-2013 Fund	$ 1,600,000.00

for the fiscal year beginning July1, 2010 and ending June 30, 2011; and

WHEREAS, the City Manager of the City of Waycross has prepared and submitted to the Commission of the City of Waycross budgets for expenditures as follows:

General Fund	$12,057,768.00
Water & Sewer Fund	$ 5,897,500.00
Waste Management Fund	$ 1,445,619.00
Cemetery Fund	$ 141,455.00
WPD Information Technology Fund	$ 28,800.00
Hotel/Motel Tax Fund	$ 225,000.00
SPLOST 2008-2013 Fund	$ 1,600,000.00

for the fiscal year beginning July1, 2010 and ending June 30, 2011; and

WHEREAS, said budgets are balanced budgets and have been prepared in accordance with accepted budgeting practice; and

WHEREAS, said revised budgets are line item budgets in compliance with the provisions of Sections 4-1/2 and 5 of the Code of the City of Waycross; and

WHEREAS, the Commission of the City of Waycross has studied and revised the proposed budgets and considers it in the best interest of the City to adopt said revised budgets; and

WHEREAS, pursuant to O.C.G.A. § 36-81-5 and related sections, on June 9, 2009, the Commission of the City of Waycross held a public hearing on said proposed budgets at which time persons wishing to be heard on the budgets were allowed to appear, notice of said hearing having been given pursuant to O.C.G.A. § 36-81-5.

NOW, THEREFORE, BE IT RESOLVED by the Commission of the City of Waycross that the budgets, as revised, attached hereto and made a part hereof for the year beginning July 1, 2009, and ending June 30, 2010, for the City of Waycross, are approved.

BE IT FURTHER RESOLVED by the Commission of the City of Waycross that amendments to the budget so as to adapt to changing governmental needs during the fiscal year may be made in accordance with the provision of O.C.G.A. § 36-81-3.

SO RESOLVED, this 15th day of June, 2010.

CITY OF WAYCROSS, GEORGIA

MAYOR

ATTEST:

CITY CLERK

Mission Statement

To provide superior municipal services delivered by professional and dedicated people committed to exceeding the needs of our community.

Fiscal Year 2011 Budget

The City of Waycross, Georgia

Mayor
Clarence E. Billups

District 1
Norman E. Davis, Sr.

District 2
William D. Simmons

District 3
Marian Solomon-Gaines

District 4
Diane L. Hopkins

District 5
Danny Yarbrough, Mayor Pro-Tem

City Manager
Thomas Larry Gattis, Interim
Frank Baugh, Interim

Our Guiding Principles

We Value:

- **Our Employees and All People**

We support the professional development of our employees and we value the diversity in our employees and all people.

- **Fiscal Accountability**

We value the trust our citizens have placed in our hands to be stewards of the financial resources entrusted in us.

- **Integrity and Honesty**

We will hold ourselves and each other as public servants to the highest standards of integrity and honest conduct.

- **Innovation and Creative Solutions**

We will strive to find innovative and creative solutions to the challenges facing our city and the more productive operation of our departments.

- **Responsive Customer Service**

We value our customers and the relationships we have with the citizens of Waycross and we will hold customer service to the foundation of every interaction.

- **Responsible and Ethical Behavior**

We will strive in every aspect of city business to be responsible decision makers and conduct ourselves in accordance with the highest standard of ethical behavior.

- **Transparency**

Our every action will pass the scrutiny of transparency and open government and our operations will be open and fair to all.

- **Individual and Team Effort**

We value the individual and a solid work ethic, and more importantly, we value the synergy of teamwork within departments, between departments and within the City Commission.

- **Leadership Effectiveness**

We value progressive effective leadership and expect performance accountability at every level – our employees and citizens deserve the best.

Budget Message from the City Manager

May 17, 2010

The Honorable Mayor, Members of the City Commission, and Fellow Citizens of the City of Waycross

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Ladies and Gentlemen:

I am pleased to present the Annual Operating and Capital Budget for the fiscal year beginning July 1, 2010 and ending June 30, 2011. In accordance with Laws of the State of Georgia and the Charter of the City of Waycross, Section 37, this budget was adopted on June 15, 2010.

As the economic downturn continued, the City put a notch in the belt to tighten even more. Once again capital expenditures are at minimal levels and no salary increases were proposed in the budget. Fortunately from wise decisions in the past, the City entered this situation with a general fund balance to allow services to continue at substantially the same level. As the recession continued and tax revenues declined, the fund balance has slowly been reduced. In fiscal 2009, approximately $200,000 of the fund balance was used bringing the balance to $869,730. Initial estimates for FY 2010 indicate this balance will be further reduced by $300,000. The final amount of reduction will be determined when the audit is completed. Unless economic conditions improve drastically in FY 2011, the City will be faced with drastic reductions in service levels in FY 2012. Contingency plans have been developed if economic conditions were to decline further.

The following were the significant issues addressed in the FY 2011 budget:

- There will be no salary increases in 2011 other than longevity increases for employees with five years of service or multiples thereof.
- The Community Improvement Director position will continue to be handled by the Human Resource Director.
- City Marshall function will be handled by an administrative employee in Human Resources.
- The police department budget was reduced by eliminating positions for one officer and a clerk.
- Capital expenditures are limited realizing repair costs are escalating as older equipment is operated.
- The pension contribution will once again use an alternative funding method deferring until the future contributions required to fund market declines.

BUDGET OVERVIEW

The City of Waycross's budget consists of seven separate funds. The 2011 Budget total $21,396,142 consisting of the following funds:

All Funds	Budget FY2010	Budget FY2011	Difference	%
General Fund	$ 12,299,747	$ 12,057,768	$ (241,979)	-2.0%
Water and Sewer Fund	$ 5,868,499	$ 5,897,500	$ 29,001	0.5%
Waste Management Fund	$ 1,454,143	$ 1,445,619	$ (8,524)	-0.6%
Cemetery Fund	$ 153,136	$ 141,455	$ (11,681)	-7.6%
WPD Information Technology Fd	$ 27,000	$ 28,800	$ 1,800	6.7%
Hotel/Motel Tax Fund	$ 204,000	$ 225,000	$ 21,000	100.0%
SPLOST 2008 - 2013 Fund	$ 1,880,584	$ 1,600,000	$ (280,584)	100.0%
Total	$ 21,887,109	$ 21,396,142	$ (490,967)	-2.2%

GENERAL FUND – The general fund budget is proposed to decrease $241,979 or 2.0% from $12,299,747 to $12,057,768. As tax revenues have slowed, the budget has been reduced and offset by selected reductions in the work force.

WATER AND SEWER FUND – The water and sewer fund budget is proposed to increase $29,001 or 0.5% from $5,868,499 to $5,897,500. The rate structure for these services is currently under study and the results of the study indicate new rates will be revenue neutral.

WASTE MANAGEMENT FUND – The waste management fund budget is proposed to decrease $8,524 or 0.6% from $1,454,123 to $1,445,619. The program to use one man crews operating a claw truck to collect yard trash has been successfully implemented allowing waste management's budget to be unchanged and eliminate any contribution from the general fund.

CEMETERY FUND – The cemetery fund is proposed to decrease $11,681 or 7.6% from $153,136 to $141,455. This reduction was accomplished by a staff reduction and realigning the management of the cemeteries which began in the prior fiscal year.

OTHER FUNDS – Revenues for the other funds are restricted to these funds and are derived from special taxes or fees. Expenditures for these funds are set based upon the estimated revenues and are restricted to those allowed by statute that authorized the collection of the revenue.

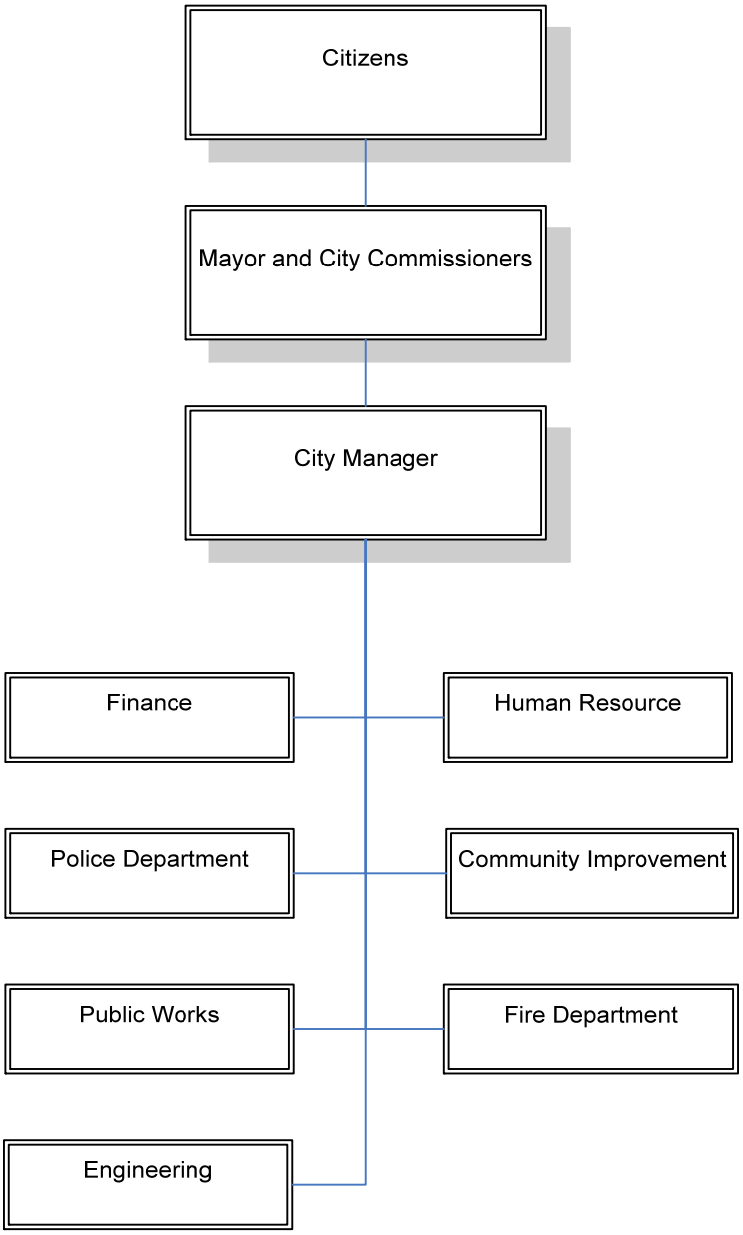
FUTURE PROSPECTS

Despite the economic gloom, the economic prospects for our community are bright. Construction has begun on Georgia Biomass, a $150 million wood pellet plant on a 300 acre site in the Industrial Park in Ware County. 75 to 80 people will be employed at the plant with numerous

other positions available in the timber industry to provide the 1.5 million tons of raw wood needed to produce the wood pellets when the plant begins operations in 2011 Georgia Biomass is a collaboration of RWE Innogy (German energy company) and BCM Management (Swedish equipment manufacturer). The wood pellets will be shipped to Europe from the Savannah Port Authority.

Thomas Larry Gattis
Acting City Manager, Administration

City of Waycross
Organizational Chart



Division Heads

Thomas Larry Gattis, Interim
Frank Baugh, Interim
City Manager (912) 287-2912/lgattis@waycrossga.com or fbaugh@waycrossga.com

Thomas Larry Gattis
Finance Director (912) 287-2964/lgattis@waycrossga.com

Raphel Maddox
Human Resource Director (912) 287-2914/rmaddox@waycrossga.com

Chief Tony Tanner
Police Chief (912) 287-2927/ttanner@waycrossga.com

Chief David Eddins
Fire Chief (912) 287-2937/deddins@waycrossga.com

Wilton Deloach
Public Works Director (912) 287-2955/wdeloach@waycrossga.com

Raphel Maddox, Interim
Community Improvement Director (912) 287-2944/rmaddox@waycrossga.com

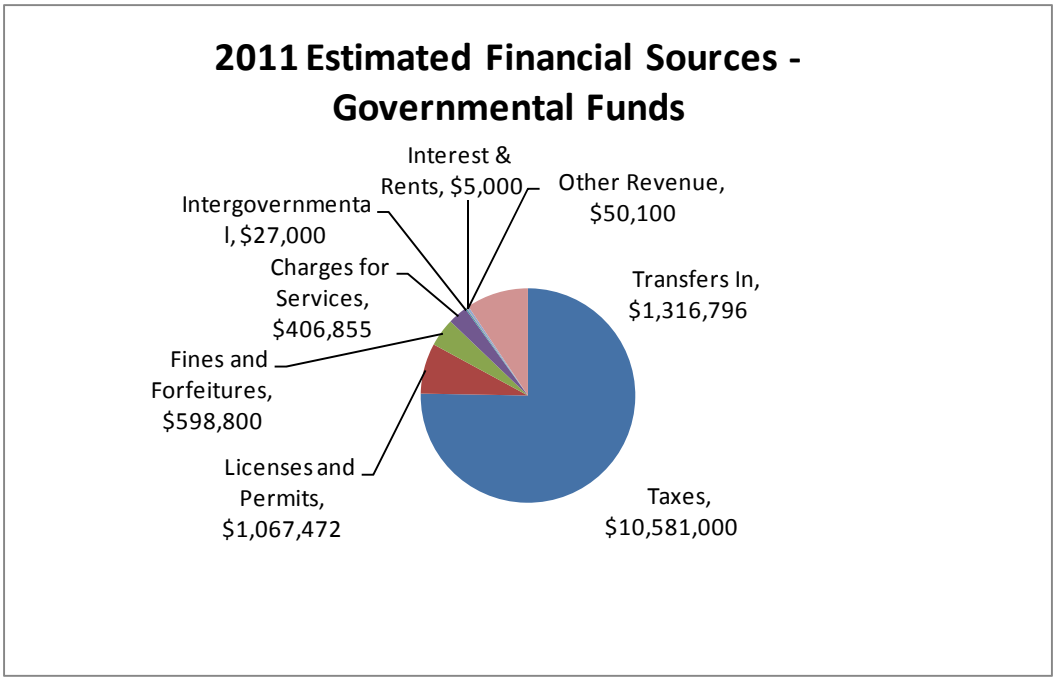
Frank Baugh
Engineering Director (912) 287-2945/fbaugh@waycrossga.com

Website address http://www.waycrossga.com

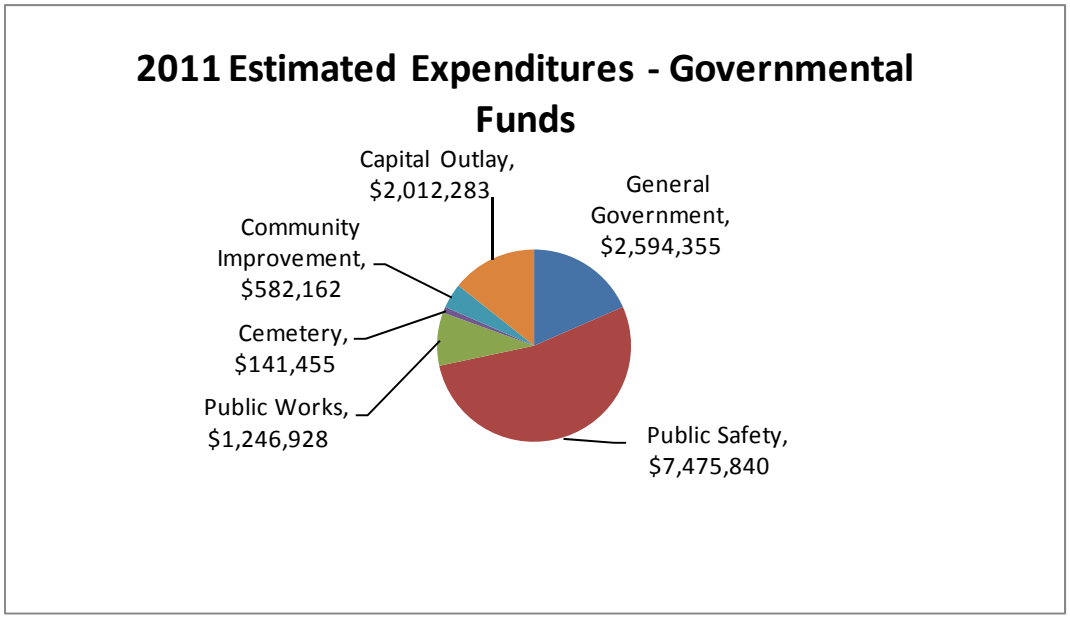
Budget Summary

Total Governmental Funds Summary of Estimated Financial Sources and Uses

Total Sources $14,053,023



Total Expenditures $14,053,023



Governmental Funds

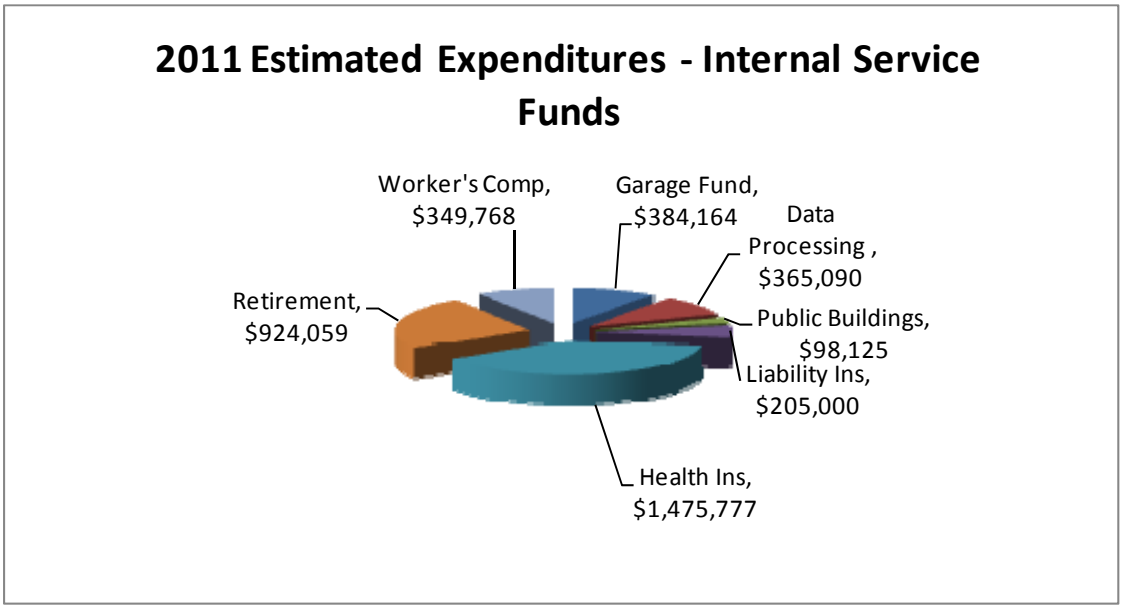
2009-2011 Summary of Estimated Financial Sources and Uses

	General Fund			Special Revenue Funds and SPLOST		
	2009 Actual	2010 Estimated	2011 Budget	2009 Actual	2010 Estimated	2011 Budget
Financial Sources:						
Taxes	$8,400,912	$8,441,018	$8,756,000	$250,800	$1,879,407	$1,825,000
Licenses and Permits	$798,119	$959,828	$1,067,472	$0		
Fines and Forfeitures	$540,292	$552,214	$570,000	$49,708	$26,384	$28,800
Charges for Services	$18,982	$282,169	$265,400	$149,918	$112,499	$141,455
Intergovernmental	$211,019	$25,818	$27,000	$1,969,151		
Interest & Rents	$50,716	$5,254	$5,000	$15,219	$0	$0
Other Revenue	$93,491	$33,724	$50,100	$21,754	$0	$0
Transfers In	$0	$1,247,623	$1,316,796	$0	$0	$0
Total Estimated Financial Sources:	$10,113,531	$11,547,648	$12,057,768	$2,456,550	$2,018,290	$1,995,255
Expenditures:						
General Government	$1,061,867	$2,793,766	$2,594,355			
Public Safety	$6,799,815	$7,286,532	$7,447,040	$105,074	$22,883	$28,800
Public Works	$1,819,800	$1,190,476	$1,246,928			
Cemetery				$194,811	$126,700	$141,455
Community Improvement	$441,297	$382,495	$357,162	$303,665	$237,495	$225,000
Capital Outlay	$11,500	$84,064	$412,283	$774,255	$324,410	$1,600,000
Debt Service	$171,784	$0	$0	$0	$0	$0
Total Uses of Resources:	$10,306,063	$11,737,333	$12,057,768	$1,377,805	$711,488	$1,995,255
Net Increase (Decrease) in Fund Balance	($192,532)	($189,685)	$0	$1,078,745	$1,306,802	$0
Beginning Fund Balance	$1,088,543	$869,730	$680,045	$694,626	$1,769,652	$3,076,454
Transfers and Other Adjustments	($26,281)			($3,719)	$0	
Fund Balance - June 30	$869,730	$680,045	$680,045	$1,769,652	$3,076,454	$3,076,454

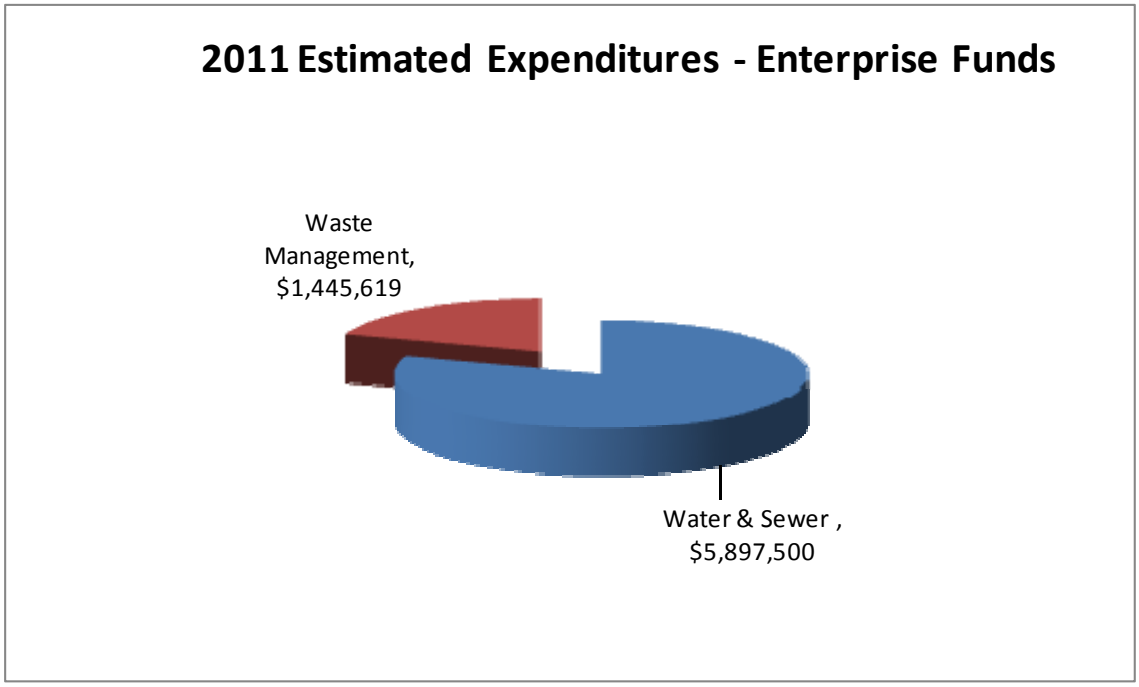
Governmental Funds (CONT'D)
2009-2011 Summary of Estimated Financial Sources and Uses

	Total Governmental Funds		
	2009 Actual	2010 Estimated	2011 Budget
Financial Sources:			
Taxes	$8,651,712	$10,320,425	$10,581,000
Licenses and Permits	$798,119	$959,828	$1,067,472
Fines and Forfeitures	$590,000	$578,598	$598,800
Charges for Services	$168,900	$394,668	$406,855
Intergovernmental	$2,180,170	$25,818	$27,000
Interest & Rents	$65,935	$5,254	$5,000
Other Revenue	$115,245	$33,724	$50,100
Transfers In	$0	$1,247,623	$1,316,796
Total Estimated Financial Sources:	$12,570,081	$13,565,938	$14,053,023
Expenditures:			
General Government	$1,061,867	$2,793,766	$2,594,355
Public Safety	$6,904,889	$7,309,415	$7,475,840
Public Works	$1,819,800	$1,190,476	$1,246,928
Cemetery	$194,811	$126,700	$141,455
Community Improvement	$744,962	$619,990	$582,162
Capital Outlay	$785,755	$408,474	$2,012,283
Debt Service	$0	$0	$0
Total Uses of Resources:	$11,512,084	$12,448,821	$14,053,023
Net Increase (Decrease) in Fund Balance	$886,213	$1,117,117	$0
Beginning Fund Balance	$1,783,169	$2,639,382	$3,756,499
Transfers and Other Adjustments	($30,000)		
Fund Balance - June 30	$2,639,382	$3,756,499	$3,756,499

Total Operating Expenditures
$3,791,780



Total Operating Expenditures
$7,343,119



Internal Service Funds

2009-2011 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Garage Fund			Data Processing Fund		
	2009 Actual	2010 Estimated	2011 Budget	2009 Actual	2010 Estimated	2011 Budget
Operating Revenues						
Charges for Services						
City Contributions	$380,912	$401,183	$384,164	$346,596	$365,090	$354,887
Other Revenue						
Total Operating Revenues	$380,912	$401,183	$384,164	$346,596	$365,090	$354,887
Operating Expenses						
Personal Services	$290,162	$318,483	$325,550	$217,124	$219,980	$193,625
Contractual Services	$1,200			$48,482	$0	$45,000
Premiums, Claims, Administration Fees						
Supplies, Repairs, Maintenance	$23,096	$68,000	$56,114	$11,207	$106,750	$101,762
Other Operating Expenses	$25,563	$10,430	$2,500	$32,943	$10,811	$14,500
Depreciation	$11,636	$0	$0	$14,492	$0	$0
Retirement Payments						
Total Expenditures	$351,657	$396,913	$384,164	$324,248	$337,541	$354,887
Operating Income (Loss)	$29,255	$4,270	$0	$22,348	$27,549	$0
Nonoperating Revenues (Expenses)						
Interest Revenue						
Interest Expenses	($526)					
Total Nonoperating Revenues (Expenses)	$28,729	$4,270	$0	$22,348	$27,549	$0
Operating Transfers In						
Operating Transfers Out						
Net Income (Loss)	$28,729	$4,270	$0	$22,348	$27,549	$0
Retained Earnings, July 1	$274,849	$303,578	$307,848	$137,602	$159,950	$187,499
Retained Earnings, June 30	$303,578	$307,848	$307,848	$159,950	$187,499	$187,499

Internal Service Funds (CONT'D)
2009-2011 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Public Buildings Fund			Liability Insurance Fund		
	2009 Actual	2010 Estimated	2011 Budget	2009 Actual	2010 Estimated	2011 Budget
Operating Revenues						
Charges for Services						
City Contributions	$97,076	$100,699	$98,125	$235,998	$237,441	$205,000
Other Revenue						$0
Total Operating Revenues	$97,076	$100,699	$98,125	$235,998	$237,441	$205,000
Operating Expenses						
Personal Services	$67,921	$70,899	$78,021			
Contractual Services						
Premiums, Claims, Administration Fees				$155,953	$159,306	$205,000
Supplies, Repairs, Maintenance	$7,782	$14,884	$19,544			
Other Operating Expenses	$4,247	$358	$560			
Depreciation	$4,235	$0	$0			
Retirement Payments						
Total Expenditures	$84,185	$86,142	$98,125	$155,953	$159,306	$205,000
Operating Income (Loss)	$12,891	$14,557	$0	$80,045	$78,135	$0
Nonoperating Revenues (Expenses)						
Interest Revenue				$918	$0	$0
Interest Expenses						
Total Nonoperating Revenues (Expenses)	$12,891	$14,557	$0	$80,963	$78,135	$0
Operating Transfers In						
Operating Transfers Out				($193,100)		
Net Income (Loss)	$12,891	$14,557	$0	($112,137)	$78,135	$0
Retained Earnings, July 1	$184,726	$197,617	$212,174	$672,532	$560,395	$638,530
Retained Earnings, June 30	$197,617	$212,174	$212,174	$560,395	$638,530	$638,530

Internal Service Funds (CONT'D)
2009-2011 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Health Insurance Fund			Retirement Fund		
	2009 Actual	2010 Estimated	2011 Budget	2009 Actual	2010 Estimated	2011 Budget
Operating Revenues						
Charges for Services						
City Contributions	$418,566	$446,539	$424,899	$611,585	$859,614	$924,059
Other Revenue	$1,052,880	$1,079,835	$1,050,878			
Total Operating Revenues	$1,471,446	$1,526,374	$1,475,777	$611,585	$859,614	$924,059
Operating Expenses						
Personal Services						
Contractual Services						
Premiums, Claims, Administration Fees	$1,521,431	$1,845,303	$1,475,777			
Supplies, Repairs, Maintenance						
Other Operating Expenses						
Depreciation						
Retirement Payments				$616,089	$859,337	$924,059
Total Expenditures	$1,521,431	$1,845,303	$1,475,777	$616,089	$859,337	$924,059
Operating Income (Loss)	($49,985)	($318,929)	$0	($4,504)	$277	$0
Nonoperating Revenues (Expenses)						
Interest Revenue	$1,476	$0	$0	$210	$0	$0
Interest Expenses						
Total Nonoperating Revenues (Expenses)	($48,509)	($318,929)	$0	($4,294)	$277	$0
Operating Transfers In	$98,600					
Operating Transfers Out						
Net Income (Loss)	$50,091	($318,929)	$0	($4,294)	$277	$0
Retained Earnings, July 1	($510,479)	($460,388)	($779,317)	$299,015	$294,721	$294,998
Retained Earnings, June 30	($460,388)	($779,317)	($779,317)	$294,721	$294,998	$294,998

Internal Service Funds (CONT'D)
2009-2011 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Workers Compensation Fund			Total Internal Service Funds		
	2009 Actual	2010 Estimated	2011 Budget	2009 Actual	2010 Estimated	2011 Budget
Operating Revenues						
Charges for Services						
City Contributions	$385,864	$357,695	$349,768	$2,476,597	$2,768,261	$2,740,902
Other Revenue	$142,024	$0		$1,194,904	$1,079,835	$1,050,878
Total Operating Revenues	$527,888	$357,695	$349,768	$3,671,501	$3,848,096	$3,791,780
Operating Expenses						
Personal Services				$575,207	$609,362	$597,196
Contractual Services				$49,682	$0	$45,000
Premiums, Claims, Administration Fees	$297,549	$260,101	$349,768	$1,974,933	$2,264,710	$2,030,545
Supplies, Repairs, Maintenance				$42,085	$189,634	$177,420
Other Operating Expenses				$62,753	$21,599	$17,560
Depreciation				$30,363	$0	$0
Retirement Payments				$616,089	$859,337	$924,059
Total Expenditures	$297,549	$260,101	$349,768	$3,351,112	$3,944,643	$3,791,780
Operating Income (Loss)	$230,339	$97,594	$0	$320,389	($96,547)	$0
Nonoperating Revenues (Expenses)						
Interest Revenue	$1,817	$1,817	$0	$4,421	$1,817	$0
Interest Expenses						
Total Nonoperating Revenues (Expenses)	$232,156	$99,411	$0	$324,284	($94,730)	$0
Operating Transfers In						
Operating Transfers Out	($41,500)					
Net Income (Loss)	$190,656	$99,411	$0	$188,284	($94,730)	$0
Retained Earnings, July 1	$848,325	$1,038,981	$1,138,392	$1,906,570	$2,094,854	$2,000,124
Retained Earnings, June 30	$1,038,981	$1,138,392	$1,138,392	$2,094,854	$2,000,124	$2,000,124

Enterprise Funds

2009-2011 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Water & Sewer Fund			Waste Management Fund		
	2009 Actual	2010 Estimated	2011 Budget	2009 Actual	2010 Estimated	2011 Budget
Operating Revenues						
Charges for Services	$4,846,939	$5,141,730	$5,271,300	$1,433,144	$1,458,148	$1,445,619
Other Revenue	$877,952	$768,860	$626,200			
Total Operating Revenues	$5,724,891	$5,910,590	$5,897,500	$1,433,144	$1,458,148	$1,445,619
Operating Expenses						
Personal Services				$392,930	$286,334	$286,334
Contractual Services	$2,355,242	$2,366,299	$2,427,780	$734,356	$713,844	$713,844
Supplies, Repairs, Maintenance	$283,211	$1,216,867	$1,155,386	$93,464	$84,207	$75,100
Other Operating Expenses	$1,331,256	$2,330,488	$2,314,334	$202,759	$276,265	$370,341
Depreciation	$1,567,895	$1,274,411	$0	$101,119	$78,969	$0
Retirement Payments						
Total Expenditures	$5,537,604	$7,188,065	$5,897,500	$1,524,628	$1,439,619	$1,445,619
Operating Income (Loss)	$187,287	($1,277,475)	$0	($91,484)	$18,529	$0
Nonoperating Revenues (Expenses)						
Investment Income	$3,064	$0	$0	$482	$571	$0
Intergovernmental						
Other	$9,657			$4,371		
Interest Expense	($299,821)	($273,749)	$0	($5,744)	$0	$0
Total Nonoperating Revenues (Expenses)	($287,100)	($273,749)	$0	($891)	$571	$0
Income (loss) before contributions & transfers	($99,813)	($1,551,224)	$0	($92,375)	$19,100	$0
Capital Contributions Transfers In (Out)	$136,000	$0	$0	$30,000	$0	$0
Change In Net Assets	$36,187	($1,551,224)	$0	($62,375)	$19,100	$0
Net Assets at Beginning of Year	$23,036,014	$23,394,264	$21,843,040	$409,011	$346,636	$365,736
Prior Year Adjustment	$322,063					
Net Assets at End of Year	$23,394,264	$21,843,040	$21,843,040	$346,636	$365,736	$365,736

Enterprise Funds (CONT'D)
2009-2011 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Total Enterprise Funds		
	2009 Actual	2010 Estimated	2011 Budget
Operating Revenues			
Charges for Services	$1,433,144	$6,599,878	$6,716,919
Other Revenue	$877,952	$768,860	$626,200
Total Operating Revenues	$2,311,096	$7,368,738	$7,343,119
Operating Expenses			
Personal Services	$392,930	$286,334	$286,334
Contractual Services	$3,089,598	$3,080,143	$3,141,624
Supplies, Repairs, Maintenance	$376,675	$1,301,074	$1,230,486
Other Operating Expenses	$1,534,015	$2,606,753	$2,684,675
Depreciation	$1,669,014	$1,353,380	$0
Retirement Payments	$0	$0	$0
Total Expenditures	$7,062,232	$8,627,684	$7,343,119
Operating Income (Loss)	$95,803	($1,258,946)	$0
Nonoperating Revenues (Expenses)			
Investment Income	$3,546	$571	$0
Intergovernmental	$0	$0	$0
Other	$14,028	$0	$0
Interest Expense	($305,565)	($273,749)	$0
Total Nonoperating Revenues (Expenses)	($287,991)	($273,178)	$0
Income (loss) before contributions & transfers	($192,188)	($1,532,124)	$0
Capital Contributions Transfers In (Out)	$166,000	$0	$0
Change In Net Assets	($314,179)	($1,805,302)	$0
Net Assets at Beginning of Year	$23,445,025	$23,740,900	$22,208,776
Net Assets at End of Year	$23,130,846	$21,935,598	$22,208,776

Fund Summary 2008-2011

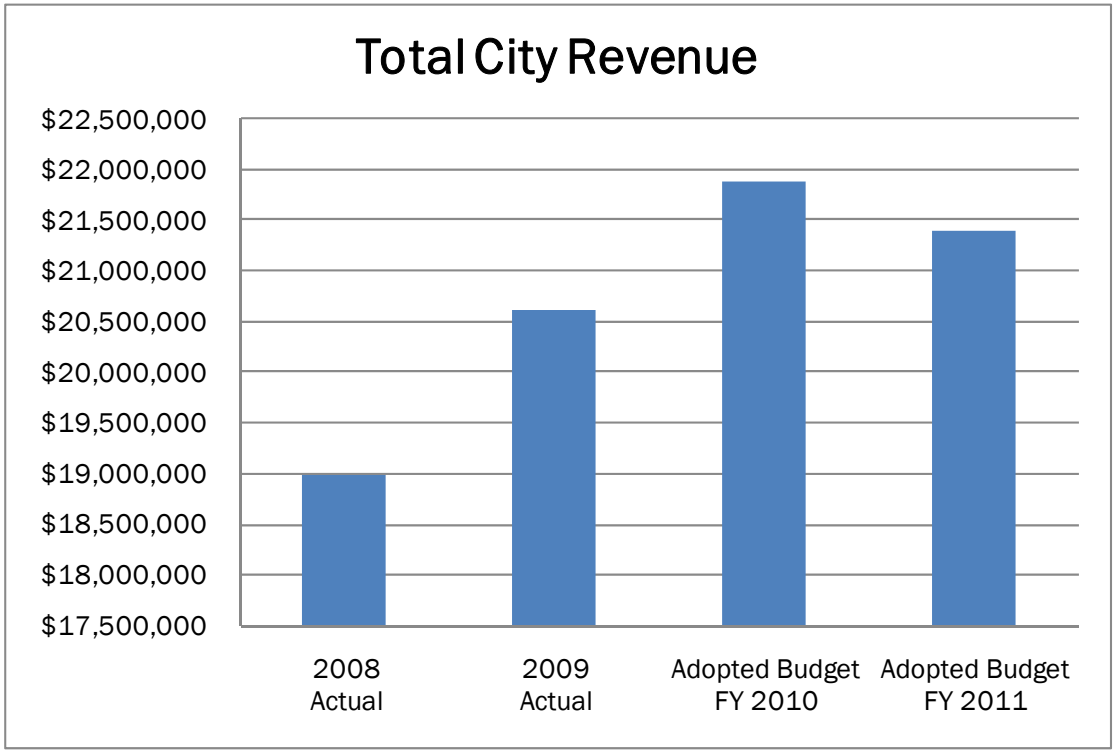
CITY OF WAYCROSS
FISCAL YEAR 2011
JULY 1, 2010 - JUNE 30, 2011

Description	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted Budget FY 2011
		REVENUE		
General Fund & Special Funds				
General Fund	$ 11,217,280	$ 11,552,567	$ 11,547,648	$ 12,057,768
Cemetery Fund	$ 231,063	$ 221,693	$ 112,499	$ 141,455
WPD Information Technology Fund	$ 24,236	$ 31,747	$ 26,384	$ 28,800
Hotel/Motel Fund	$ 111,729	$ 185,765	$ 237,631	$ 225,000
SPLOST 2008-2013	$ -	$ 1,412,306	$ 1,641,776	$ 1,600,000
Enterprise Funds				
Water & Sewer Fund	$ 5,867,617	$ 5,730,488	$ 5,910,590	$ 5,897,500
Waste Management Fund	$ 1,523,500	$ 1,484,317	$ 1,458,719	$ 1,445,619
TOTAL REVENUE	$ 18,975,425	$ 20,618,883	$ 20,935,247	$ 21,396,142
		EXPENDITURE		
General Fund & Special Funds				
General Fund	$ 11,339,352	$ 11,597,561	$ 11,737,333	$ 12,057,768
Cemetery Fund	$ 228,561	$ 171,287	$ 126,700	$ 141,455
WPD Information Technology Fund	$ 22,739	$ 33,191	$ 22,883	$ 28,800
Hotel/Motel Fund	$ 111,729	$ 185,762	$ 237,495	$ 225,000
SPLOST 2008-2013	$ -	$ 665,211	$ 324,410	$ 1,600,000
Enterprise Funds				
Water & Sewer Fund	$ 5,220,660	$ 5,822,476	$ 5,717,403	$ 5,897,500
Waste Management Fund	$ 1,508,935	$ 1,485,110	$ 1,360,650	$ 1,445,619
TOTAL EXPENDITURE	$ 18,431,976	$ 19,960,598	$ 19,526,874	$ 21,396,142

FY 2011 – Total Budgeted Resources

The following table and graph provides a summary of the total operating revenue for the whole City of Waycross for fiscal years 2008 through 2011. The total budged revenue for the FY 2011 of $21,396,142 for the City of Waycross represents a decrease of $490,967 or 2.2%. The revenue chart below represents the whole City. However, as indicated from the chart below, the majority of the City's revenues come from Taxes and Charges for Services.

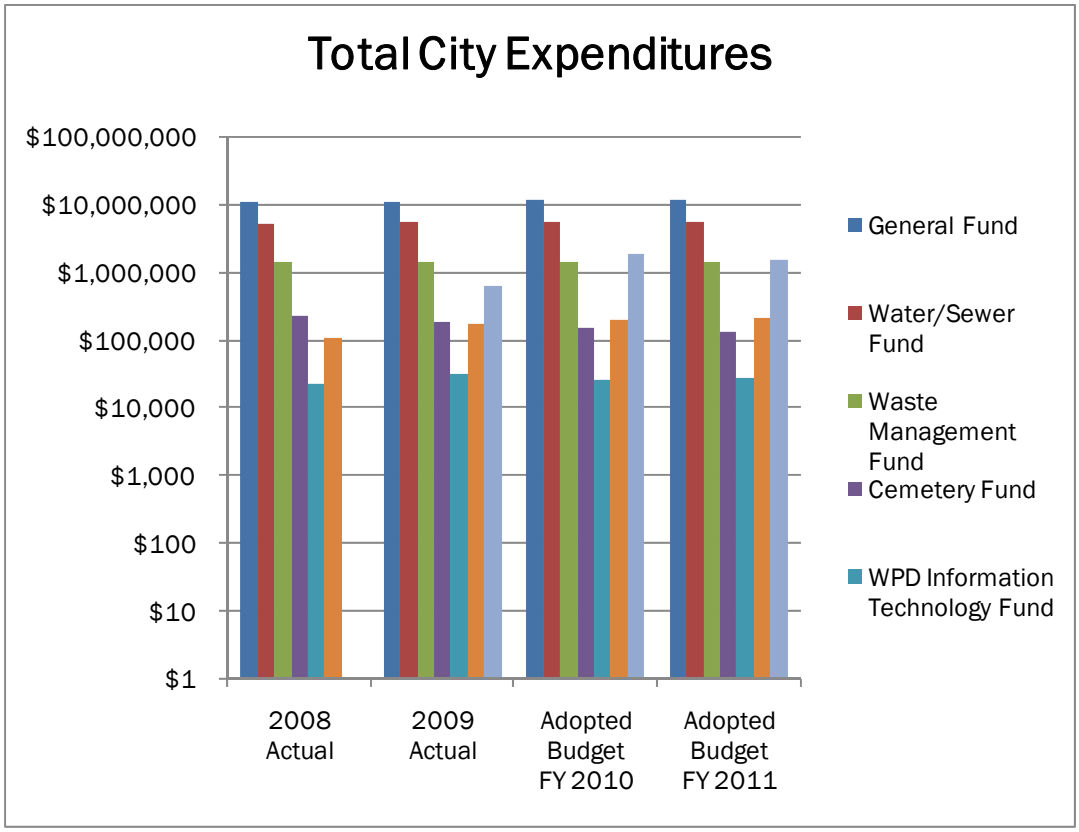
REVENUE CATEGORY	2008 Actual	2009 Actual	Adopted Budget FY 2010	Adopted Budget FY 2011
Taxes	$ 8,554,385	$ 9,940,043	$ 10,940,247	$ 10,581,000
Licenses & Permits	$ 1,035,444	$ 1,046,884	$ 1,065,840	$ 1,067,472
Fines & Forfeitures	$ 518,261	$ 572,039	$ 597,000	$ 598,800
Charges for Services	$ 7,781,390	$ 7,586,687	$ 7,661,718	$ 7,686,974
Intergovernmental	$ 30,757	$ 27,672	$ 27,000	$ 27,000
Interest & Rents	$ 138,700	$ 81,378	$ 81,000	$ 68,000
Other Financing Resources	$ 916,548	$ 1,364,564	$ 1,514,304	$ 1,366,896
Total Revenues	$18,975,485	$ 20,619,267	$ 21,887,109	$ 21,396,142



FY 2011 – Operating Expenditures and Budget Highlights

The following table and graph provides a summary of the total operating expenditures for the whole City for fiscal years 2008 through 2011. The result of a Special Local Option Sales Tax (SPLOST) that was implemented during the FY2009 budget has caused a significant increase.

Operating Expenditures	2008 Actual	2009 Actual	Adopted Budget FY 2010	Adopted Budget FY 2011
General Fund	$11,339,352	$ 11,597,561	$ 12,299,747	$ 12,057,768
Water/Sewer Fund	$ 5,220,660	$ 5,822,476	$ 5,868,499	$ 5,897,500
Waste Management Fund	$ 1,508,935	$ 1,485,110	$ 1,454,143	$ 1,445,619
Cemetery Fund	$ 228,561	$ 197,450	$ 153,136	$ 141,455
WPD Information Technology Fund	$ 22,739	$ 33,191	$ 27,000	$ 28,800
Hotel/Motel Tax Fund	$ 111,729	$ 185,762	$ 204,000	$ 225,000
SPLOST 2008	$ -	$ 665,211	$ 1,880,584	$ 1,600,000
Total Expenditures	$18,431,976	$ 19,986,761	$ 21,887,109	$ 21,396,142



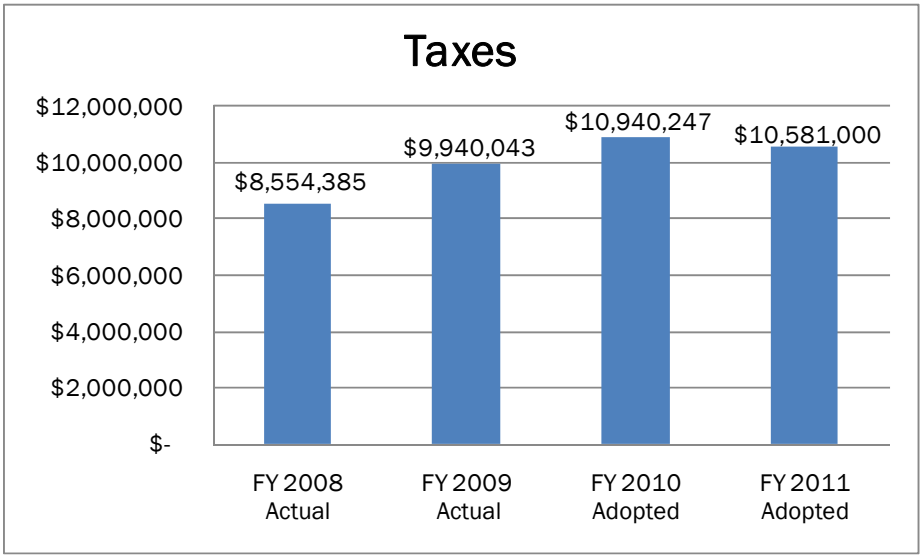
Property Tax Digest

The property digests for the City from 2005 through 2010 is shown below in the table. State law requires that all property assessments be a standardized 40% of the current market value. The millage rate increased in 2009.

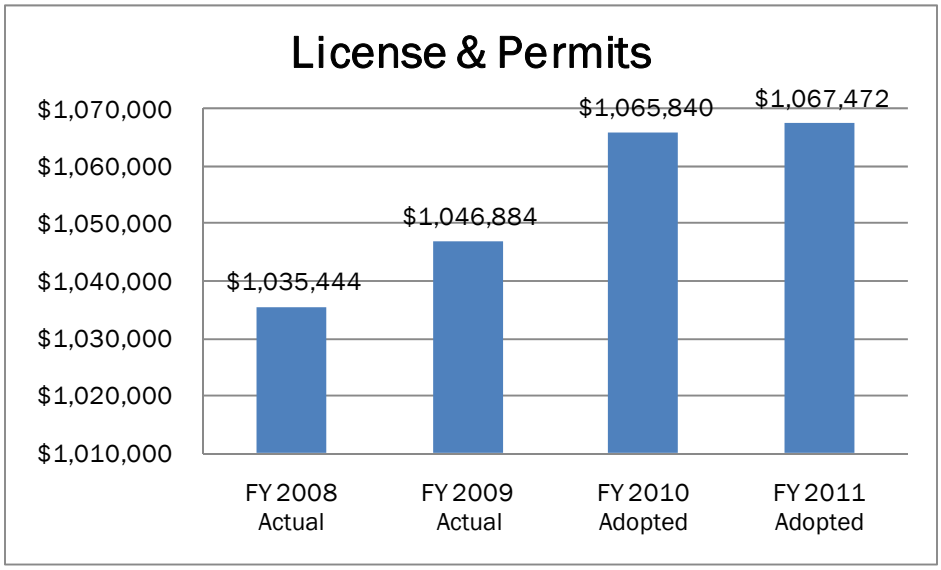
CITY ONLY	2005	2006	2007	2008	2009	2010
Real & Personal	249,930,878	251,211,826	267,543,295	268,176,077	268,134,315	269,430,586
Motor Vehicles	22,196,590	20,591,300	22,235,460	22,824,480	23,591,290	21,026,070
Mobile Homes	1,675,063	1,562,192	1,464,069	1,294,481	1,078,759	1,182,293
Timber - 100%	0	0	0	0	0	0
Heavy Duty Equipment	2,098	6,674	2,331	0	0	0
Gross Digest	273,804,629	273,371,992	291,245,155	292,295,038	292,804,364	291,638,949
Less M& O Exemptions	13,202,188	13,158,455	13,610,498	14,868,088	14,859,367	14,890,049
Net M & O Digest	260,602,441	260,213,537	277,634,657	277,426,950	277,944,997	276,748,900
State Forest Land Assistance Grant Value	0	0	0	0	0	0
Adjusted Net M&O Digest	260,602,441	260,213,537	277,634,657	277,426,950	277,944,997	276,748,900
Gross M&O Millage	23.166	23.391	21.716	21.916	23.400	23.400
Less Rollbacks	12.900	13.165	11.718	11.918	12.402	12.402
Net M&O Millage	10.266	10.226	9.998	9.998	10.998	10.998
Total County Taxes Levied	$2,675,345	$2,660,944	$2,775,791	$2,773,715	$3,056,839	$3,043,684
Net Taxes $ Increase		-$14,401	$114,848	-$2,077	$283,124	-$13,155
Net Taxes % Increase		-0.54%	4.32%	-0.07%	10.21%	-0.43%

FY 2011 Revenue and Expense Summary

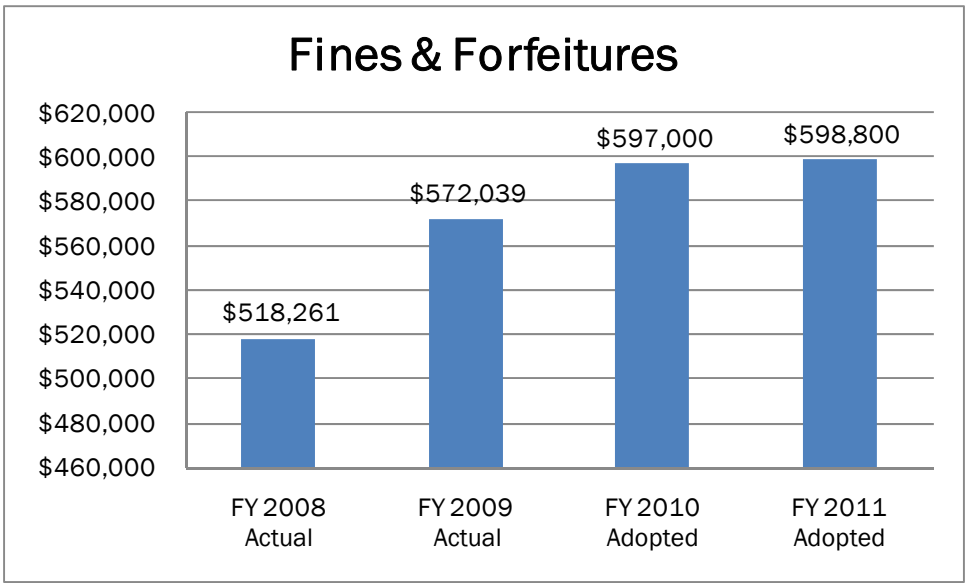
Tax Revenues include property (ad valorem) taxes, local option sales tax, sales and use taxes, business taxes, gross receipts, and franchise fees. The FY 2011 projection of $10,581,000 in tax revenue includes both current and delinquent assessments of ad valorem taxes and franchise fees. The increase shown below is a result of a Special Local Option Sales Tax (SPLOST) referendum in FY 2008. There is no projected increase of the millage rate for the current budget. The current millage rate is 10.998.



