Waycross

Opportunity in every direction.

FY 2014 Budget

July 1, 2013 - June 30, 2014

Adopted by the City Commission on June 18, 2013

Prepared by Dana Chancey

Table of Contents

INTRODUCTION 2
Budget Objective 2
Distinguished Budget Award 4
Resolution (Copy) 6
Mission Statement 8
Our Guiding Principles 9
Budget Message from the City Manager 10
Budget Summary 16
Governmental Funds 17
Internal Service Funds 20
Enterprise Funds 24
Fund Summary 2011-2014 26
FY 2014 – Total Budgeted Resources 27
FY 2014 – Operating Expenditures and Budget Highlights 28
Property Tax Digest 29
FY 2014 Revenue and Expense Summary 30
CITY IN BRIEF 36
Geographic 37
Demographics 39
Miscellaneous Statistics 44
Organizational Chart 46
Component Units of the City of Waycross 47
FINANCIAL POLICIES 48
Revenue Policies 48
Debt Policies 48
Banking and Investment Policies 49
Audit Policies 49
Purchasing Policies 49
Five Year Capital Improvement Program 49
Fixed Assets Policies 50
Basis of Accounting 50
Budgeting 50

Budget Cycle ... 52
Budget Policies ... 53
Budget Objective by Type of Fund ... 53
Budget and Expenditure Control ... 54
Budget Process ... 54
Strategic Planning Sessions ... 55
Budget Calendar ... 60
Budget Adoption ... 61
Budget Amendment Process ... 62
FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS ... 66
FY 2014 Governmental Fund Structure ... 66
Governmental Funds ... 67
Combined Statement of Budgeted Revenues and Expenditures ... 69
General Fund Expenditure Summary ... 71
General Fund Revenue Summary ... 72
Cemetery Fund Summary ... 75
WPD Information Technology Fund Summary ... 76
Hotel/Motel Tax Fund Summary ... 77
SPLOST 2008 Fund Summary ... 78
FY 2014 Proprietary Fund Structure ... 79
Proprietary Funds ... 80
Combined Statement of Budgeted Revenues and Expenditures ... 81
Water & Sewer Fund Summary ... 83
Waste Management Fund Summary ... 84
Debt Summary ... 85
Georgia Environmental Facilities Authority Loans ... 85
Other Debt ... 88
Total Debt Summary ... 89
Legal Debit Margin ... 90
Financial Trend ... 90
Fund Balance ... 103
Individual Fund Status Report ... 104
PERSONNEL SUMMARY ... 108
Personnel Changes ... 108
Personnel Authorization Summary ... 109

2012 – 2014 Personal Positions by Department 110
DEPARTMENTAL SUMMARY, & GOALS 114
General Fund Summary 115
Executive Division 116
Finance 119
Human Resources 122
Police Department 125
Fire Department 133
Public Works 136
Community Development 139
Engineering 142
General Fund Non-Operating 145
Enterprise Funds 146
Water and Sewer Fund Summary 146
Waste Management Fund Summary 149
Special Revenue Funds 152
Cemetery Fund Summary 152
WPD Information Technology Fund Summary 154
Hotel/Motel Fund Summary 155
Special Purpose Local Option Sales Tax 2008 156
Internal Service Funds 157
Garage Fund Summary 157
Liability Insurance Fund Summary 159
Health Insurance Fund Summary 160
Retirement Fund Summary 161
Worker's Compensation Fund Summary 162
DETAIL BY LINE ITEM and DEPARTMENT DUTIES 164
General Fund Revenue 164
General Fund Expenditures 166
Executive Division 166
Finance 170
Human Resources 175
Police Division 177
Fire Division 191
Public Works Division 193

Community Improvement Division 197
Engineering Division 201
General Fund Non-Operating 206
Enterprise Funds 207
Water and Sewer Fund Revenues 207
Water & Sewer Operations 208
Waste Management Fund Revenues 210
Garbage & Yard Trash Collections 211
Special Revenue Funds 214
Internal Service Funds 218
PERFORMANCE MEASURES 222
City Manager 222
Channel 42/IT 223
Finance 224
Purchasing 225
Accounting 226
Human Resources 227
Police Department 228
Fire Department 229
Public Works 230
Highway & Streets Department 231
Cemetery Fund 232
Waste Management Fund 233
Garage Fund 234
Community Improvement – Animal Control 235
Community Improvement – Inspections 236
Community Improvement – Administration 237
Engineering 238
Engineering – Infrastructure Construction 239
Engineering – Traffic 240
Engineering – Public Buildings 241
Water and Sewer Fund 242
CAPITAL IMPROVEMENT PLAN 244
Capital Improvement 5 Year Summary 248
Capital Vehicles and Equipment Listing 250

Capital Improvement Plan by Division 251
Executive Division 251
Finance Division 251
Police Division 252
Fire Division 255
Public Works Division 256
Community Improvement 257
Engineering Division 258
GLOSSARY 264

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INTRODUCTION

Budget Objective

Fiscal Year 2014 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 responsibilities and duties, performance measures, and goals.

The ***Performance Measures*** are used as a tool for improving service delivery. Each department will have a list of activities that are performed on a daily basis.

The ***Capital Improvement Plan*** provides a listing of projecting and planning the cities needs for improvements such as equipment and infrastructure needs. This would also include major projects to be funded by a Special Purpose Local Option Sales Tax referendum.

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 2014 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, 2012

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, 2012. 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. 13-31

A RESOLUTION TO APPROVE CITY OF WAYCROSS BUDGETS FOR THE FISCAL YEAR 2014; JULY 1, 2013 THROUGH JUNE 30, 2014

WHEREAS, on June 12, 2013 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	$13,470,134.00
Water & Sewer Fund	$ 6,177,817.00
Waste Management Fund	$ 2,102,644.00
Cemetery Fund	$ 201,759.00
WPD Information Technology Fund	$ 15,000.00
Hotel/Motel Tax Fund	$ 271,500.00
SPLOST 2008-2013 Fund	$ 3,075,000.00

for the fiscal year beginning July 1, 2013 and ending June 30, 2014; 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	$13,470,134.00
Water & Sewer Fund	$ 6,177,817.00
Waste Management Fund	$ 2,102,644.00
Cemetery Fund	$ 201,759.00
WPD Information Technology Fund	$ 15,000.00
Hotel/Motel Tax Fund	$ 271,500.00
SPLOST 2008-2013 Fund	$ 3,075,000.00

for the fiscal year beginning July 1, 2013 and ending June 30, 2014; 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 12, 2013, 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 fiscal year 2014 beginning July 1, 2013, and ending June 30, 2014, 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 18th day of June, 2013.

CITY OF WAYCROSS, GEORGIA

CLARENCE E. BILLUPS,
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 2014 Budget

The City of Waycross, Georgia

Mayor
Clarence E. Billups

District 1
Norman E. Davis, Sr.

District 2
William D. Simmons, Mayor Pro-Tem

District 3
Marian Solomon-Gaines

District 4
Diane L. Hopkins

District 5
Alvin D. Nelson

City Manager
Deron King

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, 2013

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

I am pleased to present the Annual Operating and Capital Budget for the fiscal year beginning July 1, 2013 and ending June 30, 2014. In accordance with Laws of the State of Georgia and the Charter of the City of Waycross, Section 37, the budget was approved by the City Commission on June 18, 2013.

As this extended time of volatility and economic uncertainty continued, the City has continued to provide services at substantially the same level as prior to the economic downturn. This has been done by limiting capital expenditures, proposing no salary increases other than longevity increases and using the general fund balance. Fortunately from wise decisions in the past, the City entered the downturn with a general fund balance. As the recession continued and tax revenues declined, the fund balance has been reduced. In fiscal year 2010, the fund balance was $399,923. In FY 2011, as a result of the settlement of a disputed property tax appraisal, the fund balance was increased by $79,373 this brought the fund balance to $479,296. For FY 2012, the ending fund balance was $298,783. We anticipate for FY 2013 the ending fund balance will be increased by $90,000.

Although, the local economy has indicated some improvement, a conservative approach was used to develop the FY 2014 budget. Certain significant issues were addressed with the limited increase in revenues.

• A 2.5% longevity increase was budgeted for employees who qualify this year. No cost of living increase was budgeted due to revenue restraints. However, the budget reflects a full year of a 2.5% raise given in the prior year that was phased in.
• A part-time position was created for the Tourism/Visitor Center through Hotel/Motel funds. This person will greet visitors and be an assistant to the Tourism/Main Street manager.
• Pension contributions and health care funding were increased to continue making up for shortfalls in the previous two years.
• Capital expenditures for FY 2014 are limited. Although the need to replace lawnmowers, tractors, and many other pieces of equipment are needed due to constant repair costs, this year's

budget only allowed us to replace four patrol vehicles and one tractor for the Public Works department.

The city's budget preparation this fiscal year has been a challenge in that the city must maintain expenses while also understanding the each department has their list of needs while we also factor in the health insurance and retirement increases into the overall budget. Another bump in the road was the Local Option Sales Tax revenue decreased from FY 2012 to FY 2013 by 6%. The City and County are still under negotiations for settling the new rate for the LOST distribution. Gratefully no budget cuts or furloughs were required in FY 2013. In FY 2014 the city will continue to be conservative in an effort to increase the fund balance for the future.

The above steps should allow us to continue to provide superior municipal services by professional and dedicated people committed to exceeding the needs of our community.

BUDGET OVERVIEW

The City of Waycross's budget consists of seven separate funds. The 2014 Budget total $25,313,854 consisting of the following funds:

Fund Summary

All Funds	2013 Budget	2014 Budget	Difference	%
General Fund	$ 13,054,920	$ 13,470,134	$ 415,214	3.2%
Water and Sewer Fund	$ 6,065,684	$ 6,177,817	$ 112,133	1.8%
Waste Management Fund	$ 1,450,901	$ 2,102,644	$ 651,743	44.9%
Cemetery Fund	$ 206,532	$ 201,759	$ (4,773)	-2.3%
WPD Information Technology Fd	$ 18,000	$ 15,000	$ (3,000)	-16.7%
Hotel/Motel Tax Fund	$ 300,000	$ 271,500	$ (28,500)	-9.5%
SPLOST 2008 Fund	$ 2,775,000	$ 3,075,000	$ 300,000	10.8%
Total	$ 23,871,037	$ 25,313,854	$ 1,442,817	6.0%

GENERAL FUND – The general fund budget is proposed to increase $415,214 or 3.2% from $13,054,920 to $13,470,134. Gradual reimbursement increases along with other city taxes have allowed the budget to be increased. Increased revenues are being used to support operating cost, as well as pay for utilities for three buildings inherited last year and fund delayed expenditures.

WATER AND SEWER FUND – The water and sewer fund budget is proposed to increase by $(112,133) or 1.8% from $6,065,684 to $6,177,817. The increase is the result of several factors, such as the Water and Sewer rates which increased by 1.5%, and Loads for Disposal revenue also increased this past fiscal year. Unfortunately, however, the actual water and sewer consumption by the users decreased this past fiscal year.

WASTE MANAGEMENT FUND – The waste management fund budget is proposed to increase $651,743 or 44.9% from $1,450,901 to $2,102,644. Last year in FY 2013 the

garbage contract was renewed with additional services for Brown and White Goods collections at no additional cost to our customers. For FY 2014, the city has reclaimed all commercial dumpsters. Previously a private company was serving all businesses within the city limits; now the city has contracted with Southland Waste Systems locally to continue serving our customers at a nominal rate to the city. The city is now billing the commercial dumpster customers on a monthly basis and collecting the revenue for this service. During the FY 2014 budget process, a full time position was added in the Accounting Department to handle this task. A new revenue account for commercial dumpster billing has been added along with an expense account to pay for this service. This new billing should generate a minimal income to support the added position and help to continue brown and white good services at no cost to our residents. The City Commissioners anticipate this service will encourage our customers to help keep our city clean and sanitary.

CEMETERY FUND – The cemetery fund is proposed to decrease $4,773 or 2.3% from $206,532 to $201,759. A reimbursement from the General Fund of $36,450 is budgeted for FY 2014. Since the downward turn of the economy the cemetery sales have decreased significantly.

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.

THE PRESENT

The economic growth for our community has been exciting. Within the last four years construction of Georgia Biomass, a $150 million wood pellet plant on a 300 acre site in the Industrial Park in Ware County has been completed. Approximately eighty people are employed at the plant with numerous other positions in the timber industry to provide the 1.5 million tons of raw wood needed to produce the wood pellets. Georgia Biomass is a collaboration of RWE Innogy (German energy company) and BCM Management (Swedish equipment manufacturer). The wood pellets are being shipped to Europe from the Savannah Port Authority.

The restaurant and retail cliental is expanding. Many new restaurants have opened in the city such as Red Lobster/Olive Garden. The construction of a Goodwill Industry store and Beall's Outlet has recently been completed. Since the local hospital has merged with the Mayo Clinic, this has been a positive increase for our doctor cliental. Old buildings are getting renovated in an effort to create more convenient locations for doctors within our community. This economic growth has created job opportunities and a positive revenue stream for the City of Waycross.

Scheduled for fiscal year 2013 and 2014, is the renovation of the 1937 City Auditorium into a multiuse facility featuring a 350 seat theater space and a walking trail connecting this facility to the downtown. The architect's have been working on the final changes. The project will be funded by the 2008 Special Purpose Local Option Sales Tax Fund. This project is under construction today. The city anticipates this building to attract more local events to be held in downtown Waycross.

Our citizens will be voting on the Special Purpose Local Option Sales Tax referendum this fall. The city has building repairs at several different locations and equipment replacement needs that cannot be funded within the normal budget. The result of the referendum will play a major role in our financial plans for the future.

Effective July 1, 2013 the ISO rating schedule has major changes that will require costly upgrades in order to maintain the city's long term held Class 3 ISO rating. Some of those changes include updating vehicles, technology, and firefighter equipment. Some other changes include the need for two Prevention Inspectors and a 4th Fire Station will have to be built. Next budget year will be affected by these changes mentioned.

The city has formed an investment committee that consists of three administrative personnel and two City Commissioners. This committee was created to find ways for the city to improve the return on short and long term investments with the available appropriated funds.

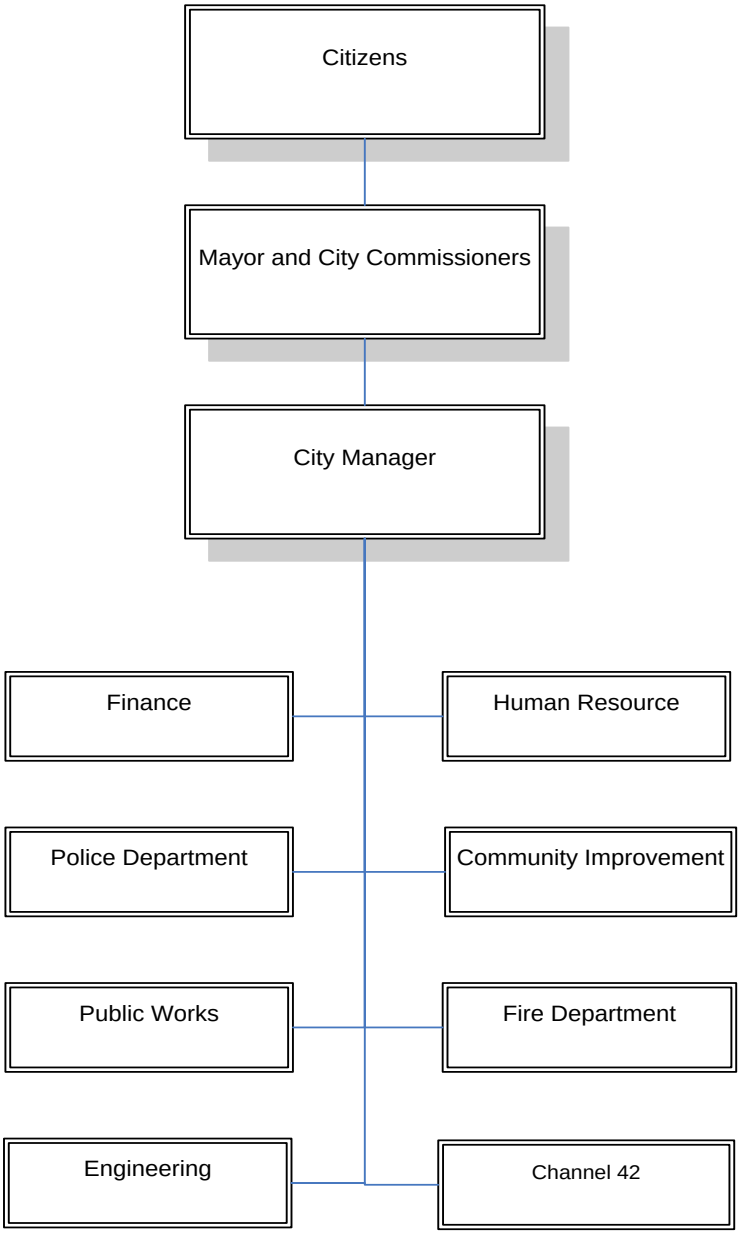
FUTURE PROSPECTS

The city has partnered with the Waycross-Ware County Development Authority to streamline a key economic contract for prospective industries to our city. The economic prospects for our community are positive. The city has many services to offer a developer or industry such as, an abundance of water supply and sewer services. The Waste/Water Treatment Plant was upgraded in 2000. 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. The physical location of our city allows us to attract different types of industries. Once the renovation of the City Auditorium is completed, this building will be used for conferences, meetings and other activities that will promote our city. For now and in the future, City of Waycross will continue to develop and grow to offer future generations a great place for job opportunities and a great place to call "home".

Waycross continues to be "Opportunity in Every Direction".

Deron King
City Manager

City of Waycross
Organizational Chart



Division Heads

Deron King
City Manager (912) 287-2912/deronking@waycrossga.com

Danny Lamonte
Finance Director (912) 287-2964/dlamonte@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
Community Improvement Director (912) 287-2944/rmaddox@waycrossga.com

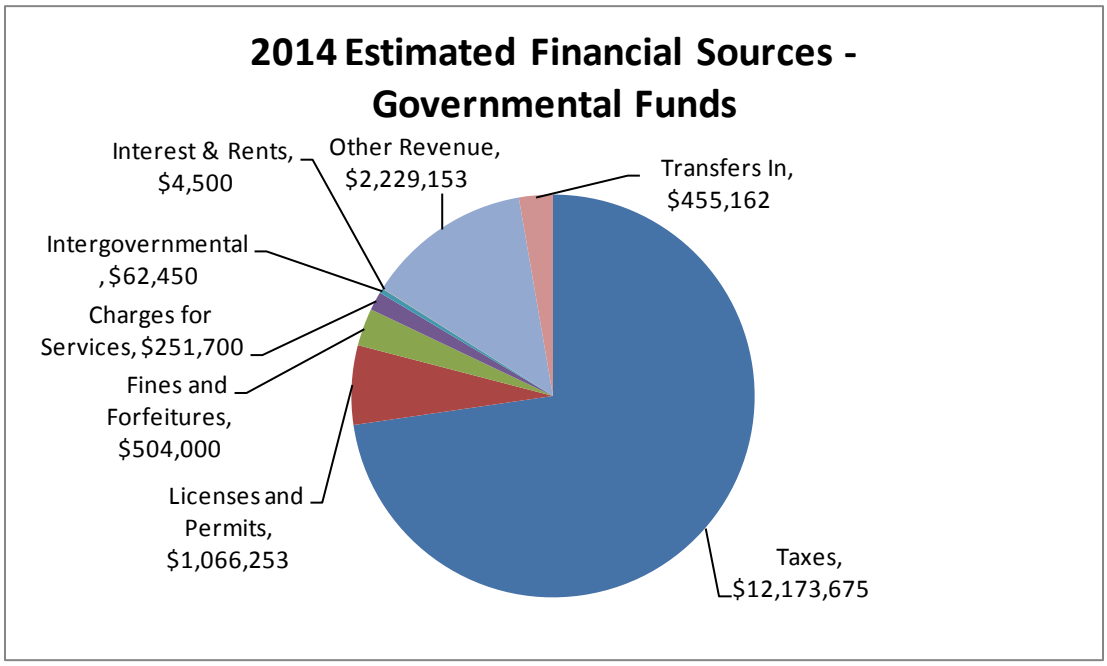
Jessica Deal
Engineering Director (912) 287-2945/gthomas@waycrossga.com

Website address http://www.waycrossga.com

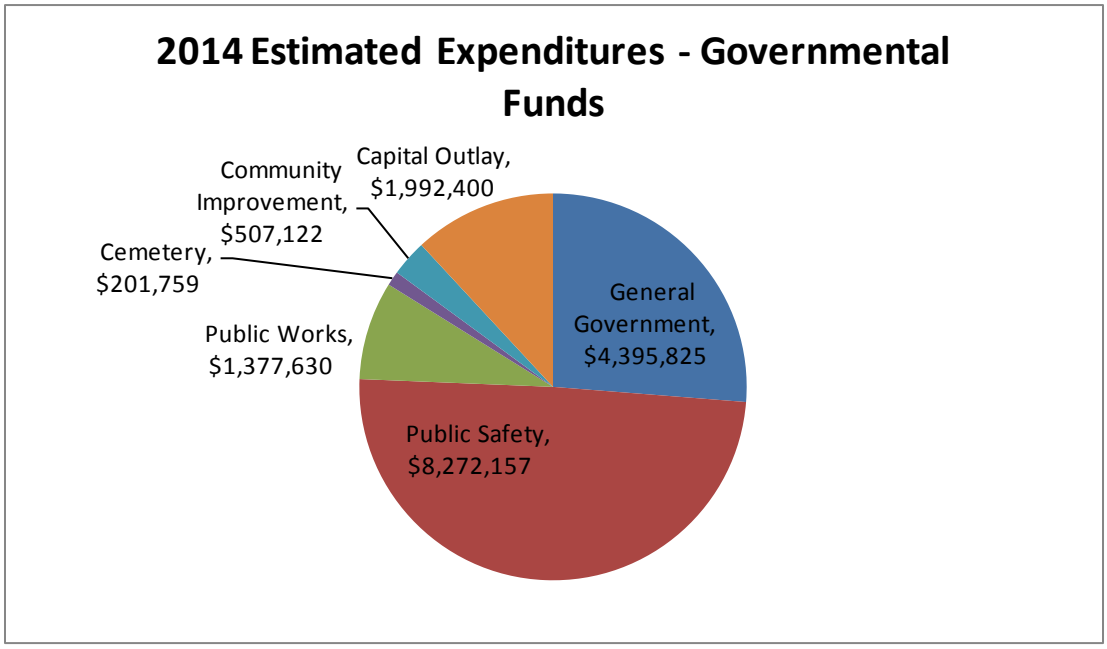
Budget Summary

Total Governmental Funds Summary of Estimated Financial Sources and Uses

Total Sources $16,746,893



Total Expenditures $16,746,893



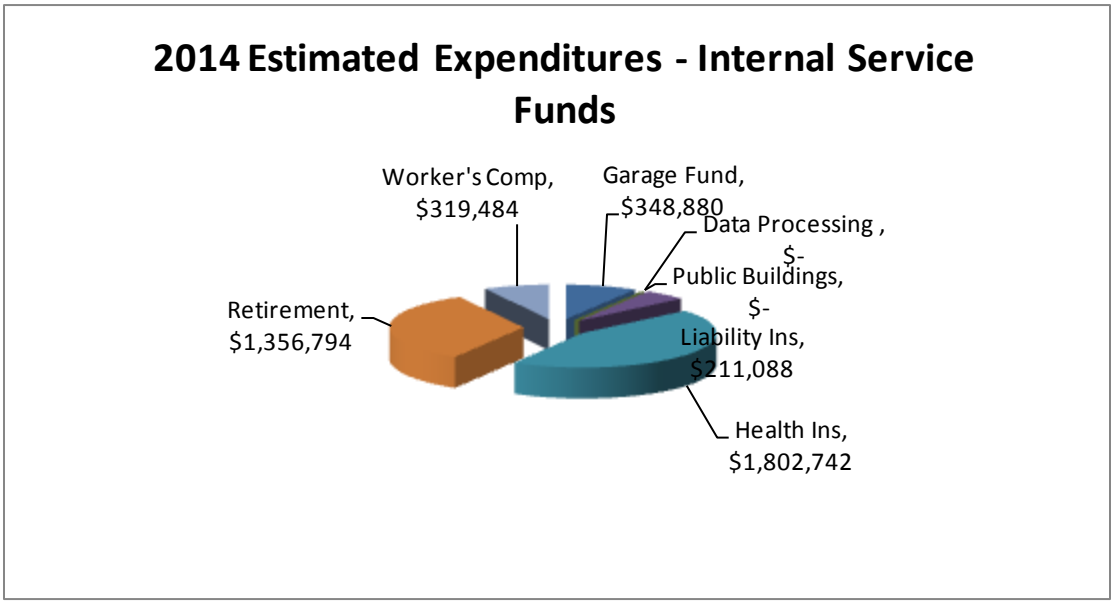
Governmental Funds
2012-2014 Summary of Estimated Financial Sources and Uses

	General Fund			Special Revenue Funds and SPLOST		
	2012 Actual	2013 Estimated	2014 Budget	2012 Actual	2013 Estimated	2014 Budget
Financial Sources:						
Taxes	$9,051,398	$9,139,503	$9,098,675	$2,387,009	$1,859,028	$3,075,000
Licenses and Permits	$770,406	$1,015,946	$1,066,253			
Fines and Forfeitures	$533,204	$443,071	$504,000	$0	$0	$0
Charges for Services	$19,071	$174,533	$181,700	$35,491	$69,556	$70,000
Intergovernmental	$124,052	$25,685	$26,000	$317,220	$60,572	$36,450
Interest & Rents	$1,493	$1,152	$4,500	$2,141	$3,496	$0
Other Revenue	$60,829	$1,996,818	$2,179,153	$144,767	$44,450	$50,000
Transfers In	$170,380	$0	$409,853	$0	$0	$45,309
Total Estimated Financial Sources:	$10,730,833	$12,796,706	$13,470,134	$2,886,628	$2,037,102	$3,276,759
Expenditures:						
Current:						
General Government	$1,033,170	$3,054,198	$3,645,825	$415,563	$44,383	$750,000
Public Safety	$7,354,907	$7,734,104	$7,922,157	$83,129	$0	$350,000
Public Works	$1,935,956	$1,414,141	$1,377,630	$0	$0	$0
Cemetery				$0	$192,334	$201,759
Community Improvement	$436,918	$432,419	$432,122	$247,960		$75,000
Debit Service:						
Principal retirement	$249,996					
Interest and other charge	$27,194					
Capital Outlay	$0	$66,602	$92,400	$1,034,583	$156,082	$1,900,000
Total Uses of Resources:	$11,038,141	$12,701,464	$13,470,134	$1,781,235	$392,799	$3,276,759
Net Increase (Decrease) in Fund Balance	($307,308)	$95,242	$0	$1,105,393	$1,644,303	$0
Beginning Fund Balance	$479,296	$298,783	$394,025	$3,012,041	$3,947,054	$5,591,357
Transfers and Other Adjustments	$126,795			($170,380)		
Fund Balance - June 30	$298,783	$394,025	$394,025	$3,947,054	$5,591,357	$5,591,357

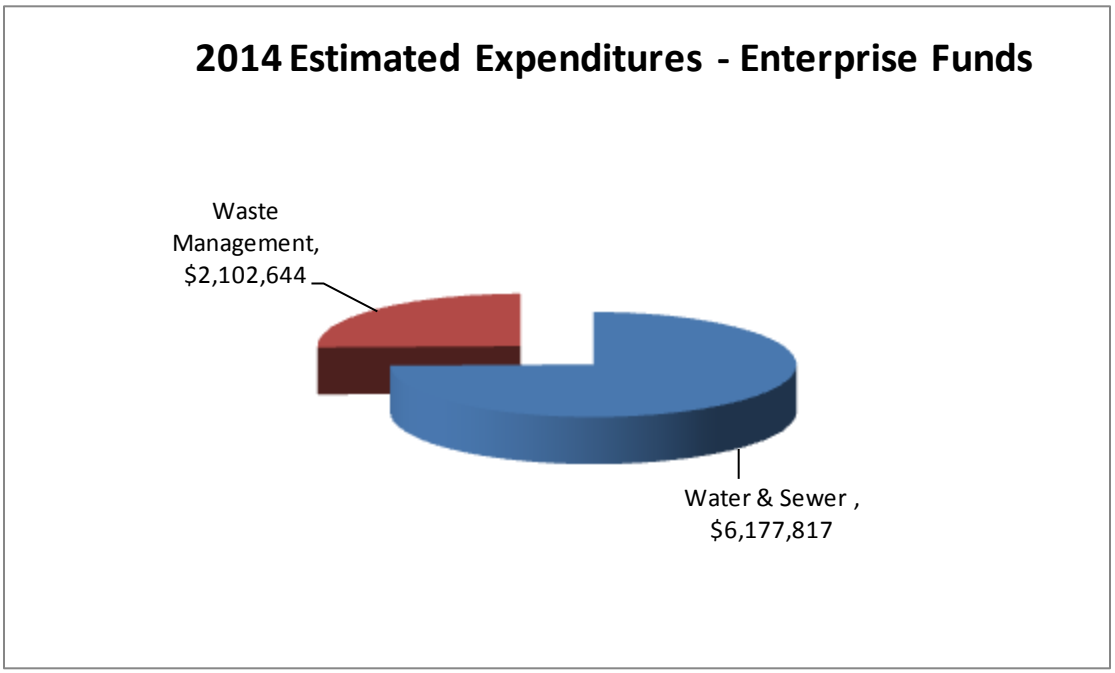
Governmental Funds (CONT'D)
2012-2014 Summary of Estimated Financial Sources and Uses

	Total Governmental Funds		
	2012 Actual	2013 Estimated	2014 Budget
Financial Sources:			
Taxes	$11,438,407	$10,998,531	$12,173,675
Licenses and Permits	$770,406	$1,015,946	$1,066,253
Fines and Forfeitures	$533,204	$443,071	$504,000
Charges for Services	$54,562	$244,089	$251,700
Intergovernmental	$441,272	$86,257	$62,450
Interest & Rents	$3,634	$4,648	$4,500
Other Revenue	$205,596	$2,041,268	$2,229,153
Transfers In	$170,380	$0	$455,162
Total Estimated Financial Sources:	$13,617,461	$14,833,808	$16,746,893
Expenditures:			
Current:			
General Government	$1,448,733	$3,098,581	$4,395,825
Public Safety	$7,438,036	$7,734,104	$8,272,157
Public Works	$1,935,956	$1,414,141	$1,377,630
Cemetery	$0	$192,334	$201,759
Community Improvement	$684,878	$432,419	$507,122
Debit Service:			
Principal retirement			
Interest and other charge			
Capital Outlay	$1,034,583	$222,684	$1,992,400
Total Uses of Resources:	$12,542,186	$13,094,263	$16,746,893
Net Increase (Decrease) in Fund Balance	$798,085	$1,739,545	$0
Beginning Fund Balance	$3,491,337	$4,245,837	$5,985,382
Transfers and Other Adjustments	($43,585)		
Fund Balance - June 30	$4,245,837	$5,985,382	$5,985,382

Total Operating Expenditures
$4,038,988



Total Operating Expenditures
$8,280,461



Internal Service Funds

2012-2014 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

	Garage Fund			Data Processing Fund		
	2012 Actual	2013 Estimated	2014 Budget	2012 Actual	2013 Estimated	2014 Budget
Revenues						
Charges for Services						
Operating grants and Contributions	$392,074	$350,699	$348,880	$311,968	$324,354	$0
Total Operating Revenues	$392,074	$350,699	$348,880	$311,968	$324,354	$0
Operating Expenses						
Personal Services	$331,405	$284,413	$302,066	$201,022	$208,283	$0
Contractual Services	$22,363	$23,774	$22,564	$33,132	$52,772	$0
Repairs and maintenance	$27,217	$31,168	$24,250	$70,278	$50,149	
Other Supplies and expenses		$325,000				
Insurance Claims and expenses	$0	$0	$0	$0	$0	$0
Retirement Payments	$0	$0	$0	$0	$0	$0
Depreciation	$12,304	$0	$0	$7,046	$0	$0
Total Expenditures	$393,289	$664,355	$348,880	$311,478	$311,204	$0
Operating Income (Loss)	($1,215)	($313,656)	$0	$490	$13,150	$0
Nonoperating Revenues (Expenses)						
Interest and Investment Revenue						
Miscellaneous Revenue						
Total Nonoperating Revenues						
Change In Net Assets	($1,215)	($313,656)	$0	$490	$13,150	$0
Total Net Assets - Beginning	$343,122	$341,907	$28,251	$217,350	$217,840	$230,990
Total Net Assets - Ending	$341,907	$28,251	$28,251	$217,840	$230,990	$230,990

Internal Service Funds (CONT'D)
2012-2014 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

	Public Buildings Fund			Liability Insurance Fund		
	2012 Actual	2013 Estimated	2014 Budget	2012 Actual	2013 Estimated	2014 Budget
Revenues						
Charges for Services						
Operating grants and Contributions	$100,340	$102,469	$0	$206,104	$206,000	$211,088
Total Operating Revenues	$100,340	$102,469	$0	$206,104	$206,000	$211,088
Operating Expenses						
Personal Services	$80,368	$84,211	$0			
Contractual Services	$0	$0				
Repairs and maintenance	$3,963	$517				
Other Supplies and expenses	$13,633	$13,972				
Insurance Claims and expenses	$0	$0	$0	$194,188	$191,078	$211,088
Retirement Payments	$0	$0	$0			
Depreciation	$0	$0	$0			
Total Expenditures	$97,964	$98,701	$0	$194,188	$191,078	$211,088
Operating Income (Loss)	$2,376	$3,768	$0	$11,916	$14,922	$0
Nonoperating Revenues (Expenses)						
Interest and Investment Revenue				$0	$0	$0
Miscellaneous Revenue						
Total Nonoperating Revenues						
Change In Net Assets	$2,376	$3,768	$0	$11,916	$14,922	$0
Total Net Assets - Beginning	$220,183	$222,559	$226,327	$651,480	$663,396	$678,318
Total Net Assets - Ending	$222,559	$226,327	$226,327	$663,396	$678,318	$678,318

Internal Service Funds (CONT'D)
2012-2014 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

	Health Insurance Fund			Retirement Fund		
	2012 Actual	2013 Estimated	2014 Budget	2012 Actual	2013 Estimated	2014 Budget
Revenues						
Charges for Services	$422,202	$455,344	$469,147			
Operating grants and Contributions	$1,313,786	$1,359,969	$1,333,595	$1,125,574	$1,327,328	$1,356,794
Total Operating Revenues	$1,735,988	$1,815,313	$1,802,742	$1,125,574	$1,327,328	$1,356,794
Operating Expenses						
Personal Services						
Contractual Services						
Repairs and maintenance						
Other Supplies and expenses						
Insurance Claims and expenses	$2,144,732	$1,596,951	$1,802,742			
Retirement Payments				$1,118,533	$1,338,855	$1,356,794
Depreciation						
Total Expenditures	$2,144,732	$1,596,951	$1,802,742	$1,118,533	$1,338,855	$1,356,794
Operating Income (Loss)	($408,744)	$218,362	$0	$7,041	($11,527)	$0
Nonoperating Revenues (Expenses)						
Interest and Investment Revenue	$0	$0	$0	$0	$0	$0
Miscellaneous Revenue						
Total Nonoperating Revenues						
Change In Net Assets	($408,744)	$218,362	$0	$7,041	($11,527)	$0
Total Net Assets - Beginning	($990,846)	($1,399,590)	($1,181,228)	$337,125	$344,166	$332,639
Total Net Assets - Ending	($1,399,590)	($1,181,228)	($1,181,228)	$344,166	$332,639	$332,639

Internal Service Funds (CONT'D)
2012-2014 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

	Workers Compensation Fund			Total Internal Service Funds		
	2012 Actual	2013 Estimated	2014 Budget	2012 Actual	2013 Estimated	2014 Budget
Revenues						
Charges for Services						
Operating grants and Contributions	$294,982	$308,376	$319,484	$3,744,828	$3,979,195	$3,569,841
Total Operating Revenues	$294,982	$308,376	$319,484	$3,744,828	$3,979,195	$3,569,841
Operating Expenses						
Personal Services				$612,795	$576,907	$302,066
Contractual Services				$55,495	$76,546	$22,564
Repairs and maintenance						
Other Supplies and expenses				$13,633	$338,972	$0
Insurance Claims and expenses	$470,690	$334,688	$319,484	$2,809,610	$2,122,717	$2,333,314
Retirement Payments				$1,118,533	$1,338,855	$1,356,794
Depreciation				$19,350	$0	$0
Total Expenditures	$470,690	$334,688	$319,484	$4,629,416	$4,453,997	$4,014,738
Operating Income (Loss)	($175,708)	($26,312)	$0	($563,844)	($101,293)	$0
Nonoperating Revenues (Expenses)						
Interest and Investment Revenue	$0	$0	$0	$0	$0	$0
Miscellaneous Revenue						
Total Nonoperating Revenues						
Change In Net Assets	($175,708)	($26,312)	$0	($563,844)	($101,293)	$0
Total Net Assets - Beginning	$1,128,212	$952,504	$926,192	$1,906,626	$1,342,782	$1,241,489
Total Net Assets - Ending	$952,504	$926,192	$926,192	$1,342,782	$1,241,489	$1,241,489

Enterprise Funds

2012-2014 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

	Water & Sewer Fund			Waste Management Fund		
	2012 Actual	2013 Estimated	2014 Budget	2012 Actual	2013 Estimated	2014 Budget
Operating Revenues						
Charges for Services	$4,967,897	$6,151,984	$6,176,817	$1,189,883	$1,474,026	$2,102,644
Other Revenue	$0	$0	$0			
Total Operating Revenues	$4,967,897	$6,151,984	$6,176,817	$1,189,883	$1,474,026	$2,102,644
Operating Expenses						
Personal Services				$262,629	$292,703	$304,111
Contractual Services	$2,440,566	$2,480,019	$2,499,300	$769,625	$930,590	$1,653,812
Repairs and Maintenance	$222,966	$116,032	$117,682	$131,335	$107,200	$111,754
Other Supplies and Expenses	$593,092	$509,809	$1,055,945	$1,305	$1,895	$3,500
Retirement Payments						
Insurance Claims and Expenses				$8,382	$8,043	$8,211
Depreciation and Amortization	$1,024,617	$2,277,673	$2,311,314	$53,807	$38,757	$21,256
Total Operating Expenditures	$4,281,241	$5,383,533	$5,984,241	$1,227,083	$1,379,188	$2,102,644
Operating Income (Loss)	$686,656	$768,451	$192,576	($37,200)	$94,838	$0
Non-operating Revenues (Expenses)						
Interest and Investment Revenue	$2,003	$980	$1,000	$0	$0	$0
Interest Expense	($237,957)	($213,332)	($193,577)	($2,845)	$0	$0
Total Nonoperating Revenues (Expenses)	($235,954)	($212,352)	($192,577)	($2,845)	$0	$0
Income (loss) before contributions & transfers	$450,702	$556,099	($0)	($40,045)	$94,838	$0
Captial Grants and Contributions	$9,968	$0	$0	$0	$0	$0
Total Other Financing Sources	$9,968	$0	$0	$0	$0	$0
Change in Net Assets	$460,670	$556,099	($0)	($40,045)	$94,838	$0
Total Net Assets - Beginning	$24,080,236	$24,827,917	$25,384,016	$405,661	$397,115	$491,953
Prior Year Adjustment	$287,011			$31,499		
Total Net Assets - Ending	$24,827,917	$25,384,016	$25,384,016	$397,115	$491,953	$491,953

Enterprise Funds (CONT'D)
2012-2014 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

	Total Enterprise Funds		
	2012 Actual	2013 Estimated	2014 Budget
Operating Revenues			
Charges for Services	$6,157,780	$7,626,010	$8,279,461
Other Revenue	$0	$0	$0
Total Operating Revenues	$6,157,780	$7,626,010	$8,279,461
Operating Expenses			
Personal Services	$262,629	$292,703	$304,111
Contractual Services	$3,210,191	$3,410,609	$4,153,112
Repairs and Maintenance	$354,301	$223,232	$229,436
Other Supplies and Expenses	$594,397	$511,704	$1,059,445
Retirement Payments			
Insurance Claims and Expenses			
Depreciation and Amortization	$1,078,424	$2,316,430	$2,332,570
Total Operating Expenditures	$5,508,324	$6,762,721	$8,086,885
Operating Income (Loss)	$649,456	$863,289	$192,576
Non-operating Revenues (Expenses)			
Interest and Investment Revenue	$2,003	$980	$1,000
Interest Expense	($240,802)	($213,332)	($193,577)
Total Nonoperating Revenues (Expenses)	($238,799)	($212,352)	($192,577)
Income (loss) before contributions & transfers	$410,657	$650,937	($0)
Captial Grants and Contributions	$9,968	$0	$0
Total Other Financing Sources	$9,968	$0	$0
Change in Net Assets	$420,625	$650,937	($0)
Total Net Assets - Beginning	$24,485,897	$25,225,032	$25,875,969
Prior Year Adjustment			
Total Net Assets - Ending	$24,906,522	$25,875,969	$25,875,969

Fund Summary 2011-2014

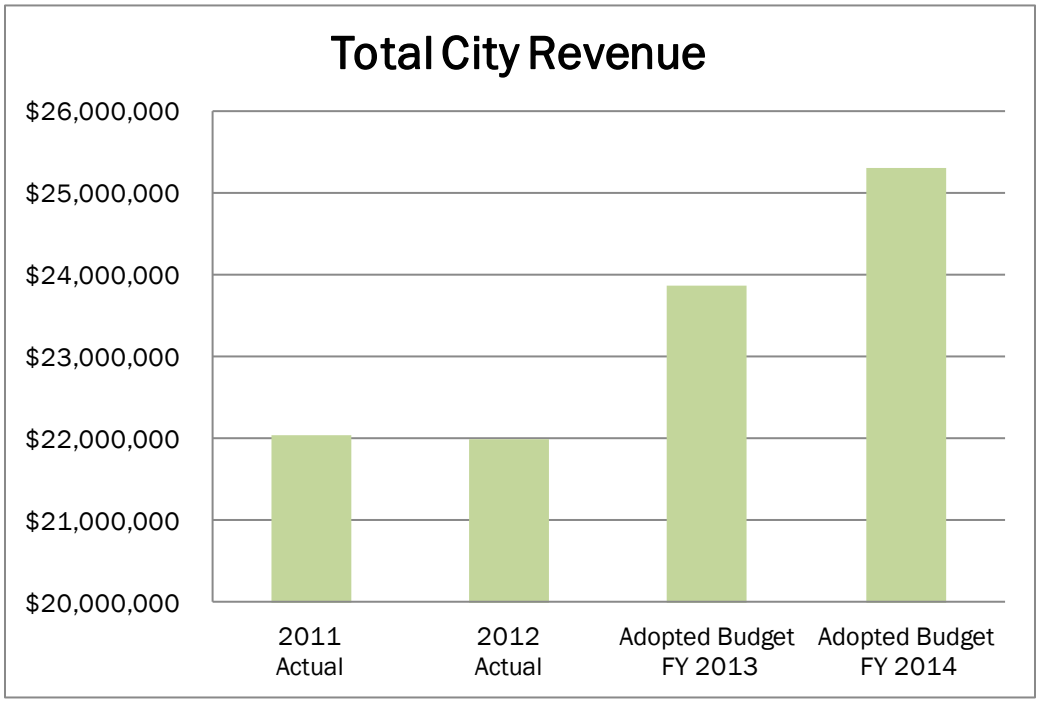
CITY OF WAYCROSS
FISCAL YEAR 2014
JULY 1, 2013 - JUNE 30, 2014

Description	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adopted Budget FY 2014
		REVENUE		
General Fund & Special Funds				
General Fund	$ 12,285,825	$ 12,024,848	$ 12,796,706	$ 13,470,134
Cemetery Fund	$ 111,079	$ 122,754	$ 174,578	$ 201,759
WPD Information Technology Fund	$ 21,973	$ 20,581	$ 17,820	$ 15,000
Hotel/Motel Fund	$ 305,442	$ 283,118	$ 280,759	$ 271,500
SPLOST 2008-2013	$ 1,921,188	$ 2,112,419	$ 1,862,524	$ 3,075,000
Enterprise Funds				
Water & Sewer Fund	$ 5,960,819	$ 6,003,625	$ 6,152,964	$ 6,177,817
Waste Management Fund	$ 1,441,399	$ 1,424,382	$ 1,474,026	$ 2,102,644
TOTAL REVENUE	$ 22,047,725	$ 21,991,727	$ 22,759,377	$ 25,313,854
		EXPENDITURE		
General Fund & Special Funds				
General Fund	$ 11,751,109	$ 12,301,644	$ 12,701,464	$ 13,470,134
Cemetery Fund	$ 135,869	$ 133,966	$ 192,334	$ 201,759
WPD Information Technology Fund	$ 24,736	$ 23,105	$ 10,629	$ 15,000
Hotel/Motel Fund	$ 302,675	$ 283,967	$ 256,000	$ 271,500
SPLOST 2008-2013	$ 1,766,329	$ 1,034,582	$ 200,465	$ 3,075,000
Enterprise Funds				
Water & Sewer Fund	$ 5,566,077	$ 5,934,058	$ 5,596,865	$ 6,177,817
Waste Management Fund	$ 1,358,583	$ 1,435,169	$ 1,379,188	$ 2,102,644
TOTAL EXPENDITURE	$ 20,905,378	$ 21,146,491	$ 20,336,945	$ 25,313,854

FY 2014 – 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 2011 through 2014. The total budged revenue for the FY 2014 of $25,313,854 for the City of Waycross represents an increase of $1,442,817 or 6.04%. 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.

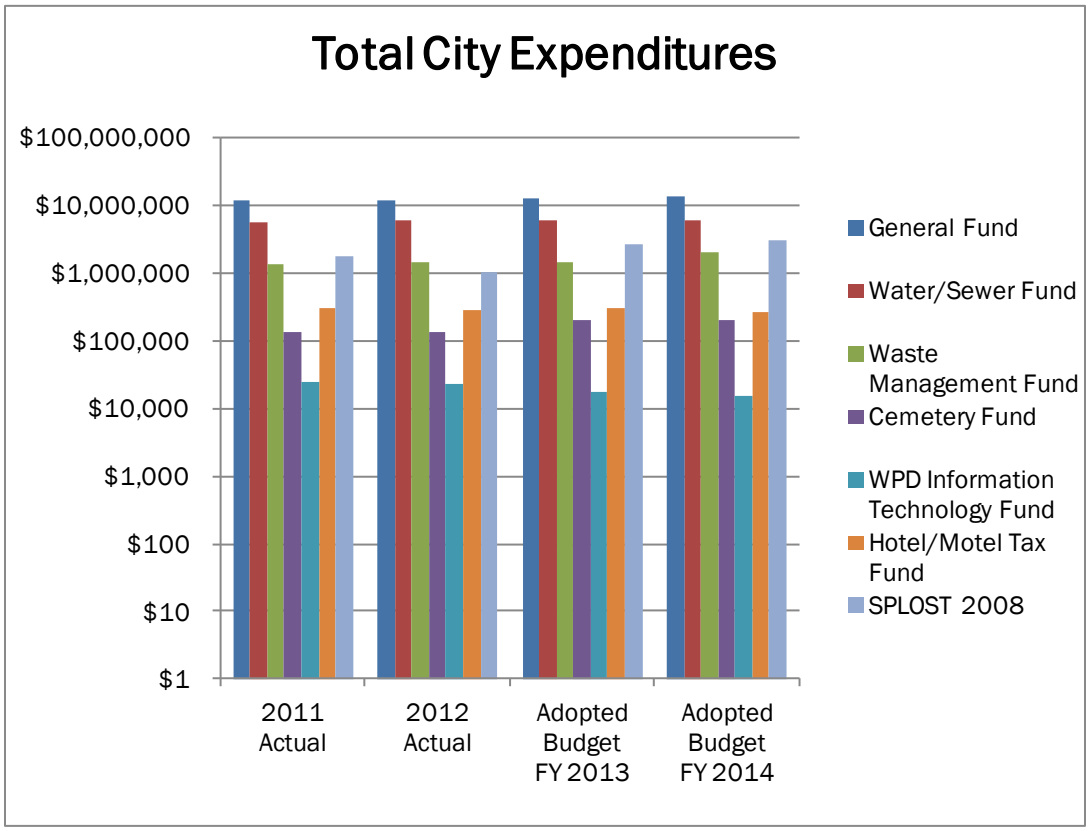
REVENUE CATEGORY	2011 Actual	2012 Actual	Adopted Budget FY 2013	Adopted Budget FY 2014
Taxes	$11,877,436	$ 11,613,196	$ 12,620,300	$ 12,703,828
Licenses & Permits	$ 749,155	$ 770,406	$ 818,100	$ 807,600
Fines & Forfeitures	$ 473,692	$ 590,803	$ 568,000	$ 519,000
Charges for Services	$ 7,658,533	$ 7,615,843	$ 7,816,717	$ 8,567,920
Intergovernmental	$ 29,710	$ 25,857	$ 26,000	$ 26,000
Interest & Rents	$ 88,291	$ 87,228	$ 88,000	$ 100,500
Other Financing Resources	$ 1,170,907	$ 1,288,393	$ 1,933,920	$ 2,589,006
Total Revenues	$22,047,725	$ 21,991,726	$ 23,871,037	$ 25,313,854



FY 2014 – 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 2011 through 2014.

