City of Waycross

FY 2015 Budget

July 1, 2014 – June 30, 2015

Adopted by the City Commission on June 17, 2014

Prepared by Dana Chancey

(Pictures taken by Susan Russell)

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 Interim City Manager 10
Budget Summary 16
Governmental Funds 17
Internal Service Funds 20
Enterprise Funds 23
Fund Summary 2012-2015 25
FY 2015 – Total Budgeted Resources 26
FY 2015 – Operating Expenditures and Budget Highlights 27
Property Tax Digest 28
FY 2015 Revenue and Expense Summary 29
CITY IN BRIEF 34
Geographic 35
Demographics 37
Miscellaneous Statistics 42
Organizational Chart 44
Component Units of the City of Waycross 45
FINANCIAL POLICIES 46
Revenue Policies 46
Debt Policies 46
Banking and Investment Policies 47
Audit Policies 47
Purchasing Policies 47
Five Year Capital Improvement Program 47
Fixed Assets Policies 48
Basis of Accounting & Budgeting 48
Budgeting 48

Budget Cycle 50
Budget Policies 51
Budget Objective by Type of Fund 51
Budget and Expenditure Control 52
Budget Process 52
Strategic Planning Sessions 53
City Commission Planning Retreat 53
Long Term Financial Goals 54
Division Head Retreat 54
Budget Calendar 57
Budget Adoption 58
Budget Amendment Process 58
FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS 62
FY 2015 Governmental Fund Structure 62
Governmental Funds 63
Combined Statement of Budgeted Revenues and Expenditures 65
General Fund Expenditure Summary 67
General Fund Revenue Summary 68
Cemetery Fund Summary 71
WPD Information Technology Fund Summary 72
Hotel/Motel Tax Fund Summary 73
SPLOST 2008 Fund Summary 74
FY 2015 Proprietary Fund Structure 75
Proprietary Funds 76
Combined Statement of Budgeted Revenues and Expenditures 77
Water & Sewer Fund Summary 79
Waste Management Fund Summary 80
Debt Summary 81
Georgia Environmental Facilities Authority Loans 81
Other Debt 84
Total Debt Summary 85
Legal Debit Margin 85
Financial Trend 85
Fund Balance 99
Individual Fund Status Report 100

PERSONNEL SUMMARY 104
Personnel Changes 104
Personnel Authorization Summary 105
2013 – 2015 Personal Positions by Department 106
DEPARTMENTAL SUMMARY, & GOALS 110
General Fund Summary 111
Executive Division 112
Finance 115
Human Resources 120
Police Department 123
Fire Department 133
Public Works 136
Community Development 138
Engineering 142
General Fund Non-Operating 146
Enterprise Funds 147
Water and Sewer Fund Summary 147
Waste Management Fund Summary 150
Special Revenue Funds 154
Cemetery Fund Summary 154
WPD Information Technology Fund Summary 156
Hotel/Motel Fund Summary 157
Special Purpose Local Option Sales Tax 2008 158
Internal Service Funds 159
Garage Fund Summary 159
Liability Insurance Fund Summary 161
Health Insurance Fund Summary 162
Retirement Fund Summary 163
Worker's Compensation Fund Summary 164
DETAIL BY LINE ITEM and DEPARTMENT DUTIES 166
General Fund Revenue 166
General Fund Expenditures 168
Executive Division 168
Finance 172
Human Resources 177

Police Division 179
Fire Division 193
Public Works Division 195
Community Improvement Division 199
Engineering Division 203
General Fund Non-Operating 209
Enterprise Funds 210
Water and Sewer Fund Revenues 210
Water & Sewer Operations 211
Waste Management Fund Revenues 213
Garbage & Yard Trash Collections 214
Special Revenue Funds 218
Internal Service Funds 222
PERFORMANCE MEASURES 226
City Manager 226
Channel 42/IT 227
Finance 228
Purchasing 229
Accounting 230
Human Resources 231
Police Department 232
Fire Department 233
Public Works 234
Highway & Streets Department 235
Cemetery Fund 236
Waste Management Fund 237
Garage Fund 238
Community Improvement – Animal Control 239
Community Improvement – Inspections 240
Community Improvement – Administration 241
Engineering 242
Engineering – Infrastructure Construction 243
Engineering – Traffic 244
Engineering – Public Buildings 245
Water and Sewer Fund 246

CAPITAL IMPROVEMENT PLAN 248
Capital Improvement 5 Year Summary 252
Capital Vehicles and Equipment Listing 254
Capital Improvement Plan by Division 255
Executive Division 255
Finance Division 255
Police Division 257
Fire Division 261
Public Works Division 262
Community Improvement 264
Engineering Division 265
GLOSSARY 270

This page is left blank intentionally

INTRODUCTION

Budget Objective

Fiscal Year 2015 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 2015 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, 2013

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, 2013. 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. 14-44

A RESOLUTION TO APPROVE CITY OF WAYCROSS BUDGETS FOR THE FISCAL YEAR 2015; JULY 1, 2014 THROUGH JUNE 30, 2015

WHEREAS, on June 10, 2014 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	$13,397,773.00
Water & Sewer Fund	$ 6,164,175.00
Waste Management Fund	$ 2,184,095.00
Cemetery Fund	$ 211,865.00
WPD Information Technology Fund	$ 15,000.00
Hotel/Motel Tax Fund	$ 271,500.00
SPLOST 2008-2013 Fund	$ 4,250,000.00

for the fiscal year beginning July 1, 2014 and ending June 30, 2015; 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	$13,397,773.00
Water & Sewer Fund	$ 6,164,175.00
Waste Management Fund	$ 2,184,095.00
Cemetery Fund	$ 211,865.00
WPD Information Technology Fund	$ 15,000.00
Hotel/Motel Tax Fund	$ 271,500.00
SPLOST 2008-2013 Fund	$ 4,250,000.00

for the fiscal year beginning July 1, 2014 and ending June 30, 2015; 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 10, 2014, 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 2015 beginning July 1, 2014, and ending June 30, 2015, 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 17th day of June, 2014.

CITY OF WAYCROSS, GEORGIA

MAYOR CLARENCE E. BILLUPS

ATTEST:

CITY CLERK JULIE C. DINKINS

Mission Statement

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

Fiscal Year 2015 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
Raphel Maddox

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 Interim City Manager

May 16, 2014

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, 2014 and ending June 30, 2015. In accordance with Laws of the State of Georgia and the Charter of the City of Waycross, Section 37, and the budget was approved by the City Commission on June 17, 2014.

As this extended time of volatility and economic uncertainty continues, 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 utilizing the general fund balance. Even though tax revenues have declined, the General Fund's fund balance had been slowly increasing. In fiscal year 2012, the fund balance was $298,783 and as of FY 2013, the fund balance was $345,028. We anticipate the ending fund balance will be increased by $60,000 FY 2014. As for FY 2015 the city will continue to improve the fund balance.

Although, the local economy has indicated some improvement, a conservative approach was used to develop the FY 2015 budget. Certain significant issues were addressed with the limited increase in revenues.

• A 2.5% longevity increase was budgeted for 28 employees who qualify this year. No cost of living increase was budgeted due to revenue restraints.
• The part-time position created last year for the Tourism/Visitor Center through Hotel/Motel funds was transformed to a full-time position and the salary will be divided between General Fund and the Hotel/Motel Fund.
• Pension contributions is budgeted with a 3% decrease, but health care funding and liability funding are increased by 13.68%.
• Capital expenditures for FY 2015 is a must for this year especially, since repair cost on heavy equipment has increased exceed the budget. The City has budgeted $515,525 which includes a front end loader, knuckle boom loader, backhoe, sewer video equipment, and several other smaller items. Although the need to replace more lawnmowers and many other pieces of equipment

remains, we are unable to meet these needs due to budget restraints. No patrol cars are included in this budget due to the fact that the City just purchased several vehicles with SPLOST funds for the public safety departments.

The city's budget preparation this fiscal year has been a challenge in that the city must maintain expenditures while also understanding that each department has their list of needs. Factoring in the health insurance and other benefit funds increases the overall budget. Another bump in the road was the Local Option Sales Tax revenue decrease by 18% from FY 2013 to FY 2014. The City and County's new rate for the LOST distribution will be 44.5%/55.5% effective July 2014. The City will lose another 3.5% from the previous budget year. Thankfully no major budget cuts or furloughs were required in FY 2014. In FY 2015 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 employees and elected officials committed to exceeding the needs of our community.

BUDGET OVERVIEW

The City of Waycross's budget consists of eight separate funds. The 2015 Budget totals $26,522,109 consisting of the following funds:

Fund Summary

All Funds	2014 Budget	2015 Budget	Difference	%
General Fund	$ 13,484,534	$ 13,397,773	$ (86,761)	-0.6%
Water and Sewer Fund	$ 6,177,817	$ 6,164,175	$ (13,642)	-0.2%
Waste Management Fund	$ 2,102,644	$ 2,184,095	$ 81,451	3.9%
Cemetery Fund	$ 201,759	$ 211,865	$ 10,106	5.0%
WPD Information Technology Fd	$ 20,000	$ 15,000	$ (5,000)	-25.0%
Hotel/Motel Tax Fund	$ 271,500	$ 271,500	$ -	0.0%
SPLOST 2008 Fund	$ 4,302,989	$ 4,250,000	$ (52,989)	-1.2%
City Auditorium Fund	$ 17,400	$ 27,701	$ 10,301	59.2%
Total	$ 26,578,643	$ 26,522,109	$ (56,534)	-0.2%

GENERAL FUND – The general fund budget is proposed to decrease $86,761 or -.6% from $13,484,534 to $13,397,773. Gradual reimbursement increases along with other city taxes have allowed the budget to be increased. Increased revenues are being used to support operating costs, 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 decrease by $(13,642) or -.2% from $6,177,817 to $6,164,175. This is the result of a decrease in the daily consumption from our customers and Loads for Disposal revenue also decreased this past fiscal year. However the Satilla Water and Sewer Revenue will increase

slightly due to the phased in sewer rates which will increase from $2.77 per thousand gallons to $3.16.

WASTE MANAGEMENT FUND – The waste management fund budget is proposed to increase $81,451 or 3.9% from $2,102,644 to $2,184,095. During 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.

CEMETERY FUND – The cemetery fund is proposed to increase $10,103 or 5.0% from $201,759 to $211,865. This increase is due to equipment being purchased this budget year. A reimbursement from the General Fund of $45,322 is budgeted for FY 2015. Since the downward turn of the economy 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 authorizing the collection of the revenue.

CURRENT PRIORITIES AND ISSUES

The economic growth in our community has been exciting. Within the last five 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 providing 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 via the Savannah Port Authority.