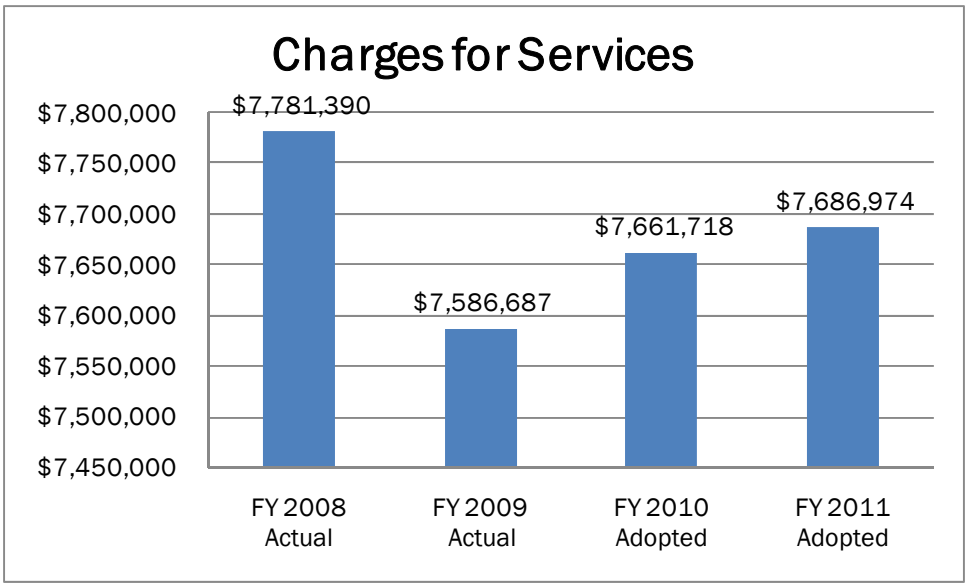
Licenses and Permits. Revenue from this source comes from licenses to conduct business in the City of Waycross. It includes beer and wine licenses, business permits and, application fees. Also included are any fees for permits and inspections.



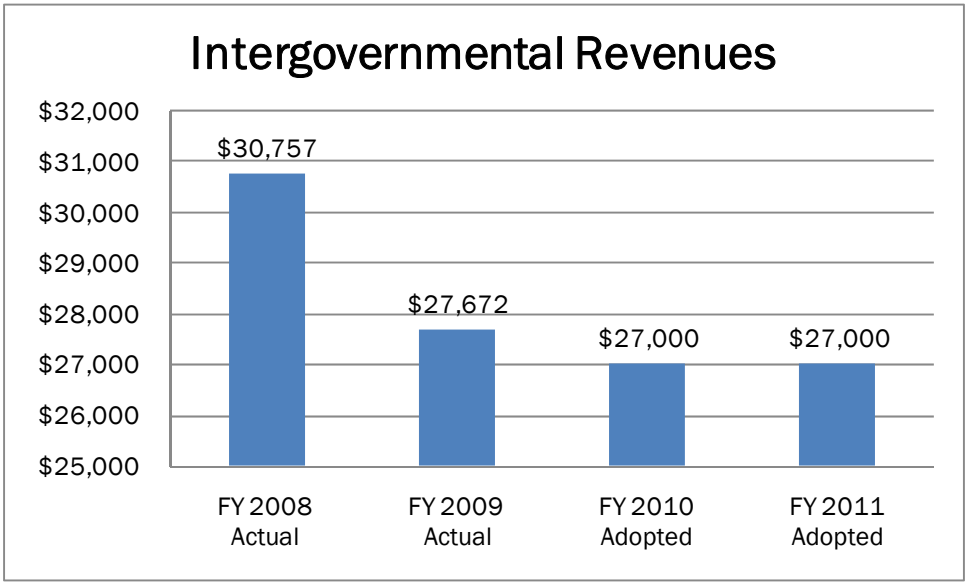
Fines and Forfeitures include municipal court fines and court fees. This revenue source has been increasing since FY 2008.



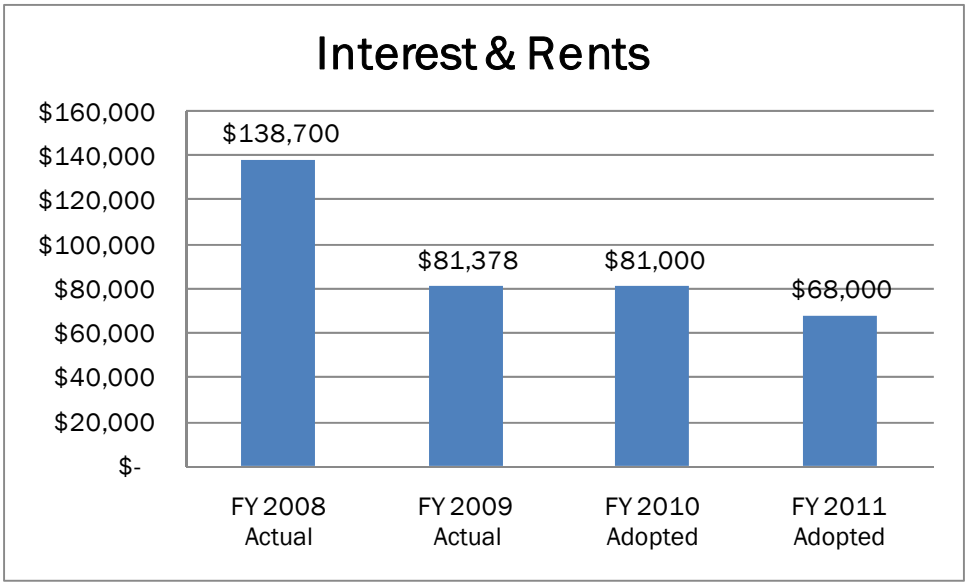
Charges for Services include joint services between the City of Waycross, Ware County Board of Education, and Waycross Housing Authority. It also includes cemetery lot charges, water and sewer charges, and waste management charges.



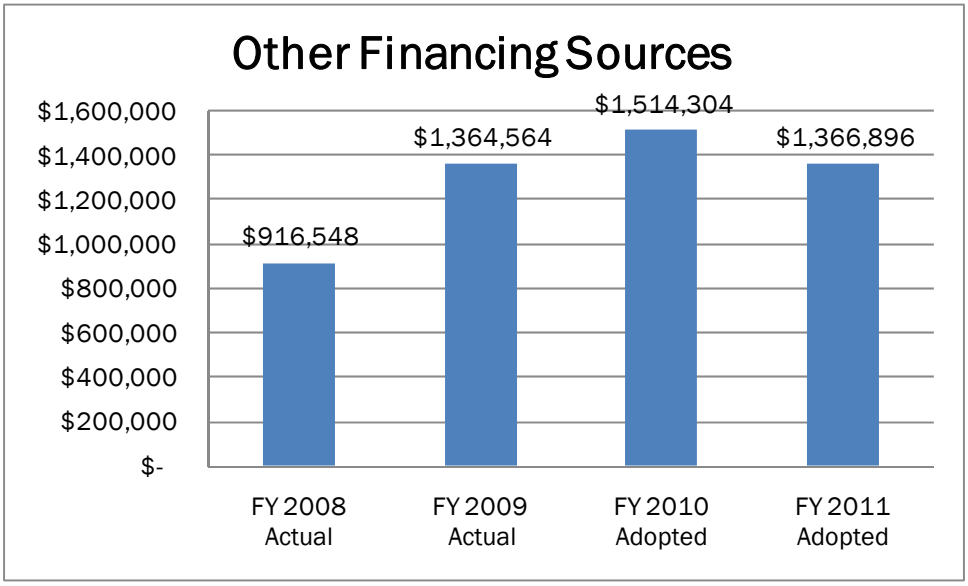
Intergovernmental revenues include federal and state monies received by the City.



Interest and Rents include earnings on various investments held by the City and earnings on the various checking accounts. It also includes rent income from renting spaces within City owned buildings.

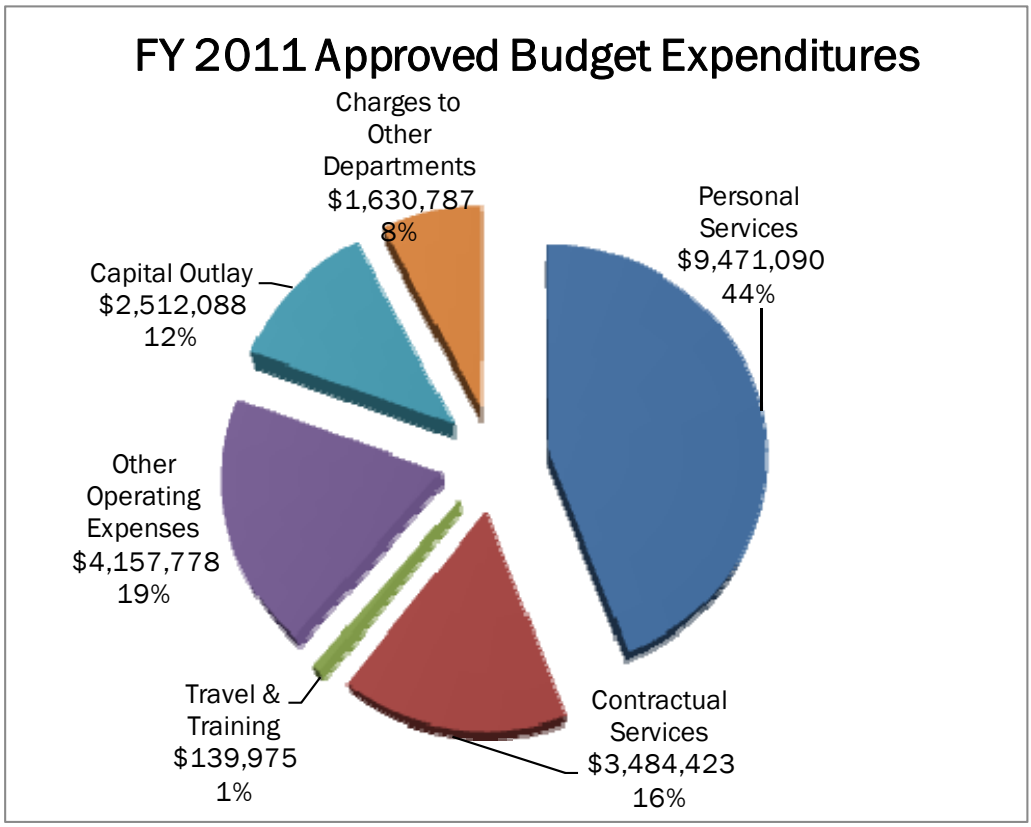


Other Financing Sources includes the operating transfers made between the various funds of the City.



The table and graph below provides a summary total of expenditures by categories.

All Funds by Expenditures	2008 Actual	2009 Actual	Adopted Budget FY 2010	Adopted Budget FY 2011
Personal Services	$ 8,892,076	$ 9,231,390	$ 9,588,832	$ 9,471,090
Contractual Services	$ 3,194,282	$ 3,387,384	$ 3,465,437	$ 3,484,423
Travel & Training	$ 141,811	$ 118,355	$ 141,516	$ 139,975
Other Operating Expenses	$ 4,114,449	$ 3,868,129	$ 4,273,175	$ 4,157,778
Capital Outlay	$ 718,209	$ 1,773,633	$ 2,796,778	$ 2,512,088
Charges to Other Departments	$ 1,371,150	$ 1,607,870	$ 1,621,372	$ 1,630,787
	$ -	$ -	$ -	$ -
Total Expenditures	$18,431,976	$ 19,986,761	$ 21,887,109	$ 21,396,142



Budget Total $21,396,142

CITY IN BRIEF

How It Began. . . .

Waycross, gateway to the world famous Okefenokee Swamp, is the focal point of the highways and railroad lines traversing southern Georgia, its name signifies its strategic position of where "Ways Cross". In colonial days, it was the hub of stagecoach roads and pioneer trails. Later the old Plant System and the Brunswick and Western Railroad lines crossed here, giving birth to a modern railroad network. Indian trails, coach roads and military trails transformed into modern highways, with some following the routes laid out by the pioneers. Waycross was founded in 1872, chartered in March 3, 1874, and incorporated on November 1, 1889.

Transportation continues to play a dramatic part of Waycross. Located in the City limits is the CSX Rice Yard, one of the largest rail car switching and classification facilities in the United States. This facility occupies 850 acres and contains more than 150 miles of rail track handling over 1 million rail cars a year.

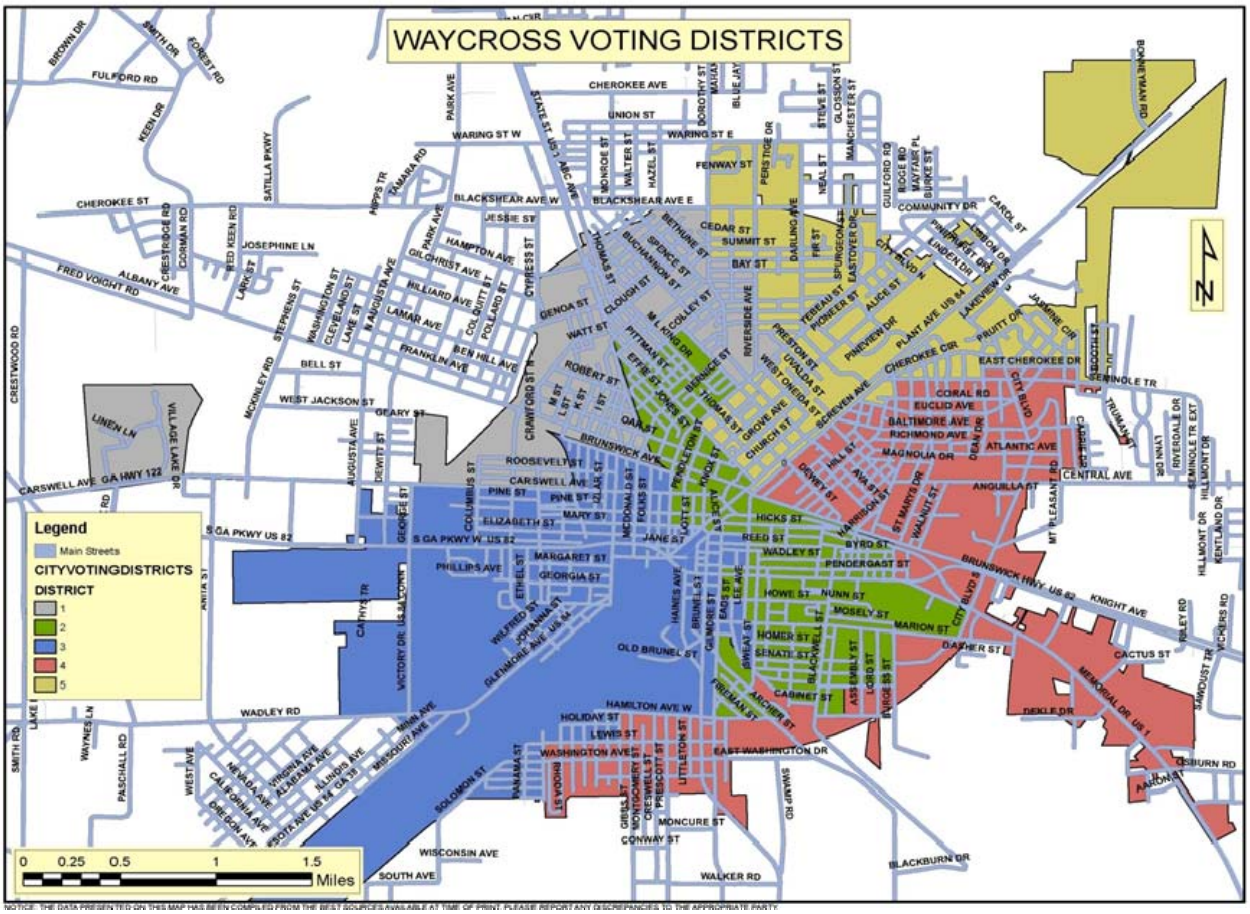
Waycross thrives on widely diversified manufactured, processed forest and tobacco products. Transportation facilities, modern health specialties and educational opportunities are above average, and careful attention to recreational amusements, entertainment, cultural and civic activities are given. The area is a communication, financial, medical, industrial and religious center, serving an eight county region with a population of 138,033. Inside the City Limits according to the 2000 Census, Waycross has a population of 15,333. During working hours the population of the City grows to over 45,000. These temporary residents come to work at and/or use the modern health care facilities, educational institutions, financial centers, industrial concerns and large and small retail/commercial businesses located in Waycross.

Waycross is blessed with an abundance of water and climate conducive to year round production without stoppage due to weather. The average minimum and maximum temperature range from 38.8 and 68.9 degrees for January, and 69.9 and 92.3 degrees in July.

Geographic

Waycross (County Seat) ● Laura Walker State Park & State Golf Course ◆ Okefenokee Swamp Park

Below is a map that shows the outline of the Waycross city limits and each voting district.



Waycross, located on the southeastern flank of the state, at the crossroads of US1 (to Jacksonville) and US84 (to Savannah) is approximately 240 miles southeast of Atlanta, and 70 miles north of Jacksonville, Florida. It is a strategically located for service to the booming Florida markets of the southeastern United States. Waycross is 50 miles from the deepwater ports of Brunswick, 104 miles from Savannah, and as mentioned above, 70 miles from Jacksonville. We have four lane access to both I-75 (70 miles west) and I-95 (45 miles east) by way of the South Georgia Parkway. The Waycross-Ware County Airport, with three runways more than 5,000 feet and, full instrumentation, can accommodate all types of corporate and private aircraft. The Jacksonville International Airport offers domestic and international flights and is served by major US airlines.

Demographics

Below are some demographic tables about Waycross, Georgia.

Table 1: Population History Overview

Year	Total Population for Waycross, Georgia
2007 Estimated	14,765
2006 Estimated	14,786
2005 Estimated	14,563
2004 Estimated	14,827
2003 Estimated	14,957
2002 Estimated	14,998
2001 Estimated	15,101
2000 Census	15,333
1990 Census	16,410

Source: U.S. Census Bureau

Table 2: General Demographic Characteristics – Year 2000

Sex and Age	Population	Percent
Under 5 years	1,013	6.6
5 to 9 years	1,136	7.4
10 to 14 years	1,208	7.9
15 to 19 years	1,105	7.2
20 to 24 years	872	5.7
25 to 34 years	1,843	12.0
35 to 44 years	2,026	13.2
45 to 54 years	1,866	12.2
55 to 59 years	677	4.4
60 to 64 years	599	3.9
65 to 74 years	1,293	8.4
75 to 84 years	1,159	7.6
85 years and over	536	3.5
Total	15,333	

Source: U.S. Census Bureau

Table 3: Housing & Income - 1990 census compared to 2000 census

	Year 1990	%	Year 2000	%	Change %				
Population									
Waycross	16,410		15,333		-6.60				
State	6,522,645		8,186,453		26.40				
Median Family Income									
Waycross	$27,821		$28,712		3.20				
State	$34,525		$49,280		42.70				
Families Below Poverty Level									
Waycross	988	22.9	963	24.8	1.90				
State	197,681	11.5	210,138	9.9	-1.60				
	Year 1990* Owned	**%**	**Year 1990* Rented**	**%**	**Year 2000* Owned**	**%**	**Year 2000* Rented**	**%**	**Change %**
Housing									
Waycross	3,865	59.0	2,683	41.0	3,532	58.0	2,562	42.0	**1.0**
State	1,536,759	64.9	829,856	35.1	2,029,154	67.5	977,215	32.5	**-2.6**
* Of occupied housing									
	Year 1990 Vacant		**Year 1990 Sub-standard**	**%**	**Year 2000 Vacant**		**Year 2000 Sub-standard**	**%**	**Change** %
Housing									
Waycross	971		783	60.0	1,440		943**	65.5	**5.5**
State	271,803		119,542	43.9	275,368		135,563	49.2	**5.3**
**** % Change in substandard houses**									

Source: U.S. Census Bureau

Table 4: Education

EDUCATIONAL ATTAINMENT	WAYCROSS		GA	US
	Number		Number	Number
Population 25 and older	10,151			
	Number	Pct	Pct	Pct
High school graduates (includes equivalency)	3,462	34.1	28.7	28.6
Some college, or associate's degree	2,022	19.9	25.6	27.4
Bachelor's degree	752	7.4	16	15.5
Master's, professional or doctorate degree	536	5.3	8.3	8.9
SCHOOL ENROLLMENT				
	Number		Number	Number
Population 3 years and over enrolled in school	4,003			
	Number	Pct	Pct	Pct
Preschool and kindergarten	527	13.2	13.7	11.9
Grades 1-12	3,041	76	66.5	65.3
College	435	10.9	19.7	22.8

Sources: U.S. Census Bureau, 2000 Census; ePodunk

Table 5: Race – Census 2000

Race	Population	Percent
White	6,794	44.3
African American	8,205	53.5
American Indian	19	.1
Asian Indian	31	.2
Chinese	4	-
Filipino	14	.1
Japanese	3	-
Korean	13	.1
Vietnamese	16	.1
Other Asian	14	.1
Native Hawaiian and Other Pacific Islander	3	-
Other races	217	.14
Total	15,333	

Source: U.S. Census Bureau

Table 6: Marital Status – Census 2000

Status	Number	Percent
Never married	3,020	24.9
Now married, except separated	5,356	44.2
Separated	620	5.1
Widowed	1,545	12.7
Divorced	1,587	13.1
Total	12,128	

Source: U.S. Census Bureau

Table 7: Industry – Census 2000

Industry	Number	Percent
Agriculture, forestry, fishing and hunting	92	1.7
Construction	277	5.0
Manufacturing	1,067	19.4
Retail trade	612	11.1
Transportation and warehousing, and utilities	318	5.8
Information	70	1.3
Finance, insurance, real estate, and rental	118	2.1
Professional, scientific, management, administrative, waste management services	301	5.5
Educational, health, social services	1,310	23.9
Arts, entertainment, recreation, accommodation and food services	530	9.7
Other services	268	4.9
Public administration	413	7.5

Source: U.S. Census Bureau

Table 8: Top Five Employers in Ware County - 2010

Top Five Employers
Baptist Village
Carolina Skiff
Satilla Regional Medical
Wal-Mart Associates, Inc
Ware County State Prison

Source: Georgia Department of Labor

Table 9: Ten Largest Employers within surrounding counties - 2010

Employers	County
B Way Corporation	Clinch
Wal-Mart Associates	Coffee
Wal-Mart Associates	Ware
Pilgrims Pride Corp	Coffee
Coffee Regional Medical Center	Coffee
PCC Airfoils Inc	Coffee
Brooks Auto Parts Inc	Coffee
Cornell Corrections	Charlton
Satilla Regional Medical	Ware
Ware County State Prison	Ware

Source: Georgia Department of Labor

Miscellaneous Statistics

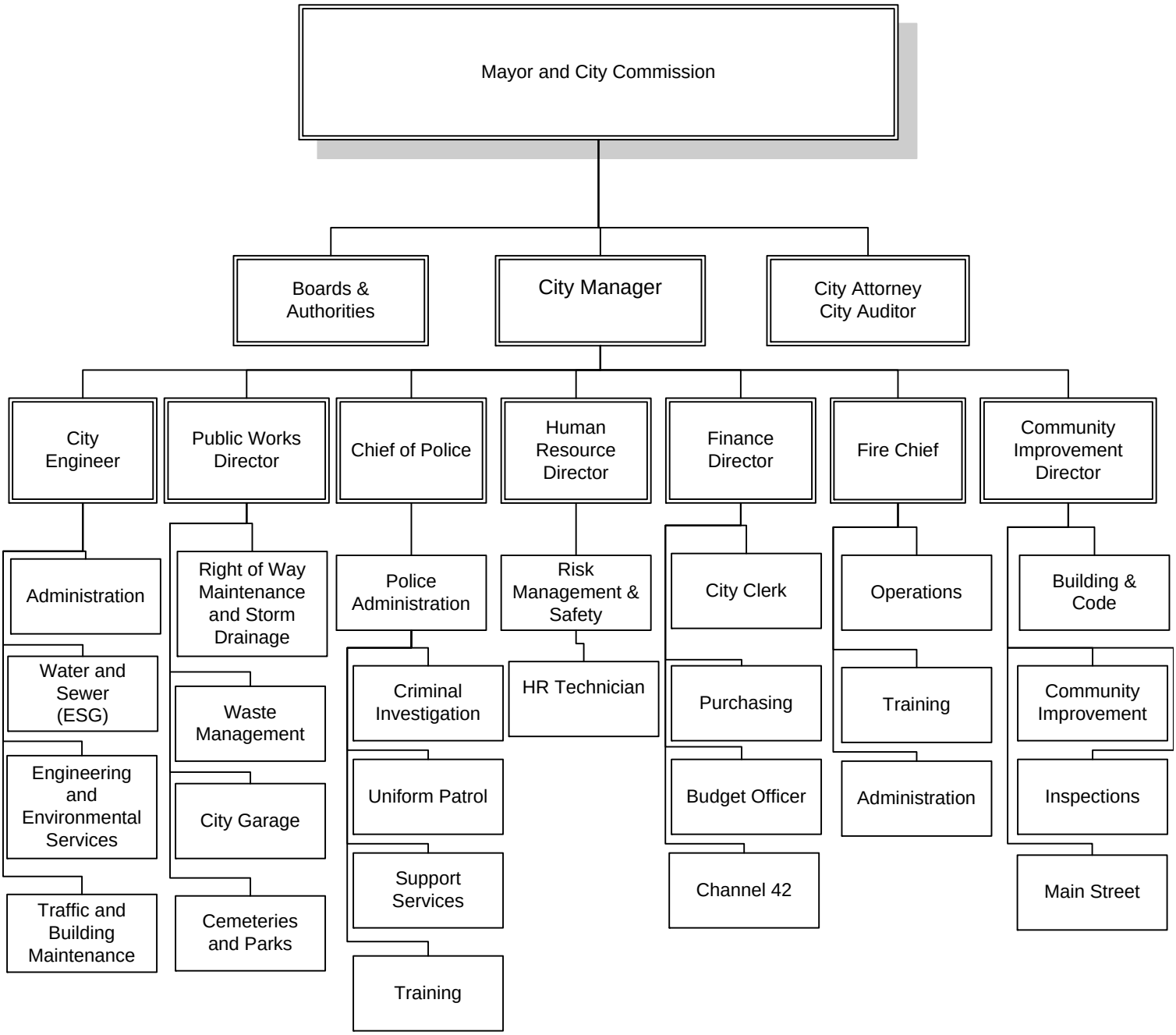
Date of Incorporation	November 1, 1874
Form of Government	Manager
Number of Employees (Excluding Police& Fire)	87
Area in Square Miles	11.69
Population:	
City	14,765
County	35,494
City of Waycross Facilities and Services	
Miles of Street	178
Number of Street Lights	2,053
Number of Traffic Lights	21
Culture and Recreation	
Community Centers	1
Parks	24
Park Acreage	113.34
Cemeteries	3
Cemetery Acreage	140
Fire Protection	
Number of Stations	3
Number of Fire Personnel	54
Number of Calls Answered	1071
Number of Inspections & Pre Plans Conducted	1682
Police Protection	
Number of Stations	1
Number of Police Personnel and Officers	68
Number of Patrol Units	42
Number of Law Violations:	
Physical Arrests	2,161

Traffic Violations	4,806
Sewerage System	
Miles of Sanitary Sewers	120
Miles of Storm Sewers	60
Number of Treatment Plants	1
Number of Service Connections	6,885
Daily Average Treatment in Gallons	3,000,000
Maximum Daily Capacity - Treatment in Gallons	12,000,000
Water System	
Miles of Water Mains	145
Number of Service Connections	7,523
Number of Fire Hydrants	953
Daily Average Consumption in Gallons	2,300,000
Maximum Daily Capacity of Plant in Gallons	3,400,000
Daytime Population	45,000
Facilities and Services Not Included in the Reporting Entity	
Hospitals	1
Number of Beds	231

Local Government

The City operates under a Council/Manager form of government. The City provides the following services: public safety, highways and streets, public improvements, and general and administrative services. In addition, the City operates enterprise funds (water and sewer and waste management) for the incorporated and immediate surrounding areas. Under the Council/Manager form of government, citizens elect their representatives, the Mayor and City Council, who determine policy for the City. The Council selects and appoints the City Manager, who is responsible for administering the Council's policies, advising the Council, and conducting the day-to-day operations of the City. The City Manager is responsible for hiring the directors who run each department.

Organizational Chart



Component Units of the City of Waycross

Component units are legally created public organizations which function "separate" from the City, yet elected officials of the City of Waycross remain financial accountable. At this time the City of Waycross has no component units; however, the City does have joint venture related organizations.

- Southeast Georgia Regional Development Center
- City of Waycross Housing Authority
- Downtown Development Authority
- Waycross-Ware County Development Authority

The development authorities were established to improve, refurbish and renovate established buildings and to preserve the local heritage.

Recreation

The City has twenty-four parks within the city limits. Most of these parks have playground equipment while other parks feature beautiful landscaped settings to escape from the stresses of day-to-day life. The Waycross-Ware County Recreation Department offers different activities throughout the year. These programs include cheerleading, football, basketball, baseball, and softball. The Recreation Department is funded by the Ware County government.

Education

Education for preschool through high school is provided by the Ware County Board of Education. There are ten schools within the county. Higher education is provided by Waycross College, a two-year unit of the University System of Georgia, and Okefenokee Technical College (OTC). OTC provides high quality technical and adult education and training services to meet the needs of citizens and employers.

Health Services

The Satilla Regional Medical Center is our primary hospital in Waycross. In 2003, the facility was expanded to include a new main entrance, surgery center, heart center, critical care center, and birthing center. This $30.8 million expansion was the largest building project in its history.

FINANCIAL POLICIES

The following are financial policies that the City follows in managing its financial and budgetary procedures. These policies enable the City to maintain financial stability.

Revenue Policies

- The City will maintain a diversified and stable revenue system that will equally allocate the burden of supporting all City services and protect the City from short-term fluctuations in any one revenue source.
- The City will project revenues on a conservative basis so that actual revenues will consistently meet or exceed budgeted revenues.
- The City will maintain appropriate collection systems and implement necessary enforcement strategies to collect revenues.
- The City will consider current standards and market rates in establishing fees, taxes, and charges, and review these annually to keep pace with the cost of providing government services.

Debt Policies

- Long – term debt will be used for capital improvements.
- Two to five year debt will be used for equipment replacement purposes, and smaller capital improvement projects.
- The City will use general obligation debt to fund general – purpose public improvements that cannot be funded by current revenues, and will not use general obligation debt for enterprise activities.
- The City will maintain reserves according to the covenants of bond issues and in accordance with good accounting practices.
- The City will attempt to secure the lowest net interest cost for all debts.
- The City will maintain good communications with bond rating companies about its' financial condition, and will make full disclosure on every financial report and bond prospectus.
- The medium – term and long –term debt obligations will be incorporated into the City's capital improvement program.

Banking and Investment Policies

- The City will issue request for proposals from local banks every five years to award a city depository status to the best bidder. The award shall be based on the best package presented for the overall lowest rate on debt and highest yield on deposits.
- The City will manage its monies to allow for a combination of adequate cash flow and maximum investments returns.
- Investments will be FDIC insured accounts, or a pledge of assets (110%) above insured amounts will be secured.
- Proper and adequate security of cash will be a priority and standard procedure.

Audit Policies

- An independent certified public accounting firm will be used to issue an opinion on the annual financial statements along with a management letter detailing areas that need improvement.
- The government will establish and maintain a high standard of accounting practices and they will conform to generally accepted accounting principles promulgated by the Government Accounting Standards Board. Financial systems will be maintained to monitor revenues and expenditures on a monthly basis.
- Every five years, the government will issue a request for proposal to choose an auditor from local firms for a period of three years with annual renewal options.

Purchasing Policies

- The City uses purchasing and distribution practices which promote maximum practicable competition which insures the lowest price policy and the highest possible quality for equipment, supplies and services best suited for the city's operations at the lowest possible cost and ensuring the best possible value for the City of Waycross.
- All purchases over $5,000 dollars shall be done by formal Request for Bid or Request of Proposal. All other items shall have phone, fax, or written quotes. All purchases over $150 are approved by the City Manager.

Five Year Capital Improvement Program

- Each department is required to develop and annually update a capital improvement plan.
- The Capital Improvement Plan will be a guide to identify long-range capital projects and heavy equipment replacement purchases. The first year CIP (Capital Improvement Plan) is incorporated into the annual budget. The subsequent outlying years are updated and revised each year to reflect the changing needs and priorities of the department heads.
- If needed vehicles and heavy equipment will be either financed through local banks or the Georgia Municipal Association Direct Lease program.

Fixed Assets Policies

- Assets capitalized, not including infrastructure assets, have an original cost of $5,000, or more and over three years of useful life.
- Useful Lives for infrastructure are estimated based on the City's historical records of necessary improvements and replacement.
- All reported capital assets are depreciated except for land and construction in progress.
- Depreciation has been calculated on each class of depreciable property using the straight-line method. The estimated useful lives are as follows:

Buildings	25-50 years
Water and Sewer System	30-50 years
Infrastructure	20-35 years
Machinery and Equipment	5-10 years
Improvements	20 years

Basis of Budgeting

Whichever basis of accounting that the City chooses to use will determine when revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements. All Governmental Fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they both become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The expenditures utilize a budgetary basis, which employs encumbrance accounting. If items or services are ordered but not received by June 30, the amount of purchase is encumbered and carried forward into the next fiscal year.

Proprietary Fund types utilize the accrual basis of accounting. The accrual basis of accounting recognizes transactions when the economic event occurs, regardless of the timing of cash flows. Revenues are recognized when earned and measurable, and expenses are recognized when incurred.

Budgeting

Each fiscal year a budget is legally adopted for the General Fund, Special Funds, Internal Services Fund, and Enterprise Funds. This budget is balanced in accordance to Georgia law (OCGA 36-81-3(B)(3)) that states, "a budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriation." Department and division expenditures are summarized as personal services, operating expenses, and capital outlay.

Budget Policies

1. The City of Waycross will prepare and adopt balanced budgets annually for all funds, before the beginning of the fiscal year. A balanced budget is defined as the estimated current expenditures are equal to or less than the estimated current revenues. The City's fiscal year begins on July 1, and ends on June 30.
2. It is the City's policy that the budgets be prepared according to Generally Accepted Accounting Principles. All revenues and expenditures are based on accurate estimates and consider actual history as well as anticipated needs.
3. Equitable replacement and capital improvement budgets are to consider past and future maintenance requirements. Operating budgets will provide sufficient resources for regular maintenance and repair of all assets.
4. The City shall use a decentralized budget process with all departments given an opportunity to participate by their request for personnel, supplies, capital items and services needed to carry on its responsibilities in an exemplary manner.
5. Capital requests are to be included in the annual budget process and a five-year projection of anticipated needs will be included.
6. Enterprise funds shall be self-supporting with current revenues enough to cover current expenditures including debt service and capital improvements.
7. The City will strive to make Special Revenue Funds as self-supporting as possible.
8. Insurance and pension funds shall be maintained with allocations to provide for the level of coverage required and maintain prudent reserves.

9. The City will maintain a budget control system to ensure adherence to the budget and will prepare timely, monthly financial reports, comparing actual revenues, expenditure and encumbrances with budgeted amounts.

Budget and Expenditure Control

- Each department is responsible for controlling expenditures and expending funds only for items that were budgeted.
- Expenditures shall not exceed the appropriation budget amount.
- No increase in the overall budget for any one department is allowed, unless approval is granted by the City Council.
- Operational control of departmental budgets is maintained by the City's fund management system, which prohibits over spending within a budgetary line item.
- Encumbrances are established on the basis of the issuance of purchase orders.
- Each department has access to the fund management program to monitor and produce reports for their departmental budget line items daily.

Budget Process

Each January each department must submit their yearend projections for the current fiscal year. This information is accumulated to help management forecast the City's financial status for year end. A department head retreat was held with the City manager and the City's department heads. This retreat included a review of goals made for the current fiscal year, programs and projects. They create objectives to be examined by the Mayor and City Commission. The Mayor and City Commission met for an annual retreat. The Mayor and City Commission decided on goals they would like the City employees to accomplish over the next year or two. The department heads' goals, projects and programs were review and discussed. In February, each department can download all budget forms and instructions from the City's Intranet. Once all information has been submitted from each department, the City Manager, Finance Director, and Budget Officer will begin budget review meetings with each division director. After the final budget numbers are calculated, a second meeting is held with the directors to review their edited budgets. Next the Mayor and Commissioners receive a copy of the recommend budget for review. A budget work session is held with the department head, Mayor and Commissioners to discuss the proposed budget. A public hearing is held a week prior to the adoption of the proposed fiscal year budget. After the budget has been approved, the Budget Officer distributes copies to all departments. The following pages show the Strategic Planning Sessions topics and goals that were discussed.

Strategic Planning Sessions

City Commission Planning Retreat

The Mayor and City Commission met for the 2010 staff planning session on February 26 - 28, 2010. The purpose of this retreat was to set the overall objectives for the City and to prioritize the actions to be taken in the upcoming year.

Below is the Agenda and a summary of items of importance that were discussed.

Agenda

Friday, February 26

6:00 – 8:30	Dinner welcome, overview, ground rules. introductions and celebrating our successes over the last 12 months

Saturday, February 27

8:30 – 9:30	Revisit the Vision, Mission and Guiding Principles: How are we doing?
	Recap 2009 retreat goals and status
9:30 – 10:15	Prioritize issues and begin discussions
10:15 – 10:30	Break
10:30 – 12:00	Discussion of issues and goal setting
12:00 – 1:00	Lunch
1:00 – 4:30	Continue discussion of issues and goal setting

Sunday, February 28

9:00 – 10:00	Continue discussion of issues and goal setting
10:00 - 10:15	Break
10:15 – 11:30	Continue discussion of issues and goal setting
11:30 – 12:00	Summary, evaluation and adjourn

Mayor and Commissioner Topics for Discussion

Stronger Public Relations

Website, facebook, and other customer service enhancements, Public Relations – some city employees are making it hard, do they have a vested interest Creation of a more business friendly environment within city hall

Action:

- Mail out survey to gather satisfaction survey information and to help identify needs (ICMA Survey)

- Develop a strategy to counter the negative elements and negative messages being spread in or about the community

- Strengthen and update the City website

- Conduct "town hall" type information gathering meetings

Water and Sewer Rate Study

Implementation of new Rates

Action:

- Form a committee to develop game plan

- Create "Citizen, did you know…" campaign strategy

- Be prepared for implementation of phase one of the rate study (July 1)

Appointments to Boards and Authorities

Racial parity in board and committee appointments, develop a process, master list, general background information, and willingness to serve

Discussion:
Numerous board appointments coming up – discussion of master list and diversity of pool – consider Leadership Waycross participants

Action:
City Manager create a master list of people willing and interested in serving

Humane Society/Animal Control Status

Discussion:
Joint service provided in conjunction with the county – need for an on-site director at shelter – question role of the Humane Society Board - better citizen contact number system. Very confusing to citizens – city and county need to meet to adopt the city's version of the ordinance and revisit procedures. Can revisit as part of the SDS negotiations. If new facility, SPLOST project

Action:

- Address concerns, issues, ordinances and processes in the 2010 SDS discussions with the County

- Formally request from county monthly statistical performance data on animal control

SPLOST – allocation of funds (DWDA, Projects)

Discussion:
Update by manager on current projects. Professionally planned downtown landscaping along with a traffic study

Action:

- Consensus to move forward with planning for the Post Office Building

- Plan for SPLOST money to be used for significant street-scraping initiative

- Bidding for work done by DWDA must go through city bidding process

Jobs – how do we get more money for jobs?

Discussion:
Possibility of subsidized labor from DOL. Take advantage of RC grants to cities. Continuation of the summer youth hiring. Demonstrate this commission is concerned about local employment. New website may be tool to promote city employment.

Action:

- Get the information out to new and existing employers about hiring Waycross Ware citizens – Commission supports "Hire Local" – utilize website and channel 42 – commissioner Simmons take before OADA

Police Department and Public Safety

Internal review board for shootings, drugs on the street; especially Oak St. and minority Recruitment

Discussion:
Consider committee liaison between community and Police Department – expand district three's concept

Action:

- Consult Chief of Police about his thoughts and suggestions about possibilities of getting citizens involved making the community safer – particularly the Oak Street area – consider switching to one-way as first step

"Shop Local" campaign to possibly help with sales tax revenue

Discussion:
May be something for Chamber of Commerce – sales tax major source of revenue to city – need to let citizens know about the importance of buying locally and how the money stays in the community as sales taxes, salaries, wages, …get support from BOE, Ware County, …Show the statistics – return to the local economy

Action:

- Write a Commission letter to the Chamber supporting "Shop Local"
- Communicate same to County and the BOE

City Auditorium

Overcoming bond issue with the county, plan going forward

Action:

- Formally request to the County that they reimburse the project costs

Blight Tax

Action:

- Present completed ordinance for approval
- Send letter regarding Bunn Building

Neighborhood Restoration

Discussion:
Get neighborhoods involved in improving properties – applying for CHIPS grant – work with retailers to get paint and other supplies for rehabbing properties

Action:
Arrange for paint and other supplies from Wal-Mart Distribution Center

Waycross – a retirement designation

Action:
Contact and seek out the requirements for becoming a "Retirement City"

E.E. Moore Park – Improvements

Discussion:
Need for water, shelter and building – proposal for USDA

Action:
- Staff to assist with planning and proposal for USDA and determine city obligation and costs prior to final approval by commission

Manager's Topics for Discussion

Occupational Taxes
Section 18-10 – out of date collection methods

Discussion:
Current methods outdated

Action:
- City Manager bring examples of methods of collection to the Commission

Nonpayment of Business/Occupational License
Proper way to address

Action:
- Attorney and City Manger look into options for the legal profession and bring recommendation

Retail/Commercial Economic Development Incentives
Can and should we try and develop at the local level?

Discussion:
No document stating what the city has to offer and possible incentives

Action:
Create a one-page marketing sheet with interesting data (pull factor), services and amenities the city has to offer as a base for offering incentives

Annual Employee Appreciation Luncheon – Involvement

Discussion:
Informational only – briefing at next work sessions

Web Site Redesign
Working improvements

Discussion:
Brief demos

Inert Landfill – Plan of action going forward. Identifying a site and costs associated

Action:
TBD

Traffic Study

Discussion:
Need to change the pattern of motorists and trucks – increase enforcement of existing ordinances

Action:

- Define weight limit streets and proper enforcement and ticketing – publicize in advance

- Conduct a professional study of the problem areas – traffic calming, flow and trucking

Division Head Retreat

March 23, 2010

The division head and managers met for the 2010 staff strategic planning session on March 23, 2010. The purpose of this retreat was to identify key areas that may need to be addressed in the budget process and to provide the Commission with staff's view of the critical issues facing the City. The staff discussed the strengths, challenges, and opportunities that would affect the FY 2011 Budget. Our discussions incorporated a review of those topics, as well as a polling of the participants for any additional items of consideration.

The meeting began at 8:30 AM on Tuesday with a power point presentation of the positive actions that had occurred in Waycross over the past year. There were many accomplishments, and there is much to be proud of for the city. We began our discussion of the upcoming challenges the city will be endure during the FY 2011. Again the main concern of the staff is budget restraints, and continuing implementing ways to cut cost without cutting services. Below you will find the Agenda and a listing of the items discussed.

Division Head Retreat
March 23, 2010
Agenda

Tuesday, March 23, 2010	Division Heads and Managers
8:30 a.m. to 9:00 a.m.	Breakfast
9:00 a.m. to 9:30 a.m.	Lessons Learned from this year – HR Dir
9:30 a.m. to 10:00 a.m.	Review of Fiscal Year 10 Goals - Staff
10:00 a.m. to 10:15 a.m.	Break
10:15 a.m. – 11:00 a.m.	Commission Retreat Summary – City Mgr
11:00 a.m. – 11:45 a.m.	Budget Overview – Finance Dir/City Mgr
11:45 a.m. – 12:00 p.m.	Break
12:00 p.m. – 1:00 p.m.	Lunch (w/Mayor and Commissioners) - Staff

DIVISION HEAD RETREAT – NOTES

MARCH 23, 2010

Of the many lesson learned this year – Which stands out?

- Doing more with less
- Learned to share duties within the department
- Finding better solutions to things with less money
- Citizens and employees are more understanding under current financial situations
- Perception of citizens on the City and vice versa are better

What are the greatest strengths of the City of Waycross?

- No big turnovers with middle management and above – promoting from within
- Continuing to move forward with challenges of current situations
- Quality of employees
- Finding better ways to improve services and pressing forward
- Communication between departments improving

What weakness do you see present in the City of Waycross?

- Need more cross-training in departments and in other departments (quarterly)
- Need better customer service
- Steadily improve the City's perception to the citizens
- Letting thing get routine – not thinking of how what we do affects the citizens

What are the greatest opportunities that exist now and in the future of the City Government?

- Friendly
- Safe
- Well run government
- Clean
- More services and quality of services offered to citizens
- Small town but personal
- Less worry about disservices
- Accessibility to City Hall and staff

Budget Calendar

Below is the Budget Calendar for Fiscal Year 2011.

Dates	Description
12/31/09	Mid-Year
01/22/10	FY 2010 Projections forms posted on Intranet (COWnet)
02/05/10	FY 2010 Projections Due (email to Budget Officer)
02/16/10	Issue 5 Year Capital Plan Forms
02/26/10	Deadline to complete 5 Year Capital Plan
Feb 26-28, 2010	Commission Budget Retreat
March 23, 2010	Strategic Planning Session with Staff
03/03/10	Memo to Division head regarding instructions from City Manager and Worksheets displayed on Intranet (COWnet) for FY 2011 Budget
DEADLINE **03/31/10** Return all forms to the Budget Officer	Departmental Expenditures Due Personnel Reclassifications/Additions Overtime Justifications Goals and Objectives Performance Measures
04/22/10	Manager and Division Head Conference Begins
04/23/10	Manager and Division Head Conference Ends
05/17/10	Manager submits Budget Workbooks to Commission
05/17/10	Proposed Budget Summary (Lobby at City Hall)
05/24/10	Commission Budget Work Session @ 4:00 pm
05/21/10 05/31/10	1. First advertisement of Budget Public Hearing to appear in Waycross Journal Herald. 2. Second advertisement to appear in Waycross Journal Herald.
06/07/10	Budget Public Hearing @ 5:00 pm in Commission Chambers
06/15/10	**Commission considers and adopts Fiscal Year 2011 Budget**

Budget Adoption *(taken from the Charter of the City of Waycross)*

The commission shall administer the affairs of the city through a budget system. At the beginning of each fiscal year, the City Manager shall prepare and submit a balanced budget to the Commission for their approval, a budget of estimated expenses of each department, and the reasons therefore, and of the estimated resources of the city. The City of Waycross annual budget starts on July 1 and ends on June 30 each year. The commission shall make such changes as it deems necessary and proper in said budget, and then adopt same for the guidance of the City Manager and itself in the financial affairs of the city. The City Manager must present good and valid reason to the commission before exceeding the amount allotted to any department, and shall not exceed the allotment of any department without express consent and approval of the commission, with good reason shown therefore.

At least seven days prior to the approval of the budget by the Commission, the City Manager shall conduct a public hearing at City Hall on the proposed budget. Notice of the Public Hearing shall be published in the official organ of Ware County, Georgia, at least ten days prior to the hearing, and at least two separate times.

Budget Amendment Process

The legal level of budgetary control for the City of Waycross is at the departmental level. All division head personnel and supervisors have access to our Fund Management software so they can monitor and print reports as needed to keep a perceptive overview of their budgeted accounts.

Monthly the Accounting Department issues financial reports to the City Commission, City Manager and Finance Director. These reports are used as tools to summarize the financial position of the city. These reports include both expenditures and revenues for all budgets as they relate to the allocations on a month-to-month basis. The goal of 8.33% used each month from the normal operational expenditures is a guide for all departments. Also, a synopsis of the cash on hand for each fund (including all grants and capital improvement funds) are included to show the financial status of the organization. The City Manager, Finance Director and department heads review these reports and take the necessary steps within their power to correct any deficiencies and, if necessary request budget amendments. The procedures for budget changes and amendment follows.

Sample of Budget Amendment Request form:

DISTRIBUTION
(1) White to Finance
(2) Yellow to Accounting
(3) Pink to Department

CITY OF WAYCROSS
BUDGET AMENDMENT REQUEST

Name_____ Position_____

Department_____ Date_____

Account Number	Account Name	$ From	$ To

EXPLANATION:

Department Head Approved:_____

City Manager Approved:_____

Purpose**:**

To establish a procedure for transfer of budgeted funds from originally planned accounts to other accounts as need arises during the fiscal year.

General*:*

Depending on circumstances during the fiscal year, a department or division head may have some budget accounts that have more funds than will be needed. On the other hand, he may also have other accounts that have required more funds than originally planned. This procedure shall provide the avenue by which unused areas of departmental funds can be shifted to needed accounts.

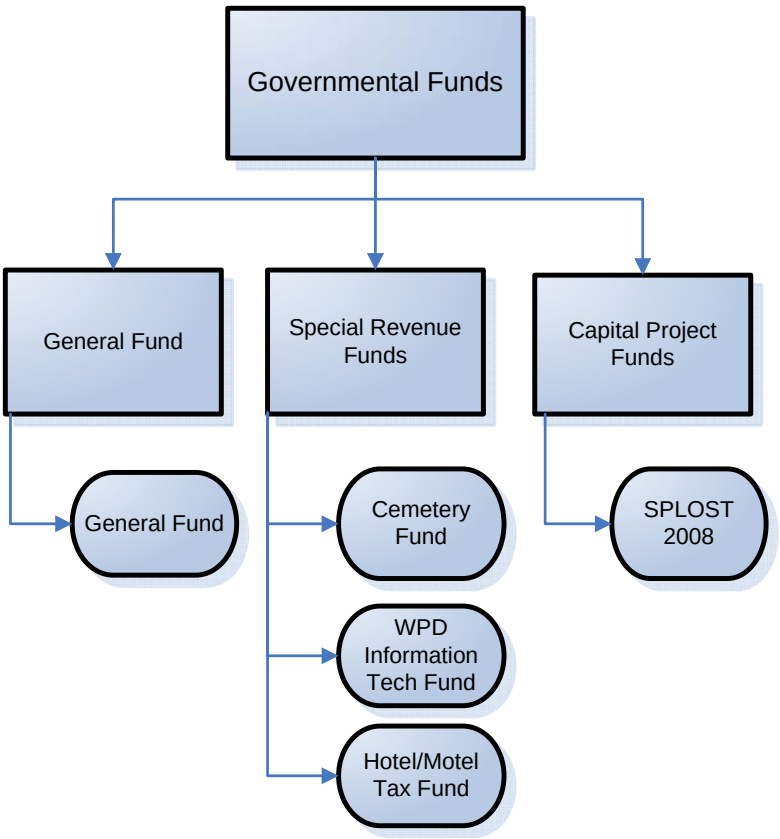
Procedures*:*

The department head shall fully explain the reason for the transfer and receive written approval from the division head. The City Manager is authorized to transfer budget amounts between line items within any department in conjunction with the department head; however, any revisions that alter the total appropriations of any department or fund must be approved by the City Commission. Therefore, the level of budgetary responsibility is by department-level appropriations.

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that consist of assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. There are two kinds of fund structures: Governmental and Proprietary.

City of Waycross
FY 2011 Governmental Fund Structure



The City utilizes three (3) major governmental fund types: General Fund, Special Revenue, and Capital Project. The funds in this budget are grouped into generic fund types and two broad fund categories as follows:

Governmental Funds

General Fund – This fund is the main operating fund of the City. The fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City of Waycross has three special revenue funds: Cemetery Fund, Waycross Police Department (WPD) Information Technology Fund, and Hotel/Motel Tax Fund.

> **Cemetery Fund** – The Cemetery Fund is used to account for the day to day operations of the three cemeteries that the city owns. All revenues are generated through charges that pertain to monument fees, internment fees, and grave location fees.
>
> **WPD IT Technology Fund** – This fund is used to account for proceeds of a specific revenue source that is collected from fines within the police department.
>
> **Hotel/Motel Tax Fund** – This fund is used to account for the Hotel/Motel taxes collected as required by general law.

Capital Project Funds – Used to account for the accumulation of resources for and the acquisition or construction of major capital facilities (other than those financed by proprietary funds). A Special Purpose Local Option Sales Tax of 1% was approved by the voters in February 2008.

Special Purpose Local Option Sales Tax (SPLOST) Fund 2008– This fund will be used to account for capital projects financed from SPLOST fund. This SPLOST revenue is dedicated to the following capital projects:

Pave dirt roads and resurface streets, sidewalk and traffic improvements, expand water/sewer mains, infrastructure improvements, purchase a fire pumper and 75 ft. aerial platform truck, build a remote fire station, building renovations, build a new Public Works facility.

On the following pages you will find reports for the following:

All Governmental Fund Types:
Combined Statement of Budgeted Revenues and Expenditures

(Note: In reference to the combined statement for governmental funds, the revenues are listed by major source and the expenditures are listed by major function and department. The operating transfers are listed as both "in" and "out").