Operating Expenditures	2011 Actual	2012 Actual	Adopted Budget FY 2013	Adopted Budget FY 2014
General Fund	$11,751,109	$ 12,301,642	$ 13,054,920	$ 13,470,134
Water/Sewer Fund	$ 5,566,077	$ 5,934,058	$ 6,065,684	$ 6,177,817
Waste Management Fund	$ 1,358,583	$ 1,435,170	$ 1,450,901	$ 2,102,644
Cemetery Fund	$ 135,869	$ 133,967	$ 206,532	$ 201,759
WPD Information Technology Fund	$ 24,736	$ 23,105	$ 18,000	$ 15,000
Hotel/Motel Tax Fund	$ 302,675	$ 283,967	$ 300,000	$ 271,500
SPLOST 2008	$ 1,766,329	$ 1,034,582	$ 2,775,000	$ 3,075,000
Total Expenditures	$20,905,378	$ 21,146,491	$ 23,871,037	$ 25,313,854



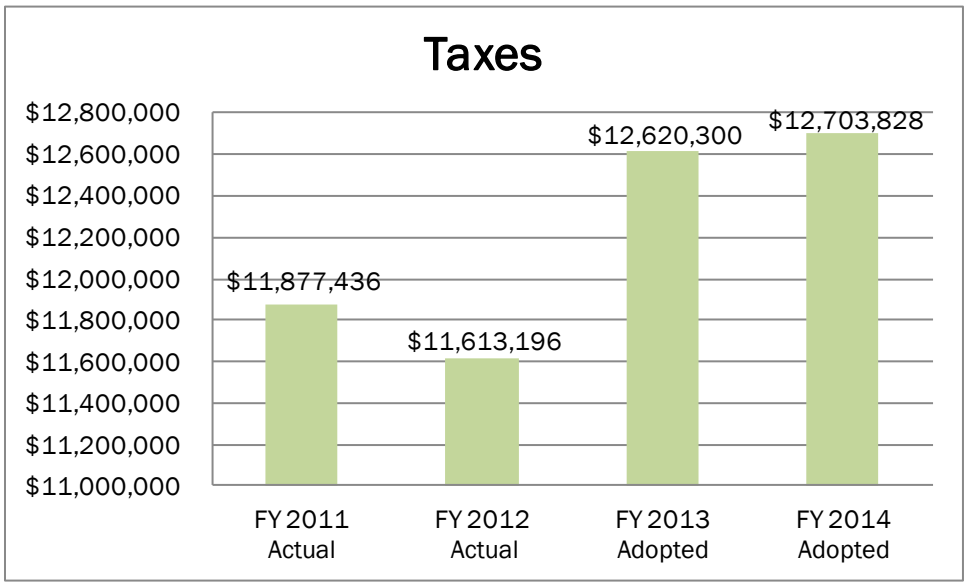
Property Tax Digest

The property digests for the City from 2008 through 2013 is shown below in the table. State law requires that all property assessments be a standardized 40% of the current market value. The last millage rate increase was in 2009. The tax digest and millage rate was adopted by the City Commission on August 14, 2013.

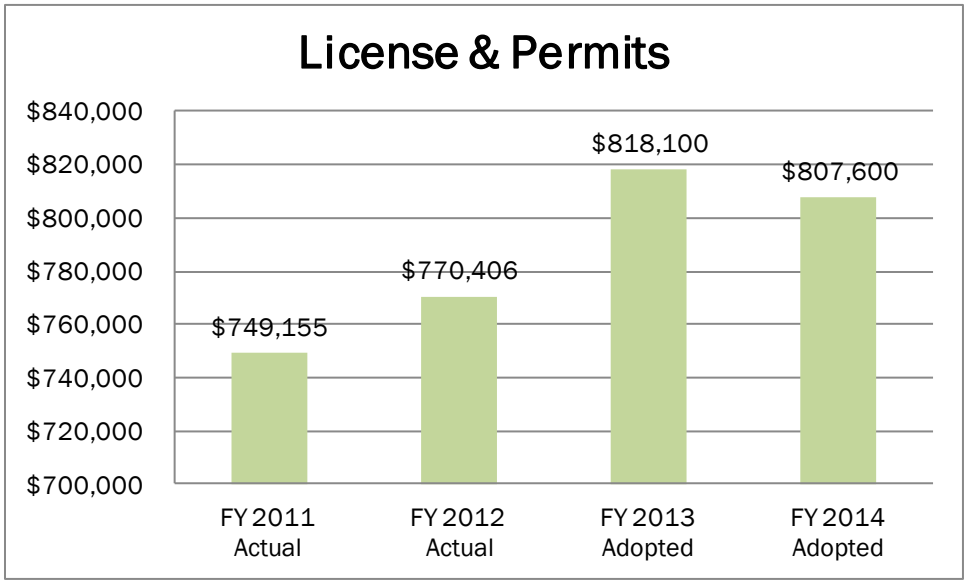
CITY WIDE	2008	2009	2010	2011	2012	2013
Real & Personal	268,176,077	268,134,315	269,430,586	280,345,912	276,985,169	274,123,484
Motor Vehicles	22,824,480	23,591,290	21,026,070	20,133,720	21,365,230	21,365,230
Mobile Homes	1,294,481	1,078,759	1,182,293	1,020,165	1,069,291	1,048,003
Timber - 100%						
Heavy Duty Equipment						
Gross Digest	292,295,038	292,804,364	291,638,949	301,499,797	299,419,690	296,536,717
Less M& O Exemptions	14,868,088	14,859,367	14,890,049	15,481,946	14,288,537	14,789,985
Net M & O Digest	277,426,950	277,944,997	276,748,900	286,017,851	285,131,153	281,746,732
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	277,426,950	277,944,997	276,748,900	286,017,851	285,131,153	281,746,732
Gross M&O Millage	21.916	23.400	21.777	22.071	21.988	22.007
Less Rollbacks	11.918	12.402	10.779	11.073	10.990	11.009
Net M&O Millage	9.998	10.998	10.998	10.998	10.998	10.998
Total City Taxes Levied	$2,773,715	$3,056,839	$3,043,684	$3,145,624	$3,135,872	$3,098,651
Net Taxes $ Increase		$283,124	-$13,155	$101,940	-$9,752	-$37,222
Net Taxes % Increase		10.21%	-0.43%	3.35%	-0.31%	-1.19%

FY 2014 Revenue and Expense Summary

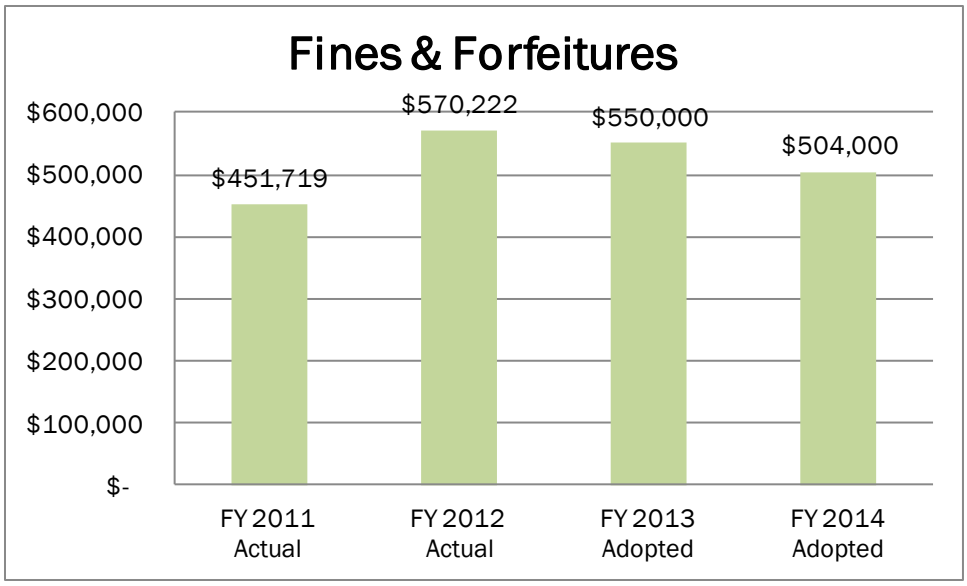
Tax Revenues include property (ad valorem) taxes, local option sales tax, sales and use taxes, business taxes, gross receipts, and franchise fees. The FY 2014 projection of $12,703,828 in tax revenue includes both current and delinquent assessments of ad valorem taxes and franchise fees. The current millage rate is 10.998.



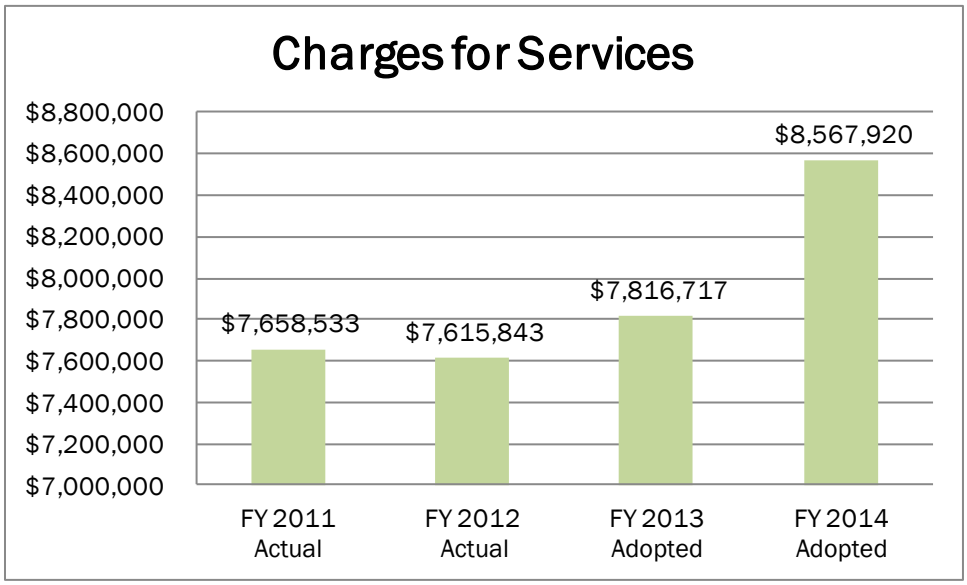
Licenses and Permits. Revenue from this source comes from licenses to conduct business in the City of Waycross. It includes beer and wine licenses, business permits and, application fees. Also included are any fees for permits and inspections.



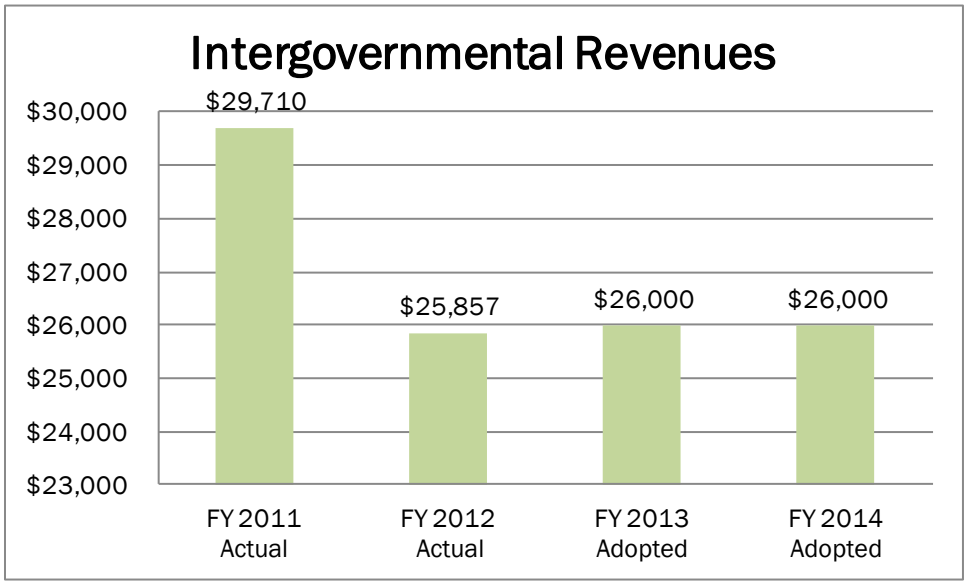
Fines and Forfeitures include municipal court fines and court fees.



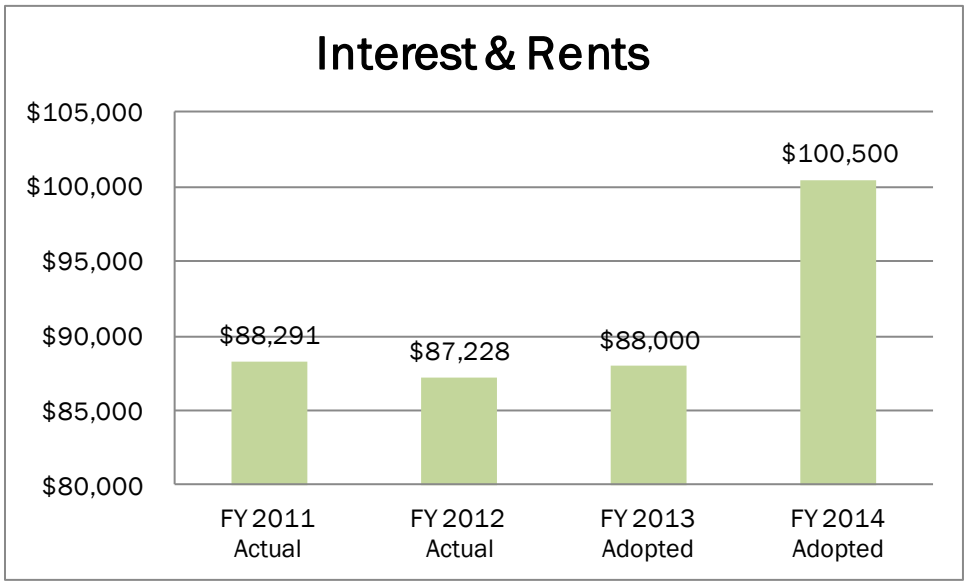
Charges for Services include joint services between the City of Waycross, Ware County Board of Education, and Waycross Housing Authority. It also includes cemetery lot charges, water and sewer charges, and waste management charges.



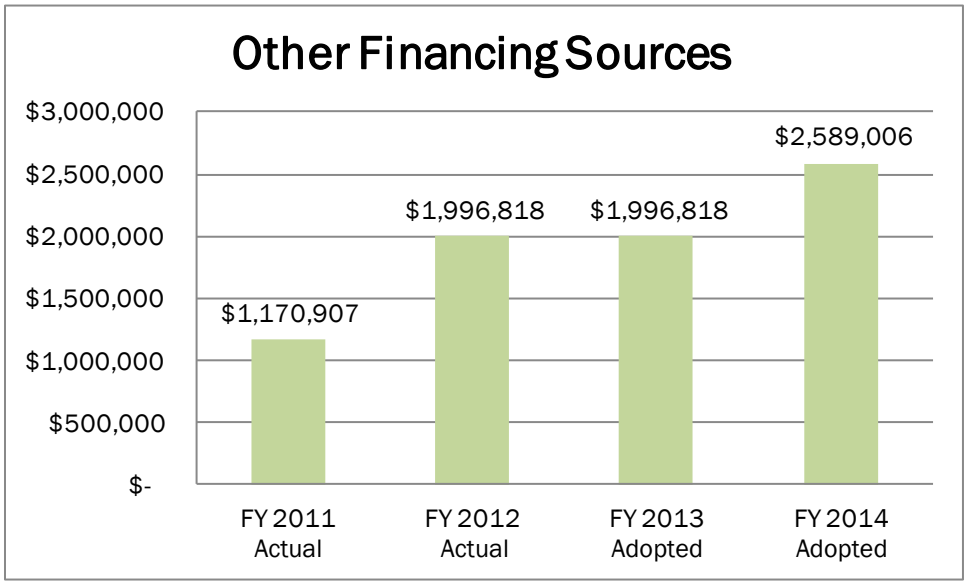
Intergovernmental revenues include federal and state monies received by the City.



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.

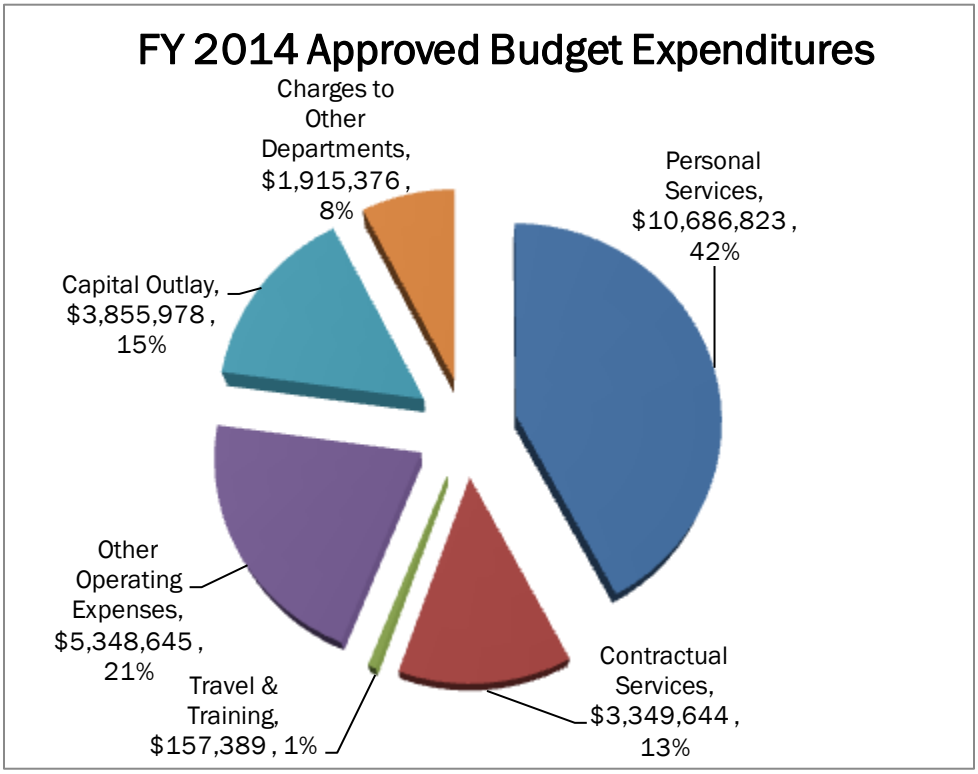


Other Financing Sources includes the operating transfers made between the various funds of the City.



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

All Funds by Expenditures	2011 Actual	2012 Actual	Adopted Budget FY 2013	Adopted Budget FY 2014
Personal Services	$ 9,255,614	$ 9,660,390	$ 10,248,225	$ 10,686,823
Contractual Services	$ 3,436,506	$ 3,480,386	$ 3,329,169	$ 3,349,644
Travel & Training	$ 116,030	$ 114,578	$ 161,574	$ 157,389
Other Operating Expenses	$ 4,150,759	$ 4,347,296	$ 4,697,905	$ 5,348,645
Capital Outlay	$ 2,284,483	$ 1,814,731	$ 3,503,477	$ 3,855,978
Charges to Other Departments	$ 1,661,986	$ 1,729,110	$ 1,930,687	$ 1,915,376
	$ -	$ -	$ -	$ -
Total Expenditures	$20,905,378	$ 21,146,491	$ 23,871,037	$ 25,313,854



Budget Total $25,313,854

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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.

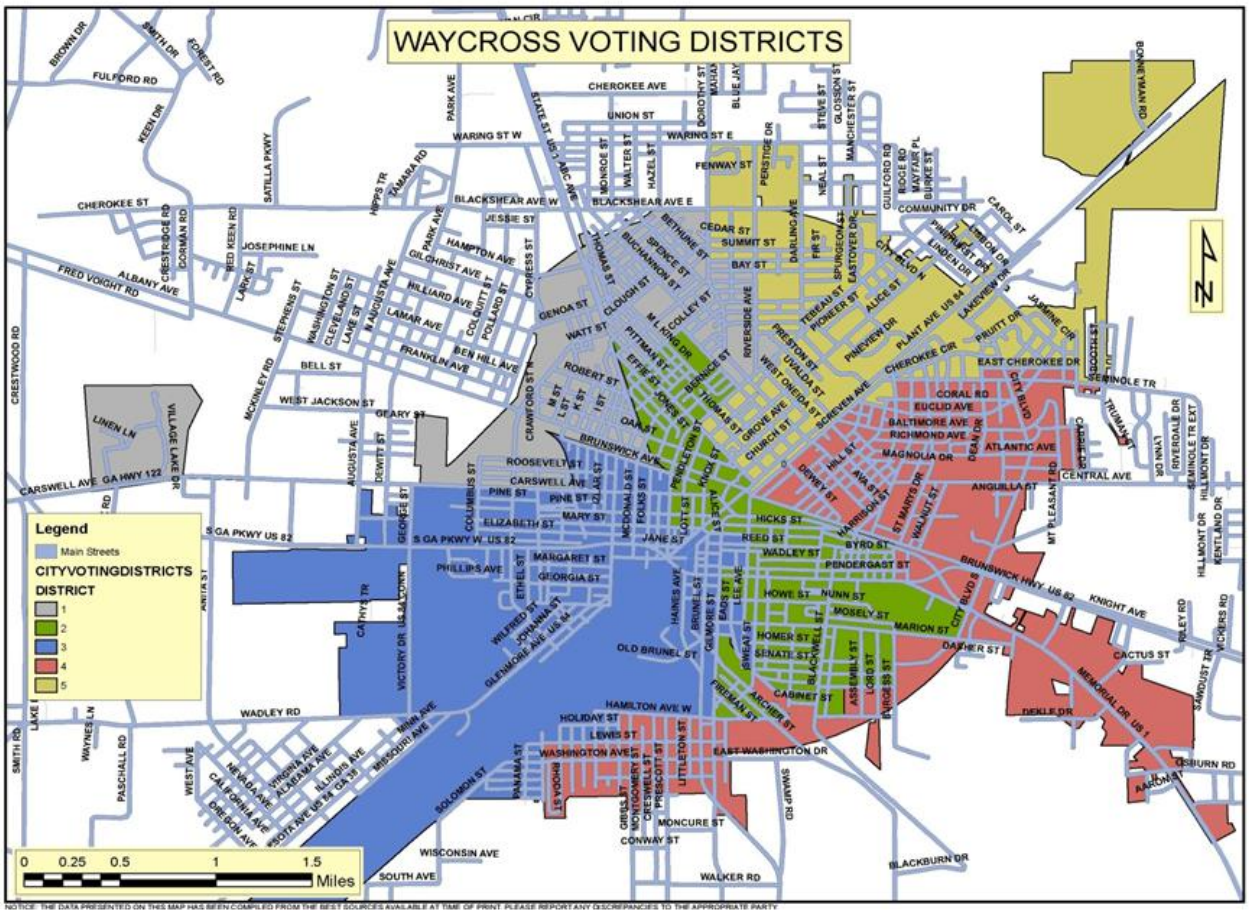
Waycross thrives on widely diversified manufactured, processed forest and tobacco products. Transportation facilities, modern health specialties and educational opportunities are above average, and careful attention to recreational amusements, entertainment, cultural and civic activities are given. The 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 2010 Census, Waycross has a population of 14,649. 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
2010 Census	14,649
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 2010

Sex and Age	Population	Percent
Under 5 years	1,219	8.3
5 to 9 years	1,039	7.1
10 to 14 years	966	6.6
15 to 19 years	994	6.8
20 to 24 years	986	6.7
25 to 29 years	898	6.1
30 to 34 years	827	5.6
35 to 39 years	744	5.1
40 to 44 years	846	5.8
45 to 49 years	932	6.4
50 to 54 years	955	6.5
55 to 59 years	867	5.9
60 to 64 years	819	5.6
65 to 69 years	601	4.1
70 to 74 years	526	3.6
75 to 84 years	906	6.2
85 years and over	524	3.6
Total	14,649	

Source: U.S. Census Bureau

Table 3: Housing - 2010 Census compared to the State of Georgia

	Waycross	Georgia
Housing units, 2010	7,519	4,088,801
Homeownership rate, 2006-2010	51.6%	67.2%
Housing units in multi-unit structures, percent, 2006-2010	24.6%	20.5%
Median value of owner-occupied housing units, 2006-2010	$66,600	$161,400
Households, 2006-2010	5,978	3,468,704
Persons per household, 2006-2010	2.41	2.66
Per capita money income in past 12 months (2010 dollars) 2006-2010	$15,282	$25,134
Median household income 2006-2010	$25,845	$49,347
Persons below poverty level, percent, 2006-2010	27.3%	15.7%

Source: U.S. Census Bureau

Table 4: Education – 2010 Census compared to the State of Georgia

	Waycross	Georgia
Language other than English spoken at home, pct age 5+, 2006-2010	4.4%	12.7%
High school graduates, percent of persons age 25+, 2006-2010	78.4%	83.5%
Bachelor's degree or higher, pct of persons age 25+, 2006-2010	12.1%	27.2%
Mean travel time to work (minutes), workers age 16+, 2006-2010	21.8	27

Source: U.S. Census Bureau

Table 5: Race – Census 2010

	Waycross	Percent
Total Population	14,649	100%
White	5,959	40%
Black or African American	8,072	55%
American Indian and Alaska Native	47	0.30%
Asian	117	0.80%
Native Hawaiian & Other Pacific Islander	3	0%
Some Other Race	193	1.30%
Two or More Races	258	1.80%

Source: U.S. Census Bureau

Table 6: Households by Type – Census 2010

Households By Type	Number	Percent
Total households	5,870	
Family households (families)	3,563	60.7
With own children under 18	1,510	25.7
Husband-wife family	1,811	30.9
With own children under 18	623	10.6
Male householder, no wife present	321	5.5
With own children under 18	121	2.1
Female householder, no husband present	1,431	24.4
With own children under 18	766	13.0
Nonfamily households	2,307	39.3
Households living alone	2,031	34.6
Male	783	13.3
65 years and over	212	3.6
Female	1,248	21.3
65 years and over	659	11.2
Households with individuals under 18	1,915	32.6
Households with individuals 65 +	1778	30.3
Average household size	2.42	
Average family size	3.13	

Source: U.S. Census Bureau

Table 7: Income – 2010

Household Income	Number	Percent
Total households	5,978	
Less than $10,000	1,084	18.1
$10,000 to $14,999	674	11.3
$15,000 to $24,999	1,159	19.4
$25,000 to $34,999	888	14.9
$35,000 to $49,999	937	15.7
$50,000 to $74,999	601	10.1
$75,000 to $99,999	360	6.0
$100,000 to $149,999	211	3.5
$150,000 to $199,999	54	.9
$200,000 or more	10	.2
Median household income	$25,845	
Mean household income	$34,698	

Source: U.S. Census Bureau

Table 8: Industry – Census 2010 – Civilian employed population 16+ years

Industry	Number	Percent
Civilian employed population 16 years and over	5128	
Agriculture, forestry, fishing and hunting	23	.4%
Construction	205	4%
Manufacturing	975	19.%
Wholesale trade	23	.4%
Retail trade	823	16.0%
Transportation and warehousing, and utilities	425	8.3%
Information	86	1.7%
Finance, insurance, real estate, and rental	211	4.1%
Professional, scientific, management, administrative, waste management services	146	2.8%
Educational, health, social services	1,239	24.2%
Arts, entertainment, recreation, accommodation and food services	380	7.4%
Other services	308	6.0%
Public administration	284	5.5%

Source: U.S. Census Bureau

Table 9: Top Five Employers in Ware County - 2012

Top Five Employers
Baptist Village Inc
Carolina Skiff
Concerted Services Inc
Flash Foods Inc
GA Dept of Corrections

Source: Georgia Department of Labor

Table 10: Ten Largest Employers within surrounding counties - 2012

Employers	County
Bacon County Hospital	Bacon
Baptist Village Inc	Ware
Bway Corp	Clinch
Coffee Correctional Facility	Coffee
Coffee Regional Medical Center	Coffee
Cornell Corrections	Charlton
Elixir Industries – Div 2704	Coffee
Ga Dept of Corrections	Ware
Pcc Airfoils Inc	Coffee
Pillgrims Pride Corp	Coffee

Source: Georgia Department of Labor

Miscellaneous Statistics

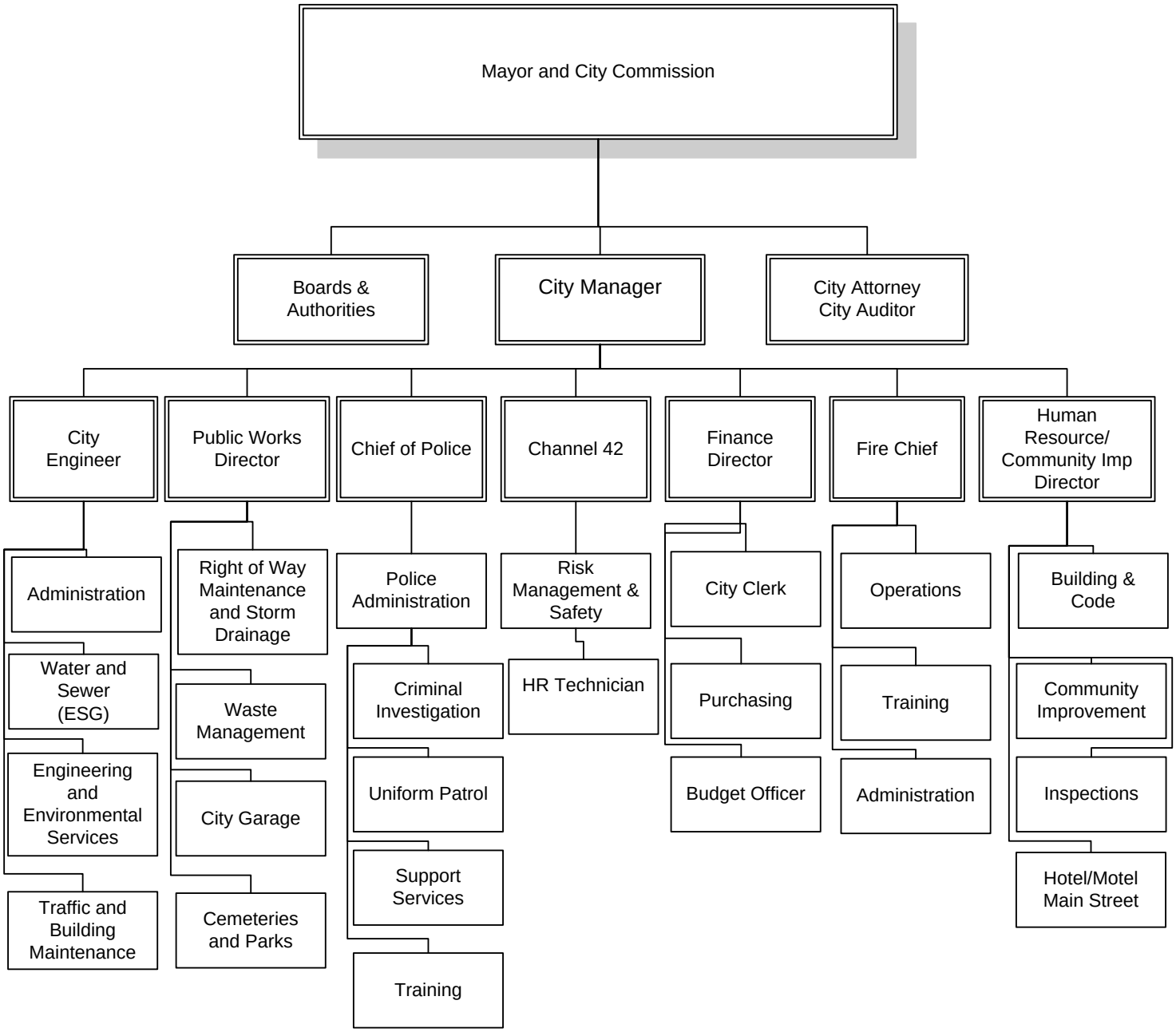
Date of Incorporation	November 1, 1874
Form of Government	Manager
Number of Employees (Excluding Police& Fire)	88
Area in Square Miles	11.69
Population:	
City	14,649
County	36,312
City of Waycross Facilities and Services	
Miles of Street	178
Number of Street Lights	2,053
Number of Traffic Lights	21
Culture 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	1075
Number of Inspections (Business & Beverage Lic & Consultations and Plan Review)	956
Number of Pre Plans Conducted	1306
Police Protection	
Number of Stations	1
Number of Police Personnel and Officers	68
Number of Patrol Units	42
Number of Law Violations:	

Physical Arrests	1,745
Traffic Violations	3,068
Sewerage System	
Miles of Sanitary Sewers	120
Miles of Storm Sewers	60
Number of Treatment Plants	1
Number of Service Connections	6,898
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	7,549
Number of Fire Hydrants	1,000
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
- Okefenokee Area 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 Mayo Clinic Health System is our primary hospital in Waycross, formally known as Satilla Regional Hospital until earlier this year. 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 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 Accounting

The basis of accounting is the same for the annual audit and the annual budget. Government fund types follow modified basis of accounting, which recognizes revenues in the accounting period in which they become available and expenditures when the obligation is incurred. Propriety fund types will follow full accrual basis, which recognizes transactions when they occur, regardless of time of related cash flow.

Budgeting

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. The budget policy guides this process, with its implementation intended to protect the City's financial health and stability.

Georgia law (e.g. O.C.G.A. 36-81-2 et seq) establishes the budget requirements for Georgia local governments. The information below provides an outline of the City's application of those laws. In addition, the City's Budget shall be adopted and executed in compliance with provisions included in the City's Code of Ordinances.

The City's goal will be to adopt operating budgets where current revenues equal expenditures without undue reliance on one-time revenues or reserve funds. By law, budget cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior

years. Temporary cash flow shortages, or operating deficits, may occur during the fiscal year, but total annual expenditures may not exceed a combination of total annual revenues and balances carried forward from prior years.

A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong and stable government on a long-term basis. This policy should be applied to budget entities over periods of time which extended beyond current appropriations. The future impacts of budgetary decisions should be considered prior to such changes being approved and the analysis of proposed changes shall be presented in conjunction with consideration of any actions which affect the current or future budget.

All departments supported by the resources of the City must function within the limits of the financial resources identified or available specifically for them. The department director has primary responsibility for proper management of departmental resources. The Finance Department shall monitor budget execution by City departments and work with them to resolve any issues. The Finance Department shall provide the Mayor, City Commission, and City Manager a monthly summary of the budget for each department and fund. Each month a meeting will be held between the City Manager, Finance Director and Budget Officer to discuss any budget issues which have been indentified and the status of a resolution.

Budget Cycle

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 Objective by Type of Fund

The following budget objects are established for the different funds the City uses:

- General Fund – The annual budget for the General Fund shall provide for general government operations of the City and maintain working capital necessary for the City's financial health and stability.
- Special Revenue Fund(s) – The City adopts annual budgets for each special revenue fund in existence for the purpose of demonstrating that legally restricted revenue sources are used in compliance with the applicable laws and/or regulations.

- Capital Project Funds(s) – The City adopts project budget for each of its capital projects. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by the City Commission.
- Enterprise Fund(s) – Although generally accepted accounting principles (GAAP) and Georgia statutes do not require the City to adopt budgets for enterprise funds, the City will adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The City will employ a business approach when budgeting enterprise funds. Enterprise funds shall be self supporting whenever possible and subsidized losses will be minimized when a financial break-even is not possible.

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 2013 strategic planning session on February 1-2, 2013. 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. The City Manager served as the facilitator for the City Commission Retreat and also provided a brief overview to the City Commission of each of the key items discusses and prepared the list of action items developed by the City Commission which will be addressed by the city and department staff.

Since the conclusion of the retreat, several of the action items have been addressed by the city inclusive of providing for a programming rate freeze until July 1, 2014 for church service programs aired on Channel 42. The remaining action items will be addressed throughout the remainder of Fiscal Year 2013 and also into Fiscal Year 2014. The key topics of discussion along with the list of action items are listed below.

Legislation to the General Assembly

- Request the repeal of H.B. 591, concerning the procedures for addressing City Commissioners during work sessions/city commission meetings.
- Request our State Elected Officials to review the proposed Rental Ordinance
- City to draft resolutions in February for City Commission approval.
- City to develop a local Blight Tax Ordinance.
- Change Recorder's Court to Municipal Court
- City to approve amended Probation Fees and provide to State Legislature.
- City shall seek to increase the Mayor's control powers for City Commission Meetings.

Traffic Signalization

- Coral Road @ City Boulevard: Place Stop Sign on City Boulevard location at the intersection.
- Knight Avenue @ Harrison: Signal is still not functioning properly. Request our City Engineer, Jessica Deal to research the problem in further detail.

E.E. Moore Park

- Create a plan for a Shelter to take to Lowe's: Review Shelter Plan and action items from last year (2012).
- Develop letter to take to industries to donate/contribute to cost of shelter-Chief Eddins may have a copy of previous developed letter.

Street Lights

- Seek to turn out various street lights.
- Decorative Lights downtown: Is the City or Georgia Power responsible for these street lights? Have Richard Love conduct an analysis and provide for the city a report.
- Properties in Shopping Center (Dick's Wings). Is the City paying for street lights in this area? If so, have these street lights turned off.

Mobile Stage/DWDA

- Provide for DWDA purchase of a Mobile Stage with SPLOST allocation.
- City will provide the specifications: $75,000.
- Train Viewing Platform: Approve SPLOST allocation to DWDA: $40,000. City will need to be provided the specific location for a Viewing Platform prior to submittal of funds to DWDA.

Hotel/Motel Tax Audit

- Finance Director Danny Lamonte must get together with the Community Improvement Director Raphel Maddox to develop a plan of action for a Hotel/Motel Tax Audit: Staff shall provide an update to both the City Manager and City Commission.
- City can inquire with Hotels/Motels concerning the methods utilized to arrive at their financial numbers.
- City can conduct random audits.

Visitor Center

- SPLOST/CDBG: Raphel Maddox to develop a plan of action for development of a Visitor Center.

Colley Street Building

- Purchasing Agent Linda Jones will be required to draft a Bid Proposal with Concept Design Request: The Proposal will require the review of the City Attorney Huey Spearman.
- Purchasing Agent will inquire with Churches to gage interest in property. (**No. 1 priority**)

- Seek BOE interest in Colley Street Building (**No. 2 priority**)

Engineering Department

- Robbie Roberson Ford has been receiving water from the city water lines and is being billed by the Satilla Water and Sewer Authority. Engineering Staff must determine how Roberson Ford was disconnected from the city sewer tap and connected to the Satilla sewer tap.

City Auditorium

- The City will make an effort to have both local and minority contractors involved in the project.
- The City will move forward with the most recent design plans for the project.
- The City Commission has approved moving forward to Rebid Project under the current design plans.
- Richard Love will be requested to be involved in the project oversight for the city.

Grove Street Recreation Building

- City must change the locks to the building.
- City shall request the County to Quit Claim Deed the property to the city.
- Written notification will be provided to the County that the City will reclaim the property.

Land Bank

- Create a Land Bank with City and County participation. Community Improvement Director Raphel Maddox will move forward in seeking to address this action item.

Bailey Street School

- City will say "No" to the BB&T Bank proposal concerning the property.
- City will send a letter from the Mayor to Michael Cave of the BB& T Bank in response to the proposal.

Renaming of Parks and Streets

- City will follow current city approved procedures, mandated within our city ordinances, in addressing the renaming of parks and streets.

Fire Department

- The Fire Marshall's van will be provided to our Production Technology Coordinator, Carlos Jaime for use in conjunction with Channel 42.
- A truck from our fleet vehicles will be provided to our Fire Marshall Ricky Roach.
- Check for a surplus car for the Fire Department.

Channel 42

- Carlos Jaime shall send a written notice to Churches of the $45.00 programming rate freeze which will remain in effect until July, 2014.
- The Channel 42 logo must be changed. City Commission will participate in providing suggested logo changes.
- Logo change will be sent to the City Manager.
- Carlos Jaime will be required to meet with church representatives to discuss programming quality.
- City will place a written statement prior to the start of each church program on Channel 42 which states " This program has been Pre-recorded by _____ church".

L.O.S.T. Negotiations

- The City's final L.O.S.T. distribution offer will be 53% County/ 47% City.

CSX Crew Change Facility

- The City will contribute dirt to CSX for the Crew Change Facility project. The project is estimated to need 600 cubic yards ($6,000 estimated cost) to meet project needs.
- Public Works Director, Wilton DeLoach, shall confirm that the city can contribute the required amount of dirt toward the project.

Annexation

- Our City Attorney, Huey Spearman, will research the process of Forced Annexation of properties and provide an update to the City Commission.
- There will be no De-Annexation of properties located within the city limits.
- City Attorney shall research the actions necessary to provide for Blanket Annexation.
- City Engineer, Jessica Deal, shall determine if Flanders as well as other businesses are receiving city water and sewer.

ESG

- Engineering Department will investigate the status of ESG phasing out of utilizing city vehicles.
- The City will submit a notification letter no later than March 1, 2013 to ESG terminating their contract due to budgetary constraints. The contract shall be rebid by the city within the 120 day advance notification period.
- The City Attorney will provide for a legal review of termination notice prior to submittal to ESG.
- The City Manager shall confirm with the Engineering Department whether or not the city currently pays for gas used by ESG in City trucks.

Division Head Retreat

February 27, 2013

The division head and managers met for the 2013 staff strategic planning session on February 27, 2013. The purpose of this retreat was to discuss and implement the items the Mayor and Commission developed during the Mayor and Commissioner's strategic planning retreat. These items are listed with in the previous pages. The staff discussed the strengths, challenges, and opportunities that would affect the FY 2014 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 Wednesday with a review 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 2014. Again the main concern of the staff is budget restraints, upcoming SPLOST referendum, current LOST negotiations with county and continuing implementing ways to cut cost without cutting services. Below you will find a list of other items of discussion for Fiscal Year 2014 and beyond.

Fire Department

- Upcoming requirements for ISO Rating criteria – relook at 5 year capital plan
- Major roof repairs needed to all three fire stations
- Fire Pumper Trucks need replacing - repairs are becoming more costly and parts are harder to find
- Upcoming fire safety gear replacement for firefighters will be costly – how will this be funded

Police Department

- Upgrading servers and software requirements
- Upgrading and placing video equipment in all patrol vehicles
- Upcoming testing for promotions and funding those promotions
- Replacing of Patrol vehicles - Repairs are costing Maintenance and Repair budget to become larger

Public Works Department

- Maintenance and Repair budget for equipment has been overspent for the last several budget years – When do we begin purchasing new equipment
- Some heavy equipment are parked at the garage cause repairs are too expensive
- Demands for more production, but new equipment is needed to meet these demands

Finance Department

- Performing revenue audits Business License and Hotel/Motel taxes
- Create an investment committee to find ways to generate more interest income
- Find an on-line payment solution for our customers to have option to make payments on-line
- Look for an inexpensive document management solutions for retention purposes

Engineering Department

- Concerns for funding to complete the Federal Highway Administration Retro reflective standards
- Update and improve the GIS mapping to benefit all departments
- Finalize City Auditorium architect plans and bid out process
- Work on architect plans for Armory to become Public Works facility

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Budget Calendar

Below is the Budget Calendar for Fiscal Year 2014.

Dates	Description
12/31/12	Mid-Year
01/24/13	FY2013 Projections forms posted on Intranet (COWnet)
01/31/13	Mail request for copy of Audit to various

	Organizations
Feb 1-2, 2013	Commission Budget Retreat
02/11/13	FY2013 Projections Due (email to Budget Officer)
02/06/13	Issue 5 Year Capital Plan Forms
03/05/13	Deadline to complete 5 Year Capital Plan
02/27/13	Strategic Planning Session with Staff
03/05/13	Memo to Division head regarding instructions from City Manager and Worksheets displayed on Intranet (COWnet) for FY2014 Budget
DEADLINE **03/29/13** Return all forms to the Budget Officer	Departmental Expenditures Due Personnel Reclassifications/Additions Overtime Justifications Goals, Long-Term Goals and Significant Prior Year Accomplishments, and Performance Measures
04/17/13	Manager and Division Head Conference Begins
04/19/13	Manager and Division Head Conference Ends
05/17/13	Manager submits Budget Workbooks to Commission
05/17/13	Proposed Budget Summary (Lobby at City Hall)
05/22/13	Commission Budget Work Session @ 4:15 pm
05/30/13 06/05/13	1. First advertisement of Budget Public Hearing to appear in Waycross Journal Herald. 2. Second advertisement to appear in Waycross Journal Herald.
06/12/13	Budget Public Hearing @ 5:00 pm in Commission Chambers
06/18/13	**Commission considers and adopts Fiscal Year 2014 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.

City of Waycross
Budget Amendment Request

Name _____ Position _____
Department _____ Date _____

Account Number	Account Name	$ From	$ To

Explanation

Department Head Approval _____

City Manager Approval _____

Finance/Accounting Copy

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.