The restaurant and retail clientele is expanding. Many new restaurants have opened in the city such as Olive Garden. The construction of a Goodwill Industry store and Bealls Outlet has recently been completed. Currently we have five more retail stores under construction. The local hospital has merged with the Mayo Clinic, creating a positive increase for our doctor clientele. Old buildings are being 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.

The renovation of the 1937 City Auditorium into a multiuse facility is complete, featuring a 350 seat theater space and a walking trail connecting this facility to the downtown. The auditorium project was funded by the 2008 Special Purpose Local Option Sales Tax Fund while the walking trail is a Georgia Department of Transportation (TE) Transportation Enhancement Project for a Trails to Trails project. The city sponsored an open house in February 2014. Currently the auditorium is being rented for weddings, meetings, conventions, and concerts. During the FY 2014 budget year this fund supported itself financially. This renovation has been a positive addition for our city. The front cover of this budget book is a tribute to the auditorium renovation. The 2008

SPLOST Fund has a cash balance of $4.2 million, the engineering department will work diligently to complete all remaining SPLOST projects such as paving of streets, building repairs, and construction of a public works annex building during FY 2015.

The citizens approved the 2014 Special Purpose Local Option Sales Tax referendum last fall. However this SPLOST has a list of Level II projects for the county that must be funded first which will take twelve to eighteen month. Once the county's Level II items are paid in full, then the city will start collecting 37.07% of the revenue. The city's projects include roads, streets and bridge improvements, heavy equipment purchases, water and sewer rehabilitation, public facility improvements and demolition/acquisition, public safety and special purpose vehicle fleet, city parks improvements, development authority improvements. The result of the SPLOST referendum will play a major role in our financial plans for the future.

Effective July 1, 2013 the ISO rating schedule has incurred major changes that will require costly upgrades in order to maintain the city's 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 constructed. This budget reflects one prevention inspector position added for FY 2015 and the 4th Fire station will be funded by the upcoming 2014 SPLOST funds.

The city has formed an investment committee consisting 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. New investment policies have been created and adopted by the Mayor and Commissioners.

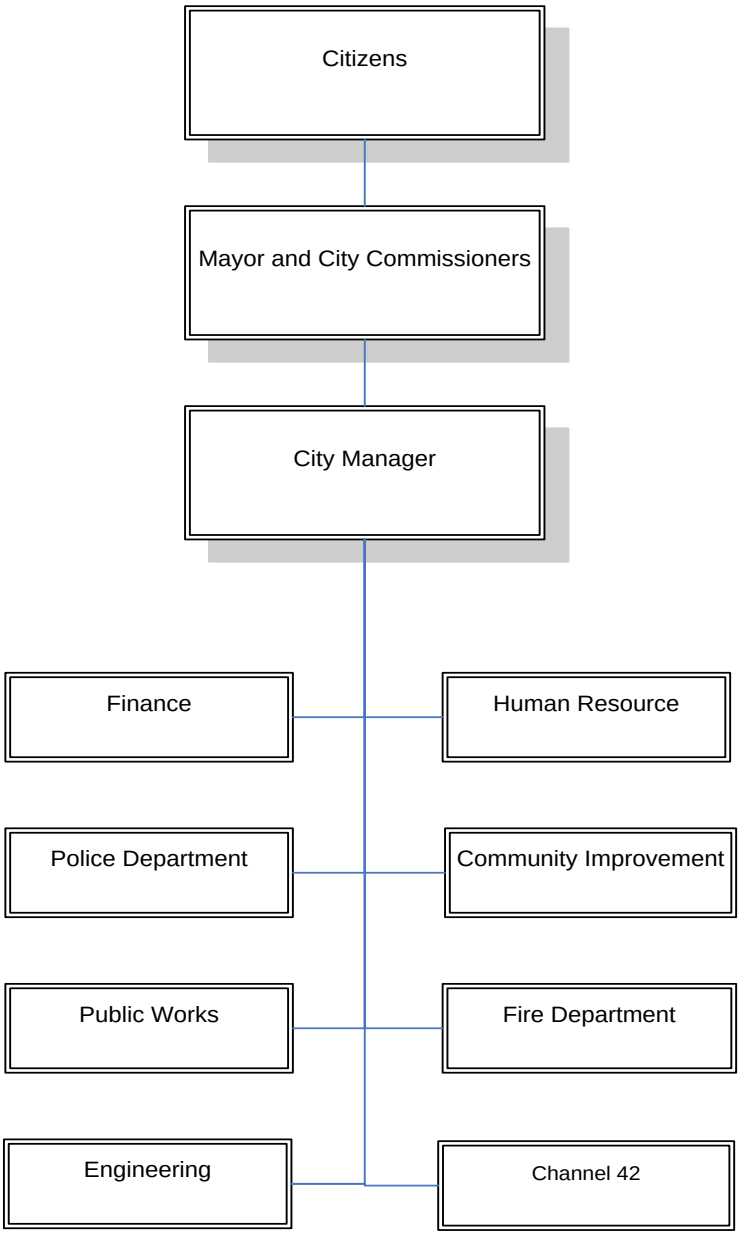
FUTURE PROSPECTS

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. 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".

Raphel Maddox
City Manager

City of Waycross
Organizational Chart



Division Heads

Raphel Maddox
City Manager (912) 287-2912/rmaddox@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

Sloan Fountain
Community Improvement Director (912) 287-2944/sfountain@waycrossga.com

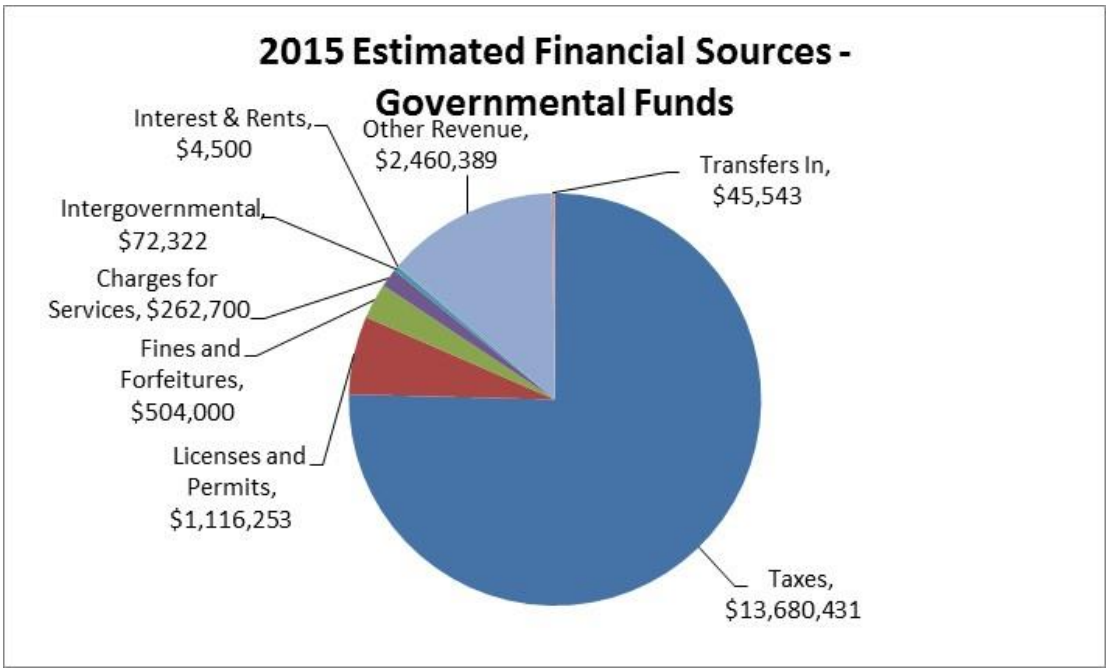
Jessica Deal
Engineering Director (912) 287-2945/gthomas@waycrossga.com