General Fund:
General Fund Expenditure Summary
General Fund Revenue Summary
General Fund Summary of Revenues and Expenditures

Cemetery Fund:
Cemetery Fund Summary of Revenues and Expenditures

Hotel/Motel Tax Fund:
Hotel/Motel Tax Fund Summary of Revenues and Expenditures

WPD Information Technology Fund:
WPD Information Technology Fund Summary of Revenues and Expenditures

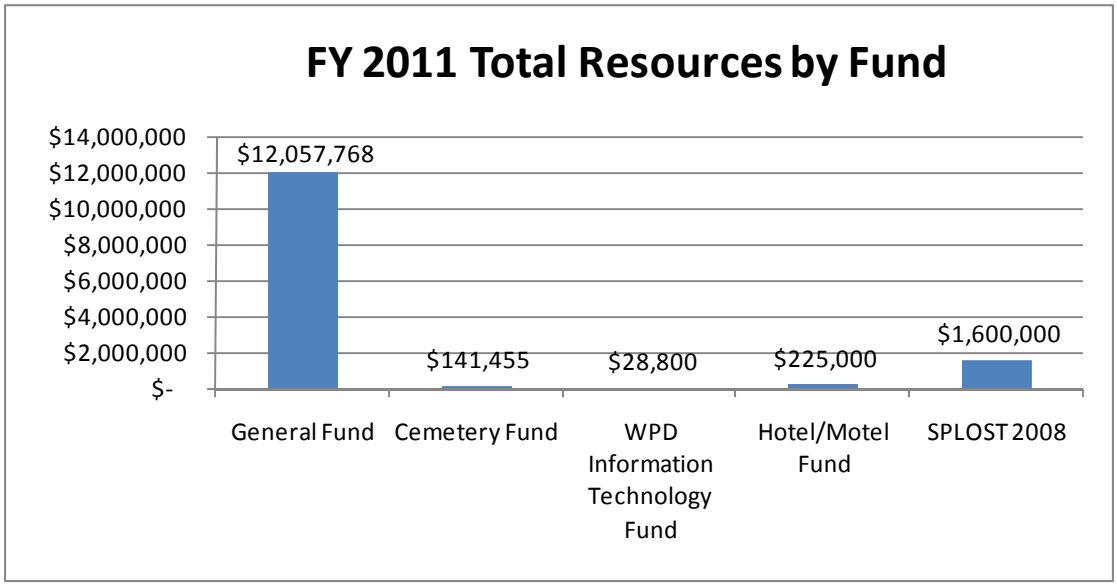
Special Purpose Local Option Sales Tax Fund 2008:
Special Purpose Local Option Sales Tax Fund 2008 Summary of Revenues and Expenditures

All Government Fund Types in FY 2011

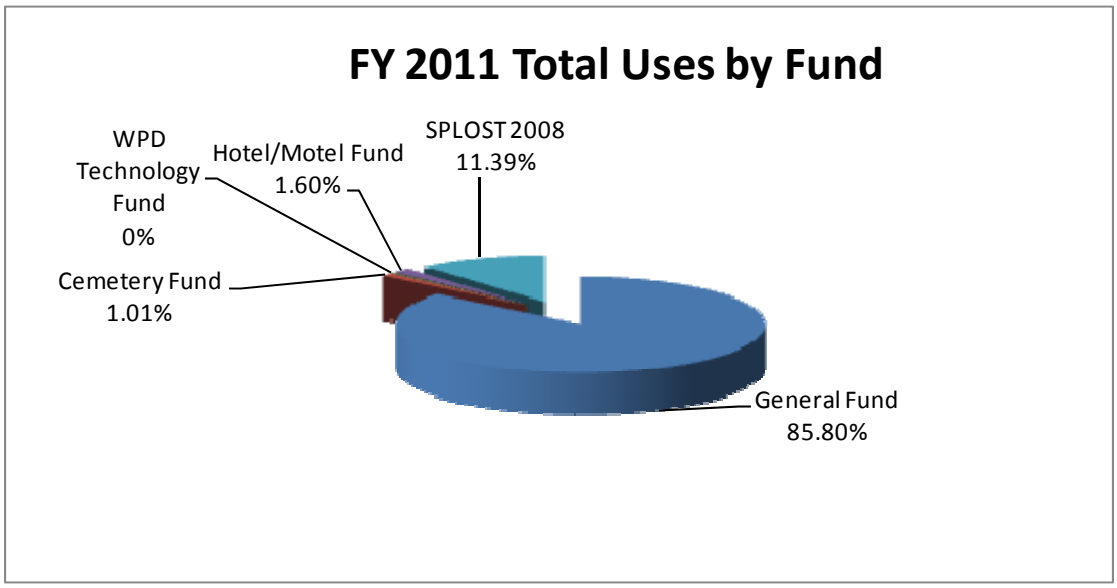
Combined Statement of Budgeted Revenues and Expenditures

	General	Cemetery Fund	WPD IT Fund	Hotel/Motel Tax Fund	SPLOST 2008
Resources					
Revenues					
Taxes	$ 8,756,000	$ -	$ -	$ 225,000	$ 1,600,000
Licenses and Permits	1,067,472	-	-	-	-
Fines and Forfeitures	570,000	-	28,800	-	-
Charges for Services	265,400	141,455	-	-	-
Intergovernmental	27,000	-	-	-	-
Interest & Rents	5,000	-	-	-	-
Other	50,100	-	-	-	-
Total Revenues	$ 10,740,972	$ 141,455	$ 28,800	$ 225,000	$ 1,600,000
Operating Transfers In					
General Fund	-	-	-	-	-
Water & Sewer Fund	863,733	-	-	-	-
Special Purpose Sales Tax	200,000	-	-	-	-
Cemetery Fund	25,845	-	-	-	-
Waste Management Fund	197,218	-	-	-	-
Community Improvement Fd	30,000		-	-	-
Other/Fund Balance	-	-	-	-	-
Total Transfers In	$ 1,316,796	$ -	$ -	$ -	$ -
TOTAL RESOURCES	$ 12,057,768	$ 141,455	$ 28,800	$ 225,000	$ 1,600,000
Uses					
Expenditures					
General Government	$ 981,817	$ -	$ -	$ 225,000	$ 157,000
Public Safety	7,447,040	-	28,800	-	600,000
Public Works	1,246,928	-	-	-	-
Cemetery	-	103,910	-	-	-
Community Improvement	357,162	-	-	-	75,000
Engineering	1,200,255		-		768,000
Capital Outlay	412,283	-	-	-	-
Reimbursements	-	-	-	-	-
	$ 11,645,485	$ 103,910	$ 28,800	$ 225,000	$ 1,600,000
Operating Transfers Out					
Data Processing	$ 80,453	$ -	$ -	$ -	$ -
Public Buildings	49,063	-	-	-	-
Waste Management	-	-	-	-	-
Cemetery	-	-	-	-	-
City Garage	282,767	11,700	-		-
General Fund	-	25,845	-	-	-
Total Transfers Out	$ 412,283	$ 37,545	$ -	$ -	$ -
TOTAL USES	$ 12,057,768	$ 141,455	$ 28,800	$ 225,000	$ 1,600,000
Net Resources	$ -	$ -	$ -	$ -	$ -
Beginning Fund Balance	$ 869,730	$ 128,798	$ 11,144	$ 3	$ 691,888
Ending Fund Balance	**$ 869,730**	**$ 128,798**	**$ 11,144**	**$ 3**	**$ 691,888**

The following bar graph illustrates the total FY 2011 budgeted revenues for all Governmental Funds.



The following pie graph illustrates the total FY 2011 budgeted expenditures for all Governmental Funds.



General Fund Expenditure Summary

General Fund
Expenditure Summary

	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
General Government					
Mayor	$24,688	$19,671	$21,282	$19,618	$22,360
City Commissioners	97,248	87,456	83,661	73,942	86,670
Elections	16,215	124	20,300	11,805	11,775
City Attorney	60,783	58,315	61,813	59,664	60,356
City Auditor	47,500	47,500	47,500	47,500	47,500
Municipal Court Judge	72,914	73,837	73,600	75,252	73,600
City Manager	206,033	221,406	225,627	218,519	216,055
Finance	275,931	272,190	290,728	288,436	294,427
Purchasing	299,589	216,553	272,152	241,764	252,997
Human Resources	199,115	205,327	195,236	151,720	200,828
Non-Operating	84,929	71,269	61,532	87,566	127,532
Transfer to Data Processing	77,092	78,619	79,680	79,680	80,453
Transfer to Public Buildings	49,511	48,158	50,350	50,350	49,063
Transfer to Garage Fund	270,933	279,721	296,875	296,875	282,767
Transfer to Waste Management	0	30,000	0	0	0
Transfer to Cemetery Fund	0	70,734	0	0	0
Total General Government	$1,782,481	$1,780,880	$1,780,336	$1,702,691	$1,806,383
Public Safety					
Police Department	$4,008,206	$4,044,650	$4,359,679	$4,207,159	$4,209,053
Fire Department	2,930,365	3,046,055	3,184,947	3,083,892	3,237,987
Total Public Safety	$6,938,571	$7,090,705	$7,544,626	$7,291,051	$7,447,040
Public Works					
Administration	$103,816	$123,441	$131,138	$128,407	$131,914
Highways & Streets	991,678	1,068,617	1,098,617	1,070,150	1,115,014
Total Public Works	$1,095,494	$1,192,058	$1,229,755	$1,198,557	$1,246,928
Community Improvement					
Inspections/Code Enforcement	$179,308	$160,707	$251,322	$184,654	$162,894
Administration/Grants	215,498	233,551	276,527	198,547	194,268
Total Community Improvement	$394,806	$394,258	$527,849	$383,201	$357,162
Engineering					
Engineering	$398,422	$410,156	$441,568	$421,701	$447,434
Traffic Engineering	216,131	189,802	270,789	259,589	254,319
Streets/Walkways/Drainage Construct	226,772	234,728	200,421	172,613	192,914
Street Lights	286,674	304,972	304,403	307,930	305,588
Total Engineering	$1,128,000	$1,139,660	$1,217,181	$1,161,833	$1,200,255
Total General Fund	$11,339,352	$11,597,561	$12,299,747	$11,737,333	$12,057,768

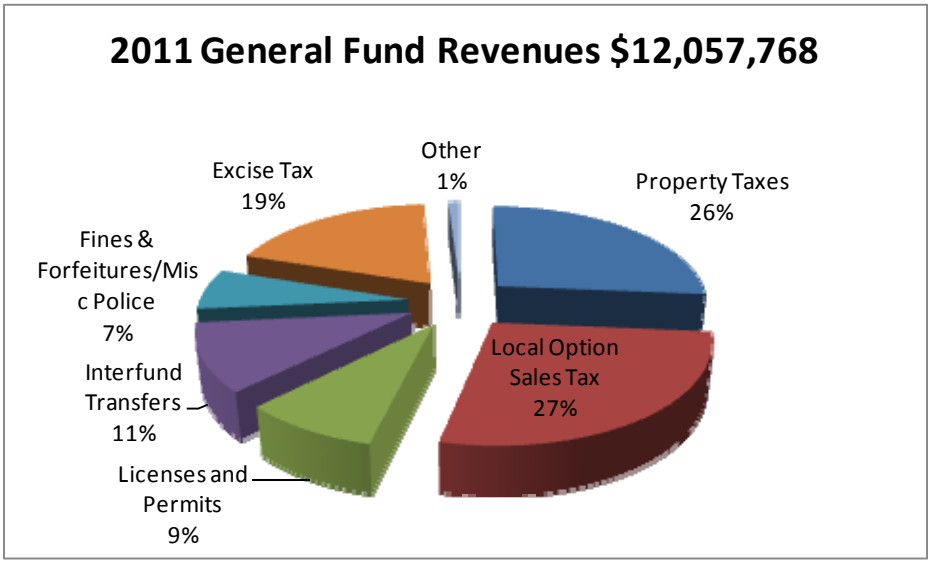
General Fund Revenue Summary

	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
Property Taxes					
Current Property Tax	$2,340,424	$2,340,170	$2,875,125	$2,673,027	$2,700,000
Timber Tax	0	0	0	151	0
Delinquent Tax	133,746	113,914	126,500	138,822	129,000
Motor Vehicle	257,497	239,642	245,000	208,920	243,000
Railroad Equip Tax	57,557	58,541	55,000	55,833	55,000
Real Estate-Intangible	35,483	21,207	30,000	14,973	25,000
Occupational Sales Tax	725,497	751,027	755,000	639,055	755,000
Interest & Penalties	21,736	32,218	27,000	25,157	24,000
Total Property Taxes	$3,571,940	$3,556,719	$4,113,625	$3,755,938	$3,931,000
Sales Tax					
Local Option Sales Tax	$3,379,176	$3,275,595	$3,217,638	$3,099,140	$3,300,000
Total Sales Tax	$3,379,176	$3,275,595	$3,217,638	$3,099,140	$3,300,000
Excise Tax					
Utility Franchise Tax	$1,200,882	$1,242,201	$1,280,000	$1,218,501	$1,280,000
Hotel/Motel Tax	167,424	146,478	122,400	142,578	135,000
Mixed Drink Tax	10,646	15,600	15,000	13,807	15,000
Insurance Tax	838,085	858,161	862,000	850,109	850,000
Total Excise Tax	$2,217,037	$2,262,440	$2,279,400	$2,224,995	$2,280,000
Alcohol Wholesale Tax					
Liquor & Wine Tax	$44,333	$37,370	$41,000	$31,732	$35,000
Beer Tax	204,108	213,579	214,140	222,470	220,772
Total Alcohol Wholesale Tax	$248,441	$250,949	$255,140	$254,202	$255,772
Permits					
Building Permits	$46,508	$32,417	$40,000	$48,488	$40,000
Fire Inspection Permits	1,641	1,030	1,300	858	1,300
Plumbing Permits	3,264	3,188	3,200	4,345	3,600
Electrical Permits	3,508	3,710	3,200	7,821	4,500
Mechanical Permits	3,188	2,434	3,200	4,299	3,200
Mobile Home Permits	475	800	1,500	200	1,500
County Inspection Fees	0	-1,452	0	0	0
House Moving Permits	75	225	300	75	300
Signs Permits	2,847	2,355	2,700	485	2,000
Miscellaneous Permits	0	200	300	0	300
Total Permits	$61,506	$44,907	$55,700	$66,571	$56,700
Intergovernmental Revenue					
Housing Authority Taxes	$30,757	$27,672	$27,000	$25,818	$27,000
Total Intergovernmental	$30,757	$27,672	$27,000	$25,818	$27,000
Miscellaneous Fees					
Planning & Development	$1,700	$3,000	$4,000	$800	$4,000
Variance Fees	1,080	1,280	1,200	2,105	1,300
Special Exception Fees	0	0	500	0	500
Rezoning Fees	1,350	200	500	450	500
Administrative Review	90	0	0	0	0
Sub-Division Fees	0	54	100	0	100

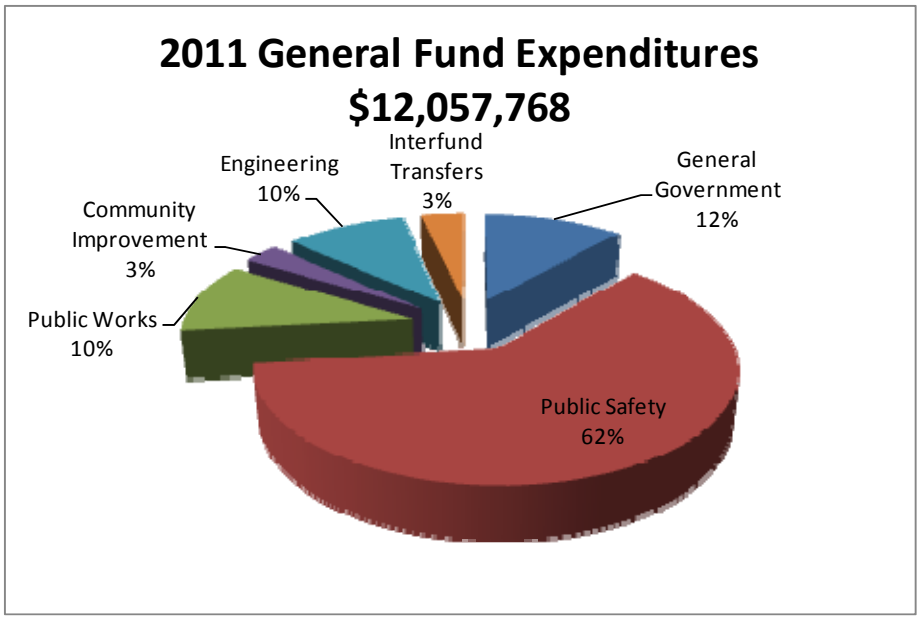
General Fund Revenue Summary (cont'd)

	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
Miscellaneous Fees	7,415	2,892	3,500	4,380	3,500
Demolition Fees	975	675	2,500	625	2,500
Vacancy Inspection Fee	1,630	3,195	3,500	3,620	3,500
Misc Reports/Code/Zoning	150	138	500	136	500
Election Qualifying Fee	1,080	0	1,080	720	0
Driveways & Culverts Revenue	565	2,000	3,000	1,939	3,000
Total Miscellaneous Fees	$16,035	$13,434	$20,380	$14,775	$19,400
Miscellaneous Police Fees					
Reimb: Housing Authority	$21,926	$56,906	$40,000	$62,207	$60,000
Reimb: Board of Ed-SRO	179,134	162,814	140,000	153,255	140,000
Fire & Burglar Alarm Fees	710	280	60	-140	0
Misc Police Fees	30,582	30,041	30,000	32,842	30,000
Total Miscellaneous Police Fees	$232,352	$250,041	$210,060	$248,164	$230,000
Channel 42					
Channel 42 City Revenue	$16,804	$19,356	$17,500	$19,188	$15,000
Split Fees	224	0	1,000	42	1,000
Total Channel 42 Fees	$17,028	$19,356	$18,500	$19,230	$16,000
Fines & Forfeiture					
Court Fines & Forfeitures	$484,771	$530,453	$560,000	$541,378	$520,000
Court Probationary Fees	9,254	9,839	10,000	9,114	10,000
Municipal Court Attorney Fees				1,722	40,000
Total Fines & Forfeiture Revenue	$494,025	$540,292	$570,000	$552,214	$570,000
Interest Income					
Cash in Bank Interest	$0	$0	$0	$0	$0
Bond Deposit Interest	1,608	1,163	2,000	796	1,000
Public Funds Interest	106,718	17,336	16,000	4,458	4,000
Total Interest & Income	$108,326	$18,499	$18,000	$5,254	$5,000
Miscellaneous Revenue					
Rental Income				13	100
Miscellaneous Receipts	$2,593	$7,482	$3,000	$9,609	$10,000
Misc. GEMA Reimbursements	0	280,950	0	0	0
Surplus Property Sales	16,478	54,193	80,000	24,102	40,000
Total Miscellaneous Revenue	$19,071	$342,625	$83,000	$33,724	$50,100
Other Financing Sources					
Water & Sewer Fund	$633,362	$747,876	$825,586	$871,822	$863,733
SPLOST	0	0	200,000	106,120	200,000
Cemetery Fund	21,698	24,352	25,845	25,845	25,845
Waste Management	166,586	178,194	197,218	197,218	197,218
Community Improvement	0	0	30,000	46,618	30,000
Fund Balance	0	0	152,655	0	0
Total Other Financing Sources	$821,646	$950,422	$1,431,304	$1,247,623	$1,316,796
Total General Fund Revenue	$11,217,340	$11,552,951	$12,299,747	$11,547,648	$12,057,768

The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2011. Property taxes and Sales taxes are the largest source of revenue followed by Excise taxes. These sources make up 72% of the General Fund. The remaining revenues include Licenses and Permits, Fines & Forfeitures, Interfund Transfers, and Other.



The graph below illustrates the major categories of General Fund expenditures by function. The Public Safety function, which includes the Police and Fire Departments accounts for the largest appropriation in the General Fund at 62%. Interfund Transfers are allocations for the Internal Service Funds and Cemetery Fund.



Cemetery Fund Summary

This department is under the Public Works Director's supervision. Responsibilities include maintaining the three cemeteries within the City. The sale of cemetery lots as well as issuing monument and burial permits is handled by this department.

Cemetery Fund
Summary of Revenues and Expenditures

	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
RESOURCES					
Revenue					
Cemetery Lots	$76,980	$69,342	$70,678	$42,450	$65,000
Interment Fees	$67,300	$66,715	$71,000	$60,650	$66,455
Monument & Transfer Fee	$10,289	$13,860	$11,458	$9,163	$10,000
Miscellaneous Revenue	723	259	0	236	0
Total Revenues	$155,292	$150,176	$153,136	$112,499	$141,455
Operating Transfers In					
General Fund	$0	$71,517	$0	$0	$0
Cemetery Trust Fund	$75,771	$0	$0	$0	$0
Total Transfers In	$75,771	$71,517	$0	$0	$0
Total Resources	$231,063	$221,693	$153,136	$112,499	$141,455
Uses					
Expenditures					
Personal Service	$93,243	$97,901	$42,170	$37,000	$37,462
Contractual Services	27,992	29,954	40,000	20,204	40,000
Travel & Training	0	0	0	0	0
Other Operating Expenses	81,570	57,967	58,931	57,461	52,293
Capital Outlay	14,945	0	0	0	0
Total Expenditures	$217,750	$185,822	$141,101	$114,665	$129,755
Operating Transfers Out					
Operating Transfers	$10,811	$11,628	$12,035	$12,035	$11,700
Total Transfers Out	$10,811	$11,628	$12,035	$12,035	$11,700
Total Uses	$228,561	$197,450	$153,136	$126,700	$141,455

WPD Information Technology Fund Summary

This fund created by state law in 2005 is used to account for proceeds of a specific revenue source that is collected from fines within the police department. The police chief must approve the spending of these revenues.

WPD Information Technology Fund
Summary of Revenues and Expenditures

	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
RESOURCES					
Revenue					
IT Revenue Fees	$24,236	$31,747	$27,000	$26,384	$28,800
Total Revenues	$24,236	$31,747	$27,000	$26,384	$28,800
Operating Transfers In					
Operating Transfers					
Total Transfers In	$0	$0	$0	$0	$0
Total Resources	$24,236	$31,747	$27,000	$26,384	$28,800
Uses					
Expenditures					
Computers/Equipment	$22,739	$33,191	$27,000	$22,883	$28,800
Total Expenditures	$22,739	$33,191	$27,000	$22,883	$28,800
Operating Transfers Out					
Operating Transfers	$0	$0	$0	$0	$0
Total Transfers Out	$0	$0	$0	$0	$0
Total Uses	$22,739	$33,191	$27,000	$22,883	$28,800

Hotel/Motel Tax Fund Summary

This fund is for Hotel/Motel taxes collected to support tourism. Forty percent of the taxes collected are paid to the Tourism Bureau of the Waycross/Ware County Chamber of Commerce which is represented below. The remainder of the collections are available for General Fund use. Prior to 2008, these funds were included in the General Fund.

Hotel/Motel Tax Fund
Summary of Revenues and Expenditures

	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
RESOURCES					
Revenue					
Hotel/Motel Tax Revenue	$111,729	$185,765	$204,000	$237,631	$225,000
Interest	$0	$0	$0	$0	$0
Total Revenues	$111,729	$185,765	$204,000	$237,631	$225,000
Operating Transfers In					
Transfers Ins	$0	$0	$0	$0	$0
Total Transfers In	$0	$0	$0	$0	$0
Total Resources	$111,729	$185,765	$204,000	$237,631	$225,000
Uses					
Expenditures					
Chamber of Comm T&C Bureau	$111,729	$185,762	$204,000	$237,495	$225,000
Total Expenditures	$111,729	$185,762	$204,000	$237,495	$225,000
Operating Transfers Out					
Operating Transfers	$0	$0	$0	$0	$0
Total Transfers Out	$0	$0	$0	$0	$0
Total Uses	$111,729	$185,762	$204,000	$237,495	$225,000

SPLOST 2008 Fund Summary

In 2008 voters approved a Special Purpose Local Option Sales Tax to fund a list of specifically identified capital projects. This sales tax will begin to be collected in October, 2008 and is split between the County and City based upon an agreed formula.

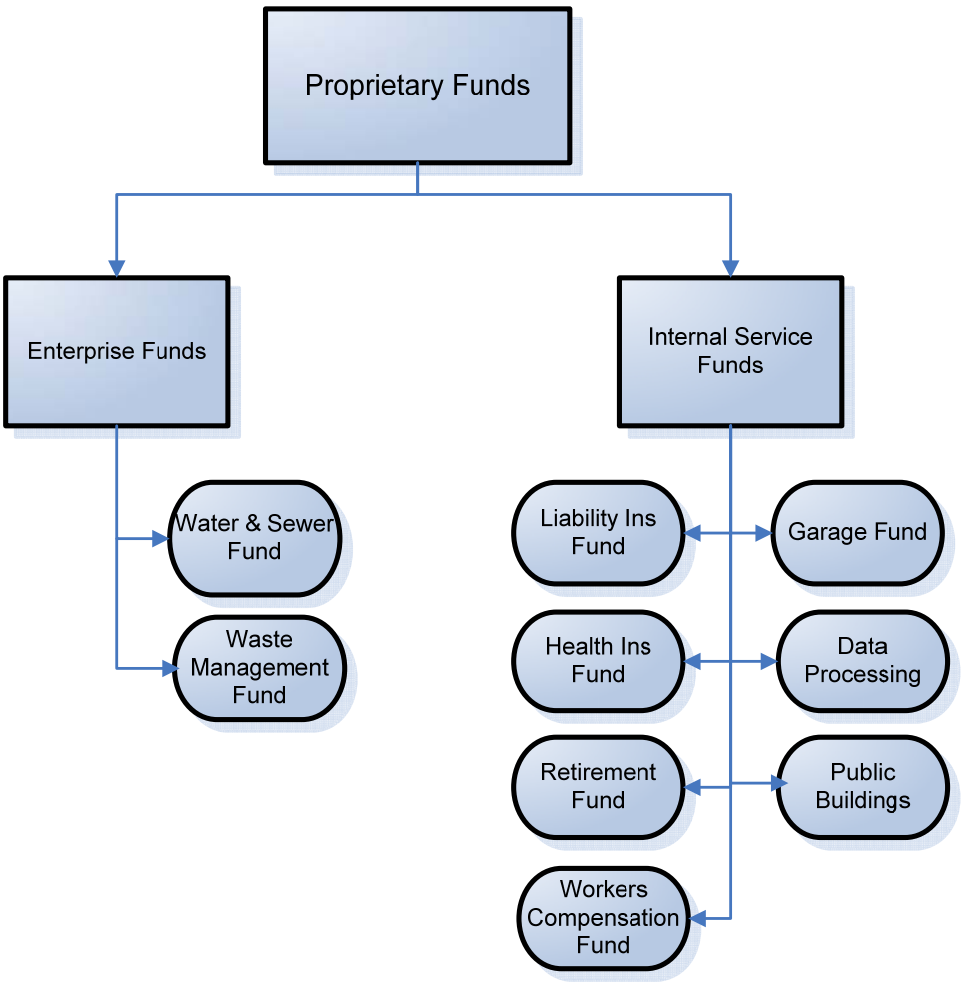
SPLOST 2008-2013 Fund
Summary of Revenues and Expenditures

	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
RESOURCES					
Revenue					
SPLOST Revenue	$0	$1,412,306	$1,880,584	$1,641,776	$1,600,000
Interest	$0	$0	$0	$3,709	$0
Total Revenues	$0	$1,412,306	$1,880,584	$1,645,485	$1,600,000
Operating Transfers In					
Transfers Ins	$0	$0	$0	$0	$0
Total Transfers In	$0	$0	$0	$0	$0
Total Resources	$0	$1,412,306	$1,880,584	$1,645,485	$1,600,000
Uses					
Expenditures					
Engineering Projects	$0	$0	$1,231,084	$241,599	$768,000
Public Buildings		0	592,500	13,168	350,000
Fire/Special Purpose Vehicles		665,211	7,000	0	250,000
Property Acq & Demolition					75,000
Information Technology			50,000	50,142	25,000
DDA Projects					132,000
Rehab City Auditorium				19,500	
Total Expenditures	$0	$665,211	$1,880,584	$324,409	$1,600,000
Operating Transfers Out					
Operating Transfers	$0	$0	$0	$0	$0
Total Transfers Out	$0	$0	$0	$0	$0
Total Uses	$0	$665,211	$1,880,584	$324,409	$1,600,000

As stated earlier the accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The Governmental Fund structure was presented. Proprietary funds account for all assets, liabilities, equities, revenues and expenses and transfers relating to the government's business type activities, where net income and capital maintenance are measured. In addition to the Governmental Funds, the City of Waycross utilizes two (2) proprietary fund types: Enterprise Funds and Internal Service Funds.

City of Waycross

FY 2011 Proprietary Fund Structure



Proprietary Funds

Enterprise Funds - These funds are used to report any activity for which a fee is charged to external users for goods or services. These activities are required to be reported as enterprise funds.

> **Water and Sewer Fund** - This fund is used to account for the provision of water and sewer services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water and sewer system and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest for water and sewer debt. All costs are financed through charges to utility customers with rates review regularly and adjusted if necessary to insure integrity of the funds.
>
> **Waste Management Fund** – This fund is used to account for operations of solid waste collection and disposal services. All costs are financed through charges to sanitation customers.

Internal Service Funds – The Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis.

On the following pages you will find reports for the following:

All Proprietary Fund Types
Combined Statement of Budgeted Revenues and Expenditures

Water and Sewer Fund:
Water and Sewer Fund Summary of Revenue and Expenditures

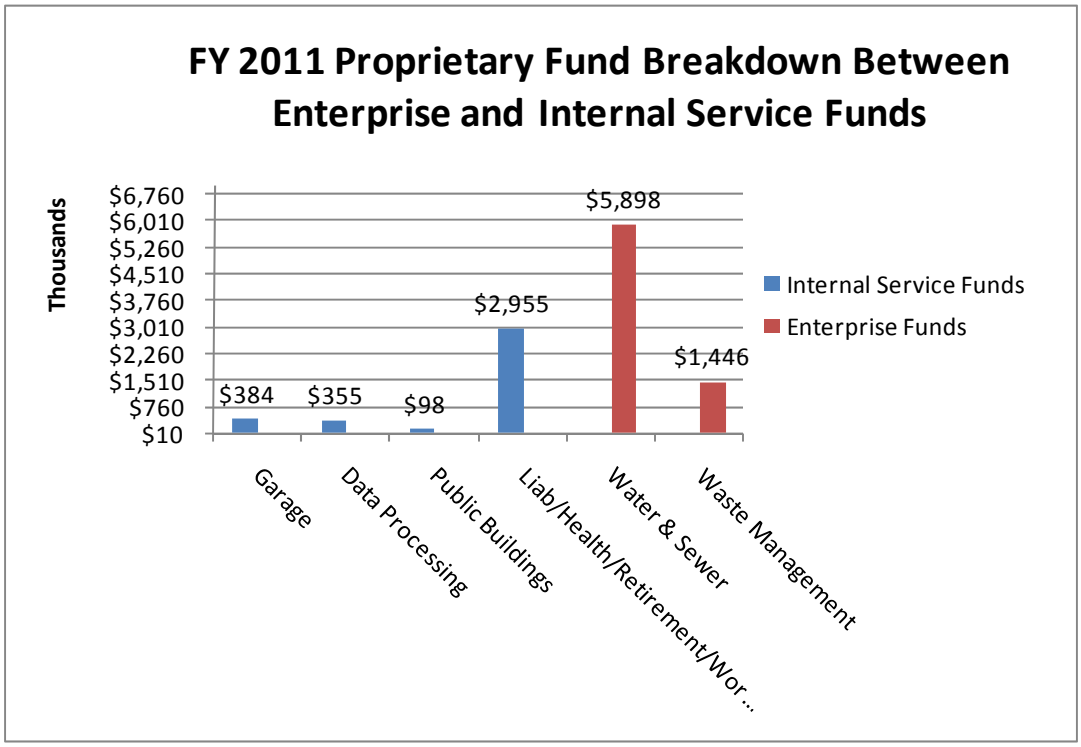
Waste Management Fund:
Waste Management Summary of Revenue and Expenditures

All Proprietary Fund Types in FY 2011

Combined Statement of Budgeted Revenues and Expenditures

			(Internal Service Funds)		
	Water & Sewer Fund	Waste Management	Garage Data Process Public Bldgs	Liab/Health Retirement Workers Comp	Total
Operating Revenues:					
Charges for Services	$5,271,300	$1,445,619	$0	$0	$6,716,919
Miscellaneous Revenue	626,200	0	0	0	626,200
Total Revenues	$5,897,500	$1,445,619	$0	$0	$7,343,119
Transfers In					
Transfers In	$0	$0	$837,176	$2,954,604	$3,791,780
Total Transfers In	$0	$0	$837,176	$2,954,604	$3,791,780
Total Revenues	$5,897,500	$1,445,619	$837,176	$2,954,604	$11,134,899
Operating Expenditures:					
Personal Services	$0	$286,334	$597,196	$0	$883,530
Contractual Services	2,427,780	713,844	0	0	$3,141,624
Travel & Training	0	0	7,160	0	$7,160
Other Operating Exp	605,781	202,024	216,970	2,954,604	$3,979,379
Capital Outlay	551,105	15,000	10,000	0	$576,105
Debt Service	1,106,030	0	0	0	$1,106,030
	$4,690,696	$1,217,202	$831,326	$2,954,604	$9,693,828
Transfers Out					
Garage Fund	$52,648	$31,199	$5,850	$0	$89,697
Data Processing	241,361	0	0	0	$241,361
Public Buildings	49,062	0	0	0	$49,062
General Fund	863,733	197,218	0	0	$1,060,951
Total Transfers Out	$1,206,804	$228,417	$5,850	$0	$1,441,071
Total Expenditures	$5,897,500	$1,445,619	$837,176	$2,954,604	$11,134,899

The following graph illustrates a breakdown of the total amount of Proprietary Funds ($11,134,899), between Internal Service and Enterprise Funds.



Enterprise Funds

Water & Sewer Fund Summary

	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
Operating Revenues					
Utility Service Fees	$5,304,774	$5,195,972	$5,272,299	$5,141,730	$5,271,300
Water/Sewer Taps	$33,213	$18,727	$32,000	$22,228	$32,000
Loads to Disposal	$240,723	$56,285	$105,100	$201,472	$105,100
Miscellaneous Revenue	288,907	459,504	459,100	545,160	489,100
Total Operating Revenues	$5,867,617	$5,730,488	$5,868,499	$5,910,590	$5,897,500
Operating Transfers In					
Interfund Transfers	$0	$0	$0	$0	$0
Total Transfers In	$0	$0	$0	$0	$0
Total Resources	$5,867,617	$5,730,488	$5,868,499	$5,910,590	$5,897,500
Operating Expenditures					
Water & Sewer Operations	$3,064,187	$3,633,755	$3,586,036	$3,386,915	$3,583,166
Water & Sewer Construction	0	0	0	0	0
Laboratory	0	0	0	0	0
Meter Readers	0	0	0	0	0
Wastewater Treatment Plant	0	0	0	0	0
Non-Operating	1,193,670	1,099,711	1,100,031	1,101,820	1,107,530
Total Operating Expenditures	$4,257,857	$4,733,466	$4,686,067	$4,488,735	$4,690,696
Other Financing Uses:					
Interfund Transfers	962,803	1,089,010	1,182,432	1,228,668	1,206,804
Total Other Financing Uses:	$962,803	$1,089,010	$1,182,432	$1,228,668	$1,206,804
Total Expenditures	$5,220,660	$5,822,476	$5,868,499	$5,717,403	$5,897,500

Waste Management Fund Summary

	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
Operating Revenues					
Residential Garbage Fees	$870,572	$880,857	$878,915	$885,039	$879,795
Trash Collection Fees	516,402	507,078	507,624	506,358	506,124
Reinstatement Fees	117,755	36,325	37,529	35,797	31,000
Miscellaneous Revenue	1,528	482	200	735	200
Container Deposits	3,075	5,150	4,500	3,835	4,000
Special Collections	12,658	8,100	8,615	5,745	4,500
Disconnect Fee		16,325	16,760	21,210	20,000
Misc Trailer Rentals	1,510	0	0	0	0
Total Operating Revenues	$1,523,500	$1,454,317	$1,454,143	$1,458,719	$1,445,619
Operating Transfers In					
Interfund Transfers	$0	$30,000	$0	$0	$0
Total Transfers In	$0	$30,000	$0	$0	$0
Total Resources	$1,523,500	$1,484,317	$1,454,143	$1,458,719	$1,445,619
Operating Expenditures					
Garbage/Yard Trash Collections	$1,432,714	$1,433,589	$1,380,048	$1,302,888	$1,380,420
Brown/White Goods	13,974	8,307	12,000	7,212	10,000
Recyclable Collection	820	0	0	0	0
Landfill Closure	31,696	12,205	30,000	18,455	24,000
Total Operating Expenditures	$1,479,204	$1,454,101	$1,422,048	$1,328,555	$1,414,420
Other Financing Uses:					
Interfund Transfers	29,731	31,009	32,095	32,095	31,199
Total Other Financing Uses:	$29,731	$31,009	$32,095	$32,095	$31,199
Total Expenditures	$1,508,935	$1,485,110	$1,454,143	$1,360,650	$1,445,619

Debt Summary

Georgia Environmental Facilities Authority Loans

In 2000 in anticipation of a major industrial concern beginning operations in Waycross, a substantial upgrade of the waste water treatment began. This upgrade increased the capacity at the plant from a maximum of 6,700,000 gallons per day to 12,000,000 gallons per day. Also the treatment process was upgraded to include an improved activated sludge system and filter system. Below is a summary of the Georgia Environmental Facilities Authority future debt service related to this project. The total amount borrowed was $16,881,615.00.

Year End June 30	Principal	Interest	Total
2011	$852,329	$247,202	$1,099,531
2012	$873,095	$226,436	$1,099,531
2013	$798,692	$205,594	$1,004,286
2014	$786,423	$186,113	$972,536
2015	$806,278	$166,257	$972,535
2016	$826,685	$145,851	$972,536
2017	$847,661	$124,876	$972,537
2018	$869,218	$103,319	$972,537
2019	$891,380	$81,157	$972,537
2020	$914,161	$58,373	$972,534
2021	$780,729	$37,342	$818,071
2022	$442,205	$21,200	$463,405
2023	$122,472	$15,033	$137,505
2024	$126,187	$11,318	$137,505
2025	$130,016	$7,489	$137,505
2026	$133,960	$3,545	$137,505
2027	$34,119	$256	$34,375
	$10,235,610	$1,641,361	$11,876,971

Below is a narrative of each Georgia Environmental Facility Authority loan and the accumulative balances for the current and upcoming years.

Loan #CW13088301

In March 1989, the City entered into a loan program (CW13088301) with the Georgia Department of Natural Resources and the Georgia Environmental Facilities Authority for certain sewer improvements in the total amount of $2,099,580. Repayment is over eighty (80) quarterly payments beginning April 1, 1993 at 2 percent interest. The quarterly payments are $31,749.

Year End June 30	Principal	Interest	Total
2011	$122,334	$4,661	$126,995
2012	$124,799	$2,196	$126,995
2013	$31,591	$158	$31,749
	$278,724	$7,014	$285,738

Loan #98-L68WJ

In October 1998, the City entered into a loan agreement (98-L68WJ) with the Georgia Environmental Facilities Authority for certain water and sewer projects for a total amount of $2,000,000. Repayment is over eighty (80) quarterly payments beginning September 1, 2001 at 4.1 percent interest. The quarterly payments are $38,616.

Year End June 30	Principal	Interest	Total
2011	$104,315	$50,150	$154,464
2012	$108,658	$45,806	$154,464
2013	$113,182	$41,283	$154,464
2014	$117,894	$36,570	$154,464
2015	$122,802	$31,662	$154,464
2016	$127,915	$26,549	$154,464
2017	$133,241	$21,223	$154,464
2018	$138,788	$15,676	$154,464
2019	$144,567	$9,897	$154,464
2020	$150,585	$3,878	$154,464
	$1,261,946	$282,695	$1,544,641

Loan #2000-L36WJ

In September 2000, the City entered into a loan agreement (2000-L36WJ) with the Georgia Environmental Facilities Authority for sewer improvements for a total amount of $9,815,000. The repayment is over eighty (80) quarterly payments beginning in October 1, 2002 at 2 percent interest. The quarterly payments are $154,017.75. This loan is to be repaid from revenues of the Water and Sewer System; however the obligation to repay this loan is a general obligation of the City.

Year End June 30	Principal	Interest	Total
2011	$493,170	$122,900	$616,071
2012	$503,108	$112,963	$616,071
2013	$513,246	$102,825	$616,071
2014	$523,588	$92,483	$616,071
2015	$534,138	$81,932	$616,071
2016	$544,901	$71,169	$616,071
2017	$555,882	$60,189	$616,071
2018	$567,083	$48,988	$616,071
2019	$578,510	$37,561	$616,071
2020	$590,167	$25,903	$616,071
2021	$602,059	$14,011	$616,071
2022	$323,340	$2,560	$325,901
	$6,329,192	$773,485	$7,102,677

Loan #CW00-001

In August 2000, the City entered into a loan program (SWSRF 00-001) with the Georgia Department of Natural Resources and the Georgia Environmental Facilities Authority for certain sewer improvements for a total amount of $935,467. Repayment is over seventy-eight (78) quarterly payments at 3 percent beginning September 1, 2002. The quarterly payments are $16,124. This loan is to be repaid from revenues of the Water and Sewer System; however, the obligation to repay this loan is a general obligation of the City to which it has dedicated its general power of taxation.

Year End June 30	Principal	Interest	Total
2011	$46,950	$17,546	$64,496
2012	$48,374	$16,122	$64,496
2013	$49,842	$14,654	$64,496
2014	$51,354	$13,142	$64,496
2015	$52,912	$11,584	$64,496
2016	$54,518	$9,979	$64,496
2017	$56,172	$8,325	$64,496
2018	$57,876	$6,621	$64,496
2019	$59,632	$4,865	$64,496
2020	$61,441	$3,055	$64,496
2021	$63,305	$1,191	$64,496
	$602,376	$107,084	$709,460

Loan #CWSRF-00-020

In June 2003, the City entered into a loan agreements (CWSRF-00-020) with the Georgia Environmental Facilities Authority for certain water and sewer projects. As June 30, 2006 $2,031,568 had been drawn down. Quarterly installments of $34,376.25 will be made over eighty (80) payments. The approval for the construction was approved by the EPA. The first installment payment begin on April 1, 2007.

Year End June 30	Principal	Interest	Total
2011	$85,560	$51,945	$137,505
2012	$88,156	$49,349	$137,505
2013	$90,831	$46,674	$137,505
2014	$93,587	$43,918	$137,505
2015	$96,426	$41,079	$137,505
2016	$99,351	$38,154	$137,505
2017	$102,366	$35,139	$137,505
2018	$105,471	$32,034	$137,505
2019	$108,671	$28,834	$137,505
2020	$111,968	$25,537	$137,505
2021	$115,365	$22,140	$137,505
2022	$118,865	$18,640	$137,505
2023	$122,472	$15,033	$137,505
2024	$126,187	$11,318	$137,505
2025	$130,016	$7,489	$137,505
2026	$133,960	$3,545	$137,505
2027	$34,119	$256	$34,375
	$1,763,372	$471,083	$2,234,455

Other Debt

The City has various lease agreements as lessee to finance equipment. These leases qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. The following is a summary of equipment leased under capital lease agreements by the City as of June 30, 2010. The lease agreements range from three to seven years.

FY2011 Year	Department	Description	Original Loan Amount	Annual Payments	Loan Balance as of 6/30	Maturity Date
2007	Fire	(1) 2007 Fire Pumper 1500 GPM	$211,940	$30,277	$116,062	Apr-14
2007	Public Works	(1) 2007 Tymco St Sweeper	$142,028	$20,290	$98,728	Apr-14
2008	Highways/Streets	(1) 2008 Track Hoe Excavator	$159,807	$22,830	$106,540	Feb-15
2008	Water/Sewer	(1) Sewer Jet Truck	$250,980	$35,854	$155,055	Feb-15
2007	Waste Management	(1) 2006 Knuckle Boom Loader	$107,957	$15,423	$59,122	Apr-14
2009	Waste Management	(1) 2009 Knuckle Boom Loader	$103,960	$23,335	$71,001	Sep-13
2009	CIU/Patrol	(6) 2009 Chevy Impala's	$155,998	$54,974	$105,951	Jun-12
2009	Public Works	(1) 2009 1/2 Ton Truck	$14,341	$3,137	$11,204	Jun-14
2009	Infrastructure Constr	(1) Backhoe	$69,500	$15,228	$54,272	Jun-14
			$1,216,512	$221,347	$777,935	

Total Debt Summary

TOTAL DEBT SUMMARY

	Governmental Activities			Business-type Activities			
	General Fund	Cemetery Fund	WPD Information Technology Fund	Water & Sewer Fund	Waste Management Fund	ISF Funds	Total
Capital Leases	$492,757	$ -	$ -	$ 155,055	$ 130,123	$ -	$ 777,935
Georgia Environmental Facilities Authority Note	-	-	-	$ 11,876,971	-	-	$ 11,876,971
Revenue Bonds	-	-	-	$ -	-	-	$ -
Total	$492,757	$ -	$ -	$ 12,032,026	$ 130,123	$ -	$ 12,654,906

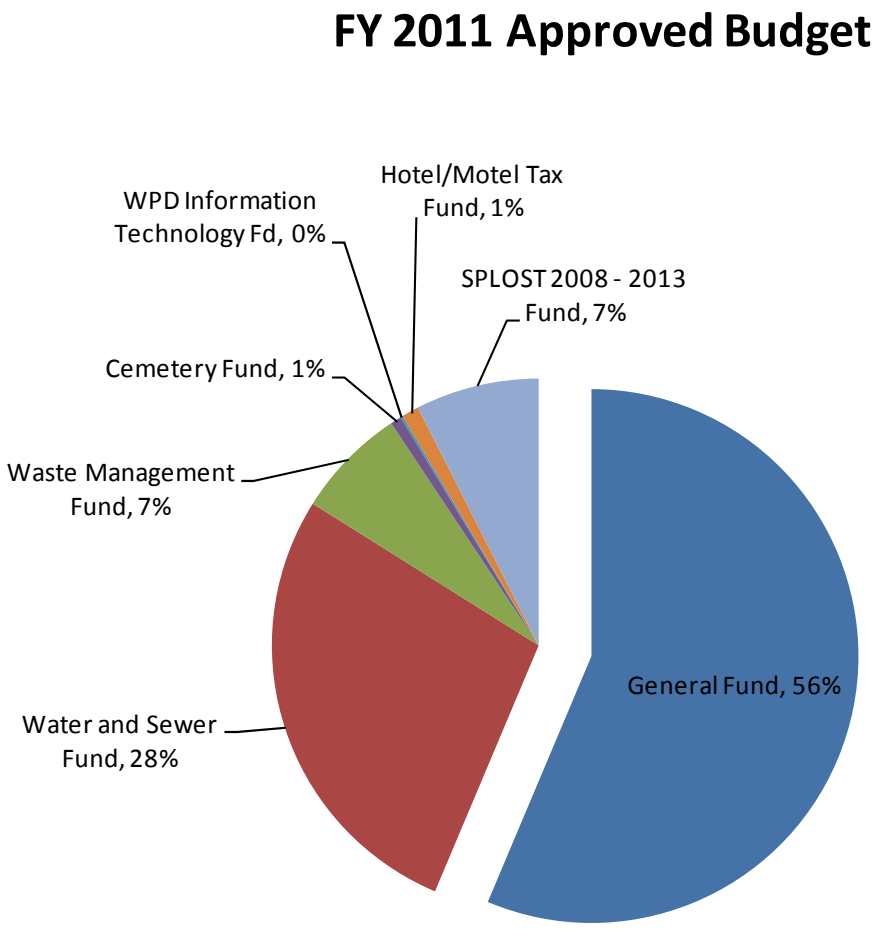
Legal Debit Margin

Under state law, the amount of debt is limited to 10% of the assessed value of all taxable property within the City. As of June 30, 2010 the assessed value was $272,045,179 resulting in a legal debt limit of $27,204,518. With general obligations indebtedness outstanding of $12,654,906, the resulting debt margin is $14,549,612.

Financial Trend

Within the next several pages, a four year history of fund balance and net assets for each of the City's budgeted funds will be shown. The fund balances and net assets are carried forward from the previous fiscal year. For the fiscal year 2011, the fund balance and net assets amounts are unaudited at this time. A positive Fund Balance provides the cushion to withstand unexpected economic downturns.

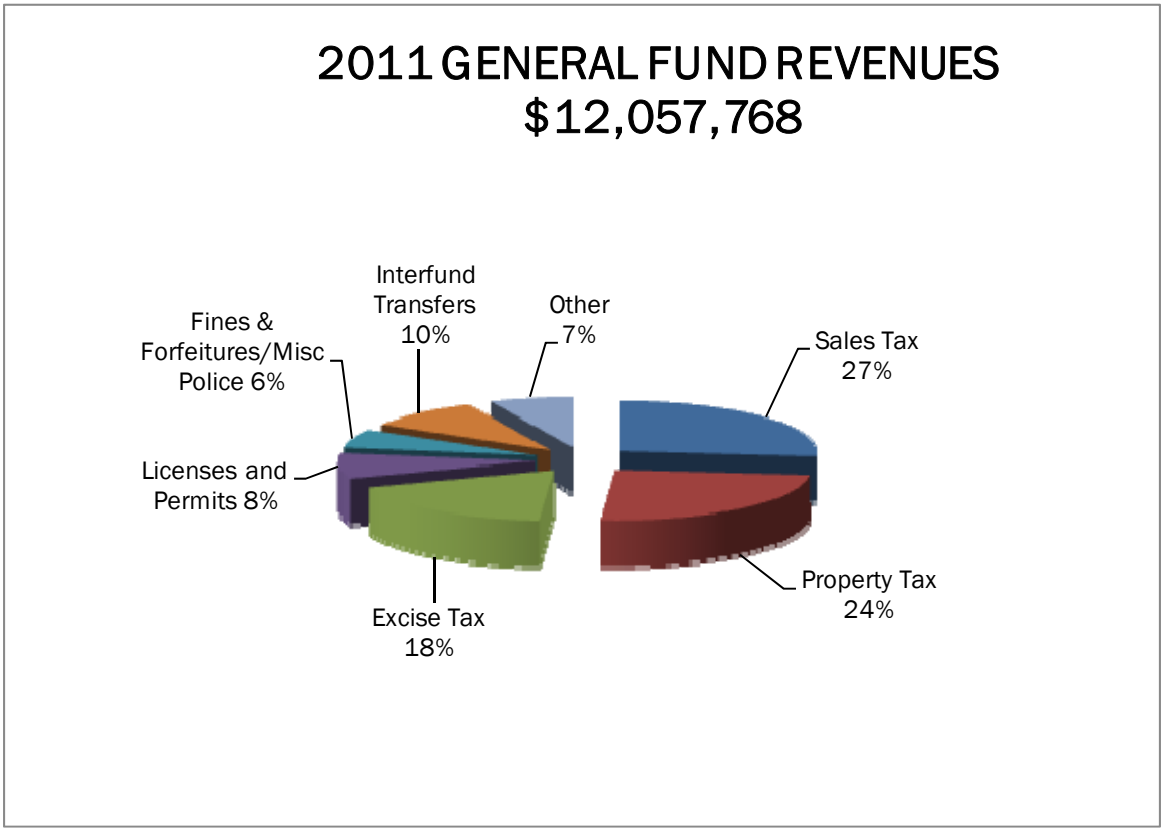
FY 2011 BUDGET TOTAL AND FINANCIAL CONDITION



Budget Total $21,396,142

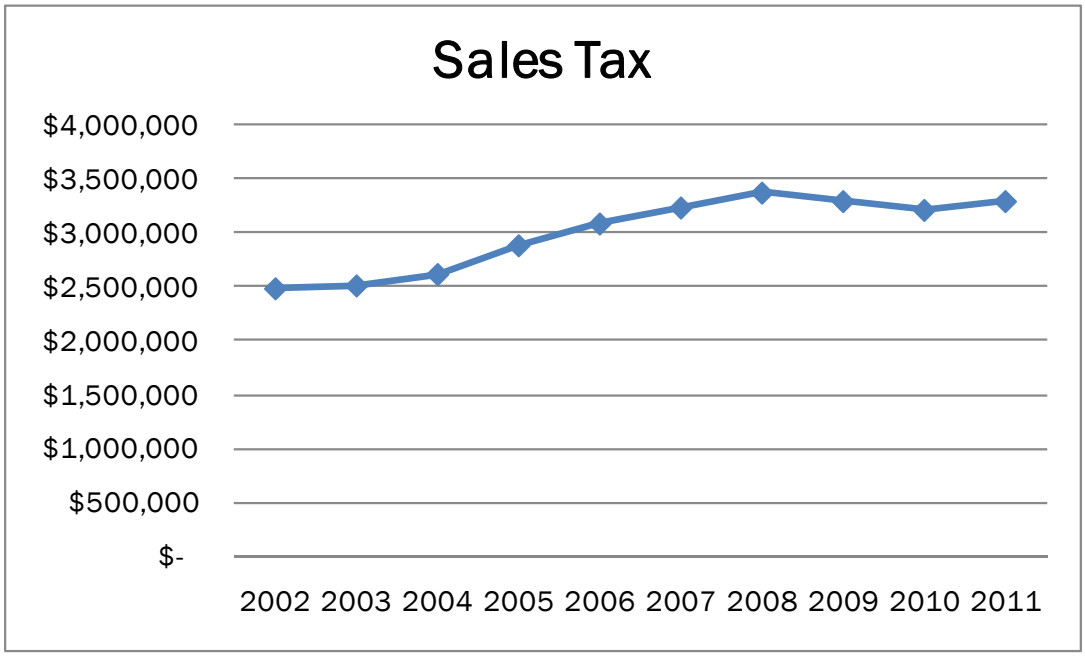
General Fund Summary

The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2011. Sales taxes are the largest source of revenue followed by Property taxes, Excise taxes. These sources make up 69% of the General Fund. The remaining revenues include Licenses and Permits, Fines & Forfeitures, Interfund Transfers, and Other.