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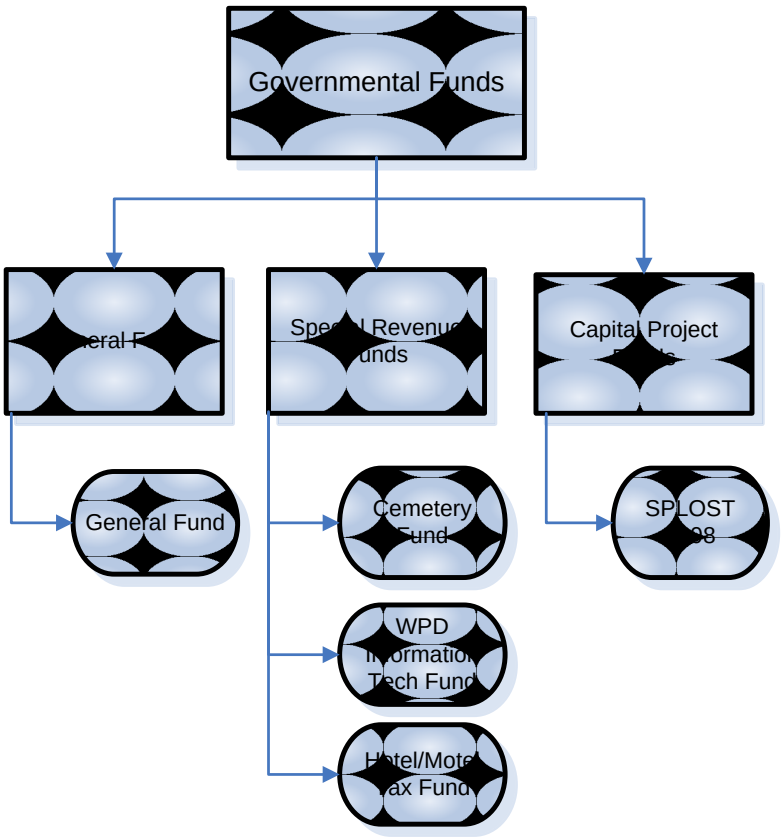
FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

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 2014 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

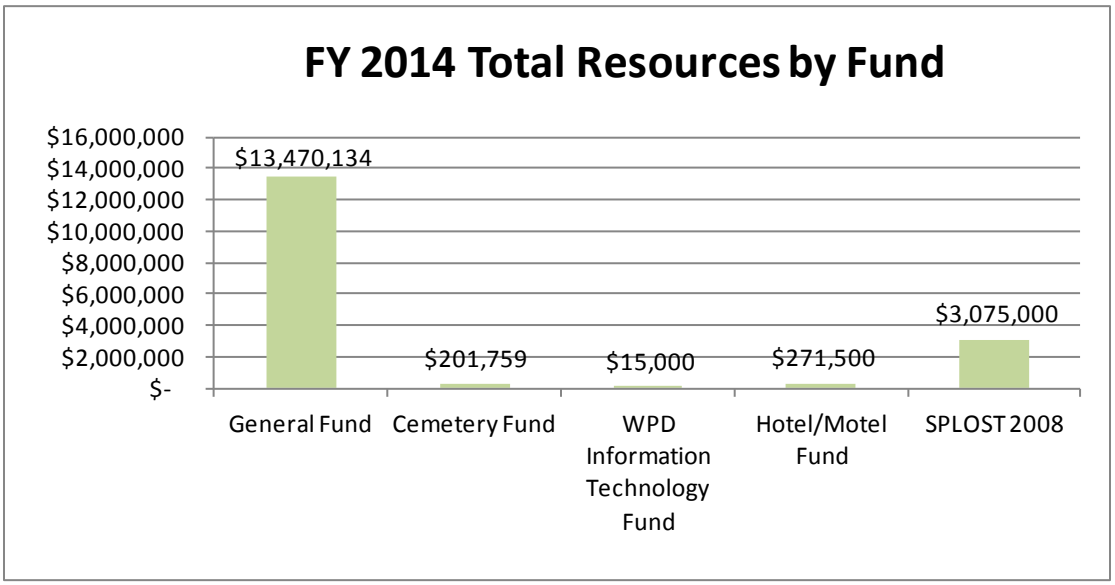
Special Purpose Local Option Sales Tax Fund 2008:
Special Purpose Local Option Sales Tax Fund 2008 Summary of Revenues and Expenditures

All Government Fund Types in FY 2014

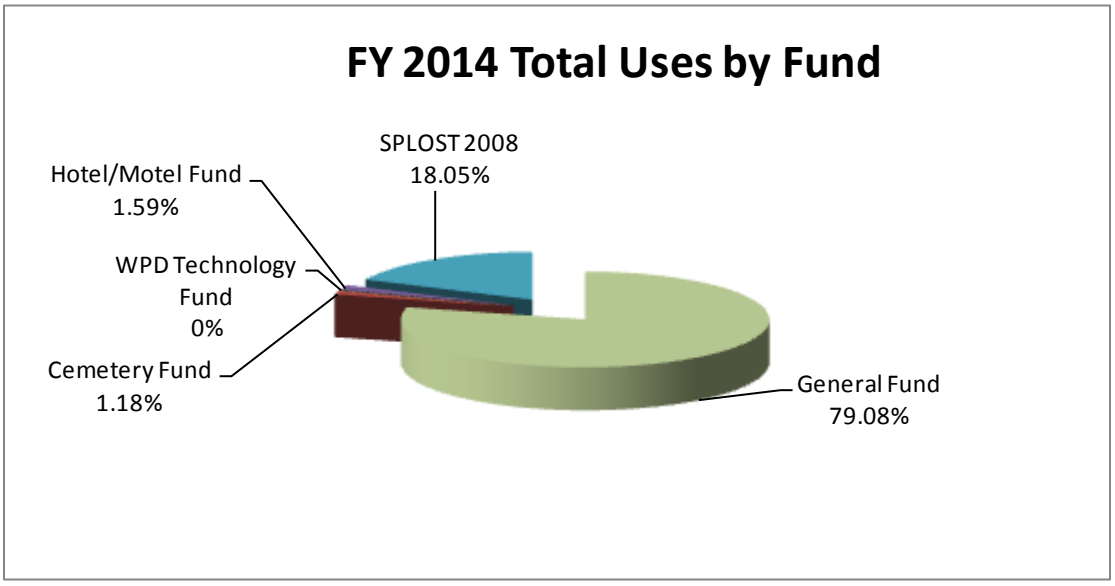
Combined Statement of Budgeted Revenues and Expenditures

	General	Cemetery Fund	WPD IT Fund	Hotel/Motel Tax Fund	SPLOST 2008
Resources					
Revenues					
Taxes	$ 9,098,675	$ -	$ -	$ 271,500	$ 1,858,345
Licenses and Permits	1,066,253	-	-	-	-
Fines and Forfeitures	504,000	-	15,000	-	-
Charges for Services	181,700	-	-	-	-
Intergovernmental	26,000	-	-	-	-
Interest & Rents	4,500	-	-	-	-
Other	190,500	120,000	-	-	-
Total Revenues	$ 11,071,628	$ 120,000	$ 15,000	$ 271,500	$ 1,858,345
Operating Transfers In					
General Fund	-	36,450	-	-	-
Water & Sewer Fund	1,478,338	-	-	-	-
Special Purpose Sales Tax	150,000	-	-	-	-
Cemetery Fund	25,845	-	-	-	-
Waste Management Fund	334,470	-	-	-	-
Community Improvement Fd		-	-	-	-
Other	409,853	45,309	-	-	1,216,655
Total Transfers In	$ 2,398,506	$ 81,759	$ -	$ -	$ 1,216,655
TOTAL RESOURCES	$ 13,470,134	$ 201,759	$ 15,000	$ 271,500	$ 3,075,000
Uses					
Expenditures					
General Government	$ 3,385,956	$ -	$ -	$ 109,500	$ -
Public Safety	7,922,157	-	15,000	-	350,000
Public Works	1,377,630	-	-	-	150,000
Cemetery		165,448	-	-	-
Community Improvement	432,122	-	-	-	1,525,000
Engineering	-		-		750,000
Capital Outlay	92,400	-	-	-	300,000
Reimbursements	-	-	-	-	-
	$ 13,210,265	$ 165,448	$ 15,000	$ 109,500	$ 3,075,000
Operating Transfers Out					
Data Processing	$ -	$ -	$ -	$ -	$ -
Public Buildings	-	-	-	-	-
Waste Management	-	-	-	-	-
Cemetery	45,308	-	-	-	-
City Garage	214,561	25,845	-		-
General Fund	-	10,466	-	162,000	-
Total Transfers Out	$ 259,869	$ 36,311	$ -	$ 162,000	$ -
TOTAL USES	$ 13,470,134	$ 201,759	$ 15,000	$ 271,500	$ 3,075,000
Net Resources	$ -	$ -	$ -	$ -	$ -
Beginning Fund Balance	$ 298,783	$ 79,223	$ 9,357	$ 168	$ 3,460,598
Ending Fund Balance	**$ 298,783**	**$ 79,223**	**$ 9,357**	**$ 168**	**$ 3,460,598**

The following bar graph illustrates the total FY 2014 budgeted revenues for all Governmental Funds.



The following pie graph illustrates the total FY 2014 budgeted expenditures for all Governmental Funds.



General Fund Expenditure Summary

	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
General Government					
Mayor	$21,993	$19,545	$24,955	$25,012	$27,727
City Commissioners	84,282	80,554	102,740	89,383	104,216
Elections	161	21,909	750	124	22,100
City Attorney	59,951	60,656	81,219	83,018	89,344
City Auditor	47,500	47,500	29,500	29,500	29,500
Municipal Court Judge	71,998	74,213	73,600	69,331	73,600
City Manager	194,660	223,876	236,516	241,253	243,758
Channel 42	36,294	104,149	118,029	111,924	161,463
Finance	262,379	262,885	261,800	253,151	280,633
Purchasing	244,637	275,493	278,589	261,302	219,621
Accounting	334,720	297,080	324,354	311,204	303,230
Human Resources	181,975	183,070	196,030	194,999	193,927
Non-Operating	138,604	130,225	228,950	206,761	279,552
Transfer to Data Processing	80,453	69,712	71,310	71,310	0
Transfer to Public Buildings	49,063	50,170	51,234	51,234	0
Transfer to Garage Fund	282,767	290,132	210,420	210,420	214,561
Transfer to Cemetery Fund	0	0	60,572	60,572	45,308
Total General Government	$2,091,438	$2,191,172	$2,350,568	$2,270,498	$2,288,540
Public Safety					
Police Department	$4,064,306	$4,261,114	$4,434,242	$4,359,595	$4,527,589
Fire Department	3,171,737	3,234,381	3,454,530	3,374,509	3,394,568
Total Public Safety	$7,236,043	$7,495,495	$7,888,772	$7,734,104	$7,922,157
Public Works					
Administration	$130,829	$133,353	$147,077	$144,434	$148,932
Highw ays & Streets	1,126,746	1,176,214	1,274,184	1,269,707	1,228,698
Total Public Works	$1,257,575	$1,309,567	$1,421,261	$1,414,141	$1,377,630
Community Improvement					
Animal Control	$0	$22,802	$58,003	$56,097	$59,040
Inspections/Code Enforcement	$145,887	$179,678	$234,066	$224,592	$214,927
Administration/Grants	176,915	171,413	152,773	151,730	158,156
Total Community Improvement	$322,803	$373,893	$444,842	$432,419	$432,123
Engineering					
Engineering	$443,536	$471,275	$500,206	$433,035	$477,811
Infrastructure Construction	227,977	216,637	244,086	206,275	243,537
Traffic	170,113	184,043	209,538	203,602	207,064
Public Buildings	88,050	97,238	102,469	98,701	161,274
Street Lights	336,343	356,642	320,000	318,594	360,000
Total Engineering	$1,266,020	$1,325,835	$1,376,300	$1,260,207	$1,449,686
Total General Fund	$11,751,109	$12,301,644	$13,054,920	$12,701,464	$13,470,136

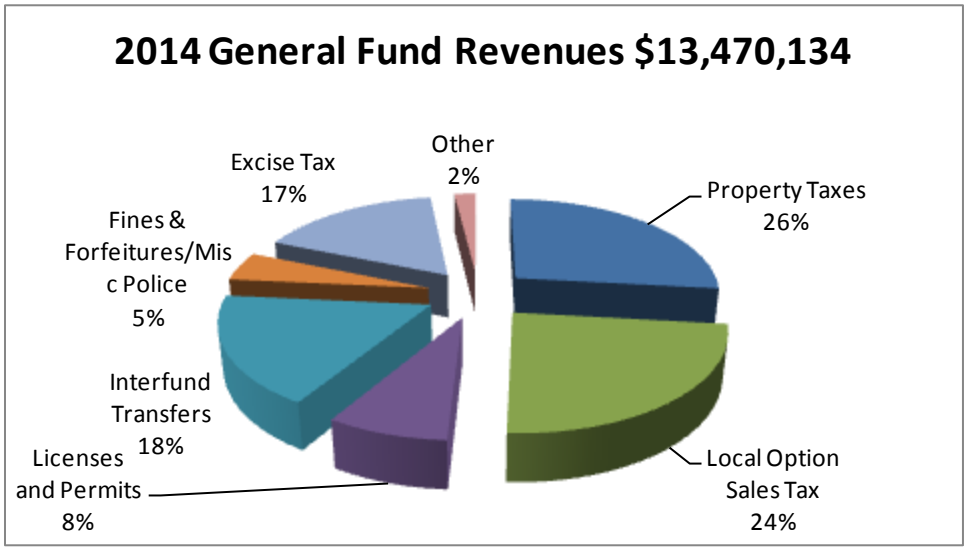
General Fund Revenue Summary

	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
Property Taxes					
Current Property Tax	$2,870,421	$2,883,575	$3,100,000	$2,906,629	$3,100,000
Timber Tax	470	0	0	0	0
Delinquent Tax	480,931	97,358	126,700	106,688	90,000
Motor Vehicle	242,940	225,985	243,000	258,876	243,000
Titlte Ad Valorem Tax - TAVT				72,010	75,000
Railroad Equip Tax	64,346	68,591	64,000	64,508	68,000
Real Estate-Intangible	13,377	13,416	15,000	17,887	15,000
Occupational Sales Tax	677,526	717,810	755,000	705,348	755,000
Interest & Penalties	187,063	29,148	24,000	22,736	15,000
Total Property Taxes	$4,537,074	$4,035,883	$4,327,700	$4,154,680	$4,361,000
Sales Tax					
Local Option Sales Tax	$3,225,746	$3,451,968	$3,480,000	$3,534,581	$3,232,375
Total Sales Tax	$3,225,746	$3,451,968	$3,480,000	$3,534,581	$3,232,375
Excise Tax					
Utility Franchise Tax	$1,286,507	$1,327,145	$1,350,000	$1,242,729	$1,350,000
Hotel/Motel Tax	181,605	170,380	180,000	168,244	162,000
Mixed Drink Tax	16,669	15,361	16,000	14,083	16,000
Engery Excise Tax				717	2,500
Insurance Tax	825,403	687,100	690,000	729,815	729,800
Total Excise Tax	$2,310,184	$2,199,986	$2,236,000	$2,155,588	$2,260,300
Alcohol Wholesale Tax					
Liquor & Wine Tax	$36,988	$35,642	$36,600	$51,301	$48,653
Beer Tax	223,469	214,006	220,000	208,971	210,000
Total Alcohol Wholesale Tax	$260,457	$249,648	$256,600	$260,272	$258,653
Permits					
Building Permits	$50,996	$31,895	$42,000	$34,003	$30,000
Fire Inspection Permits	246	100	1,000	92	500
Plumbing Permits	3,492	3,225	3,000	2,833	3,000
Electrical Permits	9,487	9,070	9,000	7,800	9,000
Mechanical Permits	6,735	3,572	6,000	2,408	6,000
Mobile Home Permits	598	558	500	300	500
House Moving Permits	75	305	300	75	300
Signs Permits	0	3,870	1,000	2,815	3,000
Miscellaneous Permits	0	0	300	0	300
Total Permits	$71,629	$52,596	$63,100	$50,326	$52,600
Intergovernmental Revenue					
Housing Authority Taxes	$29,710	$25,857	$26,000	$25,685	$26,000
Total Intergovernmental	$29,710	$25,857	$26,000	$25,685	$26,000
Miscellaneous Fees					
Planning & Development	$0	$0	$0	$0	$0
Variance Fees	360	960	1,300	1,212	1,300
Special Exception Fees	0	0	500	0	500
Rezoning Fees	1,062	720	700	400	500
Sub-Division Fees	0	0	100	0	100

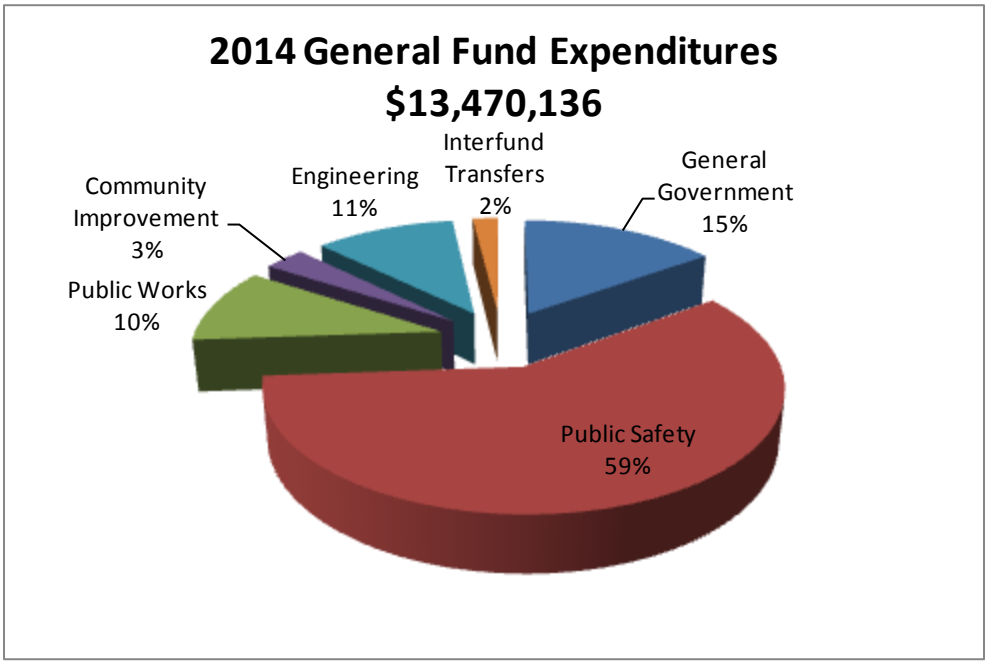
General Fund Revenue Summary (cont'd)

	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
Miscellaneous Fees	3,313	3,387	5,000	2,032	5,000
Demolition Fees	1,275	825	2,500	550	1,000
Vacancy Inspection Fee	4,180	3,891	3,500	3,440	3,500
Misc Reports/Code/Zoning	170	146	500	92	500
Election Qualifying Fee	0	1,020	0	0	1,000
Driveways & Culverts Revenue	461	439	3,000	104	1,000
Total Miscellaneous Fees	$10,820	$11,388	$17,100	$7,830	$14,400
Miscellaneous Police Fees					
Reimb: Housing Authority	$13,840	$0	$0	$0	$0
Reimb: Board of Ed-SRO	117,545	91,626	110,000	108,963	110,000
Probationary Fees	0	0	0	45	0
Misc Police Fees	31,110	26,751	30,000	26,813	30,000
Total Miscellaneous Police Fees	$162,495	$118,378	$140,000	$135,821	$140,000
Channel 42					
Channel 42 City Revenue	$20,688	$19,008	$19,000	$30,772	$27,300
Split Fees	30	28	500	110	0
Total Channel 42 Fees	$20,718	$19,036	$19,500	$30,882	$27,300
Fines & Forfeiture					
Court Fines & Forfeitures	$423,752	$538,158	$520,000	$417,275	$475,000
Court Probationary Fees	8,554	11,935	10,000	9,662	9,000
Municipal Court Attorney Fees	19,414	20,129	20,000	16,134	20,000
Total Fines & Forfeiture Revenue	$451,720	$570,222	$550,000	$443,071	$504,000
Interest Income					
Cash in Bank Interest	$586	$5	$0	$0	$0
Bond Deposit Interest	552	482	1,000	281	500
Public Funds Interest	2,216	1,006	4,000	871	4,000
Total Interest & Income	$3,354	$1,493	$5,000	$1,152	$4,500
Miscellaneous Revenue					
Rental Income	0	0	$100	0	0
Humane Society Revenue (County)			93,667	93,667	140,500
Miscellaneous Receipts	654	1,201	10,000	100,607	10,000
Surplus Property Sales	30,358	21,491	40,000	14,152	40,000
Total Miscellaneous Revenue	$31,012	$22,692	$143,767	$208,426	$190,500
Other Financing Sources					
Water & Sewer Fund	$863,733	$963,733	$1,130,973	$1,130,973	$1,478,338
SPLOST	84,111	53,905	250,000	14,954	150,000
Cemetery Fund	25,845	25,845	25,845	25,845	25,845
Waste Management	197,218	222,218	291,620	291,620	334,470
Transfer In Internal Service Funds				325,000	409,853
Community Improvement	0	0	55,000	0	0
Fund Balance	0	0	36,715	0	0
Total Other Financing Sources	$1,170,907	$1,265,701	$1,790,153	$1,788,392	$2,398,506
Total General Fund Revenue	$12,285,825	$12,024,848	$13,054,920	$12,796,706	$13,470,134

The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2014. Property taxes and Sales taxes are the largest source of revenue followed by Interfund Transfers. These sources make up 68% of the General Fund. The remaining revenues include Licenses and Permits, Fines & Forfeitures, Excise Tax, 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 59%. 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.

	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
RESOURCES					
Revenue					
Cemetery Lots	$37,250	$51,000	$50,000	$44,450	$50,000
Interment Fees	$64,892	$60,775	$60,000	$59,380	$60,000
Monument & Transfer Fee	$8,937	$10,979	$10,000	$10,176	$10,000
Miscellaneous Revenue	0	0	0	0	0
Total Revenues	$111,079	$122,754	$120,000	$114,006	$120,000
Operating Transfers In					
General Fund	$0	$0	$60,572	$60,572	$36,450
Cemetery Trust Fund	$0	$0	$25,960	$0	$45,309
Total Transfers In	$0	$0	$86,532	$60,572	$81,759
Total Resources	$111,079	$122,754	$206,532	$174,578	$201,759
Uses					
Expenditures					
Personal Service	$37,405	$39,455	$100,525	$100,873	$101,638
Contractual Services	34,079	28,428	40,000	29,115	35,000
Travel & Training	0	0	0	0	0
Other Operating Expenses	52,685	54,321	29,641	51,825	54,655
Capital Outlay	0	0	0	0	0
Total Expenditures	$124,169	$122,204	$170,166	$181,813	$191,293
Operating Transfers Out					
Operating Transfers	$11,700	$11,762	$36,366	$10,521	$10,466
Total Transfers Out	$11,700	$11,762	$36,366	$10,521	$10,466
Total Uses	$135,869	$133,966	$206,532	$192,334	$201,759

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.

	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
RESOURCES					
Revenue					
IT Revenue Fees	$21,973	$20,581	$18,000	$17,820	$15,000
Total Revenues	$21,973	$20,581	$18,000	$17,820	$15,000
Operating Transfers In					
Operating Transfers					
Total Transfers In	$0	$0	$0	$0	$0
Total Resources	$21,973	$20,581	$18,000	$17,820	$15,000
Uses					
Expenditures					
Computers/Equipment	$24,736	$23,105	$18,000	$10,629	$15,000
Total Expenditures	$24,736	$23,105	$18,000	$10,629	$15,000
Operating Transfers Out					
Operating Transfers	$0	$0	$0	$0	$0
Total Transfers Out	$0	$0	$0	$0	$0
Total Uses	$24,736	$23,105	$18,000	$10,629	$15,000

Hotel/Motel Tax Fund Summary

This fund is for Hotel/Motel taxes collected to support tourism. Forty percent of the taxes collected are used to promote Tourism for the city. The remainder of the collections are available for General Fund use.

	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
RESOURCES					
Revenue					
Hotel/Motel Tax Revenue	$305,442	$283,118	$300,000	$280,759	$271,500
Interest	$0	$0	$0	$0	$0
Total Revenues	$305,442	$283,118	$300,000	$280,759	$271,500
Operating Transfers In					
Transfers Ins	$0	$0	$0	$0	$0
Total Transfers In	$0	$0	$0	$0	$0
Total Resources	$305,442	$283,118	$300,000	$280,759	$271,500
Uses					
Expenditures					
Chamber of Comm T&C Bureau	$121,070	$113,587	$0	$0	$0
Tourism/Promotional Exp			120,000	87,756	109,500
Total Expenditures	$121,070	$113,587	$120,000	$87,756	$109,500
Operating Transfers Out					
Operating Transfers	$181,605	$170,380	$180,000	$168,244	$162,000
Total Transfers Out	$181,605	$170,380	$180,000	$168,244	$162,000
Total Uses	$302,675	$283,967	$300,000	$256,000	$271,500

SPLOST 2008 Fund Summary

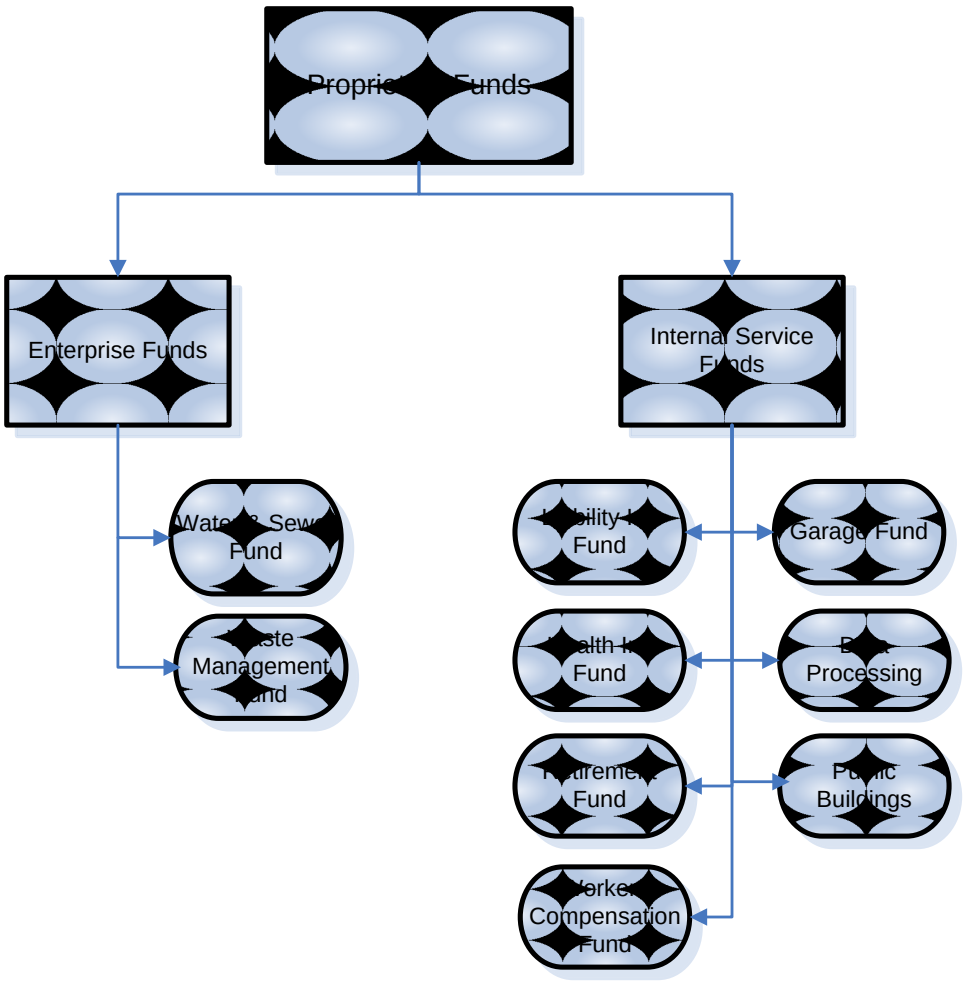
In 2008 voters approved a Special Purpose Local Option Sales Tax to fund a list of specifically identified capital projects. This sales tax will begin to be collected in October, 2008 and is split between the County and City based upon an agreed formula.

	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
RESOURCES					
Revenue					
SPLOST Revenue	$1,916,059	$2,110,404	$1,900,000	$1,859,028	$1,858,345
Interest	$5,129	$2,015	$0	$3,496	$0
Total Revenues	$1,921,188	$2,112,419	$1,900,000	$1,862,524	$1,858,345
Operating Transfers In					
Transfers Ins	$0	$0	$875,000	$0	$1,216,655
Total Transfers In	$0	$0	$875,000	$0	$1,216,655
Total Resources	$1,921,188	$2,112,419	$2,775,000	$1,862,524	$3,075,000
Uses					
Expenditures					
Engineering Projects	$972,987	$672,117	$750,000	$44,383	$750,000
Public Buildings	607,361	293,626	0	0	0
Fire Dept Projects	28,541	0	300,000	0	350,000
Property Acq & Demolition	0	396	75,000	0	75,000
Water/Sewer Rehab & Expar	30,483	0	0	0	300,000
Information Technology	2,480	2,980	0	0	0
DDA Projects			0	0	250,000
Public Works Facility/Armory			150,000	0	150,000
Rehab City Auditorium	124,478	65,465	1,500,000	156,082	1,200,000
Total Expenditures	$1,766,329	$1,034,582	$2,775,000	$200,465	$3,075,000
Operating Transfers Out					
Operating Transfers	$0	$0	$0	$0	$0
Total Transfers Out	$0	$0	$0	$0	$0
Total Uses	$1,766,329	$1,034,582	$2,775,000	$200,465	$3,075,000

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 2014 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

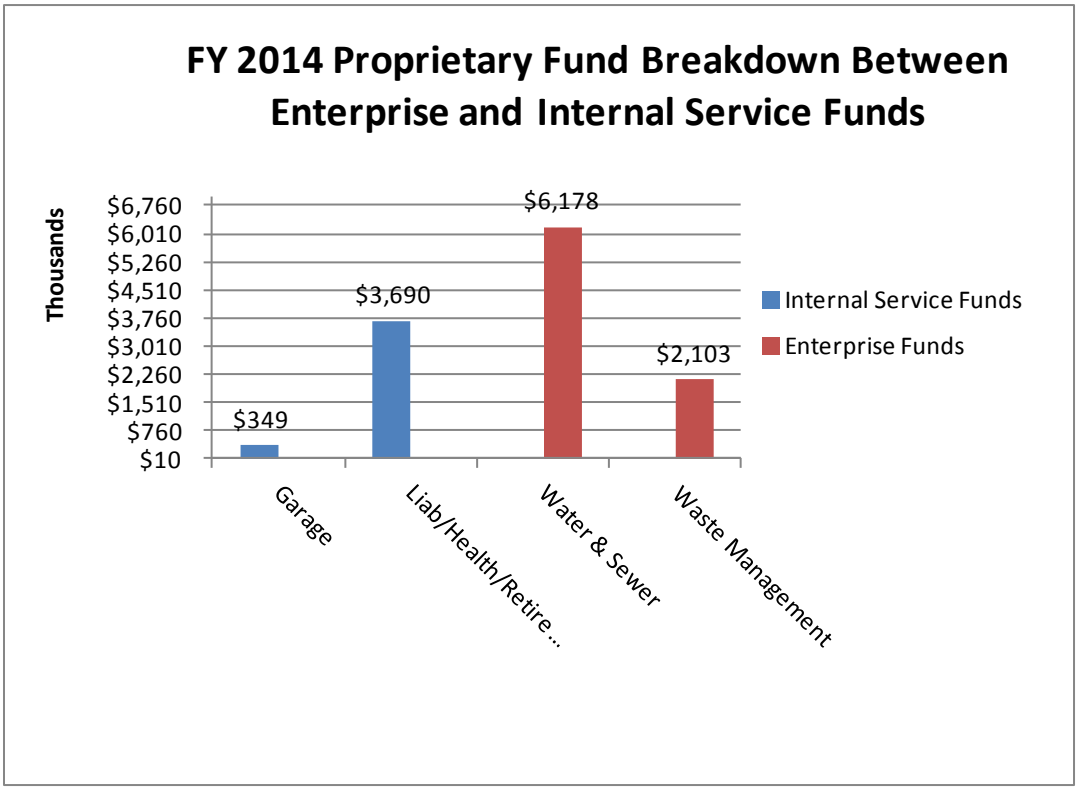
Waste Management Fund:
Waste Management Summary of Revenue and Expenditures

All Proprietary Fund Types in FY 2014

Combined Statement of Budgeted Revenues and Expenditures

			(Internal Service Funds)		
	Water & Sewer Fund	Waste Management	Garage	Liab/Health Retirement Workers Comp	Total
Operating Revenues:					
Charges for Services	$5,236,790	$2,102,644	$0	$0	$7,339,434
Miscellaneous Revenue	941,027	0	0	0	941,027
Total Revenues	$6,177,817	$2,102,644	$0	$0	$8,280,461
Transfers In					
Transfers In	$0	$0	$348,880	$3,690,108	$4,038,988
Total Transfers In	$0	$0	$348,880	$3,690,108	$4,038,988
Total Revenues	$6,177,817	$2,102,644	$348,880	$3,690,108	$12,319,449
Operating Expenditures:					
Personal Services	$0	$292,703	$302,066	$0	$594,769
Contractual Services	2,499,300	1,172,800	0	0	$3,672,100
Travel & Training	0	1,000	0	0	$1,000
Other Operating Exp	501,549	209,917	46,814	3,690,108	$4,448,388
Capital Outlay	673,578	15,000	0	0	$688,578
Debt Service	977,953	0	0	0	$977,953
	$4,652,380	$1,691,420	$348,880	$3,690,108	$10,382,788
Transfers Out					
Garage Fund	$47,099	$76,754	$0	$0	$123,853
Data Processing	0	0	0	0	$0
Public Buildings	0	0	0	0	$0
General Fund	1,478,338	334,470	0	0	$1,812,808
Total Transfers Out	$1,525,437	$411,224	$0	$0	$1,936,661
Total Expenditures	$6,177,817	$2,102,644	$348,880	$3,690,108	$12,319,449

The following graph illustrates a breakdown of the total amount of Proprietary Funds $11,920,628, between Internal Service and Enterprise Funds.



Enterprise Funds

Water & Sewer Fund Summary

	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
Operating Revenues					
Utility Service Fees	$5,168,372	$5,187,692	$5,264,184	$5,128,764	$5,236,790
Water/Sewer Taps	$13,201	$19,417	$15,000	$9,475	$12,000
Loads to Disposal	$183,903	$219,503	$150,000	$384,399	$300,000
Miscellaneous Revenue	595,342	577,013	636,500	630,325	629,027
Total Operating Revenues	$5,960,818	$6,003,625	$6,065,684	$6,152,964	$6,177,817
Operating Transfers In					
Interfund Transfers	$0	$0	$0	$0	$0
Total Transfers In	$0	$0	$0	$0	$0
Total Resources	$5,960,818	$6,003,625	$6,065,684	$6,152,964	$6,177,817
Operating Expenditures					
Water & Sewer Operations	$3,253,816	$3,553,143	$3,573,258	$3,105,860	$3,672,927
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	1,105,457	1,104,948	1,042,950	1,041,450	977,953
Total Operating Expenditures	$4,359,273	$4,658,091	$4,616,208	$4,147,310	$4,650,880
Other Financing Uses:					
Interfund Transfers	1,206,804	1,275,968	1,449,476	1,449,555	1,526,937
Total Other Financing Uses:	$1,206,804	$1,275,968	$1,449,476	$1,449,555	$1,526,937
Total Expenditures	$5,566,077	$5,934,058	$6,065,684	$5,596,865	$6,177,817

Waste Management Fund Summary

	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
Operating Revenues					
Residential Garbage Fees	$872,883	$861,420	$878,736	$854,692	$855,185
Trash Collection Fees	499,013	493,100	505,065	488,866	489,000
Dumpster Fees				61,955	702,000
Reinstatement Fees	37,492	38,681	37,000	36,818	33,595
Miscellaneous Revenue	0	0	100	0	50
Container Deposits	4,600	5,600	5,000	3,250	2,500
Special Collections	6,385	6,094	5,000	4,076	1,000
Disconnect Fee	21,026	19,486	20,000	24,369	19,314
Misc Trailer Rentals	0	0	0	0	0
Total Operating Revenues	$1,441,399	$1,424,382	$1,450,901	$1,474,026	$2,102,644
Operating Transfers In					
Interfund Transfers	$0	$0	$0	$0	$0
Total Transfers In	$0	$0	$0	$0	$0
Total Resources	$1,441,399	$1,424,382	$1,450,901	$1,474,026	$2,102,644
Operating Expenditures					
Garbage/Yard Trash Collections	$1,307,529	$1,382,029	$1,308,147	$1,261,829	$1,314,298
Brown/White Goods	4,929	7,864	48,600	32,280	42,742
Dumpster Collection	0	0	0	0	654,850
Landfill Closure	14,925	13,910	17,000	7,925	14,000
Total Operating Expenditures	$1,327,383	$1,403,803	$1,373,747	$1,302,034	$2,025,890
Other Financing Uses:					
Interfund Transfers	31,199	31,366	77,154	77,154	76,754
Total Other Financing Uses:	$31,199	$31,366	$77,154	$77,154	$76,754
Total Expenditures	$1,358,583	$1,435,169	$1,450,901	$1,379,188	$2,102,644

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. In December 2010, the city entered into a loan with GEFA for the construction of a Bar Screen (Litter Trap) on the Main City canal. The table below is the total amount due to GEFA for the next 15 years.

	Principal	Interest	Total
2013	$4,321	$1,095	$5,416
2014	$790,875	$187,077	$977,952
2015	$810,865	$167,086	$977,951
2016	$831,412	$146,540	$977,952
2017	$852,532	$125,421	$977,953
2018	$874,237	$103,716	$977,953
2019	$896,552	$81,402	$977,954
2020	$920,143	$58,461	$978,603
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
	$7,750,627	$966,980	$8,717,607

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

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
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
	$935,793	$145,456	$1,081,248

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
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
	$4,819,668	$434,797	$5,254,465

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
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
	$457,209	$58,762	$515,971

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 payments begin on April 1, 2007.

Year End June 30	Principal	Interest	Total
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
	$1,498,825	$323,115	$1,821,940

Loan #CW09071

In December 2010, the City entered into a loan agreement (CW09071) with the Georgia Environmental Facilities Authority for construction of a Bar Screen on the Main City canal. This project was associated with the 2009 Clean Water State Revolving Fund and eligible for partial funding under the American Recovery and Reinvestment Act. The total project cost was $134,283. This loan being under the ARRA the actual loan amount was $47,393.01. Monthly payments are $451.35 and due on the 1st of each month. The interest rate is at 3.0% and is financed for 120 months.

Year End December	Principal	Interest	Total
2013	$4,321	$1,095	$5,416
2014	$4,452	$964	$5,416
2015	$4,588	$829	$5,416
2016	$4,727	$689	$5,416
2017	$4,871	$545	$5,416
2018	$5,019	$397	$5,416
2019	$5,172	$244	$5,416
2020	$5,982	$87	$6,069
	$39,132	$4,850	$43,982

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, 2013. The lease agreements range from three to seven years.

FY2014 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	$25,231	Apr-14
2007	Public Works	(1) 2007 Tymco St Sweeper	$123,995	$20,290	$16,908	Apr-14
2008	Highways/Streets	(1) 2008 Track Hoe Excavator	$142,760	$22,830	$38,049	Feb-15
2008	Water/Sewer	(1) 2007 Sewer Jet Truck	$250,980	$35,854	$59,758	Feb-15
2007	Waste Management	(1) 2006 Knuckle Boom Loader	$107,957	$15,423	$12,852	Apr-14
2009	Waste Management	(1) 2009 Knuckle Boom Loader	$103,960	$23,335	$5,834	Sep-13
2009	Public Works	(1) 2009 1/2 Ton Truck	$14,341	$3,137	$3,148	Jun-14
2009	Infrastructure Constr	(1) 2009 Backhoe	$69,500	$15,228	$15,228	Jun-14
2010	Patrol	(5) 2010 Chevy Impala's	$120,824	$42,107	$17,545	Nov-13
2011	Patrol	(5) Chevy Impala's	$98,089	$34,243	$39,951	Aug-14
2011	Fire	(1) 2011 Ford F150	$15,259	$3,306	$10,194	Aug-16
2011	Highways/Streets	(1) 2012 Int 7500 Dump Truck	$82,878	$17,937	$56,799	Aug-16
2012	CIU/Patrol	(6) 2012 Chevy Impala's	$136,673	$48,563	$88,110	May-15
2012	Public Works	(1) Street Sweeper	$152,105	$32,798	$119,307	May-17
2012	Animal Control	(1) 2012 Ford F150	$21,475	$4,631	$16,844	May-17
2013	Patrol	(4) 2012 Chevy Impala's	$89,824	$31,218	$75,359	Jan-16
			$1,742,562	$381,177	$601,117	

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	$522,673	$ -	$ -	$ 59,758	$ 18,686	$ -	$ 601,117
Georgia Environmental Facilities Authority Note	-	-	-	$ 8,717,607	-	-	$ 8,717,607
Revenue Bonds	-	-	-	$ -	-	-	$ -
Total	$522,673	$ -	$ -	$ 8,777,365	$ 18,686	$ -	$ 9,318,724

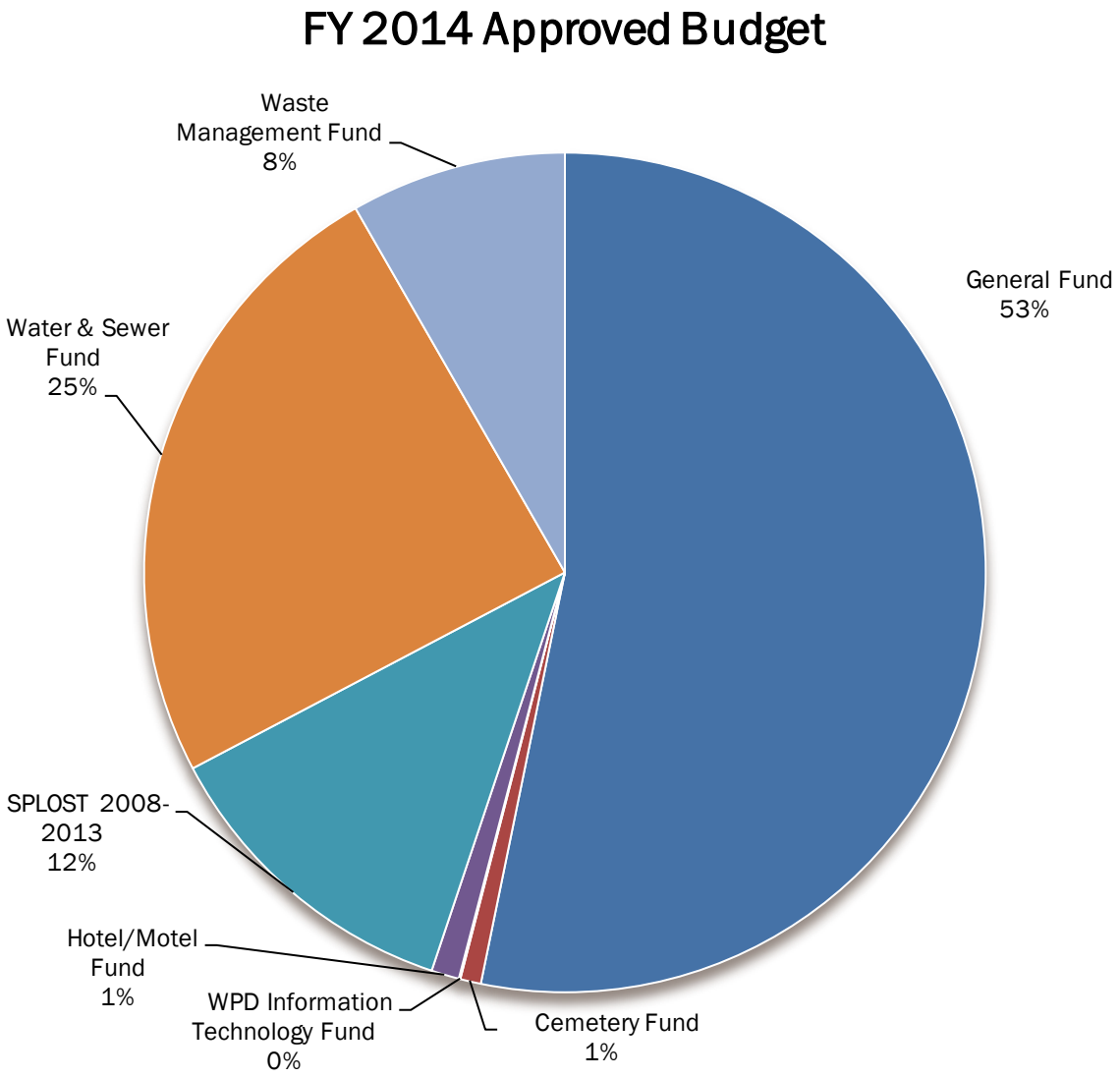
Legal Debit Margin

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, 2013 the assessed value was $286,017,851 resulting in a legal debt limit of $28,601,785. With general obligations indebtedness outstanding of $9,318,724, the resulting debt margin is $19,283,061.

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 2013, 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 2014 BUDGET TOTAL AND FINANCIAL CONDITION

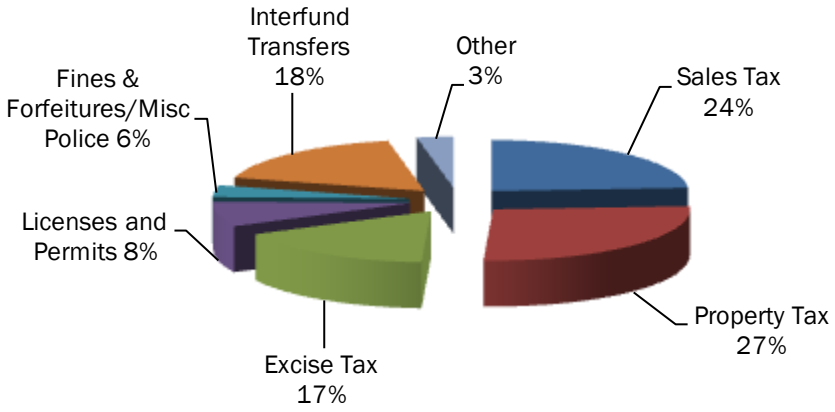


Budget Total $25,313,854

General Fund Summary

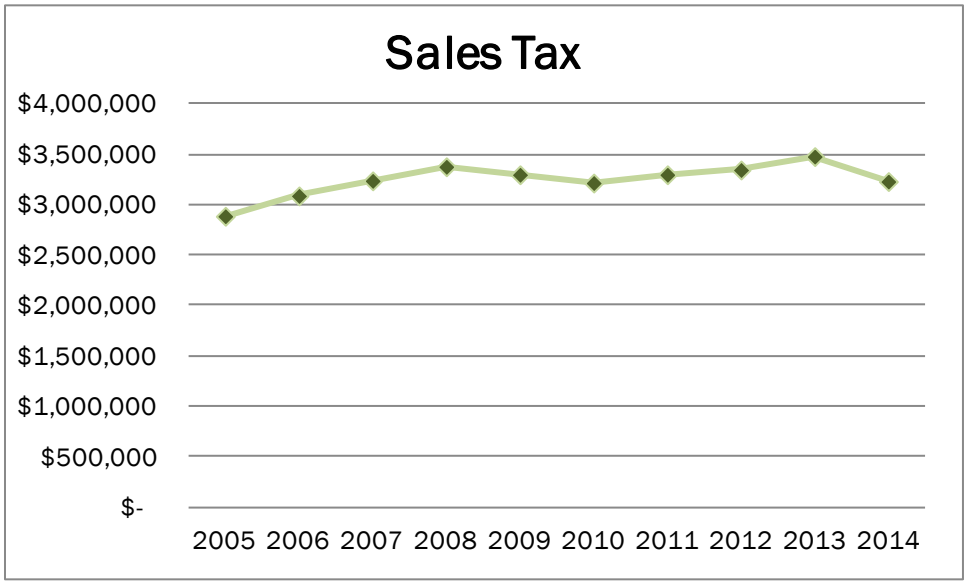
The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2014. Property taxes are the largest source of revenue followed by Sales taxes, Excise taxes. These sources make up 68% of the General Fund. The remaining revenues include Licenses and Permits, Fines & Forfeitures, Interfund Transfers, and Other.

2014 GENERAL FUND REVENUES
$13,470,134



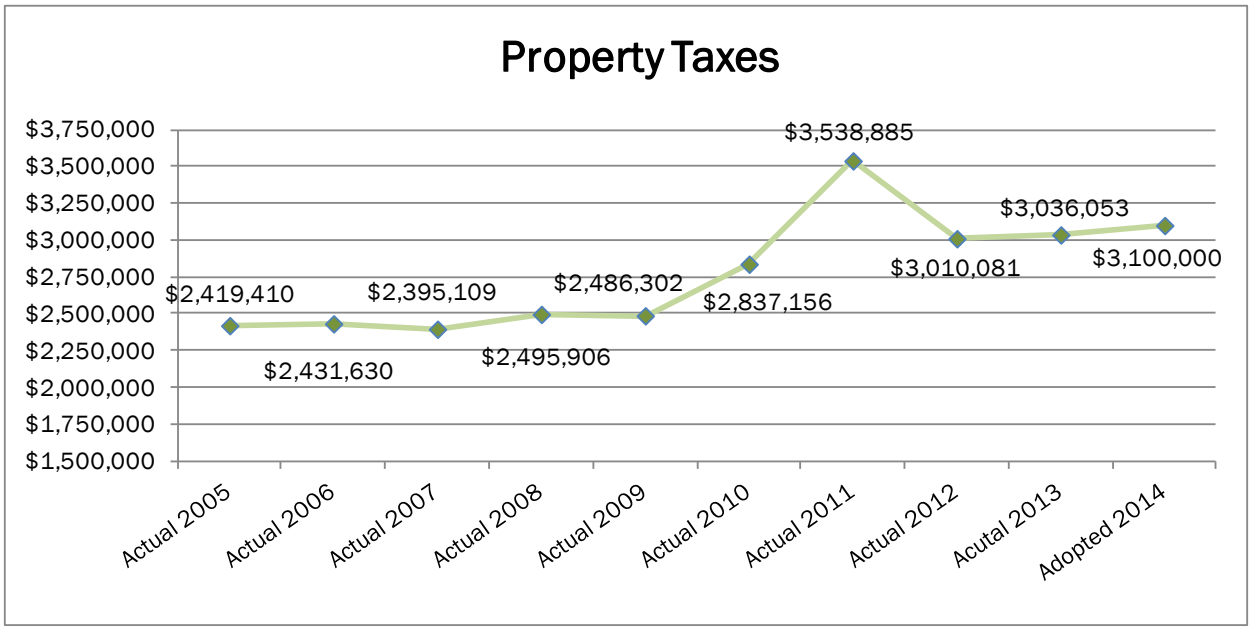
Sales Tax

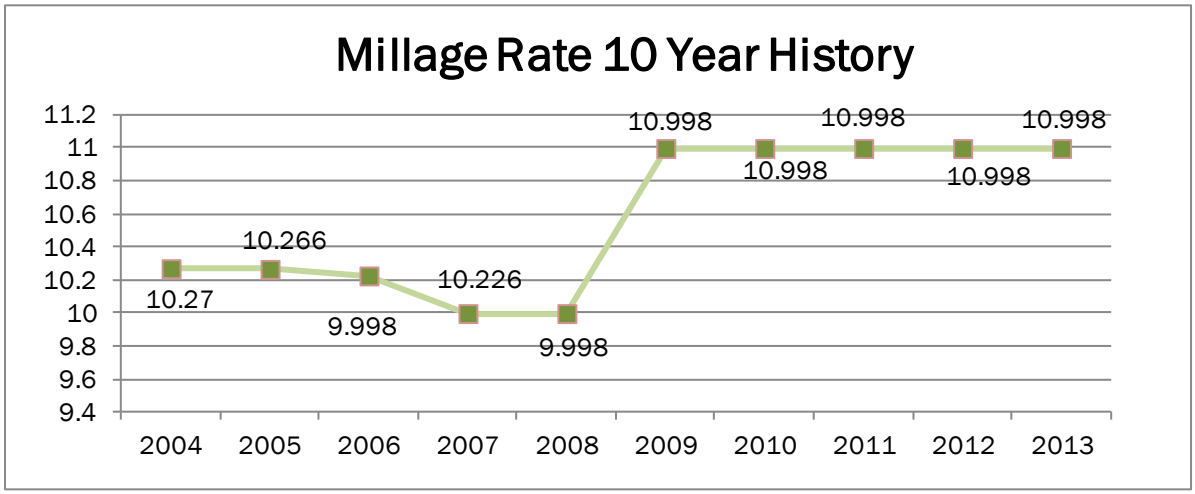
Sales taxes are budgeted to decrease by $247,625. The FY 2014 budgeted amount was projected on the current economic trend. LOST negotiations are under arbitration at this time. The city was extremely conservative on estimating the Sales Tax budget amount. However, the trend in sales tax revenues has continued to decrease since December 2012. The chart below indicates a steady decrease in revenue since FY 2013.