Website address http://www.waycrossga.com

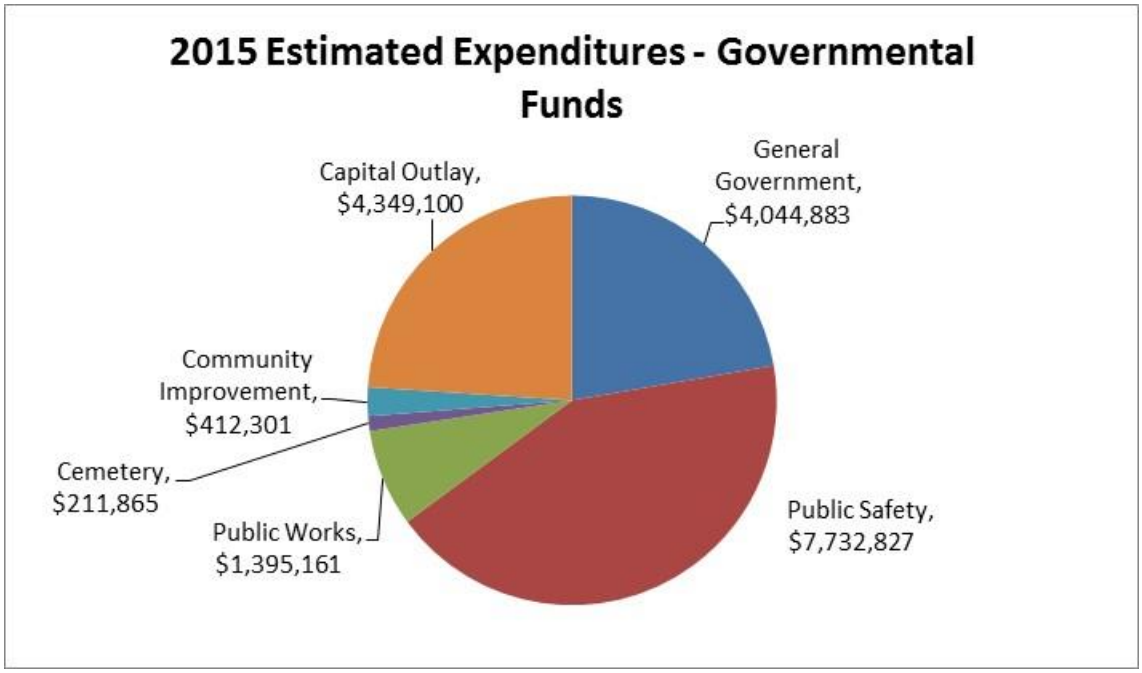
Budget Summary

Total Governmental Funds Summary of Estimated Financial Sources and Uses

Total Sources $18,146,138



Total Expenditures $18,146,138



Governmental Funds

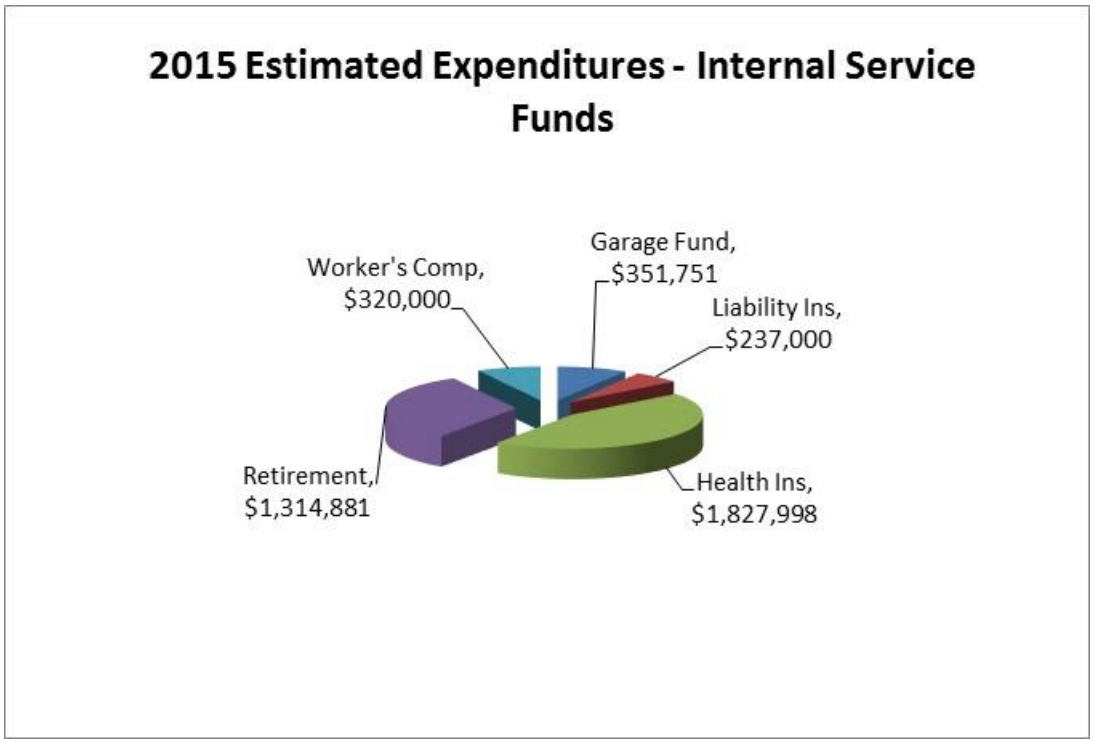
2013-2015 Summary of Estimated Financial Sources and Uses

	General Fund			Special Revenue Funds and SPLOST		
	2013 Actual	2014 Estimated	2015 Budget	2013 Actual	2014 Estimated	2015 Budget
Financial Sources:						
Taxes	$9,139,503	$8,589,519	$9,158,931	$1,859,028	$2,058,903	$4,521,500
Licenses and Permits	$1,015,946	$1,165,959	$1,116,253			
Fines and Forfeitures	$443,071	$373,079	$504,000	$0	$0	$0
Charges for Services	$174,533	$176,811	$176,700	$69,556	$89,643	$86,000
Intergovernmental	$25,685	$27,068	$27,000	$60,572	$36,450	$45,322
Interest & Rents	$1,152	$931	$4,500	$3,496	$2,375	$0
Other Revenue	$1,996,818	$2,191,458	$2,410,389	$44,450	$41,450	$50,000
Transfers In	$0	$426,578	$0	$0	$45,309	$45,543
Total Estimated Financial Sources:	$12,796,706	$12,951,403	$13,397,773	$2,037,102	$2,274,130	$4,748,365
Expenditures:						
Current:						
General Government	$3,054,198	$3,580,368	$3,773,383	$44,383	$292,051	$271,500
Public Safety	$7,734,104	$7,883,405	$7,717,827	$0	$17,217	$15,000
Public Works	$1,414,141	$1,356,806	$1,395,161	$0	$0	$0
Cemetery				$192,334	$194,604	$211,865
Community Improvement	$432,419	$423,627	$412,301			
Debit Service:						
Principal retirement						
Interest and other charges						
Capital Outlay	$66,602	$64,832	$99,100	$156,082	$2,602,133	$4,250,000
Total Uses of Resources:	$12,701,464	$13,309,038	$13,397,773	$392,799	$3,106,005	$4,748,365
Net Increase (Decrease) in Fund Balance	$95,242	($357,635)	$0	$1,644,303	($831,875)	$0
Beginning Fund Balance	$298,783	$345,028	$405,465	$3,549,347	$5,064,507	$4,232,632
Transfers and Other Adjustments	($48,997)	$418,072		($129,143)		
Fund Balance - June 30	$345,028	$405,465	$405,465	$5,064,507	$4,232,632	$4,232,632

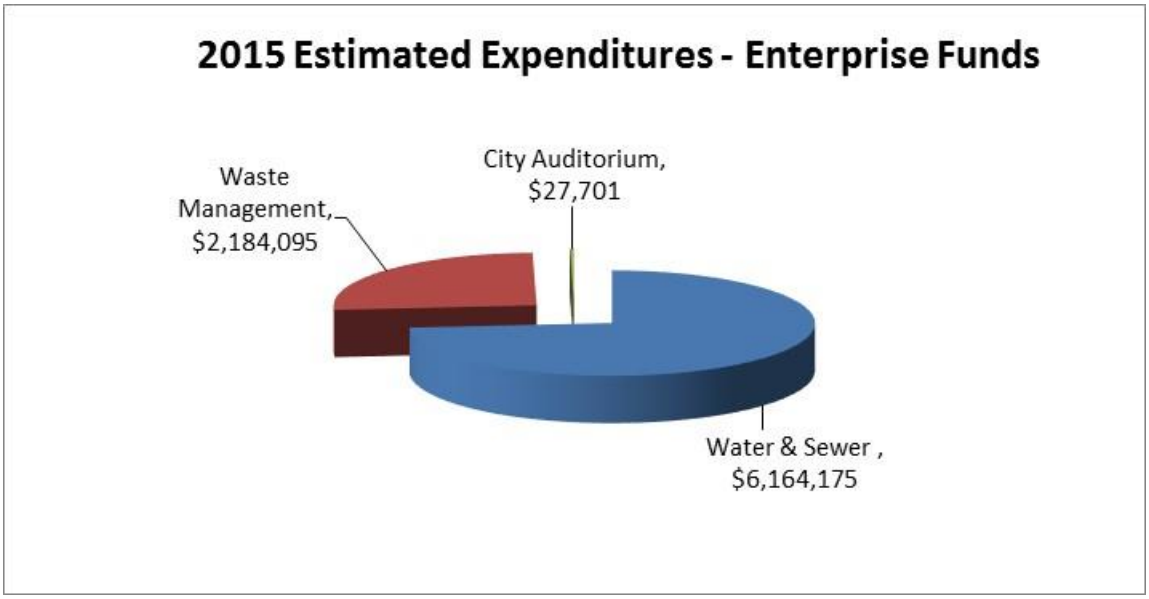
Governmental Funds (CONT'D)
2013-2015 Summary of Estimated Financial Sources and Uses

	Total Governmental Funds		
	2013 Actual	2014 Estimated	2015 Budget
Financial Sources:			
Taxes	$10,998,531	$10,648,422	$13,680,431
Licenses and Permits	$1,015,946	$1,165,959	$1,116,253
Fines and Forfeitures	$443,071	$373,079	$504,000
Charges for Services	$244,089	$266,454	$262,700
Intergovernmental	$86,257	$63,518	$72,322
Interest & Rents	$4,648	$3,306	$4,500
Other Revenue	$2,041,268	$2,232,908	$2,460,389
Transfers In	$0	$471,887	$45,543
Total Estimated Financial Sources:	$14,833,808	$15,225,533	$18,146,138
Expenditures:			
Current:			
General Government	$3,098,581	$3,872,419	$4,044,883
Public Safety	$7,734,104	$7,900,622	$7,732,827
Public Works	$1,414,141	$1,356,806	$1,395,161
Cemetery	$192,334	$194,604	$211,865
Community Improvement	$432,419	$423,627	$412,301
Debit Service:			
Principal retirement			
Interest and other charge			
Capital Outlay	$222,684	$2,666,965	$4,349,100
Total Uses of Resources:	$13,094,263	$16,415,043	$18,146,138
Net Increase (Decrease) in Fund Balance	$1,739,545	($1,189,510)	$0
Beginning Fund Balance	$3,848,130	$5,409,535	$4,638,097
Transfers and Other Adjustments	($178,140)		
Fund Balance - June 30	$5,409,535	$4,220,025	$4,638,097

Total Operating Expenditures
$4,051,630



Total Operating Expenditures
$8,375,971



Internal Service Funds

2013-2015 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

	Garage Fund			Liability Insurance Fund		
	2013 Actual	2014 Estimated	2015 Budget	2013 Actual	2014 Estimated	2015 Budget
Revenues						
Charges for Services						
Operating grants and Contributions	$350,699	$348,880	$351,751	$206,000	$214,186	$237,000
Total Operating Revenues	$350,699	$348,880	$351,751	$206,000	$214,186	$237,000
Operating Expenses						
Personal Services	$284,413	$297,723	$295,073			
Contractual Services	$23,774	$19,293	$22,927			
Repairs and maintenance	$31,168	$29,000	$33,750			
Other Supplies and expenses	$325,000	$0	$0			
Insurance Claims and expenses	$0	$0	$0	$191,078	$233,678	$237,000
Retirement Payments	$0	$0	$0			
Depreciation	$0	$0	$0			
Total Expenditures	$664,355	$346,016	$351,751	$191,078	$233,678	$237,000
Operating Income (Loss)	($313,656)	$2,865	$0	$14,922	($19,492)	$0
Nonoperating Revenues (Expenses)						
Interest and Investment Revenue				$0	$0	$0
Miscellaneous Revenue						
Total Nonoperating Revenues Change In Net Assets	($313,656)	$2,865	$0	$14,922	($19,492)	$0
Total Net Assets - Beginning	$317,195	$3,539	$6,404	$567,483	$582,405	$562,913
Total Net Assets - Ending	$3,539	$6,404	$6,404	$582,405	$562,913	$562,913

Internal Service Funds (CONT'D)
2013-2015 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