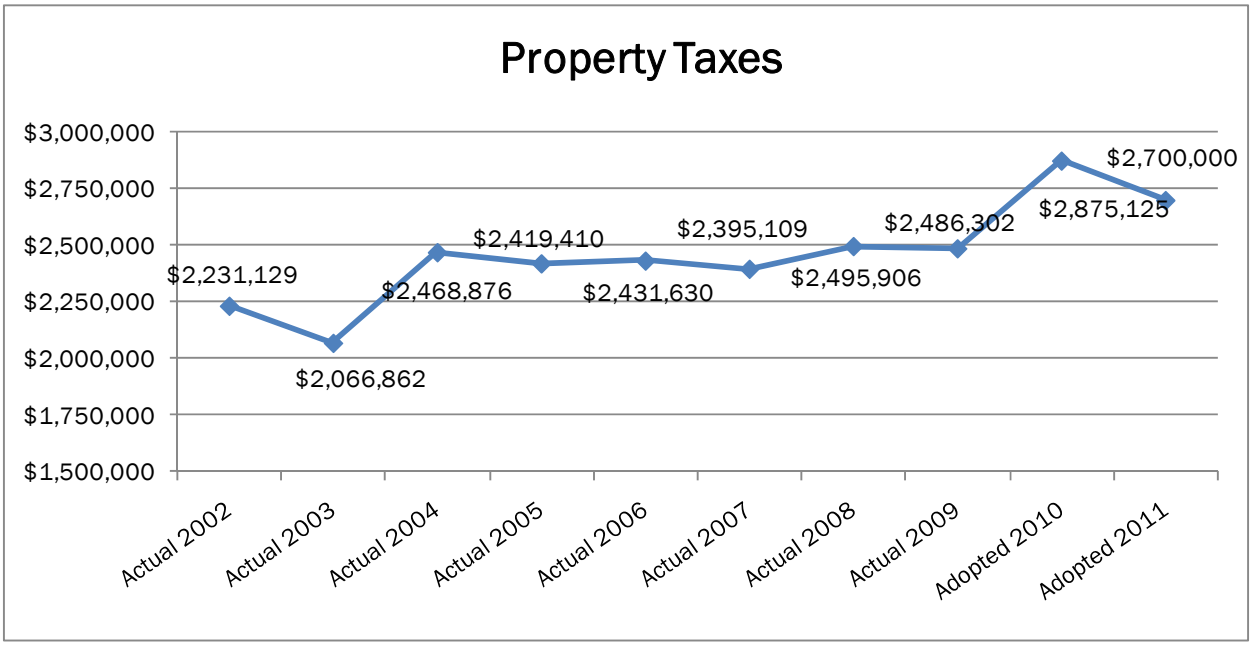
Sales Tax

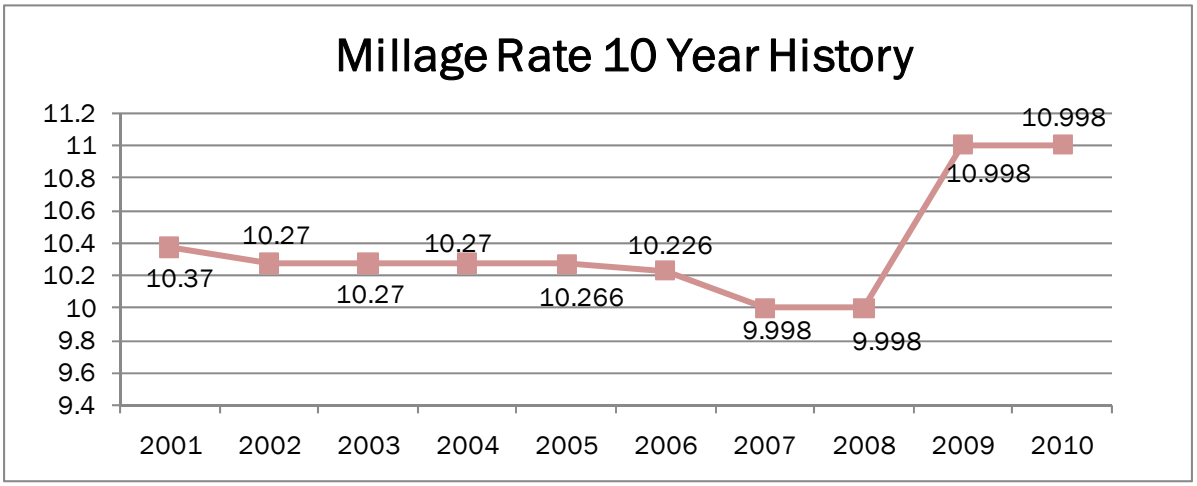
Sales taxes are budgeted to increase by $82,362. The FY 2011 budgeted amount was projected on the current economic trend. The city was extremely conservative on estimating the Sales Tax budget amount. However, the trend in sales tax revenues continues to be positive. The chart below indicates an increase in revenue until FY 2008. This is a result of the increase in retail businesses as our City continues to grow as a regional shopping center for the eight county areas. Currently the growth has slowed down due to the economic down turn.



Property Tax

Property taxes are the second largest source of revenue for the city's General Fund. The total amount budgeted for FY 2011 is $2,700,000 which is 24% for the total General Fund budget. The FY 2011 budgeted amount was decreased due to a proposed two mils in FY 2010 of which only one mil was approved by the City Commission.



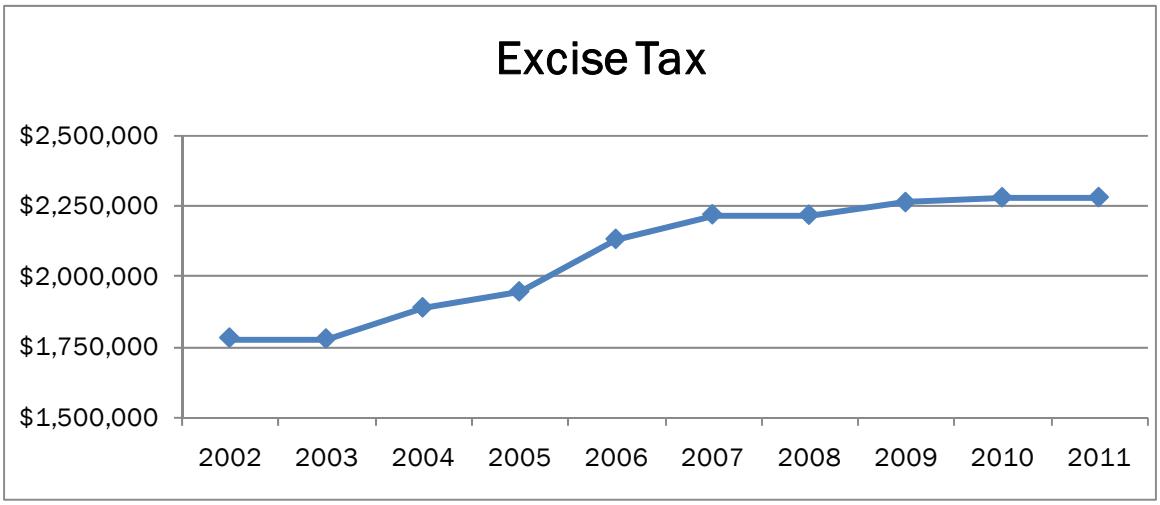


Principle Taxpayers
For The Year Ended June 30, 2009

	Assessed Value	Tax Levied
CSX Coporation	11,106,628	111,044
Walmart Stores, Inc	3,689,361	36,886
Walmart Stores East LP	3,682,424	36,817
Georgia Power Company	3,625,481	36,248
Lowe's Home Centers, Inc	3,263,893	32,632
Kolb & Wheeler & Walters	2,821,778	28,212
Lowe's Home Centers, Inc	2,150,917	21,505
The Kroger Co	1,857,456	18,571
Sears Roebuck & Co	1,625,323	16,250
Henderson Satilla, LLC	1,550,129	15,498
Total	35,373,390	353,663

Excise Tax

Excise taxes are budgeted to increase $600 or 2% over FY 2010 actual. These taxes will increase as the underlying revenue upon which they are based increase. In the case an assumed inflation rate was applied.

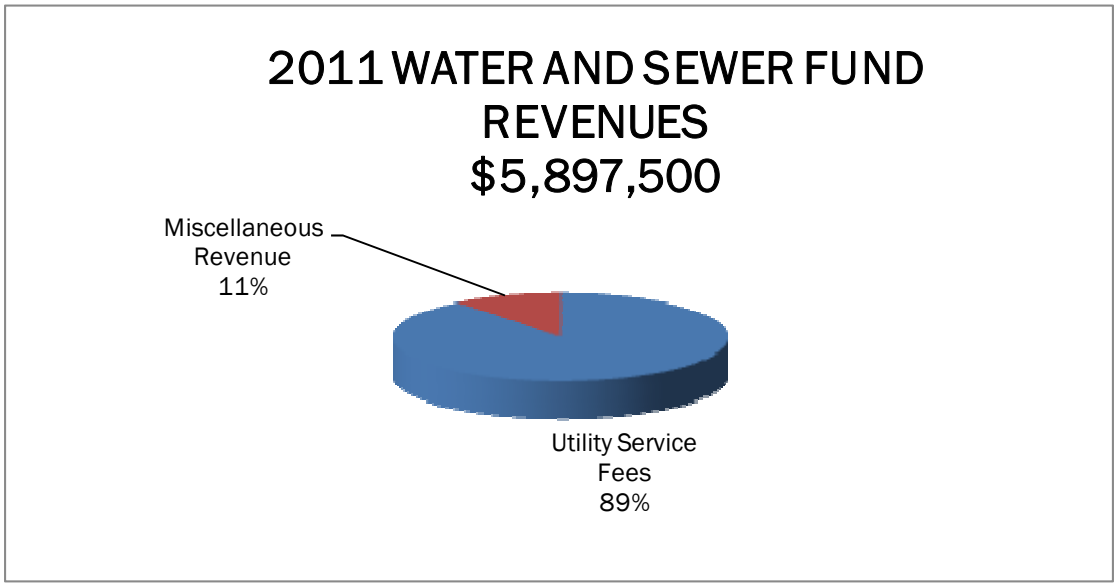


SUMMARY

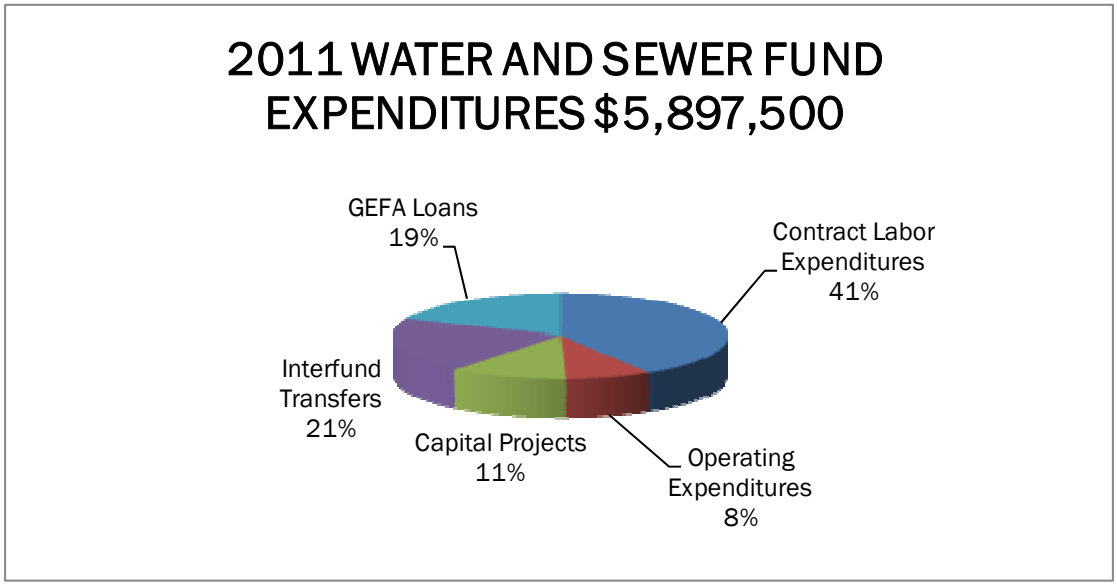
General Fund Expenditures	2010 Budget	2011 Budget	Difference	%
Mayor	$21,282	$22,360	$1,078	5.1%
Commission	$83,661	$86,670	$3,009	3.6%
City Elections	$20,300	$11,775	-$8,525	100.0%
City Attorney	$61,813	$60,356	-$1,457	-2.4%
City Auditor	$47,500	$47,500	$0	0.0%
Municipal Court Judge	$73,600	$73,600	$0	0.0%
City Manager	$225,627	$216,055	-$9,572	-4.2%
Channel 42	$36,750	$35,946	-$804	-2.2%
Finance Administration	$253,979	$258,481	$4,502	1.8%
Purchasing /Warehouse/City Ha	$272,152	$252,997	-$19,155	-7.0%
Human Resource	$195,236	$200,828	$5,592	2.9%
Police Administrative	$554,943	$550,493	-$4,450	-0.8%
Criminal Investigation	$595,099	$583,804	-$11,295	-1.9%
Uniform Patrol	$2,358,135	$2,268,670	-$89,465	-3.8%
Support Service	$455,534	$418,525	-$37,009	-8.1%
Training/Personnel	$116,982	$106,161	-$10,821	-9.3%
SWAT	$35,120	$36,969	$1,849	5.3%
School Resource Officer	$243,865	$244,430	$565	0.2%
Fire	$3,184,946	$3,237,987	$53,041	1.7%
Public Works Office	$131,138	$131,914	$776	0.6%
Highway & Streets	$1,098,617	$1,115,014	$16,397	1.5%
Community Improvement	$527,848	$357,162	-$170,687	-32.3%
Engineering	$441,568	$447,434	$5,866	1.3%
Infrastructure Construction	$270,790	$254,319	-$16,471	-6.1%
Traffic Engineering	$200,421	$192,914	-$7,507	-3.7%
Street Lights	$304,403	$305,588	$1,185	0.4%
Interfund Transfer	$426,905	$412,283	-$14,622	-3.4%
Other Cost	$61,533	$127,533	$66,000	107.3%
Total	**$ 12,299,747**	**$ 12,057,768**	**$ (241,979)**	-2.0%

Water and Sewer Fund

The Water and Sewer fund is the second largest budgeted fund of the City of Waycross. This fund is used to account for the daily operations of supplying potable water and treating waste water. The FY 2011 budget is .5% greater than the FY 2010 budget that was $5,868,499. There are no major changes for FY 2011; however a utility rate study has been completed and will be implemented during this fiscal year.



The City of Waycross outsources the daily operation of the Water and Sewer Plant with ESG, Inc. These costs consist of 41% of the budget.



SUMMARY

Water & Sewer Revenues	2010 Budget	2011 Budget	Difference	%
Water Service Fees	$ 2,459,000	$ 2,459,000	$ -	0.0%
Sewer Service Fees	$ 2,460,300	$ 2,460,300	$ -	0.0%
Surcharge WWTP Fee	$ 352,999	$ 352,000	$ (999)	-0.3%
Water/Sewer Taps	$ 32,000	$ 32,000	$ -	0.0%
Reinstatment Charges	$ 98,000	$ 98,000	$ -	0.0%
Loads to Disposal	$ 105,100	$ 105,100	$ -	0.0%
Account Set Up Fee	$ 21,000	$ 21,000	$ -	0.0%
Sewer Fees-Satilla W/S Authority	$ 210,000	$ 240,000	$ 30,000	14.3%
Return Check Fees	$ 6,000	$ 6,000	$ -	0.0%
Utility Site Rental Fees	$ 63,000	$ 63,000	$ -	0.0%
Disconnect Fee	$ 53,000	$ 53,000	$ -	0.0%
Miscellaneous Revenues	$ 8,100	$ 8,100	$ -	0.0%
Reimbursements	$ -	$ -	$ -	
Total	**$ 5,868,499**	**$ 5,897,500**	**$ 29,001**	**0.5%**

Expenditures

Water & Sewer Expenditures	2010 Budget	2011 Budget	Difference	%
Water Plant	$ 3,586,036	$ 3,583,166	$ (2,870)	-0.1%
Non-Operating	$ 2,282,463	$ 2,314,334	$ 31,871	1.4%
Total	**$ 5,868,499**	**$ 5,897,500**	**$ 29,001**	**0.5%**

Waste Management Fund

The garbage collection is still being outsourced with Southland Waste Company. There will be no rate increase for the Garbage or Yard Trash fees. This department will continue with the weekly yard trash pickup.

SUMMARY

Waste Management Revenues	2010 Budget	2011 Budget	Difference	%
Residential Garbage Fees	$ 878,915	$ 879,795	$ 880	0.1%
Trash Collections Fees	$ 507,624	$ 506,124	$ (1,500)	-0.3%
Reinstatment Charges	$ 37,529	$ 31,000	$ (6,529)	-17.4%
Garbage Container Violation	$ 200	$ 200	$ -	0.0%
Cash In Bank Interest		$ -		
Container Deposit	$ 4,500	$ 4,000	$ (500)	-11.1%
Special Collections	$ 8,615	$ 4,500	$ (4,115)	-47.8%
Disconnect/Connect Fee	$ 16,760	$ 20,000	$ 3,240	100.0%
Reimbursement to General Fund	$ -	$ -	$ -	0.0%
Total	**$ 1,454,143**	**$ 1,445,619**	**$ (8,524)**	**-0.6%**

Expenditures

Waste Management Expenditures	2010 Budget	2011 Budget	Difference	%
Garbage & Yard Trash Collection	$ 1,380,048	$ 1,331,731	$ (48,317)	-3.5%
Brown/White Goods	$ 12,000	$ 10,000	$ (2,000)	-16.7%
Recyclable Collections	$ -	$ -	$ -	100.0%
Landfill Closure	$ 30,000	$ 24,000	$ (6,000)	-20.0%
Non-Operating	$ 32,095	$ 79,888	$ 47,793	148.9%
Total	**$ 1,454,143**	**$ 1,445,619**	**$ (8,524)**	**-0.6%**

Cemetery Fund

During FY 2008 budget year, the City completed the site work necessary to open the remaining ten acres at Oakland Cemetery. The actual gave sites will continue to provide funding of the cemetery for the many years to come. A position was eliminated due to an employee retiring, so a contribution from the General Fund was not needed this budget year.

SUMMARY

Cemetery Fund Revenues	2010 Budget	2011 Budget	Difference	%
Sales: Cemetery Lots	$ 70,678	$ 65,000	$ (5,678)	-8.0%
Interment Fees	$ 71,000	$ 66,455	$ (4,545)	-6.4%
Monument & Transfer Fee	$ 11,458	$ 10,000	$ (1,458)	-12.7%
Remib: General Fund	$ -	$ -	$ -	100.0%
Cash In Bank Interest	$ -	$ -	$ -	0.0%
Reimb: Cemetery Trust	$ -	$ -	$ -	0.0%
Total	**$ 153,136**	**$ 141,455**	**$ (11,681)**	**-7.6%**

Cemetery Fund Expenditures	2010 Budget	2011 Budget	Difference	%
Personal Services	$ 42,170	$ 37,462	$ (4,708)	-11.2%
General Operating	$ 110,966	$ 103,993	$ (6,973)	-6.3%
Capital Outlay	$ -	$ -	$ -	0.0%
Total	**$ 153,136**	**$ 141,455**	**$ (11,681)**	**-7.6%**

WPD Information Technology Fund

This fund had no significant changes.

WPD Information Technology FD	2010 Budget	2011 Budget	Difference	%
IT Revenue Fee	$ 27,000	$ 28,800	$ 1,800	6.7%
Total	**$ 27,000**	**$ 28,800**	**$ 1,800**	**0.0%**

Expenditures

WPD Information Technology FD	2010 Budget	2011 Budget	Difference	%
Computer/Equipment	$ 27,000	$ 28,800	$ 1,800	6.7%
Total	**$ 27,000**	**$ 28,800**	**$ 1,800**	**0.0%**

Hotel/Motel Tax Fund

This fund was established to concur with the Uniform Chart of Accounts.

Hotel/Motel Tax Fund	2010 Budget	2011 Budget	Difference	%
Hotel/Motel Tax Revenue	$ 204,000	$ 225,000	$ 21,000	10.3%
Total	**$ 204,000**	**$ 225,000**	**$ 21,000**	**10.3%**

Expenditures

Hotel/Motel Tax Fund	2010 Budget	2011 Budget	Difference	%
Chamber of Comm T & C Bureau	$ 81,600	$ 90,000	$ 8,400	10.3%
Reimburse General Fund	$ 122,400	$ 135,000	$ 12,600	10.3%
Total	**$ 204,000**	**$ 225,000**	**$ 21,000**	**10.3%**

SPLOST Fund 2008

In February 2008 a 1 % Special Purpose Local Option Sales Tax was approved by the voters. The City began receiving revenue during FY 2009. The SPLOST will fund significant capital projects over the next six years which include major repairs to public buildings, purchase of a ladder truck and infrastructure improvements to streets.

SUMMARY

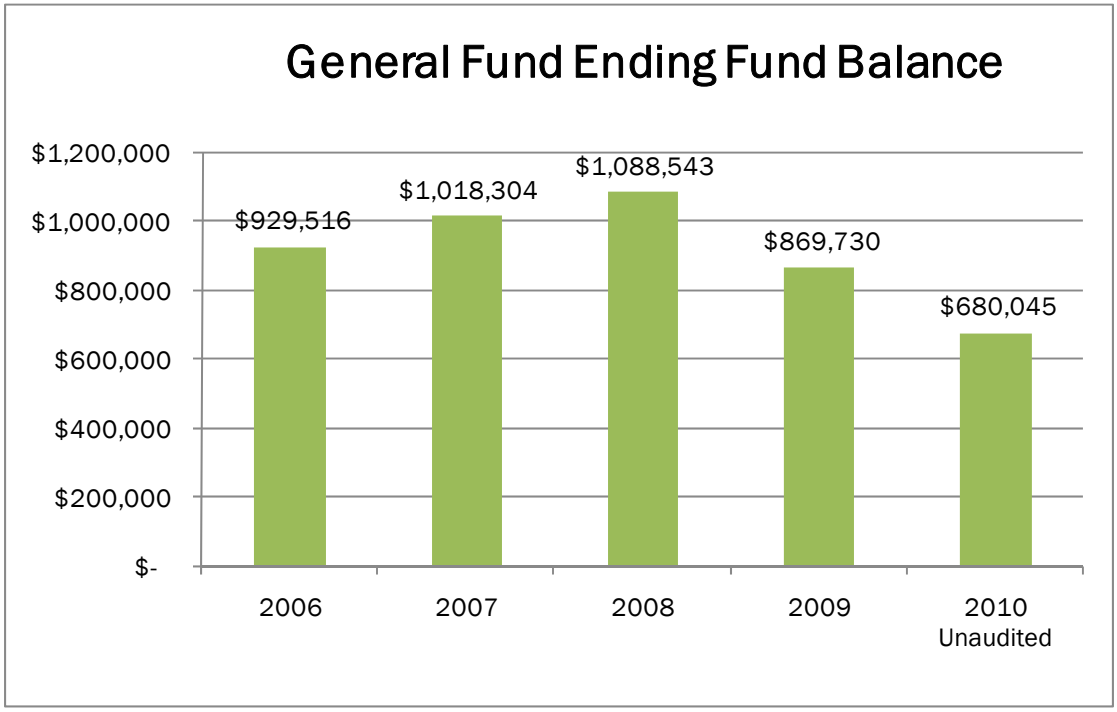
SPLOST Fund 2008-2013	2010 Budget	2011 Budget	Difference	%
Special Purpose Sales Tax Revenue	$ 1,880,584	$ 1,600,000	$ (280,584)	-14.9%
Interest Earned		$ -	$ -	100.0%
Total	**$ 1,880,584**	**$ 1,600,000**	**$ (280,584)**	**-14.9%**

Expenditures

SPLOST Fund 2008-2013	2010 Budget	2011 Budget	Difference	%
Engineering Projects	$ 1,231,084	$ 768,000	$ (463,084)	-37.6%
Public Buildings	$ 592,500	$ 350,000	$ (242,500)	-40.9%
Fire Department Projects	$ 7,000	$ 250,000	$ 243,000	3471.4%
Property Acq & Demolition		$ 75,000	$ 75,000	100.0%
Information Technology	$ 50,000	$ 25,000	$ (25,000)	-50.0%
DDA Projects	$ -	$ 132,000	$ 132,000	100.0%
Rehab City Auditorium	$ -	$ -	$ -	100.0%
Total	**$ 1,880,584**	**$ 1,600,000**	**$ (280,584)**	**-14.9%**

Fund Balance

The General Fund's Fund Balance is estimated at $680,045 for fiscal year ending 2010. The Fund Balance and Equities are the liquid net worth of the City. A positive Fund Balance number ensures an adequate cash flow to fulfill contracts, payroll obligations, and payment of all expenditures.



Individual Fund Status Report

General Fund
Summary of Revenues and Expenditures

	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
Beginning Fund Balance (Deficit)	$1,018,304	$1,088,543	$869,730	$869,730	$680,045
RESOURCES					
Revenues	$9,629,794	$9,163,109	$10,868,443	$10,300,025	$10,740,972
Operating Transfers In	$821,646	$950,422	$1,431,304	$1,247,623	$1,316,796
Total Resources	$10,451,440	$10,113,531	$12,299,747	$11,547,648	$12,057,768
USES					
Total Expenditures	$9,983,665	$9,798,831	$11,872,842	$11,310,428	$11,645,485
Other Financing Uses:	$397,536	$533,513	$426,905	$426,905	$412,283
Total Uses	$10,381,201	$10,332,344	$12,299,747	$11,737,333	$12,057,768
Excess (deficiency) of revenues and other sources over expenditures and other uses	$70,239	($218,813)	$0	($189,685)	$0
Ending Fund Balance	$1,088,543	$869,730	$869,730	$680,045	$680,045

SPLOST 2008 - 2013
Summary of Revenues and Expenditures

	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
Beginning Fund Balance (Deficit)	$0	$0	$1,017,019	$1,017,019	$2,334,385
RESOURCES					
Total Revenues	$0	$1,682,231	$1,880,584	$1,641,776	$1,600,000
Operating Transfers In		$0	$0	$0	$0
Total Resources	$0	$1,682,231	$1,880,584	$1,641,776	$1,600,000
USES					
Total Expenditures	$0	$665,212	$1,880,584	$324,410	$1,600,000
Other Financing Uses:	$0	$0	$0	$0	$0
Total Uses	$0	$665,212	$1,880,584	$324,410	$1,600,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	$0	$1,017,019	$0	$1,317,366	$0
Ending Fund Balance	$0	$1,017,019	$1,017,019	$2,334,385	$2,334,385

Water & Sewer Fund
Summary of Revenues and Expenditures

	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
Beginning Net Assets	$22,442,599	$23,036,014	$23,394,264	$23,394,264	$23,587,451
RESOURCES					
Total Revenues	$4,946,169	$5,724,891	$5,868,499	$5,910,590	$5,897,500
Operating Transfers In	$927,055	$0	$0	$0	$0
Total Resources	$5,873,224	$5,724,891	$5,868,499	$5,910,590	$5,897,500
USES					
Total Expenditures	$4,316,499	$4,035,385	$4,685,567	$4,488,735	$4,690,696
Other Financing Uses:	$963,310	$1,331,256	$1,182,932	$1,228,668	$1,206,804
Total Uses	$5,279,809	$5,366,641	$5,868,499	$5,717,403	$5,897,500
Excess(deficiency) of revenues and other sources over expenditures and other uses	$593,415	$358,250	$0	$193,187	$0
Net Assets	$23,036,014	$23,394,264	$23,394,264	$23,587,451	$23,587,451

Waste Management Fund
Summary of Revenues and Expenditures

	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
Beginning Net Assets	$466,401	$409,011	$346,636	$346,636	$444,705
RESOURCES					
Total Revenues	$1,523,500	$1,433,144	$1,454,143	$1,458,719	$1,445,619
Operating Transfers In	0	$0	$0	$0	$0
Total Resources	$1,523,500	$1,433,144	$1,454,143	$1,458,719	$1,445,619
USES					
Total Expenditures	$1,580,890	$1,495,519	$1,454,143	$1,360,650	$1,445,619
Other Financing Uses:	$0	$0	$0	$0	$0
Total Uses	$1,580,890	$1,495,519	$1,454,143	$1,360,650	$1,445,619
Excess(deficiency) of revenues and other sources over expenditures and other uses	($57,390)	($62,375)	$0	$98,069	$0
Net Assets	$409,011	$346,636	$346,636	$444,705	$444,705

PERSONNEL SUMMARY

The City of Waycross is committed to a level of excellence in the quality and delivery of all programs and services. The City has a dedicated work force, which consist of 207 positions. There are 202 full-time positions and 5 part-time positions. Through these dedicated employees, the City provides a wide range of quality services to all citizens in our community.

Personnel Changes

Overall the reports below show a decrease of four employees for this budget year. Three positions were eliminated in the Community Development division. The Grant Coordinator position was removed and any new grants will handled by the Southern Georgia Regional Commission (SGRC), a regional planning and intergovernmental coordination agency. The Community Development Director's responsibilities were assigned to the Human Resources Director. The City Marshall position was eliminated; therefore some of those responsibilities were transferred to the new position within the Human Resources division. The Data Processing department has outsourced IT services with SGRC. Within the Police department there were position changes through promotional evaluations and some vacant positions were eliminated.

Personnel Authorization Summary

PERSONNEL AUTHORIZATION SUMMARY		
DEPT	*DEPARTMENT*	*POSITIONS*
30	MAYOR	1
31	COMMISSION	5
32	CITY MANAGER'S	2
33	CHANNEL 42	1
34	CITY CLERK/FINANCE	4
36	HUMAN RESOURCES	3
38	POLICE ADMINISTRATION	7
39	CRIMINAL INVESTIGATION	9
40	UNIFORM PATROL	38
41	SUPPORT SERVICES	9
42	TRAINING	1
47	SRO	4
48	FIRE DEPT	54
49	PURCHASING/WAREHOUSE	4
51	PUBLIC WORKS	2
52	HIGHWAYS/STREETS	22
53	INFRASTRUCTURE CONSTRUCT	4
54	TRAFFIC ENGINEERING	3
57	COMMUNITY IMPROVEMENT	6
58	ENGINEERING	7
65	GARBAGE/TRASH COLLECTION	7
66	CEMETARY	1
67	DATA PROCESSING	4
68	GARAGE	7
71	PUBLIC BUILDINGS	2
	TOTAL	207

2009 – 2011 Personal Positions by Department

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2009 BUDGETED POSITIONS	2010 BUDGETED POSITIONS	2011 BUDGETED POSITIONS	JOB TITLE
30	MAYOR	1	1	1	MAYOR
		1	***1***	***1***	
31	COMMISSION	5	5	5	COMMISSIONER
		5	***5***	***5***	
32	CITY MANAGER	1	0	0	ADMINISTRATIVE CLERK PART-TIME
		1	1	1	ASSISTANT TO THE CITY MANAGER
		1	1	1	CITY MANAGER
		3	***2***	***2***	
33	CHANNEL 42	1	1	1	CAMERA OPERRATOR
		1	***1***	***1***	
34	FINANCE	2	2	2	ADMINISTRATIVE CLERK
		1	1	1	CITY CLERK
		1	1	1	FINANCE DIRECTOR
		4	***4***	***4***	
36	HUMAN RESOURCES				
		1	0	2	ADMINISTRATIVE CLERK
		1	1	1	HUMAN RESOURCE DIRECTOR
		1	1	0	HR/RISK MGT. COORD.
		3	***2***	***3***	
38	POLICE ADMINISTRATION	2	2	2	CAPTAIN/ ADMINIST
		1	1	1	CLERK OF MUNICIPAL COURT
		1	1	1	LIEUTENANT ADMIN
		1	1	1	OFFICER
		1	1	1	POLICE CHIEF
		1	1	1	SERGEANT
		7	***7***	***7***	
39	CRIMINAL INVESTIGATION	1	1	1	ADMINISTRATIVE CLERK
		5	5	5	DETECTIVE
		1	1	1	LIEUTENANT CID
		2	2	2	SERGEANT
		9	***9***	***9***	
40	UNIFORM PATROL	1	1	1	LIEUTENANT POLICE
		31	31	31	OFFICER
		7	7	6	SERGEANT
		39	***39***	***38***	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2009 BUDGETED POSITIONS	2010 BUDGETED POSITIONS	2011 BUDGETED POSITIONS	JOB TITLE
41	SUPPORT SERVICES	1	1	1	ADMINISTRATIVE ASSISTANT
		1	1	1	CUSTODIAN - PART TIME
		1	1	1	EVIDENCE CLERK
		1	1	1	POLICE SYSTEMS INFORMATION
		6	6	5	RECORDS TECHNICIAN
		10	***10***	***9***	
42	POLICE PERSONNEL TRAINING	1	1	1	LIEUTENANT
		1	***1***	***1***	
47	SCHOOL RESOURCE OFFICERS	5	4	4	SRO POLICE OFFICE
		5	***4***	***4***	
48	FIRE DEPARTMENT	1	1	1	ADMINISTRATIVE ASSISTANT
		3	3	3	BATTALION CHIEF
			3	3	CAPTAIN
		14	14	16	FIRE DRIVER/ENGNR
		1	1	1	FIRE CHIEF
		26	23	21	FIREFIGHTER
		1	1	1	FIRE SAFETY & TRAINING OFFICE
		1	1	1	FIRE MARSHALL
		11	8	8	LIEUTENANT FIRE D
		57	***54***	***54***	
49	PURCHASING/ WAREHOUSE	1	1	1	BUILD MAINT WORKER
		1	1	1	PURCHASING DIRECTOR
		1	1	1	PURCHASING TECHNICIAN
		1	1	1	WAREHOUSE CLERK
		4	***4***	***4***	
51	PUBLIC WORKS ADMINISTRATION	1	1	1	ADMINISTRATIVE ASSISTANT
		1	1	1	PUBLIC WORKS DIRECTOR
		2	***2***	***2***	
52	HIGHWAYS & STREETS	4	4	4	HEAVY EQUIPMENT OPERATOR
		3	3	3	LIGHT EQUIPMENT OPERATOR
		4	4	5	LABORER 1
		1	1	1	LABORER SUPV 1
		1	1	1	LABOR CREW LEADER
		2	2	2	PART TIME MOSQUITO SPRAYER
		2	2	2	PARKS MAINT WKR
		1	1	1	STREET/DRAIN MAIN
		1	1	1	STREET SUPT
		2	2	2	TRUCK DRIVER
		21	***21***	***22***	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2009 BUDGETED POSITIONS	2010 BUDGETED POSITIONS	2011 BUDGETED POSITIONS	JOB TITLE
53	INFRASTRUCTURE CONSTRUCTION	1	1	1	CONCRETE FINISHER
		1	1	1	HEAVY EQUIPMENT OPERATOR
		1	1	1	LABORER I
		1	1	1	STREET/MAIN CREW SUPERVISOR
		4	***4***	***4***	
54	TRAFFIC ENGINEERING	1	1	1	TRAFFIC ENG SUPERVISOR
		2	2	2	TRAFFIC ENGINEER
		3	***3***	***3***	
57	COMMUNITY IMPROVEMENT	1	1	1	ADMINISTRATIVE ASSISTANT
		1	1	1	COMM DEV SPECIALIST
		1	1	1	CODE INSPECTOR
		2	2	2	CODE ENFORCEMENT OFFICER
		1	1	0	CI DIRECTOR
		1	1	0	GRANT COORDINATOR
		1	1	1	MAINSTREET DIRECTOR
		1	1	0	CITY MARSHAL & FIRE MARSHAL
		9	***9***	***6***	
58	ENGINEERING	1	1	1	ADMIN ASSISTANT ENGINEERING
		1	1	1	PROJECT MANAGER/ENGINEER
		1	1	1	CITY ENGINEER DIRECTOR
		2	2	2	ENGINEERING AIDE
		1	1	1	ENGINEERING SUPT
		1	0	1	INTERN (SUMMER)
		0	0	0	PERMIT & PLAN COORDINATOR
		7	***6***	***7***	
GENERAL FUND TOTAL		***195***	***188***	***186***	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2009 BUDGETED POSITIONS	2010 BUDGETED POSITIONS	2011 BUDGETED POSITIONS	JOB TITLE
65	GARBAGE & TRASH COLLECTION	5	2	2	LEAF/LIMB COLLECT
		3	4	4	LEAF/LIMB COLLECTOR DRIVER
		1	1	0	SOLID WASTE SUPERVISOR
		0	0	0	REF COLL DR III
		0	0	0	WASTE MGMT SUPT
		1	1	1	WELDER
WASTE MANAGEMENT FUND TOTAL		***10***	***8***	***7***	
66	CEMETERY	1	0	0	CEMETERY SUPT
			1	1	HEAVY EQUIP OPERATOR
		1	0	0	LIGHT EQUIPMENT O
CEMETERY FUND TOTAL		***2***	***1***	***1***	
67	DATA PROCESSING	1	1	0	NETWORK ADMINISTRATOR
		1	1	1	INFO SYSTEMS SUPERVISOR
		1	1	1	UTILITY BILLING/COLLECTION CLERK
		1	1	1	CUSTOMER SERVICE
		1	1	1	ACCOUNTING CLERK
DATA PROCESSING FUND TOTAL		***5***	***5***	***4***	
68	GARAGE	1	1	1	AUTOMOTIVE BODY MECHANIC
				1	CEMETERY FOREMAN
		1	1	1	GARAGE SUPT
		1	1	1	GARAGE SUPERVISOR
		4	4	3	MECHANIC
GARAGE FUND TOTAL		***7***	***7***	***7***	
71	PUBLIC BUILDINGS	1	1	1	MAINT/TRAFFIC SUPERVISOR
		1	1	1	BUILDING MAINT HELPER
PUBLIC BUILDINGS TOTAL		***2***	***2***	***2***	
GRAND TOTAL OF ALL EMPLOYEES		**221**	**211**	**207**	

DEPARTMENTAL SUMMARY, & GOALS

For the next several pages you will find each type of fund in order by the Division that supervises each of these departments. You will find their budget summaries and goals for each division.

Governmental Fund
General Fund
Executive Division
Finance Division
Human Resources Division
Police Division
Fire Division
Public Works Division
Community Improvement Division
Engineering Division
General Fund Non-Operating

Enterprise Funds
Water and Sewer Fund
Waste Management Fund

Special Revenue Funds
Cemetery Fund
WPD Information Technology Fund
Hotel/Motel Fund

Capital Project Fund
Special Purpose Local Option Sales Tax Fund 2008

Internal Service Funds
Garage Fund
Data Processing Fund
Public Buildings Fund
Liability Fund
Health Insurance Fund
Retirement Fund
Worker's Compensation Fund

General Fund Summary

General Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
City Taxes	9,168,153	9,094,754	9,610,663	9,080,073	9,511,000
Alcohol Wholesale Tax	248,441	250,949	255,140	254,202	255,772
Code Enforcement	61,506	44,907	55,700	66,571	56,700
Intragovernmental	30,757	27,672	27,000	25,818	27,000
Miscellaneous Fees	16,035	13,433	20,380	14,775	19,400
Police Miscellaneous	232,352	250,041	210,060	248,164	230,000
Channel 42	17,028	19,356	18,500	19,230	16,000
Fines & Forfeiture	494,025	540,292	570,000	552,214	570,000
Interest Income	108,326	18,499	18,000	5,254	5,000
Miscellaneous Revenue	19,071	342,625	83,000	33,724	50,100
Total Revenues	**$10,395,694**	**$10,602,529**	**$10,868,443**	**$10,300,025**	**$10,740,972**
Reimb from Other Departments	821,646	950,422	1,431,304	1,247,623	1,316,796
Net Revenues	**$11,217,340**	**$11,552,951**	**$12,299,747**	**$11,547,648**	**$12,057,768**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Executive	525,381	508,310	533,783	506,300	518,315
Finance	575,521	488,743	562,880	530,199	547,424
Human Resource	199,115	205,327	195,236	151,720	200,828
Police	4,008,207	4,044,650	4,359,679	4,207,159	4,209,053
Fire	2,930,365	3,046,055	3,184,947	3,083,892	3,237,987
Public Works	1,095,494	1,192,058	1,229,755	1,198,557	1,246,928
Community Improvement	394,806	394,258	527,848	383,200	357,162
Engineer	1,128,001	1,139,659	1,217,181	1,161,833	1,200,255
Non-Operating	84,928	71,269	61,533	87,567	127,533
Total Expenditures	**$10,941,816**	**$11,090,329**	**$11,872,842**	**$11,310,428**	**$11,645,485**
Charges to Other Departments	397,536	507,232	426,905	426,905	412,283
Net Expenditures	**$11,339,352**	**$11,597,561**	**$12,299,747**	**$11,737,333**	**$12,057,768**
Positions					
Full Time	184	189	184	184	181
Temporary (Part-time)	7	6	4	4	5
Total Positions	**191**	**195**	**188**	**188**	**186**

Executive Division

Executive

Division Summary

The Executive Division includes the Mayor, City Commission, Elections, City Attorney, Auditor, Municipal Court Judge, and City Manager's expenditures. The City of Waycross maintains a Commission/Manager form of government. The Mayor and City Commission establish local law and policy by approving ordinances and resolutions, and work with citizen groups and individuals through public hearings and public contacts. They strive to establish and maintain good working relationships with Local, State and Federal Government officials and to promote the economic and social development of the City of Waycross. The City Manager provides professional management efforts and techniques, and works with division heads and city employees to establish and maintain a system for obtaining results within the City Commission policy. The City Manager reports to the City Commission and is responsible for appointing all department heads, supervising all departments, preparing an annual budget and advising the Commission of financial condition and needs of the City.

Expenditure Summary:

Categories of Expenditures	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services	237,533	249,606	258,667	258,721	249,526
Contractual Services	197,412	179,776	203,213	194,221	193,231
Travel & Training	44,834	33,392	32,500	22,194	32,000
Other Operating Expenses	45,601	45,536	39,403	31,164	43,558
Capital Outlay	0	0	0	0	0
Total Expenditures	**$525,381**	**$508,310**	**$533,783**	**$506,300**	**$518,315**
Charges to Other Departments	0	0	0	0	0
Net Expenditures	**$525,381**	**$508,310**	**$533,783**	**$506,300**	**$518,315**
Positions					
Full Time	8	8	8	8	8
Temporary	1	1	0	0	0
Total Positions	**9**	**9**	**8**	**8**	**8**

Mayor/Commissioner Goals:

1. Improve City's image by use of surverys, social networking, improved web site and town hall meetings.
2. Form committee to implement rate study and inform public of the impact of the new rates.
3. Develop list of people willing and interested on serving on the various boards and autho
4. Take steps to insure the City has effective animal control by working with the County Humane Society.
5. Develop and implement programs to "Hire Local" and "Shop Local".
6. Adopt a blight tax.
7. Work toward becoming a "Retirement City"
8. Improve E. E. Moore Park.

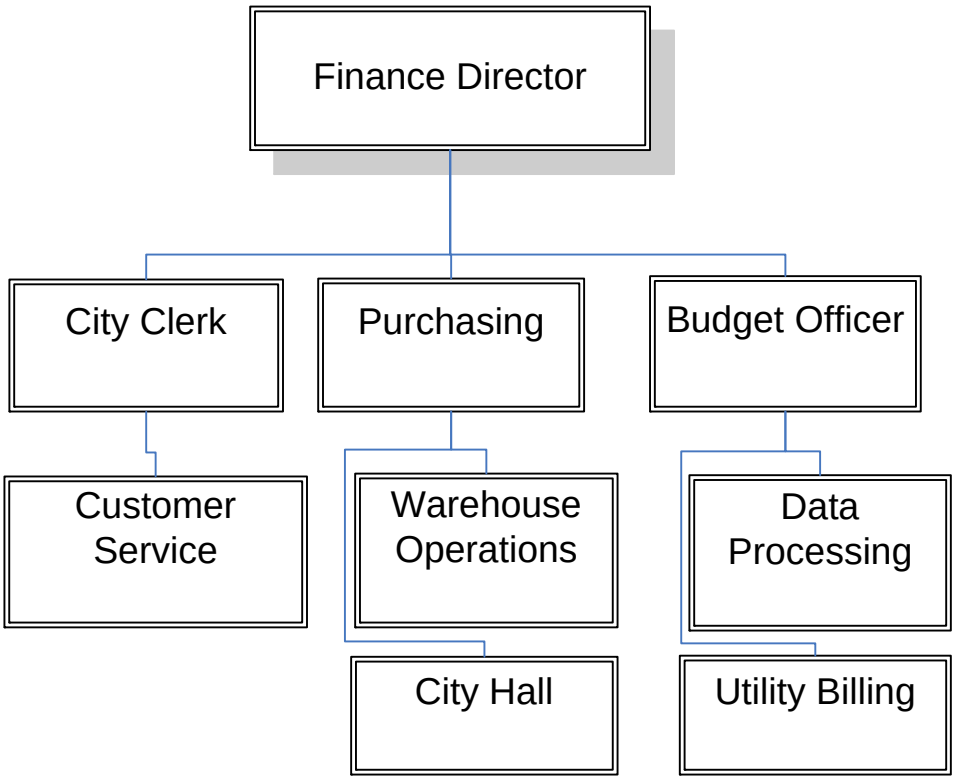
Mayor/Commissioner Goals continued

2010 GOALS

1. Budget and financial situation (if short fall in revenues, what will be cutting priorities) - **Completed**
2. Iner City recreation. - **Ongoing**
3. Long range planning/visioning infrastructure. - **Continue**
4. Working with or around state respresentatives. - **Continue**
5. Code Enforcement customer service issue. - **Continue**
6. Minority recruitment for police department. - **Continue**
7. MOST Tax-Determine status and contact Ways and Means Committee. - **Continue in FY2011**
8. Downtown streetscape; downtown residential opportunities. - **Continue in FY2011**
9. Rental property and how it affects our community and budget. - **Continue**

Finance

FINANCE



Finance

Division Summary

The Finance Division is responsible for cash receipts, city clerk functions, accounting, data processing, Channel 42, purchasing and budgeting. This division strives to provide accurate financial reporting and excellent customer service for all internal and external customers, while developing innovative and cost-effective ways of financing city services and facilities.

Expenditure Summary:

Categories of Expenditures	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services	371,552	382,902	408,092	406,678	411,706
Contractual Services	27,984	29,568	29,568	29,568	29,568
Travel & Training	5,656	3,605	5,075	4,531	5,075
Other Operating Expenses	159,740	70,489	118,945	89,382	99,875
Capital Outlay	10,589	2,179	1,200	40	1,200
Total Expenditures	**$575,521**	**$488,743**	**$562,880**	**$530,199**	**$547,424**
Charges to Other Departments					
Net Expenditures	**$575,521**	**$488,743**	**$562,880**	**$530,199**	**$547,424**
Positions					
Full Time	8	8	8	8	8
Temporary	1	1	1	1	1
Total Positions	**9**	**9**	**9**	**9**	**9**

Department Goals:

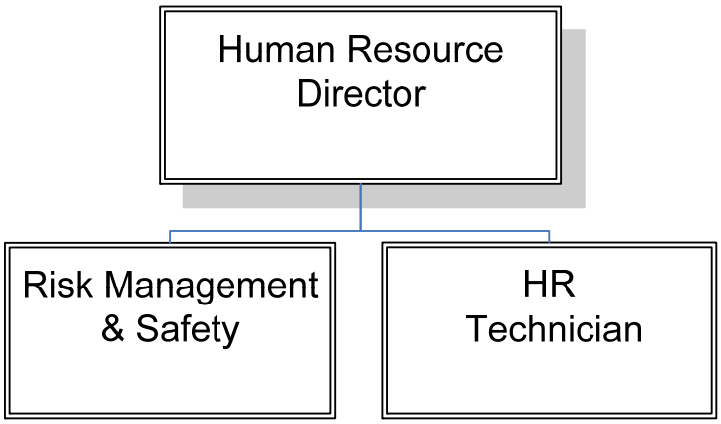
1. Continue to upgrade hardware and software to improve security, record retention, and productivity. Focus on 2011 will be on completing hardware upgrades and implementing available software to improve security.
2. Implement portions of purchasing card system that will be productive.
3. Implement system to bar code utility billing advices and purchase hardware to increase accuracy and efficiency in recording cash receipts.
4. Investigate the possibility of offering discounts to customers receiving electronic statements and paying bill by automatic debits to their checking accounts. This will result in reductions in postage and the time required to process checks.

2010 GOALS

1. Improve efficiency by outsourcing statement printing and mailing. - Completed in **January 2010 This has allowed us to prepare a quarterly newsletter to be distributed to our customer at very little cost to the City.**
2. Upgrade hardware and operating system software to improve security, records retention and productivity. - **Goal is currently in process. We are working with RDC to implement this goal. The hardware portion is about completed.**
3. Use a purchasing card system to improve controls over credit card purchases and more efficiently process credit card transactions. - **Goal Deferred. System provided by SunTrust would increase administrative burden and require substantial time for implementation.**
4. Investigate alternative payment methods for Utility Billing. - **Goal deferred. Possible methods have been investigated.**

Human Resources

HUMAN RESOURCES



Human Resources

Division Summary

The H.R. Division is responsible for all H.R. functions for all City Departments, including but not limited to: Recruitment, Selection, Placement, Orientations and Training of Employees, Benefit Administration (Health, Wellness, Insurance Coverage), Compensation/Payroll Development of Personnel Policies and Procedures, Risk Management, Safety Training, Worker's Compensation and Liability, City Wide Public Relations, and Employee Relations and Incentives.