Property Tax

Property taxes are the largest source of revenue for the city's General Fund. The total amount budgeted for FY 2014 is $3,100,000 which is 27% for the total General Fund budget. The FY 2011 actual amount was increased due to a result of major utility company's valuation of appeal. The Mayor and Commissioner's have approved the Millage rate for FY 2013 of 10.998, the same rate as last year.



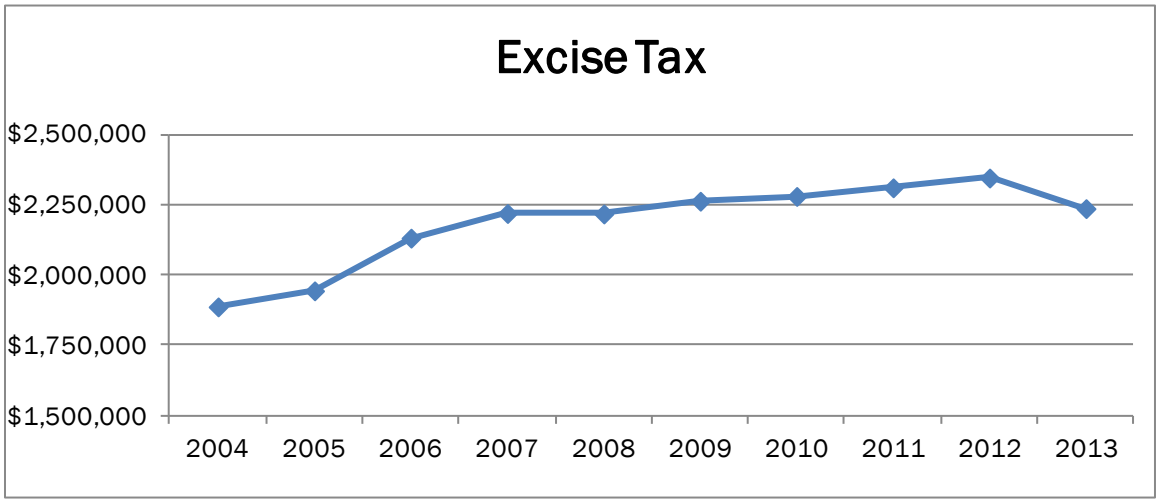


Principle Taxpayers
For The Year Ended June 30, 2012

	Assessed Value	Tax Levied
CSX Corporation	29,187,941	321,009
Georgia Power Company	4,369,294	48,054
WalMart Stores, Inc	3,390,179	37,285
Lowe's Home Centers, Inc	3,297,138	36,262
Kolb & Wheeler & Walters	3,260,095	35,855
WalMart Stores East LP	3,098,620	34,079
Lowe's Home Centers, Inc	1,778,334	19,558
The Kroger Company	1,705,294	18,755
Kemp Ridge Holdings. LLC	1,630,476	17,932
Sears Roebuck & Co.	1,625,323	17,875
Total	53,342,694	586,664

Excise Tax

Excise taxes are budgeted to increase by $21,800 or 1% over FY 2013 budget. These taxes consist of utility franchise, mixed drink, a percentage of the hotel/motel taxes, and the insurance premium taxes. During FY 2012 the insurance premium tax came in 19% under budget which was unexpected. For this reason, in FY 2013 the budget was decreased to accommodate this change; however during last budget year the city received 6% or $42,715 increase.

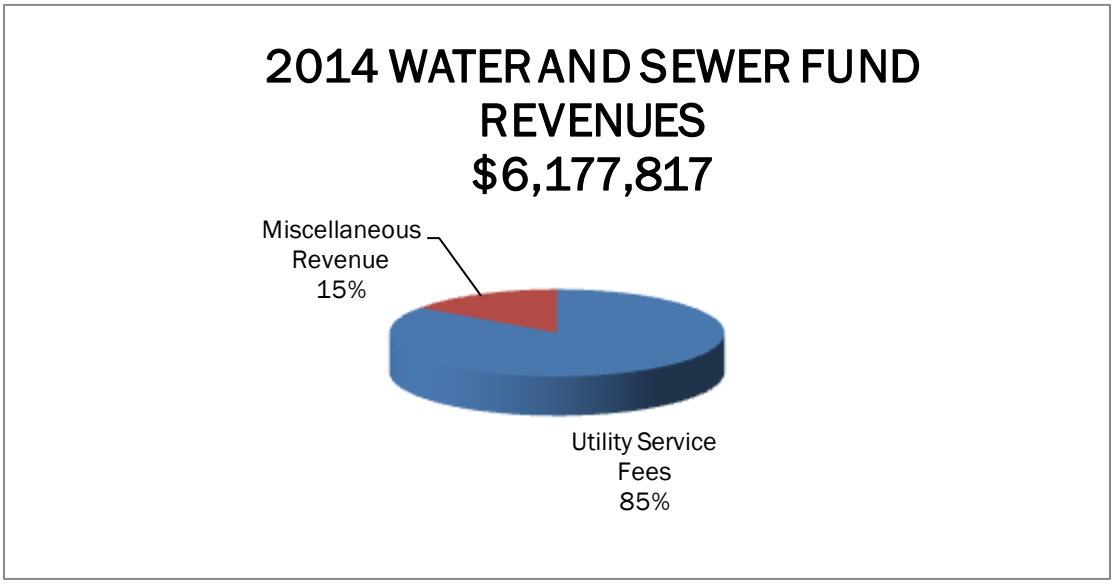


SUMMARY

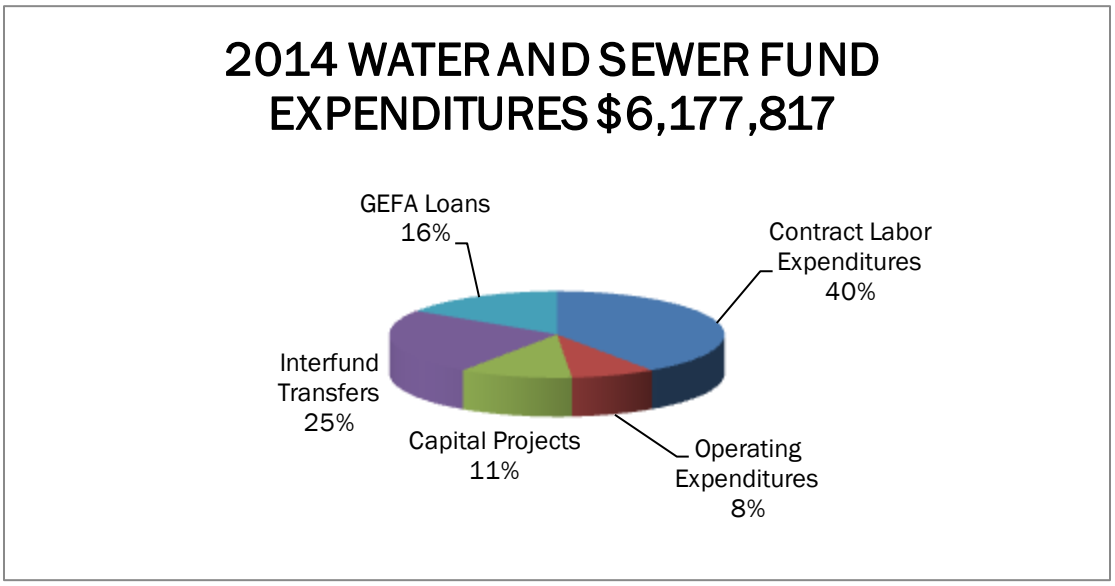
General Fund Expenditures	2013 Budget	2014 Budget	Difference	%
Mayor	$24,955	$27,727	$2,772	11.1%
Commission	$102,740	$104,216	$1,476	1.4%
City Elections	$750	$22,100	$21,350	2846.7%
City Attorney	$81,219	$89,344	$8,125	10.0%
City Auditor	$29,500	$29,500	$0	0.0%
Municipal Court Judge	$73,600	$73,600	$0	0.0%
City Manager	$236,516	$243,758	$7,242	3.1%
Channel 42	$118,029	$161,463	$43,434	36.8%
Finance Administration	$261,800	$280,633	$18,833	7.2%
Purchasing /Warehouse/City Ha	$278,589	$219,621	-$58,968	-21.2%
Accounting		$303,230	$303,230	100.0%
Human Resource	$193,630	$193,927	$297	0.2%
Police Administrative	$533,020	$530,833	-$2,187	-0.4%
Criminal Investigation	$664,208	$690,584	$26,376	4.0%
Uniform Patrol	$2,433,927	$2,493,511	$59,584	2.4%
Support Service	$467,638	$476,101	$8,463	1.8%
Training/Personnel	$123,669	$120,082	-$3,587	-2.9%
SWAT	$38,141	$37,204	-$937	-2.5%
School Resource Officer	$173,638	$179,273	$5,635	3.2%
Fire	$3,454,530	$3,394,568	-$59,962	-1.7%
Public Works Office	$147,077	$148,932	$1,855	1.3%
Highway & Streets	$1,229,084	$1,228,698	-$386	0.0%
Comm Imp - Animal Control	$58,478	$59,040	$562	1.0%
Comm Imp - Inspections	$233,066	$214,927	-$18,139	-7.8%
Comm Imp - Administration	$152,798	$158,156	$5,358	3.5%
Engineering	$500,206	$477,811	-$22,396	-4.5%
Infrastructure Construction	$244,086	$243,537	-$549	-0.2%
Traffic Engineering	$209,538	$207,064	-$2,474	-1.2%
Public Buildings	$0	$161,274	$161,274	100.0%
Street Lights	$360,000	$360,000	$0	0.0%
Non-Operating Internal Funds	$393,536	$259,869	-$133,667	-34.0%
Non-Operating Contributions	$166,067	$217,900	$51,834	31.2%
Non-Operating Other Cost	$70,885	$61,652	-$9,233	-13.0%
Total	**$ 13,054,920**	**$ 13,470,134**	**$ 415,214**	3.2%

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 2014 budget is 1.85% more than the FY 2013 budget that was $6,065,684. A utility rate increase of 1.5% 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 40% of the budget.



SUMMARY

Water & Sewer Revenues	2013 Budget	2014 Budget	Difference	%
Water Service Fees	$ 2,494,512	$ 2,499,612	$ 5,100	0.2%
Sewer Service Fees	$ 2,769,672	$ 2,737,178	$ (32,494)	-1.2%
Water/Sewer Taps	$ 15,000	$ 12,000	$ (3,000)	-20.0%
Reinstatment Charges	$ 120,000	$ 120,000	$ -	0.0%
Loads to Disposal	$ 150,000	$ 300,000	$ 150,000	100.0%
Account Set Up Fee	$ 20,000	$ 18,000	$ (2,000)	-10.0%
Sewer Fees-Satilla W/S Authority	$ 345,000	$ 327,777	$ (17,223)	-5.0%
Return Check Fees	$ 6,000	$ 6,000	$ -	0.0%
Utility Site Rental Fees	$ 82,000	$ 95,000	$ 13,000	15.9%
Disconnect Fee	$ 55,000	$ 55,000	$ -	0.0%
Miscellaneous Revenues	$ 8,500	$ 7,250	$ (1,250)	-14.7%
Fund Balance			$ -	
Total	**$ 6,065,684**	**$ 6,177,817**	**$ 112,133**	**1.8%**

Expenditures

Water & Sewer Expenditures	2013 Budget	2014 Budget	Difference	%
Water Plant	$ 3,573,258	$ 3,672,927	$ 99,669	2.8%
Non-Operating	$ 2,492,426	$ 2,504,890	$ 12,464	0.5%
Total	**$ 6,065,684**	**$ 6,177,817**	**$ 112,133**	**1.8%**

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. During FY 2013 the city will no longer charge customers for Brown & White Good pickups (at the minimum of 5 items) and the citizens will have this service on a weekly basis under the new contract with Southland Waste Company. For FY 2014, the city will take over commercial dumpster billing inside the city limits and outsource this collection with Southland Waste Systems.

SUMMARY

Waste Management Revenues	2013 Budget	2014 Budget	Difference	%
Residential Garbage Fees	$ 878,736	$ 855,185	$ (23,551)	-2.7%
Trash Collections Fees	$ 505,065	$ 489,000	$ (16,065)	-3.2%
Dumpster Fees		$ 702,000	$ 702,000	100.0%
Reinstatment Charges	$ 37,000	$ 33,595	$ (3,405)	-9.2%
Garbage Container Violation	$ 100	$ 50	$ (50)	0.0%
Cash In Bank Interest				
Container Deposit	$ 5,000	$ 2,500	$ (2,500)	-50.0%
Special Collections	$ 5,000	$ 1,000	$ (4,000)	-80.0%
Disconnect/Connect Fee	$ 20,000	$ 19,314	$ (686)	100.0%
Reimbursement to General Fund			$ -	0.0%
Total	**$ 1,450,901**	**$ 2,102,644**	**$ 651,743**	**44.9%**

Expenditures

Waste Management Expenditures	2013 Budget	2014 Budget	Difference	%
Garbage & Yard Trash Collection	$ 1,308,147	$ 1,314,298	$ 6,151	0.5%
Brown/White Goods	$ 48,600	$ 42,742	$ (5,858)	-12.1%
Dumpster Collections		$ 654,850	$ 654,850	100.0%
Landfill Closure	$ 17,000	$ 14,000	$ (3,000)	-17.6%
Non-Operating	$ 77,154	$ 76,754	$ (400)	-0.5%
Total	**$ 1,450,901**	**$ 2,102,644**	**$ 651,743**	**44.9%**

Cemetery Fund

Due to the economic downturn for the past several years, the Cemetery Fund has had a significant decrease in revenue. During FY 2014 budget year, a contribution from the General Fund and Cemetery Trust Fund will be needed. In FY 2008 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, however currently the sales of cemetery lots have declined due to the economy.

SUMMARY

Cemetery Fund Revenues	2013 Budget	2014 Budget	Difference	%
Sales: Cemetery Lots	$ 50,000	$ 50,000	$ -	0.0%
Interment Fees	$ 60,000	$ 60,000	$ -	0.0%
Monument & Transfer Fee	$ 10,000	$ 10,000	$ -	0.0%
Remib: General Fund	$ 60,572	$ 36,450	$ (24,122)	0.0%
Cash In Bank Interest	$ -	$ -	$ -	0.0%
Reimb: Cemetery Trust	$ 25,960	$ 45,309	$ 19,349	0.0%
Total	**$ 206,532**	**$ 201,759**	**$ (4,773)**	**-2.3%**

Cemetery Fund Expenditures	2013 Budget	2014 Budget	Difference	%
Personal Services	$ 100,525	$ 101,638	$ 1,113	1.1%
General Operating	$ 106,007	$ 100,121	$ (5,886)	-5.6%
Capital Outlay	$ -	$ -	$ -	0.0%
Total	**$ 206,532**	**$ 201,759**	**$ (4,773)**	**-2.3%**

WPD Information Technology Fund

This fund's revenue has been decreasing.

WPD Information Technology FD	2013 Budget	2014 Budget	Difference	%
IT Revenue Fee	$ 18,000	$ 15,000	$ (3,000)	-16.7%
Total	**$ 18,000**	**$ 15,000**	**$ (3,000)**	-16.7%

Expenditures

WPD Information Technology FD	2013 Budget	2014 Budget	Difference	%
Computer/Equipment	$ 18,000	$ 15,000	$ (3,000)	-16.7%
Total	**$ 18,000**	**$ 15,000**	**$ (3,000)**	**-16.7%**

Hotel/Motel Tax Fund

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

Hotel/Motel Tax Fund	2013 Budget	2014 Budget	Difference	%
Hotel/Motel Tax Revenue	$ 300,000	$ 271,500	$ (28,500)	-9.5%
Total	**$ 300,000**	**$ 271,500**	**$ (28,500)**	**-9.5%**

Expenditures

Hotel/Motel Tax Fund	2013 Budget	2014 Budget	Difference	%
Personal Services	$ -	$ 14,892	$ 14,892	0.0%
General Operating	$ 120,000	$ 94,608	$ (25,392)	100.0%
Reimburse General Fund	$ 180,000	$ 162,000	$ (18,000)	-10.0%
Total	**$ 300,000**	**$ 271,500**	**$ (28,500)**	**-9.5%**

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, infrastructure improvements to streets, and renovation of the City Auditorium.

SUMMARY

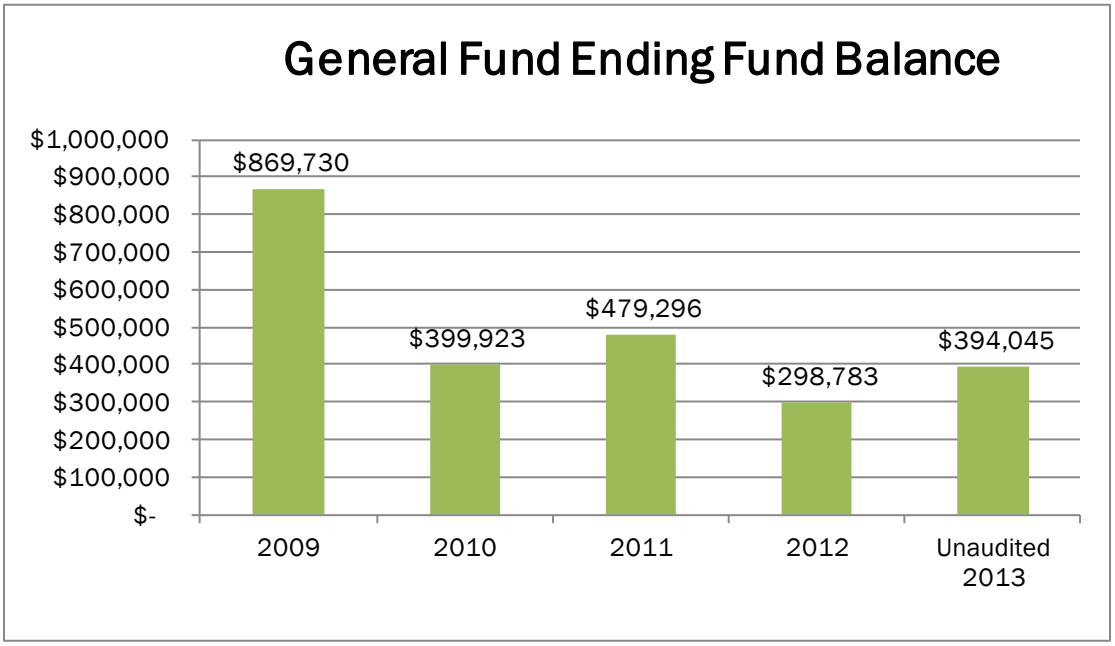
SPLOST Fund 2008-2013	2013 Budget	2014 Budget	Difference	%
Special Purpose Sales Tax Revenue	$ 1,900,000	$ 1,858,345	$ (41,655)	-2.2%
Interest Earned	$ -	$ -		0.0%
Fund Balance	$ 875,000	$ 966,655	$ 91,655	0.0%
Total	**$ 2,775,000**	**$ 2,825,000**	**$ 50,000**	1.8%

Expenditures

SPLOST Fund 2008-2013	2013 Budget	2014 Budget	Difference	%
Engineering Projects	$ 750,000	$ 750,000	$ -	0.0%
Police Department Project	$ -		$ -	0.0%
Fire Department Projects	$ 300,000	$ 350,000	$ 50,000	0.0%
Property Acq & Demolition	$ 75,000	$ 75,000	$ -	0.0%
Water/Sewer Rehab & Expansion	$ -	$ 300,000	$ -	100.0%
Information Technology	$ -	$ -	$ -	0.0%
DWDA Projects	$ -	$ 250,000	$ 250,000	100.0%
Public Works Facility/Armory	$ 150,000	$ 150,000	$ -	100.0%
Rehab City Auditorium	$ 1,500,000	$ 1,200,000	$ (300,000)	0.0%
Total	**$ 2,775,000**	**$ 3,075,000**	**$ 300,000**	10.8%

Fund Balance

The General Fund's Fund Balance is estimated at $394,045 for fiscal year ending 2013. 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

	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
Beginning Fund Balance (Deficit)	$399,923	$479,296	$298,783	$298,783	$394,045
RESOURCES					
Revenues	$10,741,494	$10,560,453	$10,656,414	$11,008,314	$11,071,628
Operating Transfers In	$183,358	$170,380	$2,398,506	$1,788,392	$2,398,506
Total Resources	$10,924,852	$10,730,833	$13,054,920	$12,796,706	$13,470,134
USES					
Total Expenditures	$10,965,491	$11,038,141	$12,661,384	$12,307,908	$13,210,265
Other Financing Uses:	($120,012)	$0	$393,536	$393,536	$259,869
Total Uses	$10,845,479	$11,038,141	$13,054,920	$12,701,444	$13,470,134
Excess(deficiency) of revenues and other sources over expenditures and other uses	$79,373	($307,308)	$0	$95,262	$0
Prior Period Adjustments		$126,795			
Ending Fund Balance	$479,296	$298,783	$298,783	$394,045	$394,045

SPLOST 2008 - 2013
Summary of Revenues and Expenditures

	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
Beginning Fund Balance (Deficit)	$2,366,072	$2,389,275	$3,460,598	$3,460,598	$5,122,657
RESOURCES					
Total Revenues	$1,789,532	$2,105,906	$2,775,000	$1,862,524	$3,075,000
Operating Transfers In	$0	$0	$0	$0	$0
Total Resources	$1,789,532	$2,105,906	$2,775,000	$1,862,524	$3,075,000
USES					
Total Expenditures	$1,766,329	$1,034,583	$2,775,000	$200,465	$3,075,000
Other Financing Uses:	$0	$0	$0	$0	$0
Total Uses	$1,766,329	$1,034,583	$2,775,000	$200,465	$3,075,000
Excess(deficiency) of revenues and other sources over expenditures and other uses	$23,203	$1,071,323	$0	$1,662,059	$0
Ending Fund Balance	$2,389,275	$3,460,598	$3,460,598	$5,122,657	$5,122,657

Water & Sewer Fund
Summary of Revenues and Expenditures

	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
Beginning Net Assets	$23,596,025	$24,080,236	$24,827,917	$24,827,917	$25,384,016
RESOURCES					
Total Revenues	$5,896,074	$4,741,911	$6,065,684	$6,152,964	$6,177,817
Operating Transfers In	$0	$0	$0	$0	$0
Total Resources	$5,896,074	$4,741,911	$6,065,684	$6,152,964	$6,177,817
USES					
Total Expenditures	$4,115,475	$3,256,624	$4,662,308	$4,147,389	$5,199,864
Other Financing Uses:	$1,296,388	$1,024,617	$1,403,376	$1,449,476	$977,953
Total Uses	$5,411,863	$4,281,241	$6,065,684	$5,596,865	$6,177,817
Excess(deficiency) of revenues and other sources over expenditures and other uses	$484,211	$460,670	$0	$556,099	$0
Prior Period Adjustment		$287,011			
Net Assets	$24,080,236	$24,827,917	$24,827,917	$25,384,016	$25,384,016

Waste Management Fund
Summary of Revenues and Expenditures

	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
Beginning Net Assets	$375,168	$405,661	$397,115	$397,115	$491,953
RESOURCES					
Total Revenues	$1,421,192	$1,187,038	$1,450,901	$1,474,026	$2,102,644
Operating Transfers In	$0	$0	$0	$0	$0
Total Resources	$1,421,192	$1,187,038	$1,450,901	$1,474,026	$2,102,644
USES					
Total Expenditures	$1,390,699	$1,227,083	$1,450,901	$1,379,188	$2,102,644
Other Financing Uses:	$0	$0	$0	$0	$0
Total Uses	$1,390,699	$1,227,083	$1,450,901	$1,379,188	$2,102,644
Excess(deficiency) of revenues and other sources over expenditures and other uses	$30,493	($40,045)	$0	$94,838	$0
Prior Period Adjustment		$31,499			
Net Assets	$405,661	$397,115	$397,115	$491,953	$491,953

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 213 positions. There are 207 full-time positions and 6 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 are the same as last budget year. The employees will not receive a cost of living increase. The only two positions added this year were one part-time administrative assistant for the Tourism/Visitor Center and a commercial dumpster billing clerk. The City has begun redeeming control of the commercial dumpster billing and collection within the City limits. Within the Police department and Fire department there will be changes through normal promotional evaluations.

Personnel Authorization Summary

PERSONNEL AUTHORIZATION SUMMARY		
DEPT	*DEPARTMENT*	*POSITIONS*
30	MAYOR	1
31	COMMISSION	5
32	CITY MANAGER'S	2
33	CHANNEL 42	2
34	CITY CLERK/FINANCE	4
36	HUMAN RESOURCES	3
38	POLICE ADMINISTRATION	6
39	CRIMINAL INVESTIGATION	10
40	UNIFORM PATROL	40
41	SUPPORT SERVICES	10
42	TRAINING	1
47	SRO	3
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	7
58	ENGINEERING	7
59	HOTEL/MOTEL	1
65	GARBAGE/TRASH COLLECTION	7
66	CEMETERY	1
67	ACCOUNTING	5
68	GARAGE	7
71	PUBLIC BUILDINGS	2
	TOTAL	213

2012 – 2014 Personal Positions by Department

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2012 BUDGETED POSITIONS	2013 BUDGETED POSITIONS	2014 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	1	1	ASSISTANT TO THE CITY MANAGER
		1	1	1	CITY MANAGER
		2	***2***	***2***	
33	CHANNEL 42	1	1	1	PRODUCTION/TECHNOLOGY COOR
		1	1	1	CAMERA OPERRATOR (PART-TIME)
		2	***2***	***2***	
34	FINANCE	2	2	2	ADMINISTRATIVE CLERK
		1	1	1	CITY CLERK
		1	1	1	FINANCE DIRECTOR
		4	***4***	***4***	
67	ACCOUNTING	1	1	1	BUDGET OFFICER
		1	1	1	UTILITY BILLING/COLLECTION CLERK
		1	1	1	CUSTOMER SERVICE
		1	1	1	ACCOUNTING CLERK
		0	0	1	COMMERCIAL DUMPSTER BILLING CLERK
		4	***4***	***5***	
36	HUMAN RESOURCES	1	1	1	ADMINISTRATIVE CLERK
		1	1	1	HUMAN RESOURCE DIRECTOR
		1	1	1	HR/RISK MGT. COORD.
		3	***3***	***3***	
38	POLICE ADMINISTRATION	2	1	1	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	MAJOR
		7	***6***	***6***	
39	CRIMINAL INVESTIGATION	1	1	1	ADMINISTRATIVE CLERK
		6	6	6	DETECTIVE
		1	1	1	LIEUTENANT CID
		2	2	2	SERGEANT
		10	***10***	***10***	
40	UNIFORM PATROL	1	1	1	LIEUTENANT POLICE
		31	33	33	OFFICER
		7	6	6	SERGEANT
		39	***40***	***40***	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2012 BUDGETED POSITIONS	2013 BUDGETED POSITIONS	2014 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	6	RECORDS TECHNICIAN
		10	***10***	***10***	
42	POLICE PERSONNEL TRAINING	1	1	1	LIEUTENANT
		1	***1***	***1***	
47	SCHOOL RESOURCE OFFICERS	3	3	3	SRO POLICE OFFICE
		3	***3***	***3***	
48	FIRE DEPARTMENT	1	1	1	ADMINISTRATIVE ASSISTANT
		3	3	3	BATTALION CHIEF
		3	3	3	CAPTAIN
		18	18	18	FIRE DRIVER/ENGNR
		1	1	1	FIRE CHIEF
		18	18	18	FIREFIGHTER
		1	1	1	FIRE SAFETY & TRAINING OFFICE
		1	1	1	FIRE MARSHALL
		9	9	9	LIEUTENANT FIRE D
		54	***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
		5	5	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
		22	***22***	***22***	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2012 BUDGETED POSITIONS	2013 BUDGETED POSITIONS	2014 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	ANIMAL CONTROL OFFICER
		1	1	1	CODE INSPECTOR
		2	3	3	CODE ENFORCEMENT OFFICER
		1	0	0	GRANT WRITER
		1	1	1	MAINSTREET DIRECTOR
		7	***7***	***7***	
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	1	1	INTERN (SUMMER)
		7	***7***	***7***	
71	PUBLIC BUILDINGS	1	1	1	MAINT/TRAFFIC SUPERVISOR
		1	1	1	BUILDING MAINT HELPER
		2	***2***	***2***	
GENERAL FUND TOTAL		***196***	***196***	***197***	
65	GARBAGE & TRASH COLLECTION	1	1	1	LEAF/LIMB COLLECT
		4	4	4	LEAF/LIMB COLLECTOR DRIVER
		0	0	0	SOLID WASTE SUPERVISOR
		1	1	1	LIMB COLLECTOR CREW LEADER
		0	0	0	WASTE MGMT SUPT
		1	1	1	REFUGE DEPT FOREMAN/WELDER
WASTE MANAGEMENT FUND TOTAL		***7***	***7***	***7***	
66	CEMETERY	0	1	1	CEMETERY SUPT
		1	1	1	HEAVY EQUIP OPERATOR
		0	0	0	LIGHT EQUIPMENT O
CEMETERY FUND TOTAL		***1***	***2***	***2***	
68	GARAGE	1	1	1	AUTOMOTIVE BODY MECHANIC
		1	0	0	CEMETERY FOREMAN
		1	1	1	GARAGE SUPT

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2012 BUDGETED POSITIONS	2013 BUDGETED POSITIONS	2014 BUDGETED POSITIONS	JOB TITLE
		1	1	1	GARAGE SUPERVISOR
		3	3	3	MECHANIC
GARAGE FUND TOTAL		***7***	***6***	***6***	
59	TOURISM/VISTOR CTR	0	0	1	PART-TIME ADMINSTRATIVE ASSIST
		0	0	0	BUILDING MAINT HELPER
TOURISM/VISTOR CTR		***0***	***0***	***1***	
GRAND TOTAL OF ALL EMPLOYEES		**211**	**211**	**213**	

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
Liability Fund
Health Insurance Fund
Retirement Fund
Worker's Compensation Fund

General Fund Summary

General Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
City Taxes	10,073,004	9,687,836	10,043,700	9,844,850	9,853,675
Alcohol Wholesale Tax	260,457	249,648	256,600	260,272	258,653
Code Enforcement	71,629	52,596	63,100	50,326	52,600
Intragovernmental	29,710	25,857	26,000	25,685	26,000
Miscellaneous Fees	10,820	11,388	17,100	7,830	14,400
Police Miscellaneous	162,495	118,378	140,000	135,821	140,000
Channel 42	20,718	19,036	19,500	30,882	27,300
Fines & Forfeiture	451,719	570,222	550,000	443,071	504,000
Interest Income	3,354	1,493	5,000	1,152	4,500
Miscellaneous Revenue	31,011	22,692	143,767	208,426	190,500
Total Revenues	**$11,114,918**	**$10,759,146**	**$11,264,767**	**$11,008,314**	**$11,071,628**
Reimb from Other Departments	1,170,907	1,265,701	1,790,153	1,788,392	2,398,506
Net Revenues	**$12,285,825**	**$12,024,847**	**$13,054,920**	**$12,796,706**	**$13,470,134**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Executive	516,840	632,403	667,310	649,525	751,707
Finance	507,015	538,378	540,389	514,453	803,484
Human Resource	181,975	183,070	196,030	194,999	193,927
Police	4,064,306	4,261,114	4,434,242	4,359,595	4,527,589
Fire	3,171,737	3,234,381	3,454,530	3,374,509	3,394,568
Public Works	1,257,574	1,309,568	1,421,260	1,414,141	1,377,630
Community Improvement	322,803	373,893	444,842	432,419	432,122
Engineer	1,177,970	1,228,597	1,273,831	1,161,506	1,449,686
Non-Operating	138,605	130,226	228,950	206,761	279,552
Total Expenditures	**$11,338,825**	**$11,891,630**	**$12,661,384**	**$12,307,907**	**$13,210,265**
Charges to Other Departments	412,283	410,014	393,536	393,536	259,869
Net Expenditures	**$11,751,109**	**$12,301,644**	**$13,054,920**	**$12,701,444**	**$13,470,134**
Positions					
Full Time	181	185	185	185	192
Temporary (Part-time)	5	5	5	5	5
Total Positions	**186**	**190**	**190**	**190**	**197**

Executive Division

Executive

Division Summary

The Executive Division includes the Mayor, City Commission, Elections, City Attorney, Auditor, Municipal Court, Judge, Production of Channel 42/Information Technology, 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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personal Services	240,109	330,438	365,622	376,652	377,952
Contractual Services	179,611	204,279	185,069	181,953	214,544
Travel & Training	30,489	27,064	39,000	29,805	38,400
Other Operating Expenses	66,631	65,807	69,619	53,192	111,812
Capital Outlay	0	4,815	8,000	7,924	9,000
Total Expenditures	**$516,840**	**$632,403**	**$667,310**	**$649,525**	**$751,707**
Charges to Other Departments	0	0	0	0	0
Net Expenditures	**$516,840**	**$632,403**	**$667,310**	**$649,525**	**$751,707**
Positions					
Full Time	8	9	9	9	9
Part-Time	0	1	1	1	1
Total Positions	**8**	**10**	**10**	**10**	**10**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	Executive	***DEPT/UNIT:***	Mayor & Comm/City Manag

Please list your Goals for your department here:

1. Armory - Initiate Architectural Bid Process.
2. City Auditorium - Develop policies and procedures for the use of the facility.
3. Address Legislation issues and amend/approve Ordinance's.
4. Traffic Signalization - Concerned areas Coaral Rd and Knight Ave.
5. Abandoned Properties - The city will address the development of a Blight Tax Ordinance.
6. LOST Negotiations - City's final L.O.S.T. distribution offer will be 53% County/47% City.
7. In house Hotel/Motel Tax Audit.
8. Street Lights - Complete audit to see which lights should be on/off and perform a study of various parking lots to see who are paying for street lights.
9. E.E. Moore Park - Create a plan for a shelter and ask for donations for cost of the shelter.
10. DWDA - provide for DWDA purchase of a Mobile Stage with SPLOST allocation.
11. Colley Street Buildings - draft a bid proposal with Concept Design
12. Annexaton - Address properties that can be annexed into the city, especially those who are using city services.

Please list your Long-Term Goal or Goals here:

1. Develop a plan for economic development for the entire community. Invite key stakeholders for providing an economic development strategy.
2. Continue Sports and Family oriented Activities. Seek for grants to help us achieve this goal.

Please list your Significant Prior Year Accomplishments:

1. Final architect plans for the renovation of the City Auditorium has been approved, construction has began.
2. The Tourism facility was relocated to City Hall on 1st floor. These changes have been a positive feedback from our community.
3. No budget cuts, each department stayed within their budgets.

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	Executive	***DEPT/UNIT:***	Channel 42

Please list your Goals for your department here:

Design and Contrust a Studio in Channel 42's broadcast room

Develop new shows for live programming

Redesign on screen Channel logo

Please list your Long-Term Goal or Goals here:

Design and construct a studio to air live programming of events taken place in the community

Please list your Significant Prior Year Accomplishments:

Aquired Church Service reveunes

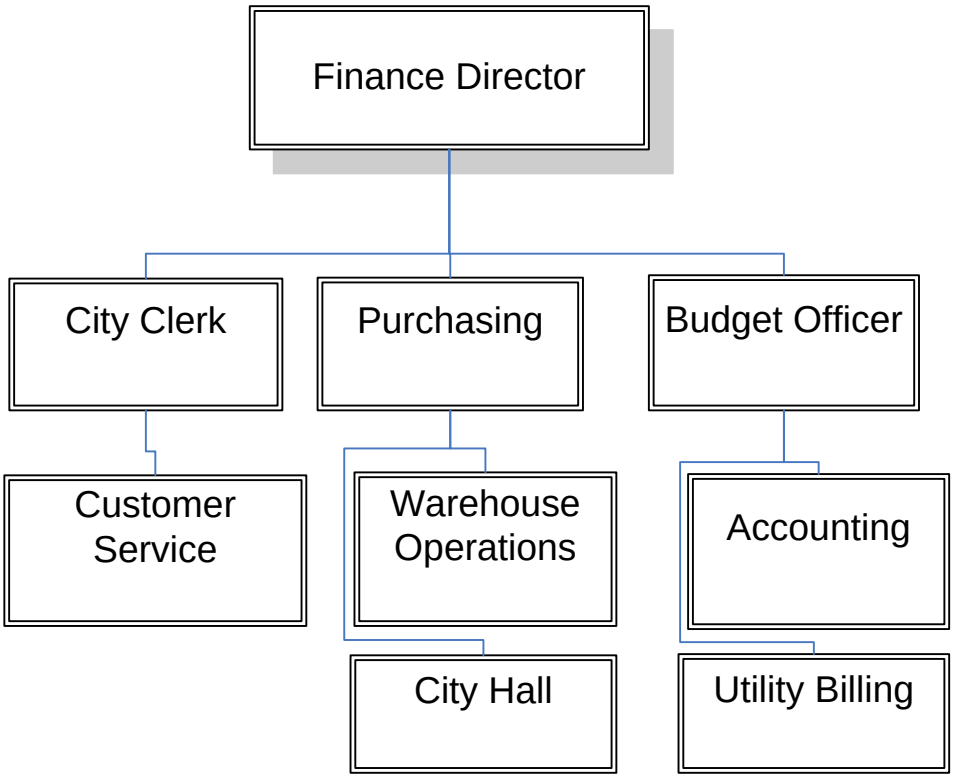
Installed automated schedule programming device to air programming content

Partnered with the Ware County High Stream Team to air streamed sporting events (Football, Bastekball, Score, and etc.

Increase fee scale for public annunments, events, musicals, and etc.

Finance

FINANCE



Finance

Division Summary

The Finance Division is responsible for cash receipts, city clerk functions, accounting, 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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personal Services	414,113	424,163	416,087	410,080	693,152
Contractual Services	0	0	0	0	0
Travel & Training	4,564	6,314	17,500	14,840	15,550
Other Operating Expenses	87,220	107,801	105,102	89,234	91,782
Capital Outlay	1,119	100	1,700	298	3,000
Total Expenditures	**$507,015**	**$538,378**	**$540,389**	**$514,453**	**$803,484**
Charges to Other Departments					
Net Expenditures	**$507,015**	**$538,378**	**$540,389**	**$514,453**	**$803,484**
Positions					
Full Time	8	8	8	8	13
Part-Time	1	0	0	0	0
Total Positions	**9**	**8**	**8**	**8**	**13**

1st Note : Data Processing Fund has been moved to the Finance Division as the Accounting Department therefore the Full Time positions have been increased by four positions.

2nd Note : A position was added for the Dumpster Billing for FY2014. This will be reimbursed from the Waste Management Fund.

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	Finance	***DEPT/UNIT:***	Finance

Please list your Goals for your department here:

Implement digital document system which may give the City an administrative cost reductions of up to 30%. Also, make the handling of documents more efficient.

Perform periodic Hotel/Motel tax audits.

Post Revolving Loan Fund application and information on our website.

Perform business license tax audits to identify under collected and lost revenues to the City.

Modify Encumbrance accounting system so that budget charges reflect in transactions quicker.

Create external control programs for all City revenue streams.

Start process of Remote check deposits to streamline cash receipts and depositing procedures

To get at least one Revolving Loan Fund applicant approved.

Please list your Long-Term Goal or Goals here:

Streamline business license renewal process.

Implement P-card program with E-paybles to reduce cost of processing accounts payable and also add an additional revenue stream for the City with the rebate earned.

Create Finance Department Policy and Procedures manual.

Please list your Significant Prior Year Accomplishments:

Implemented internal online chat system for better communication in the Finance Dept.

Re-Organized the Revolving Loan Fund Program. To include appointment of new loan committee, better promoting the program, increasing activity, etc.

Updated SAVE compliance standards for new immigrations laws dealing with business license.

Organization of Investment committee to maximize idle cash of the City by investing in fully secured short term investments that will generate a better return than conventional savings accounts.

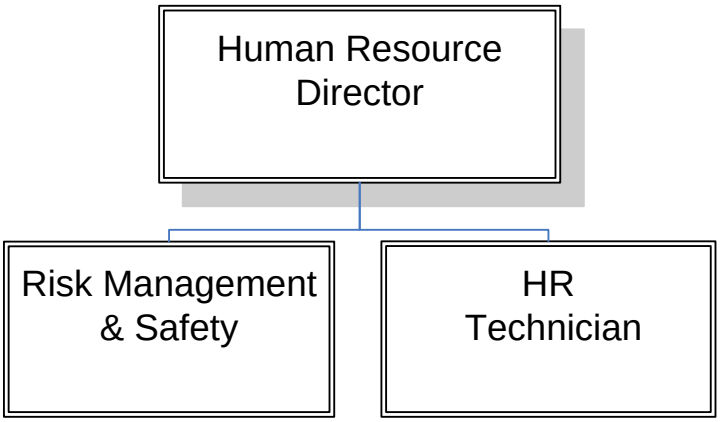
Update the Finance Department web site on the internet.

Data sharing of business license information with the Dept. of Revenue to help to increase sales tax revenue and possibly gain any lost revenue from unregistered businesses.

Negotiation of commercial billing accounts for commercial dumpster users in the city. Will start the process of billing these customers in 2014.

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personal Services	149,128	154,689	160,668	162,749	159,611
Contractual Services					
Travel & Training	6,134	4,130	7,000	5,236	6,500
Other Operating Expenses	26,713	24,251	28,362	27,014	27,816
Capital Outlay	0	0	0	0	0
Total Expenditures	**$181,975**	**$183,070**	**$196,030**	**$194,999**	**$193,927**
Charges to Other Departments					
Net Expenditures	**$181,975**	**$183,070**	**$196,030**	**$194,999**	**$193,927**
Positions					
Full Time	3	3	3	3	3
Part-Time					
Total Positions	**3**	**3**	**3**	**3**	**3**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	Human Resources	***DEPT/UNIT:***	

Please list your Goals for your department here:

Update all fields in ADG to allow for better use of software – can pull reports rather than creating spreadsheets.

To ensure all City employee are properly trained in all safety issues.

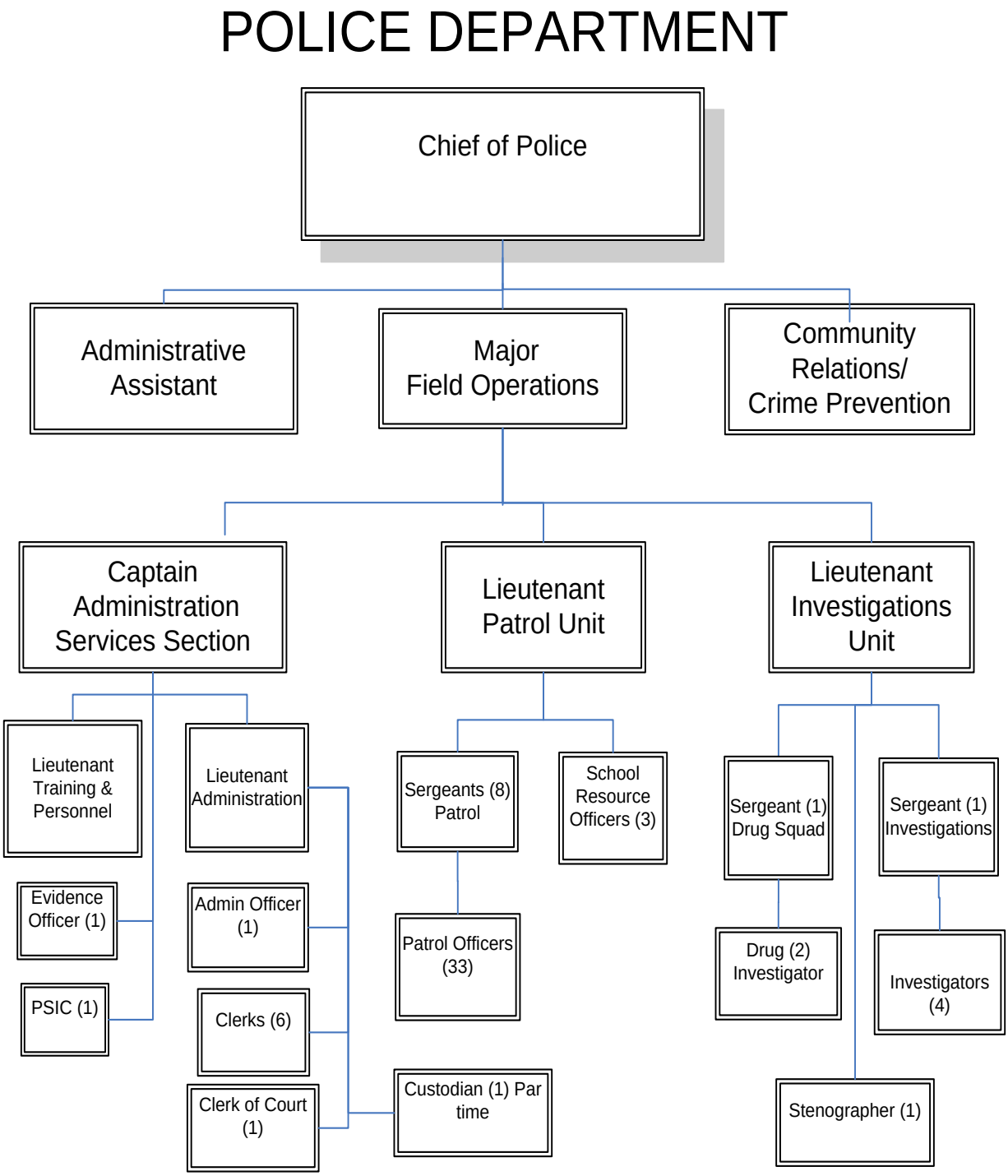
Please list your Long-Term Goal or Goals here:

Continue to update all fields in software to maintain accuracy and ability to utilize the software more extensively.

To maintain the highest level of safety awareness.

Please list your Significant Prior Year Accomplishments:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personal Services	3,452,831	3,588,995	3,685,196	3,688,930	3,814,717
Contractual Services					
Travel & Training	49,512	54,250	65,044	51,188	61,099
Other Operating Expenses	561,962	617,869	684,002	619,477	644,273
Capital Outlay	0	0	0	0	7,500
Total Expenditures	**$4,064,306**	**$4,261,114**	**$4,434,242**	**$4,359,595**	**$4,527,589**
Charges to Other Departments					
Net Expenditures	**$4,064,306**	**$4,261,114**	**$4,434,242**	**$4,359,595**	**$4,527,589**
Positions					
Full Time	67	69	69	69	69
Temporary	1	1	1	1	1
Total Positions	**68**	**70**	**70**	**70**	**70**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	Police	***DEPT/UNIT:***	Administration

Please list your Goals for your department here:

1. To maintain a professional and courteous bearing while dealing with customers and other employees.
2. To perform all GCIC/NCIC functions with 100% accuracy.
3. To keep the department stocked with necessary supplies to sustain normal operations.
4. To account for and document all incomes of the department including posting bonds, fine payments and any miscellaneous incomes.
5. To ensure all employees in this unit are trained, certified and re-certified as needed for their job assignments.
6. To achieve 100% accuracy in the reporting, documenting and distribution of reports.

Please list your Long-Term Goal or Goals here:

1. To maintain CALEA accreditation files and State Certification files in an organized manner ready for review.
2. To dispose of unnecessary property in the evidence room to create more space to keep the room organized and clean.

Please list your Significant Prior Year Accomplishments:

Completed preparations for upcoming State Certification On-Site.

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	Police	***DEPT/UNIT:***	Criminal Investigations

Please list your Goals for your department here:

1. In keeping with Community Policing, our unit will attend or establish at least 8 community meetings to afford direct contact with citizens of the 4 geographic sides of town to address concerns of the community and to pass on concerns and or information of our department.

2. To assure the citizens of our City have the most efficient, well trained, capable , investigators available by attending all cost effective advanced or required re-ceritification training .

3. To mainatain open lines of communication between all units and sections of the department by attending each Thursday morning and evening patrol debriefing. Information both obtained from uniform patrol and passed on by investigators will be reduced to writing then distributed via email to all sworn members of the department assuring personnel that were not in attendance have been afforded the information.

4. To ensure the fiscal, administrative, and operational requirements of the department are met by making sure all preventive maintenance plans are followed which will help reduce repairs to our fleet equipment as well as extending the life of our equipment.