	Health Insurance Fund			Retirement Fund		
	2013 Actual	2014 Estimated	2015 Budget	2013 Actual	2014 Estimated	2015 Budget
Revenues						
Charges for Services	$455,344	$505,422	$463,859			
Operating grants and Contributions	$1,359,969	$1,333,596	$1,364,139	$1,327,328	$1,356,890	$1,314,881
Total Operating Revenues	$1,815,313	$1,839,018	$1,827,998	$1,327,328	$1,356,890	$1,314,881
Operating Expenses						
Personal Services						
Contractual Services						
Repairs and maintenance						
Other Supplies and expenses						
Insurance Claims and expenses	$1,596,951	$2,133,347	$1,827,998			
Retirement Payments				$1,338,855	$1,351,516	$1,314,881
Depreciation						
Total Expenditures	$1,596,951	$2,133,347	$1,827,998	$1,338,855	$1,351,516	$1,314,881
Operating Income (Loss)	$218,362	($294,329)	$0	($11,527)	$5,374	$0
Nonoperating Revenues (Expenses)						
Interest and Investment Revenue	$0	$0	$0	$0	$0	$0
Miscellaneous Revenue						
Total Nonoperating Revenues Change In Net Assets	$218,362	($294,329)	$0	($11,527)	$5,374	$0
Total Net Assets - Beginning	$1,108	$219,470	($74,859)	($11,527)	($23,054)	($17,680)
Total Net Assets - Ending	$219,470	($74,859)	($74,859)	($23,054)	($17,680)	($17,680)

Internal Service Funds (CONT'D)
2013-2015 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

	Workers Compensation Fund			Total Internal Service Funds		
	2013 Actual	2014 Estimated	2015 Budget	2013 Actual	2014 Estimated	2015 Budget
Revenues						
Charges for Services						
Operating grants and Contributions	$308,376	$320,087	$320,000	$3,552,372	$3,573,639	$3,587,771
Total Operating Revenues	$308,376	$320,087	$320,000	$3,552,372	$3,573,639	$3,587,771
Operating Expenses						
Personal Services				$284,413	$297,723	$295,073
Contractual Services				$23,774	$19,293	$22,927
Repairs and maintenance				$31,168	$29,000	$33,750
Other Supplies and expenses				$325,000	$0	$0
Insurance Claims and expenses	$334,688	$383,186	$320,000	$2,122,717	$2,750,211	$2,384,998
Retirement Payments				$1,338,855	$1,351,516	$1,314,881
Depreciation				$0	$0	$0
Total Expenditures	$334,688	$383,186	$320,000	$4,125,927	$4,447,742	$4,051,630
Operating Income (Loss)	($26,312)	($63,099)	$0	($118,211)	($368,681)	$0
Nonoperating Revenues (Expenses)						
Interest and Investment Revenue	$0	$0	$0	$0	$0	$0
Miscellaneous Revenue						
Total Nonoperating Revenues Change In Net Assets	($26,312)	($63,099)	$0	($118,211)	($368,681)	$0
Total Net Assets - Beginning	($26,311)	($52,623)	($115,722)	$847,948	$729,737	$361,056
Total Net Assets - Ending	($52,623)	($115,722)	($115,722)	$729,737	$361,056	$361,056

Enterprise Funds

2013-2015 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

	Water & Sewer Fund			Waste Management Fund		
	2013 Actual	2014 Estimated	2015 Budget	2013 Actual	2014 Estimated	2015 Budget
Operating Revenues						
Charges for Services	$6,151,984	$5,977,983	$6,163,175	$1,474,026	$2,182,935	$2,184,095
Other Revenue	$0	$0	$0			
Total Operating Revenues	$6,151,984	$5,977,983	$6,163,175	$1,474,026	$2,182,935	$2,184,095
Operating Expenses						
Personal Services				$292,703	$290,097	$297,663
Contractual Services	$2,480,019	$2,491,899	$2,499,300	$930,590	$1,827,683	$1,746,864
Repairs and Maintenance	$116,032	$0	$10,000	$107,200	$118,344	$112,385
Other Supplies and Expenses	$509,809	$509,809	$1,027,423	$1,895	$3,989	$6,450
Retirement Payments						
Insurance Claims and Expenses				$8,043	$8,211	$9,065
Depreciation and Amortization	$2,277,673	$2,456,664	$2,627,452	$38,757	$19,846	$11,668
Total Operating Expenditures	$5,383,533	$5,458,372	$6,164,175	$1,379,188	$2,268,170	$2,184,095
Operating Income (Loss)	$768,451	$519,611	($1,000)	$94,838	($85,235)	$0
Non-operating Revenues (Expenses)						
Interest and Investment Revenue	$980	$684	$1,000	$0	$0	$0
Interest Expense	($213,332)	($193,701)	$0	$0	$0	$0
Total Nonoperating Revenues (Expenses)	($212,352)	($193,017)	$1,000	$0	$0	$0
Income (loss) before contributions & transfers	$556,099	$326,594	$0	$94,838	($85,235)	$0
Captial Grants and Contributions	$0	$0	$0	$0	$0	$0
Total Other Financing Sources	$0	$0	$0	$0	$0	$0
Change in Net Assets	$556,099	$326,594	$0	$94,838	($85,235)	$0
Total Net Assets - Beginning	$556,099	$1,112,198	$1,438,792	$0	$94,838	$9,603
Prior Year Adjustment						
Total Net Assets - Ending	$1,112,198	$1,438,792	$1,438,792	$94,838	$9,603	$9,603

Enterprise Funds (CONT'D)
2013-2015 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

	City Auditorium Fund			Total Enterprise Funds		
	2013 Actual	2014 Estimated	2015 Budget	2013 Actual	2014 Estimated	2015 Budget
Operating Revenues						
Charges for Services	$0	$13,919	$27,701	$7,626,010	$8,174,837	$8,361,189
Other Revenue				$0	$0	$0
Total Operating Revenues	$0	$13,919	$27,701	$7,626,010	$8,174,837	$8,361,189
Operating Expenses						
Personal Services	$0	$1,478	$5,383	$292,703	$291,575	$303,046
Contractual Services				$3,410,609	$4,319,582	$4,246,164
Repairs and Maintenance	$0	$1,006	$500	$223,232	$119,350	$122,885
Other Supplies and Expenses	$0	$7,608	$21,818	$511,704	$521,406	$1,055,691
Retirement Payments					$0	$0
Insurance Claims and Expenses	$0	$0	$0	$8,043	$8,211	$9,065
Depreciation and Amortization				$2,316,430	$2,476,510	$2,639,120
Total Operating Expenditures	$0	$10,092	$27,701	$6,762,721	$7,726,542	$8,348,270
Operating Income (Loss)	$0	$3,827	$0	$863,289	$434,376	($1,000)
Non-operating Revenues (Expenses)						
Interest and Investment Revenue	$0	$0	$0	$980	$684	$1,000
Interest Expense	$0	$0	$0	($213,332)	($193,701)	$0
Total Nonoperating Revenues (Expenses)	$0	$0	$0	($212,352)	($193,017)	$1,000
Income (loss) before contributions & transfers	$0	$3,827	$0	$650,937	$245,186	$0
Captial Grants and Contributions			$0	$0	$0	$0
Total Other Financing Sources	$0	$0	$0	$0	$0	$0
Change in Net Assets	$0	$3,827	$0	$650,937	$245,186	$0
Total Net Assets - Beginning	$0	$0	$3,827	$556,099	$1,207,036	$1,452,222
Prior Year Adjustment						
Total Net Assets - Ending	$0	$3,827	$3,827	$1,207,036	$1,452,222	$1,452,222

Fund Summary 2012-2015

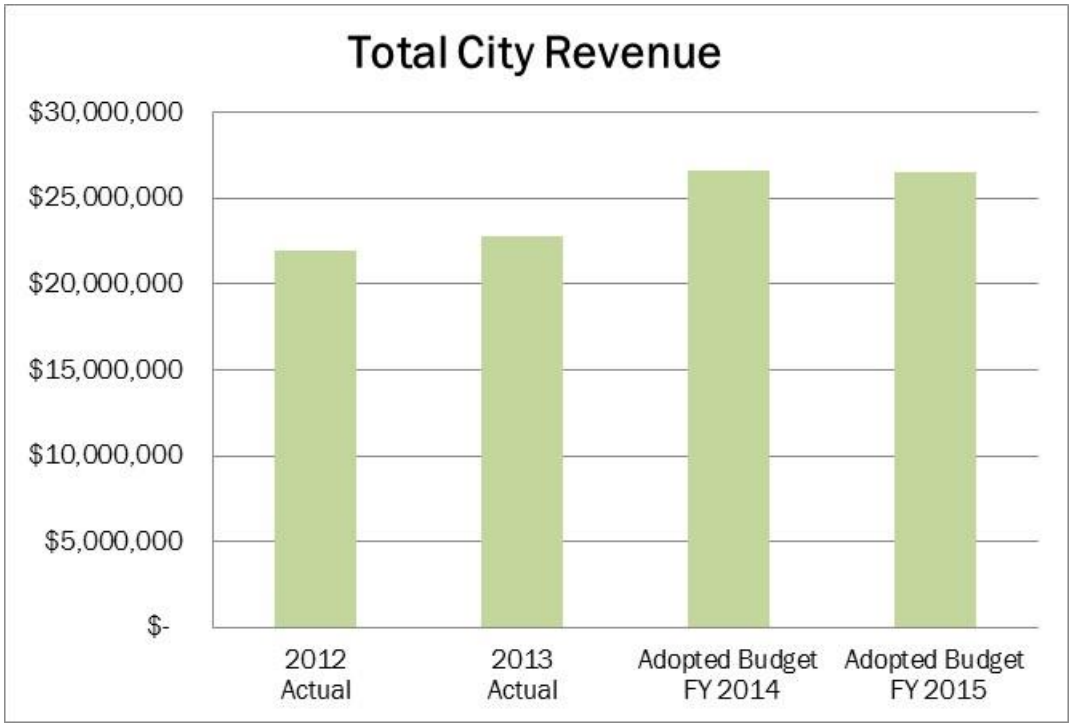
CITY OF WAYCROSS
FISCAL YEAR 2015
JULY 1, 2014 - JUNE 30, 2015

Description	Actual FY 2012	Actual FY 2013	Actual FY 2014	Adopted Budget FY 2015
		REVENUE		
General Fund & Special Funds				
General Fund	$ 12,024,848	$ 12,796,706	$ 12,951,403	$ 13,397,773
Cemetery Fund	$ 122,754	$ 174,578	$ 196,164	$ 211,865
WPD Information Technology Fund	$ 20,581	$ 17,820	$ 16,688	$ 15,000
Hotel/Motel Fund	$ 283,118	$ 280,759	$ 293,192	$ 271,500
SPLOST 2008-2013	$ 2,112,419	$ 1,862,524	$ 1,768,086	$ 4,250,000
Enterprise Funds				
Water & Sewer Fund	$ 6,003,625	$ 6,152,964	$ 5,978,667	$ 6,164,175
Waste Management Fund	$ 1,424,382	$ 1,474,026	$ 2,182,935	$ 2,184,095
City Auditorium Fund	$ -	$ -	$ 13,919	$ 27,701
TOTAL REVENUE	$ 21,991,727	$ 22,759,377	$ 23,401,054	$ 26,522,109
		EXPENDITURE		
General Fund & Special Funds				
General Fund	$ 12,301,644	$ 12,701,464	$ 13,307,023	$ 13,397,773
Cemetery Fund	$ 133,966	$ 192,334	$ 194,604	$ 211,865
WPD Information Technology Fund	$ 23,105	$ 10,629	$ 17,217	$ 15,000
Hotel/Motel Fund	$ 283,967	$ 256,000	$ 292,051	$ 271,500
SPLOST 2008-2013	$ 1,034,582	$ 200,465	$ 2,602,133	$ 4,250,000
Enterprise Funds				
Water & Sewer Fund	$ 5,934,058	$ 5,596,865	$ 5,651,389	$ 6,164,175
Waste Management Fund	$ 1,435,169	$ 1,379,188	$ 2,268,170	$ 2,184,095
City Auditorium Fund	$ -	$ -	$ 10,092	$ 27,701
TOTAL EXPENDITURE	$ 21,146,491	$ 20,336,945	$ 24,342,679	$ 26,522,109

FY 2015 – 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 2012 through 2015. The total budged revenue for the FY 2015 of $26,522,109 for the City of Waycross represents a decrease of $56,534 or -.21%. 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.