Expenditure Summary:

Categories of Expenditures	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services	158,262	166,808	158,346	129,847	172,602
Contractual Services					
Travel & Training	4,031	4,171	4,500	1,980	4,000
Other Operating Expenses	31,652	30,889	32,390	19,893	24,226
Capital Outlay	5,169	3,460	0	0	0
Total Expenditures	**$199,115**	**$205,327**	**$195,236**	**$151,720**	**$200,828**
Charges to Other Departments					
Net Expenditures	**$199,115**	**$205,327**	**$195,236**	**$151,720**	**$200,828**
Positions					
Full Time	3	2	2	2	3
Part-Time		1			
Total Positions	**3**	**3**	**2**	**2**	**3**

Department Goals:

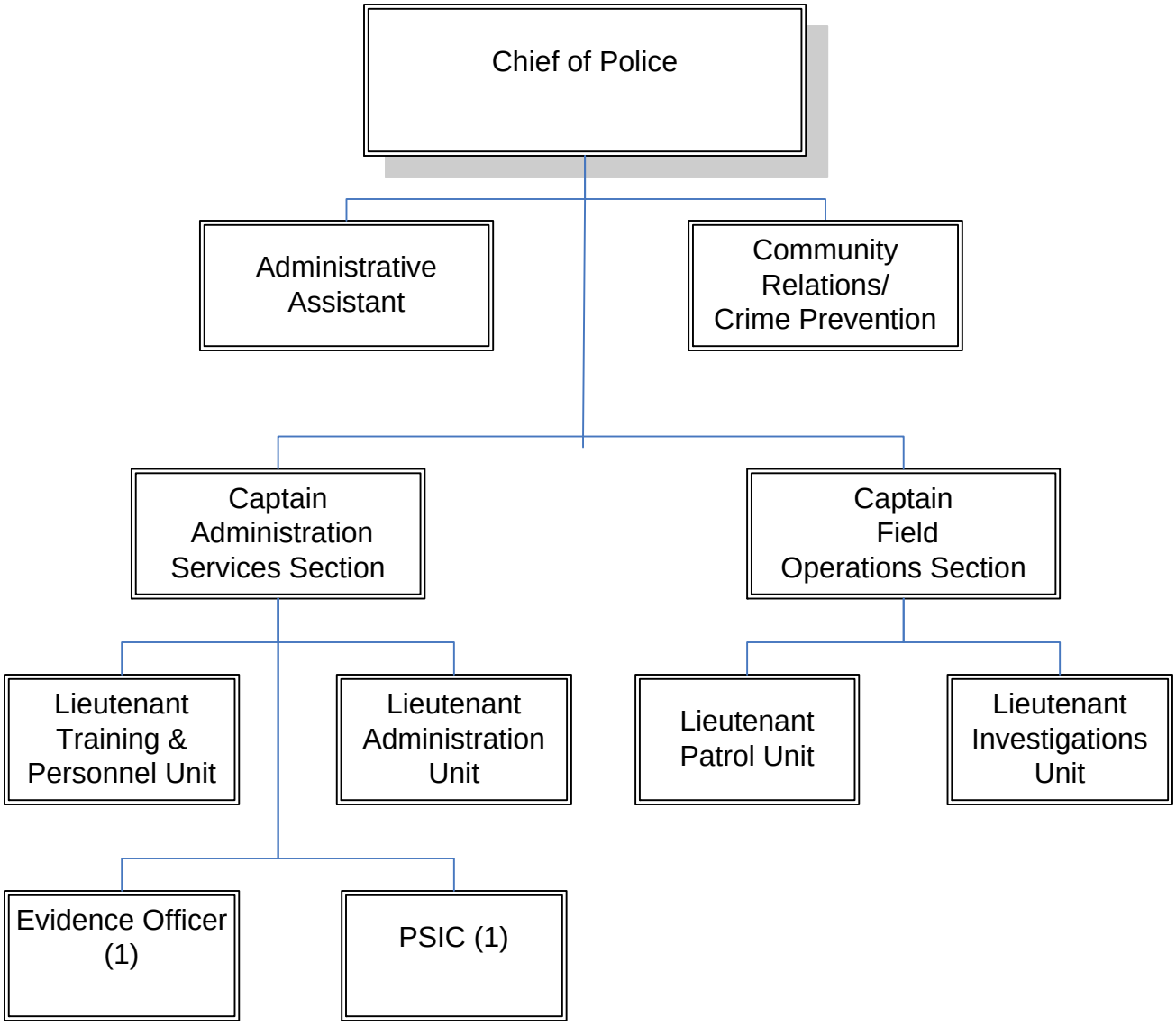
1. Continuous quality improvement and excellent and seamless customer service.
   Objective: Human Resources will undertake review and enhancement of Human Resource systems, processes, procedures and policies.
2. Complete a review of the staffing in all departments.
   Objective: Ensuring the City of Waycross having the proper manning.
3. Maintain a diverse, highly skilled, productive, healthy and efficient workforce.
   Objective: Treat every employment decision as an opportunity to hire, train promote, and retain individuals from diverse groups.
4. Operational excellence in the delivery of all Human Resources services and functions.
   Objective: Ensuring that the City Policy and Procedures are followed equally.
5. Operational excellence in the delivery of all Human Resourc services and functions.
6. Manadatory Training.
7. Update all Job Descriptons.
8. Audit all personnel records 100%.

2010 Goals

1. Improve employee professionalism. - **Continue in FY2011**
2. Enhance employee relations. - **Continue in FY2011**
3. Enhance City's Public Relations - **Continue in FY2011**

Police Department

POLICE DEPARTMENT



Police Department

Division Summary

The Police Department preserves and protects the lives and property of all persons living, working or visiting our City. To perform these tasks, this department is composed of the following functional units: Uniform Patrol, Criminal Investigations, Support Services, Municipal Court Service, Training & Personnel, S.W.A.T., Administration, and School Resource Officers.

Expenditure Summary:

Categories of Expenditures	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services	3,297,309	3,429,780	3,625,949	3,535,412	3,523,008
Contractual Services					
Travel & Training	53,115	51,065	61,000	39,233	61,500
Other Operating Expenses	629,175	563,805	670,230	632,514	624,545
Capital Outlay	28,608	0	2,500	0	0
Total Expenditures	**$4,008,207**	**$4,044,650**	**$4,359,679**	**$4,207,159**	**$4,209,053**
Charges to Other Departments					
Net Expenditures	**$4,008,207**	**$4,044,650**	**$4,359,679**	**$4,207,159**	**$4,209,053**
Positions					
Full Time	69	70	69	69	67
Temporary	1	1	1	1	1
Total Positions	**70**	**71**	**70**	**70**	**68**

Department Goals:

Administration

1. Revitalize the Neighborhood Watch Program. Organize at least 2 new neighborhood watch groups and attend one meeting a month of existing watch groups.
2. Start the 911 cell phone bank program to refurbish used cell phones to provide to Senior citizens and victims of abuse for emergency situations.
3. Teach S.A.F.E. (Safe Awareness Familiazation Exchange) in communities. Speak to various community groups upon request and offer home security surveys upon request.
4. Ensure each court session is properly scheduled to include having witness and necessary court staff present.
5. Ensure courtroom security is kept at a high level.
6. Process all probation fees as scheduled to allow more precise budget monitoring throughout the year.

Criminal Investigations Unit

1. Work toward a comprehensive Citywide community policing strategy. Have investigators assigned to each patrol section attend at least two community meetings for their section and for all investigators attend at least two city wide community functions.
2. To provide a timely and effective response to emergency situations and calls for service. Maintain all fleet vehicles/equipment to provide a timely response to all emergency situations and ensure that all investigative personnel attend required certification classes to improve their skills and competency.

Police Department Goals continued

3. To attain open lines of communication and data services between all sections, units and functions of the department. Meet at briefing with each of the patrol shifts to gain and input knowledge.
4. Ensure that all fiscal, administrative and operational functions are performed to the highest level of accuracy and professional conduct.

Uniform Patrol

1. Increase the flow of information between the Uniform Patrol Unit and the Criminal Investigation Unit. The objective is to hold meetings between the departments. These meetings will serve as an avenue for the exchange of information concerning wanted persons, suspects of criminal investigations, suspicious activity.
2. Increase the number of arrest of street level drug dealer by increased proactive patrol activity in known drug sale areas.
3. Increase the level of specialized training in all areas of patrol work by sending officers to school for the training and have them return to implement the strategies and techniques learned by sharing the information with other officers.
4. Increase the public's awareness of the laws and statistics of seat belt safety and usage by attending monthly Coastal Area Traffic Enforcement Network meetings and educating motorist through programs sponsored through the Governor's Office of Highway Safety.
5. Maintain or decrease the number of Alcohol related traffic collisions in the City by increasing the number of Multi-Agency roadside sobriety checkpoints to a minimum of 4 per year and drivers license checkpoints to a minimum of 36 per year.

Support Services

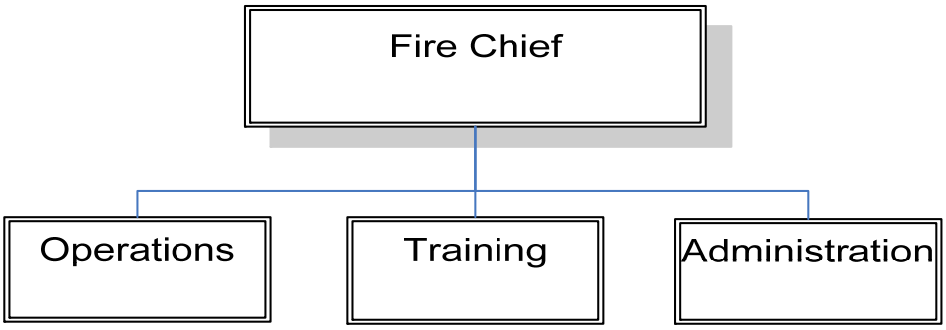
1. Maintain CALEA accreditation files and State Certification files in an organized manner.
2. Perform all GCIC/NCIC functions with 100% accuracy. Ensure the GCIC terminal agency coordinator is reviewing all operations daily and correcting any mistakes and reporting the mistakes to the supervisor.
3. To dispose of unnecessary property in the evidence room to create more space to keep the room organized and clean. The objective to ensure that items stored in the evidence room that have been retained for the full required retention schedule are documented, processed and disposed.

2010 Goals

1. Continue implementation of wireless GCIC/NCIC and reporting procedures for the Waycross Police Department. - **Continue in FY2011**
2. Improve the accuracy of all incident reports taken in field operations. - **Continue in FY2011**
3. Assure that the department continues to promote the concepts of Community Policing through further expansion of the Neighborhood Watch Program creating a minimum of two new crime watch groups.- **Continue**
4. To attract and retain quality candidates for a diverse group of applicants to meet our current and future needs. Utilize the HR department in distributing hiring information to a more diverse group of potential applicants. - **Continue**
5. Complete accreditation process with CALEA and State Certification. - **Completed/Continue**
6. To continue a reduction in Part I Crimes utilizing information developed from concerned citizens who have been contacted through the variety of community policing efforts carried out by the police department. - **Continue in FY2011**
7. Continue to reduce the number of traffic accidents and injuries utilizing the traffic team both in enforcement and education in the community. - **Completed/Continue**
8. Implement Spanish classes for all personnel and graduate 6 through the advanced training programs. - **Completed/Continue**

Fire Department

FIRE DEPARTMENT



Fire Department

Division Summary

The Waycross Fire Department provides protection for the lives and property of those within the City of Waycross, Georgia 24 hours a day 7 days a week. This is accomplished through fire prevention and public education, on-going employee training and education, business inspections and pre-fire planning. In the event of an emergency situation, whether man-made or natural disaster, the Waycross Fire Department will respond promptly in order to provide the necessary services or assistance for the mitigation of the emergency.

Expenditure Summary:

Categories of Expenditures	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services	2,614,706	2,791,310	2,900,083	2,847,183	2,954,500
Contractual Services					
Travel & Training	10,956	6,745	11,000	8,533	11,000
Other Operating Expenses	269,759	229,413	256,864	223,657	257,737
Capital Outlay	34,944	18,588	17,000	4,519	14,750
Total Expenditures	**$2,930,365**	**$3,046,055**	**$3,184,947**	**$3,083,892**	**$3,237,987**
Charges to Other Departments					
Net Expenditures	**$2,930,365**	**$3,046,055**	**$3,184,947**	**$3,083,892**	**$3,237,987**
Positions					
Full Time	55	57	54	54	54
Temporary					
Total Positions	**55**	**57**	**54**	**54**	**54**

Department Goals:

1. Implement a relief driver testing system.

   Objective: Previously time on the job, the ability to put the fire pump in service and drive the truck was all that was required to fill in as a relief driver in the absence of the regular driver. By implementing a relief driver testing system those successful in passing the battery of test will meet the minimum standards recognized by the fire service. The test would include a) practical pumping operations b) street knowledge c) practical driving exercise d) written job knowledge test.

2. Implement Officer Development training.

   Objective: An Officers training program will be implemented to enhance the skills of officers already in the positions as well as training upcoming members of the department as part of succession training. The program will emphasize rules and regulations, interpersonal relation, supervisory skills, scene command and control and leadership. The objectives will also be used for any future promotions of any officer rank.

Fire Department Goals continued

3. Improve overall training opportunities for the entire department.

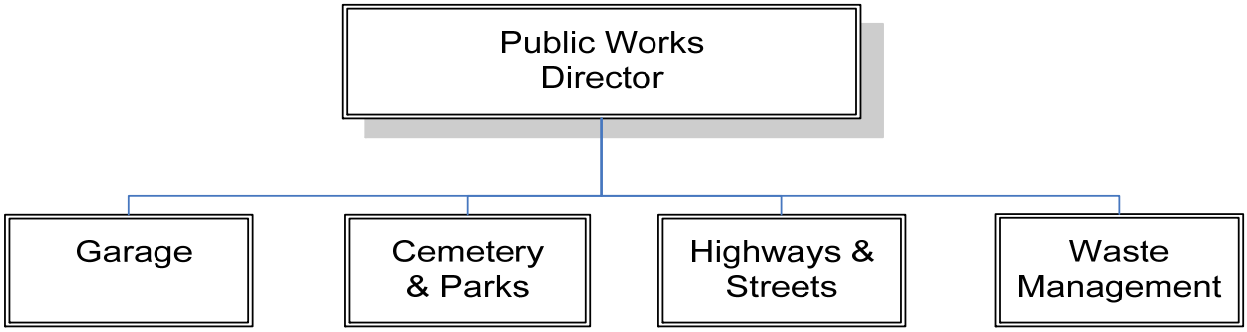
   Objective: With the current downturn in the economy training opportunities have been reduced at the State level due to budget cutbacks. These cutbacks have caused the State training center to reduce classes and in many cases cancel classes altogether. The Waycross Fire Department has been working to try to find ways to improve training for our members for various reasons like meeting mandated annual hour requirements, improving individual knowledge, skills, and abilities, and improve our regional response capabilities in the event of large scale emergencies. We are in the process of putting together a regional training officer's organization with GEMA Area 8 training officers. We are hopeful that this group will help improve training in our area. We have had very positive comments and to our knowledge this will be the first of its kind in Georgia.

2010 Goals

1. Improve in areas identified by recent ISO Inspection for a possibility of improving ISO rating. **Ongoing**
2. GPS all fire hydrants in City. - **Ongoing**
3. Implement Driver's Training program within the department. - **In Progress**
4. All Employees re-certified in First Aid, CPR, and AED. - **Completed**

Public Works

PUBLIC WORKS



Public Works

Division Summary

The Public Works Department is responsible for maintaining the streets, sidewalks and parks of the City. Public Works is also responsible for the administrative functions of the Waste Management , Cemetery, and City Garage departments. Below is the summary of the Administrative and Highways & Streets departments of the Public Works Division.

Expenditure Summary:

Categories of Expenditures	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services	722,280	763,904	804,447	812,260	842,837
Contractual Services	75,000	79,000	80,000	72,417	80,000
Travel & Training	3,309	3,404	3,650	2,704	3,800
Other Operating Expenses	294,905	345,750	319,558	303,096	320,291
Capital Outlay	0	0	22,100	8,081	0
Total Expenditures	**$1,095,494**	**$1,192,058**	**$1,229,755**	**$1,198,557**	**$1,246,928**
Charges to Other Departments					
Net Expenditures	**$1,095,494**	**$1,192,058**	**$1,229,755**	**$1,198,557**	**$1,246,928**
Positions					
Full Time	21	22	21	21	22
Temporary	2	2	2	2	2
Total Positions	**23**	**24**	**23**	**23**	**24**

Department Goals:

1. Organize the Adopt a Mile Program
   Objective: Coordinate with Keep Waycross/Ware County Beautiful in organizing Adopt-A-Mile. Partner with Community Groups, Churches, Businesses, schools and other to initiate active chapter. Work with GADOT to install signage. Devise a record keeping system thereby keeping participants accountable.
2. Develop a plan for vacant lot cleanup.
   Objective: Formulate an ordinance to address the cleanup of vacant lots. Develop a pay scale relative remove refuse from vacant lot proceeding lot cleanup and/or tree removal.
3. Devise a plan for yearly neighborhood cleanup.
   Objective: Explore ways to assist residents in cleaning up neighborhoods through reduction of fees, securing grants, and spring/fall cleanups at Stadium.
4. Expand recycling program.
   Objective: Partner with regional recycling center in Valdosta. Identify additional drop off locations. Partner with Ware MR Center to begin receiving plastic & glass.
5. Explore possibilities for tire disposal.
   Objective: Research grant possibilities and attempt to sell scrap tires on Govdeals.
6. Reduce illegal dumping.
   Objective: Work with code department, multi media, and education to decrease illegal dumping.

Public Works Department Goals continued

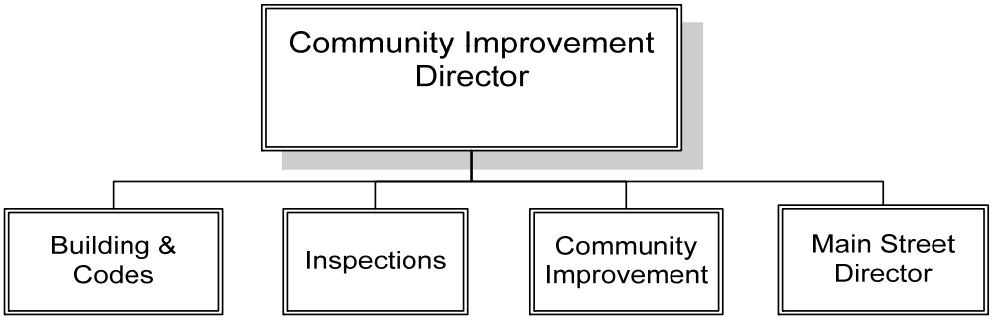
7. Host a truck rodeo.
   Objective: Partner with OTC using their driving range.

2010 Goals

1. Revise and update Cemetery files. - **Ongoing**
2. To conduct an inventory audit of trash accounts for all multi unit complexes. - **Completed**
3. Increase the awareness of recycling. - **Ongoing**
4. Work with Code Department to remove condemned and unsafe buildings. - **Ongoing - Five removed during FY2010**
5. Install Gateway plantings at designated locations. - **Currently Ongoing**
6. Clean and maintain fountains. - **Ongoing Annually**
7. Stabilize dirt streets with asphalt millings. - **Completed Watts St, James St, and Murphy Lane and Satilla Lane will be completed in FY2010/FY2011**

Community Development

COMMUNITY DEVELOPMENT



Community Improvement

Division Summary

The Department of Community Improvement consists of two divisions: Inspections and Administration. The Inspections division consist of a building and code inspector, city marshal/city planner, and two code enforcement officers. Within the Administration division, all grant procedures for the City of Waycross are handled, as well as all the housing programs for the City, including the CHIP Program. Within the DCI all inspections, planning and zoning, permits, code enforcement, grants, business licensing and housing programs for the City takes place on a daily basis.

Expenditure Summary:

Categories of Expenditures	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services	323,138	314,121	432,196	314,604	301,852
Contractual Services					
Travel & Training	14,711	11,754	12,500	4,801	11,500
Other Operating Expenses	50,658	67,618	80,752	63,090	41,609
Capital Outlay	6,299	765	2,400	705	2,200
Total Expenditures	**$394,806**	**$394,258**	**$527,848**	**$383,200**	**$357,162**
Charges to Other Departments					
Net Expenditures	**$394,806**	**$394,258**	**$527,848**	**$383,200**	**$357,162**
Positions					
Full Time	8	9	9	9	6
Part-Time					
Total Positions	**8**	**9**	**9**	**9**	**6**

Department Goals:

1. Work toward having Code Department certified in respected areas.
   Objective: Have Code Enforcement officer continue training in G.A.C.E. and also pass the international property maintenance inspector test. Have Building inspector complete testing and continue taking continuing education to upkeep all certifications.
2. Work with other departments on making plan review for Commercial Structures easier and faster.
   Objective: Hold Pre-Plan meetings with contractor, Engineer/Architect, Fire, Water, Engineer and Building departments to review preliminary plans. This will speed process up and make contractor submit less revised plans.
3. Demolish 50 houses.
   Objective: Demolishing dilapidated buildings/houses will be central to our quest for city revitalization. Abandoned houses foster more crime in the surrounding areas.
4. Continue to improve Customer Service.
   Objective: Ensuring that all employees have some knowledge of the entire Community Improvement Division, to explain the basic question to customers when others are out of the office.
5. To find and indentify all grant funding.
   Objective: Locate and write grants that will accommodate the needs of the community and the local government.
6. Training in the development area and in grant administration.
   Objective: Attend all training and approved workshops as necessary to administer grants properly.

Community Improvement Department Goals continued

2010 Goals - Inspections

Inspections

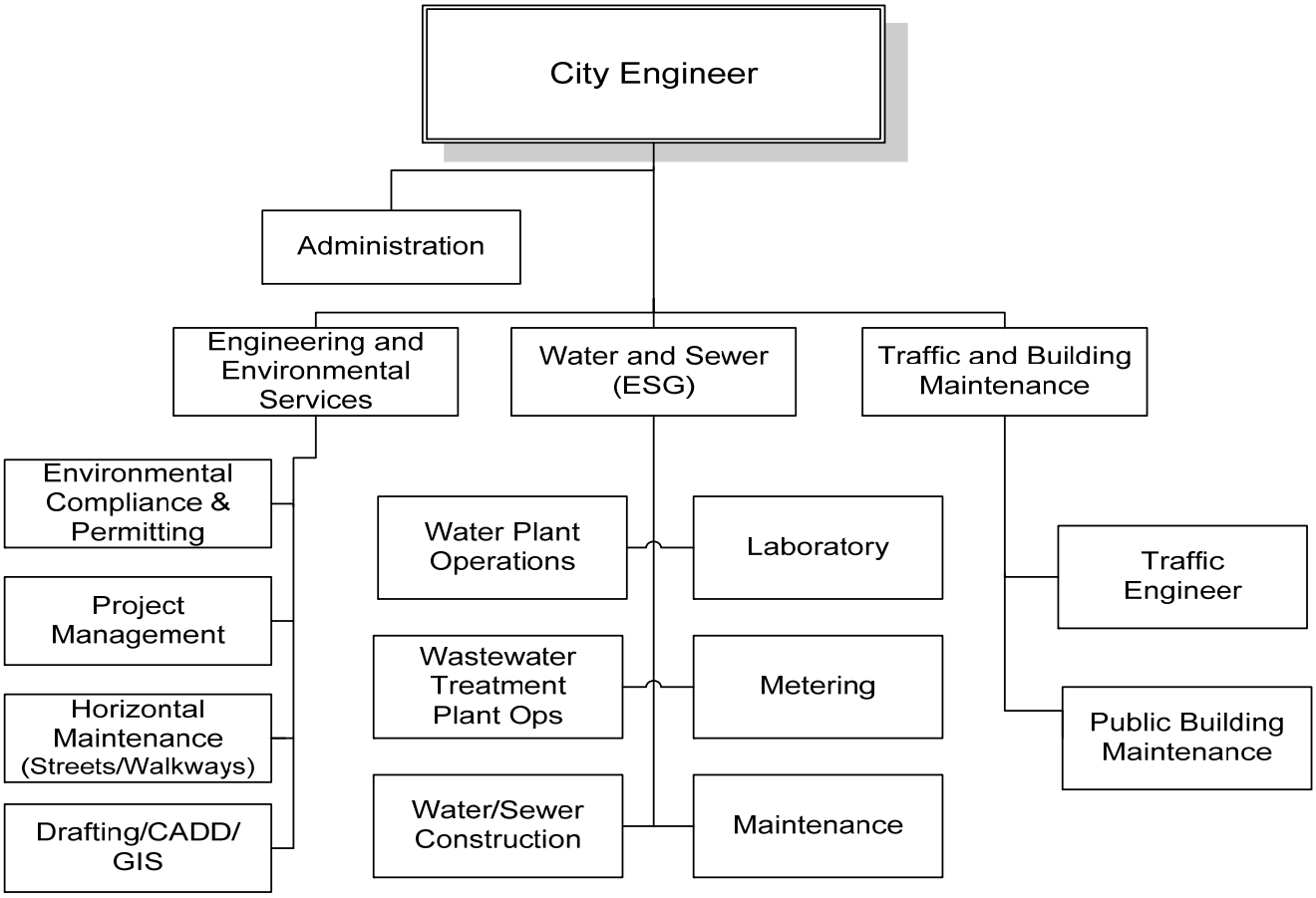
1. Continue training for staff members and allow for proper certifications to be obtained in code enforcement inspections, and other applicable area of inspections. - **Ongoing**
2. Update software program to one that will track all code violations/inspections/rezoning and planning for all properties. - **Completed**
3. Continue staff training to ensure that inspections staff are adequately abreast on current trends and regulations. - **Ongoing**
4. Create and utilize a Land Bank Authority through code enforcement efforts. - **Ongoing**

2010 Goals - Administration

1. Revise city zoning ordinance to be more consistent with current zoning trends. - **Ongoing**
2. Continue to identify grant funding for city departments. - **Ongoing**
3. Historic Preservation is perceived as a negative thing in this community; this outlook needs to be improved and boundaries for the Historic Preservation Commission established for improved communication and perception within the public. - **Continue FY2011**
4. The Housing Team for the City of Waycross has become inactive and ineffective. - **Ongoing**
5. Update standard operating procedures, including an update of office software for more comprehensive record retention. - **Ongoing**
6. Implement Landlord Training Program. - **Ongoing**

Engineering

ENGINEERING DEPARTMENT



Engineering

Division Summary

This division is responsible for construction inspections of water and sewer improvements and street and drainage improvements. They also handle permitting for soil erosion, storm drainage, industrial pretreatment and storm water management. Engineering is also responsible for the administrative functions of the Water and Sewer operations, Building Maintenance and Traffic Engineering.

Expenditure Summary:

Categories of Expenditures	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services	590,022	624,828	673,169	667,373	691,263
Contractual Services					
Travel & Training	5,189	4,173	11,091	2,228	11,100
Other Operating Expenses	445,009	424,664	452,921	421,516	436,392
Capital Outlay	87,781	85,993	80,000	70,718	61,500
Total Expenditures	**$1,128,001**	**$1,139,659**	**$1,217,181**	**$1,161,833**	**$1,200,255**
Charges to Other Departments					
Net Expenditures	**$1,128,001**	**$1,139,659**	**$1,217,181**	**$1,161,833**	**$1,200,255**
Positions					
Full Time	13	13	13	13	13
Temporary	2	1			1
Total Positions	**15**	**14**	**13**	**13**	**14**

Department Goals:

1. Achieve progressive improvement of City infrastructure.
   Objective: Develop Robust Capital Improvements Program. Secure funding options and execute programmed capital projects.
2. Improve City traffic flow and minimize traffic and pedestrian safety hazards.
   Objective: Continue to pursue sign, signal and lane improvements. Continue support of follow-on rail expansion related projects. Continue aggressive sign and signal upgrade program. Support development and deployment of Traffic Calming Program. Achieve progressive improvement in street lighting coveragte where warranted.
3. Promote City growth and Economic Development.
   Objective: Continue to support local development authority industrial recruitment efforts. Leverage wastewater treatment capacity to posture city as provider of choice for surrounding community. Complete/refine developer's package to help citizens negotiate city permitting process.
4. Maintain sound environmental stewardship.
   Objective: Prepare for impending NPDES permit renewal and drinking water permit requirements. Prepare for imminent Phase II NPDES Storm water Permit coverage. Review and update ordinances to balance compliance costs with environmental risk. Sustain on-going partnership with Satilla Riverkeeper.

Engineering Department Goals continued

5. Maximize division productivity.

   Objective: Continue to promote staff professional development. Matrix existing staff talent to build contract/project inspection pool. Put project management tools in hands of traffic and street/drainage staff. Evaluate project management software to track/manage work and project requirements. Continue to scan & archive city maps, plats, as built drawings. Continue to develop/refine GIS mapping and CADD technology and exploit new applications.

2010 Goals

1. Plan, Design and Execute City Infrastructure improvements. - **Continue in FY2011**
2. Develop Staff Expertise and Acquire New Capabilities. - **Continue in FY2011**
3. Improve City Traffic Flow and Minimize Traffic and Pedestrian Safety Hazards. - **Continue FY2011**
4. Promote City Growth and Economic Development. - **Continue in FY2011**
5. Support sound environmental stewardship. - **Continue in FY2011**

General Fund Non-Operating

Non-Operating

Department Summary

The Non-Operating summary includes Non-Departmental and Inter Governmental Expenditures.

Expenditure Summary:

Categories of Expenditures	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	84,928	71,269	61,533	87,567	127,533
Capital Outlay					
Total Expenditures	**$84,928**	**$71,269**	**$61,533**	**$87,567**	**$127,533**
Charges to Other Departments	397,536	507,232	426,905	426,905	412,283
Net Expenditures	**$482,464**	**$578,501**	**$488,438**	**$514,472**	**$539,816**
Positions					
Full Time					
Temporary					
Total Positions	**0**	**0**	**0**	**0**	**0**

Enterprise Funds

Water and Sewer Fund Summary

Water & Sewer Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Utility Service Fees	5,304,774	5,195,972	5,272,299	5,141,730	5,271,300
Water/Sewer Taps	33,213	18,727	32,000	22,228	32,000
Reinstatement Charges	111,041	98,258	98,000	117,721	98,000
Loads to Disposal	240,723	56,285	105,100	201,472	105,100
Account Set Up Fee	20,310	20,340	21,000	19,995	21,000
Disconnect Fee		48,974	53,000	63,630	53,000
Sewer Fees-Satilla W/S Authority	102,354	214,923	210,000	250,870	240,000
Utility Site Rental Fees	29,651	60,865	63,000	73,251	63,000
Miscellaneous Revenue	25,551	16,144	14,100	19,693	14,100
Total Revenues	**$5,867,617**	**$5,730,488**	**$5,868,499**	**$5,910,590**	**$5,897,500**
Reimb from Other Departments	0	0	0	0	0
Net Revenues	**$5,867,617**	**$5,730,488**	**$5,868,499**	**$5,910,590**	**$5,897,500**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Water & Sewer Operations	3,064,187	3,633,755	3,586,036	3,386,915	3,583,166
Non-Operating	1,193,670	1,099,711	1,100,031	1,101,820	1,107,530
Total Expenditures	**$4,257,857**	**$4,733,466**	**$4,686,067**	**$4,488,735**	**$4,690,696**
Charges to Other Departments	962,803	1,089,010	1,182,432	1,228,668	1,206,804
Net Expenditures	**$5,220,660**	**$5,822,476**	**$5,868,499**	**$5,717,403**	**$5,897,500**
Positions					
Full Time	0	0	0	0	0
Temporary					
Total Positions	**0**	**0**	**0**	**0**	**0**

Water and Sewer Operations

Water and Sewer Operations

Department Summary

ESG Operations, Inc.operates the Water Plant and the Wastewater Treatment Plant under an annual contract.This contractual service is monitored directly by the City Engineer. The Water Plant is responsible for supplying the citizens and guests of the City of Waycross with an adequate supply of safe drinking water. The Wastewater Treatment Plant treats residential, commercial and industrial wastewater in accordance with state and federal regulations. Other activities of this fund include the Laboratory which performs weekly tests throughout the City to ensure the safety of the water supply and performing tests on the Treatment Plant effluent to determine the quality of the wastewater being discharged into the Satilla Rivers basin. Two more activities include the reading of all water meters billed by the City and the maintenance of the water and sewer infrastructure.

Expenditure Summary:

Categories of Expenditures	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services	0	0	0	0	0
Contractual Services	2,211,224	2,355,242	2,398,812	2,366,299	2,427,780
Travel & Training	0	0	0	0	0
Other Operating Expenses	350,943	399,031	499,763	405,698	494,282
Capital Outlay	502,021	879,482	687,461	614,918	661,105
Total Expenditures	**$3,064,187**	**$3,633,755**	**$3,586,036**	**$3,386,915**	**$3,583,166**
Charges to Other Departments					
Net Expenditures	**$3,064,187**	**$3,633,755**	**$3,586,036**	**$3,386,915**	**$3,583,166**
Positions					
Full Time	0	0	0	0	0
Temporary					
Total Positions	**0**	**0**	**0**	**0**	**0**

Water and Sewer Non-Operating

Non-Operating

Department Summary

The Non-Operating summary includes Non-Department and Inter Governmental Expenditures.

Expenditure Summary:

Categories of Expenditures	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	1,193,670	1,099,711	1,100,031	1,101,820	1,107,530
Capital Outlay					
Total Expenditures	**$1,193,670**	**$1,099,711**	**$1,100,031**	**$1,101,820**	**$1,107,530**
Charges to Other Departments	962,803	1,089,010	1,182,432	1,228,668	1,206,804
Net Expenditures	**$2,156,473**	**$2,188,721**	**$2,282,463**	**$2,330,488**	**$2,314,334**
Positions					
Full Time					
Temporary					
Total Positions					

Waste Management Fund Summary

Waste Management Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Residential Garbage Fees	870,572	880,857	878,915	885,039	879,795
Trash Collection Fees	516,402	507,078	507,624	506,358	506,124
Reinstatement Fees	117,755	36,325	37,529	35,797	31,000
Miscellaneous Revenue	1,528	482	0	571	0
Garbage Container Violation	0	0	200	165	200
Container Deposits	3,075	5,150	4,500	3,835	4,000
Special Collections	12,658	8,100	8,615	5,745	4,500
Disconnect Fee		16,325	16,760	21,210	20,000
Misc Trailer Rentals	1,510	0	0	0	0
Reimb: General Fund	0	30,000	0	0	0
Total Revenues	**$1,523,500**	**$1,484,317**	**$1,454,143**	**$1,458,719**	**$1,445,619**
Reimb from Other Departments					
Net Revenues	**$1,523,500**	**$1,484,317**	**$1,454,143**	**$1,458,719**	**$1,445,619**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Garbage/Yard Trash Collection	1,432,715	1,433,589	1,380,048	1,302,888	1,355,994
Brown/White Goods	13,974	8,307	12,000	7,212	10,000
Recyclable Collection	820	0	0	0	0
Landfill Closure	31,696	12,205	30,000	18,455	24,000
Non-Operating	0	0	0	0	0
Total Expenditures	**$1,479,204**	**$1,454,102**	**$1,422,048**	**$1,328,555**	**$1,389,994**
Charges to Other Departments	29,731	31,009	32,095	32,095	55,625
Net Expenditures	**$1,508,935**	**$1,485,110**	**$1,454,143**	**$1,360,650**	**$1,445,619**
Positions					
Full Time	15	10	8	8	7
Temporary					
Total Positions	**15**	**10**	**8**	**8**	**7**

Garbage & Trash Collection

Garbage & Trash Collection

Department Summary

The Waste Management Fund is under the supervision of the Public Works Director. Collection and disposal of residential and commercial garbage is handled under a contract with Southland Waste. Yard trash is collected bi-weekly by city employees.

Expenditure Summary:

Categories of Expenditures	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services	484,031	410,231	285,713	274,200	286,334
Contractual Services	654,670	713,844	713,844	713,844	713,844
Travel & Training	10	46	200	0	0
Other Operating Expenses	365,111	347,494	439,387	369,836	430,441
Capital Outlay	5,114	13,496	15,000	2,770	15,000
Total Expenditures	**$1,508,935**	**$1,485,110**	**$1,454,143**	**$1,360,650**	**$1,445,619**
Charges to Other Departments					
Net Expenditures	**$1,508,935**	**$1,485,110**	**$1,454,143**	**$1,360,650**	**$1,445,619**
Positions					
Full Time	15	10	8	8	7
Temporary					
Total Positions	**15**	**10**	**8**	**8**	**7**

Special Revenue Funds

Cemetery Fund Summary

Cemetery Fund

This department is under the Public Works Director's supervision. Responsibilities include maintaining all cemeteries within the city. The sale of cemetery lots as well as issuing monument and burial permits is handled by this department.

Revenues

Revenue Summary:

Categories of Revenues	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Sales: Cemetery Lots	76,980	69,342	70,678	42,450	65,000
Interment Fees	67,300	66,715	71,000	60,650	66,455
Monument & Transfer Fees	10,289	13,860	11,458	9,163	10,000
Reimb: General Fund	0	71,517	0	0	0
Miscellaneous Revenue	723	259	0	236	0
Reimb Cemetery Trust Fund	75,771	0	0	0	0
Total Revenues	**$231,063**	**$221,693**	**$153,136**	**$112,499**	**$141,455**
Reimb from Other Departments					
Net Revenues	**$231,063**	**$221,693**	**$153,136**	**$112,499**	**$141,455**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services	93,243	97,901	42,170	37,000	37,462
Contractual Services	27,992	29,954	40,000	20,204	40,000
Travel & Training	0	0	0	0	0
Other Operating Expenses	81,570	57,967	58,931	57,461	52,293
Capital Outlay	14,945	0	0	0	0
Total Expenditures	**$217,750**	**$185,822**	**$141,101**	**$114,665**	**$129,755**
Charges to Other Departments	10,811	11,628	12,035	12,035	11,700
Net Expenditures	**$228,561**	**$197,450**	**$153,136**	**$126,700**	**$141,455**
Positions					
Full Time	2	2	1	1	1
Temporary					
Total Positions	**2**	**2**	**1**	**1**	**1**

WPD Information Technology Fund Summary

WPD Information Technology Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
All Funds Contributions	24,236	31,747	27,000	26,384	28,800
Total Revenues	**$24,236**	**$31,747**	**$27,000**	**$26,384**	**$28,800**
Reimb from Other Departments					
Net Revenues	**$24,236**	**$31,747**	**$27,000**	**$26,384**	**$28,800**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Computers/Equipment	22,739	33,191	27,000	22,883	28,800
Total Expenditures	**$22,739**	**$33,191**	**$27,000**	**$22,883**	**$28,800**
Charges to Other Departments					
Net Expenditures	**$22,739**	**$33,191**	**$27,000**	**$22,883**	**$28,800**
Positions					
Full Time					
Temporary					
Total Positions					

Hotel/Motel Fund Summary

Hotel/Motel Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Hotel/Motel Revenues	111,729	185,765	204,000	237,631	225,000
Total Revenues	**$111,729**	**$185,765**	**$204,000**	**$237,631**	**$225,000**
Reimb from Other Departments					
Net Revenues	**$111,729**	**$185,765**	**$204,000**	**$237,631**	**$225,000**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Chamber of Comm T & C Bureau	111,729	185,762	204,000	237,495	225,000
Total Expenditures	**$111,729**	**$185,762**	**$204,000**	**$237,495**	**$225,000**
Charges to Other Departments					
Net Expenditures	**$111,729**	**$185,762**	**$204,000**	**$237,495**	**$225,000**
Positions					
Full Time					
Temporary					
Total Positions					

Special Purpose Local Option Sales Tax 2008

SPLOST 2008

Revenues

Revenue Summary:

Categories of Revenues	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
SPLOST Revenues	0	1,412,306	1,880,584	1,641,776	1,600,000
Total Revenues	**$0**	**$1,412,306**	**$1,880,584**	**$1,641,776**	**$1,600,000**
Reimb from Other Departments					
Net Revenues	**$0**	**$1,412,306**	**$1,880,584**	**$1,641,776**	**$1,600,000**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Engineering Roads and Streets	0	0	1,231,084	241,599	768,000
Public Buildings	0	0	592,500	13,168	350,000
Fire and Special Purpose Vehicles	0	665,211	7,000	0	250,000
Property Acquisition & Demolition			0	0	75,000
Water/Sewer Rehab & Expansion			0	0	0
Information Technology			50,000	50,142	25,000
DDA Projects					132,000
Rehab City Auditorium			0	19,500	0
Total Expenditures	**$0**	**$665,211**	**$1,880,584**	**$324,410**	**$1,600,000**
Charges to Other Departments					
Net Expenditures	**$0**	**$665,211**	**$1,880,584**	**$324,410**	**$1,600,000**
Positions					
Full Time					
Temporary					
Total Positions					

Internal Service Funds

Garage Fund Summary

Garage Fund

The Garage Fund is under the supervision of the Public Works Director. The mission of the garage is to service and repair all vehicles and equipment owned or contractually supported by the city of Waycross. To perform preventive maintenance and to uphold the fleet program is another responsibility of the City Garage.

Revenues

Revenue Summary:

Categories of Revenues	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
All Funds Contributions	365,532	380,912	398,319	401,183	384,164
Miscellaneous Revenue					
Total Revenues	**$365,532**	**$380,912**	**$398,319**	**$401,183**	**$384,164**
Reimb from Other Departments					
Net Revenues	**$365,532**	**$380,912**	**$398,319**	**$401,183**	**$384,164**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services	289,376	297,674	317,930	318,483	325,550
Contractual Services					
Travel & Training	830	1,123	2,800	931	2,500
Other Operating Expenses	55,910	56,824	68,089	68,000	56,114
Capital Outlay	0	6,795	9,500	9,499	0
Total Expenditures	**$346,115**	**$362,415**	**$398,319**	**$396,913**	**$384,164**
Charges to Other Departments					
Net Expenditures	**$346,115**	**$362,415**	**$398,319**	**$396,913**	**$384,164**
Positions					
Full Time	7	7	7	7	7
Temporary	0	0	0	0	0
Total Positions	**7**	**7**	**7**	**7**	**7**

Data Processing Fund Summary

Data Processing Fund

The Data Processing Fund is supervised by the Finance Director. The responsibility of this department is to carry out all accounting and general ledger entries, balancing bank statements, utility billing functions, and fixed asset requirements. This department is responsible for the maintenance of city wide computers and network systems, which includes the daily maintenance of the Web Page.

Revenues

Revenue Summary:

Categories of Revenues	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
All Funds Contributions	308,370	318,096	329,761	332,017	321,814
All Funds Reimb-IT Exp	24,600	28,500	33,073	33,073	33,073
Miscellaneous Revenue					
Total Revenues	**$332,970**	**$346,596**	**$362,834**	**$365,090**	**$354,887**
Reimb from Other Departments					
Net Revenues	**$332,970**	**$346,596**	**$362,834**	**$365,090**	**$354,887**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services	220,127	225,230	232,093	219,980	193,625
Contractual Services					45,000
Travel & Training	1,570	1,070	4,500	2,152	4,500
Other Operating Expenses	91,155	96,808	116,240	106,750	101,762
Capital Outlay	5,762	448	10,000	8,659	10,000
Total Expenditures	**$318,615**	**$323,555**	**$362,834**	**$337,541**	**$354,887**
Charges to Other Departments					
Net Expenditures	**$318,615**	**$323,555**	**$362,834**	**$337,541**	**$354,887**
Positions					
Full Time	5	5	5	5	4
Temporary	1	0	0	0	0
Total Positions	**6**	**5**	**5**	**5**	**4**

Public Buildings Fund Summary

Public Buildings Fund

The Public Buildings Fund is supervised by the City Engineer. The responsibility of this department is to maintain and upkeep of all buildings and facilities used by the City. This department also assist the Traffic Engineering Department when needed to block roads or assist with unexpected circumstances.

Revenues

Revenue Summary:

Categories of Revenues	FY 2008 Actual	FY 2009 Acutal	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
All Funds Contributions	99,023	97,076	100,026	100,699	98,125
Miscellaneous Revenue					
Total Revenues	**$99,023**	**$97,076**	**$100,026**	**$100,699**	**$98,125**
Reimb from Other Departments					
Net Revenues	**$99,023**	**$97,076**	**$100,026**	**$100,699**	**$98,125**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2008 Actual	FY 2009 Acutal	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Personal Services	61,871	69,666	78,022	70,899	78,021
Contractual Services					
Travel & Training	140	20	560	358	560
Other Operating Expenses	13,538	12,008	20,244	14,884	19,544
Capital Outlay	0	0	1,200	0	0
Total Expenditures	**$75,548**	**$81,694**	**$100,026**	**$86,142**	**$98,125**
Charges to Other Departments					
Net Expenditures	**$75,548**	**$81,694**	**$100,026**	**$86,142**	**$98,125**
Positions					
Full Time	2	2	2	2	2
Temporary					
Total Positions	**2**	**2**	**2**	**2**	**2**

Liability Insurance Fund Summary

Liability Insurance Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
All Funds Contributions	241,069	242,453	236,000	237,441	205,000
Miscellaneous Revenue	0	0	0	0	0
Total Revenues	**$241,069**	**$242,453**	**$236,000**	**$237,441**	**$205,000**
Reimb from Other Departments					
Net Revenues	**$241,069**	**$242,453**	**$236,000**	**$237,441**	**$205,000**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Premium Auto	38,491	42,871	45,000	41,994	45,000
Premium Liability	99,651	93,236	113,000	97,546	100,000
Premium Property	11,308	15,178	28,000	15,067	20,000
Claims Payment	47,433	10,205	50,000	4,699	40,000
Reserve					
Total Expenditures	**$196,883**	**$161,490**	**$236,000**	**$159,306**	**$205,000**
Charges to Other Departments					
Net Expenditures	**$196,883**	**$161,490**	**$236,000**	**$159,306**	**$205,000**
Positions					
Full Time					
Temporary					
Total Positions					

Health Insurance Fund Summary

Health Insurance Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
City Premium	1,043,040	1,052,880	1,077,686	1,078,983	1,050,878
Interest	5,168	1,475	0	738	0
Miscellaneous Revenue	0	74	0	113	0
Employee Premiums	347,587	383,947	391,200	408,860	388,938
Retired Premiums	17,473	15,862	14,867	19,138	17,208
Group Life	19,085	19,056	18,542	18,541	18,753
Reserve for Claims					
Total Revenues	**$1,432,354**	**$1,473,295**	**$1,502,295**	**$1,526,374**	**$1,475,777**
Reimb from Other Departments					
Net Revenues	**$1,432,354**	**$1,473,295**	**$1,502,295**	**$1,526,374**	**$1,475,777**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Health Claims	1,076,796	1,198,032	1,213,095	1,561,420	1,168,714
Administration Fees	231,626	259,322	270,000	265,341	288,000
Life Insurance	18,549	18,511	19,200	18,542	19,063
Total Expenditures	**$1,326,971**	**$1,475,866**	**$1,502,295**	**$1,845,303**	**$1,475,777**
Charges to Other Departments					
Net Expenditures	**$1,326,971**	**$1,475,866**	**$1,502,295**	**$1,845,303**	**$1,475,777**
Positions					
Full Time					
Temporary					
Total Positions					

Retirement Fund Summary

Retirement Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Interest					
Retirement Contribution	478,263	611,795	950,194	859,614	924,059
Miscellaneous Revenue					
Total Revenues	**$478,263**	**$611,795**	**$950,194**	**$859,614**	**$924,059**
Reimb from Other Departments					
Net Revenues	**$478,263**	**$611,795**	**$950,194**	**$859,614**	**$924,059**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Retirement Payments	477,609	616,089	950,194	859,337	924,059
Fund Balance					
Total Expenditures	**$477,609**	**$616,089**	**$950,194**	**$859,337**	**$924,059**
Charges to Other Departments					
Net Expenditures	**$477,609**	**$616,089**	**$950,194**	**$859,337**	**$924,059**
Positions					
Full Time					
Temporary					
Total Positions					

Worker's Compensation Fund Summary

Worker's Compensation Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
All Funds Contributions	384,553	529,705	358,216	357,695	349,768
Miscellaneous Revenue					
Total Revenues	**$384,553**	**$529,705**	**$358,216**	**$357,695**	**$349,768**
Reimb from Other Departments					
Net Revenues	**$384,553**	**$529,705**	**$358,216**	**$357,695**	**$349,768**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
Expenditure for Claims	294,138	172,008	223,216	185,828	214,768
Administration Cost	67,518	73,411	85,000	74,273	85,000
Reserve for Claims	0	0	50,000	0	50,000
Total Expenditures	**$361,656**	**$245,419**	**$358,216**	**$260,101**	**$349,768**
Charges to Other Departments					
Net Expenditures	**$361,656**	**$245,419**	**$358,216**	**$260,101**	**$349,768**
Positions					
Full Time					
Temporary					
Total Positions					

DETAIL BY LINE ITEM

General Fund Revenue

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-31-1100	Current Year Adv Tax	2,340,424	2,340,170	2,875,125	2,673,027	2,700,000
100-31-1120	Timber Tax	0	0	0	151	0
100-31-1200	Prior Year Adv Tax (1)	114,663	102,370	113,000	97,242	113,000
100-31-1201	Prior Year Adv Tax (2)	11,983	6,727	9,000	12,846	10,000
100-31-1202	Prior Year Adv Tax (3)	2,458	2,097	2,000	5,174	3,500
100-31-1203	Prior Year Adv Tax (4)	1,651	513	1,000	1,203	1,000
100-31-1204	Prior Year Adv Tax (5)	1,789	1,575	1,000	1,134	1,000
100-31-1205	All Prior Year Taxes	1,202	632	500	21,222	500
100-31-1310	Motor Vehicle/Mobile Homes	257,497	239,642	245,000	208,920	243,000
100-31-1320	Motor Homes Tax	0	0	0	0	0
100-31-1350	Railroad Equipment Tax	57,557	58,541	55,000	55,833	55,000
100-31-1600	Real Estate Tax-Intangible	35,483	21,207	30,000	14,973	25,000
100-31-1700	Utility Franchise Tax	1,200,882	1,242,201	1,280,000	1,218,501	1,280,000
100-31-3100	Local Option Sales Tax	3,379,176	3,275,595	3,217,638	3,099,140	3,300,000
100-31-4100	Hotel/Motel Tax	167,424	146,478	122,400	142,578	135,000
100-31-4300	Mixed Drink Tax	10,646	15,600	15,000	13,807	15,000
100-31-6100	Business License	725,497	751,027	755,000	639,055	755,000
100-31-6200	Insurance Tax	838,085	858,161	862,000	850,109	850,000
100-31-9100	Current Year Adv Tax Interest	21,736	32,218	27,000	25,157	24,000
	Total City Taxes	**9,168,153**	**9,094,754**	**9,610,663**	**9,080,073**	**9,511,000**
100-32-1100	Liquor & Wine Tax	44,333	37,370	41,000	31,732	35,000
100-32-1110	Beer Tax	204,109	213,579	214,140	222,470	220,772
	Alcohol Wbolesale Tax	**248,441**	**250,949**	**255,140**	**254,202**	**255,772**
100-32-2120	Building Permits	46,508	32,417	40,000	48,488	40,000
100-32-2125	Fire Inspections Permits	1,641	1,030	1,300	858	1,300
100-32-2130	Plumbing Permits	3,264	3,188	3,200	4,345	3,600
100-32-2140	Electrical Permits	3,508	3,710	3,200	7,821	4,500
100-32-2160	Mechanical Permits	3,188	2,434	3,200	4,299	3,200
100-32-2175	Manufactured Home Permit	475	800	1,500	200	1,500
100-32-2190	County Inspection Fees	0	-1,452	0	0	0
100-32-2220	House Moving Permits	75	225	300	75	300
100-32-2230	Signs Permits	2,847	2,355	2,700	485	2,000
100-32-2990	Miscellaneous Permits	0	200	300	0	300
	Total Code Enforcement	**61,506**	**44,907**	**55,700**	**66,571**	**56,700**
100-33-3000	Housing Authority in Lieu of Taxe	30,757	27,672	27,000	25,818	27,000
	Total Intragovernmental	**30,757**	**27,672**	**27,000**	**25,818**	**27,000**

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-34-1300	Planning & Development	1,700	3,000	4,000	800	4,000
100-34-1390	Variance Fees	1,080	1,280	1,200	2,105	1,300
100-34-1391	Special Exception Fees	0	0	500	0	500
100-34-1392	Rezoning Fees	1,350	200	500	450	500
100-34-1393	Administrative Review Fee	90	0	0	0	0
100-34-1395	Sub-Division Fees	0	54	100	0	100
100-34-1396	Miscellaneous Permits & Fees	7,415	2,892	3,500	4,380	3,500
100-34-1397	Demolition Permits	975	675	2,500	625	2,500
100-34-1398	Vacancy Inspection Fees	1,630	3,195	3,500	3,620	3,500
100-34-1400	Printing/Duplication Code, Zoning	150	138	500	136	500
100-34-1910	Election Qualifying Fee	1,080	0	1,080	720	0
100-34-3110	Driveways & Culverts Revenue	565	2,000	3,000	1,939	3,000
	Total Miscellaneous Fees	**16,035**	**13,433**	**20,380**	**14,775**	**19,400**
100-34-2000	Reimb: Housing Authority	21,926	56,906	40,000	62,207	60,000
100-34-2101	Reimb: Board of Education SRO	179,134	162,814	140,000	153,255	140,000
100-34-2102	Fire and Burglar Alarms Fees	710	280	60	-140	0
100-34-2901	Miscellaneous Police Fees	30,582	30,041	30,000	32,842	30,000
	Total Miscellaneous Police Revenue	**232,352**	**250,041**	**210,060**	**248,164**	**230,000**
100-34-9901	Channel 42 Broadcasting Fees	46	384	0	606	0
100-34-9902	Channel 42 City Revenue	16,744	18,972	17,500	18,552	15,000
100-34-9903	Channel 42 Split Revenue	224	0	1,000	42	1,000
100-34-9906	Channel 42 Video Tape Copies	15	0	0	30	0
	Total Channel 42 Revenue	**17,028**	**19,356**	**18,500**	**19,230**	**16,000**
100-35-1170	Municipal Court Fines & Forfeitu	484,771	530,453	560,000	541,378	520,000
100-35-1171	Municipal Court Probationary Fee	9,254	9,839	10,000	9,114	10,000
100-35-1172	Municipal Court Attorney Fees				1,722	40,000
	Total Fines & Forfeiture Revenue	**494,025**	**540,292**	**570,000**	**552,214**	**570,000**
100-36-1000	Cash-in-Bank Interest Earned	0	0	0	0	0
100-36-1011	Bond Deposit Interest	1,608	1,163	2,000	796	1,000
100-36-1500	Interest Public Funds	106,718	17,336	16,000	4,458	4,000
	Total Interest Income	**108,326**	**18,499**	**18,000**	**5,254**	**5,000**
100-38-1000	Rental Income	0	0	0	13	100
100-38-9000	Miscellaneous Receipts	2,593	7,482	3,000	9,609	10,000
100-38-9010	Misc. GEMA Reimbursements		280,950	0	0	0
100-38-9900	Surplus Property Sales	16,478	54,193	80,000	24,102	40,000
	Total Miscellaneous Revenue	**19,071**	**342,625**	**83,000**	**33,724**	**50,100**
100-39-1200	Reimb: Water & Sewer Fund	633,362	747,876	825,586	871,822	863,733
100-39-1201	Reimb: Special Purpose Sales Ta	0	0	200,000	106,120	200,000
100-39-1202	Reimb: Cemetery Fund	21,698	24,352	25,845	25,845	25,845
100-39-1207	Reimb: Waste Management	166,586	178,194	197,218	197,218	197,218
100-39-1209	Reimb: Community Improvement	0	0	30,000	46,618	30,000
100-39-1210	Fund Balance			152,655	0	0
	Total Reimbursements	**821,646**	**950,422**	**1,431,304**	**1,247,623**	**1,316,796**
TOTAL GENERAL FUND REVENUES		**11,217,340**	**11,552,951**	**12,299,747**	**11,547,648**	**12,057,768**