Please list your Long-Term Goal or Goals here:

To coordinate will all levels of prosecution to assure offenders are prosecuted to a level to reduce recedivism as well as continuing to actively seek civil forfeiture to both send a message to offenders as well as to apply the forfeited items to the use of our department to lessen the budget impact.

Please list your Significant Prior Year Accomplishments:

Our unit solved an armed robbery which had occurred on 08/12/12 inside the City as well as assisting the Ware County Sheriff's Office with solving an armed robbery which was perperated by the same offenders and were able to track the suspect's movement, by assistance of the U.S. Marshall's Office, locating him in Eureka Ca, extraditing him back to Waycross, where he will face both prosecution in the State system as well as in the Federal system, in keeping with our long term goals.

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	Field Operations	***DEPT/UNIT:***	Uniform Patrol

Please list your Goals for your department here:

1. Maintain an effective flow of communication between Uniform Patrol and Criminal Investigations
2. Relay and distribute intel on known drug offenders through investigative work sheets
3. Uniform Patrol will remain to date on criminal and constitutional issues
4. Increase the public's knowledge on traffic safety and updated laws
5. Decrease alcohol related automobile accidents
6. Build partnerships in the community

Please list your Long-Term Goal or Goals here:

FY 2014 personnel from the Uniform Patrol Unit will meet with Criminal Investigations Unit Investigators minimum of 40 times during the year in order to maintain the constant flow of information between the two units of the Field Operations Section of the Waycross Police Department. These meetings will serve as an avenue for the exchange of information concerning wanted persons, suspects of criminal investigations, suspicious activity, known and suspected locations of vice operations and drug activity. This will allow information gained by patrol officers to be passed along to detectives freely without constraints as to the believed importance of information. This can also increase the patrol officer's ability to become more efficient in their daily activities while patrolling the City of Waycross. The past meetings have proven to be beneficial for both Units as information shared has aided in the clearance of cases by arrest. The arrests of wanted persons along with the identification of high drug activity areas and drug offenders have also shown the meetings to be successful.

During FY 2014, the Uniform Patrol Unit will maintain the relay of drug offender information to other Uniform Patrol Officers and the members of the Criminal Investigations Unit. The information provided will consist of known and suspected drug offenders, their vehicles, last known addresses and any known associates. The information passed along shall also include pertinent information such as the suspect's physical characteristics, method of operation when known, and other details learned or known as may be relevant to the person. This will arm the police officers with necessary information to assist them in developing their probable cause for increased enforcement activity against the flow of drugs and other contraband through our city.

With changes in case law, the criminal laws and new threats against the public, Uniform Patrol Officers must be

kept current in the new investigative techniques and court requirements placed on them. Members must be kept abreast of these new advancements or suffer a short fall in the recognition, detection, investigation, and successful prosecution of the offenses that they are employed to investigate, thereby failing to do the thorough job that our department's policy and reputation demands. These changing laws, procedures and threats demand increased specialized training for the Officers in the field. In the FY of 2014 each uniform patrol officer will be sent to two (2) specialized schools of training. By educating the officers on the changes and new threats faced, the officers of the Waycross Police Department, as a whole, will be better able to serve their citizens with greater efficiency and safer techniques while conducting lawful and successful investigations, reducing the liability of law suits and conserving wasted time and valuable resources on cases which would not be prosecutable.

Uniform Patrol will continue to work to increase the public's awareness of the state laws regarding the use of seatbelts, child restraints, and traffic concerns . Outside of traffic enforcement as a means to educate, Uniform Patrol will utilize available tools, such as the Speed Detection Sign or "Dummy" Cars, to make drivers more aware of their environment and actions. The Traffic Unit will also utilize classroom settings such as educational events at targeted audiences such as Ware Sr High, Waycross College, Okefenokee Technical College or any event attracting a large number of people and an opportunity is presented.

Traffic Unit officers will conduct a minimum of 6 educational events per officer per year.

With enforcement activities and educational events, Uniform Patrol will attempt to create an environment where no more than 750 Roadway accidents occur & no more than 350 injuries occur in the accidents through reduction of speed. The environment created will prevent no more than 2 fatalities in these accidents.

The Waycross P.D. Uniform Patrol will maintain or decrease the number of Alcohol related traffic collisions in the City of Waycross by increasing the number of Roadside Sobriety Checkpoints to a minimum of 4 a year and Drivers Licenses / Equipment Checkpoints a minimum to 36 a year.

Uniform Patrol will aggressively seek out impaired drivers by utilizing Field Sobriety Training to reach a minimum 96 DUI-Alcohol / Drug arrests.

Each Offc. of Patrol will attend the minimum of 4 Community Meetings on their assigned sides of town.

Additionally, the CRT will conduct a minimum of 12 "knock and talks" per year in neighborhoods in the city so information can be directly obtained from citizens who normally would not contact the police.

Additionally contact would also create a relationship that may not otherwise exist.

Please list your Significant Prior Year Accomplishments:	
CIU/Patrol Unit Briefings	48
Driver License Checks	8
Multi Agency Sobriety Check Point	2
Number of DUI Arrests	63
Reduce Number of Roadway Accidents	629
Reduce Number of Injuries from Accidents	316
Reduce Traffic Fatalities	0
Private Property Accidents	377
Traffic Unit Educational Events	11
Patrol attended Community Meetings	4
Community Response Team Knock & Talk	14

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	Police	***DEPT/UNIT:***	Support Services

Please list your Goals for your department here:

1. To stay professional and courteous while dealing with customers and other employees.
2. To maintain CALEA accreditation files and State Certification files in an organized manner ready for review.
3. To perform all GCIC/NCIC functions with 100% accuracy.
4. To keep the department stocked with necessary supplies for normal operations.
5. To account for and document all incomes of the department including posting bonds, fine payments, and any other income.
6. To ensure all employees in this unit are trained, certified, and re-certified as needed for their job assignments.
7. To achieve 100% accuracy in the reporting, documenting, and distribution of reports.
8. To dispose of unnecessary property in the evidence room to create more space to keep the room organized and clean.

Please list your Long-Term Goal or Goals here:

Please list your Significant Prior Year Accomplishments:

1. The Waycross Police Department was Nationally Reaccredited through the Commission on Accreditation for Law Enforcement Agencies (CALEA).
2. The Waycross Police Department has completely reorganized the evidence room to include new shelving, new computerized tracking system, and expanded room.

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	Field Operations	***DEPT/UNIT:***	SWAT

Please list your Goals for your department here:

Maintain and Improve the quality of service delivered to the community, providing for their safety during extremely dangerous situations, through the use of the S.W.A.T. Team of the City of Waycross Police Dept. Maintain a state of rediness for GEMA Area 8 concerning chemical, biological, radilogical, nuclear, and explosive incidents that result from a criminal intent.

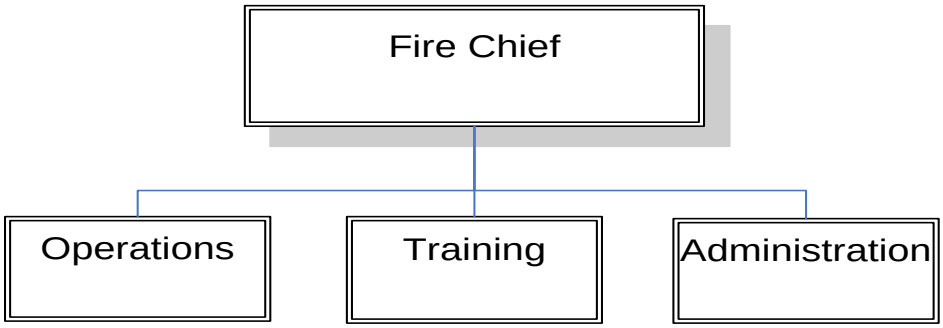
Please list your Long-Term Goal or Goals here:

This Goal will be met through training a minimum of 16 hours per month on tactics, equipment, and operational proficiency. This will further be accomplished by the use of live scenarios to aide in real life situations for building professionalism and proficiency.

Please list your Significant Prior Year Accomplishments:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personal Services	2,914,246	2,981,134	3,170,455	3,125,052	3,116,727
Contractual Services					
Travel & Training	10,926	9,713	10,000	7,134	10,000
Other Operating Expenses	240,930	239,547	256,260	227,359	242,541
Capital Outlay	5,636	3,987	17,815	14,965	25,300
Total Expenditures	**$3,171,737**	**$3,234,381**	**$3,454,530**	**$3,374,509**	**$3,394,568**
Charges to Other Departments					
Net Expenditures	**$3,171,737**	**$3,234,381**	**$3,454,530**	**$3,374,509**	**$3,394,568**
Positions					
Full Time	54	54	54	54	54
Temporary					
Total Positions	**54**	**54**	**54**	**54**	**54**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	Public Safety	***DEPT/UNIT:***	Fire Department

Please list your Goals for your department here:

1. Replace Engine #4 and surplus the 1984 E-One
2. Replace Engine #1. Place the current Engine #1 as the Reserve Engine and surplus the 1984 E-One that is in reserve now.
3. Continue to update personal protective equipment to meet NFPA 1851 compliance.
4. Continue to update Self Contained Breathing Apparatus cylinders to meet NFPA compliance.
5. Attend training on new ISO rating system and implement changes in the department.
6. Remodel sleeping area in Fire Station #2 and #3.
7. Improve annual business inspection capability by use of modern technology. Provide a tablet for inspections to improve efficiency.

Please list your Long-Term Goal or Goals here:

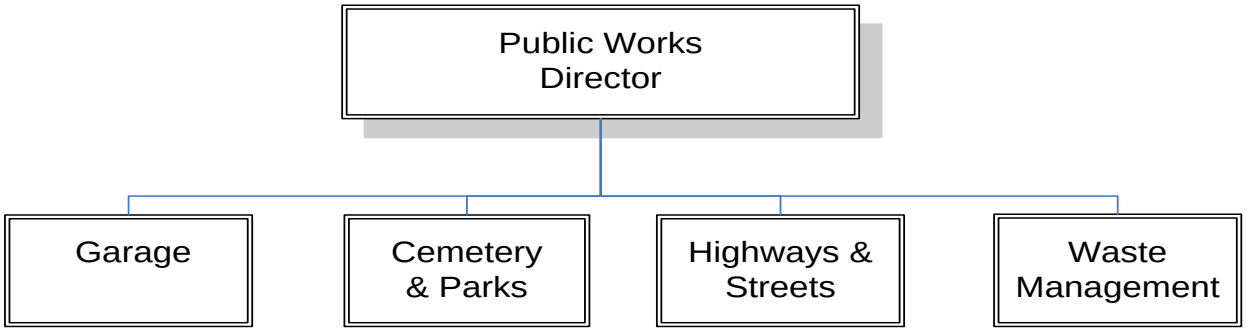
1. Work with the Human Resources Division to develop recruitment strategies to attract qualified applicants for the fire department.
2. Continue to improve on fire safety education. Work on programs for older elementary aged children and senior citizens.

Please list your Significant Prior Year Accomplishments:

1. Built a fire engine that is used as a puppet house for Pre-K and kindergarten children.
2. Received a grant for $3,000 from the Georgia Firefighters Burn Foundation via the Brant Chesney Fallen Firefighters Memorial Grant. This grant was for the purchase of puppets.

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personal Services	837,322	871,662	925,560	921,367	914,684
Contractual Services	79,000	79,000	84,000	84,064	80,000
Travel & Training	3,399	3,399	4,100	2,177	4,100
Other Operating Expenses	328,354	355,507	406,576	406,056	378,746
Capital Outlay	9,499	0	1,025	477	100
Total Expenditures	**$1,257,574**	**$1,309,568**	**$1,421,260**	**$1,414,141**	**$1,377,630**
Charges to Other Departments					
Net Expenditures	**$1,257,574**	**$1,309,568**	**$1,421,260**	**$1,414,141**	**$1,377,630**
Positions					
Full Time	22	22	22	22	22
Temporary	2	2	2	2	2
Total Positions	**24**	**24**	**24**	**24**	**24**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	Public Works	***DEPT/UNIT:***	Highways & Streets

Please list your Goals for your department here:

Systematically replace aging Public Works Equipment

Add tables & benches to City Parks

Enhance Christmas decorations in Millie DeShazo Park

Additional Palm trees along Plant Ave between Jenkins and exsisting trees

Upgrade playground equipment in parks

Please list your Long-Term Goal or Goals here:

Purchase energy efficient equipment

Promote curb side recycling

Remodel & Relocated to new Public Compound

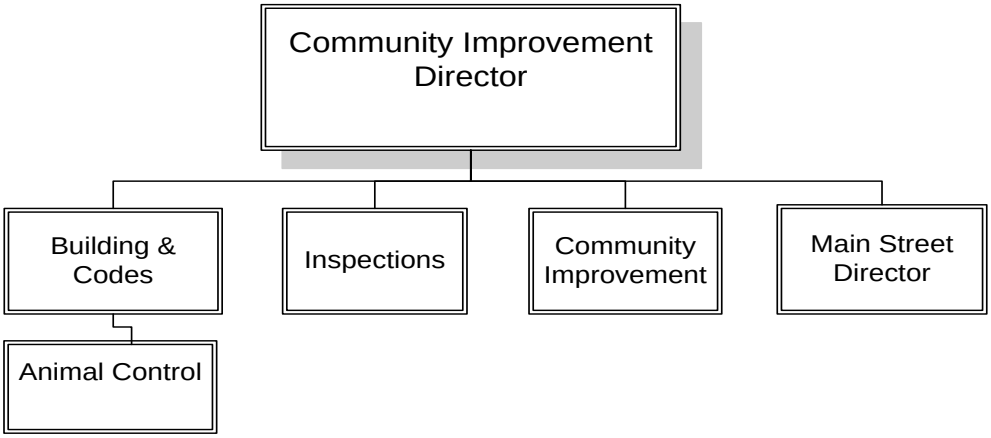
Increase size of underground culverts and drainage

Please list your Significant Prior Year Accomplishments:

Disposed of all ground Yard debris with out paying for disposal

Community Development

COMMUNITY DEVELOPMENT



Community Improvement

Division Summary

The Department of Community Improvement consists of three divisions: Animal Control, Inspections, and Administration . The Animal Control officer is responsible for controling all unleashed animals within the City limits. 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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personal Services	283,857	331,730	383,601	382,440	378,018
Contractual Services					
Travel & Training	7,033	5,343	12,250	6,923	12,100
Other Operating Expenses	27,180	35,122	47,491	42,221	40,504
Capital Outlay	4,733	1,698	1,500	834	1,500
Total Expenditures	**$322,803**	**$373,893**	**$444,842**	**$432,419**	**$432,122**
Charges to Other Departments					
Net Expenditures	**$322,803**	**$373,893**	**$444,842**	**$432,419**	**$432,122**
Positions					
Full Time	6	7	7	7	7
Part-Time					
Total Positions	**6**	**7**	**7**	**7**	**7**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	Community Improvement	***DEPT/UNIT:***	Inspections/Admninistration

Please list your Goals for your department here:

Have all of Code Department certified in respected areas.

To work with other departments on making plan reviews for Commercial Structures easier and faster

Demolish 50 houses

Continue to improve Customer service

To find and identify all grant funding.

Training in the development area and in grant administration.

Establish a list of the 100 worst Homes and work that list

Need to do more extensive research to find more grants for housing and public facilities in the area

To get more up to date training on the CDBG and CHIP Programs

Please list your Long-Term Goal or Goals here:

To be properly and adequaley staffed and trained to provide services to citizens

To fined and apply for more grants funding for different parts of the City.

For everyone in the department to have knowledge of all other co-workers jobs including grants.

Please list your Significant Prior Year Accomplishments:

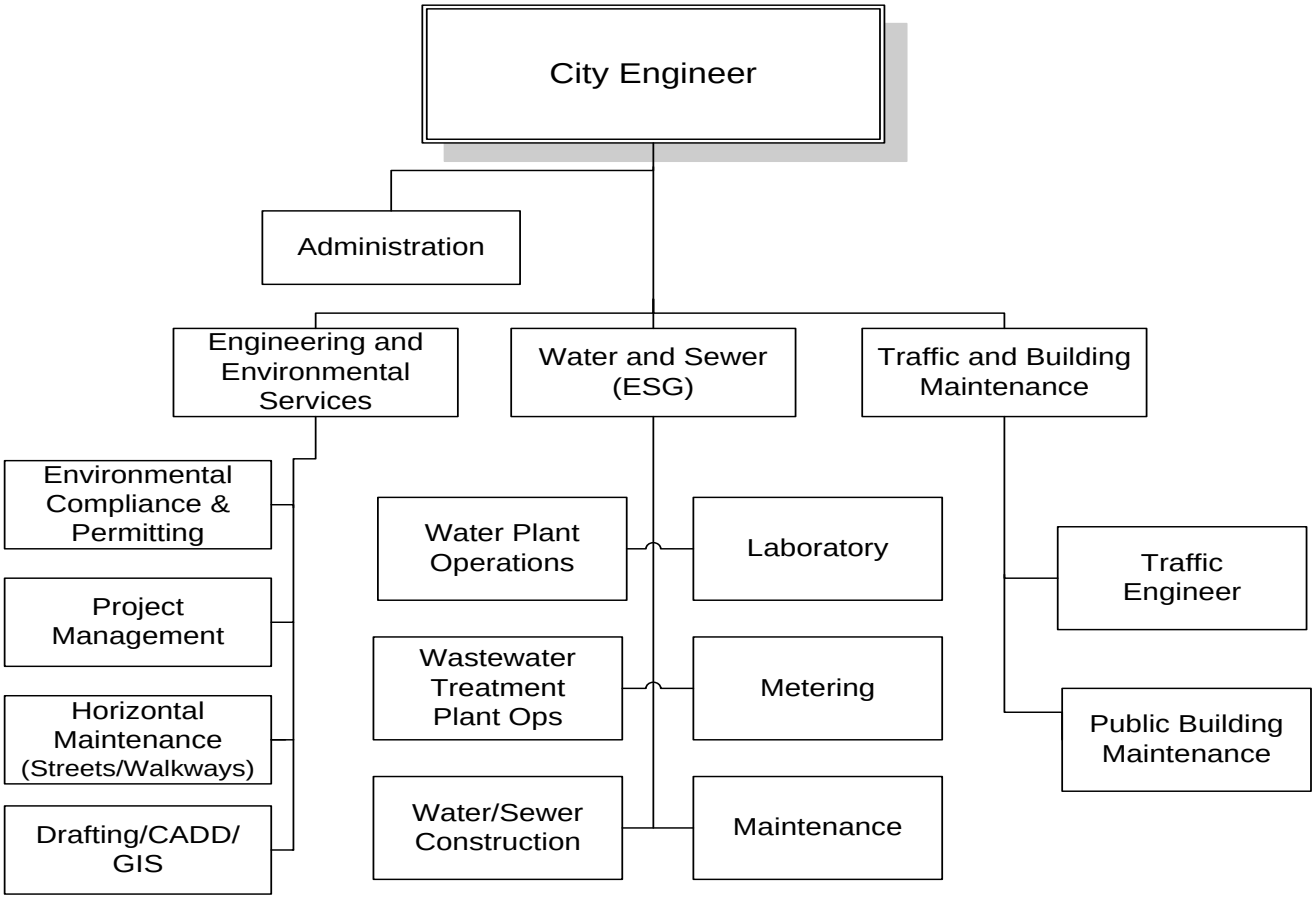
Has worked better with other departments to streamline plan reviews.

Successfully administered the (CHIP) Grant for the City that helped and benefitted several families within the city by rehabilitating (5) homes and helped (4) families become first time home owners through the Down Payment Assistant Program.

Administered and overseen the (CDBG) Grant for the City in which a new Head Start and Health Center

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personal Services	657,456	674,576	739,384	680,214	807,662
Contractual Services					
Travel & Training	1,962	4,367	5,880	1,091	7,140
Other Operating Expenses	461,149	502,564	481,566	438,097	588,884
Capital Outlay	57,404	47,090	47,000	42,104	46,000
Total Expenditures	**$1,177,970**	**$1,228,597**	**$1,273,831**	**$1,161,506**	**$1,449,686**
Charges to Other Departments					
Net Expenditures	**$1,177,970**	**$1,228,597**	**$1,273,831**	**$1,161,506**	**$1,449,686**
Positions					
Full Time	13	13	13	13	15
Temporary	1	1	1	1	1
Total Positions	**14**	**14**	**14**	**14**	**16**

Note: Public Buildings Fund has been moved to the Engineering Division that's why the Full Time employees has been increased by two positions.

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	ENGINEERING	***DEPT/UNIT:***	CITY ENGINEER

Please list your Goals for your department here:

1. Achieve Progress Improvement of City Infrastructure: Develop a robust Capital Improvement Program, Secure funding options, and Execute capital improvement projects.
2. Improve City Traffic Flow & Minimize Traffic and Pedestrian Safety Hazards: Continue to pursue signage, signal and lane improvements; continue to implement the signage & signal upgrade program; and Achieve progressive improvement in street lighting coverage where warranted, balancing safety & cost.
3. Promote City Growth and Economic Development: Continue to support the Local Development Authority's industrial recruitment efforts; Refine the current developers' package to help citizens efficiently navigate the City's permitting process; Improve & modernize the City's current policies, procedures & ordinances relating to City Infrastructure.
4. Maintain Sound Environmental Stewardship: Implement NPDES regulations, drinking water permit requirements, and Watershed Assessment plan; Review local discharge limits and adjust the Industrial Pretreatment permit program, phasing in surcharges and more effective FOG program; Continue to maintain the "Gold" compliance award eligibility for Water & Wastewater treatment facilities.
5. Maximize Division Productivity: Vastly improve GIS mapping to catalog water, sewer, storm and lighting infrastructure; Continue to promote staff professional development; Utilize existing staff's talents for more effective project-inspection relationship; Put project management tools in hands of traffic and street/drainage staff; Implement a work order tracking program; Continue to build Repository for archived maps, plats, and as-built drawings; & Continue to promote and improve project documentation.

Please list your Long-Term Goal or Goals here:

Elevate the quality of life for the citizens of Waycross by providing the best possible infrastructure and service delivery.

Please list your Significant Prior Year Accomplishments:

Won the "Platinum" Regulatory Compliance Awards in both Water & Wastewater Treatment Plants, symbolizing 6 years of perfect "Gold" compliance.

Completed property acquisitions for Trailhead Project to be funded by a Transportation Enhancement Grant through Georgia DOT.

Completed the field conditions assessment for paved surfaces of all streets and added data regarding curbs and sidewalks. Will have GIS database updated to reflect pavement needs and other information gathered during the pavement assessment.

In-House Design and execution of Sanitary Sewer Improvements on Myers Avenue and In-House Design for Water and Sewer Adjustments to support Hatcher Point Paving Project by Georgia DOT.

Worked with consultants to modify George Street Pavement Improvements for submission to GDOT for LMIG funding approval, and gain approval and implementation of the Watershed Assessment Monitoring Plan as required by GA EPD in the City's Wastewater Treatment Permit.

Removed root intrusion from 10 locations on Brunel Street between Marion St & Chandler St for relief from flooding issues that have persisted for 20-30 years in this area.

Replaced over 600 Traffic Signs to meet Federal Highway Administration Retroreflective standards.

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	138,605	130,226	228,950	206,761	279,552
Capital Outlay					
Total Expenditures	**$138,605**	**$130,226**	**$228,950**	**$206,761**	**$279,552**
Charges to Other Departments	412,283	410,014	393,536	393,536	259,869
Net Expenditures	**$550,888**	**$540,240**	**$622,486**	**$600,297**	**$539,421**
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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Utility Service Fees	5,168,372	5,187,692	5,264,184	5,128,764	5,236,790
Water/Sewer Taps	13,201	19,417	15,000	9,475	12,000
Reinstatement Charges	121,860	125,934	120,000	123,449	120,000
Loads to Disposal	183,903	219,503	150,000	384,399	300,000
Account Set Up Fee	20,025	19,650	20,000	19,665	18,000
Disconnect Fee	63,009	58,459	55,000	68,141	55,000
Sewer Fees-Satilla W/S Authority	258,371	273,631	345,000	313,981	327,777
Utility Site Rental Fees	75,567	81,717	82,000	94,595	95,000
Miscellaneous Revenue	56,511	17,623	14,500	10,495	13,250
Fund Balance		0	0	0	0
Total Revenues	**$5,960,819**	**$6,003,625**	**$6,065,684**	**$6,152,964**	**$6,177,817**
Reimb from Other Departments	0	0	0	0	0
Net Revenues	**$5,960,819**	**$6,003,625**	**$6,065,684**	**$6,152,964**	**$6,177,817**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Water & Sewer Operations	3,253,816	3,553,143	3,573,258	3,105,860	3,672,927
Non-Operating	1,105,457	1,104,948	1,042,950	1,041,529	979,453
Total Expenditures	**$4,359,273**	**$4,658,091**	**$4,616,208**	**$4,147,389**	**$4,652,380**
Charges to Other Departments	1,206,804	1,275,968	1,449,476	1,449,476	1,525,437
Net Expenditures	**$5,566,077**	**$5,934,058**	**$6,065,684**	**$5,596,865**	**$6,177,817**
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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personal Services	0	0	0	0	0
Contractual Services	2,427,780	2,440,566	2,499,300	2,480,019	2,499,300
Travel & Training	0	0	0	0	0
Other Operating Expenses	392,664	390,041	437,521	370,949	500,049
Capital Outlay	433,372	722,535	636,437	254,892	673,578
Total Expenditures	**$3,253,816**	**$3,553,143**	**$3,573,258**	**$3,105,860**	**$3,672,927**
Charges to Other Departments					
Net Expenditures	**$3,253,816**	**$3,553,143**	**$3,573,258**	**$3,105,860**	**$3,672,927**
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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	1,105,457	1,104,948	1,042,950	1,041,529	979,453
Capital Outlay					
Total Expenditures	**$1,105,457**	**$1,104,948**	**$1,042,950**	**$1,041,529**	**$979,453**
Charges to Other Departments	1,206,804	1,275,968	1,449,476	1,449,476	1,525,437
Net Expenditures	**$2,312,261**	**$2,380,916**	**$2,492,426**	**$2,491,005**	**$2,504,890**
Positions					
Full Time					
Temporary					
Total Positions					

Waste Management Fund Summary

Waste Management Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Residential Garbage Fees	872,883	861,420	878,736	854,692	855,185
Trash Collection Fees	499,013	493,100	505,065	488,866	489,000
Dumpster Fees					702,000
Reinstatement Fees	37,492	38,681	37,000	36,818	33,595
Miscellaneous Revenue	0	0	0	0	0
Garbage Container Violation	0	0	100	0	50
Container Deposits	4,600	5,600	5,000	3,250	2,500
Special Collections	6,385	6,094	5,000	4,076	1,000
Disconnect Fee	21,026	19,486	20,000	24,369	19,314
Reimb: General Fund	0	0	0	0	0
Total Revenues	**$1,441,399**	**$1,424,382**	**$1,450,901**	**$1,412,072**	**$2,102,644**
Reimb from Other Departments					
Net Revenues	**$1,441,399**	**$1,424,382**	**$1,450,901**	**$1,412,072**	**$2,102,644**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Garbage/Yard Trash Collection	1,307,529	1,382,029	1,309,247	1,261,829	1,314,298
Brown/White Goods	4,929	7,864	47,500	32,280	42,742
Dumpster Collection	0	0	0	0	612,000
Landfill Closure	14,925	13,910	17,000	7,925	14,000
Non-Operating	0	0	0	0	0
Total Expenditures	**$1,327,383**	**$1,403,803**	**$1,373,747**	**$1,302,034**	**$1,983,040**
Charges to Other Departments	31,199	31,366	77,154	77,154	119,604
Net Expenditures	**$1,358,583**	**$1,435,169**	**$1,450,901**	**$1,379,188**	**$2,102,644**
Positions					
Full Time	7	7	7	7	7
Temporary					
Total Positions	**7**	**7**	**7**	**7**	**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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personal Services	269,147	263,547	301,127	292,703	304,111
Contractual Services	714,025	728,112	520,800	477,400	520,800
Travel & Training	0	0	800	790	1,000
Other Operating Expenses	371,031	443,586	613,174	595,471	1,142,129
Capital Outlay	4,380	-76	15,000	12,825	15,000
Total Expenditures	**$1,358,583**	**$1,435,169**	**$1,450,901**	**$1,379,188**	**$1,983,040**
Charges to Other Departments					119,604
Net Expenditures	**$1,358,583**	**$1,435,169**	**$1,450,901**	**$1,379,188**	**$2,102,644**
Positions					
Full Time	7	7	7	7	7
Temporary					
Total Positions	**7**	**7**	**7**	**7**	**7**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	Public Works	***DEPT/UNIT:***	Waste Management

Please list your Goals for your department here:

Address ways to remove debri from vacent lots that do not pay for removal

To help citizens better understand what is and isn't considered "yard trash" using multimedia

Continue working with contractor on removal of free Brown & white goods removal.

Please list your Long-Term Goal or Goals here:

Explore ways to dispose of ground yard debris through economical composting

Relocate Waste Management operations to new location @ National Guard Armory

Please list your Significant Prior Year Accomplishments:

All residents now have free curb side disposal of Brown & White goods

Disposed of all ground yard waste without having to pay for disposal

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Sales: Cemetery Lots	37,250	51,000	50,000	44,450	50,000
Interment Fees	64,892	60,775	60,000	59,380	60,000
Monument & Transfer Fees	8,937	10,979	10,000	10,176	10,000
Reimb: General Fund	0	0	60,572	60,572	36,450
Miscellaneous Revenue	0	0	0	0	0
Reimb Cemetery Trust Fund	0	0	25,960	0	45,309
Total Revenues	**$111,079**	**$122,754**	**$206,532**	**$174,578**	**$201,759**
Reimb from Other Departments					
Net Revenues	**$111,079**	**$122,754**	**$206,532**	**$174,578**	**$201,759**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personal Services	37,405	39,455	100,525	100,873	101,638
Contractual Services	34,079	28,428	40,000	29,115	35,000
Travel & Training	0	0	0	0	0
Other Operating Expenses	52,685	54,321	55,486	51,825	54,655
Capital Outlay	0	0	0	0	0
Total Expenditures	**$124,169**	**$122,204**	**$196,011**	**$181,813**	**$191,293**
Charges to Other Departments	11,700	11,762	10,521	10,521	10,466
Net Expenditures	**$135,869**	**$133,966**	**$206,532**	**$192,334**	**$201,759**
Positions					
Full Time	1	1	2	2	2
Temporary					
Total Positions	**1**	**1**	**2**	**2**	**2**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	Public Works	***DEPT/UNIT:***	Cemetery

Please list your Goals for your department here:

Continue to promote & develop newly developed burial area in Oakland Cemetery

Look at ways to increase sales by developing a policy of reduced price for those interested in purchasing multiple lots in the same purchase

Continue to monitor placement of trinkets & solar lights outside coped areas

Look at new technology such as "wheeled" string trimmers to control weeds around monuments

Please list your Long-Term Goal or Goals here:

To pave additional roads throughout all three cemeteries

Please list your Significant Prior Year Accomplishments:

Partenered with Public Works to mow random areas while MR's were not working

WPD Information Technology Fund Summary

WPD Information Technology Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
All Funds Contributions	21,973	20,581	18,000	17,820	15,000
Total Revenues	**$21,973**	**$20,581**	**$18,000**	**$17,820**	**$15,000**
Reimb from Other Departments					
Net Revenues	**$21,973**	**$20,581**	**$18,000**	**$17,820**	**$15,000**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Computers/Equipment	24,736	23,105	18,000	10,629	15,000
Total Expenditures	**$24,736**	**$23,105**	**$18,000**	**$10,629**	**$15,000**
Charges to Other Departments					
Net Expenditures	**$24,736**	**$23,105**	**$18,000**	**$10,629**	**$15,000**
Positions					
Full Time					
Temporary					
Total Positions					

Hotel/Motel Fund Summary

Hotel/Motel Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Hotel/Motel Revenues	305,442	283,118	300,000	280,759	271,500
Total Revenues	**$305,442**	**$283,118**	**$300,000**	**$280,759**	**$271,500**
Reimb from Other Departments					
Net Revenues	**$305,442**	**$283,118**	**$300,000**	**$280,759**	**$271,500**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personal Services					18,551
Contractual Services					0
Travel & Training					1,500
Other Operating Expenses	121,070	113,587	120,000	87,756	89,449
Reimburse General Fund	181,605	170,380	180,000	168,244	162,000
Total Expenditures	**$302,675**	**$283,967**	**$300,000**	**$256,000**	**$271,500**
Charges to Other Departments					
Net Expenditures	**$302,675**	**$283,967**	**$300,000**	**$256,000**	**$271,500**
Positions					
Full Time					
Part-Time					1
Total Positions	**0**	**0**	**0**	**0**	**1**

Special Purpose Local Option Sales Tax 2008

SPLOST 2008

Revenues

Revenue Summary:

Categories of Revenues	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
SPLOST Revenues	1,921,188	2,112,419	1,900,000	1,862,524	1,858,345
Fund Balance			875,000	0	1,216,655
Total Revenues	**$1,921,188**	**$2,112,419**	**$2,775,000**	**$1,862,524**	**$3,075,000**
Reimb from Other Departments					
Net Revenues	**$1,921,188**	**$2,112,419**	**$2,775,000**	**$1,862,524**	**$3,075,000**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Engineering Roads and Streets	972,987	672,117	750,000	44,383	750,000
Police Department Project	607,361	293,626	0	0	0
Fire and Special Purpose Vehicles	28,541	0	300,000	0	350,000
Property Acquisition & Demolition	0	396	75,000	0	75,000
Water/Sewer Rehab & Expansion	30,483	0	0	0	300,000
Information Technology	2,480	2,980	0	0	0
DWDA Projects	0	0	0	0	250,000
Public Works Facility/Armory		0	150,000	0	150,000
Rehab City Auditorium	124,478	65,465	1,500,000	156,082	1,200,000
Total Expenditures	**$1,766,329**	**$1,034,582**	**$2,775,000**	**$200,465**	**$3,075,000**
Charges to Other Departments					
Net Expenditures	**$1,766,329**	**$1,034,582**	**$2,775,000**	**$200,465**	**$3,075,000**
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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
All Funds Contributions	384,164	392,074	350,699	350,699	348,880
Miscellaneous Revenue					
Total Revenues	**$384,164**	**$392,074**	**$350,699**	**$350,699**	**$348,880**
Reimb from Other Departments					
Net Revenues	**$384,164**	**$392,074**	**$350,699**	**$350,699**	**$348,880**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Personal Services	317,631	332,294	297,161	284,413	302,066
Contractual Services					
Travel & Training	115	0	1,050	0	0
Other Operating Expenses	39,500	49,147	52,488	379,942	46,814
Capital Outlay	0	0	0	0	0
Total Expenditures	**$357,246**	**$381,441**	**$350,699**	**$664,355**	**$348,880**
Charges to Other Departments					
Net Expenditures	**$357,246**	**$381,441**	**$350,699**	**$664,355**	**$348,880**
Positions					
Full Time	7	7	6	6	6
Temporary	0	0	0	0	0
Total Positions	**7**	**7**	**6**	**6**	**6**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2014

DIVISION:	Public Works	***DEPT/UNIT:***	Garage

Please list your Goals for your department here:

Install Paint booth to allow for better ventilation required when using oil based paint

Enclose shelter where old fueling system was located and move Heavy Equipment repairs out of weather

Explore ways to reduce fuel consumption thru new technology

Please list your Long-Term Goal or Goals here:

To build a new Garage with multiple lifts

To relocate to the former National Guard Armory

Please list your Significant Prior Year Accomplishments:

Public Service vehicles were serviced in a timely manner, no complaints were filed

All computerized software for diagnostic purposes was updated.

Two (2) semi loads of tires were disposed of

Liability Insurance Fund Summary

Liability Insurance Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
All Funds Contributions	204,998	206,104	206,000	206,000	211,088
Miscellaneous Revenue	0	0	0	0	0
Total Revenues	**$204,998**	**$206,104**	**$206,000**	**$206,000**	**$211,088**
Reimb from Other Departments					
Net Revenues	**$204,998**	**$206,104**	**$206,000**	**$206,000**	**$211,088**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Premium Auto	40,468	41,572	45,000	50,732	54,434
Premium Liability	96,197	102,385	103,000	81,161	85,654
Premium Property	16,799	22,132	23,000	35,301	36,000
Claims Payment	38,584	28,099	35,000	23,884	35,000
Reserve					
Total Expenditures	**$192,048**	**$194,188**	**$206,000**	**$191,078**	**$211,088**
Charges to Other Departments					
Net Expenditures	**$192,048**	**$194,188**	**$206,000**	**$191,078**	**$211,088**
Positions					
Full Time					
Temporary					
Total Positions					

Health Insurance Fund Summary

Health Insurance Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
City Premium	1,050,878	1,313,786	1,360,626	1,359,969	1,333,595
Interest	0	0	0	0	0
Miscellaneous Revenue	274	0	0	1,275	0
Employee Premiums	401,864	382,701	390,000	399,340	417,641
Retired Premiums	19,293	20,071	20,000	34,448	30,000
Group Life	19,773	19,430	22,000	20,282	21,506
Reserve for Claims					
Total Revenues	**$1,492,081**	**$1,735,988**	**$1,792,626**	**$1,815,313**	**$1,802,742**
Reimb from Other Departments					
Net Revenues	**$1,492,081**	**$1,735,988**	**$1,792,626**	**$1,815,313**	**$1,802,742**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Health Claims	1,456,594	1,773,370	1,460,256	1,187,796	1,409,203
Administration Fees	282,700	349,136	312,000	386,241	372,000
Life Insurance	20,318	19,123	20,370	22,914	21,539
Total Expenditures	**$1,759,612**	**$2,141,630**	**$1,792,626**	**$1,596,951**	**$1,802,742**
Charges to Other Departments					
Net Expenditures	**$1,759,612**	**$2,141,630**	**$1,792,626**	**$1,596,951**	**$1,802,742**
Positions					
Full Time					
Temporary					
Total Positions					

Retirement Fund Summary

Retirement Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Interest					
Retirement Contribution	924,059	1,125,574	1,327,895	1,327,328	1,356,794
Miscellaneous Revenue					
Total Revenues	**$924,059**	**$1,125,574**	**$1,327,895**	**$1,327,328**	**$1,356,794**
Reimb from Other Departments					
Net Revenues	**$924,059**	**$1,125,574**	**$1,327,895**	**$1,327,328**	**$1,356,794**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Retirement Payments	881,932	1,118,533	1,327,895	1,338,855	1,356,794
Fund Balance					
Total Expenditures	**$881,932**	**$1,118,533**	**$1,327,895**	**$1,338,855**	**$1,356,794**
Charges to Other Departments					
Net Expenditures	**$881,932**	**$1,118,533**	**$1,327,895**	**$1,338,855**	**$1,356,794**
Positions					
Full Time					
Temporary					
Total Positions					

Worker's Compensation Fund Summary

Worker's Compensation Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
All Funds Contributions	458,091	426,039	300,000	308,376	319,484
Miscellaneous Revenue					
Total Revenues	**$458,091**	**$426,039**	**$300,000**	**$308,376**	**$319,484**
Reimb from Other Departments					
Net Revenues	**$458,091**	**$426,039**	**$300,000**	**$308,376**	**$319,484**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Expenditure for Claims	349,398	449,615	215,000	251,901	234,484
Administration Cost	56,463	65,030	85,000	82,787	85,000
Reserve for Claims	0	0	0	0	0
Total Expenditures	**$405,861**	**$514,645**	**$300,000**	**$334,688**	**$319,484**
Charges to Other Departments					
Net Expenditures	**$405,861**	**$514,645**	**$300,000**	**$334,688**	**$319,484**
Positions					
Full Time					
Temporary					
Total Positions					

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DETAIL BY LINE ITEM and DEPARTMENT DUTIES

General Fund Revenue

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-31-1100	Current Year Adv Tax	2,870,421	2,883,575	3,100,000	2,906,629	3,100,000
100-31-1120	Timber Tax	470	0	0	0	0
100-31-1200	Prior Year Adv Tax	480,931	97,358	126,700	106,688	90,000
100-31-1310	Motor Vehicle/Mobile Homes	242,940	225,985	243,000	258,876	243,000
100-31-1315	Title Ad Valorem Tax - TAVT				72,010	75,000
100-31-1350	Railroad Equipment Tax	64,346	68,591	64,000	64,508	68,000
100-31-1600	Real Estate Tax-Intangible	13,377	13,416	15,000	17,887	15,000
100-31-1700	Utility Franchise Tax	1,286,507	1,327,145	1,350,000	1,242,729	1,350,000
100-31-3100	Local Option Sales Tax	3,225,746	3,451,968	3,480,000	3,534,581	3,232,375
100-31-4100	Hotel/Motel Tax	181,605	170,380	180,000	168,244	162,000
100-31-4300	Mixed Drink Tax	16,669	15,361	16,000	14,083	16,000
100-31-4500	Energy Excise Tax	0	0	0	717	2,500
100-31-6100	Business License	677,526	717,810	755,000	705,348	755,000
100-31-6200	Insurance Tax	825,403	687,100	690,000	729,815	729,800
100-31-9100	Current Year Adv Tax Interest	187,063	29,148	24,000	22,736	15,000
	Total City Taxes	**10,073,004**	**9,687,836**	**10,043,700**	**9,844,850**	**9,853,675**
100-32-1100	Liquor & Wine Tax	36,988	35,642	36,600	51,301	48,653
100-32-1110	Beer Tax	223,469	214,006	220,000	208,971	210,000
	Alcohol Wbolesale Tax	**260,457**	**249,648**	**256,600**	**260,272**	**258,653**
100-32-2120	Building Permits	50,996	31,895	42,000	34,003	30,000
100-32-2125	Fire Inspections Permits	246	100	1,000	92	500
100-32-2130	Plumbing Permits	3,492	3,225	3,000	2,833	3,000
100-32-2140	Electrical Permits	9,487	9,070	9,000	7,800	9,000
100-32-2160	Mechanical Permits	6,734	3,572	6,000	2,408	6,000
100-32-2175	Manufactured Home Permit	598	558	500	300	500
100-32-2220	House Moving Permits	75	305	300	75	300
100-32-2230	Signs Permits	0	3,870	1,000	2,815	3,000
100-32-2990	Miscellaneous Permits	0	0	300	0	300
	Total Code Enforcement	**71,629**	**52,596**	**63,100**	**50,326**	**52,600**
100-33-3000	Housing Authority in Lieu of Taxes	29,710	25,857	26,000	25,685	26,000
	Total Intragovernmental	**29,710**	**25,857**	**26,000**	**25,685**	**26,000**

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-34-1390	Variance Fees	360	960	1,300	1,212	1,300
100-34-1391	Special Exception Fees	0	0	500	0	500
100-34-1392	Rezoning Fees	1,062	720	700	400	500
100-34-1395	Sub-Division Fees	0	0	100	0	100
100-34-1396	Miscellaneous Permits & Fees	3,313	3,387	5,000	2,032	5,000
100-34-1397	Demolition Permits	1,275	825	2,500	550	1,000
100-34-1398	Vacancy Inspection Fees	4,180	3,891	3,500	3,440	3,500
100-34-1400	Printing/Duplication Code, Zoning, etc.	170	146	500	92	500
100-34-1910	Election Qualifying Fee	0	1,020	0	0	1,000
100-34-3110	Driveways & Culverts Revenue	461	439	3,000	104	1,000
	Total Miscellaneous Fees	**10,820**	**11,388**	**17,100**	**7,830**	**14,400**
100-34-2000	Reimb: Housing Authority	13,840	0	0	0	0
100-34-2101	Reimb: Board of Education SRO	117,545	91,626	110,000	108,963	110,000
100-34-2900	Probationary Fees	0	0	0	45	0
100-34-2901	Miscellaneous Police Fees	31,110	26,751	30,000	26,813	30,000
	Total Miscellaneous Police Revenue	**162,495**	**118,378**	**140,000**	**135,821**	**140,000**
100-34-9901	Channel 42 Broadcasting Fees	389	177	500	1,905	2,000
100-34-9902	Channel 42 City Revenue	20,299	18,831	19,000	28,535	25,000
100-34-9903	Channel 42 Split Revenue	30	0	0	110	0
100-34-9906	Channel 42 Video Tape Copies	0	28	0	332	300
	Total Channel 42 Revenue	**20,718**	**19,036**	**19,500**	**30,882**	**27,300**
100-35-1170	Municipal Court Fines & Forfeitures	423,752	538,158	520,000	417,275	475,000
100-35-1171	Municipal Court Probationary Fees	8,554	11,935	10,000	9,662	9,000
100-35-1172	Municipal Court Attorney Fees	19,414	20,129	20,000	16,134	20,000
	Total Fines & Forfeiture Revenue	**451,719**	**570,222**	**550,000**	**443,071**	**504,000**
100-36-1000	Cash-in-Bank Interest Earned	586	5	0	0	0
100-36-1011	Bond Deposit Interest	552	482	1,000	281	500
100-36-1500	Interest Public Funds	2,216	1,006	4,000	871	4,000
	Total Interest Income	**3,354**	**1,493**	**5,000**	**1,152**	**4,500**
100-38-1000	Rental Income	0	0	100	0	0
100-38-2000	Humane Society Revenue (County)			93,667	93,667	140,500
100-38-9000	Miscellaneous Receipts	654	1,201	10,000	100,607	10,000
100-38-9900	Surplus Property Sales	30,358	21,491	40,000	14,152	40,000
	Total Miscellaneous Revenue	**31,011**	**22,692**	**143,767**	**208,426**	**190,500**
100-39-1200	Reimb: Water & Sewer Fund	863,733	963,733	1,130,973	1,130,973	1,478,338
100-39-1201	Reimb: Special Purpose Sales Tax Fd	84,111	53,905	250,000	14,954	150,000
100-39-1202	Reimb: Cemetery Fund	25,845	25,845	25,845	25,845	25,845
100-39-1207	Reimb: Waste Management	197,218	222,218	291,620	291,620	334,470
100-39-1208	Transfer In-Public Building/Data Processing Fund				325,000	409,853
100-39-1209	Reimb: Community Improvement	0	0	55,000	0	0
100-39-1210	Fund Balance	0	0	36,715	0	0
	Total Reimbursements	**1,170,907**	**1,265,701**	**1,790,153**	**1,788,392**	**2,398,506**
TOTAL GENERAL FUND REVENUES		**12,285,825**	**12,024,847**	**13,054,920**	**12,796,706**	**13,470,134**

General Fund Expenditures

Executive Division

Mayor

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-1-310-30-1100	Salaries	8,102	8,102	8,102	8,398	9,516
100-51-1-310-30-2200	Social Security	620	620	620	642	728
100-51-1-310-30-2400	Retirement	1,092	1,305	1,529	1,529	1,820
100-51-1-310-30-2700	Worker's Comp	1,690	1,398	1,422	1,422	1,493
	Personal Services	**11,503**	**11,424**	**11,673**	**11,991**	**13,557**
100-52-1-310-30-3100	Liability Insurance	1,107	1,104	1,087	1,087	1,109
100-52-1-310-30-3200	Communication	337	247	480	421	480
100-52-1-310-30-3500	Business Travel	4,068	2,310	3,500	4,754	3,500
100-52-1-310-30-3600	Dues & Subscription	713	735	735	1,548	1,600
100-52-1-310-30-3700	Business Training	1,935	585	2,500	1,520	2,500
100-53-1-310-30-1100	General Operating	1,940	2,684	3,980	3,591	3,980
100-53-1-310-30-1270	Gas	0	0	0	0	0
100-57-1-310-30-9000	Contingency	391	456	1,000	100	1,000
	Operating Expenses	**10,490**	**8,121**	**13,282**	**13,021**	**14,169**
TOTAL MAYOR		**21,993**	**19,545**	**24,955**	**25,012**	**27,727**

Commissioners

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-1-110-31-1100	Salaries	30,066	30,297	30,000	30,066	30,000
100-51-1-110-31-2200	Social Security	2,300	2,318	2,295	2,300	2,295
100-51-1-110-31-2400	Retirement	4,044	4,833	5,666	5,666	5,739
100-51-1-110-31-2700	Worker's Comp	8,448	6,990	7,109	7,109	7,464
	Personal Services	**44,859**	**44,438**	**45,070**	**45,142**	**45,498**
100-52-1-110-31-3100	Liability Insurance	3,382	3,382	3,270	3,270	3,318
100-52-1-110-31-3200	Communication	0	0	0	0	0
100-52-1-110-31-3500	Business Travel	9,114	0	0	0	0
100-52-1-110-31-3510	Travel/Train Dist#1		3,882	5,000	2,215	5,000
100-52-1-110-31-3520	Travel/Train Dist#2		3,843	5,000	5,524	5,000
100-52-1-110-31-3530	Travel/Train Dist#3		4,798	5,000	4,831	5,000
100-52-1-110-31-3540	Travel/Train Dist#4		1,881	5,000	435	5,000
100-52-1-110-31-3550	Travel/Train Dist#5		4,220	5,000	5,671	5,000
100-52-1-110-31-3600	Dues & Subscription	4,064	3,576	4,000	4,432	5,000
100-52-1-110-31-3700	Business Training	10,298	0	0	0	0
100-53-1-110-31-1100	General Operating	10,228	9,208	20,400	17,863	20,400
100-53-1-110-31-1270	Gas	0	0	0	0	0
100-57-1-110-31-9000	Contingency	2,337	1,328	5,000	0	5,000
	Operating Expenses	**39,423**	**36,116**	**57,670**	**44,241**	**58,718**
TOTAL COMMISSIONERS		**84,282**	**80,554**	**102,740**	**89,383**	**104,216**

Elections

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-52-1-530-73-1200	Professional Services	161	21,879	750	124	22,000
100-53-1-530-73-1100	General Operating	0	31			100
TOTAL ELECTIONS		**161**	**21,909**	**750**	**124**	**22,100**

Note: Three districts are up for elections this Fall 2013.