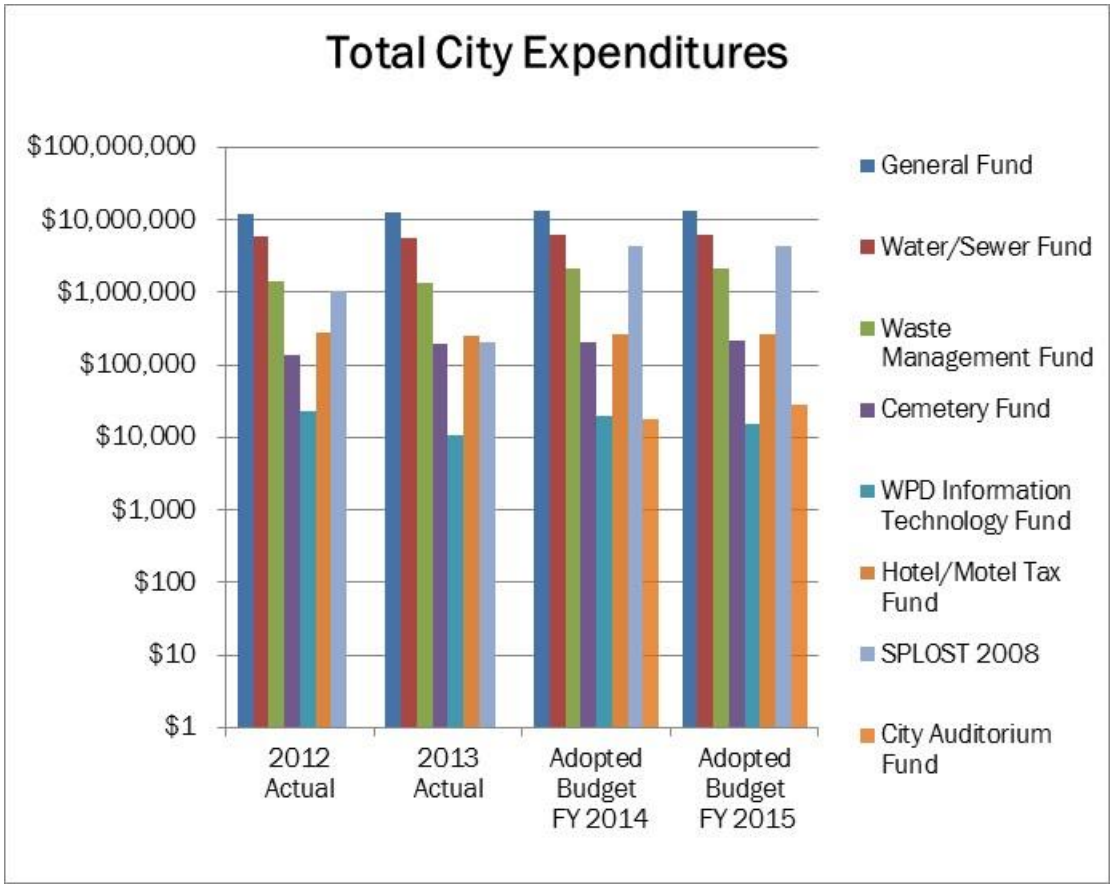
REVENUE CATEGORY	2012 Actual	2013 Actual	Adopted Budget FY 2014	Adopted Budget FY 2015
Taxes	$ 11,615,211	$ 11,543,056	$ 13,946,217	$ 13,939,084
Licenses & Permits	$ 770,406	$ 755,674	$ 807,600	$ 857,600
Fines & Forfeitures	$ 590,803	$ 460,891	$ 524,000	$ 519,000
Charges for Services	$ 7,617,846	$ 7,881,506	$ 8,568,920	$ 8,638,835
Intergovernmental	$ 25,857	$ 25,685	$ 26,000	$ 27,000
Interest & Rents	$ 83,210	$ 95,747	$ 102,500	$ 124,500
Other Financing Resources	$ 1,288,393	$ 1,996,818	$ 2,603,406	$ 2,416,090
Total Revenues	$ 21,991,726	$ 22,759,377	$ 26,578,643	$ 26,522,109



FY 2015 – 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 2012 through 2015.

Operating Expenditures	2012 Actual	2013 Actual	Adopted Budget FY 2014	Adopted Budget FY 2015
General Fund	$ 12,301,642	$ 12,701,444	$ 13,484,534	$ 13,397,773
Water/Sewer Fund	$ 5,934,058	$ 5,596,865	$ 6,177,817	$ 6,164,175
Waste Management Fund	$ 1,435,170	$ 1,379,189	$ 2,102,644	$ 2,184,095
City Auditorium Fund	$ -	$ -	$ 17,400	$ 27,701
Cemetery Fund	$ 133,966	$ 192,334	$ 201,759	$ 211,864
WPD Information Technology Fund	$ 23,105	$ 10,629	$ 20,000	$ 15,000
Hotel/Motel Tax Fund	$ 283,967	$ 256,000	$ 271,500	$ 271,500
SPLOST 2008	$ 1,034,582	$ 200,465	$ 4,302,989	$ 4,250,000
Total Expenditures	$ 21,146,490	$ 20,336,926	$ 26,578,643	$ 26,522,109



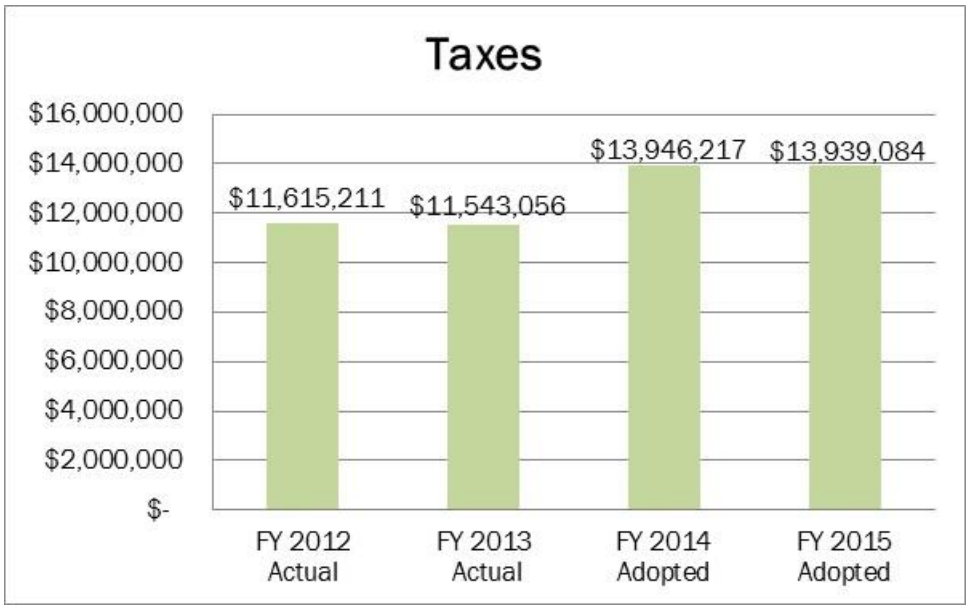
Property Tax Digest

The property digests for the City from 2009 through 2014 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. In 2008 the millage rate was 9.998. The tax digest and millage rate was adopted by the City Commission on September 10, 2014.

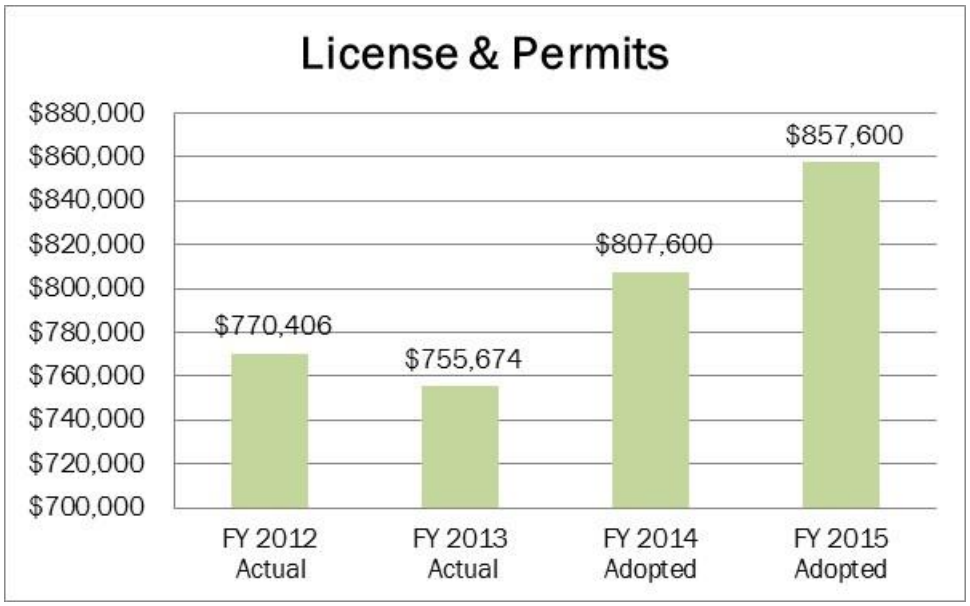
CITY WIDE	2009	2010	2011	2012	2013	2014
Real & Personal	268,134,315	269,430,586	280,345,912	276,985,169	274,123,484	274,596,081
Motor Vehicles	23,591,290	21,026,070	20,133,720	21,365,230	21,365,230	18,355,270
Mobile Homes	1,078,759	1,182,293	1,020,165	1,069,291	1,048,003	973,543
Timber - 100%						
Heavy Duty Equipment						2,287
Gross Digest	292,804,364	291,638,949	301,499,797	299,419,690	296,536,717	293,927,181
Less M& O Exemptions	14,859,367	14,890,049	15,481,946	14,288,537	14,789,985	15,282,834
Net M & O Digest	277,944,997	276,748,900	286,017,851	285,131,153	281,746,732	278,644,347
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	277,944,997	276,748,900	286,017,851	285,131,153	281,746,732	278,644,347
Gross M&O Millage	23.400	21.777	22.071	21.988	22.007	21.848
Less Rollbacks	12.402	10.779	11.073	10.990	11.009	10.850
Net M&O Millage	10.998	10.998	10.998	10.998	10.998	10.998
Total City Taxes Levied	$3,056,839	$3,043,684	$3,145,624	$3,135,872	$3,098,651	$3,064,531
Net Taxes $ Increase		-$13,155	$101,940	-$9,752	-$37,222	-$34,120
Net Taxes % Increase		-0.43%	3.35%	-0.31%	-1.19%	-1.10%