General Fund Expenditures

Executive Division

Mayor

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-1-310-30-1100	Salaries	8,102	8,102	8,102	8,102	8,102
100-51-1-310-30-2200	Social Security	620	620	620	620	620
100-51-1-310-30-2400	Retirement	563	533	988	988	1,092
100-51-1-310-30-2700	Worker's Comp	1,715	1,715	1,690	1,690	1,690
	Personal Services	**10,999**	**10,969**	**11,399**	**11,399**	**11,503**
100-52-1-310-30-3100	Liability Insurance	734	1,196	1,233	1,233	1,107
100-52-1-310-30-3200	Communication	693	764	900	659	480
100-52-1-310-30-3300	Advertisement	116	0	0	0	0
100-52-1-310-30-3500	Business Travel	6,077	3,277	3,000	3,000	3,500
100-52-1-310-30-3600	Dues & Subscription	500	0	500	30	500
100-52-1-310-30-3700	Business Training	2,427	2,170	2,500	1,131	2,500
100-53-1-310-30-1100	General Operating	804	487	750	1,010	1,770
100-53-1-310-30-1270	Gas	339	600	0	500	0
100-55-1-310-30-1300	Garage M & R	0	0	0	0	0
100-57-1-310-30-9000	Contingency	2,000	208	1,000	657	1,000
	Operating Expenses	**13,688**	**8,702**	**9,883**	**8,219**	**10,857**
TOTAL MAYOR		**24,688**	**19,671**	**21,282**	**19,618**	**22,360**

Commissioners

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-1-110-31-1100	Salaries	30,066	30,066	30,000	30,066	30,000
100-51-1-110-31-2200	Social Security	2,300	2,300	2,295	2,300	2,295
100-51-1-110-31-2400	Retirement	2,085	1,973	3,657	3,657	4,044
100-51-1-110-31-2700	Worker's Comp	8,575	8,575	8,449	8,448	8,449
	Personal Services	**43,026**	**42,915**	**44,401**	**44,472**	**44,788**
100-52-1-110-31-3100	Liability Insurance	3,670	3,705	3,860	3,860	3,382
100-52-1-110-31-3200	Communication	2,177	2,128	0	1,750	0
100-52-1-110-31-3300	Advertisement	870	681	1,000	0	500
100-52-1-110-31-3500	Business Travel	20,000	13,918	13,000	6,746	11,500
100-52-1-110-31-3600	Dues & Subscription	3,906	4,000	3,000	2,532	3,000
100-52-1-110-31-3700	Business Training	10,104	5,667	8,000	6,417	8,000
100-53-1-110-31-1100	General Operating	5,495	5,529	5,400	4,804	10,500
100-53-1-110-31-1270	Gas	3,000	3,000	0	2,500	0
100-57-1-110-31-9000	Contingency	5,000	5,913	5,000	860	5,000
	Operating Expenses	**54,222**	**44,542**	**39,260**	**29,470**	**41,882**
TOTAL COMMISSIONERS		**97,248**	**87,456**	**83,661**	**73,942**	**86,670**

Elections

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-52-1-530-73-1200	Professional Services	16,215	0	20,000	11,730	11,730
100-53-1-530-73-1100	General Operating	0	124	300	75	45
TOTAL ELECTIONS		**16,215**	**124**	**20,300**	**11,805**	**11,775**

City Attorney

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-52-1-530-74-1200	Professional Services	60,783	58,315	61,813	59,664	60,356
100-52-1-530-74-3500	Business Travel	0	0	0	0	0
TOTAL CITY ATTORNEY		**60,783**	**58,315**	**61,813**	**59,664**	**60,356**

City Auditor

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-52-1-560-75-1200	Professional Services	47,500	47,500	47,500	47,500	47,500
TOTAL CITY AUDITOR		**47,500**	**47,500**	**47,500**	**47,500**	**47,500**

Municipal Court Judge

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-52-2-650-76-1200	Professional Services	72,914	73,837	73,600	75,252	73,600
TOTAL MUNICIPAL COURT JUDGE		**72,914**	**73,837**	**73,600**	**75,252**	**73,600**

City Manager

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-1-320-32-1100	Salaries	145,214	154,071	157,166	156,292	147,549
100-51-1-320-32-2100	Health Insurance	9,840	9,840	12,023	12,023	10,723
100-51-1-320-32-2101	Life Insurance	386	406	415	415	407
100-51-1-320-32-2200	Social Security	10,773	11,412	10,723	11,580	11,287
100-51-1-320-32-2400	Retirement	12,150	14,848	19,161	19,161	19,890
100-51-1-320-32-2700	Workers' Comp. Ins.	5,145	5,145	3,379	3,379	3,379
	Personal Services	**183,507**	**195,722**	**202,867**	**202,850**	**193,236**
100-52-1-320-32-1200	Professional Services	776	750	3,000	0	3,000
100-52-1-320-32-1300	Maint./Tech. Service	63	270	500	198	250
100-52-1-320-32-3100	Liability Insurance	1,468	2,223	1,544	1,544	1,353
100-52-1-320-32-3200	Communication	3,476	3,254	3,500	2,776	3,500
100-52-1-320-32-3500	Business Travel	5,535	4,865	3,500	550	3,000
100-52-1-320-32-3600	Dues & Subscriptions	1,207	1,534	1,000	540	1,000
100-52-1-320-32-3700	Business Training	693	3,495	2,500	4,350	3,500
100-53-1-320-32-1100	General Operating	2,438	3,714	2,500	2,480	2,500
100-53-1-320-32-1270	Gas	0	0	0	0	0
100-53-1-320-32-1300	Employee Appreciation	1,856	968	0	0	0
100-53-1-320-32-1600	Small Equipment	515	0	0	0	0
100-55-1-320-32-1200	Reimb: DP IT Expenses	600	600	716	2,516	716
100-57-1-320-32-9000	Contingency	3,899	4,011	4,000	716	4,000
	Operating Expenses	**22,525**	**25,684**	**22,760**	**15,670**	**22,819**
TOTAL CITY MANAGER		**206,033**	**221,406**	**225,627**	**218,519**	**216,055**
TOTAL EXECUTIVE DIVISION		**525,381**	**508,310**	**533,783**	**506,300**	**518,315**

Finance

Channel 42

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-1-570-33-1100	Salaries	1,018	2,309	1,600	2,091	1,600
100-51-1-570-33-1300	Overtime					
100-51-1-570-33-2100	Health Insurance					
100-51-1-570-33-2101	Life Insurance					
100-51-1-570-33-2200	Social Security	76	174	150	160	150
100-51-1-570-33-2400	Retirement					
100-51-1-570-33-2700	Workers' Comp. Ins.	1,715	1,715	1,690	1,690	1,690
	Personal Services	**2,809**	**4,199**	**3,440**	**3,940**	**3,440**
100-52-1-570-33-1300	Maint./Tech. Service					
100-52-1-570-33-2200	Repairs/Maint. Bldg.					
100-52-1-570-33-2320	Lease Payments					
100-52-1-570-33-3100	Liability Insurance	734	1,196	1,233	1,233	430
100-52-1-570-33-3200	Communication	1,135	1,028	1,100	937	1,100
100-52-1-570-33-3500	Business Travel					
100-52-1-570-33-3600	Dues & Subscriptions					
100-52-1-570-33-3700	Business Training					
100-52-1-570-33-3850	Contract Labor	27,984	29,568	29,568	29,568	29,568
100-53-1-570-33-1100	General Operating	52	249	300	169	300
100-53-1-570-33-1270	Gas					
100-53-1-570-33-1600	Small Equipment	2,077	885	750	178	750
100-55-1-570-33-1200	Reimb: DP IT Expense	300	300	358	358	358
100-55-1-570-33-1300	Garage M & R					
100-57-1-570-33-9000	Contingency					
	Operating Expense	**32,282**	**33,225**	**33,309**	**32,443**	**32,506**
100-54-1-570-33-2200	Vehicle Purchase	0	0	0		
100-54-1-570-33-2400	Computers/Printers	0	0	0		
100-54-1-570-33-2500	Equipment	0	0	0		
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL CHANNEL 42 OPERATIONS		**35,091**	**37,424**	**36,749**	**36,383**	**35,946**

100-52-1-50-33-3850 Contract Labor - Monthly Contract $1,232 x 2 = $2,464 x 12 = $29,568

Finance Administration

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-1-515-34-1100	Salaries	160,942	166,335	169,711	169,610	170,086
100-51-1-515-34-1300	Overtime	1,891	682	600	205	300
100-51-1-515-34-2100	Health Insurance	19,680	19,680	21,446	21,446	21,446
100-51-1-515-34-2101	Life Insurance	440	435	448	448	469
100-51-1-515-34-2200	Social Security	11,879	12,307	12,983	12,443	13,035
100-51-1-515-34-2400	Retirement	11,584	10,832	20,690	20,690	22,928
100-51-1-515-34-2700	Worker's Comp. Ins.	6,860	6,860	6,759	6,759	6,759
	Personal Services	**213,276**	**217,130**	**232,637**	**231,600**	**235,022**
100-52-1-515-34-1300	Maint./Tech. Service	0	0	500	0	500
100-52-1-515-34-2320	Lease Purchase	1,020	1,658	2,000	1,403	2,000
100-52-1-515-34-3100	Liability Insurance	2,936	2,964	3,088	3,088	2,705
100-52-1-515-34-3200	Communication	2,901	2,927	3,000	2,662	3,000
100-52-1-515-34-3400	Municipal Code Supp.	1,535	2,182	2,500	4,479	5,000
100-52-1-515-34-3500	Business Travel	1,006	528	1,000	1,000	1,000
100-52-1-515-34-3600	Dues & Subscriptions	540	406	750	192	750
100-52-1-515-34-3700	Business Training	1,556	825	1,200	1,136	1,200
100-53-1-515-34-1100	General Operating	2,934	2,786	3,000	2,489	3,000
100-53-1-515-34-1600	Small Equipment	228	0	0	0	0
100-53-1-580-34-1100	Record Management	564	250	1,500	1,500	1,500
100-55-1-515-34-1200	Reimb:DP IT Expense	1,800	2,100	2,504	2,504	2,504
100-57-1-515-34-9000	Contingency	94	25	300	0	300
	Operating Expenses	**17,114**	**16,651**	**21,343**	**20,453**	**23,459**
100-54-1-515-34-2300	Furniture & Equipment	0	0	0		0
100-54-1-515-34-2400	Computer/Printers	10,450	985	0		0
100-54-1-515-34-2500	Equipment	0	0	0		0
	Capital Outlay	**10,450**	**985**	**0**	**0**	**0**
TOTAL ADMINISTRATION		**240,840**	**234,766**	**253,979**	**252,053**	**258,481**

100-52-1-515-34-2320 Lease Purchase - Copier/Printer $127.50 x 12 = $1,530

Purchasing

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-1-517-49-1100	Salaries	112,311	115,524	119,288	119,423	119,288
100-51-1-517-49-1300	Overtime	402	170	500	129	200
100-51-1-517-49-2100	Health Insurance	19,680	19,680	21,446	21,446	21,446
100-51-1-517-49-2101	Life Insurance	304	315	315	315	329
100-51-1-517-49-2200	Social Security	7,915	8,167	9,164	8,524	9,141
100-51-1-517-49-2400	Retirement	7,995	10,857	14,543	14,543	16,080
100-51-1-517-49-2700	Workers' Comp. Ins.	6,860	6,860	6,759	6,759	6,759
	Personal Services	**155,467**	**161,573**	**172,015**	**171,139**	**173,243**
100-52-1-517-49-1300	Maint./Tech. Service	0	200	250	0	250
100-52-1-517-49-2200	Repairs/Maint. Bldg.	74,913	-12,599	25,000	10,127	15,000
100-52-1-517-49-2320	Lease Purchase	2,062	1,889	1,700	1,700	1,700
100-52-1-517-49-3100	Liability Insurance	3,929	2,964	3,088	3,088	2,705
100-52-1-517-49-3200	Communication	21,641	20,758	23,000	16,319	15,000
100-52-1-517-49-3300	Advertising	1,500	1,118	1,200	901	750
100-52-1-517-49-3500	Business Travels	2,322	1,585	2,000	1,919	2,000
100-52-1-517-49-3600	Dues & Subscriptions	600	618	650	610	650
100-52-1-517-49-3700	Business Training	772	667	875	476	875
100-53-1-517-49-1100	General Operating	3,454	2,526	2,800	2,632	2,500
100-53-1-517-49-1120	General Op-City Hall	2,523	2,674	2,000	2,022	2,000
100-53-1-517-49-1230	Utilities	27,562	29,025	32,000	29,164	32,000
100-53-1-517-49-1270	Gas	300	255	300	146	200
100-53-1-517-49-1600	Small Equipment	0	29	50	22	50
100-53-1-517-49-1700	Uniforms	198	141	200	127	200
100-55-1-517-49-1200	Reimb: DP IT Expenses	900	900	1,073	1,073	1,073
100-55-1-517-49-1300	Garage M & R	308	410	2,000	0	1,000
100-57-1-517-49-9000	Contingency	1,000	625	750	257	600
	Operating Expenses	**143,983**	**53,786**	**98,937**	**70,585**	**78,553**
100-54-1-517-49-2300	Furniture/Fixtures	32	0	0	0	0
100-54-1-517-49-2400	Computer/Printer	107	1,194	1,200	40	1,200
100-54-1-517-49-2500	Equipment	0	0	0	0	0
	Capital Outlay	**139**	**1,194**	**1,200**	**40**	**1,200**
TOTAL PURCHASING		**299,589**	**216,553**	**272,152**	**241,764**	**252,997**
TOTAL FINANCE		**575,521**	**488,743**	**562,880**	**530,199**	**547,424**

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within you division

Division and Department / Unit: Purchasing/City Hall

The Purchasing Department provides a centralized Purchasing Department, Warehouse, Accounts Payable, Surplus Property Control and Custodian/Mail Clerk.

The Centralized Purchasing Department provides all equipment, supplies, goods and services necessary to operate the City, including the disposal of Surplus Property.

The Purchasing Warehouse supplies all departments with office products, janitorial products, hardware and water/sewer repair materials.

Accounts Payable processes all requisitions, purchase orders, invoices and all monthly bills for payment.

City Hall Building includes the Custodian/Mail Clerk whose duties include keeping City Hall clean, picking up and delivering mail to post office daily and processing mail and UPS in-house.

City Hall building responsibilities include: maintenance, elevator, phone system, copy machines, postage and postage machines.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-09 Actual	FY-10 Actual to Date	FY-10 Estimated	FY-11 Proposed
PO's Processed	2,604	1,976	2,700	2,700
Warehouse Workorders Processed	2,300	1,970	2,700	2,700
Formal Bids/Proposals Completed	25	18	25	30
Surplus Property Sold	71,640	25,000	30,000	30,000

Human Resources

Administration

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-1-540-36-1100	Salaries	104,914	107,732	98,866	86,439	108,436
100-51-1-540-36-2100	Health Insurance	14,760	14,760	10,723	10,723	13,404
100-51-1-540-36-2101	Life Insurance	324	329	261	261	207
100-51-1-540-36-2200	Social Security	7,670	7,941	7,563	6,333	8,295
100-51-1-540-36-2400	Retirement	8,537	16,066	12,053	12,053	12,535
100-51-1-540-36-2700	Worker's Comp. Ins.	5,145	5,145	3,379	3,379	4,224
100-51-1-540-36-2910	Wellness Program	14,707	12,519	21,000	7,778	21,000
100-51-1-540-36-2920	Employee Incentive	1,906	1,616	4,000	2,381	4,000
100-51-1-540-36-2930	Stay In School Program	300	700	500	500	500
	Personal Services	**158,262**	**166,808**	**158,346**	**129,847**	**172,602**
100-52-1-540-36-1200	Professional Services	6,350	3,899	3,000	2,592	3,000
100-52-1-540-36-1300	Maint./Tech. Service	255	59	1,000	0	3,000
100-52-1-540-36-2320	Lease Payments	726	4,559	800	173	1,000
100-52-1-540-36-3100	Liability Insurance	2,202	2,223	2,316	2,316	1,353
100-52-1-540-36-3200	Communication	3,052	2,698	3,500	2,194	3,500
100-52-1-540-36-3300	Advertising	1,926	1,818	4,000	846	3,000
100-52-1-540-36-3500	Business Travel	1,608	2,356	2,500	1,320	2,000
100-52-1-540-36-3600	Dues & Subscriptions	1,498	1,601	1,000	550	800
100-52-1-540-36-3700	Business Training	2,423	1,815	2,000	660	2,000
100-53-1-540-36-1100	General Operating	4,366	3,027	6,000	3,351	3,000
100-53-1-540-36-1120	General Op-Public Rel	2,677	2,881	2,700	2,232	2,500
100-53-1-540-36-1600	Small Equipment	0	0	0	0	0
100-55-1-540-36-1200	Reimb: DP IT Expense	600	900	1,073	1,073	1,073
100-57-1-540-36-9000	Contingency	8,000	7,223	7,000	4,567	2,000
	Operating Expenses	**35,683**	**35,060**	**36,890**	**21,874**	**28,226**
100-54-1-540-36-2300	Furniture/Fixtures		1,500	0	0	0
100-54-1-540-36-2400	Computer/Printers	4,484	1,960	0	0	0
100-54-1-540-36-2500	Equipment	685	0	0	0	0
	Capital Outlay	**5,169**	**3,460**	**0**	**0**	**0**
TOTAL HUMAN RESOURCES		**199,115**	**205,327**	**195,236**	**151,720**	**200,828**

NOTES: FY 2011

100-51-1-540-36-1100 Salaries

Split Human Resource Director position with Community Improvement

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within you division

Division and Department / Unit:

The Human Resources Department is responsible for all human resources functions for all City Departments, including but not limited to:

Recruitment, Selection, Placement, Orientation and Training of Employees

Benefit Administration (Health, Wellnes, Insurance Coverage)

Compensation/Payroll

Revision of Personnel Policies and Procedures

Risk Management, Safety Training, Worker's Compensation and Liability

City Wide Public Relations

Employee Relations and Incentives

Police Division

Administration

	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-3-210-38-1100	Salaries	338,459	361,889	366,721	369,276	364,998
100-51-3-210-38-1300	Overtime	3,705	1,325	5,000	1,446	4,000
100-51-3-210-38-2100	Health Insurance	34,440	34,440	37,531	37,531	37,531
100-51-3-210-38-2101	Life Insurance	889	946	968	968	1,007
100-51-3-210-38-2200	Social Security	25,224	26,576	28,437	26,927	28,228
100-51-3-210-38-2400	Retirement	23,394	24,543	44,708	44,708	49,202
100-51-3-210-38-2700	Workers' Comp. Ins.	12,005	12,005	11,828	11,828	11,828
	Personal Services	**438,115**	**461,724**	**495,193**	**492,683**	**496,794**
100-52-3-210-38-1200	Professional Services	7,730	11,758	10,000	8,269	10,830
100-52-3-210-38-1300	Maint./Tech. Service	0	78	2,380	437	2,380
100-52-3-210-38-2200	Repairs/Maint. Bldg.	3,724	3,492	5,000	4,013	5,000
100-52-3-210-38-2320	Lease Payments	3,008	0	0	0	0
100-52-3-210-38-3100	Liability Insurance	7,124	8,369	8,628	8,628	7,747
100-52-3-210-38-3200	Communication	3,031	3,030	3,295	3,295	3,295
100-52-3-210-38-3500	Business Travel	2,522	2,077	3,500	3,500	4,000
100-52-3-210-38-3600	Dues & Subscriptions	1,342	1,857	2,500	1,494	2,300
100-52-3-210-38-3700	Business Training	1,281	1,073	3,000	2,938	3,000
100-53-3-210-38-1100	General Operating	1,142	976	1,500	1,356	2,000
100-53-3-210-38-1110	Chemicals	0	0	0	0	0
100-53-3-210-38-1230	Utilities	0	0	0	0	0
100-53-3-210-38-1270	Gas	8,170	5,348	8,000	4,666	3,000
100-53-3-210-38-1600	Small Equipment	0	0	0	0	0
100-53-3-210-38-1700	Uniforms	3,194	2,873	2,800	1,987	2,000
100-55-3-210-38-1200	Reimb:DP IT Expense	1,200	1,800	2,147	2,147	2,147
100-55-3-210-38-1300	Garage M & R	3,819	2,878	5,000	3,545	4,000
100-57-3-210-38-9000	Contingency	3,062	685	2,000	503	2,000
	Operating Expenses	**50,346**	**46,294**	**59,750**	**46,778**	**53,699**
100-54-3-210-38-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-210-38-2300	Furniture & Fixture	0	0	0	0	0
100-54-3-210-38-2400	Computers/Printers	0	0	0	0	0
100-54-3-210-38-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL ADMINISTRATION		**488,462**	**508,017**	**554,943**	**539,461**	**550,493**

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within you division

Division and Department / Unit: Administration

The Waycross Police Department serves the citizens of Waycross as well as those visiting or working in our city. Employees of the Police Department work professionally as a team to keep our city safe. Our main duty is to serve and protect the lives and property of all people in our jurisdiction. The Police Department has specialized units to enusre these goals are met. The units are: Uniform Patrol, Criminal Investigations, Support Services, Municipal Court Services, Training & Personnel, S.W.A.T., Administration, and School Resource Officers.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-09 Actual	FY-10 Actual to Date	FY-10 Estimated	FY-11 Proposed
Neighborhood Watch Meetings	10	3	6	18
Educational Programs	48	35	50	52
Newspaper Articles	4	7	10	12
Neighborhood Watch Groups (new)	1	0	1	2

Criminal Investigation

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-3-221-39-1100	Salaries	312,867	326,137	357,028	326,277	359,839
100-51-3-221-39-1300	Overtime	4,979	7,642	7,500	8,655	4,000
100-51-3-221-39-2100	Health Insurance	44,280	44,280	48,255	48,255	48,255
100-51-3-221-39-2101	Life Insurance	912	944	943	943	993
100-51-3-221-39-2200	Social Security	23,625	24,544	27,886	24,701	27,834
100-51-3-221-39-2400	Retirement	24,011	35,173	43,526	43,526	48,506
100-51-3-221-39-2700	Workers' Comp. Ins.	15,435	15,435	15,207	15,207	15,207
	Personal Services	**426,108**	**454,155**	**500,344**	**467,565**	**504,634**
100-52-3-221-39-1200	Professional Services	3,493	2,852	3,000	2,984	3,000
100-52-3-221-39-1300	Maint./Tech. Service	4,450	3,516	4,500	3,651	3,500
100-52-3-221-39-2200	Repairs/Maint. Bldg.	1,898	0	3,500	811	1,500
100-52-3-221-39-2320	Lease Payments	4,798	6,011	16,881	16,404	6,499
100-52-3-221-39-3100	Liability Insurance	11,570	11,215	11,554	11,554	10,391
100-52-3-221-39-3200	Communication	11,258	9,613	8,500	8,334	8,500
100-52-3-221-39-3500	Business Travel	4,702	4,061	5,000	4,034	5,000
100-52-3-221-39-3600	Dues & Subscriptions	70	266	300	0	300
100-52-3-221-39-3700	Business Training	2,802	3,465	4,500	2,033	4,500
100-53-3-221-39-1100	General Operating	7,235	4,174	3,500	3,520	3,500
100-53-3-221-39-1110	Chemicals	2,075	67	1,000	989	1,000
100-53-3-221-39-1230	Utilities	5,330	4,522	5,800	4,869	5,800
100-53-3-221-39-1270	Gas	13,722	12,527	13,000	13,267	13,000
100-53-3-221-39-1600	Small Equipment	3,547	1,000	1,000	638	1,000
100-53-3-221-39-1700	Uniforms	4,500	4,420	2,500	2,160	2,500
100-55-3-221-39-1200	Reimb:DP IT Expense	1,800	2,700	3,220	591	3,180
100-55-3-221-39-1300	Garage M & R	8,005	3,705	5,000	3,220	4,000
100-57-3-221-39-9000	Contingency	1,122	13	2,000	5,086	2,000
	Operating Expenses	**92,377**	**74,127**	**94,755**	**84,145**	**79,170**
100-54-3-221-39-2200	Vehicle Purchase		0	0	0	0
100-54-3-221-39-2300	Furniture /Fixtures		0	0	0	0
100-54-3-221-39-2400	Computers/Printers	2,400	0	0	0	0
100-54-3-221-39-2500	Equipment	3,499	0	0	0	0
	Capital Outlay	**5,899**	**0**	**0**	**0**	**0**
TOTAL CRIMINAL INVESTIGATION		**524,384**	**528,282**	**595,099**	**551,710**	**583,804**

100-52-3-221-39-2320 Note: (1)Lease Payments - (1) 2009 Impala @ 19,490.98
Monthly Payment $541.55 x 12 = $6,498.60 @ 3.58% Paid in Full 6/2012 3 yrs.

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within you division

Division and Department / Unit:

The Criminal Investigations Unit of the Department is responsible for the investigation of crimes reported to the Department. CIU also engages in proactive operations aimed at preventing and deterring criminal activity. The investigators within the Unite are responsible for the identification and apprehension of perpetrators as well as the processing of crime scenes and evidence and the overall preparation of their cases for presentation before the courts of competent jurisdiction.

The Waycross/Ware Drug Squad is responsible for identification and prosecution of drug crime offenders within Waycross and Ware County, their apprehension and successful prosecution in courts of competent jurisdiction.

CIU Investigators provide a resource to the community in the form of expert advice in the areas of protection from crime, recognizing scams, target hardening and what to do when victimized. CIU also provides investigative resources to assist citizens in recognizing when criminal activities are being perpetrated against them.

CIU and Drug Squad Investigators actively assist all prosecutorial agencies, I.e. U.S. Attorney's' Office, District Attorney's Office, County Solicitor, Juvenile court, Magistrate court and Recorders court in preparation of cases for prosecution, preparations of evidentiary exhibits and location of witnesses.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-08 Actual	FY-09 Actual	FY-10 Estimated	FY-11 Proposed
Total Part I Crimes Assigned	297	279	300	300
Part I Cleared by Arrest	43%	31%	45%	45%
Total Cases Assigned	815	888	830	850
Total Cases Cleared by Arrest	56%	47%	55%	55%
Hours in Court	468	766	600	600
Informants Recruited (Investigative)	1	6	6	6
Informants Recruited (Drug Squad)	45	19	24	24
Public Speaking Engagements	15	20	24	24
Briefings with Patrol Unit	45	46	46	46

Uniform Patrol

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-3-223-40-1100	Salaries	1,229,006	1,277,340	1,288,273	1,312,433	1,233,387
100-51-3-223-40-1300	Overtime	71,377	71,415	80,000	64,857	80,000
100-51-3-223-40-1350	Overtime-Housing Auth	37,498	41,701	40,000	35,343	40,000
100-51-3-223-40-2100	Health Insurance	186,960	191,880	209,103	209,103	203,742
100-51-3-223-40-2101	Life Insurance	3,149	3,374	3,401	3,401	3,404
100-51-3-223-40-2200	Social Security	97,335	101,607	107,733	102,282	100,474
100-51-3-223-40-2400	Retirement	82,913	97,537	157,057	157,057	166,261
100-51-3-223-40-2700	Workers' Comp. Ins.	65,168	66,883	65,898	65,898	64,209
	Personal Services	**1,773,406**	**1,851,737**	**1,951,465**	**1,950,374**	**1,891,476**
100-52-3-223-40-1200	Professional Services	4,491	4,164	5,000	4,045	5,000
100-52-3-223-40-1300	Maint./Tech. Service	3,397	7,598	8,000	3,700	5,000
100-52-3-223-40-2320	Lease Payments	81,611	86,209	151,283	151,169	129,370
100-52-3-223-40-3100	Liability Insurance	51,224	52,538	52,677	52,677	47,469
100-52-3-223-40-3200	Communication	2,324	2,434	2,855	2,028	2,500
100-52-3-223-40-3500	Business Travel	3,588	3,666	4,500	2,747	4,500
100-52-3-223-40-3600	Dues & Subscriptions	175	113	255	40	255
100-52-3-223-40-3700	Business Training	4,295	4,235	4,500	1,450	4,500
100-53-3-223-40-1100	General Operating	4,057	5,183	6,000	6,002	4,000
100-53-3-223-40-1110	Chemicals	766	517	3,000	2,307	3,000
100-53-3-223-40-1270	Gas	129,899	95,082	100,000	101,473	100,000
100-53-3-223-40-1600	Small Equipment	11,313	5,477	6,500	2,770	5,000
100-53-3-223-40-1700	Uniforms	20,906	25,000	20,000	13,734	20,000
100-55-3-223-40-1200	Reimb:DP IT Expense	6,600	7,020	6,600	6,600	6,600
100-55-3-223-40-1300	Garage M & R	33,114	34,572	33,000	46,336	40,000
100-57-3-223-40-9000	Contingency	0	0	0	0	0
	Operating Expenses	**357,760**	**333,809**	**404,170**	**397,079**	**377,194**
100-54-3-223-40-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-223-40-2400	Computers/Printers	0	0	0	0	0
100-54-3-223-40-2500	Equipment	11,468	0	2,500	0	0
	Capital Outlay	**11,468**	**0**	**2,500**	**0**	**0**
TOTAL UNIFORM PATROL		**2,142,634**	**2,185,546**	**2,358,136**	**2,347,453**	**2,268,670**

100-52-3-223-40-2320 Note: (1) Motorcycle Leases 2 @ $225.96 x 2 x 12 (Yearly $5,423.04)
Note: (2) 2009 (5) Impala's @ $136,507.50 including equipment
Monthly Pmnt $4,039.60 @ 3.58% x 12 = $48,475.20 Paid in Full 6/2012 3 yrs.

NOTES: FY 2011

100-52-3-223-40-2320 Lease - New Police Vehicles

2011 5-Impala's @ $115,000 ($23k)
Monthly Pmnt $3,416.79 @ 4.42% x 6 months = $20,500.74
Equipment for New Vehicles $35,535 @ $7,107 each
Monthly Pmnt $1,055.79 @ 4.42% x 6 months = $6,334.74
2010 5-Impala's to be purchased Year End of FY2010 @ ($20,176)
Monthly Pmnt $2,997.26 @ 4.42% x 12 months = $35,967.12
Equipment for New Vehicles $35,535 @ $7,107 each
Monthly Pmnt $1,055.79 @ 4.42% x 12 months = $12,669.48

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within you division

Division and Department / Unit:

The Uniform Patrol Unit is the most visible of all the units of the police department. This Unit's primary responsibility is to provide police protection to the citizen's of Waycross and visitors to our City. This comes in the forms for first responder service to all calls for service through the 911 communications center as well as personal contact with the individual police officers themselves. They are assigned to geographical patrol zones within the city limits to detect and deter criminal activity and traffic violations. The officers conduct preliminary investigations into all incidents and accidents, apprehend, arrest, and process offenders and fugitives from the law. They give aide to other law enforcement agencies within our boundaries. They provide emergency first aide and CPR to victims, direct traffic for funerals, schools, ball games, and special events such as parades, etc. They assist stranded and lost motorist, homeless, and the needy. The officers transport inmates, testify in both civil and criminal proceedings and trials. They complete forms, tickets, reports, as well as prepare, secure, and serve arrest warrants. The officers are responsible for knowing and applying Federal, State and Local laws and ordinances. They must be able to use a variety of both lethal and non-lethal force weapons and options to bring violent and nonviolent suspects into lawful custody without physical harm when possible. They are required to complete 11 weeks of basic mandate of P.O.S.T. updated training annually as well as qualifying quarterly with their issued firearms and completing a physical agility course.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-09 Actual	FY-10 Actual to Date	FY-10 Estimated	FY-11 Proposed
CIU & Patrol Unit Briefings	40	34	40	40
Attend 12 monthly CATEN Meetings	12	9	12	12
Conduct Driver License Check Points	27	13	36	36
Conduct Multi Agency Sobriety Check Points	1	1	4	4
Increase Number of Impaired Drivers Arrest	104	69	120	120
Reduce Number of Roadway Accidents	671	473	775	775
Reduce Number of Injuries from Accidents	249	189	300	300
Reduce Number of Traffic Fatalities	0	1	1	1
Have a WPD Representative at CATEN Meetings	12	9	12	12
Traffic Unit hold 6 education events per officer		9	6	6
Private Property Accident	314	227	350	350

Support Services

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-3-224-41-1100	Salaries	226,946	228,787	238,821	218,622	210,288
100-51-3-224-41-1300	Overtime	6,102	7,708	8,000	6,093	6,000
100-51-3-224-41-2100	Health Insurance	49,200	49,200	48,255	48,255	42,893
100-51-3-224-41-2101	Life Insurance	611	638	630	630	580
100-51-3-224-41-2200	Social Security	17,269	17,324	18,882	16,478	16,546
100-51-3-224-41-2400	Retirement	16,085	19,592	29,115	29,115	28,347
100-51-3-224-41-2700	Workers' Comp. Ins.	17,150	17,150	16,897	16,897	15,207
	Personal Services	**333,363**	**340,399**	**360,599**	**336,090**	**319,862**
100-52-3-224-41-1200	Professional Services	5,000	4,776	5,000	4,928	6,000
100-52-3-224-41-1300	Maint./Tech. Service	6,409	6,003	6,366	6,189	6,078
100-52-3-224-41-2200	Repairs/Maint. Bldg.	0	0	0	0	0
100-52-3-224-41-2320	Lease Payments	0	761	3,500	5,030	3,500
100-52-3-224-41-3100	Liability Insurance	7,340	7,518	7,721	7,721	6,763
100-52-3-224-41-3200	Communication	16,573	15,118	14,826	14,826	15,000
100-52-3-224-41-3500	Business Travel	0	0	0	0	0
100-52-3-224-41-3600	Dues & Subscriptions	368	141	275	110	275
100-52-3-224-41-3700	Business Training	973	1,021	1,500	1,471	1,500
100-53-3-224-41-1100	General Operating	21,875	18,951	20,000	20,000	20,000
100-53-3-224-41-1110	Chemicals	410	0	0	0	0
100-53-3-224-41-1230	Utilities	33,514	32,180	30,000	32,891	34,000
100-53-3-224-41-1270	Gas	0	0	0	0	0
100-53-3-224-41-1600	Small Equipment	1,054	0	1,400	565	1,400
100-53-3-224-41-1700	Uniforms	1,595	2,198	1,200	1,086	1,000
100-55-3-224-41-1200	Reimb:DP IT Expense	1,860	1,800	2,147	2,147	2,147
100-55-3-224-41-1300	Garage M & R	0	0	0	0	0
100-57-3-224-41-9000	Contingency	400	1,478	1,000	946	1,000
	Operating Expenses	**97,370**	**91,946**	**94,934**	**97,910**	**98,663**
100-54-3-224-41-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-224-41-2300	Furniture /Fixtures	3,370	0	0	0	0
100-54-3-224-41-2400	Computers/Printers	0	0	0	0	0
100-54-3-224-41-2500	Equipment	7,871	0	0	0	0
	Capital Outlay	**11,241**	**0**	**0**	**0**	**0**
TOTAL SUPPORT SERVICES		**441,973**	**432,345**	**455,534**	**433,999**	**418,525**

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within you division

Division and Department / Unit: Police / Support Services

The Support Services Unit of the Waycross Police Department provides administrative support to the Field Operations Section of the department. This unit manages the flow of paperwork generated by the other units of the department. This unit keeps current on laws, rules, and policies for records retention. This unit maintains the accuracy of all citations, reports, and other paperwork on all cases handled by the department. The ordering of supplies, uniforms, and any other items needed by the department are handled by this unit. This unit handles payroll information for employees of this department. This unit handles all GCIC/NCIC entries and removals as needed. This includes wanted persons entries as well as stolen property entries.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-09 Actual	FY-10 Actual to Date	FY-10 Estimated	FY-11 Proposed
Inspect Evidence Procedures	4	4	4	4
Conduct Random Inspections of Court Balar	8	8	8	8
Conduct Four Court Sessions per Month	48	48	48	48
Performance of GCIC Activities and Functior	98%	99%	99%	100%
Ensure Agency of Reports and Documents	98%	99%	99%	100%

Training & Personnel

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-3-240-42-1100	Salaries	53,156	57,042	56,389	25,331	46,950
100-51-3-240-42-2100	Health Insurance	4,920	4,920	5,362	5,362	5,362
100-51-3-240-42-2101	Life Insurance	140	149	149	149	130
100-51-3-240-42-2200	Social Security	3,814	4,148	4,314	1,690	3,592
100-51-3-240-42-2400	Retirement	3,688	3,995	6,874	6,874	6,329
100-51-3-240-42-2700	Workers' Comp. Ins.	1,715	1,715	1,690	1,690	1,690
	Personal Services	**67,433**	**71,970**	**74,777**	**41,096**	**64,051**
100-52-3-240-42-1200	Professional Services	5,000	2,246	5,000	4,999	5,000
100-52-3-240-42-1300	Maint./Tech. Service	0	61	500	69	200
100-52-3-240-42-2320	Lease Payments	0	0	0	0	0
100-52-3-240-42-3100	Liability Insurance	1,727	1,196	1,233	1,233	1,107
100-52-3-240-42-3200	Communication	1,257	1,301	1,400	1,003	1,945
100-52-3-240-42-3500	Business Travel	10,314	9,365	10,000	8,227	10,000
100-52-3-240-42-3600	Dues & Subscriptions	75	75	75	39	0
100-52-3-240-42-3700	Business Training	14,882	13,799	15,000	8,095	15,000
100-53-3-240-42-1100	General Operating	10,054	8,251	3,000	3,000	3,000
100-53-3-240-42-1110	Chemicals	1,313	0	500	388	1,000
100-53-3-240-42-1270	Gas	2,905	1,333	2,640	937	2,000
100-53-3-240-42-1600	Small Equipment	3,474	672	1,000	84	1,000
100-53-3-240-42-1700	Uniforms	500	500	500	135	500
100-55-3-240-42-1200	Reimb:DP IT Expense	600	300	358	358	358
100-55-3-240-42-1300	Garage M & R	584	100	1,000	37	1,000
	Operating Expenses	**52,684**	**39,197**	**42,205**	**28,603**	**42,110**
100-54-3-240-42-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-240-42-2400	Computers & Printers	0	0	0	0	0
100-54-3-240-42-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL TRAINING & PERSONNEL		**120,117**	**111,167**	**116,982**	**69,699**	**106,161**

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within you division

Division and Department / Unit: Police/Personnel & Training

The Personnel and Training Unit has the duties of seeing the Waycross Police Department recruits qualified applicants and places them in a timely manner. The unit is also charged to see all departmental personnel are trained: Both new personnel and in-service personnel. The training received has to meet the needs of the city and follow the guidelines set by the Police Operations Manual. The training unit works in a way to see it is a help to Field Operations and Administrative Services.

The recruitment duties are focused on seeing the department's needs for placement of qualified and protected class applicants are meet. Training is geared to see that personnel receive the updates needed to do a good job and follow guidelines set by currently law. The training and personnel unit works to see that expense is kept in line to receive quality without over spending.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-09 Actual	FY-10 Actual to Date	FY-10 Estimated	FY-11 Proposed
01. Keep current in all needed areas as an instructor.	100%	75%	100%	100%
02. Recruit more qualified protected class applicants.	100%	50%	100%	100%
03. Utilize all Waycross P.D. Instructors a min. 4 times		75%	100%	100%
04. Provide 20 hours of updated training to all employees.	100%	100%	100%	100%
05. Recruit qualified personnel for all positions.	100%	50%	100%	100%
06. Follow training needs from employee evaluations		50%	100%	100%

S.W.A.T.

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-3-229-46-1100	Salaries					
100-51-3-229-46-1300	Overtime	9,021	10,146	10,000	9,852	10,000
100-51-3-229-46-2100	Health Insurance					
100-51-3-229-46-2101	Life Insurance					
100-51-3-229-46-2200	Social Security	0	0	765	0	765
100-51-3-229-46-2400	Retirement					
100-51-3-229-46-2700	Workers' Comp. Ins.					
	Personal Services	**9,021**	**10,146**	**10,765**	**9,852**	**10,765**
100-52-3-229-46-1300	Maint./Tech. Service	3,609	6,021	2,800	397	4,800
100-52-3-229-46-3100	Liability Insurance	993	909	2,303	2,303	2,152
100-52-3-229-46-3200	Communication	1,487	2,115	2,477	1,537	2,477
100-52-3-229-46-3500	Business Travel	2,893	3,964	3,500	1,807	3,500
100-52-3-229-46-3600	Dues & Subscriptions	150	150	375	300	375
100-52-3-229-46-3700	Business Training	2,754	1,660	3,000	2,025	3,000
100-53-3-229-46-1100	General Operating	4,229	349	1,500	256	1,500
100-53-3-229-46-1110	Chemicals	2,494	0	1,000	0	1,000
100-53-3-229-46-1270	Gas	362	902	1,200	796	1,200
100-53-3-229-46-1600	Small Equipment	3,015	52	1,000	115	1,000
100-53-3-229-46-1700	Uniforms	144	1,600	1,200	0	1,200
100-55-3-229-46-1300	Garage M & R	299	1,192	4,000	1,642	4,000
	Operating Expenses	**22,428**	**18,914**	**24,355**	**11,177**	**26,204**
100-54-3-229-46-2200	Vehicle Purchase		0	0	0	0
100-54-3-229-46-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL S.W.A.T.		**31,449**	**29,060**	**35,120**	**21,029**	**36,969**

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within you division

Division and Department / Unit: Police / SWAT

To see that the citizens of Waycross through the Waycross Police Department, has a specialized unit trained and equipped to deal with unusual occurrences which may arise and where there is great danger to the citizens of Waycross.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-09 Actual	FY-10 Actual to Date	FY-10 Estimated	FY-11 Proposed
Responded to SWAT calls outs in Waycross	1	0	1	1
Responded to SWAT call outs outside Waycross	1	2	2	2
SWAT used for other than SWAT tactical ops	0	3	5	5
8 hour training dates per year	12	14	24	24
Negotiator 4 hour training days per year	3	9	24	24

School Resource Officers (SRO)

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-3-291-47-1100	Salaries	172,099	155,397	145,203	153,273	145,807
100-51-3-291-47-1300	Overtime	26,186	22,340	28,056	25,093	28,056
100-51-3-291-47-2100	Health Insurance	19,680	24,600	21,446	21,446	21,446
100-51-3-291-47-2101	Life Insurance	348	452	383	383	402
100-51-3-291-47-2200	Social Security	15,534	13,443	13,254	13,097	13,300
100-51-3-291-47-2400	Retirement	9,157	14,844	17,702	17,702	19,655
100-51-3-291-47-2700	Workers' Comp. Ins.	6,860	8,575	6,759	6,759	6,759
	Personal Services	**249,863**	**239,651**	**232,804**	**237,752**	**235,425**
100-52-3-291-47-1200	Professional Services	250	425	400	325	400
100-52-3-291-47-1300	Maint./Tech. Service	800	962	800	0	400
100-52-3-291-47-3100	Liability Insurance	2,936	3,705	3,860	3,860	2,705
100-53-3-291-47-3200	Communication	0	319	0	0	0
100-52-3-291-47-3500	Business Travel	610	959	1,000	304	1,000
100-52-3-291-47-3700	Business Training	1,500	1,720	2,000	600	2,000
100-53-3-291-47-1100	General Operating	909	128	1,000	304	500
100-53-3-291-47-1270	Gas	62	0	0	0	0
100-53-3-291-47-1600	Small Equipment	259	0	0	0	0
100-53-3-291-47-1700	Uniforms	2,000	2,364	2,000	661	2,000
100-55-3-291-47-1300	Garage M & R	0	0	0	0	0
100-57-3-291-47-9000	Contingency	0	0	0	0	0
	Operating Expenses	**9,325**	**10,583**	**11,060**	**6,055**	**9,005**
100-54-3-291-47-2200	Vehicle Purchase	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL SCHOOL RESOURCE OFFICER		**259,188**	**250,234**	**243,865**	**243,807**	**244,430**
TOTAL POLICE DEPARTMENT		**4,008,207**	**4,044,650**	**4,359,679**	**4,207,159**	**4,209,053**

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within you division

Division and Department / Unit:	**Police / School Resource Officers**

The purpose for the School Resource Officer is to provide police protection to the students, faculty, and staff members of the Ware County Schools. The officers provide on campus police presence to the Ware County High School, Waycross Middle School, and Ware County Middle School. Additionally they handle all of the Elementary Schools for the Ware County School Board. The SRO officer is instrumental in establishing an open line of communication with the students so they can establish a feeling of confidence to communicate to the SRO Officer any perceived threats, gang affiliation, criminal acts (past and future), or relate any social concerns they may have about themselves. The SRO officers act as a liaison between the school administration and the police department in concerning law enforcement activity such as searches, arrest, detention of suspects, wanted individuals of school age, interviews, and all other aspects of law enforcement nature in the school settings. The SRO officers also use the presence in the educational setting to instruct the children in various fields of concern from teen driving dangers, safe streets, to role models for those interested in a career in the occupational fields of the criminal justice system.

Fire Division

Fire

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-3-500-48-1100	Salaries	1,881,591	2,001,782	2,025,881	1,993,895	2,053,422
100-51-3-500-48-1300	Overtime	66,451	82,706	80,000	72,266	75,000
100-51-3-500-48-2100	Health Insurance	287,820	282,900	289,527	289,527	289,527
100-51-3-500-48-2101	Life Insurance	5,088	5,415	5,348	5,348	5,681
100-51-3-500-48-2200	Social Security	142,044	150,433	161,100	147,921	162,824
100-51-3-500-48-2400	Retirement	133,959	168,607	246,982	246,982	276,801
100-51-3-500-48-2700	Workers' Comp. Ins.	97,752	99,467	91,244	91,244	91,244
	Personal Services	**2,614,706**	**2,791,310**	**2,900,083**	**2,847,183**	**2,954,500**
100-52-3-500-48-1200	Professional Services	6,558	11,010	3,000	2,078	3,000
100-52-3-500-48-1300	Maint./Tech. Service	10,118	5,968	7,000	4,367	14,000
100-52-3-500-48-2200	Repairs/Maint. Bldg.	20,889	7,863	20,000	10,042	20,000
100-52-3-500-48-2320	Lease Purchase	36,203	32,713	32,714	32,713	34,035
100-52-3-500-48-3100	Liability Insurance	45,117	47,409	47,829	47,829	43,409
100-53-3-500-48-3200	Communication	8,516	10,726	13,500	10,723	12,000
100-52-3-500-48-3500	Business Travels	2,831	620	2,500	1,389	2,500
100-52-3-500-48-3600	Dues & Subscriptions	2,795	2,758	3,000	1,931	3,000
100-52-3-500-48-3700	Business Training	8,124	6,124	8,500	7,144	8,500
100-53-3-500-48-1000	Gen Oper-Fire Prevention	1,732	679	3,000	2,311	3,000
100-53-3-500-48-1100	General Operating	13,232	13,083	13,000	11,677	13,500
100-53-3-500-48-1110	Chemicals	1,000	975	1,000	0	1,000
100-53-3-500-48-1230	Utilities	36,097	37,110	40,635	40,235	41,000
100-53-3-500-48-1270	Gas	25,321	19,818	27,393	18,644	25,000
100-53-3-500-48-1300	Food	468	293	500	40	500
100-53-3-500-48-1600	Small Equipment	17,268	7,161	8,000	7,644	8,000
100-53-3-500-48-1700	Uniforms	18,963	18,321	16,500	14,526	16,500
100-55-3-500-48-1200	Reimb: DP IT Expense	2,400	2,700	4,293	4,293	4,293
100-55-3-500-48-1300	Garage M & R	22,776	10,516	15,000	14,604	15,000
100-57-3-500-48-9000	Contingency	306	308	500	0	500
	Operating Expense	**280,715**	**236,157**	**267,864**	**232,190**	**268,737**
100-54-3-500-48-2300	Furniture & Fixtures	1,498	2,848	3,000	1,599	3,000
100-54-3-500-48-2400	Computer/Printer	4,093	7,120	3,000	1,526	3,000
100-54-3-500-48-2500	Equipment	29,353	8,619	0	0	0
100-54-3-500-48-2510	Equip-Homeland Grant	0	0	11,000	1,394	8,750
	Capital Outlay	**34,944**	**18,588**	**17,000**	**4,519**	**14,750**
TOTAL FIRE DEPARTMENT		**2,930,365**	**3,046,055**	**3,184,947**	**3,083,892**	**3,237,987**

100-52-3-500-48-2320 Lease Purchase

Note: (1) 2007 Fire Pumper 1500 GPM $185,030 @ 4.70% for 7 yrs
Monthly pmnt = $2,523.10 (Yearly $30,277.20)

NOTES: FY 2011

100-52-3-500-48-2320	Lease Pymnt - Truck	$16,000 Finance 3yrs@ 4.42%=475.37 monthly $475.37 x 6 months = $2,852.22
100-54-3-500-48-2510	Equip-Homeland Grant	
	Renovaiont Stat#3 Grant Match	$ 7,500
	AFG Library Grant/Grant Match	$ 1,250
		$ 8,750

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within you division

Division and Department / Unit: Fire

The Waycross Fire Department provides protection for the lives and property of those within the City of Waycross, Georgia 24 hours a day 7 days a week. This is accomplished through fire prevention and public education, on-going employee training and education, business inspections and pre-fire planning. In the event of an emergency situation, whether man-made or natural disaster, the Waycross Fire Department will respond promptly in order to provide the necessary services or assistance for the mitigation of the emergency.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-09 Actual	FY-10 Actual to Date	FY-10 Estimated	FY-11 Proposed
Training: Minimum of 20 per month per	12,041	13,024		13,000
certified firefighter for an annual requirement				
of 240 hours.				
State required additional training is 24 hours	1,224	1,224		1,224
per certified firefighter and practical core				
compentency.				
Bi-Annual fire hydrant inspections				952 every 6 months
				1904 annually
Annual fire pump testing	5 trucks	5 trucks		6 trucks
Annual ladder testing	22 ladders	22 ladders		25 plus ladder truck
Annual hose testing				350 sections
Annual physical agilities testing		51 members		51 members
Annual business inspections			800	1000
Annual pre-fire planning				1200

Public Works Division

Public Works Administration

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-4-100-51-1100	Salaries	70,067	84,687	89,340	87,541	89,340
100-51-4-100-51-1300	Overtime	174	164	200	166	110
100-51-4-100-51-2100	Health Insurance	9,840	9,840	10,723	10,723	10,723
100-51-4-100-51-2101	Life Insurance	231	222	236	236	247
100-51-4-100-51-2200	Social Security	4,958	6,116	6,850	6,287	6,846
100-51-4-100-51-2400	Retirement	6,086	5,529	10,892	10,892	12,043
100-51-4-100-51-2700	Workers' Comp. Ins.	3,430	3,430	3,379	3,379	3,379
	Personal Services	**94,786**	**109,988**	**121,620**	**119,225**	**122,688**
100-52-4-100-51-1200	Professional Services		4,776	0	0	0
100-52-4-100-51-1300	Maint./Tech. Service	0	0	0	0	0
100-52-4-100-51-2320	Lease Purchase	0	0	0	0	0
100-52-4-100-51-3100	Liability Insurance	1,468	1,482	1,544	1,544	1,353
100-52-4-100-51-3200	Communication	2,541	2,477	2,200	2,172	2,400
100-52-4-100-51-3500	Business Travels	47	704	800	495	800
100-52-4-100-51-3600	Dues & Subscriptions	0	0	250	248	250
100-52-4-100-51-3700	Business Training	1,054	1,113	850	755	1,000
100-53-4-100-51-1100	General Operating	2,706	1,751	1,450	1,470	2,000
100-53-4-100-51-1270	Gas	0	0	0	0	0
100-53-4-100-51-1600	Small Equipment	203	0	0	0	0
100-53-4-100-51-1700	Uniforms	0	0	0	0	100
100-55-4-100-51-1200	Reimb. DP IT Expense	600	900	1,073	1,073	1,073
100-57-4-100-51-9000	Contingency	411	250	250	244	250
	Operating Expenses	**9,030**	**13,453**	**8,417**	**8,000**	**9,226**
100-54-4-100-51-2300	Furniture/Fixtures	0	0	0	0	0
100-54-4-100-51-2400	Computer/Printer	0	0	1,100	1,182	0
100-54-4-100-51-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**1,100**	**1,182**	**0**
TOTAL PUBLIC WORKS OFFICE		**103,816**	**123,441**	**131,138**	**128,407**	**131,914**

NOTES: FY 2011

100-53-4-100-51-1100	General Operating	$500
	This is to promote Keep Waycross/Ware Beautiful	

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within you division

Division and Department / Unit: Public Work / Administration

Responsibilities: To insure proper billing and records for the Public Work Division
Duties: Maintain Cemetery records, Maintain Roll out container records, Maintain and report to Southland Waste handicap designees, Send letters of violations for roll outs, special collections, tree removal letters.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-09 Actual	FY-10 Actual to Date	FY-10 Estimated	FY-11 Proposed
Violation Letters		21	25	27
New cans delivered to customers		779	1038	1000
Cans removed for final cut off		698	930	900
Cut off list removal		103	137	135
Special Collections		71	107	110
Bags dispensed to downtown merchants		86	114	120

Highways & Streets

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-4-200-52-1100	Salaries	432,685	453,751	449,957	466,841	473,266
100-51-4-200-52-1300	Overtime	2,222	4,713	5,500	764	2,000
100-51-4-200-52-2100	Health Insurance	93,480	93,480	101,871	101,871	107,232
100-51-4-200-52-2101	Life Insurance	1,175	1,164	1,188	1,188	1,286
100-51-4-200-52-2200	Social Security	30,984	32,265	34,842	32,902	36,358
100-51-4-200-52-2400	Retirement	30,934	32,529	53,985	53,985	62,833
100-51-4-200-52-2700	Workers' Comp. Ins.	36,014	36,014	35,484	35,484	37,173
	Personal Services	**627,493**	**653,916**	**682,827**	**693,035**	**720,149**
100-52-4-200-52-1200	Professional Services	2,788	5,000	0	0	0
100-52-4-200-52-1300	Maint./Tech. Service	479	940	500	98	250
100-52-4-200-52-2200	Repairs/Maint. Bldg.	595	0	500	0	500
100-52-4-200-52-2320	Lease Purchase	36,815	43,622	46,256	46,262	55,827
100-52-4-200-52-3100	Liability Insurance	22,882	24,199	25,424	25,424	23,488
100-52-4-200-52-3200	Communication	1,006	1,295	2,000	1,777	2,000
100-52-4-200-52-3500	Business Travels	923	252	1,000	655	1,000
100-52-4-200-52-3600	Dues & Subscriptions	0	0	110	110	50
100-52-4-200-52-3700	Business Training	1,286	1,336	1,000	799	1,000
100-52-4-200-52-3850	Contract Labor	75,000	79,000	80,000	72,417	80,000
100-53-4-200-52-1100	General Operating	25,117	22,357	18,500	15,936	25,000
100-53-4-200-52-1110	Chemicals	35,997	25,749	3,000	2,065	4,000
100-53-4-200-52-1120	Chemicals-Mosquito			15,000	15,000	15,000
100-53-4-200-52-1230	Utilities	7,595	9,165	8,000	8,160	8,000
100-53-4-200-52-1270	Gas	76,026	86,905	88,500	78,270	80,000
100-53-4-200-52-1600	Small Equipment	5,432	9,700	3,000	1,937	5,000
100-53-4-200-52-1700	Uniforms	2,683	2,470	3,500	2,820	3,500
100-55-4-200-52-1300	Garage M & R	69,222	102,216	98,000	98,452	90,000
100-57-4-200-52-9000	Contingency	339	495	500	35	250
	Operating Expenses	**364,185**	**414,701**	**394,790**	**370,216**	**394,865**
100-54-4-200-52-2200	Vehicle Purchase	0	0	0	0	0
100-54-4-200-52-2400	Computer/Printer	0	0	0	0	0
100-54-4-200-52-2500	Equipment	0	0	21,000	6,899	0
	Capital Outlay	**0**	**0**	**21,000**	**6,899**	**0**
TOTAL HIGHWAYS & STREETS		**991,678**	**1,068,617**	**1,098,617**	**1,070,150**	**1,115,014**
TOTAL PUBLIC WORKS DIVISION		**1,095,494**	**1,192,058**	**1,229,755**	**1,198,557**	**1,246,928**

100-52-4-200-52-2320 Note: (1) Lease Purchase (1) 2007 St Sweeper $123,995 7 yrs @ 3.929%
Monthly pmnt of $1,690.81 x 12 = $20,289.72 Paid in full 4/2014
Note: (2) 2008 Track Hoe Excavator @ $142,760
Monthly pmnt $1,902.46 x 12 = $22,829.52 @ 3.25% Paid in Full 2/2015
Note: (3) 2009 1/2 Ton Truck est. @ $14,341
Monthly pmnt $261.86 x 12 = $3,142.32 @ 3.58% Paid in Full 6/2014 5yrs.