City Attorney

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-52-1-530-74-1200	Professional Services	59,951	60,656	81,219	83,018	89,344
100-52-1-530-74-3500	Business Travel	0	0			
TOTAL CITY ATTORNEY		**59,951**	**60,656**	**81,219**	**83,018**	**89,344**

City Auditor

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-52-1-560-75-1200	Professional Services	47,500	47,500	29,500	29,500	29,500
TOTAL CITY AUDITOR		**47,500**	**47,500**	**29,500**	**29,500**	**29,500**

Municipal Court Judge

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-52-2-650-76-1200	Professional Services	71,998	74,213	73,600	69,311	73,600
TOTAL MUNICIPAL COURT JUDGE		**71,998**	**74,213**	**73,600**	**69,311**	**73,600**

City Manager

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-1-320-32-1100	Salaries	134,878	147,948	154,781	162,194	161,944
100-51-1-320-32-2100	Health Insurance	10,723	13,139	13,272	13,272	13,270
100-51-1-320-32-2101	Life Insurance	407	411	449	449	489
100-51-1-320-32-2200	Social Security	9,514	11,191	11,841	12,060	12,389
100-51-1-320-32-2400	Retirement	19,889	23,851	29,234	29,234	28,729
100-51-1-320-32-2700	Workers' Comp. Ins.	3,379	2,796	2,844	2,844	2,986
	Personal Services	**178,790**	**199,336**	**212,421**	**220,053**	**219,806**
100-52-1-320-32-1200	Professional Services	67	0	3,000	1,305	3,000
100-52-1-320-32-1300	Maint./Tech. Service	0	200	0	0	0
100-52-1-320-32-2320	Lease Purchase		592	1,125	934	1,125
100-52-1-320-32-3100	Liability Insurance	1,353	1,353	1,308	1,308	1,327
100-52-1-320-32-3200	Communication	2,257	2,303	2,500	2,804	3,000
100-52-1-320-32-3500	Business Travel	2,738	4,871	3,500	1,811	3,500
100-52-1-320-32-3600	Dues & Subscriptions	1,384	1,125	1,500	1,608	1,500
100-52-1-320-32-3700	Business Training	2,337	675	3,500	3,044	3,500
100-53-1-320-32-1100	General Operating	2,673	3,626	3,000	3,538	3,000
100-53-1-320-32-1270	Gas	0	0	0	0	0
100-53-1-320-32-1600	Small Equipment	0	0	0	0	0
100-55-1-320-32-1200	Reimb: DP IT Expenses	716	662	662	4,186	0
100-57-1-320-32-9000	Contingency	2,346	9,132	4,000	662	4,000
	Operating Expenses	**15,870**	**24,540**	**24,095**	**21,200**	**23,952**
TOTAL CITY MANAGER		**194,660**	**223,876**	**236,516**	**241,253**	**243,758**

Channel 42

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-1-570-33-1100	Salaries	3,035	52,351	68,862	70,930	70,976
100-51-1-570-33-1300	Overtime		0	1,000	1,964	2,300
100-51-1-570-33-2100	Health Insurance		6,569	6,821	6,821	6,635
100-51-1-570-33-2101	Life Insurance		164	176	176	183
100-51-1-570-33-2200	Social Security	231	3,762	5,344	5,323	5,430
100-51-1-570-33-2400	Retirement		9,597	11,409	11,409	10,580
100-51-1-570-33-2700	Workers' Comp. Ins.	1,690	2,796	2,844	2,844	2,986
	Personal Services	**4,956**	**75,239**	**96,457**	**99,466**	**99,090**
100-52-1-570-33-1200	Professional Services		8,493	0	0	0
100-52-1-570-33-1300	Maint./Tech. Service		18	500	0	43,000
100-52-1-570-33-2320	Lease Payments		0	0	0	0
100-52-1-570-33-3100	Liability Insurance	430	1,104	1,741	1,741	1,773
100-52-1-570-33-3200	Communication	1,018	1,006	2,000	1,907	1,500
100-52-1-570-33-3500	Business Travel			500	0	200
100-52-1-570-33-3600	Dues & Subscriptions		0	500	0	200
100-52-1-570-33-3700	Business Training		0	500	0	200
100-52-1-570-33-3850	Contract Labor	29,331	10,661	0	0	0
100-53-1-570-33-1100	General Operating	56	1,153	2,500	378	1,500
100-53-1-570-33-1270	Gas		0	1,000	27	1,000
100-53-1-570-33-1600	Small Equipment	145	1,328	1,000	150	1,000
100-55-1-570-33-1200	Reimb: DP IT Expense	358	331	331	331	0
100-55-1-570-33-1300	Garage M & R		0	2,000	0	2,000
100-57-1-570-33-9000	Contingency		0	1,000	0	1,000
	Operating Expense	**31,338**	**24,095**	**13,572**	**4,534**	**53,373**
100-54-1-570-33-2200	Vehicle Purchase		0	0	0	0
100-54-1-570-33-2400	Computers/Printers		1,200	0	0	1,000
100-54-1-570-33-2500	Equipment		3,615	8,000	7,924	8,000
	Capital Outlay	**0**	**4,815**	**8,000**	**7,924**	**9,000**
TOTAL CHANNEL 42/IT OPERATIONS		**36,294**	**104,149**	**118,029**	**111,924**	**161,463**
TOTAL EXECUTIVE DIVISION		**516,840**	**632,403**	**667,310**	**649,525**	**751,707**

Finance

Finance Administration

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-1-515-34-1100	Salaries	176,649	170,232	149,708	146,996	172,374
100-51-1-515-34-1300	Overtime	348	410	300	579	400
100-51-1-515-34-2100	Health Insurance	21,447	26,278	27,285	27,285	26,539
100-51-1-515-34-2101	Life Insurance	469	500	475	475	522
100-51-1-515-34-2200	Social Security	12,950	12,769	12,448	10,823	13,217
100-51-1-515-34-2400	Retirement	22,928	28,755	30,675	30,675	31,999
100-51-1-515-34-2700	Worker's Comp. Ins.	6,759	5,592	5,687	5,687	5,978
	Personal Services	**241,549**	**244,537**	**226,578**	**222,520**	**251,029**
100-52-1-515-34-1300	Maint./Tech. Service	0	423	1,000	698	1,000
100-52-1-515-34-2320	Lease Purchase	1,530	383	0	0	0
100-52-1-515-34-3100	Liability Insurance	2,705	2,705	2,616	2,616	2,654
100-52-1-515-34-3200	Communication	2,607	2,652	3,000	2,923	3,000
100-52-1-515-34-3400	Municipal Code Supp.	4,999	2,467	5,000	4,860	5,000
100-52-1-515-34-3500	Business Travel	1,397	1,234	5,500	4,507	4,500
100-52-1-515-34-3600	Dues & Subscriptions	418	222	750	513	750
100-52-1-515-34-3700	Business Training	310	747	8,500	7,163	4,500
100-53-1-515-34-1100	General Operating	2,859	4,346	4,200	3,894	4,200
100-53-1-515-34-1600	Small Equipment	0	0	0	0	0
100-53-1-580-34-1100	Record Management	1,500	1,500	1,500	1,656	1,500
100-55-1-515-34-1200	Reimb:DP IT Expense	2,504	1,656	1,656	1,500	0
100-57-1-515-34-9000	Contingency	0	14	300	300	500
	Operating Expenses	**20,829**	**18,348**	**34,022**	**30,630**	**27,604**
100-54-1-515-34-2300	Furniture & Equipment	0	0	0	0	0
100-54-1-515-34-2400	Computer/Printers	0		1,200	0	2,000
100-54-1-515-34-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**1,200**	**0**	**2,000**
TOTAL ADMINISTRATION		**262,379**	**262,885**	**261,800**	**253,151**	**280,633**

Purchasing

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-1-517-49-1100	Salaries	119,235	119,570	123,254	122,217	124,738
100-51-1-517-49-1300	Overtime	171	115	200	128	200
100-51-1-517-49-2100	Health Insurance	21,447	26,278	27,285	27,285	26,539
100-51-1-517-49-2101	Life Insurance	329	339	360	360	378
100-51-1-517-49-2200	Social Security	8,543	8,428	9,444	8,603	9,558
100-51-1-517-49-2400	Retirement	16,080	19,304	23,280	23,280	23,862
100-51-1-517-49-2700	Workers' Comp. Ins.	6,759	5,592	5,687	5,687	5,972
	Personal Services	**172,563**	**179,625**	**189,509**	**187,560**	**191,247**
100-52-1-517-49-1300	Maint./Tech. Service	0	0	0	0	0
100-52-1-517-49-2200	Repairs/Maint. Bldg.	11,176	18,635	15,000	14,295	0
100-52-1-517-49-2320	Lease Purchase	1,946	2,365	3,020	2,192	3,020
100-52-1-517-49-3100	Liability Insurance	2,705	2,705	2,616	2,616	2,654
100-52-1-517-49-3200	Communication	10,463	14,404	14,000	13,152	13,000
100-52-1-517-49-3300	Advertising	621	1,123	1,000	409	500
100-52-1-517-49-3500	Business Travels	1,982	3,000	2,500	2,212	1,500
100-52-1-517-49-3600	Dues & Subscriptions	548	543	650	650	750
100-52-1-517-49-3700	Business Training	875	1,334	1,000	957	750
100-53-1-517-49-1100	General Operating	2,061	2,614	2,200	2,111	2,000
100-53-1-517-49-1120	General Op-City Hall	2,019	1,996	2,300	1,992	2,300
100-53-1-517-49-1230	Utilities - City Hall	34,946	32,029	35,000	25,128	0
100-53-1-517-49-1235	Utlities - Other Bldgs		13,752	8,000	6,522	0
100-53-1-517-49-1270	Gas	130	43	100	65	200
100-53-1-517-49-1600	Small Equipment	0	0	0	0	0
100-53-1-517-49-1700	Uniforms	143	188	200	149	200
100-55-1-517-49-1200	Reimb: DP IT Expenses	1,073	994	994	994	0
100-55-1-517-49-1300	Garage M & R	77	43	0	0	500
100-57-1-517-49-9000	Contingency	190	0	0	0	0
	Operating Expenses	**70,955**	**95,767**	**88,580**	**73,444**	**27,374**
100-54-1-517-49-2300	Furniture/Fixtures	0	0	0	0	0
100-54-1-517-49-2400	Computer/Printer	1,119	100	500	298	1,000
100-54-1-517-49-2500	Equipment	0	0	0	0	0
	Capital Outlay	**1,119**	**100**	**500**	**298**	**1,000**
TOTAL PURCHASING		**244,637**	**275,493**	**278,589**	**261,302**	**219,621**

NOTES: FY 2014

Moved Repairs/Maint and Utilities to Public Building Department in Engineering.

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.

Accounting

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-1-535-67-1100	Salaries	134,402	135,627	141,094	138,731	164,840
100-51-1-535-67-1300	Overtime	632	422	700	714	700
100-51-1-535-67-2100	Health Insurance	21,447	26,278	26,543	26,543	33,174
100-51-1-535-67-2101	Life Insurance	374	378	412	412	500
100-51-1-535-67-2200	Social Security	9,481	9,679	10,794	9,670	12,664
100-51-1-535-67-2400	Retirement	18,247	21,834	26,526	26,526	31,534
100-51-1-535-67-2700	Workers' Comp Insurance	6,759	5,592	5,687	5,687	7,464
	Personal Services	**191,340**	**199,810**	**211,755**	**208,283**	**250,876**
100-52-1-535-67-1200	Professional Services	36,943	0	0	0	0
100-52-1-535-67-1300	Maint, & Technical Serv.	52,345	48,230	53,269	52,772	0
100-52-1-535-67-2320	Lease Purchase Payments	1,690	0	0	0	0
100-52-1-535-67-3100	Liability Insurance	3,382	2,705	2,616	2,616	2,654
100-52-1-535-67-3200	Communication	29,033	28,984	30,440	26,089	30,000
100-52-1-535-67-3500	Business Travel	1,688	930	3,100	3,223	2,300
100-52-1-535-67-3600	Dues & Subscriptions	350	0	400	240	400
100-52-1-535-67-3700	Business Training	109	513	2,400	2,184	2,000
100-53-1-535-67-1100	General Operating	13,374	12,320	14,374	11,551	15,000
100-57-1-535-67-9000	Contingency	0	0	0	0	0
	Operating Expenses	**138,913**	**93,682**	**106,599**	**98,676**	**52,354**
100-54-1-535-67-2400	Computers & Printers	2,936	1,853	4,000	2,652	
100-54-1-535-67-2500	Equipment	1,530	1,735	2,000	1,593	
	Capital Outlay	**4,466**	**3,588**	**6,000**	**4,245**	**0**
TOTAL ACCOUNTING		**334,720**	**297,080**	**324,354**	**311,204**	**303,230**
TOTAL FINANCE		**841,735**	**835,458**	**864,743**	**825,657**	**803,484**

Note: This department used to be the Data Processing Fund (607), now it is called the Accounting Department. IT services will be accounted for in the Channel 42/Information Technology Fund.

NOTES: FY 2014

100-51-1-535-67-1100	Salaries - Added New position for Dumpster Billing $23,732.80	
100-52-1-535-67-1300	Maint & Technical	Moved this item to Channel 42/Information Tech
100-52-1-535-67-3200	Communication	***These two line items are for**
100-53-1-535-67-1100	General Operating	**printing/mailing of Utility Billing Statemnts.**

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Finance / Accounting

The Accounting 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.

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.

Human Resources

Administration

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-1-540-36-1100	Salaries	92,473	87,494	90,746	90,662	93,196
100-51-1-540-36-2100	Health Insurance	13,404	16,424	17,053	17,053	16,587
100-51-1-540-36-2101	Life Insurance	207	254	215	215	276
100-51-1-540-36-2200	Social Security	6,935	6,328	6,460	6,516	4,979
100-51-1-540-36-2400	Retirement	12,535	14,416	17,140	17,140	17,341
100-51-1-540-36-2700	Worker's Comp. Ins.	4,224	3,495	3,555	4,265	3,732
100-51-1-540-36-2910	Wellness Program	15,099	21,055	20,000	20,920	18,000
100-51-1-540-36-2920	Employee Incentive	3,752	4,723	5,000	5,579	5,000
100-51-1-540-36-2930	Stay In School Program	500	500	500	400	500
	Personal Services	**149,128**	**154,689**	**160,668**	**162,749**	**159,611**
100-52-1-540-36-1200	Professional Services	1,320	6,557	9,400	9,086	10,000
100-52-1-540-36-1300	Maint./Tech. Service	982	219	400	0	200
100-52-1-540-36-2320	Lease Payments	328	669	1,225	927	1,225
100-52-1-540-36-3100	Liability Insurance	1,353	1,691	1,962	1,936	1,991
100-52-1-540-36-3200	Communication	2,641	1,965	2,000	1,964	2,500
100-52-1-540-36-3300	Advertising	3,000	3,236	2,300	2,426	2,400
100-52-1-540-36-3500	Business Travel	2,000	3,095	4,500	2,974	4,000
100-52-1-540-36-3600	Dues & Subscriptions	778	593	750	515	500
100-52-1-540-36-3700	Business Training	4,134	1,035	2,500	2,262	2,500
100-53-1-540-36-1100	General Operating	4,352	4,561	5,000	4,933	5,000
100-53-1-540-36-1120	General Op-Public Rel	2,087	1,718	3,000	3,282	3,000
100-53-1-540-36-1600	Small Equipment	0	0	0	0	0
100-55-1-540-36-1200	Reimb: DP IT Expense	1,073	1,325	1,325	1,325	0
100-57-1-540-36-9000	Contingency	8,800	1,717	1,000	620	1,000
	Operating Expenses	**32,847**	**28,381**	**35,362**	**32,250**	**34,316**
100-54-1-540-36-2300	Furniture/Fixtures	0	0	0	0	0
100-54-1-540-36-2400	Computer/Printers	0	0	0	0	0
100-54-1-540-36-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL HUMAN RESOURCES		**181,975**	**183,070**	**196,030**	**194,999**	**193,927**

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	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-3-210-38-1100	Salaries	363,540	367,930	330,836	337,689	335,020
100-51-3-210-38-1300	Overtime	1,383	1,745	2,000	1,417	2,000
100-51-3-210-38-2100	Health Insurance	37,531	45,986	40,927	40,927	39,809
100-51-3-210-38-2101	Life Insurance	1,007	1,027	962	962	1,014
100-51-3-210-38-2200	Social Security	26,355	26,602	25,462	23,440	25,782
100-51-3-210-38-2400	Retirement	49,202	59,355	62,487	62,487	63,545
100-51-3-210-38-2700	Workers' Comp. Ins.	11,828	9,786	8,531	8,531	8,957
	Personal Services	**490,846**	**512,431**	**471,204**	**475,454**	**476,126**
100-52-3-210-38-1200	Professional Services	8,545	3,950	4,800	4,665	4,800
100-52-3-210-38-1300	Maint./Tech. Service	563	207	11,319	9,791	2,380
100-52-3-210-38-2200	Repairs/Maint. Bldg.	2,686	3,405	5,000	1,643	5,000
100-52-3-210-38-2320	Lease Payments	0	0	0	0	0
100-52-3-210-38-3100	Liability Insurance	7,747	7,300	6,956	6,956	7,102
100-52-3-210-38-3200	Communication	2,618	2,571	3,235	2,885	3,235
100-52-3-210-38-3500	Business Travel	1,886	2,686	6,000	3,665	4,000
100-52-3-210-38-3600	Dues & Subscriptions	2,187	1,685	1,390	1,324	1,390
100-52-3-210-38-3700	Business Training	1,557	675	4,000	2,266	3,000
100-53-3-210-38-1100	General Operating	367	1,278	1,500	331	1,500
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	6,237	7,123	6,598	6,783	6,800
100-53-3-210-38-1600	Small Equipment	0	0	0	-40	0
100-53-3-210-38-1700	Uniforms	1,876	1,686	2,200	1,356	2,000
100-55-3-210-38-1200	Reimb:DP IT Expense	2,147	2,318	2,318	2,318	0
100-55-3-210-38-1300	Garage M & R	3,977	3,352	4,000	1,929	4,000
100-57-3-210-38-9000	Contingency	902	1,728	2,500	1,724	2,000
	Operating Expenses	**43,293**	**39,965**	**61,816**	**47,596**	**47,207**
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	7,500
100-54-3-210-38-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**7,500**
TOTAL ADMINISTRATION		**534,139**	**552,396**	**533,020**	**523,050**	**530,833**

NOTES: FY 2014

100-54-3-210-38-2400	Computers/Printers	
	Realtime Data Link server/software	**$ 7,500**
	(Remaining $7,500 will be funded from WPD IT Fund)	

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.

Criminal Investigation

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-3-221-39-1100	Salaries	359,392	367,489	381,657	382,044	407,095
100-51-3-221-39-1300	Overtime	4,697	4,496	8,000	2,432	5,000
100-51-3-221-39-2100	Health Insurance	48,255	65,594	68,212	68,212	66,348
100-51-3-221-39-2101	Life Insurance	993	1,065	1,115	1,115	1,236
100-51-3-221-39-2200	Social Security	26,593	27,002	29,809	27,889	31,525
100-51-3-221-39-2400	Retirement	48,506	61,565	72,086	72,086	77,877
100-51-3-221-39-2700	Workers' Comp. Ins.	15,207	13,980	14,218	14,218	14,929
	Personal Services	**503,643**	**541,192**	**575,096**	**567,996**	**604,010**
100-52-3-221-39-1200	Professional Services	2,998	2,848	4,000	2,694	4,000
100-52-3-221-39-1300	Maint./Tech. Service	3,500	4,091	4,500	4,500	4,500
100-52-3-221-39-2200	Repairs/Maint. Bldg.	211	216	1,500	0	500
100-52-3-221-39-2320	Lease Payments	6,499	6,499	6,667	6,666	8,947
100-52-3-221-39-3100	Liability Insurance	10,392	10,184	10,872	10,872	11,093
100-52-3-221-39-3200	Communication	8,764	8,503	9,000	8,782	9,000
100-52-3-221-39-3500	Business Travel	4,350	4,529	5,945	2,939	6,000
100-52-3-221-39-3600	Dues & Subscriptions	248	281	600	600	685
100-52-3-221-39-3700	Business Training	3,974	4,488	4,099	2,048	4,099
100-53-3-221-39-1100	General Operating	3,624	2,701	4,500	3,807	4,000
100-53-3-221-39-1110	Chemicals	420	475	1,000	831	1,000
100-53-3-221-39-1230	Utilities	5,344	5,141	6,000	4,089	5,500
100-53-3-221-39-1270	Gas	15,670	16,943	18,000	18,296	19,000
100-53-3-221-39-1600	Small Equipment	951	848	500	372	500
100-53-3-221-39-1700	Uniforms	2,500	2,598	2,750	2,440	2,750
100-55-3-221-39-1200	Reimb:DP IT Expense	729	2,981	3,180	2,981	0
100-55-3-221-39-1300	Garage M & R	3,180	5,579	4,000	4,222	4,000
100-57-3-221-39-9000	Contingency	3,852	1,000	2,000	1,479	1,000
	Operating Expenses	**77,205**	**79,905**	**89,112**	**77,619**	**86,574**
100-54-3-221-39-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-221-39-2300	Furniture /Fixtures	0	0	0	0	0
100-54-3-221-39-2400	Computers/Printers	0	0	0	0	0
100-54-3-221-39-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL CRIMINAL INVESTIGATION		**580,848**	**621,097**	**664,208**	**645,615**	**690,584**

100-52-3-221-39-2320 Note: (1)Lease Payments - (1) 2012 Impala @ 19,500
Monthly Payment $555.52 x 12 = $6,666.24 @ 2.31% Paid in Full 5/2015 3 yrs.

NOTES: FY 2014

100-52-3-221-39-2320 Lease Payments
Includes Lease for Network Copier @ est. $190 monthly

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.

Uniform Patrol

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-3-223-40-1100	Salaries	1,256,166	1,271,603	1,260,572	1,289,400	1,323,285
100-51-3-223-40-1300	Overtime	66,774	70,568	70,000	67,112	70,000
100-51-3-223-40-1350	Overtime-Housing Auth	9,311	0	0	0	0
100-51-3-223-40-2100	Health Insurance	203,742	256,208	272,846	272,846	265,392
100-51-3-223-40-2101	Life Insurance	3,404	3,549	3,637	3,637	4,026
100-51-3-223-40-2200	Social Security	96,365	96,959	101,789	97,633	106,586
100-51-3-223-40-2400	Retirement	166,261	204,511	238,092	238,092	253,144
100-51-3-223-40-2700	Workers' Comp. Ins.	64,209	54,523	56,872	56,872	59,716
	Personal Services	**1,866,231**	**1,957,921**	**2,003,808**	**2,025,592**	**2,082,149**
100-52-3-223-40-1200	Professional Services	3,625	2,082	2,000	1,757	4,000
100-52-3-223-40-1300	Maint./Tech. Service	3,717	3,323	5,000	4,806	4,500
100-52-3-223-40-2320	Lease Payments	79,193	121,207	141,817	135,776	134,114
100-52-3-223-40-3100	Liability Insurance	47,469	49,469	49,550	49,550	50,613
100-52-3-223-40-3200	Communication	2,260	2,181	2,500	2,127	2,500
100-52-3-223-40-3500	Business Travel	1,912	3,156	3,000	2,512	3,000
100-52-3-223-40-3600	Dues & Subscriptions	246	135	135	70	135
100-52-3-223-40-3700	Business Training	3,718	3,458	2,000	1,117	2,000
100-53-3-223-40-1100	General Operating	4,000	4,257	4,000	3,183	4,000
100-53-3-223-40-1110	Chemicals	786	2,608	3,500	2,817	1,500
100-53-3-223-40-1270	Gas	119,938	134,765	140,000	129,210	140,000
100-53-3-223-40-1600	Small Equipment	4,318	4,603	5,000	1,125	5,000
100-53-3-223-40-1700	Uniforms	20,000	20,458	21,000	16,063	20,000
100-55-3-223-40-1200	Reimb:DP IT Expense	6,600	7,618	7,618	7,618	0
100-55-3-223-40-1300	Garage M & R	38,838	42,116	45,966	46,728	40,000
100-57-3-223-40-9000	Contingency	0	0	0	0	
	Operating Expenses	**336,620**	**401,434**	**433,085**	**404,459**	**411,362**
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	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL UNIFORM PATROL		**2,202,851**	**2,359,355**	**2,436,893**	**2,430,051**	**2,493,511**

100-52-3-223-40-2320 Note: (1) Motorcycle Leases 1 @ $305.35 x 1 x 12 (Yearly $3,664.20)
Note: (2) 2010 (5) Impala's @ $24,164.87 w/equip = $120,824.35
Monhtly Pmnt $3,508.93 @ 2.91% x 5 =$17,544.65 Paid in Full 11/2013 3yrs.
Note: (3) 2011 (5) Impala's @ $98,089.15
Monthly Pmnt $2,853.60 @ 2.970% x 12 =$34,243.20 Paid in Full 8/2014 3yrs.
Note: (4) 2012 (5) Impala's & Equip = $116,674.38 (3 Admin & 2 B/W)
Monthly Pmnt $3,491.38 X 12 = $41,896.56 @ 2.31% Paid in Full 5/1/2015
Note: (5) 2012 (4) Impala's & Equip = $89,823.85
Monthly Pmnt $2,601.51 x 12 = $31,218.12 @ 2.730% Paid in Full 1/14/2016

NOTES: FY 2014

100-52-3-223-40-2200 Lease Payments
(4) New Patrol Vehicles @ $24,000 each
2 months est payments $2,783.34 x 2 = $5,566.68
Est interest rate 2.80%

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.

Support Services

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-3-224-41-1100	Salaries	212,329	209,810	237,500	223,860	250,588
100-51-3-224-41-1300	Overtime	6,826	5,763	6,000	2,463	4,000
100-51-3-224-41-2100	Health Insurance	42,893	59,125	61,390	61,390	59,713
100-51-3-224-41-2101	Life Insurance	580	632	671	671	732
100-51-3-224-41-2200	Social Security	16,089	15,873	18,628	16,688	19,476
100-51-3-224-41-2400	Retirement	28,347	36,089	43,263	43,263	45,918
100-51-3-224-41-2700	Workers' Comp. Ins.	15,207	13,980	14,218	14,218	14,929
	Personal Services	**322,271**	**341,273**	**381,670**	**362,553**	**395,356**
100-52-3-224-41-1200	Professional Services	5,251	4,591	5,000	2,637	5,000
100-52-3-224-41-1300	Maint./Tech. Service	5,813	4,645	5,000	4,053	4,000
100-52-3-224-41-2200	Repairs/Maint. Bldg.	0	0	0	0	0
100-52-3-224-41-2320	Lease Payments	2,707	2,653	4,000	4,656	4,000
100-52-3-224-41-3100	Liability Insurance	6,763	6,763	6,540	6,540	6,635
100-52-3-224-41-3200	Communication	15,354	13,270	15,000	15,482	15,000
100-52-3-224-41-3500	Business Travel	0	0	0	0	0
100-52-3-224-41-3600	Dues & Subscriptions	35	303	310	310	310
100-52-3-224-41-3700	Business Training	1,460	1,696	2,800	1,185	2,800
100-53-3-224-41-1100	General Operating	20,261	21,688	19,000	16,988	16,000
100-53-3-224-41-1110	Chemicals	0	0	0	0	0
100-53-3-224-41-1230	Utilities	36,375	27,387	24,000	22,094	25,000
100-53-3-224-41-1270	Gas	0	0	0	0	0
100-53-3-224-41-1600	Small Equipment	1,400	4,053	500	48	500
100-53-3-224-41-1700	Uniforms	931	1,641	1,500	1,342	1,500
100-55-3-224-41-1200	Reimb:DP IT Expense	2,147	2,318	2,318	2,318	0
100-55-3-224-41-1300	Garage M & R	0	0	0	0	0
100-57-3-224-41-9000	Contingency	0	0	0	0	0
	Operating Expenses	**98,497**	**91,009**	**85,968**	**77,653**	**80,745**
100-54-3-224-41-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-224-41-2300	Furniture /Fixtures	0	0	0	0	0
100-54-3-224-41-2400	Computers/Printers	0	0	0	0	0
100-54-3-224-41-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL SUPPORT SERVICES		**420,769**	**432,282**	**467,638**	**440,206**	**476,101**

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.

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.

Training & Personnel

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-3-240-42-1100	Salaries	52,635	52,907	53,745	51,336	51,147
100-51-3-240-42-2100	Health Insurance	5,362	6,569	6,821	6,821	6,635
100-51-3-240-42-2101	Life Insurance	130	146	156	156	156
100-51-3-240-42-2200	Social Security	3,927	3,948	4,112	3,824	3,913
100-51-3-240-42-2400	Retirement	6,329	8,523	10,151	10,151	9,784
100-51-3-240-42-2700	Workers' Comp. Ins.	1,690	1,398	1,422	1,422	1,493
	Personal Services	**70,072**	**73,491**	**76,406**	**73,710**	**73,128**
100-52-3-240-42-1200	Professional Services	122	3,577	4,000	3,895	4,000
100-52-3-240-42-1300	Maint./Tech. Service	0	0	0	0	0
100-52-3-240-42-2200	Repairs/Bldg Maint.	0	0	5,000	2,979	5,000
100-52-3-240-42-2320	Lease Payments	0	0	0	0	0
100-52-3-240-42-3100	Liability Insurance	1,107	1,104	1,087	1,087	1,109
100-52-3-240-42-3200	Communication	934	988	1,945	825	1,945
100-52-3-240-42-3500	Business Travel	9,998	11,978	12,000	11,731	12,000
100-52-3-240-42-3600	Dues & Subscriptions	0	0	0	0	0
100-52-3-240-42-3700	Business Training	14,914	14,889	15,000	15,367	15,000
100-53-3-240-42-1100	General Operating	2,912	1,696	3,000	2,728	3,000
100-53-3-240-42-1110	Chemicals	1,000	378	400	0	400
100-53-3-240-42-1270	Gas	1,376	1,543	2,000	1,401	2,000
100-53-3-240-42-1600	Small Equipment	782	1,338	1,500	1,390	1,500
100-53-3-240-42-1700	Uniforms	345	411	500	246	500
100-55-3-240-42-1200	Reimb:DP IT Expense	358	331	331	331	0
100-55-3-240-42-1300	Garage M & R	29	0	0	0	500
	Operating Expenses	**33,875**	**38,234**	**46,763**	**41,982**	**46,954**
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		**103,948**	**111,725**	**123,169**	**115,692**	**120,082**

S.W.A.T.

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-3-229-46-1100	Salaries					
100-51-3-229-46-1300	Overtime	9,521	9,070	10,000	7,070	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	**9,521**	**9,070**	**10,765**	**7,070**	**10,765**
100-52-3-229-46-1300	Maint./Tech. Service	4,040	0	1,800	1,029	1,800
100-52-3-229-46-3100	Liability Insurance	2,152	2,138	2,166	2,166	2,229
100-52-3-229-46-3200	Communication	2,243	2,196	2,610	2,216	2,610
100-52-3-229-46-3500	Business Travel	3,066	3,728	4,200	3,730	4,200
100-52-3-229-46-3600	Dues & Subscriptions	375	150	400	295	400
100-52-3-229-46-3700	Business Training	1,089	2,500	3,500	3,117	3,500
100-53-3-229-46-1100	General Operating	1,269	2,460	3,500	2,218	3,500
100-53-3-229-46-1110	Chemicals	0	0	500	0	500
100-53-3-229-46-1270	Gas	718	1,230	2,000	1,395	2,000
100-53-3-229-46-1600	Small Equipment	799	1,422	1,000	91	1,000
100-53-3-229-46-1700	Uniforms	575	270	1,700	682	1,700
100-55-3-229-46-1300	Garage M & R	380	1,485	1,534	543	3,000
	Operating Expenses	**16,708**	**17,579**	**24,910**	**17,481**	**26,439**
100-54-3-229-46-2200	Vehicle Purchase	0	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.		**26,228**	**26,649**	**35,675**	**24,551**	**37,204**

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.

School Resource Officers (SRO)

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-3-291-47-1100	Salaries	129,295	98,047	103,091	109,518	108,616
100-51-3-291-47-1300	Overtime	3,022	7,315	10,000	13,646	10,000
100-51-3-291-47-2100	Health Insurance	21,447	19,708	20,463	20,463	19,904
100-51-3-291-47-2101	Life Insurance	402	287	302	302	330
100-51-3-291-47-2200	Social Security	9,667	7,599	8,652	8,888	9,074
100-51-3-291-47-2400	Retirement	19,655	16,467	19,472	19,472	20,778
100-51-3-291-47-2700	Workers' Comp. Ins.	6,759	4,194	4,265	4,265	4,479
	Personal Services	**190,247**	**153,618**	**166,246**	**176,554**	**173,182**
100-52-3-291-47-1200	Professional Services	325	175	300	250	300
100-52-3-291-47-1300	Maint./Tech. Service	0	0	300	0	300
100-52-3-291-47-3100	Liability Insurance	2,705	2,029	1,962	1,962	1,991
100-53-3-291-47-3200	Communication	0	0	0	0	0
100-52-3-291-47-3500	Business Travel	210	117	1,000	533	1,000
100-52-3-291-47-3700	Business Training	1,379	350	1,500	979	500
100-53-3-291-47-1100	General Operating	0	110	500	0	500
100-53-3-291-47-1270	Gas	0	0	0	0	0
100-53-3-291-47-1600	Small Equipment	0	0	330	0	0
100-53-3-291-47-1700	Uniforms	658	1,213	1,500	151	1,500
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	**5,277**	**3,993**	**7,392**	**3,875**	**6,091**
100-54-3-291-47-2200	Vehicle Purchase	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL SCHOOL RESOURCE OFFICER		**195,524**	**157,611**	**173,638**	**180,430**	**179,273**
TOTAL POLICE DEPARTMENT		**4,064,306**	**4,261,114**	**4,434,242**	**4,359,595**	**4,527,589**

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	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-3-500-48-1100	Salaries	2,001,020	1,957,160	2,081,770	1,991,818	1,986,718
100-51-3-500-48-1300	Overtime	99,336	111,868	79,000	136,663	132,000
100-51-3-500-48-2100	Health Insurance	289,527	354,749	368,342	368,342	358,279
100-51-3-500-48-2101	Life Insurance	5,681	5,675	6,071	6,071	6,183
100-51-3-500-48-2200	Social Security	149,956	148,140	165,299	152,185	162,082
100-51-3-500-48-2400	Retirement	277,481	328,050	393,196	393,196	389,356
100-51-3-500-48-2700	Workers' Comp. Ins.	91,244	75,493	76,777	76,777	82,109
	Personal Services	**2,914,246**	**2,981,134**	**3,170,455**	**3,125,052**	**3,116,727**
100-52-3-500-48-1200	Professional Services	1,599	2,177	3,500	3,422	3,500
100-52-3-500-48-1300	Maint./Tech. Service	8,411	12,276	14,200	14,077	15,000
100-52-3-500-48-2200	Repairs/Maint. Bldg.	10,329	6,828	8,500	8,000	7,000
100-52-3-500-48-2320	Lease Purchase	30,480	33,032	36,172	33,583	31,125
100-52-3-500-48-3100	Liability Insurance	43,409	42,936	41,814	41,814	42,516
100-53-3-500-48-3200	Communication	12,293	10,465	11,000	9,564	9,500
100-52-3-500-48-3500	Business Travels	2,426	7,359	7,500	5,734	7,500
100-52-3-500-48-3600	Dues & Subscriptions	2,829	2,405	3,100	3,006	3,100
100-52-3-500-48-3700	Business Training	8,500	2,354	2,500	1,399	2,500
100-53-3-500-48-1000	Gen Oper-Fire Prevention	2,864	2,723	3,000	2,979	3,000
100-53-3-500-48-1100	General Operating	13,697	11,870	12,500	12,909	12,000
100-53-3-500-48-1110	Chemicals	0	979	200	55	1,000
100-53-3-500-48-1230	Utilities	41,436	39,272	41,000	33,708	41,000
100-53-3-500-48-1270	Gas	23,926	28,182	33,000	27,801	33,000
100-53-3-500-48-1300	Food	628	481	800	788	800
100-53-3-500-48-1600	Small Equipment	8,005	6,823	7,000	6,207	5,500
100-53-3-500-48-1700	Uniforms	17,400	15,884	16,500	13,911	16,500
100-55-3-500-48-1200	Reimb: DP IT Expense	4,293	3,974	3,974	3,974	0
100-55-3-500-48-1300	Garage M & R	19,329	19,240	20,000	11,559	18,000
	Operating Expense	**251,856**	**249,260**	**266,260**	**234,492**	**252,541**
100-54-3-500-48-2300	Furniture & Fixtures	2,194	983	1,000	837	1,000
100-54-3-500-48-2400	Computer/Printer	2,630	1,809	0	0	500
100-54-3-500-48-2500	Equipment	0	0	14,315	13,959	21,100
100-54-3-500-48-2510	Equip-Homeland Grant	812	1,195	2,500	169	2,700
	Capital Outlay	**5,636**	**3,987**	**17,815**	**14,965**	**25,300**
TOTAL FIRE DEPARTMENT		**3,171,737**	**3,234,381**	**3,454,530**	**3,374,509**	**3,394,568**

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

Note: (1) 2007 Fire Pumper 1500 GPM $185,030 @ 3.929% for 7 yrs
Monthly pmnt = $2,523.10 ($2,523.10 x 10= $25,231) pd in full 4/12/14

Note: (2) Truck 2010/2011 $16,000 Finance 5yrs @ 3.16%
Monthly pmnt = $275.52 (Yearly $3,306.24) pd in full 8/1/16

NOTES: FY 2014

100-52-3-500-48-2320	Lease Purchase	
	2014 Truck F-150 @ $24,000	
	Monthly Pmnt est. $431.25 @ 2.5% x 6 months = $2,587.50	
100-54-3-500-48-2500	Equipment	
	SCBA Cylinders	$9,200
	Piston Intakes	$6,400
	Personal Protective Equip	$5,500
		$21,100
100-54-3-500-48-2510	Equip-Homeland Grant	
	Fire House Safety Grant	**$2,700**

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.

Public Works Division

Public Works Administration

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-4-100-51-1100	Salaries	89,350	88,245	95,251	95,302	98,367
100-51-4-100-51-1300	Overtime	173	130	200	102	200
100-51-4-100-51-2100	Health Insurance	10,723	13,139	13,642	13,642	13,270
100-51-4-100-51-2101	Life Insurance	247	248	276	276	300
100-51-4-100-51-2200	Social Security	6,395	6,275	7,302	6,836	7,540
100-51-4-100-51-2400	Retirement	12,043	14,393	17,991	17,991	17,842
100-51-4-100-51-2700	Workers' Comp. Ins.	3,379	2,796	2,844	2,844	2,986
	Personal Services	**122,310**	**125,226**	**137,507**	**136,992**	**140,505**
100-52-4-100-51-2320	Lease Purchase	0	592	1,000	934	1,000
100-52-4-100-51-3100	Liability Insurance	1,353	1,353	1,308	1,308	1,327
100-52-4-100-51-3200	Communication	2,339	2,405	2,131	2,130	2,200
100-52-4-100-51-3500	Business Travels	766	698	800	430	800
100-52-4-100-51-3600	Dues & Subscriptions	191	0	219	77	150
100-52-4-100-51-3700	Business Training	960	789	1,000	265	1,000
100-53-4-100-51-1100	General Operating	1,605	1,447	1,500	1,389	1,500
100-53-4-100-51-1270	Gas	0	0	0	0	0
100-53-4-100-51-1600	Small Equipment	0	0	0	0	0
100-53-4-100-51-1700	Uniforms	0	62	100	76	100
100-55-4-100-51-1200	Reimb: DP IT Expense	1,073	662	662	662	0
100-57-4-100-51-9000	Contingency	231	120	250	120	250
	Operating Expenses	**8,518**	**8,128**	**8,970**	**7,391**	**8,327**
100-54-4-100-51-2300	Furniture/Fixtures	0	0	600	52	100
100-54-4-100-51-2400	Computer/Printer	0	0	0	0	0
100-54-4-100-51-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**600**	**52**	**100**
TOTAL PUBLIC WORKS OFFICE		**130,829**	**133,353**	**147,077**	**144,434**	**148,932**

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.

Highways & Streets

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-4-200-52-1100	Salaries	470,780	469,930	489,132	487,879	477,475
100-51-4-200-52-1300	Overtime	2,135	3,720	2,500	2,376	3,000
100-51-4-200-52-2100	Health Insurance	107,232	131,389	136,423	136,423	132,696
100-51-4-200-52-2101	Life Insurance	1,287	1,322	1,400	1,400	1,434
100-51-4-200-52-2200	Social Security	33,571	33,799	37,227	34,927	36,756
100-51-4-200-52-2400	Retirement	62,833	75,519	90,091	90,091	89,974
100-51-4-200-52-2700	Workers' Comp. Ins.	37,173	30,756	31,280	31,280	32,844
	Personal Services	**715,011**	**746,436**	**788,053**	**784,375**	**774,179**
100-52-4-200-52-1300	Maint./Tech. Service	101	125	0	0	0
100-52-4-200-52-2200	Repairs/Maint. Bldg.	492	474	500	266	250
100-52-4-200-52-2320	Lease Purchase	46,262	61,209	96,997	96,997	97,510
100-52-4-200-52-3100	Liability Insurance	23,488	23,859	23,484	23,484	23,959
100-52-4-200-52-3200	Communication	1,935	3,100	3,075	1,947	2,000
100-52-4-200-52-3500	Business Travels	718	671	1,300	482	1,300
100-52-4-200-52-3600	Dues & Subscriptions	50	0	150	142	100
100-52-4-200-52-3700	Business Training	955	1,240	1,000	1,000	1,000
100-52-4-200-52-3850	Contract Labor	79,000	79,000	84,000	84,064	80,000
100-53-4-200-52-1100	General Operating	18,027	13,510	19,575	14,460	15,000
100-53-4-200-52-1110	Chemicals	1,389	1,189	3,000	1,656	3,000
100-53-4-200-52-1120	Chemicals-Mosquito	14,966	19,954	20,000	19,157	20,000
100-53-4-200-52-1230	Utilities	10,767	9,235	8,000	8,678	9,000
100-53-4-200-52-1270	Gas	95,536	115,506	118,100	123,245	105,000
100-53-4-200-52-1600	Small Equipment	4,490	1,718	4,000	1,362	3,000
100-53-4-200-52-1700	Uniforms	2,977	2,841	3,000	1,654	3,000
100-55-4-200-52-1200	Reimb: DP IT Expense		1,325	1,325	1,325	0
100-55-4-200-52-1300	Garage M & R	100,858	94,720	98,000	105,013	90,000
100-57-4-200-52-9000	Contingency	226	101	200	-26	400
	Operating Expenses	**402,235**	**429,778**	**485,706**	**484,906**	**454,519**
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	9,499	0	425	425	
	Capital Outlay	**9,499**	**0**	**425**	**425**	**0**
TOTAL HIGHWAYS & STREETS		**1,126,746**	**1,176,214**	**1,274,184**	**1,269,707**	**1,228,698**
TOTAL PUBLIC WORKS DIVISION		**1,257,574**	**1,309,568**	**1,421,260**	**1,414,141**	**1,377,630**

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 = $16,908.10 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.
Note: (4) 2011 Dump Truck $82,878 @ 3.16% 5 yrs
Monthly pmnt $1,494.72 x 12 = $17,936.64 pd in full 8/1/16
Note: (5) 2012 St Sweeper $152,105 @ 2.31% 5 yrs
Monthly pmnt est $2,733.20 x 12 = $32,798.40 Paid in Full 5/1/2017

NOTES: FY 2014

100-52-4-200-52-2320 Lease Purchase

Side Arm Tractor (Replace 97 Model) Est $110,000

Est @ 2.40% Int Monthly Payment $1,947.36 x 2 = $3,894.72

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

Animal Control

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-3-910-56-1100	Salaries	0	15,337	26,308	26,624	26,957
100-51-3-910-56-1300	Overtime	0	1,000	650	1,405	1,500
100-51-3-910-56-2100	Health Insurance	0	0	6,821	6,821	6,635
100-51-3-910-56-2101	Life Insurance	0	0	78	78	81
100-51-3-910-56-2200	Social Security	0	1,078	2,062	1,817	2,177
100-51-3-910-56-2400	Retirement	0	0	4,969	4,969	5,157
100-51-3-910-56-2700	Workers' Comp. Ins.	0	0	1,422	1,422	1,493
	Personal Services	**0**	**17,415**	**42,310**	**43,136**	**43,999**
100-52-3-910-56-2320	Lease Purchase	0	0	4,631	4,631	4,631
100-52-3-910-56-3100	Liability Insurance	0	0	1,087	1,087	1,109
100-52-3-910-56-3200	Communication	0	262	1,000	672	500
100-52-3-910-56-3500	Business Travels	0	998	1,500	571	1,500
100-52-3-910-56-3600	Dues & Subscriptions	0	0	350	100	350
100-52-3-910-56-3700	Business Training	0	0	750	413	1,000
100-53-3-910-56-1100	General Operating	0	416	500	370	700
100-53-3-910-56-1270	Gas	0	1,778	2,100	2,133	2,200
100-53-3-910-56-1600	Small Equipment	0	115	1,025	929	500
100-53-3-910-56-1700	Uniforms	0	0	750	720	750
100-55-3-910-56-1200	Reimb: DP IT Expense	0	0	0	0	0
100-55-3-910-56-1300	Garage M & R	0	121	500	500	300
100-57-3-910-56-9000	Contingency	0		0	0	
	Operating Expenses	**0**	**3,689**	**14,193**	**12,127**	**13,540**
100-54-3-910-56-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-910-56-2300	Furniture/Fixtures	0	0	0	0	0
100-54-3-910-56-2400	Computer/Printer	0	0	500	34	500
100-54-3-910-56-2500	Equipment	0	1,698	1,000	801	1,000
	Capital Expenditure	**0**	**1,698**	**1,500**	**834**	**1,500**
TOTAL ANIMAL CONTROL		**0**	**22,802**	**58,003**	**56,097**	**59,040**

100-52-3-910-56-2320 Lease Purchase

Note: (1) 2012 Ford 150 & Equip $21,475.25

Monthly Payment $385.89 x 12 = $4,630.68 @ 2.31$ Paid in Full 5/1/2017

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 three divisions; Animal Control, Inspections and Administrations. The inspections division consists of a building and code inspector, and three 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, animal control, grants, Main Street activities, business licensing and housing programs for the City of Waycross take place on a daily basis.