FY 2015 Revenue and Expense Summary

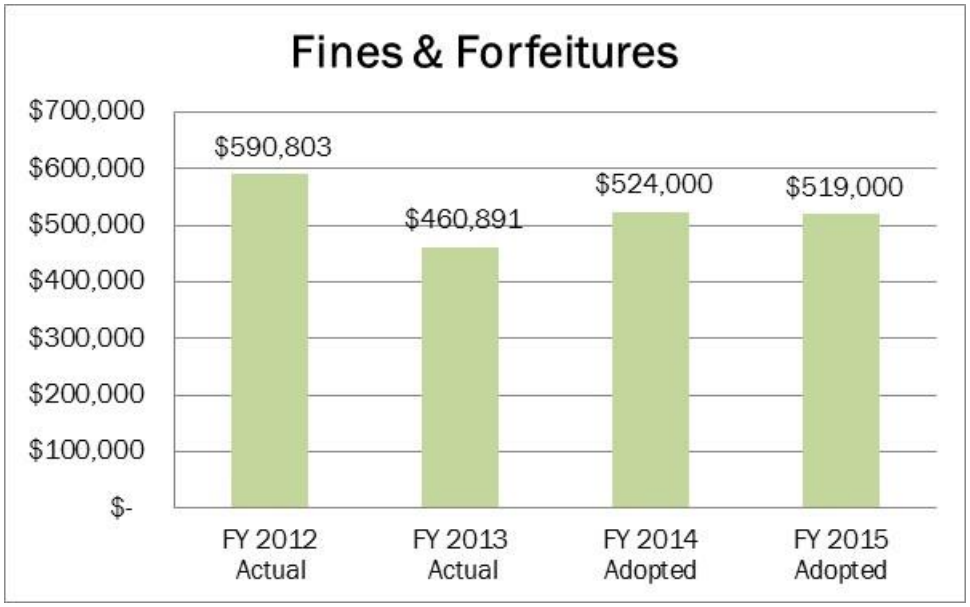
Tax Revenues include property (ad valorem) taxes, local option sales tax, sales and use taxes, business taxes, gross receipts, and franchise fees. The FY 2015 projection of $13,939,084 in tax revenue includes both current and delinquent assessments of ad valorem taxes and franchise fees. The current millage rate is 10.998.



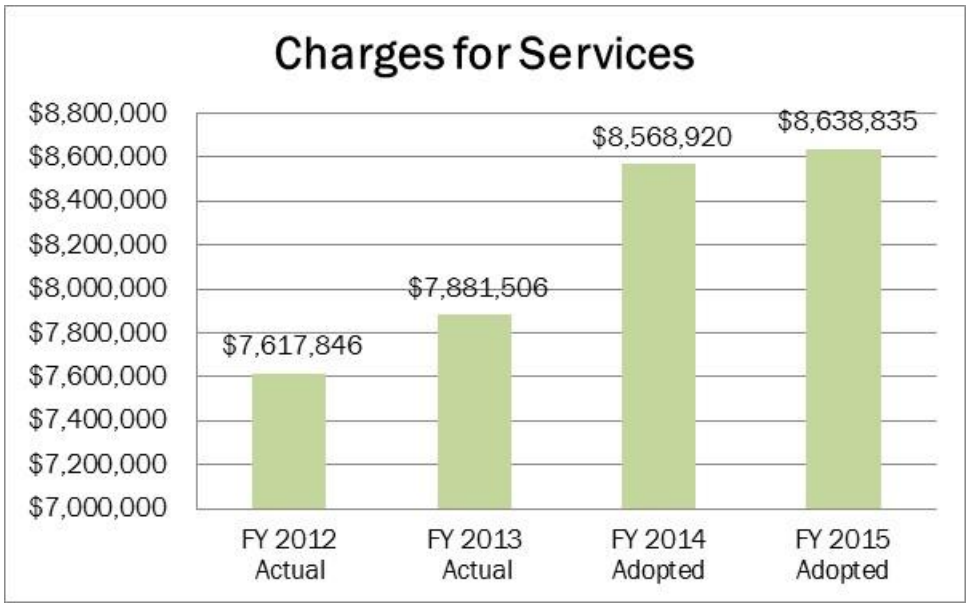
Licenses and Permits. Revenue from this source comes from licenses to conduct business in the City of Waycross. It includes beer and wine licenses, business permits and, application fees. Also included are any fees for permits and inspections.



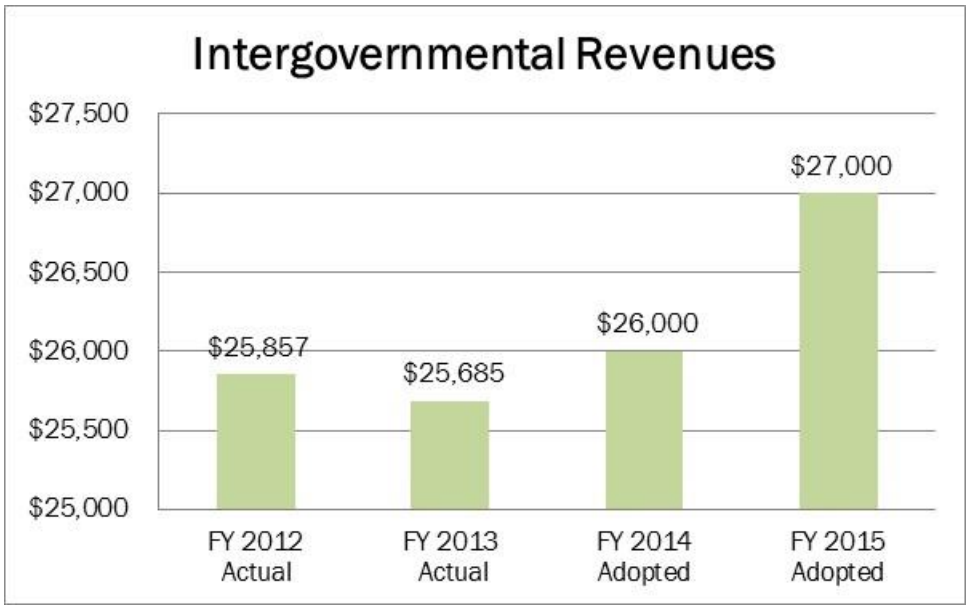
Fines and Forfeitures include municipal court fines and court fees.



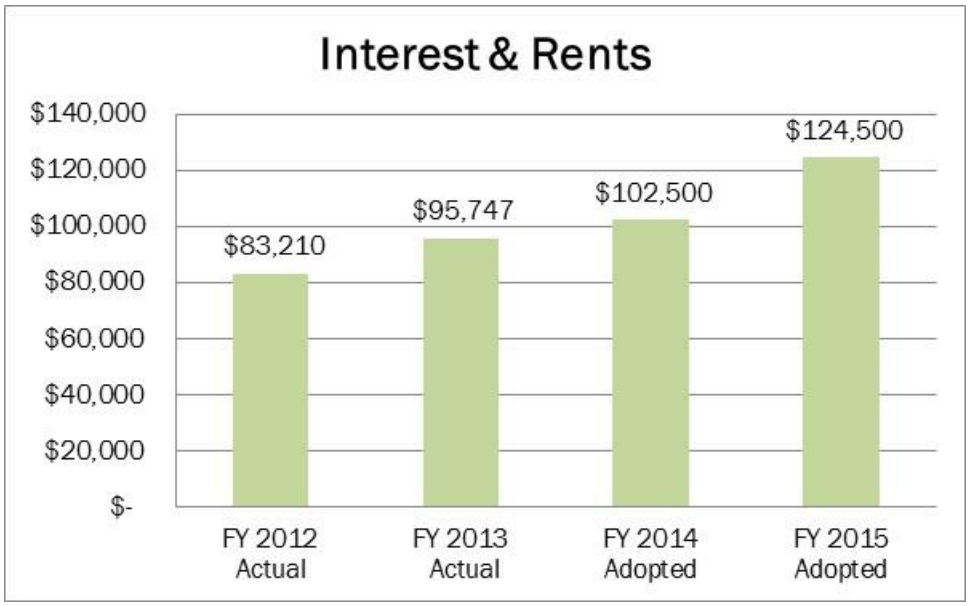
Charges for Services include joint services between the City of Waycross, Ware County Board of Education, and Waycross Housing Authority. It also includes cemetery lot charges, water and sewer charges, and waste management charges.



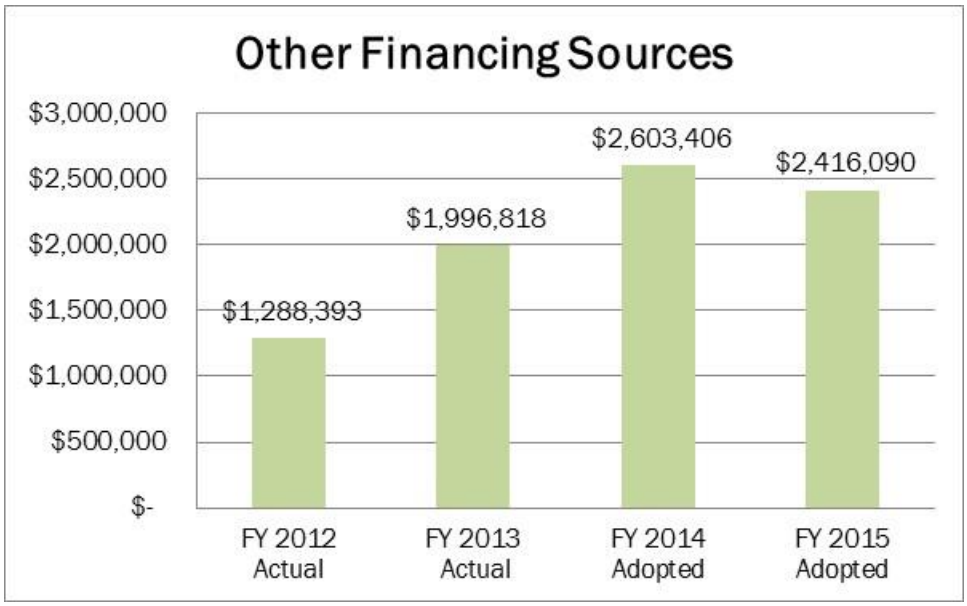
Intergovernmental revenues include federal and state monies received by the City.