NOTES: FY 2011

100-52-4-200-52-2320	**Lease-DumpTruck**	$115,000 7yrs @ 4.42% = $1,594.24 Monthly $1,594.24 x 6 months = $9,565.44

DEPARTMENTAL RESPONSIBILITIES AND DUTIES
Departmental Budget Overview: To be completed for all departments or units within you division
Division and Department / Unit: Public Works / Highways & Streets
This department is responsible for the following responsibilities:
Maintaining all City Right-of-ways within the City of Waycross
Maintenance of canel system
Maintaining all remaining dirt roads
Maintain flower beds
Trim Bushes and flower beds
Maintain fountains and parks
Repair playground equipment
Sweep all City Streets
Edge Curbs and remove dirt
Maintain City Parks
Pickup trash and litter
Mow overgrowth with side are mower
Dig pits to suppy City dirt needs
Haul sand from sand pit to town
Spray for Mosquitos

Community Improvement Division

Inspections Department

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-7-210-57-1100	Salaries	101,711	87,251	137,966	90,254	91,645
100-51-7-210-57-1300	Overtime	651	520	500	981	1,000
100-51-7-210-57-2100	Health Insurance	17,220	17,220	21,446	21,446	16,085
100-51-7-210-57-2101	Life Insurance	253	263	364	364	253
100-51-7-210-57-2200	Social Security	7,433	6,227	10,593	6,482	7,087
100-51-7-210-57-2400	Retirement	6,661	6,557	16,820	16,820	12,354
100-51-7-210-57-2700	Workers' Comp. Ins.	6,860	6,860	6,759	6,759	5,069
	Personal Services	**140,789**	**124,898**	**194,449**	**143,106**	**133,493**
100-52-7-210-57-1200	Professional Services	2,906	0	1,000	330	1,000
100-52-7-210-57-1300	Maint./Tech. Service	0	0	1,500	0	1,500
100-52-7-210-57-2320	Lease Purchase	4,504	13,513	22,522	22,410	0
100-52-7-210-57-3100	Liability Insurance	4,425	3,873	4,470	4,470	3,320
100-53-7-210-57-3200	Communication	3,517	2,803	2,000	1,984	2,000
100-52-7-210-57-3300	Advertisement	1,914	2,234	3,500	943	4,000
100-52-7-210-57-3500	Business Travels	3,000	2,104	3,000	1,385	3,000
100-52-7-210-57-3600	Dues & Subscriptions	576	624	1,500	872	1,000
100-52-7-210-57-3700	Business Training	3,000	3,370	3,000	1,752	3,000
100-53-7-210-57-1100	General Operating	3,101	2,679	3,000	1,743	2,000
100-53-7-210-57-1270	Gas	5,482	2,387	2,600	2,462	2,500
100-53-7-210-57-1600	Small Equipment	68	0	250	84	250
100-53-7-210-57-1700	Uniforms	0	0	1,000	829	1,000
100-55-7-210-57-1200	Reimb: DP IT Expense	900	1,200	1,431	1,431	1,431
100-55-7-210-57-1300	Garage M & R	1,568	172	3,000	128	1,500
100-57-7-210-57-9000	Contingency	118	0	500	0	500
100-57-7-210-57-9030	Permit Refund	0	200	200	20	200
	Operating Expenses	**35,081**	**35,159**	**54,473**	**40,843**	**28,201**
100-54-7-210-57-2200	Vehicle Purchase	0	0	0	0	0
100-54-7-210-57-2300	Furniture/Fixtures	1,000	650	1,200	630	0
100-54-7-210-57-2400	Computer/Printer	2,438	0	1,200	75	1,200
100-54-7-210-57-2500	Equipment	0	0	0	0	0
	Capital Expenditure	**3,438**	**650**	**2,400**	**705**	**1,200**
TOTAL INSPECTIONS DEPARTMENT		**179,308**	**160,707**	**251,322**	**184,654**	**162,894**

NOTES: FY 2011

100-51-7-210-57-1100 Salaries

Removed City Marshall Position

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within you division

Division and Department / Unit: Community Improvement

The Department of Community Improvement consists of two divisions: Inspections and Administration. The Inspections division consist of a building and code inspector, city marshall/city planner, and two code enforcement officers. Within in the Administration division, all grant procedures for the City of Waycross are handled, as well as all the housing programs for the City, including the CHIP program, and Main Street responsibilities. Within the DCI all inspections, planning and zoning, permits, code enforcement, grants, Main Street activities, business licensing and housing programs for the City of Wycross take place on a daily basis.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-09 Actual	FY-10 Actual to Date	FY-10 Estimated	FY-11 Proposed
Inspections:				
Building Inspections	699	202	700	720
Plumbing Inspections	629	175	620	650
Electrical Inspections	770	208	780	800
Mechanical Inspections	548	161	540	580
Mobile Home Inspections	2	2	5	6

Administration/Grants

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-7-310-57-1100	Salaries	135,107	127,392	165,523	105,498	119,654
100-51-7-310-57-1300	Overtime	1,053	158	500	388	500
100-51-7-310-57-2100	Health Insurance	19,680	19,680	26,808	26,808	18,766
100-51-7-310-57-2101	Life Insurance	372	389	478	478	288
100-51-7-310-57-2200	Social Security	9,487	9,372	13,900	7,788	9,192
100-51-7-310-57-2400	Retirement	9,790	25,372	22,090	22,090	14,047
100-51-7-310-57-2700	Workers' Comp. Ins.	6,860	6,860	8,449	8,448	5,914
	Personal Services	**182,348**	**189,223**	**237,747**	**171,498**	**168,360**
100-52-7-310-57-1200	Professional Services	2,906	2,523	1,000	0	0
100-52-7-310-57-1300	Maint./Tech. Service	0	0	500	0	500
100-52-7-310-57-2320	Lease Purchase	2,764	2,988	2,988	2,988	1,998
100-52-7-310-57-3100	Liability Insurance	2,936	3,873	3,860	3,860	2,029
100-52-7-310-57-3200	Communication	1,733	1,443	1,800	1,800	1,500
100-52-7-310-57-3300	Advertisement	985	2,872	3,500	640	4,000
100-52-7-310-57-3500	Business Travels	4,610	3,622	3,500	845	3,000
100-52-7-310-57-3600	Dues & Subscriptions	1,136	1,065	750	525	1,200
100-52-7-310-57-3700	Business Training	4,101	2,658	3,000	818	2,500
100-52-7-310-57-3850	Demolitions	1,044	17,105	10,000	11,301	0
100-53-7-310-57-1100	General Operating	5,867	4,297	4,000	2,584	4,000
100-53-7-310-57-1270	Gas	338	541	750	0	750
100-53-7-310-57-1600	Small Equipment	217	0	450	0	500
100-53-7-310-57-1700	Uniforms	0	0	750	256	500
100-55-7-310-57-1200	Reimb: DP IT Expenses	1,200	1,200	1,431	1,431	1,431
100-57-7-310-57-9000	Contingency	451	25	500	0	1,000
	Operating Expenses	**30,288**	**44,213**	**38,779**	**27,048**	**24,908**
100-54-7-310-57-2300	Furniture/Fixtures	414	0	0	0	0
100-54-7-310-57-2400	Computer/Printer	2,447	115	0	0	1,000
100-54-7-310-57-2500	Equipment	0	0	0	0	0
	Capital Expenditure	**2,861**	**115**	**0**	**0**	**1,000**
TOTAL ADMINISTRATION		**215,498**	**233,551**	**276,527**	**198,547**	**194,268**
TOTAL COMMUNITY IMPROVEMENT		**394,806**	**394,258**	**527,848**	**383,200**	**357,162**

100-52-7-310-57-2320 Lease Purchase

Note: (1) Copier lease $249 x 2 = $498 3 yrs (July 07-Aug 2010)

Split 1/2 cost with Engineering Department (Picking up Monthly Maint $125)

NOTES: FY 2011

100-51-7-310-57-1100 Salaries

Split 1/2 Human Resources Director Position with Community Imp

Removed Director Position

Engineering Division

Administration

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-1-575-58-1100	Salaries	262,536	283,021	282,926	284,989	290,636
100-51-1-575-58-1300	Overtime	1,029	739	1,200	644	960
100-51-1-575-58-2100	Health Insurance	29,520	29,520	32,170	32,170	32,170
100-51-1-575-58-2101	Life Insurance	741	772	747	747	790
100-51-1-575-58-2200	Social Security	19,751	21,102	21,736	21,235	22,307
100-51-1-575-58-2400	Retirement	18,851	21,734	34,492	34,492	39,178
100-51-1-575-58-2700	Workers' Comp. Ins.	10,290	10,290	10,138	10,138	11,828
	Personal Services	**342,718**	**367,179**	**383,408**	**384,416**	**397,869**
100-52-1-575-58-1200	Professional Services	15,938	4,390	12,000	5,554	12,000
100-52-1-575-58-1300	Maint./Tech. Service	2,880	3,559	5,000	3,921	7,000
100-52-1-575-58-2320	Lease Purchase	9,460	9,684	8,010	8,010	500
100-52-1-575-58-3100	Liability Insurance	4,663	6,551	5,554	5,554	4,919
100-52-1-575-58-3200	Communication	4,012	3,877	4,000	3,739	4,000
100-52-1-575-58-3500	Business Travels	1,493	2,187	2,500	13	2,500
100-52-1-575-58-3600	Dues & Subscriptions	1,818	1,200	1,800	1,067	1,500
100-52-1-575-58-3700	Business Training	2,639	1,121	4,500	1,223	4,500
100-53-1-575-58-1100	General Operating	4,365	3,623	4,500	3,686	4,000
100-53-1-575-58-1270	Gas	1,441	2,354	3,400	1,573	2,500
100-53-1-575-58-1600	Small Equipment	683	184	500	0	500
100-53-1-575-58-1700	Uniforms	166	210	500	96	500
100-55-1-575-58-1200	Reimb: DP IT Expenses	1,200	1,800	2,146	2,146	2,146
100-55-1-575-58-1300	Garage M & R	233	290	1,000	704	1,000
100-57-1-575-58-9000	Contingency	872	191	750	0	500
	Operating Expenses	**51,863**	**41,222**	**56,160**	**37,286**	**48,065**
100-54-1-575-58-2200	Vehicle Purchase	0	0	0	0	0
100-54-1-575-58-2300	Furniture/Fixtures	0	0	500	0	0
100-54-1-575-58-2400	Computers & Printers	3,841	1,756	1,500	0	1,500
100-54-1-575-58-2500	Equipment	0	0	0	0	0
	Capital Outlay	**3,841**	**1,756**	**2,000**	**0**	**1,500**
TOTAL ENGINEER		**398,422**	**410,156**	**441,568**	**421,701**	**447,434**

100-52-1-575-58-2320 Lease Purchase

Note: (1) Copier split with Comm Imp $249/monthly (until August 2010)

NOTES: FY 2011

100-52-1-575-58-1300 Maint./Tech. Service

Note: (1) Plotter Maint Contract/Ashley's Office World ($500)

Note: (2) ARCEDITOR Concurent Uses/ESRI, Inc ($1,500)

Note: (3) ARCPAD Maint/ESRI, Inc ($250)

Note: (4) AUTO CAD Subscription + Gold Support ($,1710)

Note: (5) Division Share of Copier Maint + Overages ($225/mo)

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within you division

Division and Department / Unit: Engineering Division

Engineering Division is responsible for programming, design, construction, operations and maintenance of the city's primary infrastructure including but not limited to city pavements and sidewalks, storm drainage, water production and distribution, wastewater collection and treatment, traffic signals, signage and public buildings. The Engineering Division also provides technical support to other city departments and citizens to include environmental permitting, traffic engineering, street lighting, street/alley closings, annexations, computer-aided drafting, mapping and geographical information system development. Engineering Division Consists of 3 departments: Engineering and Environmental Management; Water and Sewer; Traffic and Building Maintenance

Division and Department / Unit: Engineering & Environmental Management

Engineering and Environmental Management Department is responsible for planning, oversight and inspection of construction, improvement and development projects; maintenance of streets, sidewalks and drainage structures, local environmental permitting and enforcement; computer-aided drafting, database and mapping work related to development and maintenance of city's Geographical Information System; and a variety of related field and technical engineering services for the City of Waycross

Division and Department / Unit: Water & Sewer Department

Water and Sewer Department is responsible for production and distribution of drinking water and the collection and treatment wastewater for the City of Waycross. Water distribution responsibility includes maintenance and repair of all water mains, service lines, valves and fire hydrants within the City limits. Wastewater collection and treatment responsibility includes operation and maintenance of sewer mains, service lines, manholes, pumping stations and treatment facilities. Department also implements city's industrial pretreatment program and supports comprehensive planning for future needs.

Division and Department / Unit: Traffic and Building Maintenance

Traffic and Building Maintenance Department is responsible for safe and efficient movement of traffic including installation and maintenance of traffic signs and signals. This department is also responsible for maintenance and repair of city public buildings.

Infrastructure Construction

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-4-220-53-1100	Salaries	84,315	86,376	107,682	107,688	109,179
100-51-4-220-53-1300	Overtime	1,418	1,684	1,200	1,910	1,500
100-51-4-220-53-2100	Health Insurance	19,680	19,680	21,446	21,446	21,446
100-51-4-220-53-2101	Life Insurance	272	283	284	284	301
100-51-4-220-53-2200	Social Security	6,308	6,464	8,329	7,757	8,352
100-51-4-220-53-2400	Retirement	7,151	14,393	13,127	13,127	14,717
100-51-4-220-53-2700	Workers' Comp. Ins.	6,860	6,860	6,759	6,759	6,759
	Personal Services	**126,003**	**135,739**	**158,828**	**158,972**	**162,255**
100-52-4-220-53-2320	Lease Purchase	0	0	15,213	15,228	15,228
100-52-4-220-53-3100	Liability Insurance	3,432	2,964	3,549	3,549	3,136
100-52-4-220-53-3200	Communication	233	214	250	182	250
100-52-4-220-53-3500	Business Travels	0	0	400	9	400
100-52-4-220-53-3600	Dues & Subscriptions	0	0	0	0	0
100-52-4-220-53-3700	Business Training	181	0	800	0	800
100-53-4-220-53-1100	General Operating	5,338	4,392	4,000	1,686	2,500
100-53-4-220-53-1230	Utilities	0	0	0	0	0
100-53-4-220-53-1270	Gas	4,983	4,355	6,500	6,861	6,500
100-53-4-220-53-1600	Small Equipment	1,605	730	1,000	431	1,000
100-53-4-220-53-1700	Uniforms	300	627	750	454	750
100-55-4-220-53-1300	Garage M & R	958	1,470	1,500	1,500	1,500
100-57-4-220-53-9000	Contingency	0	0	0	0	0
	Operating Expenses	**17,030**	**14,751**	**33,962**	**29,900**	**32,064**
100-54-4-220-53-1400	Infrastructure(Sidewalks)	50,235	48,171	38,000	35,069	20,000
100-54-4-220-53-1410	Infrastructure(Patching)	14,584	13,700	20,000	20,000	20,000
100-54-4-220-53-1420	Infrastructure(Culverts)	18,920	22,366	15,500	11,788	20,000
100-54-4-220-53-2200	Vehicle Purchase	0	0	0	0	0
100-54-4-220-53-2500	Equipment	0	0	4,500	3,860	0
	Capital Outlay	**83,739**	**84,237**	**78,000**	**70,718**	**60,000**
TOTAL INFRASTRUCTURE CONSTRUCTIO		**226,772**	**234,728**	**270,789**	**259,589**	**254,319**

100-52-4-220-53-2320 Lease Purchase

Note: (1) 2009 Backhoe @ $69,500

Monthly Pmnt est. $1,269.2 x 12 = $15,228.24 @ 3.61% Paid in Full 6/2014 5 yrs

Traffic

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-51-4-270-54-1100	Salaries	78,058	74,150	87,818	82,673	87,298
100-51-4-270-54-1300	Overtime	10,284	5,533	4,000	3,231	4,000
100-51-4-270-54-2100	Health Insurance	14,760	14,760	16,085	16,085	16,085
100-51-4-270-54-2101	Life Insurance	245	245	232	232	241
100-51-4-270-54-2200	Social Security	6,361	5,623	7,024	5,990	6,678
100-51-4-270-54-2400	Retirement	6,449	16,455	10,706	10,706	11,768
100-51-4-270-54-2700	Workers' Comp. Ins.	5,145	5,145	5,069	5,069	5,069
	Personal Services	**121,301**	**121,911**	**130,933**	**123,985**	**131,138**
100-52-4-270-54-1300	Maint./Tech. Service	0	0	1,000	0	500
100-52-4-270-54-2200	Repairs/Maint. Bldg.	2,412	1,842	9,000	322	4,000
100-52-4-270-54-2320	Lease Purchase	0	0	0	0	0
100-52-4-270-54-3100	Liability Insurance	3,691	3,587	2,777	2,777	2,459
100-52-4-270-54-3200	Communication	2,473	1,805	1,500	1,500	1,700
100-52-4-270-54-3500	Business Travels	299	455	1,291	983	1,300
100-52-4-270-54-3600	Dues & Subscriptions	0	0	0	0	0
100-52-4-270-54-3700	Business Training	576	410	1,600	0	1,600
100-53-4-270-54-1100	General Operating	5,465	2,040	2,500	1,493	2,500
100-53-4-270-54-1230	Utilities	8,333	9,373	11,500	10,522	11,500
100-53-4-270-54-1270	Gas	11,466	4,992	7,527	4,002	5,500
100-53-4-270-54-1600	Small Equipment	1,520	1,577	1,577	1,342	1,500
100-53-4-270-54-1610	Signs & Markings	55,981	35,546	25,000	23,480	25,000
100-53-4-270-54-1700	Uniforms	207	357	500	191	500
100-55-4-270-54-1200	Reimb: DP IT Expense	300	900	716	716	716
100-55-4-270-54-1300	Garage M & R	1,907	5,008	3,000	1,300	3,000
100-57-4-270-54-9000	Contingency	0	0	0	0	0
	Operating Expenses	**94,630**	**67,892**	**69,488**	**48,628**	**61,775**
100-54-4-270-54-2200	Vehicle Purchase	0	0	0	0	0
100-54-4-270-54-2300	Furniture/Fixtures	0	0	0	0	0
100-54-4-270-54-2400	Computer/Printer	200	0	0	0	0
100-54-4-270-54-2500	Equipment	0	0	0	0	0
	Capital Outlay	**200**	**0**	**0**	**0**	**0**
TOTAL TRAFFIC ENGINEER		**216,131**	**189,802**	**200,421**	**172,613**	**192,914**
TOTAL ENGINEERING DIVISION		**841,326**	**834,686**	**912,778**	**853,903**	**894,667**

Street Lights

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-53-4-260-77-1230	Utilities	286,674	304,972	304,403	307,930	305,588
TOTAL STREET LIGHTS		**286,674**	**304,972**	**304,403**	**307,930**	**305,588**

General Fund Non-Operating

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
100-52-3-920-10-3900	Region 8HazMat-City of Do	3,067	0	1,533	1,533	1,533
100-55-4-860-10-1110	Data Processing Oper.	77,092	78,619	79,680	79,680	80,453
100-55-4-860-10-1120	Public Buildings Oper.	49,511	48,158	50,350	50,350	49,063
100-55-4-860-10-1130	City Garage Oper.	270,933	279,721	296,875	296,875	282,767
100-55-4-860-10-1150	Waste Management Oper.	0	30,000	0		
100-55-4-900-10-1040	Reimburse Cemetery	0	70,734	0		
100-57-4-900-10-1050	Hotel/Motel Tax Prom.	6,000	6,000	2,500	2,500	
100-57-4-900-10-2030	Drug Coordinator	15,000	15,000	15,000	15,000	15,000
100-57-4-900-10-2040	Heritage Center	4,500	4,500	0		
100-57-4-900-10-2050	DAV	1,500	1,500	0		
100-57-4-900-10-2060	Magnolia House		2,500	0		
100-57-4-900-10-2070	CASA		2,500	0		
100-57-4-900-10-2600	Unemployment Comp.	2,904	2,030	5,000	26,162	15,000
100-57-4-900-10-2700	Reimburse Postage	-243	-121	0	-173	0
100-57-4-900-10-2800	Retention Pond (BC Waycross)				7,500	30,000
100-57-7-400-10-2000	WWC Planning Comm.	0	0	0	0	0
100-57-7-520-10-1800	SGRC-Comprehensive Study					15,000
100-57-7-520-10-2000	WWC Dev Auth.	12,500	12,500	12,500	8,333	0
100-57-7-520-10-2005	OADA					25,000
100-57-7-520-10-2010	SE Area Planning Comm.	18,984	18,516	20,000	18,467	20,000
100-61-9-030-10-8010	Misc Bank Stmt Charges	5,827	6,344	5,000	8,244	6,000
TOTAL NON-OPERATING		**482,464**	**578,501**	**488,438**	**514,472**	**539,816**
TOTAL GENERAL FUND		**11,339,352**	**11,597,561**	**12,299,747**	**11,737,333**	**12,057,768**

Enterprise Funds

Water and Sewer Fund Revenues

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
505-34-4210	Water Service Fees	2,475,635	2,411,792	2,459,000	2,377,279	2,459,000
505-34-4230	Sewer Service Fees	2,470,615	2,431,655	2,460,300	2,412,765	2,460,300
505-34-4245	Surcharge WWTP Fee	358,524	352,525	352,999	351,687	352,000
	Total Utility Service Fees	**5,304,774**	**5,195,972**	**5,272,299**	**5,141,730**	**5,271,300**
505-34-4212	Water Taps	22,366	8,565	20,000	19,978	20,000
505-34-4240	Sewer Taps	10,846	10,162	12,000	2,250	12,000
	Total Water/Sewer Taps	**33,213**	**18,727**	**32,000**	**22,228**	**32,000**
505-34-4214	Contract Extensions	583	1,900	1,500	250	1,500
505-34-4215	Reinstatement Charges	111,041	98,258	98,000	117,721	98,000
505-34-4216	Miscellaneous Revenue	10,990	389	3,000	5,804	3,000
505-34-4217	Cash in Bank Interest	6,104	3,064	2,000	1,984	2,000
505-34-4218	Loads to Disposal	240,723	56,285	105,100	201,472	105,100
505-34-4219	Disconnect Fee	0	48,974	53,000	63,630	53,000
505-34-4220	Account Set Up Fee	20,310	20,340	21,000	19,995	21,000
505-34-4221	Laboratory Analysis Fee	0	0	100	0	100
505-34-4225	MBB Collections Revenue	1,494	2,880	1,500	5,040	1,500
505-34-4250	Sewer Fees-Satilla W/S Auth	102,354	214,923	210,000	250,870	240,000
505-34-9300	Returned Check Fees	6,380	7,910	6,000	6,615	6,000
505-38-1000	Utility Site Rental Fees	29,651	60,865	63,000	73,251	63,000
	Total Miscellaneous Revenue	**529,630**	**515,789**	**564,200**	**746,632**	**594,200**
505-39-1200	Reimb: Capital Project Fund	0	0	0	0	0
505-39-1300	Reimb: General Fund	0	0	0	0	0
	Total Reimbursements	**0**	**0**	**0**	**0**	**0**
TOTAL WATER & SEWER FUND		**5,867,617**	**5,730,488**	**5,868,499**	**5,910,590**	**5,897,500**

Water & Sewer Operations

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
505-52-4-430-59-1200	Professional Services	4,704	22,603	100,000	23,015	125,000
505-52-4-430-59-1300	Maint. & Technical Serv.					
505-52-4-430-59-2200	Repairs & Maint. Building	8,400	692	30,000	0	0
505-52-4-430-59-2320	Lease Purchase	16,839	35,854	35,855	35,854	35,855
505-52-4-430-59-3100	Liability Insurance	8,936	7,273	6,908	6,908	6,457
505-52-4-430-59-3200	Communication					
505-52-4-430-59-3500	Business Travel					
505-52-4-430-59-3600	Dues & Subscriptions					
505-52-4-430-59-3700	Business Training					
505-52-4-430-59-3850	Contract Labor	2,211,224	2,355,242	2,398,812	2,366,299	2,427,780
505-53-4-430-59-1100	General Operating	75	205	500	211	500
505-53-4-430-59-1110	Chemicals					
505-53-4-430-59-1230	Utilities	275,207	310,815	305,000	328,620	305,000
505-53-4-430-59-1270	Gas					
505-53-4-430-59-1600	Small Equipment					
505-53-4-430-59-1700	Uniforms					
505-55-4-430-59-1200	Reimb: DP IT Expenses	1,500	1,500	1,500	1,431	1,470
505-55-4-430-59-1300	Garage M & R	27,739	11,283	20,000	15,692	20,000
505-55-4-430-59-1500	ESG Whse/Phone/Supplies	7,543	8,805	0	-6,033	0
505-57-4-430-59-9000	Contingency					
505-57-4-430-59-9070	Safety					
	Operating Expenses	**2,562,166**	**2,754,273**	**2,898,575**	**2,771,997**	**2,922,062**
505-54-4-430-59-1420	Infrastructure-Culverts					
505-54-4-430-59-1430	Infrastructure-Jasmine Lift					
505-54-4-430-59-2200	Vehicle Purchase					
505-54-4-430-59-2400	Computers & Printers					
505-54-4-430-59-2500	Equipment					
505-54-4-430-59-2540	Debt Service Capital Projects	343,785	721,184	527,461	456,620	551,105
505-54-4-430-59-2550	Water Pumps					
505-54-4-430-59-2560	Tank Maintenance Program	158,236	158,298	160,000	158,298	110,000
	Capital Outlay	**502,021**	**879,482**	**687,461**	**614,918**	**661,105**
TOTAL WATER & SEWER OPERATIONS		**3,064,187**	**3,633,755**	**3,586,036**	**3,386,915**	**3,583,166**

505-52-4-430-59-2320 Lease Purchase Payments = (1) 2007 Vac-con Truck @ $224,208.00
Monthly pmnt $2,987.86 x 12 = $35,855 @ 3.25% Paid in full 2/2015

NOTES: FY 2011

505-52-4-430-59-1200 Professional Services

- Professional services related to impending EPD discharge permit renewal - anticipated Fall 2010 (e.g. watershed assessment, etc.). Est Cost: $100,000
- Follow-on Consultant Services as needed for Rate Design phase-in and/or litigation support. Est "place-holder" amount: $25,000

505-52-4-430-59-3850 Contract Labor

- Proposed ESG contract price increase of $28,968 (1.21%) yielding total annual cost of $2,427,780 or $202,315 per month. Proposed increase compares favorably with 2.15% CPI change (Feb 09 to Feb 10) and accounts for the following:
  - -- Add new Crew truck, to be purchased and "up-fitted"by ESG. This truck will replace a retiring city-owned vehicle yielding a capital purchase cost avoidance
  - -- Add modest increase for labor & benefits (Sky-rocketing health-insurance is primary cost-driver)
  - -- Reduce Repairs Budget by $20K to $224,440

505-53-4-430-59-1230 Utilities

- Anticipate costs to hold steady assuming no significant increase in volume or character of WWTP in-flow

505-55-4-430-59-1300 Garage M & R

- Programmed amount carried over from prior FY can be reduced to off-set retirement of city-owned Heavy C&D Crew Truck (depending upon how Garage expenses are allocated)

505-54-4-430-59-2540 Debt Service Capital Projects

- Project Total from Capital Improvement Plan Submission ($1,640 K)

505-54-4-430-59-2560 Tank Maintenance Program

- City completed iniital 10-year contract tank rehab/maintenance term in 2010through 2012 through 2012
- After 2012 tank maintenance cost under existing contract can vary +/- 5% per year

Water and Sewer Non-Operating

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
505-55-4-400-10-1110	Data Processing Oper.	231,278	239,477	252,337	252,337	241,361
505-55-4-400-10-1120	Public Building Oper.	49,512	48,918	50,349	50,349	49,062
505-55-4-400-10-1130	City Garage Operations	48,651	52,739	54,160	54,160	52,648
505-55-4-400-10-1140	Reimb: General Fd. Opr.	633,362	747,876	825,586	871,822	863,733
505-57-4-400-10-9050	Refunds & Reimbursement	507	180	500	1,396	1,500
505-58-4-300-10-1300	GEFA Principle	117,481	137,771	143,015	143,015	148,462
505-58-4-300-10-2000	GEFA Interest	158,989	138,699	131,028	131,028	123,080
505-58-4-400-10-1325	GEFA CW00-020	79,996	588,486	82,423	82,423	84,923
505-58-4-400-10-1300	SRF Payments	576,862	79,996	600,344	600,344	612,442
505-58-4-400-10-1400	GEFA CW09071PF60-Bar Screen				893	6,500
505-58-4-400-10-2000	SRF Interest	166,203	154,579	142,721	142,721	130,623
505-61-4-400-10-1000	Revenue Bonds Sinking Fd.	93,632	0	0	0	0
TOTAL NON-OPERATING		**2,156,473**	**2,188,721**	**2,282,463**	**2,330,488**	**2,314,334**
TOTAL W&S FUND EXPENDITURES		**5,220,660**	**5,822,476**	**5,868,499**	**5,717,403**	**5,897,500**

Waste Management Fund Revenues

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
540-34-4110	Residential Garbage Fees	870,572	880,857	878,915	885,039	879,795
540-34-4115	Trash Collection Fees	516,402	507,078	507,624	506,358	506,124
540-34-4190	Reinstatement Fees	117,755	36,325	37,529	35,797	31,000
540-34-4191	Garbage Container Violation	0	0	200	165	200
540-34-4192	Cash In Bank Interest	1,528	482	0	571	0
540-34-4193	Container Deposit	3,075	5,150	4,500	3,835	4,000
540-34-4195	Special Collections	12,658	8,100	8,615	5,745	4,500
540-34-4196	Trailer Rental for Brn/White	1,510	0	0	0	0
540-34-4197	Trailer Rental for Yd. Trash	0	0	0	0	0
540-34-4200	Disconnect/Connect Fee		16,325	16,760	21,210	20,000
540-39-1200	Reimb: General Fund	0	30,000	0	0	0
TOTAL WASTE MANAGEMENT REVI		**1,523,500**	**1,484,317**	**1,454,143**	**1,458,719**	**1,445,619**

Note: The Reinstatement Fees and Disconnection Fees are 25% of collected revenue received in the Water/Sewer Fd.

Garbage & Yard Trash Collections

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
540-51-4-530-65-1100	Salaries	337,981	265,404	184,657	181,278	190,778
540-51-4-530-65-1300	Overtime	4,415	1,217	7,000	468	5,000
540-51-4-530-65-2100	Health Insurance	68,880	73,800	42,893	42,893	37,531
540-51-4-530-65-2101	Life Insurance	874	957	471	471	504
540-51-4-530-65-2200	Social Security	24,855	19,292	14,662	13,060	14,977
540-51-4-530-65-2400	Retirement	23,016	23,838	22,512	22,512	25,717
540-51-4-530-65-2700	Workers' Comp Ins.	24,009	25,724	13,518	13,518	11,828
	Personal Services	**484,031**	**410,231**	**285,713**	**274,200**	**286,334**
540-52-4-530-65-1300	Maint.&Technical Serv.	0	0	100	0	0
540-52-4-530-65-2200	Repairs & Maint. Bldg	0	0	0	0	0
540-52-4-530-65-2320	Lease Purchase Pymts.	18,225	30,979	63,020	38,757	63,020
540-52-4-530-65-3100	Liability Insurance	16,471	17,025	12,326	12,326	8,178
540-52-4-530-65-3200	Communication	886	741	800	791	900
540-52-4-530-65-3500	Business Travel	0	46	100	0	0
540-52-4-530-65-3700	Business Training	10	0	100	0	0
540-52-4-530-65-3850	Contract Labor	654,670	713,844	713,844	713,844	713,844
540-53-4-530-65-1100	General Operating	7,296	6,681	6,528	4,685	5,000
540-53-4-530-65-1110	Chemicals	241	318	500	0	300
540-53-4-530-65-1230	Utilities	5,992	6,683	6,500	5,491	4,000
540-53-4-530-65-1270	Gas	46,700	32,778	45,000	31,623	30,000
540-53-4-530-65-1600	Small Equipment	902	500	2,000	90	1,200
540-53-4-530-65-1700	Uniforms	2,200	1,581	2,500	1,228	2,500
540-55-4-530-65-1000	Reimb:Gen. Fd. Opr.	166,586	178,194	197,218	197,218	197,218
540-55-4-530-65-1300	Garage M & R	23,391	20,423	28,500	19,865	28,500
540-57-4-530-65-9000	Contingency	0	71	300	0	0
	Operating Expenses	**943,570**	**1,009,862**	**1,079,336**	**1,025,918**	**1,054,660**
540-54-4-530-65-2500	Equipment	5,114	13,496	15,000	2,770	15,000
	Capital Outlay	**5,114**	**13,496**	**15,000**	**2,770**	**15,000**
TOTAL GARBAGE & TRASH COLLECTION		**1,432,715**	**1,433,589**	**1,380,048**	**1,302,888**	**1,355,994**

540-52-4-530-65-2320 Lease Purchase

Note: (1) Knuckle Boom Loader $94,250 @ 3.929% 7yrs

Monthly pmnt = $1,285.21 x 12 = $15,422.52 will be paid in full 4/2014

Note: (2) 2009 Knuckle Boom Loader $103,900 @ 3.920% 5yrs

Monthly pmnt = $1,944.58 x 12 = $23,334.96 will be paid in full 9/2013

Note: (3) Knuckle Boom Loader $110,000 @ 3.920% 5 yrs

Monthly pmnt = $2,021.84 x 12 = $24,262.08

NOTES: FY 2011

540-54-4-530-65-2500	Equpment	
	Roll Out Garbage Cans	**$ 15,000**

Brown/White Goods

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
540-57-4-530-70-2000	Transfer Station Tipping	13,974	8,307	12,000	7,212	10,000
540-57-4-530-70-9000	Contingency					
TOTAL BROWN/WHITE GOODS		**13,974**	**8,307**	**12,000**	**7,212**	**10,000**

Recyclable Collections

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
540-52-4-540-71-2110	Collection & Delivery	820	0	0	0	0
TOTAL RECYCLABLE COLLECTION		**820**	**0**	**0**	**0**	**0**

Landfill Closure

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
540-52-4-560-72-1200	Professional Services	8,027	6,725	15,000	7,000	15,000
540-52-4-560-72-1300	Technical Services	23,669	5,480	15,000	11,455	9,000
540-55-4-560-72-1120	Reimburse: Water/Sewer					
TOTAL LANDFILL CLOSURE		**31,696**	**12,205**	**30,000**	**18,455**	**24,000**

Non-Operating

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
540-55-4-400-10-1130	City Garage Operations	29,731	31,009	32,095	32,095	31,199
540-61-9-000-10-5000	Fund Balance	0	0	0		24,426
TOTAL NON-OPERATING		**29,731**	**31,009**	**32,095**	**32,095**	**55,625**
TOTAL WASTE MGMT. EXPENDITURES		**1,508,935**	**1,485,110**	**1,454,143**	**1,360,650**	**1,445,619**

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within your division

Division and Department / Unit: Public Works / Waste Management

Our responsibilities in Waste Management include: 1) removal of yard trash generated within the City Limits of Waycross 2) Scheduled special collections which include removal of mattresses, furniture, carpet, clothing, etc. these items are then transported to Southland Waste transfer station for disposal 3) Yearly Spring Cleanups 4) Delivery and pickup of roll out garbage cans 5) Removal and disposal of dead animals 6) Christmas Tree recycling

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-09 Actual	FY-10 Actual to Date	FY-10 Estimated	FY-11 Proposed
Yard Trash tons picked up	3120	1616	2424	2500
Tons White & Brown Goods picked up	114.73	116.42	174.63	160
Special Collections	89	71	107	110
Cleaned Rollout containers	756	932	1398	1200
Picked up Dead Animals		135	202	200
Roll out container repairs (lids & wheels)		379	568	550
Delivered new cans		779	1038	1000
Bags delivered (rolls) Downtown merchants		86	114	120
Removed Can for Final move out		698	930	900
Cut off list		103	137	135
Customer request extra can		67	90	90
Stolen Cans		16	21	20

Special Revenue Funds

Cemetery Fund

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
203-34-9100	Sales: Cemetery Lots	76,980	69,342	70,678	42,450	65,000
203-34-9101	Interment Fees	67,300	66,715	71,000	60,650	66,455
203-34-9102	Monument & Transfer Fee	10,289	13,860	11,458	9,163	10,000
203-34-9103	Reimb: General Funds	0	71,517	0	0	
203-34-9104	Cash In Bank Interest	723	259	0	236	
203-34-9105	Reimb: Cemetery Trust	75,771	0	0	0	0
Total Revenues		**231,063**	**221,693**	**153,136**	**112,499**	**141,455**

Cemetery Fund Expenditures

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
203-51-4-850-66-1100	Salaries	69,719	73,208	29,960	24,976	24,960
203-51-4-850-66-1300	Overtime	139	54	100	26	100
203-51-4-850-66-2100	Health Insurance	9,840	9,840	5,362	5,362	5,362
203-51-4-850-66-2101	Life Insurance	186	196	66	66	69
203-51-4-850-66-2200	Social Security	5,036	5,353	1,950	1,837	1,917
203-51-4-850-66-2400	Retirement	4,893	5,819	3,043	3,043	3,365
203-51-4-850-66-2700	Workers' Comp Insurance	3,430	3,430	1,690	1,690	1,690
	Personal Services	**93,243**	**97,901**	**42,170**	**37,000**	**37,462**
203-52-4-850-66-2200	Repairs & Maint. Building	31,904	2,154	1,000	942	1,000
203-52-4-850-66-2320	Lease Purchase Payments	0	0	0	0	0
203-52-4-850-66-3100	Liability Insurance	3,454	3,300	3,386	3,386	2,398
203-52-4-850-66-3200	Communication	641	886	900	900	1,000
203-52-4-850-66-3850	Contract Labor	27,992	29,954	40,000	20,204	40,000
203-53-4-850-66-1100	General Operating	5,686	4,052	3,000	3,315	3,000
203-53-4-850-66-1110	Chemicals	489	460	500	200	200
203-53-4-850-66-1230	Utilities	4,574	5,521	5,900	5,206	4,500
203-53-4-850-66-1270	Gas	4,369	5,843	5,000	5,316	5,000
203-53-4-850-66-1600	Small Equipment	587	550	1,000	941	1,000
203-53-4-850-66-1700	Uniforms	409	348	400	275	350
203-55-4-850-66-1000	Reimb: General Fund Opr.	21,698	24,352	25,845	25,845	25,845
203-55-4-850-66-1130	Reimb: Garage Operations	10,811	11,628	12,035	12,035	11,700
203-55-4-850-66-1300	Garage M & R	7,760	10,500	12,000	11,135	8,000
203-57-4-850-66-9000	Contingency	0	0	0	0	0
	Operating Expenses	**120,373**	**99,549**	**110,966**	**89,700**	**103,993**
203-54-4-850-66-2200	Vehicles	0	0	0	0	0
203-54-4-850-66-2500	Equipment	14,945	0	0	0	0
	Capital Outlay	**14,945**	**0**	**0**	**0**	**0**
Total Expenditures		**228,561**	**197,450**	**153,136**	**126,700**	**141,455**

WPD Information Technology Fund

Account #	Revenue Source	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
205-38-1050	IT Revenue Fee	24,236	31,747	27,000	26,384	28,800
	TOTAL	**24,236**	**31,747**	**27,000**	**26,384**	**28,800**

WPD Information Technology Fund Expenditures

Account #	Account Number	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
205-53-9-034-80-2500	Computers/Equipmen	22,739	33,191	27,000	22,883	28,800
	TOTAL	**22,739**	**33,191**	**27,000**	**22,883**	**28,800**

Hotel/Motel Fund

Account #	Revenue Source	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
275-31-4100	Hotel/Motel Revenue	111,729	185,765	204,000	237,631	225,000
	TOTAL	**111,729**	**185,765**	**204,000**	**237,631**	**225,000**

Hotel/Motel Fund Expenditures

Expenditures	Account Number	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
275-57-7-540-10-2000	Chamber of Comm T & C	111,729	100,319	81,600	94,916	90,000
275-57-7-540-10-9300	Reimburse General Fund		85,443	122,400	142,578	135,000
	TOTAL	**111,729**	**185,762**	**204,000**	**237,495**	**225,000**

Note:
General Fund will receive 60% and Tourism will receive 40%.

Special Purpose Local Option Sales Tax 2008 (SPLOST)

Account #	Revenue Source	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
435-33-7100	Special Purpose Sales Tax		1,410,551	1,880,584	1,641,776	1,600,000
435-36-1000	Interest Earned		1,755		3,709	0
	TOTAL	**0**	**1,412,306**	**1,880,584**	**1,645,485**	**1,600,000**

Special Purpose Local Option Sales Tax 2008 Expenditures

Expenditures	Account Number	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
435-55-9-033-17-1000	Engineering Roads and Streets			1,231,084	241,599	768,000
435-55-9-033-17-2000	Public Buildings			592,500	13,168	350,000
435-55-9-033-17-3000	Fire/Special Purpose Vehicles		665,211	7,000	0	250,000
435-55-9-033-17-4000	Property Acq & Demolition					75,000
435-55-9-033-17-5000	Water/Sewer Rehab & Expan					0
435-55-9-033-17-6000	Information Technology			50,000	50,142	25,000
435-55-9-033-17-7000	DDA Projects					132,000
435-55-9-033-17-9000	Rehab City Auditorium				19,500	
	TOTAL	**0**	**665,211**	**1,880,584**	**324,410**	**1,600,000**

Internal Service Funds

Garage Fund

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
606-34-9200	All Funds Contributions	365,532	380,912	398,319	401,183	384,164
TOTAL CITY GARAGE		**365,532**	**380,912**	**398,319**	**401,183**	**384,164**

City Garage Fund Expenditures

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
606-51-4-800-68-1100	Salaries	211,044	219,311	222,269	224,442	226,054
606-51-4-800-68-1300	Overtime	1,452	557	1,500	913	1,500
606-51-4-800-68-2100	Health Insurance	34,440	34,440	37,531	37,531	37,646
606-51-4-800-68-2101	Life Insurance	568	580	587	587	624
606-51-4-800-68-2200	Social Security	14,905	15,465	17,118	16,084	17,408
606-51-4-800-68-2400	Retirement	14,961	15,316	27,098	27,098	30,489
606-51-4-800-68-2700	Workers' Comp Insurance	12,005	12,005	11,828	11,828	11,828
	Personal Services	**289,376**	**297,674**	**317,930**	**318,483**	**325,550**
606-52-4-800-68-1200	Professional Services	950	0	0	0	2,000
606-52-4-800-68-1300	Maint. & Technical Serv.	500	1,200	0	1,109	2,000
606-52-4-800-68-2200	Repairs/Maint. Building	1,410	61	340	379	1,500
606-52-4-800-68-2320	Lease Purchase Payments	2,911	8,733	14,394	14,443	0
606-52-4-800-68-3100	Liability Insurance	6,627	7,006	7,247	7,247	6,456
606-52-4-800-68-3200	Communication	1,486	1,185	1,500	1,134	1,300
606-52-4-800-68-3500	Business Travel	34	382	800	0	500
606-52-4-800-68-3600	Dues & Subscriptions	2,000	1,595	2,500	1,695	2,500
606-52-4-800-68-3700	Business Training	796	740	2,000	931	2,000
606-53-4-800-68-1100	General Operating	13,363	15,617	15,000	13,767	15,000
606-53-4-800-68-1110	Chemicals	1,634	1,315	2,000	890	1,500
606-53-4-800-68-1115	Fleet Cost-Warehouse	-5,046	347	0	7,014	0
606-53-4-800-68-1230	Utilities	10,868	11,379	11,000	11,466	11,000
606-53-4-800-68-1270	Gas	5,153	3,208	4,500	3,192	3,500
606-53-4-800-68-1600	Small Equipment	7,711	35	2,000	701	2,000
606-53-4-800-68-1700	Uniforms	3,266	2,958	3,500	3,292	3,500
606-55-4-800-68-1000	Reimb: General Fund Opr.	0	0	0	0	0
606-55-4-800-68-1200	Reimb: DP IT Expense	300	300	358	358	358
606-55-4-800-68-1300	Garage M & R	2,715	1,819	3,000	1,094	3,000
606-57-4-800-68-9000	Contingency	67	67	750	218	500
	Operating Expenses	**56,746**	**57,946**	**70,889**	**68,931**	**58,614**
606-54-4-800-68-2300	Furniture & Fixtures	0	0	0	0	0
606-54-4-800-68-2400	Computers & Printers	-6	0	0	0	0
606-54-4-800-68-2500	Equipment	0	6,795	9,500	9,499	0
	Capital Outlay	**-6**	**6,795**	**9,500**	**9,499**	**0**
TOTAL CITY GARAGE		**346,115**	**362,415**	**398,319**	**396,913**	**384,164**

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within you division

Division and Department / Unit: Public Works / Garage

The Garage Responsibilities and duties include;
Provide timely vehicle repairs to all City Departments as they relates to their vehicles
Vehicle Repairs: Engine repairs, electrical repairs, brake repairs, diagnostic
Heavy Equipment: Hydraulic hoses, tires, tracks
Preventative Maintenance: Oil changes, tire repairs, grease and lubrication
Welding Repairs: Heavy equipment including excavators, tractors, fire trucks

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-09 Actual	FY-10 Actual to Date	FY-10 Estimated	FY-11 Proposed
Preventive Maint. (Oil changes)	N/A	613	817	820
Engine Repairs	N/A	75	100	110
Transmission service/repairs	N/A	34	45	40
Brake repairs	N/A	87	116	115
Front Suspension	N/A	28	37	35
Electrical (Starting, charging, wiring, etc)	N/A	229	305	300
Tires Repaired (plugs, balanced, etc)	N/A	106	141	140
Tires Replaced	N/A	199	265	250
Body repairs & paint	N/A	69	92	90
Fuel System (filters, gas lines)	N/A	39	52	50
Cooling System	N/A	41	55	50
Air Conditioning	N/A	26	35	35
Hydraulic	N/A	69	92	100
Wrecker calls	N/A	54	72	80
Misc. repairs (Lights, security, etc.)	N/A	144	192	200
Total Work Orders		1027	1369	1595

Data Processing Fund

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
607-34-9200	All Funds Contributions	308,370	318,096	329,761	332,017	321,814
607-34-9210	All Funds Contrib-IT Exp	24,600	28,500	33,073	33,073	33,073
TOTAL DATA PROCESSING		**332,970**	**346,596**	**362,834**	**365,090**	**354,887**

Data Processing Fund Expenditures

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
607-51-1-535-67-1100	Salaries	161,624	162,233	160,032	151,368	135,366
607-51-1-535-67-1300	Overtime	1,877	1,203	1,500	660	1,000
607-51-1-535-67-2100	Health Insurance	24,600	24,600	26,808	26,808	21,446
607-51-1-535-67-2101	Life Insurance	425	446	462	462	374
607-51-1-535-67-2200	Social Security	11,832	11,783	13,505	10,895	10,432
607-51-1-535-67-2400	Retirement	11,195	16,390	21,338	21,338	18,247
607-51-1-535-67-2700	Workers' Comp Insuranc	8,575	8,575	8,449	8,448	6,759
	Personal Services	**220,127**	**225,230**	**232,093**	**219,980**	**193,625**
607-52-1-535-67-1200	Professional Services					45,000
607-52-1-535-67-1300	Maint, & Technical Serv.	42,139	52,487	65,000	64,679	53,000
607-52-1-535-67-2320	Lease Purchase Payments	1,223	1,658	1,530	1,491	1,530
607-52-1-535-67-3100	Liability Insurance	4,404	3,705	3,860	3,860	3,382
607-52-1-535-67-3200	Communication	28,051	27,720	29,500	23,733	29,500
607-52-1-535-67-3500	Business Travel	541	628	2,500	1,456	2,500
607-52-1-535-67-3600	Dues & Subscriptions	186	350	350	350	350
607-52-1-535-67-3700	Business Training	1,029	442	2,000	696	2,000
607-53-1-535-67-1100	General Operating	13,779	10,666	14,000	12,225	14,000
607-53-1-535-67-1270	Gas	1,314	85	1,200	113	0
607-53-1-535-67-1600	Small Equipment	0	124	500	297	0
607-57-1-535-67-9000	Contingency	60	13	300	0	0
	Operating Expenses	**92,726**	**97,877**	**120,740**	**108,902**	**151,262**
607-54-1-535-67-2400	Computers & Printers	3,680	-689	5,000	3,685	5,000
607-54-1-535-67-2500	Equipment	2,082	1,137	5,000	4,974	5,000
	Capital Outlay	**5,762**	**448**	**10,000**	**8,659**	**10,000**
TOTAL DATA PROCESSING		**318,615**	**323,555**	**362,834**	**337,541**	**354,887**

Notes: FY 2011

607-52-1-535-67-1200 Professional Services

IT Services with Southern Georgia Regional Commission replaced a salary position.