Inspections Department

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-7-210-57-1100	Salaries	86,597	109,543	132,332	129,630	121,701
100-51-7-210-57-1300	Overtime	836	2,189	2,000	420	1,500
100-51-7-210-57-2100	Health Insurance	16,085	19,708	27,285	27,285	26,539
100-51-7-210-57-2101	Life Insurance	253	257	395	395	372
100-51-7-210-57-2200	Social Security	6,213	7,844	10,437	9,263	9,425
100-51-7-210-57-2400	Retirement	12,354	14,764	25,391	25,391	23,281
100-51-7-210-57-2700	Workers' Comp. Ins.	5,069	4,194	5,687	5,687	5,972
	Personal Services	**127,407**	**158,499**	**203,526**	**198,071**	**188,790**
100-52-7-210-57-1200	Professional Services	884	673	200	67	500
100-52-7-210-57-1300	Maint./Tech. Service	0	0	0	0	0
100-52-7-210-57-2320	Lease Purchase	0	0	0	0	0
100-52-7-210-57-3100	Liability Insurance	3,320	3,312	3,915	3,915	4,437
100-52-7-210-57-3200	Communication	2,249	2,614	3,000	2,464	3,000
100-52-7-210-57-3300	Advertisement	431	2,128	3,000	3,000	3,000
100-52-7-210-57-3500	Business Travels	2,107	860	3,000	2,187	3,000
100-52-7-210-57-3600	Dues & Subscriptions	274	580	800	650	500
100-52-7-210-57-3700	Business Training	1,809	1,157	3,000	1,050	2,600
100-53-7-210-57-1100	General Operating	1,354	1,618	4,600	4,258	2,000
100-53-7-210-57-1270	Gas	2,326	4,184	4,400	5,124	3,800
100-53-7-210-57-1600	Small Equipment	40	170	500	0	500
100-53-7-210-57-1700	Uniforms	0	586	1,000	284	1,000
100-55-7-210-57-1200	Reimb: DP IT Expense	1,431	1,325	1,325	1,325	0
100-55-7-210-57-1300	Garage M & R	195	1,884	1,600	2,156	1,600
100-57-7-210-57-9000	Contingency	0	0	0	0	0
100-57-7-210-57-9030	Permit Refund	20	90	200	40	200
	Operating Expenses	**16,440**	**21,179**	**30,540**	**26,521**	**26,137**
100-54-7-210-57-2200	Vehicle Purchase	0	0	0	0	0
100-54-7-210-57-2300	Furniture/Fixtures	0	0	0	0	0
100-54-7-210-57-2400	Computer/Printer	2,041	0	0	0	0
100-54-7-210-57-2500	Equipment	0	0	0	0	0
	Capital Expenditure	**2,041**	**0**	**0**	**0**	**0**
TOTAL INSPECTIONS DEPARTMENT		**145,887**	**179,678**	**234,066**	**224,592**	**214,927**

Administration/Grants

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-7-310-57-1100	Salaries	109,042	89,309	93,733	96,918	98,251
100-51-7-310-57-1300	Overtime	272	96	500	135	500
100-51-7-310-57-2100	Health Insurance	18,766	29,562	17,053	17,053	16,587
100-51-7-310-57-2101	Life Insurance	288	408	223	223	297
100-51-7-310-57-2200	Social Security	8,122	6,700	5,826	7,186	7,554
100-51-7-310-57-2400	Retirement	14,047	23,450	16,875	16,875	18,308
100-51-7-310-57-2700	Workers' Comp. Ins.	5,914	6,291	3,555	2,844	3,732
	Personal Services	**156,450**	**155,816**	**137,765**	**141,233**	**145,229**
100-52-7-310-57-1200	Professional Services	0	0	0	0	0
100-52-7-310-57-1300	Maint./Tech. Service	0	986	0	0	0
100-52-7-310-57-2320	Lease Purchase	249	0	0	0	0
100-52-7-310-57-3100	Liability Insurance	2,053	2,367	1,308	1,308	1,327
100-52-7-310-57-3200	Communication	1,467	1,354	1,200	983	1,200
100-52-7-310-57-3300	Advertisement	3,940	2,497	2,000	547	2,500
100-52-7-310-57-3500	Business Travels	1,454	948	2,000	1,875	2,000
100-52-7-310-57-3600	Dues & Subscriptions	493	647	1,200	878	1,200
100-52-7-310-57-3700	Business Training	1,663	1,380	2,000	827	2,000
100-52-7-310-57-3850	Demolitions	0	0	0	0	0
100-53-7-310-57-1100	General Operating	4,053	2,538	2,975	2,643	2,500
100-53-7-310-57-1270	Gas	-89	0	0	0	0
100-53-7-310-57-1600	Small Equipment	478	0	0	0	0
100-53-7-310-57-1700	Uniforms	82	138	0	0	0
100-55-7-310-57-1200	Reimb: DP IT Expenses	1,431	1,325	1,325	1,325	0
100-57-7-310-57-9000	Contingency	499	1,417	1,000	112	200
	Operating Expenses	**17,773**	**15,597**	**15,008**	**10,497**	**12,927**
100-54-7-310-57-2200	Vehicle Purchase		0	0	0	0
100-54-7-310-57-2300	Furniture/Fixtures	0	0	0	0	0
100-54-7-310-57-2400	Computer/Printer	2,692	0	0	0	0
100-54-7-310-57-2500	Equipment	0	0			
	Capital Expenditure	**2,692**	**0**	**0**	**0**	**0**
TOTAL ADMINISTRATION		**176,915**	**171,413**	**152,773**	**151,730**	**158,156**
TOTAL COMMUNITY IMPROVEMENT		**322,803**	**373,893**	**444,842**	**432,419**	**432,122**

Engineering Division

Administration

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-1-575-58-1100	Salaries	289,382	284,878	296,364	271,911	281,858
100-51-1-575-58-1300	Overtime	427	804	900	790	900
100-51-1-575-58-2100	Health Insurance	32,170	39,417	40,927	40,927	39,809
100-51-1-575-58-2101	Life Insurance	790	800	850	850	840
100-51-1-575-58-2200	Social Security	21,643	21,444	22,741	20,169	21,631
100-51-1-575-58-2400	Retirement	39,178	46,350	55,160	55,160	52,117
100-51-1-575-58-2700	Workers' Comp. Ins.	11,828	9,786	9,953	9,953	10,450
	Personal Services	**395,418**	**403,479**	**426,894**	**399,759**	**407,605**
100-52-1-575-58-1200	Professional Services	20,405	38,947	40,000	7,091	40,000
100-52-1-575-58-1300	Maint./Tech. Service	4,580	4,500	5,300	6,799	6,050
100-52-1-575-58-2320	Lease Purchase	249	0	0	0	0
100-52-1-575-58-3100	Liability Insurance	4,919	4,913	5,444	5,444	5,536
100-52-1-575-58-3200	Communication	3,747	4,120	4,000	3,337	4,000
100-52-1-575-58-3500	Business Travels	455	1,892	2,500	137	2,500
100-52-1-575-58-3600	Dues & Subscriptions	1,642	1,512	2,030	1,934	2,120
100-52-1-575-58-3700	Business Training	860	1,980	2,000	775	2,000
100-53-1-575-58-1100	General Operating	3,800	3,283	3,970	2,598	3,500
100-53-1-575-58-1270	Gas	2,145	2,433	3,000	1,774	3,000
100-53-1-575-58-1600	Small Equipment	7	0	0	0	0
100-53-1-575-58-1700	Uniforms	0	0	250	0	0
100-55-1-575-58-1200	Reimb: DP IT Expenses	2,146	2,318	2,318	2,318	0
100-55-1-575-58-1300	Garage M & R	726	654	500	234	500
100-57-1-575-58-9000	Contingency	0	0	0	0	0
	Operating Expenses	**45,680**	**66,552**	**71,312**	**32,442**	**69,206**
100-54-1-575-58-2200	Vehicle Purchase	0	0	0	0	0
100-54-1-575-58-2300	Furniture/Fixtures	0	0	0	0	0
100-54-1-575-58-2400	Computers & Printers	2,438	1,244	2,000	833	1,000
100-54-1-575-58-2500	Equipment	0	0	0	0	0
	Capital Outlay	**2,438**	**1,244**	**2,000**	**833**	**1,000**
TOTAL ENGINEER		**443,536**	**471,275**	**500,206**	**433,035**	**477,811**

NOTES: FY 2014

100-52-1-575-58-1200	Professional Services	
	Intend to tie drainage project to resurfacing projects	**$40,000**
100-52-1-575-58-1300	Maintenance & Repair	
	Our existing equipment need to be calibrated	**$5,300**

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	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-4-220-53-1100	Salaries	92,461	82,961	104,260	75,785	102,232
100-51-4-220-53-1300	Overtime	264	720	1,490	306	1,000
100-51-4-220-53-2100	Health Insurance	21,447	26,278	27,285	27,285	26,539
100-51-4-220-53-2101	Life Insurance	301	312	305	305	312
100-51-4-220-53-2200	Social Security	6,574	5,978	8,090	5,515	7,897
100-51-4-220-53-2400	Retirement	14,717	17,773	19,692	19,692	19,557
100-51-4-220-53-2700	Workers' Comp. Ins.	6,759	5,592	5,687	5,687	5,972
	Personal Services	**142,523**	**139,614**	**166,809**	**134,575**	**163,509**
100-52-4-220-53-2320	Lease Purchase	15,228	15,228	15,228	15,228	15,228
100-52-4-220-53-3100	Liability Insurance	3,136	3,133	3,049	3,049	3,100
100-52-4-220-53-3200	Communication	207	195	250	198	250
100-52-4-220-53-3500	Business Travels	0	0	0	0	300
100-52-4-220-53-3600	Dues & Subscriptions	0	0	0	0	0
100-52-4-220-53-3700	Business Training	45	0	0	0	400
100-53-4-220-53-1100	General Operating	1,480	1,610	2,000	1,628	2,000
100-53-4-220-53-1230	Utilities	0	0	0	0	0
100-53-4-220-53-1270	Gas	8,052	9,360	9,500	7,776	9,500
100-53-4-220-53-1600	Small Equipment	879	187	0	0	2,000
100-53-4-220-53-1700	Uniforms	650	539	750	658	750
100-55-4-220-53-1300	Garage M & R	811	926	1,500	1,893	1,500
100-57-4-220-53-9000	Contingency	0	0	0	0	0
	Operating Expenses	**30,489**	**31,178**	**32,277**	**30,429**	**35,028**
100-54-4-220-53-1400	Infrastructure(Sidewalks)	24,802	19,807	23,000	21,629	23,000
100-54-4-220-53-1410	Infrastructure(Patching)	20,849	12,739	14,000	14,181	14,000
100-54-4-220-53-1420	Infrastructure(Culverts)	9,315	13,300	8,000	5,461	8,000
100-54-4-220-53-1430	Contract Drainage Project			0	0	0
100-54-4-220-53-2200	Vehicle Purchase	0	0	0	0	0
100-54-4-220-53-2500	Equipment	0	0	0	0	
	Capital Outlay	**54,966**	**45,846**	**45,000**	**41,271**	**45,000**
TOTAL INFRASTRUCTURE CONSTRUCTION		**227,977**	**216,637**	**244,086**	**206,275**	**243,537**

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

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

Monthly Pmnt $1,269.02 x 12 = $15,228.24 @ 3.61% Paid in Full 6/2014 5 yrs

NOTES: FY 2014

100-52-4-220-53-3700 Training

Confined space certification

100-53-4-220-53-1600 Small Equipment

Purchase plate tamp $2,000

Traffic

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-4-270-54-1100	Salaries	77,472	84,226	91,789	93,846	96,283
100-51-4-270-54-1300	Overtime	3,217	2,228	4,000	2,292	4,000
100-51-4-270-54-2100	Health Insurance	16,085	19,708	20,463	20,463	19,904
100-51-4-270-54-2101	Life Insurance	241	257	276	276	291
100-51-4-270-54-2200	Social Security	5,664	6,133	6,965	6,814	7,672
100-51-4-270-54-2400	Retirement	11,768	14,737	17,922	17,922	18,419
100-51-4-270-54-2700	Workers' Comp. Ins.	5,069	4,194	4,265	4,265	4,479
	Personal Services	**119,515**	**131,483**	**145,681**	**145,879**	**151,048**
100-52-4-270-54-2200	Repairs/Maint. Bldg.	1,446	803	300	224	0
100-52-4-270-54-2320	Lease Purchase	0	0	0	0	0
100-52-4-270-54-3100	Liability Insurance	2,459	2,457	2,395	2,395	2,436
100-52-4-270-54-3200	Communication	1,672	1,750	1,700	1,775	1,700
100-52-4-270-54-3500	Business Travels	602	495	780	180	780
100-52-4-270-54-3600	Dues & Subscriptions	0	0	0	0	0
100-52-4-270-54-3700	Business Training	0	0	600	0	600
100-53-4-270-54-1100	General Operating	945	2,551	1,500	954	1,500
100-53-4-270-54-1230	Utilities	11,328	11,327	13,000	9,812	13,000
100-53-4-270-54-1270	Gas	4,907	5,203	6,200	5,929	5,500
100-53-4-270-54-1600	Small Equipment	5,987	1,500	1,500	1,335	1,500
100-53-4-270-54-1610	Signs & Markings	18,499	23,386	31,220	31,209	25,000
100-53-4-270-54-1700	Uniforms	299	473	500	492	500
100-55-4-270-54-1200	Reimb: DP IT Expense	716	662	662	662	0
100-55-4-270-54-1300	Garage M & R	1,739	1,952	3,500	2,756	3,500
100-57-4-270-54-9000	Contingency	0	0			
	Operating Expenses	**50,598**	**52,559**	**63,857**	**57,723**	**56,016**
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	0	0	0	0	0
100-54-4-270-54-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL TRAFFIC ENGINEER		**170,113**	**184,043**	**209,538**	**203,602**	**207,064**

NOTES: FY 2014

100-53-4-270-54-1610 Signs & Markings

Retroreflectivity regulatory sign replacement to meet DOT requirements in 2015

Regular Sign replacement/additions, paint for pavement markins (stop bars, crosswalks, parking & curbs)

Public Buildings

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-51-1-565-71-1100	Salaries	45,446	49,756	52,536	52,764	52,624
100-51-1-565-71-1300	Overtime	1,141	1,836	1,200	1,546	2,200
100-51-1-565-71-2100	Health Insurance	10,723	13,139	13,272	13,272	13,270
100-51-1-565-71-2101	Life Insurance	142	146	153	153	159
100-51-1-565-71-2200	Social Security	3,431	3,659	4,111	3,756	4,194
100-51-1-565-71-2400	Retirement	6,954	8,310	9,877	9,877	10,067
100-51-1-565-71-2700	Workers' Comp Insurance	3,379	2,796	2,844	2,844	2,986
	Personal Services	**71,217**	**79,642**	**83,992**	**84,211**	**85,500**
100-52-1-565-71-1300	Maint. & Technical Serv.	0	0	500	0	0
100-52-1-565-71-2200	Repairs & Maint. Building	602	1,008	1,000	377	25,000
100-52-1-565-71-2320	Lease Purchase Payments	0	0	0	0	0
100-52-1-565-71-3100	Liability Insurance	2,644	2,636	2,607	2,607	2,664
100-52-1-565-71-3200	Communication	915	943	1,150	994	1,150
100-52-1-565-71-3500	Business Travel	0	0	160	0	160
100-52-1-565-71-3600	Dues & Subscriptions	0	0	0	0	0
100-52-1-565-71-3700	Business Training	60	0	400	40	400
100-53-1-565-71-1100	General Operating	4,894	4,173	4,000	2,638	4,000
100-53-1-565-71-1230	Utilities(CH/ARM/AUDIT)	0				38,500
100-53-1-565-71-1270	Gas	1,579	2,140	2,000	1,914	2,000
100-53-1-565-71-1600	Small Equipment	0	500	500	360	1,000
100-53-1-565-71-1700	Uniforms	213	116	400	159	400
100-55-1-565-71-1130	Reimb: Garage Operat	5,850	5,881	5,260	5,260	0
100-55-1-565-71-1100	Reimb: General Fund Opr.					
100-55-1-565-71-1300	Garage M & R	75	200	500	141	500
100-57-1-565-71-9000	Contingency		0	0	0	0
	Operating Expenses	**16,833**	**17,596**	**18,477**	**14,490**	**75,774**
100-54-1-565-71-2200	Vehicles	0	0	0	0	0
100-54-1-565-71-2300	Furniture & Fixtures	0	0	0	0	0
100-54-1-565-71-2400	Computers & Printers	0	0	0	0	0
100-54-1-565-71-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL PUBLIC BUILDINGS		**88,050**	**97,238**	**102,469**	**98,701**	**161,274**
TOTAL ENGINEERING DIVISION		**929,677**	**969,193**	**1,056,300**	**941,613**	**1,089,686**

Note: This department used to be the Public Buildings Fund (608), now it is within the Engineering divison.

NOTES: FY 2014

100-52-1-565-71-2200	Repairs & Maintenance		
	City Hall Repairs	**$**	**25,000**
100-53-1-565-71-1230	Utilities		
	For City Hall, Armory, City Auditorium	**$**	**38,500**
	City Hall $30,000 & Other $8,500		
	The above items we transferred from the Purchasing Department.		

Street Lights

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-53-4-260-77-1230	Utilities	336,343	356,642	320,000	318,594	360,000
TOTAL STREET LIGHTS		**336,343**	**356,642**	**320,000**	**318,594**	**360,000**

General Fund Non-Operating

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-55-4-860-10-1110	Data Processing Oper.	80,453	69,712	71,310	71,310	0
100-55-4-860-10-1120	Public Buildings Oper.	49,063	50,170	51,234	51,234	0
100-55-4-860-10-1130	City Garage Oper.	282,767	290,132	210,420	210,420	214,561
100-55-4-900-10-1040	Reimburse Cemetery			60,572	60,572	45,308
Total Non-Operating Internal Funds		**412,283**	**410,014**	**393,536**	**393,536**	**259,869**

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-57-4-900-10-2020	Humane Society Reimb.			93,667	93,667	140,500
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		5,000	5,000	0	5,000
100-57-4-900-10-2080	Concerted Services Inc		2,400	2,400	2,400	2,400
100-57-4-900-10-2090	J-Fly Foundation		5,000	5,000	5,000	10,000
100-57-7-520-10-2000	WWC Dev Auth.	0	0	0	0	25,000
100-57-7-520-10-2005	OADA	25,000	25,000	25,000	25,000	0
100-57-7-520-10-2010	SE Area Planning Comm.	18,485	18,690	20,000	18,774	20,000
Total Non-Operating Contributions		**58,485**	**71,090**	**166,067**	**159,840**	**217,900**

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
100-52-3-920-10-3900	Region 8HazMat-City of Douglas	1,533	1,533	1,533	1,533	1,533
100-52-3-920-10-4000	Code Red		0	11,250	6,250	11,250
100-57-4-900-10-1050	Hotel/Motel Tax Prom.	3,000	6,000	3,000	3,000	3,000
100-57-7-520-10-1800	SGRC-Comprehensive Study	15,639	0	0	0	0
100-57-7-520-10-1900	CVIOG Rate Study		0	8,500	0	0
100-57-4-900-10-2600	Unemployment Comp.	18,228	8,821	5,000	2,880	5,000
100-57-4-900-10-2700	Reimburse Postage	-367	-85	0	-79	0
100-57-4-900-10-2800	Retention Pond (BC Waycross)	30,000	30,000	30,000	30,000	30,000
100-61-9-030-10-8010	Misc Bank Stmt Charges	12,086	12,866	3,600	3,337	3,600
100-61-9-030-10-9000	Fund Balance					7,269
Total Non-Operating Other		**80,119**	**59,135**	**62,883**	**46,921**	**61,652**
TOTAL NON-OPERATING		**550,888**	**540,240**	**622,486**	**600,297**	**539,421**
TOTAL GENERAL FUND		**11,751,109**	**12,301,644**	**13,054,920**	**12,701,464**	**13,470,134**

Enterprise Funds

Water and Sewer Fund Revenues

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
505-34-4210	Water Service Fees	2,426,037	2,455,726	2,494,512	2,422,145	2,499,612
505-34-4230	Sewer Service Fees	2,394,334	2,731,670	2,769,672	2,706,619	2,737,178
505-34-4245	Surcharge WWTP Fee	348,001	297	0	0	0
	Total Utility Service Fees	**5,168,372**	**5,187,692**	**5,264,184**	**5,128,764**	**5,236,790**
505-34-4212	Water Taps	8,618	18,092	10,000	7,875	8,500
505-34-4240	Sewer Taps	4,584	1,325	5,000	1,600	3,500
	Total Water/Sewer Taps	**13,201**	**19,417**	**15,000**	**9,475**	**12,000**
505-34-4214	Contract Extensions	450	-255	500	375	250
505-34-4215	Reinstatement Charges	121,860	125,934	120,000	123,449	120,000
505-34-4216	Miscellaneous Revenue	41,392	3,838	3,000	993	2,000
505-34-4217	Cash in Bank Interest	4,241	2,003	1,000	980	1,000
505-34-4218	Loads to Disposal	183,903	219,503	150,000	384,399	300,000
505-34-4219	Disconnect Fee	63,009	58,459	55,000	68,141	55,000
505-34-4220	Account Set Up Fee	20,025	19,650	20,000	19,665	18,000
505-34-4221	Laboratory Analysis Fee	50	0	0	0	0
505-34-4225	MBB Collections Revenue	4,259	5,841	4,000	3,527	4,000
505-34-4250	Sewer Fees-Satilla W/S Auth	258,371	273,631	345,000	313,981	327,777
505-34-9300	Returned Check Fees	6,120	6,195	6,000	4,620	6,000
505-38-1000	Utility Site Rental Fees	75,567	81,717	82,000	94,595	95,000
	Total Miscellaneous Revenue	**779,245**	**796,516**	**786,500**	**1,014,724**	**929,027**
505-39-1200	Reimb: Capital Project Fund	0	0	0	0	0
	Total Reimbursements	**0**	**0**	**0**	**0**	**0**
TOTAL WATER & SEWER FUND		**5,960,819**	**6,003,625**	**6,065,684**	**6,152,964**	**6,177,817**

Notes: Sewer Fees-Satilla W/S Auth will increase by 19% per agreement (from $2.27 to $2.77 July 1, 2013)

Note: Water and Sewer Services Fees includes a 1.5% CPI increase for all water and sewer rates.

Water & Sewer Operations

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
505-52-4-430-59-1200	Professional Services	10,459	1,782	30,000	7,078	96,000
505-52-4-430-59-2200	Repairs & Maint. Building	0	0	0	0	0
505-52-4-430-59-2320	Lease Purchase	35,854	35,854	35,855	35,854	35,855
505-52-4-430-59-3100	Liability Insurance	6,457	6,414	6,497	6,497	6,687
505-52-4-430-59-3850	Contract Labor	2,427,780	2,440,566	2,499,300	2,480,019	2,499,300
505-53-4-430-59-1100	General Operating	346	552	500	377	2,500
505-53-4-430-59-1230	Utilities	326,649	337,628	349,007	308,313	349,007
505-55-4-430-59-1200	Reimb: DP IT Expenses	1,470	662	662	662	0
505-55-4-430-59-1300	Garage M & R	12,261	10,508	15,000	12,938	10,000
505-55-4-430-59-1500	ESG Whse/Phone/Supplies	-831	-3,360	0	-770	0
	Operating Expenses	**2,820,444**	**2,830,607**	**2,936,821**	**2,850,969**	**2,999,349**
505-54-4-430-59-2500	Equipment		0	12,000	2,861	100,000
505-54-4-430-59-2540	Debt Service Capital Projects	327,353	615,096	502,405	135,999	449,896
505-54-4-430-59-2550	Water Meters		0	6,000	0	6,000
505-54-4-430-59-2560	Tank Maintenance Program	106,020	107,439	116,032	116,032	117,682
	Capital Outlay	**433,372**	**722,535**	**636,437**	**254,892**	**673,578**
TOTAL WATER & SEWER OPERATIONS		**3,253,816**	**3,553,143**	**3,573,258**	**3,105,860**	**3,672,927**

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: FY2014

505-52-4-430-59-1200	Professional Services	
	Watershed already under contract	$40,000
	W/S Design project already under contract	$51,000
	Miscellaneous services	$5,000
		$96,000
505-53-4-430-59-1100	General Operating	
	Multi-purpose printer $4,500 & Misc $500	**$5,000**
505-54-4-430-59-2500	Equipment	
	Invert Valve Equipment	**$100,000**
505-54-4-430-59-2540	Capital Projects	**$449,896**
	2012 W&S Rehab Phase 1 & 2	
	Phased FH Replacement	
	LS Pump Rehab	
	Emergency Water Repair	
	Emergency Sewer Repair	
	Hatcher Point Rd W/S Adj (DOT Project)	
	Hanover Dr. Sewer	

Water & Sewer Non-Operating

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
505-55-4-400-10-1110	Data Processing Oper.	241,361	209,136	219,924	219,924	0
505-55-4-400-10-1120	Public Building Oper.	49,062	50,170	51,235	51,235	0
505-55-4-400-10-1130	City Garage Operations	52,648	52,929	47,344	47,344	47,099
505-55-4-400-10-1140	Reimb: General Fd. Opr.	863,733	963,733	1,130,973	1,130,973	1,478,338
505-57-4-400-10-9050	Refunds & Reimbursement	781	1	1,500	79	1,500
505-58-4-300-10-1300	GEFA Principle	148,462	152,645	159,999	159,999	166,106
505-58-4-300-10-2000	GEFA Interest	123,080	117,606	107,460	107,471	98,489
505-58-4-400-10-1325	GEFA CW00-020	84,923	87,500	90,155	573,717	92,890
505-58-4-400-10-1300	SRF Payments	612,526	624,606	573,717	90,155	520,983
505-58-4-400-10-1400	GEFA CW09071PF60-Bar Screen	5,145	4,131	4,267	4,257	4,397
505-58-4-400-10-2000	SRF Interest	130,539	118,459	105,851	105,851	95,088
505-61-4-400-10-1000	Revenue Bonds Sinking Fd.	0	0	0	0	0
TOTAL NON-OPERATING		**2,312,261**	**2,380,916**	**2,492,426**	**2,491,005**	**2,504,890**
TOTAL W&S FUND EXPENDITURES		**5,566,077**	**5,934,058**	**6,065,684**	**5,596,865**	**6,177,817**

Waste Management Fund Revenues

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
540-34-4110	Residential Garbage Fees	872,883	861,420	878,736	854,692	855,185
540-34-4115	Trash Collection Fees	499,013	493,100	505,065	488,866	489,000
540-34-4120	Dumpster Fees				61,955	702,000
540-34-4190	Reinstatement Fees	37,492	38,681	37,000	36,818	33,595
540-34-4191	Garbage Container Violation	0	0	100	0	50
540-34-4192	Cash In Bank Interest	0	0	0	0	0
540-34-4193	Container Deposit	4,600	5,600	5,000	3,250	2,500
540-34-4195	Special Collections	6,385	6,094	5,000	4,076	1,000
540-34-4200	Disconnect/Connect Fee	21,026	19,486	20,000	24,369	19,314
TOTAL WASTE MANAGEMENT REVENUE		**1,441,399**	**1,424,382**	**1,450,901**	**1,474,026**	**2,102,644**

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

Note: Implementing new Dumpster Fees (estimate of billing).

Garbage & Yard Trash Collections

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
540-51-4-530-65-1100	Salaries	179,059	162,477	191,389	185,025	192,837
540-51-4-530-65-1300	Overtime	1,561	2,097	2,000	1,599	2,000
540-51-4-530-65-2100	Health Insurance	37,531	45,986	46,451	46,451	46,444
540-51-4-530-65-2101	Life Insurance	527	541	559	559	585
540-51-4-530-65-2200	Social Security	12,924	11,612	14,794	13,135	14,905
540-51-4-530-65-2400	Retirement	25,717	31,049	35,981	35,981	36,890
540-51-4-530-65-2700	Workers' Comp Ins.	11,828	9,786	9,953	9,953	10,450
	Personal Services	**269,147**	**263,547**	**301,127**	**292,703**	**304,111**
540-52-4-530-65-1200	Professional Services		27,603	54,000	55,610	60,000
540-52-4-530-65-2320	Lease Purchase Pymts.	38,757	38,757	38,757	38,757	21,256
540-52-4-530-65-3100	Liability Insurance	8,178	8,155	8,043	8,043	8,211
540-52-4-530-65-3200	Communication	514	1,005	1,000	664	1,000
540-52-4-530-65-3500	Business Travel	0	0	0	0	500
540-52-4-530-65-3600	Dues & Subscriptions			300	284	
540-52-4-530-65-3700	Business Training	0	0	800	790	500
540-52-4-530-65-3850	Contract Labor	714,025	728,112	520,800	477,400	520,800
540-53-4-530-65-1100	General Operating	5,775	4,460	4,000	3,989	4,000
540-53-4-530-65-1110	Chemicals	0	300	300	0	300
540-53-4-530-65-1230	Utilities	3,510	3,928	4,000	5,605	5,500
540-53-4-530-65-1270	Gas	40,880	51,461	43,000	42,899	45,000
540-53-4-530-65-1600	Small Equipment	0	0	0	0	0
540-53-4-530-65-1700	Uniforms	1,132	1,352	1,500	595	1,500
540-55-4-530-65-1000	Reimb:Gen. Fd. Opr.	197,218	222,218	291,620	291,620	291,620
540-55-4-530-65-1300	Garage M & R	24,012	30,980	25,000	30,046	35,000
540-57-4-530-65-9000	Contingency	0	227	0	0	0
	Operating Expenses	**1,034,002**	**1,118,558**	**993,120**	**956,301**	**995,187**
540-54-4-530-65-2200	Vehicles Purchase	0	0	0	0	0
540-54-4-530-65-2300	Furniture & Fixtures	0	0	0	0	0
540-54-4-530-65-2400	Computers & Printers	0	0	0	0	0
540-54-4-530-65-2500	Equipment	4,380	-76	15,000	12,825	15,000
	Capital Outlay	**4,380**	**-76**	**15,000**	**12,825**	**15,000**
TOTAL GARBAGE & TRASH COLLECTIONS		**1,307,529**	**1,382,029**	**1,309,247**	**1,261,829**	**1,314,298**

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

Brown/White Goods

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
540-52-4-530-70-3850	Contract Labor Brown/White Goods			42,500	32,179	40,000
540-57-4-530-70-2000	Transfer Station Tipping	4,929	7,864	5,000	101	2,742
TOTAL BROWN/WHITE GOODS		**4,929**	**7,864**	**47,500**	**32,280**	**42,742**

Commercial Dumpster Collection

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
540-52-4-550-75-3850	Contract Labor	0	0	0	0	612,000
540-55-4-550-75-1000	Reimb: General Fund					42,850
TOTAL DUMPSTER COLLECTION		**0**	**0**	**0**	**0**	**654,850**

NOTES: FY 2014

540-52-4-550-75-3850 Contract Labor

New contract with Republic Services est $51k per month

540-55-4-550-75-1000 Reimb: General Fund

A position was created in the accounting dept to administer the Dumpster billing

Landfill Closure

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
540-52-4-560-72-1200	Professional Services	12,825	13,810	12,000	7,475	12,000
540-52-4-560-72-1300	Technical Services	2,100	100	5,000	450	2,000
TOTAL LANDFILL CLOSURE		**14,925**	**13,910**	**17,000**	**7,925**	**14,000**

Non-Operating

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
540-55-4-400-10-1130	City Garage Operations	31,199	31,366	77,154	77,154	76,754
540-61-9-000-10-5000	Fund Balance	0	0	0	0	0
TOTAL NON-OPERATING		**31,199**	**31,366**	**77,154**	**77,154**	**76,754**
TOTAL WASTE MGMT. EXPENDITURES		**1,358,583**	**1,435,169**	**1,450,901**	**1,379,188**	**2,102,644**

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

Special Revenue Funds

Cemetery Fund

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
203-34-9100	Sales: Cemetery Lots	37,250	51,000	50,000	44,450	50,000
203-34-9101	Interment Fees	64,892	60,775	60,000	59,380	60,000
203-34-9102	Monument & Transfer Fee	8,937	10,979	10,000	10,176	10,000
203-34-9103	Reimb: General Funds	0	0	60,572	60,572	36,450
203-34-9104	Cash In Bank Interest	0	0	0	0	
203-34-9105	Reimb: Cemetery Trust	0		25,960	0	45,309
Total Revenues		**111,079**	**122,754**	**206,532**	**174,578**	**201,759**

Cemetery Fund Expenditures

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
203-51-4-850-66-1100	Salaries	24,985	25,334	66,522	66,876	67,213
203-51-4-850-66-1300	Overtime	93	91	100	518	100
203-51-4-850-66-2100	Health Insurance	5,362	6,569	13,272	13,272	13,270
203-51-4-850-66-2101	Life Insurance	69	72	193	193	207
203-51-4-850-66-2200	Social Security	1,843	1,869	5,089	4,664	5,149
203-51-4-850-66-2400	Retirement	3,365	4,122	12,506	12,506	12,713
203-51-4-850-66-2700	Workers' Comp Insurance	1,690	1,398	2,844	2,844	2,986
	Personal Services	**37,405**	**39,455**	**100,525**	**100,873**	**101,638**
203-52-4-850-66-2200	Repairs & Maint. Building	417	99	500	0	250
203-52-4-850-66-2320	Lease Purchase Payments	0	0	0	0	0
203-52-4-850-66-3100	Liability Insurance	2,398	2,387	3,041	3,040	3,110
203-52-4-850-66-3200	Communication	779	1,636	1,400	703	800
203-52-4-850-66-3850	Contract Labor	34,079	28,428	40,000	29,115	35,000
203-53-4-850-66-1100	General Operating	4,019	3,943	4,000	4,225	4,000
203-53-4-850-66-1110	Chemicals	60	180	200	0	150
203-53-4-850-66-1230	Utilities	6,280	5,612	6,000	4,649	6,000
203-53-4-850-66-1270	Gas	6,286	7,854	7,500	7,067	7,500
203-53-4-850-66-1600	Small Equipment	289	500	500	499	500
203-53-4-850-66-1700	Uniforms	199	350	500	291	500
203-55-4-850-66-1000	Reimb: General Fund Opr.	25,845	25,845	25,845	25,845	25,845
203-55-4-850-66-1130	Reimb: Garage Operations	11,700	11,762	10,521	10,521	10,466
203-55-4-850-66-1300	Garage M & R	6,114	5,914	6,000	5,507	6,000
203-57-4-850-66-9000	Contingency	0	0	0	0	0
	Operating Expenses	**98,464**	**94,511**	**106,007**	**91,461**	**100,121**
203-54-4-850-66-2200	Vehicles	0	0	0	0	0
203-54-4-850-66-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
Total Expenditures		**135,869**	**133,966**	**206,532**	**192,334**	**201,759**

WPD Information Technology Fund

Account #	Revenue Source	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
205-38-1050	IT Revenue Fee	21,973	20,581	18,000	17,820	15,000
	TOTAL	**21,973**	**20,581**	**18,000**	**17,820**	**15,000**

WPD Information Technology Fund Expenditures

Account #	Account Number	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
205-53-9-034-80-2500	Computers/Equipment	24,736	23,105	18,000	10,629	15,000
	TOTAL	**24,736**	**23,105**	**18,000**	**10,629**	**15,000**

Hotel/Motel Fund

Account #	Revenue Source	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
275-31-4100	Hotel/Motel Revenue	305,442	283,118	300,000	279,120	269,861
275-31-4110	Hotel/Motel via Internet Revenue				1,639	1,639
	TOTAL	**305,442**	**283,118**	**300,000**	**280,759**	**271,500**

Hotel/Motel Fund Expenditures

Expenditures	Account Number	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
275-51-7-540-59-1100	Salaries					13,455
275-51-7-540-59-2100	Health Insurance					0
275-51-7-540-59-2101	Life Insurance					0
275-51-7-540-59-2200	Social Security					1,029
275-51-7-540-59-2400	Retirement					2,574
275-51-7-540-59-2700	Worker's Comp					1,493
	Personal Services	**0**	**0**	**0**	**0**	**18,551**
275-52-7-540-59-3100	Liability Insurance					654
275-52-7-540-59-3200	Communication					7,500
275-52-7-540-59-3300	Advertising					26,075
275-52-7-540-59-3500	Business Travel					1,000
275-52-7-540-59-3700	Business Training					500
275-52-7-540-59-4000	Events					30,700
275-53-7-540-59-1000	Promotional Items					23,720
275-53-7-540-59-1100	General Operating					500
275-53-7-540-59-1270	Gas					300
275-57-7-540-10-2000	Chamber of Comm T & C	121,070	113,587			0
275-57-7-540-10-5000	Tourism/Promotional Exp			120,000	87,756	0
275-57-7-540-10-9300	Reimburse General Fund	181,605	170,380	180,000	168,244	162,000
	Operating Expenses	**302,675**	**283,967**	**300,000**	**256,000**	**252,949**
TOTAL HOTEL/MOTEL		**302,675**	**283,967**	**300,000**	**256,000**	**271,500**

Note:
General Fund will receive 60% and the remaining 40% will allocated for Tourism.

Special Purpose Local Option Sales Tax 2008 (SPLOST)

Account #	Revenue Source	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
435-33-7100	Special Purpose Sales Tax	1,916,059	2,110,404	1,900,000	1,859,028	1,858,345
435-36-1000	Interest Earned	5,129	2,015	0	3,496	0
435-39-1210	Fund Balance			875,000	0	1,216,655
	TOTAL	**1,921,188**	**2,112,419**	**2,775,000**	**1,862,524**	**3,075,000**

Special Purpose Local Option Sales Tax 2008 Expenditures

Expenditures	Account Number	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
435-55-9-033-17-1000	Engineering Roads and Streets	972,987	672,117	750,000	44,383	750,000
435-55-9-033-17-2000	Police Department Project	607,361	293,626			0
435-55-9-033-17-3000	Fire Dept Projects	28,541	0	300,000	0	350,000
435-55-9-033-17-4000	Property Acq & Demolition	0	396	75,000	0	75,000
435-55-9-033-17-5000	Water/Sewer Rehab & Expan	30,483	0			300,000
435-55-9-033-17-6000	Information Technology	2,480	2,980			
435-55-9-033-17-7000	DWDA Projects		0			250,000
435-55-9-033-17-8000	Public Works Facility/Armory		0	150,000	0	150,000
435-55-9-033-17-9000	Rehab City Auditorium	124,478	65,465	1,500,000	156,082	1,200,000
	TOTAL	**1,766,329**	**1,034,582**	**2,775,000**	**200,465**	**3,075,000**

Internal Service Funds

Garage Fund

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
606-34-9200	All Funds Contributions	384,164	392,074	350,699	350,699	348,880
TOTAL CITY GARAGE		**384,164**	**392,074**	**350,699**	**350,699**	**348,880**

City Garage Fund Expenditures

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
606-51-4-800-68-1100	Salaries	219,790	222,570	195,039	184,721	198,046
606-51-4-800-68-1300	Overtime	1,492	677	1,500	984	1,500
606-51-4-800-68-2100	Health Insurance	37,531	45,986	39,815	39,815	39,809
606-51-4-800-68-2101	Life Insurance	624	640	573	573	603
606-51-4-800-68-2200	Social Security	15,876	15,984	15,035	13,122	15,265
606-51-4-800-68-2400	Retirement	30,489	36,652	36,667	36,667	37,886
606-51-4-800-68-2700	Workers' Comp Insurance	11,828	9,786	8,531	8,531	8,957
	Personal Services	**317,631**	**332,294**	**297,161**	**284,413**	**302,066**
606-52-4-800-68-1200	Professional Services	2,000	1,291	2,000	1,200	2,000
606-52-4-800-68-1300	Maint. & Technical Serv.	1,897	870	2,200	1,644	1,000
606-52-4-800-68-2200	Repairs/Maint. Building	62	880	300	214	500
606-52-4-800-68-2320	Lease Purchase Payments	0	0	0	0	0
606-52-4-800-68-3100	Liability Insurance	6,456	6,445	5,657	5,657	5,764
606-52-4-800-68-3200	Communication	1,099	1,281	2,180	2,108	1,500
606-52-4-800-68-3500	Business Travel	30	0	150	0	0
606-52-4-800-68-3600	Dues & Subscriptions	2,090	2,499	2,500	2,500	1,800
606-52-4-800-68-3700	Business Training	85	0	900	0	0
606-53-4-800-68-1100	General Operating	11,706	10,375	10,000	10,242	10,000
606-53-4-800-68-1110	Chemicals	1,449	684	1,460	1,406	1,500
606-53-4-800-68-1115	Fleet Cost-Warehouse	-11,868	-1,751	0	8,286	0
606-53-4-800-68-1230	Utilities	12,510	11,046	10,200	10,451	10,000
606-53-4-800-68-1270	Gas	4,925	4,621	4,500	4,504	4,500
606-53-4-800-68-1600	Small Equipment	1,020	4,958	5,400	2,540	3,000
606-53-4-800-68-1700	Uniforms	3,097	1,971	3,300	2,346	3,000
606-55-4-800-68-1000	Reimb: G/F Operations				325,000	
606-55-4-800-68-1200	Reimb: DP IT Expense	358	331	331	331	0
606-55-4-800-68-1300	Garage M & R	2,699	3,505	2,200	1,513	2,000
606-57-4-800-68-9000	Contingency	0	141	260	0	250
	Operating Expenses	**39,615**	**49,147**	**53,538**	**379,942**	**46,814**
606-54-4-800-68-2200	Vehicles	0	0	0	0	0
606-54-4-800-68-2300	Furniture & Fixtures	0	0	0	0	0
606-54-4-800-68-2400	Computers & Printers	0	0	0	0	0
606-54-4-800-68-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL CITY GARAGE		**357,246**	**381,441**	**350,699**	**664,355**	**348,880**

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

Liability Insurance Fund

Account #	Revenue Source	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
600-34-9200	All Funds Contribution	204,998	206,104	206,000	206,000	211,088
600-36-1000	CIB Interest	0	0	0	0	0
600-38-9000	Liability Misc Revenue	0	0	0	0	0
	TOTAL	**204,998**	**206,104**	**206,000**	**206,000**	**211,088**

Expenditures	Account Number	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
600-52-9-020-11-3100	Premium Auto	40,468	41,572	45,000	50,732	54,434
600-52-9-021-11-3100	Premium Liability	96,197	102,385	103,000	81,161	85,654
600-52-9-022-11-3100	Premium Property	16,799	22,132	23,000	35,301	36,000
600-52-9-023-11-3100	Claims Payment	38,584	28,099	35,000	23,884	35,000
	TOTAL	**192,048**	**194,188**	**206,000**	**191,078**	**211,088**

Health Insurance Fund

Account #	Revenue Source	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
601-36-1000	CIB Interest	0	0	0	0	
601-36-1010	Reserve CIB Interest	0	0	0	0	
601-38-9000	City Premium	1,050,878	1,313,786	1,360,626	1,359,969	1,333,595
601-38-9001	Miscellaneous Revenue	274	0	0	1,275	0
601-38-9010	Employee Premiums	401,864	382,701	390,000	399,340	417,641
601-38-9020	Retired Premiums	19,293	20,071	20,000	34,448	30,000
601-38-9030	Group Life	19,773	19,430	22,000	20,282	21,506
	TOTAL	**1,492,081**	**1,735,988**	**1,792,626**	**1,815,313**	**1,802,742**

Expenditures	Account Number	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
601-52-9-024-12-1010	MMSI Insurance Claims	1,456,594	1,773,370	1,460,256	1,187,796	1,409,203
601-52-9-024-12-1020	Administration Fees	282,700	349,136	312,000	386,241	372,000
601-52-9-025-12-3100	Ins - Miscellaneous	20,318	19,123	20,370	22,914	21,539
	TOTAL	**1,759,612**	**2,141,630**	**1,792,626**	**1,596,951**	**1,802,742**

Retirement Fund

Account #	Revenue Source	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
602-36-1000	CIB Interest	0	0	0	0	0
602-38-9000	Retirement Contribution	924,059	1,125,574	1,327,895	1,327,328	1,356,794
	TOTAL	**924,059**	**1,125,574**	**1,327,895**	**1,327,328**	**1,356,794**

Expenditures	Account Number	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
602-57-9-023-15-3000	Retirement Payments	881,932	1,118,533	1,327,895	1,338,855	1,356,794
602-61-9-000-15-5000	Fund Balance	0	0	0	0	0
	TOTAL	**881,932**	**1,118,533**	**1,327,895**	**1,338,855**	**1,356,794**

Worker's Compensation Fund

Account #	Revenue Source	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
603-36-1000	Workers Comp Int	0	0	0	0	
603-38-9000	Miscellaneous Revenue	108,323	131,057	0	8,377	
603-39-1000	All Funds Contribution	349,768	294,982	300,000	300,000	319,484
	TOTAL	**458,091**	**426,039**	**300,000**	**308,376**	**319,484**

Expenditures	Account Number	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
603-52-9-023-18-3100	Expend for all Claims	349,398	449,615	215,000	251,901	234,484
603-52-9-027-18-1100	Administration Cost	56,463	65,030	85,000	82,787	85,000
603-52-9-028-18-3100	Reserve for Claims	0	0			0
	TOTAL	**405,861**	**514,645**	**300,000**	**334,688**	**319,484**

PERFORMANCE MEASURES

City Manager

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Number of Council Agendas Prepared	72	72	72	72
Number of Staff Reports Reviewed for Agendas	72	72	72	72
Number of Council Directives Processed	312	277	290	300
Number of Council Requests Processed	312	298	277	300
Number of Citizen Requests/Complaints Received	2500	2122	2344	2300
Budget Impact				
FTE's per 1,000 Citizens	0.546	0.546	0.546	0.546
Net Cost of Services per Citizen	$37	$37	$37	$40
Effectiveness & Strategic Plan				

Channel 42/IT

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Board of Education Meetings Filmed	12	12	12	12
Ware County Commission Meetings Filmed	12	12	12	12
City Council Meetings Filmed	24	24	24	24
Public Events Filmed	n/a	24	24	24
City Forums/Sports Forum Filmed	n/a	10	11	14
Local Area News	n/a	260	250	250
Advertisements on Channel 42	n/a	17	17	25
Broadcasting outside Productions	n/a	n/a	60	65
Hours Spent on User Assistance	1,740	1,040	1,540	1,300
Number of New or Replacement PC's Installed	10	16	15	10
Number of Hardware/Software Upgrades	22	38	32	40
Budget Impact				
FTE's per 1,000 Citizens	n/a	0.000068	0.000068	0.000068
Net Cost of Services per Citizen	n/a	$8	$8	$11
Effectiveness & Strategic Plan				
Improving equipment for HD output production	n/a	10%	10%	10%
Enhance the city website	n/a	30%	30%	30%

Finance

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Number of Council Meetings Recorded	24	24	24	24
Number of Resolutions Processed	20	35	45	40
Number of Ordinances Processed	10	9	9	10
Number of New Business License Issued	25	22	37	24
Number of Budget Amendments	10	41	25	25
Open Records Request	n/a	45	39	50
Budget Impact				
FTE's per 1,000 Citizens	0.273	0.273	0.273	0.273
Net Cost of Services per Citizen	$19	$19	$19	$19
Effectiveness & Strategic Plan				
Number of Findings from External Auditors	0	0	0	0
Points out of 324 GFOA Distingushed Budget Aw ard	261	270	270	280

Purchasing

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Number of Purchase Orders Issued	2,900	3,252	2,500	2,500
Number of Formal Bids/Proposals Solicited	20	22	15	20
Number of Work Orders Issued	1,800	2,800	2,175	2,200
Surplus Property Sold (Exclude PD)	30,000	33,970	25,000	25,000
Budget Impact				
FTE's per 1,000 Citizens	0.273	0.273	0.273	0.273
Net Cost of Services per Citizen	$19	$19	$19	$15
Effectiveness & Strategic Plan				
Inventory Accuracy Rate	99.47%	99.30%	99.16%	99.86%
% of PO's Created within 3 Days of Requistion	98%	99%	99%	96%

Accounting

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Number of Accounts Payable Checks Processed	2,650	2,604	2,846	2,800
Number of Utility Bills Printed	74,736	74,749	73,323	74,000
Number of Work Orders Processed	12,905	12,982	12,801	12,500
Number of Meter Readings Performed Monthly	7,470	7,480	7,538	7,550
Average of Gallons Billed Monthly	67,671,654	64,648,799	61,011,649	62,150,555
Budget Impact				
FTE's per 1,000 Citizens	0.273	0.273	0.273	0.341
Net Cost of Services per Citizen	$24	$21	$21	$21
Effectiveness & Strategic Plan				
% of Meters Read Correctly on 1st Reading	99%	99%	99%	99%
% of Accounts Utilizing Direct Payment	0.90	0.70	0.80	0.80
% of Current Year Amount Written Off	0.99	0.99%	0.99%	0.99%
% of Current Year Amount Billed sent to Collection Agency	1.12	3.08%	3.12%	3.12%

Human Resources

PERFORMANCE MEASURES				
Workload				
	Actual		*YTD thru 6/30*	*Budget (Estimates)*
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Number of Employment Applications Processed	643	700	750	790
Number of New Hires Processed	20	20	31	30
Number of Employees Complaints Received	3	2	1	3
Number of Grievances Processed	2	1	1	2
Number of Employee Newsletters Prepared	4	4	12	12
Number of Safety Classes Held	3	6	3	4
Number of Employee Accidents With Injuries	8	5	6	6
Number of Worker's Comp Claims Processed	15	10	12	8
Number of Liability Claims Processed	13	10	14	12
Payroll Checks/Direct Deposit Processed	3,835	3,850	3,900	3,950
Number of Employee's Retired	8	12	4	10
Budget Impact				
FTE's per 1,000 Citizens	0.204	0.204	0.204	0.204
Net Cost of Services per Citizen	$14	$12	$13	$13
Effectiveness & Strategic Plan				

Police Department

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Number of High Priority Call Responses	2,611	3,200	3,400	3,200
Number of Medium/Low Priority Responses	38,993	44,000	40,000	39,000
Number of Arrests Made	1,201	2,150	2,100	2,400
Number of Traffic Citations Issued	2,584	5,463	3,200	3,400
Number of Accident Reports Written	645	973	982	950
Number of Offenses Cleared	1,944	3,210	3,880	3,800
Number of Investigations Completed	463	850	720	800
Number of Graduates from Citizens Police Academy	13	20	15	20
Neighborhood Watch Meetings	1	6	12	12
Number of SWAT Team Call Responses	2	2	3	2
Budget Impact				
FTE's per 1,000 Citizens	4.607	4.744	4.744	4.744
Sworn Officers per 1,000 Citizens	3.822	3.959	3.959	3.959
Net Cost of Services per Citizen	$275	$290	$303	$309
Effectiveness & Strategic Plan				
Avg Emergency Response Time (in minutes)	4:56	4:56	4:54	4:50

Fire Department

PERFORMANCE MEASURES				
Workload				
	Actual		*YTD thru 6/30*	*Budget (Estimates)*
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Number of Fire Calls Received	103	160	130	150
Number of Other Calls Received	729	1,000	1,000	1,100
Number of Commercial Structure Inspections	526	950	700	900
Number of Other Inspections(Fire Alarm,Sprinkler)	18	40	30	40
Number of Fire Hydrants Inspections	1,948	1,948	2,000	2,000
Budget Impact				
FTE's per 1,000 Citizens	3.686	3.686	3.686	3.686
Firefighters per 1,000 Citizens	3.617	3.617	3.617	3.617
Net Cost of Services per Citizen	$221	$227	$236	$232
Effectiveness & Strategic Plan				
Fire Response Time (minutes)	4:22	4:22	4:32	4:30

Public Works

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Violation Letters	26	25	18	22
Cut off list removal of can	135	130	143	120
Bags dispinsed to downtown customers	1,038	1,000	856	1,000
Special Collections	170	160	188	215
Customer request 2nd can	76	75	41	50
Budget Impact				
FTE's per 1,000 Citizens	0.136	0.136	0.136	0.136
Net Cost of Services per Citizen	$9	$9	$10	$10
Effectiveness & Strategic Plan				

Highway & Streets Department

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Dirt Drive ways repaired	230	200	150	150
Miles Sweeping City Streets	12,146	12,000	10,234	10,234
Hours of Maintaining City Parks	2,064	2,000	2,000	2,000
Stumps Removed	43	40	30	20
Trees Removed	144	100	75	70
Hours Litter P/U Downtown	142	150	200	200
Hours maintaing canals	55	50	60	50
Prisioners P/U litter (hours)	299	300	300	300
Prisioners edging curbs (hours)	870	900	800	800
Keep Wayx/Ware Beautiful clean up days	4	4	1	0
Budget Impact				
FTE's per 1,000 Citizens	1.500	1.500	1.500	1.500
Net Cost of Services per Citizen	$86	$90	$87	$84
Effectiveness & Strategic Plan				
% of Paved Roads in Good Working Condition	n/a	94.60%	94.60%	94.60%

Cemetery Fund

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Number of Vault Burials	96	100	171	150
Number of Cemetery Lot Sales	34	60	56	60
Contract Hours Mowing of Cemeteries	621	600	582	600
Budget Impact				
FTE's per 1,000 Citizens	0.068	0.068	0.137	0.137
Net Cost of Services per Citizen	$9	$9	$13	$14
Effectiveness & Strategic Plan				
Acres of Undeveloped Land	10	10	10	10

Waste Management Fund

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Tons of Yard Trash Collected	2,424	2,500	2,485	2,500
Tons of White & Brown Goods Collected	155.14	160	126	120
Number of Garbage Container Repairs (Lids & Wheels)	700	750	816	850
Special Collections scheduled	170	160	120	160
Cans delivered to new / re-estabilished customers	1,672	1,600	1,040	1,000
Trash cans removed	1,460	1,200	822	800
Cans cleaned & washed	1,173	1,200	1,194	2,100
Picked up dead animals	218	200	122	110
Customer requested 2nd can	76	75	41	50
Budget Impact				
FTE's per 1,000 Citizens	0.682	0.682	0.682	0.682
Net Cost of Services per Citizen	$89	$94	$86	$90
Effectiveness & Strategic Plan				
% of Residential Collections Completed as Scheduled	100%	100%	100%	100%
% of Commercial Collections Completed as Scheduled	100%	100%	100%	100%

Garage Fund

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Preventive Maintatance	860	900	873	900
Engine Repairs	97	110	71	75
Transmission Repairs / service	49	50	34	50
Brake Repairs	105	110	131	100
Front Suspension	24	25	28	25
Electrical (wiring, breakers, cranking)	315	320	331	340
Tire Repair	98	110	143	125
Tires Replaced	281	300	297	300
Body Repairs and paint	84	100	54	70
Fuel System (filters, gas lines)	55	50	72	70
Air Conditioning	35	40	44	50
Wrecker Calls	52	55	42	60
Miss Repairs	221	200	236	225
Budget Impact				
FTE's per 1,000 Citizens	0.477	0.477	0.410	0.410
Net Cost of Services per Citizen	$26	$27	$24	$24
Effectiveness & Strategic Plan				

Community Improvement – Animal Control

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Number of calls received for stray animals	n/a	440	400	430
Abandoned Animals	n/a	54	60	60
Cruelty to Animals	n/a	69	84	75
Warnings-Education of Pet Owners	n/a	98	120	100
Running at Large	n/a	210	228	200
Animal Bites	n/a	4	5	5
Other Misc calls	n/a	215	240	240
Furry Friend Day	n/a	n/a	1	1
Budget Impact				
FTE's per 1,000 Citizens	n/a	0.070	0.070	0.070
Net Cost of Services per Citizen	n/a	$3	$4	$4
Effectiveness & Strategic Plan				
% of Service Calls Completed in Time Estimated	n/a	80-90%	80-90%	80-90%

*Note: This is a new department that developed during FY2012.