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.

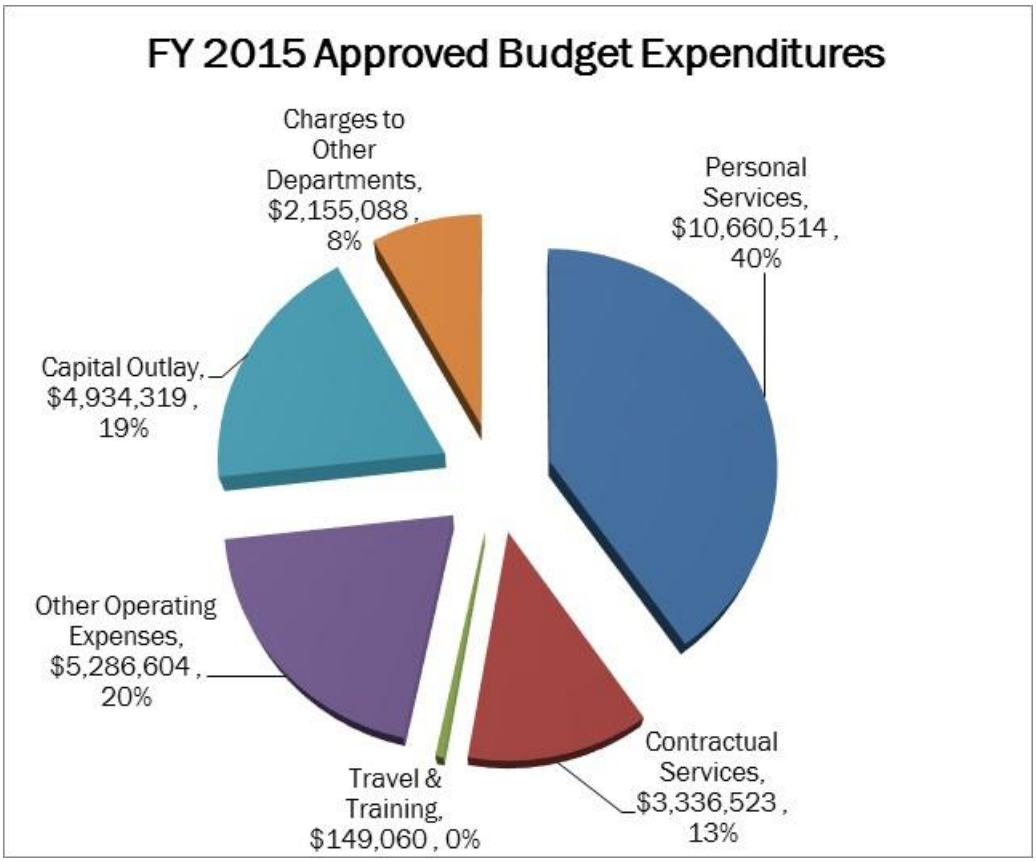


Other Financing Sources includes the operating transfers made between the various funds of the City.



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

All Funds by Expenditures	2012 Actual	2013 Actual	Adopted Budget FY 2014	Adopted Budget FY 2015
Personal Services	$ 9,660,390	$ 10,141,060	$ 10,699,723	$ 10,660,514
Contractual Services	$ 3,480,386	$ 3,252,551	$ 3,260,144	$ 3,336,523
Travel & Training	$ 114,578	$ 119,184	$ 152,341	$ 149,060
Other Operating Expenses	$ 4,347,296	$ 4,358,660	$ 5,456,937	$ 5,286,604
Capital Outlay	$ 1,814,731	$ 534,784	$ 5,079,722	$ 4,934,319
Charges to Other Departments	$ 1,729,109	$ 1,930,687	$ 1,929,776	$ 2,155,088
	$ -	$ -	$ -	$ -
Total Expenditures	$ 21,146,490	$ 20,336,926	$ 26,578,643	$ 26,522,109



Budget Total $26,522,109

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.

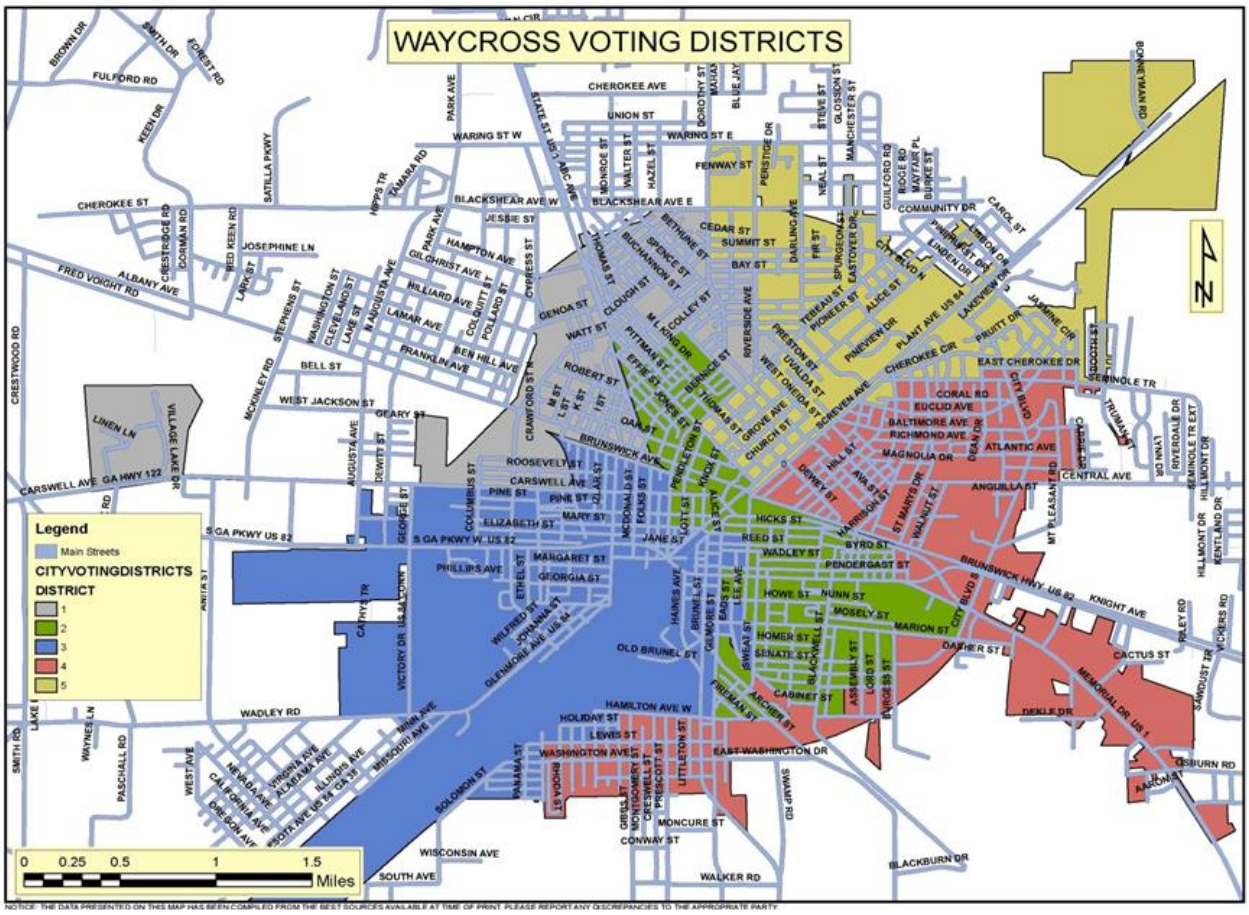
Waycross thrives on widely diversified manufactured, processed forest and tobacco products. Transportation facilities, modern health specialties and educational opportunities are above average, and careful attention to recreational amusements, entertainment, cultural and civic activities are given. The 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 deep water 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 - 2013

Top Five Employers
Baptist Village Inc.
Carolina Skiff
Enhanced Recovery Corp
Flash Foods Inc.
GATX Corporation

Source: Georgia Department of Labor

Table 10: Ten Largest Employers within surrounding counties - 2013

Employers	County
Coffee Regional Medical Center, Inc.	Coffee
Cornell Corrections	Charlton
Bway Corp	Clinch
Packers Sanitation Services	Coffee
Pcc Airfoils, Inc.	Coffee
Pilgram's Pride Corporation	Coffee
StaffMate	Coffee
Georgia Dept of Corrections	Ware
Surgical Associates of Atlanta	Ware
Walmart	Coffee