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

Departmental Budget Overview: To be completed for all departments or units within you division

Division and Department / Unit: Finance / Data Processing

The Data Processing Department is responsible for several different functions:

Accounting Responsibilities: This department's responsibilities are updating and balancing the general ledger for each fund, which includes, accounts payable check runs, daily cash receipts, monthly reimbursements, accounting receivable billing, daily journal postings, updating payroll general ledger, collection of return checks, monthly and yearly reporting, and reconciling all bank statements, and assisting auditors with year end audit. Monitoring all Fixed Assets additions, deletions and depreciations.

Utility Billing Responsibilities: This department's responsibilities are mailing out the Utility Billing statements on a monthly basis, which includes all billings functions including loading and unloading handhelds, opening and closing of accounts, issuing daily maintenance work orders to meter department, posting adjustments, collections of delinquent accounts, handles customer inquiries and complaints.

Information Technology Responsibilities: This department's responsibilities are monitors and maintains computer networks to ensure smooth and uninterrupted service to city and connected systems, provides technical support and assistance to all network users, maintains network security and integrity, troubleshoots all computers connected to the city network and repairs damaged, disabled and malfunctioning systems, computer, software and related hardware, researches, tests and evaluates new technologies, systems, hardware for future integration. Another responsibility includes hosting and maintaining the City's own Website and Intranet (COWnet).

Budget Officer Responsibilities: This department's responsibilities are to distributes budget related forms and worksheets to city departments and enter responses into automated database, balance the city budget, prepares budget books for disbursement, distributes monthly financial and budget overview reports.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-09 Actual	FY-10 Actual to Date	FY-10 Estimated	FY-11 Proposed
Accounting Department				
Checks Issued(Except Payroll)	2,623	2,145	2,800	2,800
Checks Reconciled(Except Payroll)	2,215	2,095	2,500	2,500
Checks Reconciled (Payroll)	1,819	1,705	2,000	2,000
Voided Checks	16	11	20	20
Stop Payment on Checks	15	13	20	20
Deposits	821	728	800	800
Incoming Wire or ACH Transfers	186	152	185	185
Outgoing Wire or ACH Transfers	71	55	80	80
Misc Journal Postings	564	511	650	650
Handwritten Checks	16	8	20	20
Budget Amendments	18	4	20	20
Utility Billing Department				
Utility Billing Statements Mailed	78,484	58,385	77,800	77,800
Cut-Off WorkOrders Issued	3,483	2,640	3,519	3,600
Check Read WO Issued	765	870	1,000	1,000
Move In/New Service	1,219	927	1,200	1,200
Move Out/Finals	1,329	1,092	1,300	1,300
Water Turn Ons	2,483	1,722	2,000	2,000
Check for Broke Locks	102	95	125	150
Lock Meters for Return Checks	183	100	120	130
Change Meter Tickets	242	157	150	150
Misc Maint WO for Meter Dept	4,392	3,106	3,500	3,500
Lock Meters Inactive w/consumption	136	74	120	120
Information Technology Department				
Hardware Repairs(CD/Printer/KB/MS)	36	17	30	30
Operating System/Application Repairs	27	16	33	35
Spyware/Virus Removals	43	28	40	40
Anti-Virus Installed	30	33	40	40
Backup Error Repairs	5	3	8	10
Email Repairs	3	10	15	15
Reinstall/New Computer Install	33	15	20	20
Web Page Changes/Updates	210	195	250	250
Research for Technology (Hours)	199	75	125	150

Public Buildings Fund

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
608-34-9200	All Funds Contributions	99,023	97,076	100,026	100,699	98,125
TOTAL PUBLIC BUILDINGS		**99,023**	**97,076**	**100,026**	**100,699**	**98,125**

Public Buildings Fund Expenditures

Account #	Description	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
608-51-1-565-71-1100	Salaries	40,362	43,581	50,814	46,138	51,584
608-51-1-565-71-1300	Overtime	1,562	1,110	2,700	882	1,200
608-51-1-565-71-2100	Health Insurance	9,840	9,840	10,723	10,723	10,723
608-51-1-565-71-2101	Life Insurance	133	137	134	134	142
608-51-1-565-71-2200	Social Security	3,042	3,318	4,094	3,466	4,038
608-51-1-565-71-2400	Retirement	3,501	8,251	6,177	6,177	6,954
608-51-1-565-71-2700	Workers' Comp Insurance	3,430	3,429	3,379	3,379	3,379
	Personal Services	**61,871**	**69,666**	**78,022**	**70,899**	**78,021**
608-52-1-565-71-1300	Maint. & Technical Serv.	0	0	500	0	500
608-52-1-565-71-2200	Repairs & Maint. Building	268	235	1,000	0	1,000
608-52-1-565-71-2320	Lease Purchase Payments	0	0	0	0	0
608-52-1-565-71-3100	Liability Insurance	2,461	1,935	2,926	2,926	2,644
608-52-1-565-71-3200	Communication	1,155	1,004	1,150	832	1,150
608-52-1-565-71-3500	Business Travel	0	0	160	0	160
608-52-1-565-71-3600	Dues & Subscriptions	0	0	0	0	0
608-52-1-565-71-3700	Business Training	140	20	400	358	400
608-53-1-565-71-1100	General Operating	2,276	1,146	5,000	3,372	5,000
608-53-1-565-71-1100	Chemicals	0	0	100	0	0
608-53-1-565-71-1230	Utilities	0	0	0	0	0
608-53-1-565-71-1270	Gas	1,243	1,052	1,774	712	1,500
608-53-1-565-71-1600	Small Equipment	708	268	376	324	500
608-53-1-565-71-1700	Uniforms	0	257	400	177	400
608-55-1-565-71-1130	Reimb: Garage Operat	5,406	5,815	6,018	6,018	5,850
608-55-1-565-71-1300	Garage M & R	22	296	500	523	500
608-57-1-565-71-9000	Contingency	0	0	500	0	500
	Operating Expenses	**13,678**	**12,028**	**20,804**	**15,242**	**20,104**
608-54-1-565-71-2200	Vehicles	0	0	0	0	0
608-54-1-565-71-2300	Furniture & Fixtures	0	0	200	0	0
608-54-1-565-71-2400	Computers & Printers	0	0	500	0	0
608-54-1-565-71-2500	Equipment		0	500	0	0
	Capital Outlay	**0**	**0**	**1,200**	**0**	**0**
TOTAL PUBLIC BUILDINGS		**75,548**	**81,694**	**100,026**	**86,142**	**98,125**

Liability Insurance Fund

Revenues

Account #	Revenue Source	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
600-34-9200	All Funds Contribution	229,554	235,999	236,000	235,999	205,000
600-36-1000	CIB Interest	2,697	918	0	735	0
600-38-9000	Liability Misc Revenue	8,818	5,536	0	708	0
	TOTAL	**241,069**	**242,453**	**236,000**	**237,441**	**205,000**

Expenditures	Account Number	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
600-52-9-020-11-3100	Premium Auto	38,491	42,871	45,000	41,994	45,000
600-52-9-021-11-3100	Premium Liability	99,651	93,236	113,000	97,546	100,000
600-52-9-022-11-3100	Premium Property	11,308	15,178	28,000	15,067	20,000
600-52-9-023-11-3100	Claims Payment	47,433	10,205	50,000	4,699	40,000
	TOTAL	**196,883**	**161,490**	**236,000**	**159,306**	**205,000**

Health Insurance Fund

Revenues

Account #	Revenue Source	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
601-36-1000	CIB Interest	4,597	1,380	0	682	0
601-36-1010	Reserve CIB Interest	571	95	0	57	0
601-38-9000	City Premium	1,043,040	1,052,880	1,077,686	1,078,983	1,050,878
601-38-9001	Miscellaneous Revenue	0	74	0	113	0
601-38-9010	Employee Premiums	347,587	383,947	391,200	408,860	388,938
601-38-9020	Retired Premiums	17,473	15,862	14,867	19,138	17,208
601-38-9030	Group Life	19,085	19,056	18,542	18,541	18,753
	TOTAL	**1,432,354**	**1,473,295**	**1,502,295**	**1,526,374**	**1,475,777**

Expenditures	Account Number	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
601-52-9-024-12-1010	Group Resource Claim	1,076,796	1,198,032	1,213,095	1,561,420	1,168,714
601-52-9-024-12-1020	Administration Fees	231,626	259,322	270,000	265,341	288,000
601-52-9-025-12-3100	Ins - Miscellaneous	18,549	18,511	19,200	18,542	19,063
	TOTAL	**1,326,971**	**1,475,866**	**1,502,295**	**1,845,303**	**1,475,777**

Retirement Fund

Revenues

Account #	Revenue Source	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
602-36-1000	CIB Interest	654	210	0	278	0
602-38-9000	Retirement Contributio	477,609	611,585	950,194	859,336	924,059
	TOTAL	**478,263**	**611,795**	**950,194**	**859,614**	**924,059**

Expenditures	Account Number	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
602-57-9-023-15-3000	Retirement Payments	477,609	616,089	950,194	859,337	924,059
602-61-9-000-15-5000	Fund Balance	0	0	0	0	0
	TOTAL	**477,609**	**616,089**	**950,194**	**859,337**	**924,059**

Worker's Compensation Fund

Revenues

Account #	Revenue Source	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
603-36-1000	Workers Comp Int	5,549	1,817	0	1,168	0
603-38-9000	Miscellaneous Revenue	0	142,024	0	0	0
603-39-1000	General Fund Contrib	327,556	332,701	319,353	317,664	314,284
603-39-1020	Cemetery Fd Contrib	3,430	3,430	1,690	1,690	1,690
603-39-1030	Waste Manag Contrib	24,009	25,724	13,518	13,518	11,828
603-39-1070	City Garage Contrib	12,005	12,005	11,828	11,828	11,828
603-39-1080	Data Processing Contri	8,575	8,575	8,449	8,448	6,759
603-39-1090	Public Buildings Contri	3,430	3,429	3,379	3,379	3,379
	TOTAL	**384,553**	**529,705**	**358,216**	**357,695**	**349,768**

Expenditures	Account Number	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget
603-52-9-023-18-3100	Expend for all Claims	294,138	172,008	223,216	185,828	214,768
603-52-9-027-18-1100	Administration Cost	67,518	73,411	85,000	74,273	85,000
603-52-9-028-18-3100	Reserve for Claims	0	0	50,000	0	50,000
	TOTAL	**361,656**	**245,419**	**358,216**	**260,101**	**349,768**

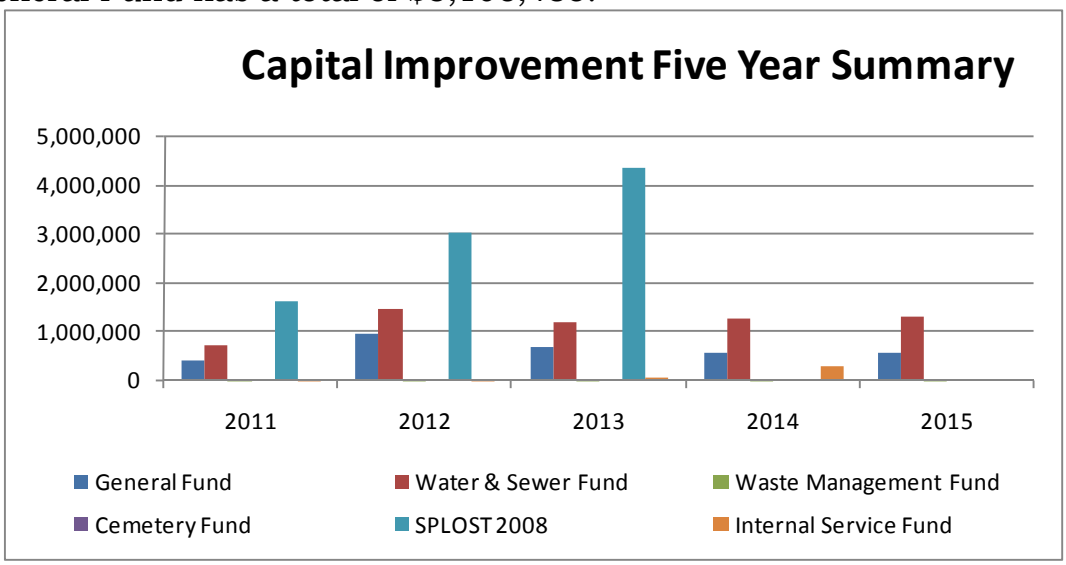
CAPITAL IMPROVEMENT PLAN

This plan is used as a tool in projecting and planning the city's needs for improvements within different areas of the city. These include infrastructure development and improvements, purchasing of software and various equipment to improve the quality of service, and upkeep and repairs on city buildings. A Special Purpose Local Option Sales Tax of 1% was approved by the voters in February 2008. This opportunity will allow the city to make many improvements and reach goals that will benefit not only the City of Waycross, but taxpayers as well.

The capital improvement plan is reviewed and updated annually in order to maintain a current and viable program of ongoing capital programs and activities.

The capital projects approved for the fiscal year 2011 are budgeted within each department's individual budget. These projects will be funded by each funds revenue source and/or grants. The city continues to search for grants to supplement the cost of all capital projects.

The graph below illustrates each fund's Capital Improvement expenditures for the next five years. The Special Purpose Local Option Sales Tax (SPLOST) capital plan for the next five years accumulates to $8,943,582. The Water and Sewer Fund has the next largest capital improvement cost of $5,892,925, and the General Fund has a total of $3,106,485.



MAJOR CAPITAL PROJECTS FOR FISCAL YEAR 2011

Following is a listing of major capital projects planned for the city. The projects are listed below on the following pages. Also shown, is the impact that the project will have on the operating funds once the project is completed. The amount of impact is referred to in the following terms: Positive, Negligible, Slight, Moderate and High. Examples of what might have an impact on the operating budget due to a capital project are new staff, maintenance, and daily operations (utilities, supplies).

Positive – The project will either generate some revenue to offset expenses or will actually reduce operating costs.

Negligible – The impact will be very small. It will generate less than $10,000 per year in increased operating expenditures.

Slight – The impact will be between $10,000 - $50,000 in increased operating expenditures.

Moderate – The impact will be between $50,001 - $100,000 in increased in operating expenditures.

High – This project will cause an increase in operating expenditures of $100,001 or more annually.

MAJOR CAPITAL PROJECT: **Replacing failing Sewer Main**

IMPACT ON OPERATING BUDGET: Positive

At the beginning of FY 2008, a Water/Sewer revenue bond was paid in full. Most of the water distribution (140 miles) and sewer collection (164 miles) infrastructure has never been replaced. Annual maintenance has been limited to stop gap repairs and in recent years the occurrence of catastrophic failures has increased. In FY 2008 the city begin replacing the failing sewer main and a total of $343,785 was spent on construction cost. This project will be on going for the next 10 years. The total estimated cost of this project will be $9,000,000.

Water and Sewer Fund FY 2011		
Engineering		$ 125,000
Construction		$ 551,105
	TOTAL	$ 676,105

MAJOR CAPITAL PROJECT: **Resurfacing Streets**

IMPACT ON OPERATING BUDGET: Negligible < $10,000

This capital project will be funded by the Special Local Option Sales Tax (SPLOST) that was approved in February 2008. A total of $3,541,835 has been budgeted for roads and street improvements for the duration of 2009-2013.

SPLOST Fund FY 2011		
Engineering	$	40,000
Construction	$	728,000
TOTAL	$	768,000

MAJOR CAPITAL PROJECT: **Building Renovations**

IMPACT ON OPERATING BUDGET: Positive

This capital project will be funded by the Special Local Option Sales Tax (SPLOST) that was approved in February 2008. A total of $770,250 has been budgeted for renovating the Waycross Police Department building and training facility, and for each of the three Fire Stations during the next five years. For this budget year the city will focus on the Waycross Police Department building. The roof needs to be completely replaced.

SPLOST Fund FY 2011		
Engineering	$	20,000
Construction	$	330,000
TOTAL	$	350,000

MAJOR CAPITAL PROJECT: **Purchase Pumper Truck for Fire Department**

IMPACT ON OPERATING BUDGET: Negligible < $10,000

This capital project will be funded by the Special Purpose Local Options Sales Tax (SPLOST). This pumper truck for the Fire Department will go in service as Engine #4 and the current #4 (a 1984 E-One) will be placed in reserve.

SPLOST Fund FY 2011		
Special Purpose Vehicle	$	250,000
TOTAL	$	250,000

Capital Improvement 5 Year Summary

	FY2011	FY2012	FY2013	FY2014	FY2015
Finance					
Administration	$ -	$ -	$ -	$ -	$ -
Channel 42	$ -	$ -	$ -	$ -	$ -
Puchasing	$ -	$ 17,000	$ 91,000	$ 17,000	$ -
Data Processing	$ 3,500	$ -	$ -	$ -	$ -
Total	**$ 3,500**	**$ 17,000**	**$ 91,000**	**$ 17,000**	**$ -**
Police Department					
WPD IT Fund	$ 28,800	$ 27,000	$ 27,000	$ 27,000	$ 27,000
Administration	$ -	$ 22,000	$ 22,000	$ 22,000	$ 22,000
CIU	$ -	$ 144,000	$ 22,000	$ 22,000	$ 22,000
Uniform	$ 150,535	$ 252,000	$ 196,000	$ 168,000	$ 168,000
Support	$ -	$ 60,000	$ 5,000	$ 5,000	$ 5,000
Training	$ -	$ -	$ -	$ -	$ -
S.W.A.T.	$ -	$ 41,400	$ -	$ -	$ -
SRO	$ -	$ -	$ -	$ -	$ -
Total	**$ 179,335**	**$ 546,400**	**$ 272,000**	**$ 244,000**	**$ 244,000**
Fire Department					
Fire	$ 24,750	$ -	$ -	$ -	$ -
Total	**$ 24,750**	**$ -**	**$ -**	**$ -**	**$ -**
Public Works					
Administration	$ -	$ -	$ -	$ -	$ -
Highway & Streets	$ 115,000	$ 99,500	$ -	$ 21,500	$ 30,000
Waste Management	$ 15,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Cemetery	$ -	$ -	$ -	$ -	$ -
Garage	$ -	$ 13,000	$ 25,000	$ 23,000	$ -
Total	**$ 130,000**	**$ 142,500**	**$ 55,000**	**$ 74,500**	**$ 60,000**
Community Improvement					
Inspections	$ -	$ -	$ -	$ -	$ -
Administration	$ -	$ -	$ -	$ -	$ -
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

	FY2011	FY2012	FY2013	FY2014	FY2015
Engineering					
Administration	$ -	$ 5,000	$ -	$ -	$ -
Street/Walkways/Drainage Construction	$ 60,000	$ 240,000	$ 255,000	$ 250,000	$ 250,000
Traffic	$ 25,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Water Plant	$ 692,605	$ 1,451,330	$ 1,191,330	$ 1,266,330	$ 1,291,330
Public Building	$ -	$ -	$ -	$ 250,000	$ -
Total	**$ 777,605**	**$ 1,726,330**	**$ 1,476,330**	**$ 1,796,330**	**$ 1,571,330**
SPLOST					
SPLOST Projects	$ 1,600,000	$ 3,013,749	$ 4,329,833	$ -	$ -
Total	**$ 1,600,000**	**$ 3,013,749**	**$ 4,329,833**	**$ -**	**$ -**
General Fund	$ 404,085	$ 937,900	$ 648,000	$ 562,500	$ 554,000
Water & Sewer Fund	$ 692,605	$ 1,451,330	$ 1,191,330	$ 1,266,330	$ 1,291,330
Waste Management Fund	$ 15,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Cemetery Fund	$ -	$ -	$ -	$ -	$ -
SPLOST 2008-2013	$ 1,600,000	$ 3,013,749	$ 4,329,833	$ -	$ -
Total	**$ 2,711,690**	**$ 5,432,979**	**$ 6,199,163**	**$ 1,858,830**	**$ 1,875,330**
Internal Service Funds	$ 3,500	$ 13,000	$ 25,000	$ 273,000	$ -
Total	**$ 3,500**	**$ 13,000**	**$ 25,000**	**$ 273,000**	**$ -**
Grand Total	**$ 2,715,190**	**$ 5,445,979**	**$ 6,224,163**	**$ 2,131,830**	**$ 1,875,330**

Capital Vehicles and Equipment Listing

General Fund	Estimated Cost	Budgeted or Financing
Police Department		
Uniform Patrol		
(5) Chevy 2010 Impala's @ $23k	$115,000	$20,501
(5) Equipment for New Patrol Vehicles $7,107 each	$35,535	$6,335
	$150,535	$26,835
Fire Department		
Pickup Truck for Department	$16,000	$2,852
	$16,000	$2,852
Public Works		
Highways & Streets		
Dump Truck (18 yard)	$115,000	$9,565
	$115,000	$9,565
TOTAL GENERAL FUND	**$265,535**	**$36,401**

Waste Management Fund		
Garbage Cans (25)	$15,000	$15,000
TOTAL WASTE MANAGEMENT FUND	**$15,000**	**$15,000**

Grand Total	**$280,535**	**$51,401**

Note: Above amounts are included in each budget as
lease payments reflecting the financing of most items for 6 months.

Capital Improvement Plan by Division

Finance Division

Purchasing

FUND: (100) General Fund	DIVISION: FINANCE				Department: Purchasing/City Hall							
EQUIPMENT	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	#	FY 2015	TOTAL	Source	FY 2011 Approved
Replace Copy Machines				$ 17,000		$ 17,000		$ 17,000			$ 51,000	Budget	$ -
Refurbish Elevator						$ 70,000					$ 70,000	Budget	$ -
Used Forklift/Warehouse						$ 4,000					$ 4,000	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ -		$ 17,000		$ 91,000		$ 17,000		$ -	$125,000		$ -

Data Processing

FUND: (607) DATA PROCESSING		DIVISION: FINANCE											
EQUIPMENT	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	#	FY 2015	TOTAL	Source	FY 2011 Approved
Upgrade Hardware for Network		$ 25,000									$ 25,000	SPLOST	$ 25,000
Bar Code Scan System-Cashier		$ 3,500									$ 3,500	Budget	$ 3,500
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ 28,500		$ -		$ -		$ -		$ -	$ 28,500		$ 28,500

Notes:

(1) Continue upgrading network hardware to ensure efficiency and reliability.
(2) Bar Code Scan System for posting Utility Billing payments - This system will allow cashiers to post payments more efficiently and accurately.

Police Division

Administration

FUND: (100) General Fund	DIVISION: POLICE					Department: Administration										
EQUIPMENT	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	#	FY 2015	TOTAL	Source	FY 2011 Approved
Police Vehicles		$ -	1	$ 22,000	1	$ 22,000	1	$ 22,000	1	$ 22,000	$ 88,000	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ -		$ 22,000		$ 22,000		$ 22,000		$ 22,000	$ 88,000		$ -

Notes:
Normal replacement of vehicles.

Criminal Investigations Unit

FUND: (100) General Fund	DIVISION: POLICE					Department: Crimminal Investigation Unit										
EQUIPMENT	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	#	FY 2015	TOTAL	Source	FY 2011 Approved
Unmarked Police Vehicles			2	$ 44,000	1	$ 22,000	1	$ 22,000	1	$ 22,000	$110,000	Budget	$ -
Afis Fingerprint System		$ -		$ 85,000							$ 85,000	Budget	$ -
Building Renovatins / Repair		$ -		$ 15,000							$ 15,000	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ -		$ 144,000		$ 22,000		$ 22,000		$ 22,000	$210,000		$ -

Notes:
Afis Fingerprint System is a GBI stand alone workstation for live scan finger printing, latenet print indentification from the state data base and would be a GBI specific system including all hardware, software, and licensing.

Building Renovations will be to renovate the facade of the building, replace carpeting, and renovate the interior space and plumbing.

Uniform Patrol

FUND: (100) General Fund	DIVISION: POLICE				Department: Uniform Patrol											
EQUIPMENT	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	#	FY 2015	TOTAL	Source	FY 2011 Approved
New Patrol Vehicles	5	$ 115,000	9	$ 207,000	7	$161,000	6	$ 138,000	6	$138,000	$ 759,000	Budget	$ 115,000
Patrol Vehicle Equipment	5	$ 43,570		$ 45,000		$ 35,000		$ 30,000		$ 30,000	$ 183,570	Budget	$ 35,535
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ 158,570		$ 252,000		$196,000		$ 168,000		$168,000	$ 942,570		$ 150,535

Notes:
New Patrol Vehicles schedule replacement of fleet.

New Vehicle includes LED light bars, siren, mobile radios, digital in-car video cameras and accessories.

Support Services

FUND: (100) General Fund	DIVISION: POLICE				Department: Support Services											
EQUIPMENT	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	#	FY 2015	TOTAL	Source	FY 2011 Approved
Replace Floor Tiles in Building		$ -		$ 10,000							$ 10,000	Budget	$ -
Refurnish One Office		$ -		$ 5,000		$ 5,000		$ 5,000		$ 5,000	$ 20,000	Budget	$ -
Resurface Parking Lot		$ -		$ 20,000							$ 20,000	Budget	$ -
Shelter for Impound Lot		$ -		$ 25,000							$ 25,000	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ -		$ 60,000		$ 5,000		$ 5,000		$ 5,000	$ 75,000		$ -

Training & Personnel

FUND: (100) General Fund	DIVISION: POLICE				Department: Training & Personnel											
EQUIPMENT	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	#	FY 2015	TOTAL	Source	FY 2011 Approved
Police SUV		$ 27,000									$ 27,000	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ 27,000		$ -		$ -		$ -		$ -	$ 27,000		$ -

Notes:
Police SUV will be a replacement for 1997 Ford Expendition.

S.W.A.T.

FUND: (100) General Fund	DIVISION: POLICE				Deparment: S.W.A.T.											
EQUIPMENT	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	#	FY 2015	TOTAL	Source	FY 2011 Approved
Negotiator Throw Phone		$ 6,000									$ 6,000	Budget	$ -
Negotiator Van		$ -		$ 30,000							$ 30,000	Budget	$ -
Ar-15 Rifle		$ -		$ 5,400							$ 5,400	Budget	$ -
Motorola portable digital radio		$ -		$ 6,000							$ 6,000	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ 6,000		$ 41,400		$ -		$ -		$ -	$ 47,400		$ -

School Resource Officers

FUND: (100) General Fund	DIVISION: POLICE				Department: School Resource Office											
EQUIPMENT	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	#	FY 2015	TOTAL	Source	FY 2011 Approved
None											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ -		$ -		$ -		$ -		$ -	$ -		$ -

Fire Division

FUND: (100) General Fund	DIVISON: FIRE								
EQUIPMENT	# FY 2011	# FY 2012	# FY 2013	# FY 2014	# FY 2015	TOTAL	Source	FY 2011 Approved
Fire Station #3 Renovation Grant	$ 150,000					$ 150,000	Grant	$ -
City's Match 5%	$ 7,500					$ 7,500	Budget	$ 7,500
Truck for Department	$ 16,000					$ 16,000	Budget	$ 16,000
New Fire Engine	$ 250,000					$ 250,000	SPLOST	$ 250,000
Individual SCBA Masks for Firefighters	$ 7,000					$ 7,000	Budget	$ -
Training Library Books and DVD's	$ 25,000					$ 25,000	Grant	$ -
City's Match 5%	$ 1,250					$ 1,250	Budget	$ 1,250
Station #4		$ 395,000				$ 395,000	SPLOST	$ -
TOTALS BY YEAR	**$ 182,000**	**$ 395,000**	**$ -**	**$ -**	**$ -**	**$ 851,750**		**$ 274,750**

Notes:

Fire Station #3 renovation from stimulous grant money. Grant turned in during 2010 budget but no word yet if awarded.

Pick-UpTruck for Department to replace 1994 Ford Crown Vic. Odometer reads 120000 but has not worked for year.

New Fire Engine to replace 1994 E-One Engine. This is a SPLOST funded project.

Purchase individual face masks for firefighters to prevent spread of colds and viruses.

Develop a training library if AFG Grant is approved. The estimated cost is $25,000. The city would hava a 5% match for $1,250/

New Fire Station #4. This is a SPLOST funded project.

Public Works Division

Highway & Streets

FUND: (100) General Fund	DIVISION: PUBLIC WORKS				Department: Highways & Streets				
EQUIPMENT	# FY 2011	# FY 2012	# FY 2013	# FY 2014	# FY 2015	TOTAL	Source	FY 2011 Approved
Mower w/rear discharge	$ 9,500	$ 9,500		$ 9,500		$ 28,500	Budget	$ -
Backhoe w/extendable boom	$ 78,000	$ 78,000				$ 156,000	Budget	$ -
Dump Truck 18 yard	$ 115,000					$ 115,000	Budget	$ 115,000
Mosquito Sprayer	$ 12,000	$ 12,000		$12,000		$ 36,000	Budget	$ -
Portable Brush Chipper	$ 30,000				30000	$ 60,000	Budget	$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	$ 244,500	$ 99,500	$ -	$21,500	$ 30,000	$ 395,500		$ 115,000

Notes:
Mower w/read discharge will replace an existing 1998 Dixie Chopper mower.
Backhoe will replace existing 1987 John Deere backhoe.
Dump Truck will replace existing 6 yard F-800 dump truck.
Mosquito Sprayer will replace the existing 10 year old sprayer.
Portable Brush Chipper will replace an existing 1980 chipper.

Waste Management

FUND: (540) WASTE MANAGEMENT	DIVISION: PUBLIC WORKS							
EQUIPMENT	# FY 2011	# FY 2012	# FY 2013	# FY 2014	# FY 2015	TOTAL	Source	FY 2011 Approved
Tub Grinder	$ 550,000					$ 550,000	Budget	$ -
Roll Out Garbage Cans	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 150,000	Budget	$ 15,000
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	$ 580,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 700,000		$ 15,000

Notes:
County Inert Landfill is quickly running out of space, tub grinder is needed to compact the refuse and to assist in prolonging the life of the existing landfill.

Replacement of roll out garbage cans, many can currently in use are originally 1997 cans, and normal yearly replacement.

Garage

FUND: (606) GARAGE			DEPARTMENT: GARAGE											
EQUIPMENT	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	#	FY 2015	TOTAL	Source	FY 2011 Approved
Truck Lift System					$ 25,000					$ 25,000	Budget	$ -
Waste Oil Heater			$ 5,000							$ 5,000	Budget	$ -
Service Truck							$ 23,000			$ 23,000	Budget	$ -
On-Car Rotor Lathe			$ 8,000							$ 8,000	Budget	$ -
										$ -		$ -
TOTALS BY YEAR	$ -		$ 13,000		$ 25,000		$ 23,000		$ -	$ 61,000		$ -

Notes:

Truck Lift System is needed to raise heavy trucks such as fire trucks and dump trucks, could move to new facility.

Waste Oil Heater will eliminate natural gas usage.

Service Truck will be a normal replacement current truck will be 15 years old.

On-Car Rotor Lathe, upgrade of our current eqp., newer vehicles aren't compatible with est. machine. Can't turn rotors when performing brake jobs.

Community Improvement

Inspections

FUND: (100) General Fund		DIVISON: COMMUNITY IMPROVEMENT								Department: Inspections		
EQUIPMENT	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	#	FY 2015	TOTAL	Source	FY 2011 Approved
Demolitions		$ 75,000									$ 75,000	SPLOST	$ 75,000
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ 75,000		$ -		$ -		$ -		$ -	$ 75,000		$ 75,000

Engineering Division

Administration

FUND: (100) General Fund	DIVISON: ENGINEERING				Department: Administration			
EQUIPMENT	# FY 2011	# FY 2012	# FY 2013	# FY 2014	# FY 2015	TOTAL	Source	FY 2011 Approved
Total Station Theodolite		$ 5,000				$ 5,000	Budget	$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000		$ -

Notes:
Total Station Theodolite to collect survey/elevation data much more quickly and accurately. With Engineering staff equipped to collect field data more efficiently, in-house design output will increase yielding off-setting contract cost avoidance.

Infrastructure Construction

FUND: (100) General Fund	DIVISION: ENGINEERING				Department: Infrastructure Construction			
EQUIPMENT	# FY 2011	# FY 2012	# FY 2013	# FY 2014	# FY 2015	TOTAL	Source	FY 2011 Approved
Infrastructure (Sidewalks)	$ 20,000	$ 20,000	$ 30,000	$ 30,000	$ 30,000	$ 130,000	Budget	$ 20,000
Infrastructure (Street Paving)	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000	Budget	$ 20,000
Infrastructure (Culverts)	$ 20,000	$ 160,000	$180,000	$ 200,000	$ 200,000	$ 760,000	Budget	$ 20,000
						$ -		$ -
						$ -		$ -
Infrastructure (Equipment)		$ 40,000	$ 25,000			$ 65,000	Budget	$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	$ 60,000	$ 240,000	$255,000	$ 250,000	$ 250,000	$1,055,000		$ 60,000

Notes:
Infrastructure (Sidewalks) for yearly repairs.
Infrastructure (Street Patching) for yearly repairs.
Infrastructure (Culverts) recommend programming $20k to $160k in FY 2012 depending upon available capital funding.
Infrastructure (Equipment) FY2012 Flatbed Dump Truck; FY2013 Crew Truck Replacement

Traffic

FUND: (100) General Fund	DIVISION: ENGINEERING				Department: Traffic			
EQUIPMENT	# FY 2011	# FY 2012	# FY 2013	# FY 2014	# FY 2015	TOTAL	Source	FY 2011 Approved
Sign Replacement	$ 25,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$145,000	Budget	$ 25,000
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	$ 25,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$145,000		$ 25,000

Notes:
Sign Replacement required by the Federal Highway Administration (FHWA) regulations pertaining to the new Manual on Uniform Traffic Control Devices (MUTCD) standards.

FUND: (505) WATER SEWER		DIVISION: ENGINEERING							
EQUIPMENT	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTAL	Source	FY 2011 Approved
Water (Storm Water)								
Bar Screen for City Canal (Financing $54K via GEFA	$6,330	$6,330	$6,330	$6,330	$6,330	$ 31,650	Budget	$ 6,500
Water								$ 264,530
Phased Hydrant Replacement - Programmed replace	$10,000	$10,000	$10,000	$10,000	$10,000	$ 50,000	Budget	$ -
Tank Maintenance Program (recurring)	$110,000	$110,000	$110,000	$110,000	$110,000	$ 550,000	Budget	$ 110,000
Design, Deep Well Water Supply	$45,000					$ 45,000	Budget	$ -
Deep Well Water Supply with Chemical Feed and Ae	$450,000					$ 450,000	Budget	$ -
Well Inspections	$40,000					$ 40,000	Budget	$ -
Well Repair (Main water plant wells #2, #3)		$75,000				$ 75,000	Budget	$ -
Clear Well Cleaning		$10,000				$ 10,000	Budget	$ -
Taste & Odor Control for Industrial Park Well - Install aerator and/or		$40,000				$ 40,000	Budget	$ -
Abandon Well #1 - Required per EPD. Includes equipment removal, sealing, & ce			$100,000			$ 100,000	Budget	$ -
Abandon Alice Street Well					$100,000	$ 100,000	Budget	$ -
Design W&S 2011 (water portion)	$7,000					$ 7,000	Budget	$ -
Lee Ave Main from Marion to Corridor Z {	$40,000					$ 40,000	Budget	$ -
Lee Ave Main from Corridor Z to Memorial { Bundled	$60,000					$ 60,000	Budget	$ -
Lee Ave Main, Marion St. to trunk main (4" Cast Iron	$15,000					$ 15,000	Budget	$ -
Roosevelt Main, Owens St. to Seaman St (2" galv/ 11	$20,000					$ 20,000	Budget	$ -
Owens St. Main, Brunswick Ave to Roosevelt St (1" g	$20,000					$ 20,000	Budget	$ -
Walker St. Main, Brunswick Ave to Roosevelt St (1.2	$25,000					$ 25,000	Budget	$ -
Design W&S 2012 Program (water portion)		$30,000				$ 30,000	Budget	$ -
Mary St. Main (6"DI stub ~ 20ft)		$5,000				$ 5,000	Budget	$ -
Phased Water Main Replacement		$100,000	$100,000	$100,000	$100,000	$ 400,000	Budget	$ -
ISO-related Improvements (i.e. Mitigate Water Supply Restrictions)		$200,000	$200,000	$100,000	$100,000	$ 600,000	Budget	$ -
Extend 10" Water Main, Gus Karle Pkwy					$200,000	$ 200,000	Budget	$ -
Purple Pipe						$ -		$ -
Design Water Re-Use Hydropneumatic distribution sy	$25,000					$ 25,000	Budget	$ 25,000
Water Re-Use distribution Pilot Project		$200,000				$ 200,000	Budget	$ -
Extend Purple Pipe distribution network				$275,000		$ 275,000	Budget	$ -
Sewer						$ -		$ 286,575
Lift Station/Pump Re-hab	$15,000	$15,000	$15,000	$15,000	$15,000	$ 75,000	Budget	$ -
Design Pittman (Clough to Colley) (Awarded)						$ -		$ -
Design Lee Ave from Marion to Corridor Z (Awarded)						$ -		$ -
Design Lee Ave from Corridor Z to Memorial (Awarded)						$ -		$ -
Design Hicks St from Calhoun St to Lee Ave. (Awarded)						$ -		$ -
Design Clay St. from Williams St. to Hicks St. (Awarded)						$ -		$ -
Pittman (Clough to Colley) Awarded 2010 W&S PH I						$ -		$ -
Euclid Ave. Sewer Replacement (Awarded)						$ -		$ -
Design W&S 2011 (sewer portion)	$13,000					$ 13,000	Budget	$ -
Lee Ave from Marion to Corridor Z {Bundled w/ W&S	$150,000					$ 150,000	Budget	$ -
Lee Ave from Corridor Z to Memorial {Bundled w/ W&S	$240,000					$ 240,000	Budget	$ -
Hicks St from Calhoun St to Lee Ave. {Bundled w/ W&	$80,000					$ 80,000	Budget	$ -
Clay St. from Williams St. to Hicks St. {Bundled w/ W	$30,000					$ 30,000	Budget	$ -
Suwannee Dr. Sewer Repl Ph III; Seminole Tr to Scre	$180,000					$ 180,000	Budget	$ -
Plantation Dr. to Seminole Trail {Bundled with Suwannee	$45,000					$ 45,000	Budget	$ -
Roosevelt from Owens St. to Seaman St. {	$35,000					$ 35,000	Budget	$ -
Owens St. from Brunswick Ave to Roosevelt St. {Bur	$45,000					$ 45,000	Budget	$ -
Walker St. from Brunswick Ave to Roosevelt St. {Bur	$45,000					$ 45,000	Budget	$ -
Design W&S 2012 Program (sewer portion)		$65,000				$ 65,000	Budget	$ -
Wastewater Treatment Plant Retrofit to meet new permit conditions		$50,000				$ 50,000	Budget	$ -
Mary St. from Garlington Ave to the dead end		$85,000				$ 85,000	Budget	$ -
Ketterer St. from Garlington Ave to Crawford St		$40,000				$ 40,000	Budget	$ -
Crawford St from Ketterer to Carswell Ave		$70,000				$ 70,000	Budget	$ -
Albany Ave. from McDonald St to Nicholls St		$30,000				$ 30,000	Budget	$ -
Arnold McKinney Dr from McDonald St to Folks St		$40,000				$ 40,000	Budget	$ -
Lee Ave from Marion St. to trunk main		$20,000				$ 20,000	Budget	$ -
Hazzard St from Reynolds St to Wadley St		$40,000				$ 40,000	Budget	$ -
Wadley St. from Samuel St. to Blackwell St.		$35,000				$ 35,000	Budget	$ -
Senate St from Emerson St to Sweat St		$70,000				$ 70,000	Budget	$ -
Phased Sewer main rehab / replacement		$105,000	$650,000	$650,000	$650,000	$2,055,000	Budget	$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	**$1,751,330**	**$1,451,330**	**$1,191,330**	**$1,266,330**	**$1,291,330**	**$6,951,650**		**$ 692,605**

Notes:

W&S Crew Truck ($5000/year for 5 years) -Recommen	$5,000	$5,000	$5,000	$5,000	$5,000	$ 25,000
Backhoe ($18,000/year for 5 years) -Recommend amend FY12 ESG cont		$18,000	$18,000	$18,000	$18,000	$ 72,000
W&S 2010 Ph 2 (Lee St) Companion Paving SPLOST	$250,000					$ 250,000
Suwannee Dr PH III Sewer Repl -- Companion Paving	$40,000					$ 40,000
W&S 2011 Ph I Companion Paving SPLOST allocatic	$60,000					$ 60,000
Phased W&S main rehab/replacement Companion Paving SPLOST		$200,000	$200,000	$200,000	$200,000	$ 800,000
W&S Companion SPLOST Total	$350,000	$200,000	$200,000	$200,000	$200,000	

Interconnect Industrial Park and City Water Systems (20,000 LF, 12" main) (prog outyear @ $800K)
New Master Lift Station & Force Main - Pafford Lake Area (prog long-range > ~2025 @ $1M)

Storm water Master Plan & Utility Study ($75K) w o	$75,000	
Pavement Inventory & Master Plan ($75K) would like to include in buc		$75,000

SPLOST 2008

FUND: SPLOST								
EQUIPMENT	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TOTAL	Source	FY 2011 Approved
Engineering Projects								
Unpaved Streets	$ 333,333	$ 550,000	$ 872,000	$ -	$ -	**$ 2,229,333**	SPLOST	**$ 333,333**
Resurfacing	$ 335,917	$ 429,166	$ 429,166	$ -	$ -	**$ 1,523,416**	SPLOST	**$ 335,917**
Sidewalk Improvements	$ 19,750	$ 19,750		$ -	$ -	**$ 49,375**	SPLOST	**$ 19,750**
Traffic Improvements	$ 79,000	$ 79,000		$ -	$ -	**$ 197,500**	SPLOST	**$ 79,000**
Water and Sewer								**$ -**
Water and Sewer Expansion		$ 790,000	$ 790,000	$ -	$ -	**$ 1,975,000**	SPLOST	**$ -**
Infrastructure Improvements		$ 263,333	$ 526,667	$ -	$ -	**$ 1,053,333**	SPLOST	**$ -**
Fire Department								**$ -**
Purchase One Pumper Truck	$ 250,000			$ -	$ -	**$ 250,000**	SPLOST	**$ 250,000**
75 Ft. Aerial Platform Truck				$ -	$ -	**$ -**	SPLOST	**$ -**
Remote Fire Station #4		$ 395,000		$ -	$ -	**$ 395,000**	SPLOST	**$ -**
Station Renovations		$ 118,500		$ -	$ -	**$ 118,500**	SPLOST	**$ -**
Police Department								
Building Renovations	$ 350,000			$ -	$ -	**$ 350,000**	SPLOST	**$ 350,000**
Training facility Improvements				$ -	$ -	**$ -**	SPLOST	**$ -**
Public Works								
New Public Works Facility			$ 1,343,000	$ -	$ -	**$ 1,343,000**	SPLOST	**$ -**
Administration								
Software and Hardware	$ 25,000			$ -	$ -	**$ 25,000**	SPLOST	**$ 25,000**
Community Improvement								
Demolition/land acquisition of	$ 75,000	$ 237,000	$ 237,000	$ -	$ -	**$ 667,749**	SPLOST	**$ 75,000**
of Public Buildings						**$ -**		
DownTown Development Au	$ 132,000	$ 132,000	$ 132,000	$ -	$ -	**$ 396,000**	SPLOST	**$ 132,000**
TOTALS BY YEAR	**$1,600,000**	**$3,013,749**	**$ 4,329,833**	**$ -**	**$ -**	**$ 10,573,206**		**$ 1,600,000**

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GLOSSARY

Account Group	A self-balancing set of accounts which are not a fund or a fiscal entity. General Fixed Assts Account Group and General Long-Term Debt Account Group are such examples.
Accounting System	The total structure of records and procedures that identify, record, classify, summarize and report information on the financial position and results of operations of a governmental unit or any of its funds.
Accrual Basis Accounting	A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.
Ad Valorem Taxes	According to value; an assessment such as Taxes or insurance based on the value of the commodity (real or personal property) involved.
Appropriation	An authorization made by the City Commission that permits the city to set aside money or materials for a specific purpose.
Assessed Value	A determination of the estimated value of property as prescribed by the Ware County Tax Assessors office.
Assets	Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.
Balanced Budget	A budget in which the estimated current expenditures are equal to or less than the estimated current revenues.
Base Budget	The base budget consists of personal services only. Price and quantity changes are reflected in the base budget but only to the extent that they are in support of personal services. Program and/or capital improvements are not included in the base budget.
Beverage Tax	Taxes on alcoholic beverages (beer, wine, liquor) sold within the City.

Bond A written promise to pay a specified sum of money, called the per value or principal, at a specified date or dates in the future, together with periodic interest at a specified rate.

Bonded Debt Payments on bonds sold by the city to spread over a long term.

Budget A financial plan for a specific period of time (fiscal year) that matches all planned revenues and expenditures with various city services.

Budget Adjustment A revision to the adopted budget that occurs during the affected fiscal year.

Budget Calendar The schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

Budget Message The instrument used by the City Manager in presenting a Comprehensive financial program to the City Commission and the Citizens of Waycross.

Budget Resolution The official enactment by the City Commission legally Authorizing the City Manager to obligate and spend resources.

Budget Transfer Intra Division Transfer: A transfer from one departmental account in a division to an account in a different division.

Budgetary Control The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenue.

Capital Expenditures Capital outlay of two thousand five hundred ($2,500) or more that has a useful life in excess of one year.

Capital Improvement Plan This is a multi-year planning instrument used by governments to identify needed capital projects and to coordinate the financial and timing of such improvements in a way that maximizes the return to the public.

Capital Project Fund
A fund used to account for financial resources used for the acquisition or construction of major capital equipment or facilities.

Capital Outlay
Expenditures that result in the acquisition of/or addition to fixed assets.

Debt Service
Expenditures for principle and interest payments on loans, notes and bonds.

Debt Service Requirements
The amount of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal year, and contributions required to accumulate money for the future retirement of term bonds.

Department
Departments are the major functional sub-divisions and correspond roughly to functional hierarchy used by the City. Each department has been assigned to one of the functions according to the type of activity it performs.

Depreciation
(1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a fiscal period.

Encumbrance
The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund
A governmental accounting fund in which the services provide are financed and operated similarity to those of a private business. The rate schedules for these services were established to insure that revenues are adequate to meet all necessary expenditures.

Equipment or Vehicle Purchase
Line items listed in the Capital Outlay expenditures within each individual department for equipment and vehicle replacement cost. If an amount is shown in these budgeted line items, no financing will be needed. All financed items will be accounted for under Lease Purchase Payments within each department.

Expenditures
This term refers to the outflow of funds paid, or to be paid for assets, goods, or services obtained regardless of when the expenses are actually paid.

Fiscal Year — A twelve (12) month period between settlements of financial accounts. This fiscal year for the City of Waycross begins July 1, and ends June 30, of each.

Fixed Assets — Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, improvements other than building, machinery, and equipment.

Franchise Tax — Fees levied on a corporation in return for granting a privilege sanctioning a monopoly or permitting the use of public property, usually subject to regulation set by the governing body.

Fund — A fiscal and accounting entity that is composed of a self balancing set of accounts that reflects all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose position and the results of operations. Funds are established as individual records for purposes of legal compliance, difference natures of the activities performed, measurement of difference objectives, and to facilitate management control.

Fund Balance — Refer to the net of unrestricted money remaining in a fund after the year's expenditures and revenues are tallied, and is therefore also known as surplus funds.

Fund Equity — The excess of assets over liabilities. A portion of the equity may be reserved or designated; the remainder is Fund Balance.

GAAP — Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standards setting bodies.

General Fixed Assets Account Group — A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit.

General Fund — This fund is used to account for all revenues and expenditures of the City of Waycross not accounted for in any other fund; and is an operating fund from which most of current operations of the city are financed.

Governmental Fund A generic classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and fiduciary funds. General fund, special revenue funds and capital projects funds are all examples of governmental fund types.

Grant A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function, activity or for the acquisition or construction of fixed assets.

Infrastructure The basic installations and facilities on which the continuance and growth of a community depend upon. Examples include water and sewer improvements, roads and street paving, and public buildings.

Insurance Tax Tax paid by insurance companies for premiums collected inside the city.

Interfund Reimbursement Transfer A planned movement of money between funds to offset expenses incurred in the receiving fund due to operation of the sending fund. This is also referred to as an overhead transfer.

Intergovernmental Revenue Revenue from other governments in the form of entitlements, grants, shared revenues or payments in lieu of taxes.

Internal Service Funds Funds used to account for the financing of goods or services provided by one department of the government to other government departments on a cost reimbursement basis.

Lease Purchase Payments Expenditures for leasing or renting equipment or vehicles for both temporary and long-tem use by the government. These expenditures include bus and other vehicle rental when operated by local government, capital lease arrangements and other rental agreements.

Levy The assessment and collection of tax or other fees.

Line Item Budget A budget that lists each expenditure category (personnel services, supplies, travel, training, etc.) separately, along with the dollar amount budgeted for each specified category.

Local Option Sales Tax — Sales tax collected from local businesses for the purpose of reducing property taxes and maintaining governmental operations. Ongoing after referendum.

Long-Term Debt — Debt with a maturity of more than one year after the date of issuance.

Maintenance & Repair — Expenses resulting from the purchase of labor and materials for the repair or maintenance of city property by an outside vendor.

Millage Rate — The ad Valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Modified Accrual Basis — Governmental funds us the modified accrual basis of accounting. Revenues are cognized in the period in which they become both available and measurable. Expenditures are recognized at the time a liability is incurred.

Motor Vehicle & Mobile Home Tax — Taxes collected from license plate sales inside the city.

Operating Budget — The portion of the budget pertaining to daily operations and/or maintenance of city services, programs, facilities or fixed assets incurred in a fiscal year.

Operating Transfer — Legally authorized Interfund transfers from a fund receiving revenue to the fund that makes expenditures.

Paying Agent — The expenses incurred in the issuance and management of Bond Issues.

Personal Services — Expenditures directly attributable to the city employees, including salaries, overtime, and the city's contribution to social security, health insurance, workers' compensation insurance and retirement.

Professional Services — Expenditures incurred by the city to obtain the services of recognized license professionals such as doctors, lawyers, engineers, certified public accountants, and consultants.

Proprietary Fund — A fund that is used to account for business-type activities of a government. The basis of accounting for this type of fund is the accrual basis which means most transactions are measured when they occur, regardless of when cash his received or disbursed.

Real Estate Tax — Taxes collected by Ware County on real estate transfers (deed fees) within the city.

Reserve — An account used to indicate a portion of a fund balance legally restricted for a specific purpose and in therefore not available to general appropriations.

Retained Earnings — A fund equity account that reflects accumulated net earning or losses of proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

Revenue — Funds that the city receives as income. It includes such items as taxes, license, permits, fines, forfeitures, user fees, service charge, and grants.

Revenue Bonds — Revenue bonds are issued to finance industrial and commercial growth projects. Projects can include land acquisition, new-facility construction, improvements to existing facilities, and purchase and renovation of existing structures.

Small Tools — For purchase of small hand tools and small equipment and having a life expectancy or not more than three (3) years.

Special Revenue Fund — A fund established to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government.

State Revolving Loan (SRF) — State of Georgia loan pool for sewer improvements by local governments. This is a two (2) percentage loan rate, with twenty (20) year term.

Street Assessments — Street improvement cost assessed against landowner's property and due to the city.

Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Waycross are approved by the Commission and are within their limits determined by the State of Georgia.
Training	Expenditures incurred as a result of city approved instructional courses.
Travel	Expenditures incurred in the conduct of city business and/or schools. This includes subsistence, transportation, mileage (private vehicle), and hotel cost.
Unreserved Fund Balance	The amount remaining in a fund that is not designated for some future use and which is available for further appropriation or expenditure.
User Charges	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
Utility Franchise Tax	Tax levied against utility companies doing business with the city (electricity, cable television, gas, telephones, etc.) for the use of city rights-of-way.