Community Improvement – Inspections

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Number of Building Inspections Issued	157	400	425	450
Number of Plumbing Inspections Issued	158	300	325	325
Number of Electrical Inspections Issued	201	350	400	450
Number of Mechanical Inspections Issued	134	400	350	300
Number of Mobile Home Inspections Issued	3	5	4	5
Number of Public Hearing/Notice Signs Posted	83	60	50	50
Total Number of Code Enforcement Cases	736	1,515	1,500	1,500
Budget Impact				
FTE's per 1,000 Citizens	0.273	0.273	0.273	0.273
Net Cost of Services per Citizen	$11	$14	$15	$15
Effectiveness & Strategic Plan				
Avg. Permit Issuance Time (days)	1-2 Days	1-2 Days	1-2 Days	1-2 Days
Avg. Residential Plan Review Time (days)	7 Days	7 Days	7 Days	7 Days
Avg Commercial Plan Review Time (days)	14 Days	14 Days	14 Days	14 Days
% of Code Violations Complaints Resolved	80%	80%	80%	80%
Avg. Days to Abate Code Violations (days)	30-45 Days	30-45 Days	30-45 Days	30-45 Days

Community Improvement – Administration

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Number of Grants Awarded	0	4	1	2
Number of Grants Completed	2	4	1	2
Number of Homes Rehabilitated with CHIP Funds	5	5	0	3
Number of Main Street Special Events Held	7	12		
Number of Down Payment assistance CHIP	4	5	0	3
Number of Tourism Events Held				
Application of Vendors at "Swampfest"				
Budget Impact				
FTE's per 1,000 Citizens	0.205	0.205	0.205	0.205
Net Cost of Services per Citizen	$13	$12	$10	$11
Effectiveness & Strategic Plan				
% of Citizen Applications Able to be Funded	98%	98%	98%	98%
% of Grant Funding Spent in Year Received	96%	98%	98%	98%

Engineering

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Number of Site Plan Reviews	10	10	10	10
Number of Flood Zone Inquiries	10	7	6	8
Number of Drawings Prepared	51	70	105	100
Number of Drawings Prepared for Other Departments	9+	15	30	30
Number of Requests to Annex Land	0	5	2	4
Number of Requests to Rezone Land	0	1	1	1
Budget Impact				
FTE's per 1,000 Citizens	0.44	0.44	0.44	0.44
Net Cost of Services per Citizen	$31	$34	$30	$33
Effectiveness & Strategic Plan				
% of Streets Accurately Included in GIS System	100%	100%	100%	100%
% of Water/Sewer Structures Accurately Inc/GIS System	n/a	n/a	n/a	n/a
% of Storm Drainage Accurately Included inc/GIS System	99%	99%	99%	99%
Avg. Site Plan Review Time (days)	3-4 days	3-4 days	3-4 days	3-4 days

Engineering – Infrastructure Construction

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Linear Feet of Repaired/Replaced Curb	634	580	440	500
Linear Feet of Repaired/Replaced Sidewalk	2425	2790	2827	3000
Square Yards Asphalt Street Patches	681	325	483	800
Potholes Repaired	547	601	437	400
Number of Hours Spent to Repair Potholes	164	180	131	120
Storm Drain Pipe Replaced/Installed	172	1236	723	400
Catch Basins/Storm Drain Pipes Repaired	80	77	54	80
Catch Basins/Storm Drains Cleaned	153	159	114	200
Grates Cleaned	901	728	1895	800
Miles of Sidewalk Maintained	731	731	731	731
Budget Impact				
FTE's per 1,000 Citizens	0.273	0.273	0.273	0.273
Net Cost of Services per Citizen	$17	$17	$14	$17
Effectiveness & Strategic Plan				

Engineering – Traffic

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Hours to Support Special Events	n/a	1%	161%	170%
Hours to Replace Street Signs	n/a	30%	2496%	1664%
Number of Signs Fabricated and Installed	n/a	40%	30%	45%
Number of Sign Malfunction Complaints Resolved	n/a	25	25	30
Number for Traffic Signal Repairs	n/a	50	52	60
Budget Impact				
FTE's per 1,000 Citizens	0.204	0.204	0.204	0.204
Net Cost of Services per Citizen	$13	$14	$14	$14
Effectiveness & Strategic Plan				
% of Service Requests Completed in Time Estimated	n/a	100%	100%	100%
% of Work Orders Completed within 5 Days	n/a	99%	99%	99%
% Repair Accuracy - 1st Attempt	n/a	99%	99%	99%

Engineering – Public Buildings

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Number of Work Orders Received	160	180	350	400
Number of Facilities to Maintain	12	13	13	14
Number of Hours Assisting Traffic Department	20	25	25	30
Hours to Support Special Events	20	25	30	35
Budget Impact				
FTE's per 1,000 Citizens	0.136	0.136	0.136	0.136
Net Cost of Services per Citizen	$7	$7	$7	$11
Effectiveness & Strategic Plan				
% of Service Requests Completed in Time Estimated	98%	98%	98%	98%
% of Work Orders Completed within 5 Days	97%	98%	98%	98%

Water and Sewer Fund

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-11**	**FY-12**	**FY-13**	**FY-14**
Water				
Millon Gallons of Water Pumped	1,007,733,000	918,696,000	914,535,000	915,000,000
Millon Gallons of Water Billed	797,089,744	781,171,057	788,333,045	789,000,000
Miles of Water Mains	145	145	145	145
Number of Water Connections	7,433	7,440	7,450	7,450
Daily Average Consumption in Gallons	2,300,000	2,300,000	2,300,000	2,300,000
Sewer				
Maximum Daily Capacity of Plant in Gallons	3,400,000	3,400,000	3,400,000	3,400,000
Miles of Sewer Main Maintained	120	120	120	120
Miles of Storm Sewers	60	60	60	60
Number of Sewer Connections	6,893	7,000	7,025	7,025
Daily Average Treatment in Gallons	3,000,000	3,000,000	3,000,000	3,000,000
Maximum Daily Capacity of Plant in Gallons	12,000,000	12,000,000	12,000,000	12,000,000
Budget Impact				
Cost of Providing Potable Water (per million gallons)	$2.12	$2.13	$2.15	$2.14
Cost of Sew er Collection (per million gallons)	$3.77	$3.84	$3.87	$3.87
Effectiveness & Strategic Plan				
% of Water Unbilled due to Testing/Leaks	24%	16%	18%	18%
% of Sew er Lines In Good Working Condition	n/a	n/a	n/a	n/a
% of Sew er Stop-Ups Cleared w ithin 24 Hours	98%	99%	99%	99%

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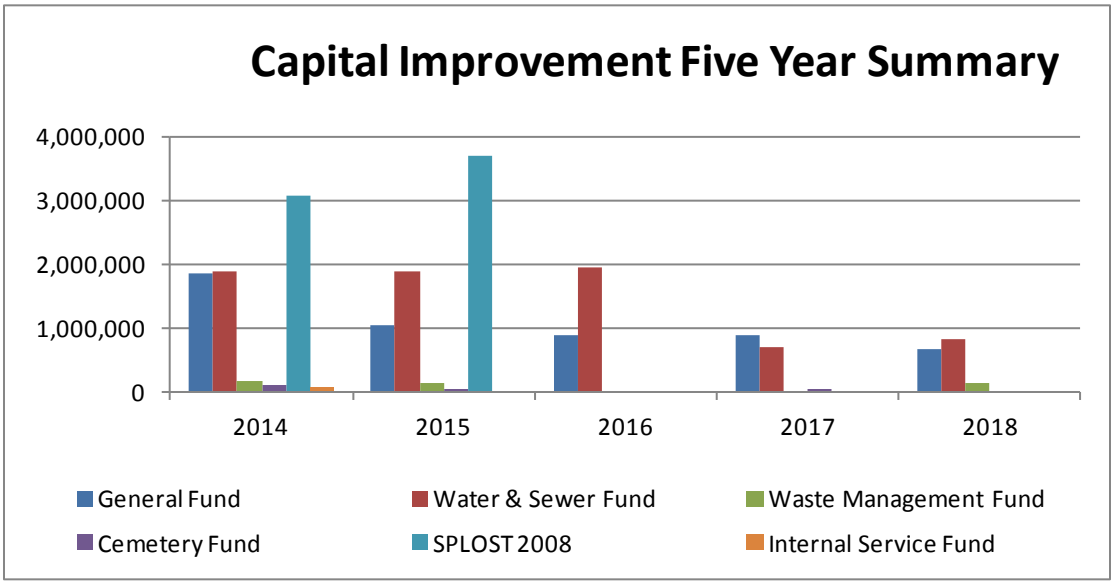
CAPITAL IMPROVEMENT PLAN

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 2014 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 two years accumulates to $6,758,345. The Water and Sewer Fund has the largest capital improvement cost of $7,214,725, and the General Fund has a total of $5,279,523.



MAJOR CAPITAL PROJECTS FOR FISCAL YEAR 2014

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 over $1,500,000 has been 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 2014

Engineering	$	30,000
Construction	$	300,000
TOTAL	$	330,000

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 2014

Engineering	$	40,000
Construction	$	710,000
TOTAL	$	750,000

MAJOR CAPITAL PROJECT: **New Public Works Facility**

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 $1,700,000 has been budgeted for a New Public Works Facility building. For this budget year the city will focus on starting this major capital project with the engineering stage.

SPLOST Fund FY 2014

Engineering		$ 150,000
Construction		$ -
	TOTAL	$ 150,000

MAJOR CAPITAL PROJECT: **Water and Sewer Expansion**

IMPACT ON OPERATING BUDGET: Positive

This capital project will be funded by the Special Purpose Local Options Sales Tax (SPLOST). The total budgeted amount for the water and sewer expansion $2,000,000. This project should generate more revenue in the future.

SPLOST Fund FY 2014/2015

Engineering		$ 100,000
Construction		$ 600,000
	TOTAL	$ 700,000

MAJOR CAPITAL PROJECT: **Renovate City Auditorium**

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 $1,500,000 has been budgeted for a New Public Works Facility building. For this budget year the city will focus completing this major capital project.

SPLOST Fund FY 2014

Engineering		$ -
Construction		$ 1,200,000
	TOTAL	$ 1,200,000

Capital Improvement 5 Year Summary

	FY2014	FY2015	FY2016	FY2017	FY2018
Finance					
Administration	$ -	$ -	$ -	$ -	$ -
Channel 42	$ -	$ -	$ -	$ -	$ -
Puchasing	$ -	$ -	$ -	$ -	$ -
Data Processing	$ -	$ -	$ -	$ -	$ -
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Human Resources					
Human Resources	$ -	$ -	$ -	$ -	$ -
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Police Department					
WPD IT Fund	$ -	$ -	$ -	$ -	$ -
Administration	$ 40,500	$ 23,000	$ 23,000	$ 23,000	$ 23,000
CIU	$ 307,293	$ 25,000	$ 25,000	$ 25,000	$ -
Uniform	$ 285,490	$ 256,200	$ 219,600	$ 183,000	$ 183,000
Support	$ 80,000	$ 10,000	$ 5,000	$ 5,000	$ 5,000
Training	$ 46,020	$ 16,020	$ 16,020	$ 16,020	$ 16,020
S.W.A.T.	$ 80,900	$ 10,500	$ 10,500	$ -	$ -
SRO	$ -	$ -	$ -	$ -	$ -
Total	**$ 840,203**	**$ 340,720**	**$ 299,120**	**$ 252,020**	**$ 227,020**
Fire Department					
Fire	$ 72,040	$ 10,620	$ -	$ 52,480	$ -
Total	**$ 72,040**	**$ 10,620**	**$ -**	**$ 52,480**	**$ -**
Public Works					
Administration	$ -	$ -	$ -	$ -	$ -
Highway & Streets	$ 490,900	$ 189,200	$ 194,200	$ 189,500	$ 9,500
Waste Management	$ 155,000	$ 125,000	$ -	$ -	$ 125,000
Cemetery	$ 99,000	$ 9,200	$ -	$ 9,500	$ -
Garage	$ 68,500	$ -	$ -	$ -	$ -
Total	**$ 813,400**	**$ 323,400**	**$ 194,200**	**$ 199,000**	**$ 134,500**
Community Improvement					
Inspections	$ -	$ -	$ -	$ -	$ -
Administration	$ -	$ -	$ -	$ -	$ -
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

	FY2014	FY2015	FY2016	FY2017	FY2018
Engineering					
Administration	$ 10,000	$ 5,000	$ 5,000	$ 5,000	$ -
Infrastructure Construction	$ 375,000	$ 440,000	$ 325,000	$ 321,000	$ 381,000
Traffic	$ 49,000	$ 49,000	$ 49,000	$ 49,000	$ 49,000
Water/Sewer Operations	$ 1,864,471	$ 1,884,575	$ 1,941,893	$ 701,893	$ 821,893
Public Building	$ -	$ -	$ -	$ -	$ -
Total	**$ 2,298,471**	**$ 2,378,575**	**$ 2,320,893**	**$ 1,076,893**	**$ 1,251,893**
SPLOST					
SPLOST Projects	$ 3,075,000	$ 3,683,345	$ -	$ -	$ -
Total	**$ 3,075,000**	**$ 3,683,345**	**$ -**	**$ -**	**$ -**

Summary By Fund

General Fund	$ 1,837,143	$ 1,034,540	$ 872,320	$ 869,000	$ 666,520
Water & Sewer Fund	$ 1,864,471	$ 1,884,575	$ 1,941,893	$ 701,893	$ 821,893
Waste Management Fund	$ 155,000	$ 125,000	$ -	$ -	$ 125,000
Cemetery Fund	$ 99,000	$ 9,200	$ -	$ 9,500	$ -
SPLOST 2008-2013	$ 3,075,000	$ 3,683,345	$ -	$ -	$ -
Total	**$ 7,030,614**	**$ 6,736,660**	**$ 2,814,213**	**$ 1,580,393**	**$ 1,613,413**
Internal Service Funds	$ 68,500	$ -	$ -	$ -	$ -
Total	**$ 68,500**	**$ -**	**$ -**	**$ -**	**$ -**
Grand Total	**$ 7,099,114**	**$ 6,736,660**	**$ 2,814,213**	**$ 1,580,393**	**$ 1,613,413**

Capital Vehicles and Equipment Listing

General Fund	Estimated Cost	Budgeted or Financing	
Police Department			
Administration			
Realtime Data Link Server/Software	$7,500	$7,500	
Criminal Investigation Unit			
Copier/Scanner/Printer (Network)	$8,500	$8,500	
Uniform Patrol			
(4) Chevy 2014 Impala's @ $24,000 w/equipment	$96,000	$5,567	*Lease Payments*
	$104,500	$14,067	
Fire Department			
Replace Self Contained Breathing Equipment	$9,200	$9,200	
Replace Personal Protective Equipment	$5,500	$5,500	
Piston In-Take	$6,400	$6,400	
Fire Safety Grant Match	$2,700	$2,700	
Pickup Truck for Department	$24,000	$2,588	*Lease Payments*
	$47,800	$26,388	
Public Works			
Highways & Streets			
(1) Side Arm Tractor	$110,000	$3,895	*Lease Payments*
	$110,000	$3,895	
TOTAL GENERAL FUND	**$152,300**	**$40,454**	
Water and Sewer Fund			
Invert Valve Equipment	$100,000	$100,000	
TOTAL WATER AND SEWER FUND	**$100,000**	**$100,000**	
Waste Management Fund			
Garbage Cans (25)	$15,000	$15,000	
TOTAL WASTE MANAGEMENT FUND	**$15,000**	**$15,000**	
Grand Total	**$167,300**	**$55,454**	

Note: The above amounts for lease payments are included in each departments budget in the lease line item.

Capital Improvement Plan by Division

Executive Division

Channel 42

FUND: (100) General Fund	DIVISION: FINANCE				Department: Channel 42										
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
None											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ -		$ -		$ -		$ -		$ -	$ -		$ -

Finance Division

Purchasing

FUND: (100) General Fund	DIVISION: FINANCE				Department: Purchasing/City Hall										
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
None											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ -		$ -		$ -		$ -		$ -	$ -		$ -

Accounting

FUND: (100) General Fund	DIVISION: FINANCE				Department: Accounting										
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
None											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ -		$ -		$ -		$ -		$ -	$ -		$ -

Police Division

Administration

FUND: (100) General Fund	DIVISION: POLICE				Department: Administration							
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
Realtime Data Link server/software	1	$ 17,500									$ 17,500	Budget	$ 7,500
Police Vehicles	1	$ 23,000	1	$ 23,000	1	$ 23,000	1	$ 23,000	1	$ 23,000	$ 115,000	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ 40,500**		**$ 23,000**		**$ 23,000**		**$ 23,000**		**$ 23,000**	**$ 132,500**		**$ 7,500**

Notes:
The realtime data link server is to upgrade the laptop connectivity and replace a platform that is nolonger supported. Includes server, encryption package, anti-virus software and aircards for first year.
Police Vehicle is to replace a 2004 Impala staff car.

Criminal Investigations Unit

FUND: (100) General Fund	DIVISION: POLICE				Department: Crimminal Investigation Unit							
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
Unmarked Police Vehicles	3	$ 75,000	1	$ 25,000	1	$ 25,000	1	$ 25,000			$ 150,000	Budget	$ -
Undercover Vehicle Equipment	3	$ 8,250									$ 8,250	Budget	$ -
Building Renovations		$ 150,000									$ 150,000	SPLOST	$ -
Copier/Scanner/Printer	1	$ 10,000									$ 10,000	Budget	$ 8,500
AFIS Fingerprint System	1	$59,043									$ 59,043	Budget	$ -
Rapid-ID	1	$ 5,000									$ 5,000	Budget	$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ 307,293**		**$ 25,000**		**$ 25,000**		**$ 25,000**		**$ -**	**$ 382,293**		**$ 8,500**

Notes:
Unmarked Police Vehicles- Will replace (2) 2004 Chevrolet Impalas with high mileage , one has 88748 miles and the other has 137136 miles. Also needed to be replaced is a 2006 Dodge Charger which was purchased used currently has 137694 miles. Requested also on last year's (FY13) budget

Undercover vehicle equipment for (3) vehicles consisting of undercover emergency lighting, siren, mobile radio, etc.

Building Renovations at 407 Pendleton CIU Building- This project is to renovate the façade of the building which is currently in poor condition, replace the flooring, renovate the plumbing, and renovate the interior space to more effectively utilize the buildin Also requested on the last (4) years budgets.

Copier/Scanner/Printer- Replace the network printer which was inherited from the Police Department which has currently ran 854770 copies and is currently having problems. Was requested on last year's (FY13) budget.

The AFIS Fingerprint system will allow live scan fingerprint identification as well as well as latent print identification from the state data base. The live scan system would allow identification of offenders that may be giving false names or incorrect information. The original requested AFIS system has increased from 85,000.00 to $250,000.00 ,this is a work station system that ties into the GBI that will have similar funtionality at less cost. The original system had been requested for the last (4) years budgets.

Rapid-ID will allow identification of offenders in the field by the use of a single finger print which will permit the immediate result to be displayed on the mobile device including the mug shot of the offender. This is currently being utilized by State Probation Officers in the field. The original purchase includes the device, a one time registration fee, training, and 24/7 administration software maintenance.

Uniform Patrol

FUND: (100) General Fund	DIVISION: POLICE				Department: Uniform Patrol									
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
New Patrol Vehicles	7	$ 168,000	7	$ 168,000	6	$144,000	5	$ 120,000	5	$ 120,000	$ 720,000	Budget	$ 80,000
Patrol Vehicle Equipment	7	$ 46,200	7	$ 46,200	6	$ 39,600	5	$ 33,000	5	$ 33,000	$ 198,000	Budget	$ 16,000
In Car Digital Camera	7	$ 42,000	7	$ 42,000	6	$ 36,000	5	$ 30,000	5	$ 30,000	$ 180,000	Budget	$ -
Drivers License Readers	14	$ 5,000									$ 5,000	Budget	$ -
e-ticket printers w/stand and cable	14	$ 7,700									$ 7,700	Budget	$ -
Laptop Computers w/Windows 8	14	$ 16,590									$ 16,590	Budget	$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ 285,490**		**$ 256,200**		**$219,600**		**$ 183,000**		**$ 183,000**	**$ 1,127,290**		**$ 96,000**

Notes:

Replacement of 7 worn out patrol vehicles with a purchase price of $24,000

Patrol Vehicle Equipment will be needed to place in the new patrol vehicles. 2005 model equipment are not interchangable with 2013 model

In-Car Digital Camera System

Drivers License Readers, e-ticket Printers and Laptops are to upgrade all patrol units to the state of the art e-ticket system currently in use by 1/3 of our patrol officers in the field

Support Services

FUND: (100) General Fund	DIVISION: POLICE				Department: Support Services									
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
Refurnish One Office		$ 5,000		$ 5,000		$ 5,000		$ 5,000		5000	$ 25,000	Budget	$ -
Resurface Parking Lot		$ 20,000									$ 20,000	Budget	$ -
Shelter for Impound Lot		$ 35,000									$ 35,000	Budget	$ -
Copier / Printer		$ 5,000		$ 5,000							$ 10,000	Budget	$ -
Server / Equipment for IT Expense		$ 15,000									$ 15,000	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ 80,000**		**$ 10,000**		**$ 5,000**		**$ 5,000**		**$ 5,000**	**$ 105,000**		**$ -**

Notes:

Replace furniture for offices and repair floors where necessary.

Resurface the police department parking lot due to cracks and spots from old repairs.

Shelter for Impound Lot for half of the impund lot to provide protection for vehicles and other property from the weather.

This is the second request for the Impound Lot shelter and the third request for resurfacing the Parking Lot.

This server and equipment is necessary to continue operations for police reports.

Training & Personnel

FUND: (100) General Fund	DIVISION: POLICE				Department: Training & Personnel							
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
Ford Expedition (note #1)		$ 30,000									$ 30,000	Budget	$ -
Range Repair (note #2)		$ 5,000									$ 5,000	Budget	$ -
Taser (10 Each) (note #3)		$ 11,020									$ 11,020	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ 46,020**		**$ -**		**$ -**		**$ -**		**$ -**	**$ 46,020**		**$ -**

Notes:

Notes: 1. Replacement of worn out 1997 Ford Expedition with 157,000 miles.The new vehicle requested is 1- Ford Expedition at a total purchase price of $30,000. This is the fourth year a replacement has been requested.

2. For Repair and Improvement of the range equipment, tower, classroom, and turning targets at the J.E. Blackburn Public Safety Training Center.

3. This Price includes the X26 Taser, Two (2) Cartridges, Battery, and Holster.

S.W.A.T.

FUND: (100) General Fund	DIVISION: POLICE				Deparment: S.W.A.T.							
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
Negotiator Throw Phone	1	$ 6,000									$ 6,000	Budget	$ -
Negotiator Van	1	$ 28,000									$ 28,000	Budget	$ -
AR-15 Rifle	3	$ 5,400									$ 5,400	Budget	$ -
Potable Digital Radio	20	$ 15,000									$ 15,000	Budget	$ -
Stationary Digital Radio	7	$ 10,500	7	$ 10,500	7	$ 10,500					$ 31,500	Budget	$ -
Recon Robot	1	$ 8,000									$ 8,000	Budget	$ -
Class A HazMat Suit	8	$ 8,000									$ 8,000	Budget	$ -
											$ -		$ -
TOTALS BY YEAR		**$ 80,900**		**$ 10,500**		**$ 10,500**		**$ -**		**$ -**	**$ 101,900**		**$ -**

Notes:

Negotiator Throw Phone is capable to record all conversation with suspect. Will replace old phone that is obsolete and can not be repaired due to the fact parts are no longer manufactured.

Negotiator Van will replace the worn out 1989 Model Chevrolet Van.

AR-15 Rifles will provide the S.W.A.T. Team with enough rifles to totally equip all S.W.A.T. team members which is used as a primary entry weapon. This price includes purchase of a a light source and a sighting system. Requested 7 prior year

Portable digital radios are needed for Chief, Major, Lt, 11 SWAT/CBRNE members, 4 negotiators, 1 medic, and 1 back-up. Requested prior year

Stationary digital radio for Mobile S.W.A.T. Command Bus. Requested prior FY

Recon Robot for SWAT / CBRNE for intel gathering during HazMat situations. Requested prior FY

Class A HazMat Chemical Suit to replace worn 10 year old suit.

School Resource Officers

FUND: (100) General Fund	DIVISION: POLICE				Department: School Resource Office							
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
None											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ -**		**$ -**		**$ -**		**$ -**		**$ -**	**$ -**		**$ -**

Fire Division

FUND: (100) General Fund	DIVISON: FIRE											
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
New Fire Engine to Replace Engine #4		$ 330,000									$ 330,000	SPLOST	$ 350,000
Fire Safety House		$ 52,840									$ 52,840	Grant/City	$ 2,700
Pickup Truck		$ 24,000									$ 24,000	Line Item	$ 24,000
Replace Roof on Fire Station #1		$ 280,000									$ 280,000	SPLOST	$ -
Replace Roof on Fire Station #2		$ 29,700									$ 29,700	SPLOST	$ -
Replace Roof on Fire Station #3				$ 29,700							$ 29,700	SPLOST	$ -
Replace Concrete at Fire Sta #3		$ 14,000									$ 14,000	SPLOST	$ -
Replace SCBA Cylinders		$ 7,300									$ 7,300	Line Item	$ 9,200
Replace Piston Intakes		$ 6,400		$ 5,120							$ 11,520	Line Item	$ 6,400
Replace Personal Protective Equipmer		$ 5,500		$ 5,500				$ 52,480			$ 63,480	Line Item	$ 5,500
Replace Engine #1				$ 350,000							$ 350,000	SPLOST	$ -
TOTALS BY YEAR		**$ 713,840**		**$ 390,320**		**$ -**		**$ 52,480**		**$ -**	**$1,192,540**		**$ 397,800**

Notes:

New Fire Engine to replace 1984 E-One Engine. The 1984 E-One no longer passes the annual NFPA and ISO required pump testing and will cost the department ISO points. A AFG grant has been submitted. We have not heard anything on the grant to date. This is a SPLOST approved item if the grant is not awarded. Due to Feberally mandated items the price may be more.

A Federal grant has been submitted for a Fire Safety House. The City will be responsible for a 5% match.

Replace the roof on Fire Station #1. This roof has leaked throughout the building since the building was built. Numerous attempts have been made to stop the leaks to no avail.

Replace roof on Fire Station #2. The roofs protective covering is gone and the roof leaks.

Replace roof on Fire Station #3. Roof protective covering is deteriorating.

Replace concrete in front of Engine Bay at Station #3.

Replace out of date SCBA cylinders. This is an ISO item and we are not grant eligible for this item.

Replace hardwater damaged piston intakes used for fire hose connections from hydrants to fire trucks.

Replace personal protective equipment to stay in compliance with NFPA 1851 (no more than 10 years in service)

Replace Engine #1 2001 Quality with a new fire engine and put the 1984 E-One as the departments reserve engine. This is an approved SPLOST item.

Public Works Division

Highway & Streets

FUND: (100) General Fund	DIVISION: PUBLIC WORKS				Department: Highways & Streets							
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
Back Hoe		$ 90,000									$ 90,000	Budget	$ -
Front End Loader		$ 155,000									$ 155,000	Budget	$ -
Side Arm Mower		$ 110,000									$ 110,000	Budget	$ 110,000
Flat Bed Dump Truck 6 yard		$ 65,000				$ 70,000					$ 135,000	Budget	$ -
Mid Size Pickup Truck		$ 16,000									$ 16,000	Budget	$ -
100 HP Tractor		$ 28,000									$ 28,000	Budget	$ -
Pickup Truck 1/2 ton model		$ 18,000									$ 18,000	Budget	$ -
Zero Turn Rear discharge mower		$ 8,900		$ 9,200		$ 9,200		$ 9,500		$ 9,500	$ 46,300	Budget	$ -
Dump Truck 12 yard						$ 95,000					$ 95,000	Budget	$ -
Street Sweeper				$ 170,000				$ 180,000			$ 350,000	Budget	$ -
Pickup Truck 1/2 ton model #6226						$ 20,000					$ 20,000	Budget	$ -
Bat Wing Triple Mower				$ 10,000							$ 10,000	Budget	$ -
TOTALS BY YEAR		**$ 490,900**		**$ 189,200**		**$ 194,200**		**$ 189,500**		**$ 9,500**	**$ 1,073,300**		**$ 110,000**

Notes:
Backhoe ~ Replace 1987 (26 year old) Backhoe, in very poor condition, 5 year requesting
Front End Loader ~ Replace 1992 loader, equipment used to load trucks when ponds are dug and for amny other purposes
Side Arm Mower ~ Replace 1997 model ~ Bushings & Hyd are very worn, bearings will no longer fit properly & require constant replacement.
Small Dump Truck ~ Replace two (2) 1990 flat bed dump trucks, Both trucks are 22 years old.
Mid size truck ~ Replace Mid size truck, bed is severly rusted due to mosquito chemical, trucks are washed nightly, 150,000+ miles
Tractor ~ Replace 1986 100 HP Tractor ~ 27 years old ~ used daily ~ Uses oil badly,
Pickup Truck ~ Replace 1990 Dodge P/U ~ Mileage unknown (est. 160,000) ~ poor condition
Mower ~ Replace one (1) mower per year ~ replace with rear discharge, has reduced rock damage to vehicles
Dump Truck ~ Replace 1995 small dump truck ~ used to haul dirt & mulch ~ 138,000 miles
Street Sweeper ~ Replace one (1) 2002 sweeper in 2015 and another in 2017,
Pickup Truck ~ Replace 1995 1/2 ton pickup ~ 20 years old in 2015 ~ Current mileage 105,000+ ~ #6226,
Bit Wing Mower ~ Purchased from State Surplus ~ poor condition ~ 15 years old

Waste Management

FUND: (540) WASTE MANAGEMENT	DIVISION: PUBLIC WORKS											
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
Front end loader		$ 155,000									$ 155,000	Budget	$ -
Yard Trash Grapple Truck				$ 125,000						$125,000	$ 250,000	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ 155,000**		**$ 125,000**		**$ -**		**$ -**		**$125,000**	**$ 405,000**		**$ -**

Notes:
Repairs to the loader assigned to Waste Management have been estimated at $15,000 dollars.
The front end loader is used daily to load mulch at the yard. It is also used to push materials into a pile as they are delivered to the yard.
There are other issues such as the four wheel drive does not work properly which results in additional strees to the machine,
repairs to the four wheel drive could exceed $10,000. This piece of equipment is a 1995.

Cemetery Fund

FUND: (203) CEMETERY	DIVISION: PUBLIC WORKS											
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
Tractor 80 HP		$ 30,000									$ 30,000	Budget	$ -
Flat Bed Dump Truck		$ 60,000									$ 60,000	Budget	$ -
Zero Turn Mower		$ 9,000		$ 9,200				$ 9,500			$ 27,700	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ 99,000**		**$ 9,200**		**$ -**		**$ 9,500**		**$ -**	**$ 117,700**		**$ -**

Notes:

Replace Tractor ~ Tractor is used to mow all three Cemeteries ~ 1986 model ~ 27 years old ~ 28,381 hours
Replace Dump Truck ~ Flat bed dump truck ~ 1988 model ~ 25 years old ~ Mileage unknown
Replace Mowers ~ We have one Walker mower 14 years old & motor is no longer available, heavly used at Cemetery

Garage

FUND: (606) GARAGE	DEPARTMENT: GARAGE											
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
Pickup Truck 1/2 ton		$ 23,000									$ 23,000	Budget	$ -
30 ton Heavy Equipment lift		$ 27,000									$ 27,000	Budget	$ -
Mid size Pickup Truck		$ 18,500									$ 18,500	Budget	$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ 68,500**		**$ -**		**$ -**		**$ -**		**$ -**	**$ 68,500**		**$ -**

Notes:

Replace 1999 Pickup ~ 1/2 ton pickup truck ~ Could be transfer to Public Works to replace 1990 Dodge
Purchase lift ~ Used to lift fire trucks, dump trucks and all heavy equipment, Pit @ Garage could be filled ~ Relocate to Armory when complete
Replace 1993 Mid size Pickup ~ Small P/U truck, Uses Oil, A/C no longer works, Transmission slips, 130,000+ miles

Community Improvement

Animal Control

FUND: (100) General Fund	DIVISON: COMMUNITY IMPROVEMENT									Department: Animal Control			
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
None											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ -**		**$ -**		**$ -**		**$ -**		**$ -**	**$ -**		**$ -**

Inspections

FUND: (100) General Fund	DIVISON: COMMUNITY IMPROVEMENT				Department: Inspections							
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
None											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ -**		**$ -**		**$ -**		**$ -**		**$ -**	**$ -**		**$ -**

Engineering Division

Administration

FUND: (100) General Fund	DIVISON: ENGINEERING				Department: Administration							
EQUIPMENT	#	FY 2014	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	TOTAL	Source	FY 2014 Approved
Total Station Theodolite		$ 5,000									$ 5,000	Budget	$ -
General Purpose Vehicle		$ 5,000		$ 5,000		$ 5,000		$ 5,000			$ 20,000	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ 10,000**		**$ 5,000**		**$ 5,000**		**$ 5,000**		**$ -**	**$ 25,000**		**$ -**

Notes:

Total Station Theodolite: Computerized transit to collect survey/elevation data efficiently.

General Purpose Vehicle: Small pick-up truck for construction management and field work by engineering staff.

Infrastructure Construction

FUND: (100) General Fund	DIVISION: ENGINEERING				Department: Infrastructure Construction			
EQUIPMENT	# FY 2014	# FY 2015	# FY 2016	# FY 2017	# FY 2018	TOTAL	Source	FY 2014 Approved
Infrastructure (Sidewalks)	$ 25,000	$ 25,000	$ 25,000	$ 27,000	$27,000	$ 129,000	Budget	$ 23,000
Infrastructure (Street Patching)	$ 20,000	$ 20,000	$ 20,000	$ 22,000	$22,000	$ 104,000	Budget	$ 14,000
Infrastructure (Culverts)	$ 20,000	$ 20,000	$ 20,000	$ 22,000	$22,000	$ 104,000	Budget	$ 8,000
Infrastructure (Drainage Projects	$ 280,000	$ 330,000	$260,000	$ 250,000	$310,000	$1,430,000	Budget	$ -
Infrastructure (Vehicles)	$ 30,000	$ 45,000				$ 75,000	Budget	$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	**$ 375,000**	**$ 440,000**	**$325,000**	**$ 321,000**	**$ 381,000**	**$1,842,000**		**$ 45,000**

Notes:

Infrastructure (Sidewalks): For yearly in-house sidewalk, driveway, curb repairs and "Safe Sidewalk Projects" if funds remain in the fourth

Infrastructure (Street Patching): For yearly in-house pothole repair, street patches, and other asphalt repairs.

Infrastructure (Culverts): For yearly in-house storm drain repairs and small projects

Infrastructure (Drainage Projects): For contract replacement of failed drain pipes/concrete box culverts. Current priorities include:
FY2014 Hicks Street Box Culvert ($120K), Dewey Street Box Culvert ($110K)
FY2015 Owens Street, Izlar Street, Cleo Street, Nicholls Street Storm Drain ($180K); Sunnyside Drive Storm Drain ($100K)
FY2016 Summit Street and Cedar Street Storm Drain ($90K); Long Bewick and L Street Storm Drain ($120K)
FY2017 Scruggs Street Storm Drain ($80K); Lee Avenue Box Culvert ($120K)
FY2018 Blackshear Ave Box Culvert ($120K); Hamilton Avenue Box Culvert ($140K)
Each Year *also includes $50K for unforeseen emergency contract culvert/drainage repairs.*
***If funding is not available in the FY2014 Budget, we could consider Drainage Projects to be carried out in conjunction with**

Infrastructure (Vehicles):
FY2014 Crew Truck Replacement
FY2015 Flatbed Dump Truck

Traffic

FUND: (100) General Fund	DIVISION: ENGINEERING				Department: Traffic			
EQUIPMENT	# FY 2014	# FY 2015	# FY 2016	# FY 2017	# FY 2018	TOTAL	Source	FY 2014 Approved
Sign Replacement	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$150,000	Budget	$ 25,000
Replace Work Truck	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 35,000	Budget	$ -
Upgrade Bucket Truck	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 60,000	Budget	$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	**$ 49,000**	**$ 49,000**	**$ 49,000**	**$ 49,000**	**$ 49,000**	**$245,000**		**$ 25,000**

Notes:

Sign Replacement: **Upgrade to new traffic sign standards. Due Date for regulatory, warning and groundmounted guide signs is January 2015. Due Date for street name signs is January 2018**

Replace Work Truck: **To replace standard truck and trailer to larger truck to carry more tools and equipment to job sites.**

Upgrade Bucket Truck: **Replace existing bucket truck to comply with di-electric standards.**

Public Buildings

FUND: (100) General Fund	DIVISION: ENGINEERING				Department: Building Maintenance			
EQUIPMENT	FY 2014	# FY 2015	# FY 2016	# FY 2017	# FY 2018	TOTAL	Source	FY 2014 Approved
Re-Roof Colley St Building	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$250,000	SPLOST	$ -
A/C /HVAC Replacement	$ 7,600	$ 7,600	$ 7,600	$ 7,600	$ 7,600	$ 38,000	Budget	$ -
Plumbing Upgrade	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ 18,000	Budget	$ -
Drop Celing	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 5,000	Budget	$ -
Interior/ Exterior Maintenance	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 20,000	Budget	$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	**$ 66,200**	**# $ 66,200**	**$ 66,200**	**$ 66,200**	**$ 66,200**	**$331,000**		**$ -**

Notes:
Repairng Colley St. Building to Safe Conditions.

Water and Sewer

FUND: (505) WATER SEWER		DIVISION: ENGINEERING						
EQUIPMENT	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL	Source	FY 2014 Approved
Tank Maintenance Program (recurring)	$117,682	$117,682	$120,000	$120,000	$120,000	$ 595,364	Budget	$ 117,682
Litter Trap Financed through GEFA Loan	$5,893	$5,893	$5,893	$5,893	$5,893	$ 29,465	Budget	$ 5,893
Water Valve Insertion Equipment	$100,000					$ 100,000	Budget	$ 100,000
FUNDS ALLOTED FOR CAPITAL PROJECTS BELOW	$449,896							**$ 449,896**
Hatcher Road W&S Adjustments (GDOT Project)	$120,000					$ 120,000	Budget	$ -
*2012 W&S Rehab Phase 1 & 2 (Water)*1*	$240,000					$ 240,000	Budget	$ -
Jasmine Circle, Roosevelt, Izlar, Owens, Walker								
Design Services	$17,000					$ 17,000	Budget	$ -
*2012 W&S Rehab Phase 1 & 2 (Sewer)*1*	$485,000					$ 485,000	Budget	$ -
Jasmine Circle, Roosevelt, Izlar, Owens, Walker, Baltimore Circle								
Design Services	$34,000					$ 34,000	Budget	$ -
Phased Fire Hydrant Replacement (ESG)	$20,000	$20,000	$20,000	$20,000	$20,000	$ 100,000	Budget	$ -
Lift Station Pump Rehab (ESG)	$15,000	$15,000	$15,000	$15,000	$15,000	$ 75,000	Budget	$ -
Water Meter Purchases (ESG)	$6,000	$6,000	$6,000	$6,000	$6,000	$ 30,000	Budget	$ -
Emergency Water Repairs/Replacements	$50,000	$50,000	$50,000	$50,000	$50,000	$ 250,000	Budget	$ -
Emergency Sewer Repairs/Replacements	$100,000	$100,000	$100,000	$100,000	$100,000	$ 500,000	Budget	$ -
Sewer Video Equipment		$50,000				$ 50,000	Budget	$ -
Hanover Drive Sewer (Along Canal behind houses)	$104,000					$ 104,000	Budget	$ -
Brunel Street & Chandler Street Water Bore at CSX		$120,000				$ 120,000	Budget	$ -
*Alice Street W&S Rehab (Riverside to Preston)*2*		$200,000				$ 200,000	Budget	$ -
Radio Read Water Meters/"No Lead" Change Out		**$1,000,000**	**$1,000,000**			**$ 2,000,000**	**GEFA**	$ -
*Deep Well Water Supply (Marion Street)*3*		**$200,000**	**$300,000**			**$ 500,000**	**GEFA**	$ -
*Sweat Street & Morton Avenue W&S Rehab (Corr Z)*4*			$325,000			$ 325,000	Budget	$ -
*Roosevelt, Ketterer, Crawford W&S Rehab*5*				$210,000		$ 210,000	Budget	$ -
Well #2 City Inspection & Repair				$75,000		$ 75,000	Budget	$ -
Abandon Well #1 City				$100,000		$ 100,000	Budget	$ -
*Quarterman Street Sewer Rehab (Pendleton to Plant)*6*					$330,000	$ 330,000	Budget	$ -
Well #3 City Inspection & Repair					$75,000	$ 75,000	Budget	$ -
Abandon Alice Street Well City					$100,000	$ 100,000	Budget	$ -
TOTALS	**$ 1,864,471**	**$ 1,884,575**	**$ 1,941,893**	**$ 701,893**	**$ 821,893**	**$ 6,764,829**		**$ 673,471**

Notes:

**1-SPLOST funds for Pavement, Drainage Repl*	*$650,000*					$650,000	SPLOST
**2-SPLOST funds for Pavement Replacement)*		*$200,000*				$200,000	SPLOST
***3-GEFA Loan Needed**		**$500,000**					GEFA
**4-SPLOST funds for Pavement Replacement*			*$130,000*			$130,000	SPLOST
**5-SPLOST funds for Pavement Replacement*				*$150,000*		$150,000	SPLOST
**6-SPLOST funds for Pavement Replacement*					*$140,000*	$140,000	SPLOST
Total SPLOST Request						*$1,270,000*	

SPLOST 2008

FUND: SPLOST								
EQUIPMENT	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**	**TOTAL**	**Source**	**FY 2014 Approved**
Engineering Projects	$ 750,000	$ 750,000				**$ 1,500,000**		**$ 750,000**
Unpaved Streets						**$ -**	SPLOST	**$ -**
Resurfacing						**$ -**	SPLOST	**$ -**
Sidewalk Improvements						**$ -**	SPLOST	**$ -**
Traffic Improvements						**$ -**	SPLOST	**$ -**
Water and Sewer	$ 300,000	$ 300,000				**$ 600,000**		**$ 300,000**
Water and Sewer Expansion						**$ -**	SPLOST	**$ -**
Infrastructure Improvements						**$ -**	SPLOST	**$ -**
Fire Department						**$ -**		**$ -**
Purchase One Pumper Truck	$ 350,000					**$ 350,000**	SPLOST	**$ 350,000**
75 Ft. Aerial Platform Truck						**$ -**	SPLOST	**$ -**
Remote Fire Station #4						**$ -**	SPLOST	**$ -**
Station Renovations						**$ -**	SPLOST	**$ -**
Police Department						**$ -**		
Building Renovations						**$ -**	SPLOST	**$ -**
Training facility Improvements						**$ -**	SPLOST	**$ -**
Public Works						**$ -**		
New Public Works Facility	$ 150,000	$2,308,345				**$ 2,458,345**	SPLOST	**$ 150,000**
Administration						**$ -**		
Software and Hardware						**$ -**	SPLOST	**$ -**
Community Improvement						**$ -**		
Demolition/land acquisition of	$ 75,000	$ 75,000				**$ 150,000**	SPLOST	**$ 75,000**
of Public Buildings						**$ -**		
Auditorium Renovation	$1,200,000					**$ 1,200,000**	SPLOST	**$ 1,200,000**
DownTown Development Aut	$ 250,000	$ 250,000				**$ 500,000**	SPLOST	**$ 250,000**
TOTALS BY YEAR	**$3,075,000**	**$3,683,345**	**$ -**	**$ -**	**$ -**	**$ 6,758,345**		**$ 3,075,000**

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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 Purpose Local Option Sales Tax (SPLOST) A special one-cent sales tax revenue approved by voters that are specifically restricted to capital projects. A SPLOST only lasts five 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.