Source: Georgia Department of Labor

Miscellaneous Statistics

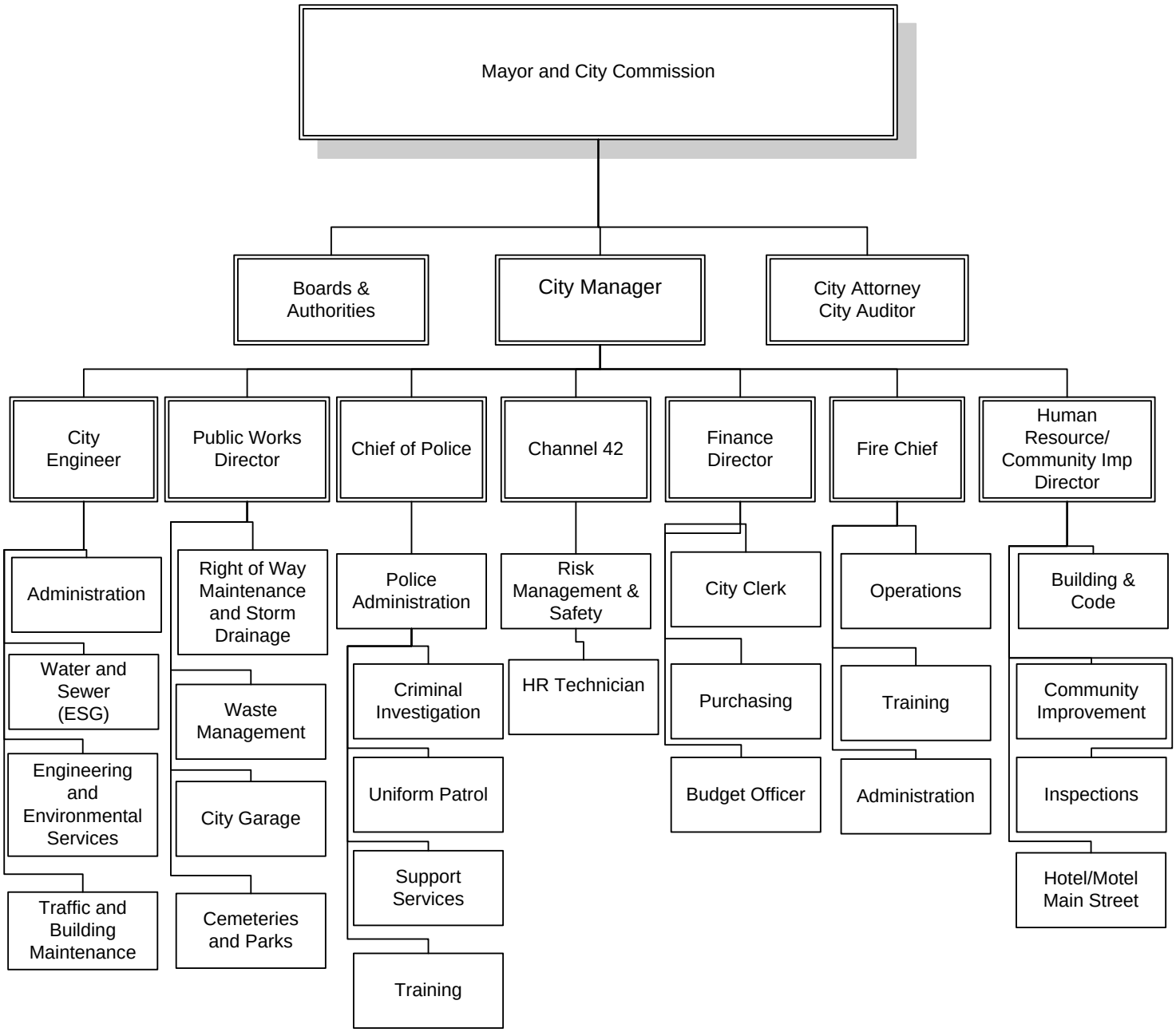
Date of Incorporation	November 1, 1874
Form of Government	Manager
Number of Employees (Excluding Police& Fire)	88
Area in Square Miles	11.69
Population:	
City	14,649
County	36,312
City of Waycross Facilities and Services	
Miles of Street	178
Number of Street Lights	2,053
Number of Traffic Lights	21
Culture 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	55
Number of Calls Answered	1192
Number of Inspections (Business & Beverage Lic & Consultations and Plan Review)	971
Number of Pre Plans Conducted	1400
Police Protection	
Number of Stations	1
Number of Police Personnel and Officers	71
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	7,565
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 & Budgeting

The basis of accounting and budgeting 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 identified 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 2014 strategic planning session on February 7-8, 2014. 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. This includes reviewing and updating the City's long term financial goals. 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. The remaining action items will be addressed throughout the remainder of Fiscal Year 2014 and also into Fiscal Year 2015. The key topics of discussion along with the list of action items are listed below.

City Parks

- Build shelters for E.E. Moore Park and Bailey Street Park.
- Build bathrooms at some of the parks with SPLOST 2014 Funds.

Armory

- Initiate Architectural Bid Process (City Engineer)

Visitor Center

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

City Auditorium

- Finish final projects pending at City Auditorium

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 will move forward in seeking to address this action item.

New 2014 SPLOST

- Create 2014 SPLOST Revenue priority listing.

Long Term Financial Goals

CITY OF WAYCROSS LONG TERM FINANCIAL GOALS	
Anticipated Complete Date	**Description of Goals**
FY 2016	Perform a Business License Audit of Gross Sales every other year but for only for selected accounts.
FY 2022	Continue to increase the General Fund's fund balance each year by $50,000 or greater until the General Fund's fund balance reaches $3.5 million.
FY 2018	Fund a capital reserve account for emergency purchases of vehicles and heavy equipment.
FY 2017	Consolidate all public works housing under the same roof (traffic and building maintenance, garage, highway/streets dept, and garbage department). All these departments are scattered amoung the city limits. This will save cost on utilities, repairs and maintenance.
FY 2019	Review all unused city properties for the purpose of selling, especially properties on the main thorough ways, and place the revenue into the community development fund for future community improvements.

Division Head Retreat

March 21, 2014

The division head and managers met for the 2014 staff strategic planning session on March 21, 2014. 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 2015 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 Thursday 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 2015. Again the main concern of the staff is budget restraints and continuing implementing ways to cut cost without cutting services. Below you will find a list of other items of discussion for Fiscal Year 2015 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
- 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

Budget Calendar

Below is the Budget Calendar for Fiscal Year 2015.

City of Waycross
Fiscal Year 2015
Budget Calendar

12/31/13	Mid-Year
01/24/14	FY2014 Projections forms posted on Intranet (COWnet)
01/31/14	Mail request for copy of Audit to various Organizations
02/07-02/08/14	Commission Budget Retreat
02/14/14	FY2014 Projections Due (email to Budget Officer)
02/07/14	Issue 5 Year Capital Plan Forms
02/28/14	Deadline to complete 5 Year Capital Plan
03/21/14	Strategic Planning Session with Staff
03/03/14	Memo to Division head regarding instructions from City Manager and Worksheets displayed on Intranet (COWnet) for FY2015 Budget
DEADLINE 03/31/14 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
04/17/14	Manager and Division Head Conference Begins
04/18/14	Manager and Division Head Conference Ends
05/16/14	Manager submits Budget Workbooks to Commission
05/16/14	Proposed Budget Summary (Lobby at City Hall)
05/22/14	Commission Budget Work Session @ 4:15 pm
05/30/14 06/03/14	1. First advertisement of Budget Public Hearing to appear in Waycross Journal Herald. 2. Second advertisement to appear in Waycross Journal Herald.
06/10/14	Budget Public Hearing @ 5:00 pm in Commission Chambers
06/17/14	Commission considers and adopts Fiscal Year 2015 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*:*

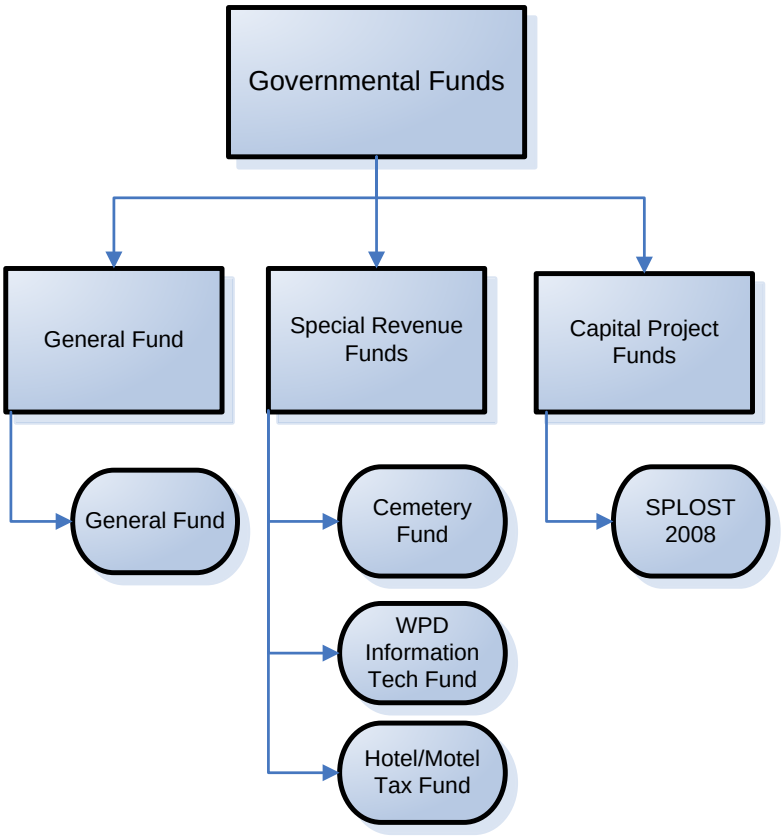
The department head shall fully explain the reason for the transfer and receive written approval from the division head. The City Manager is authorized to transfer budget amounts between line items within any department in conjunction with the department head; however, any revisions that alter the total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

This page is left blank intentionally

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 2015 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

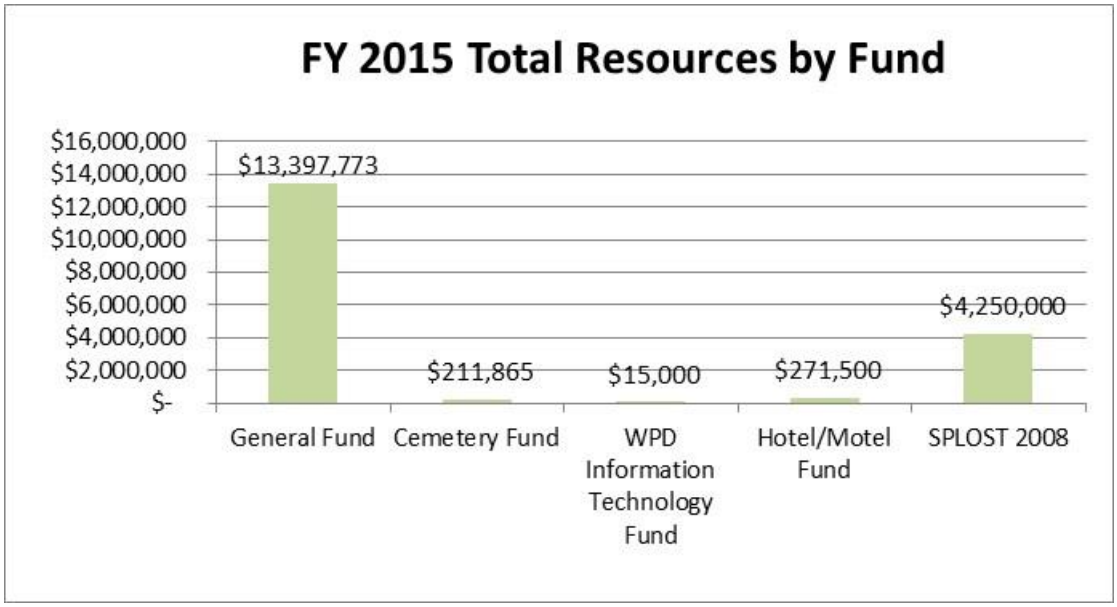
Special Purpose Local Option Sales Tax Fund 2008:
Special Purpose Local Option Sales Tax Fund 2008 Summary of Revenues and Expenditures

All Government Fund Types in FY 2015

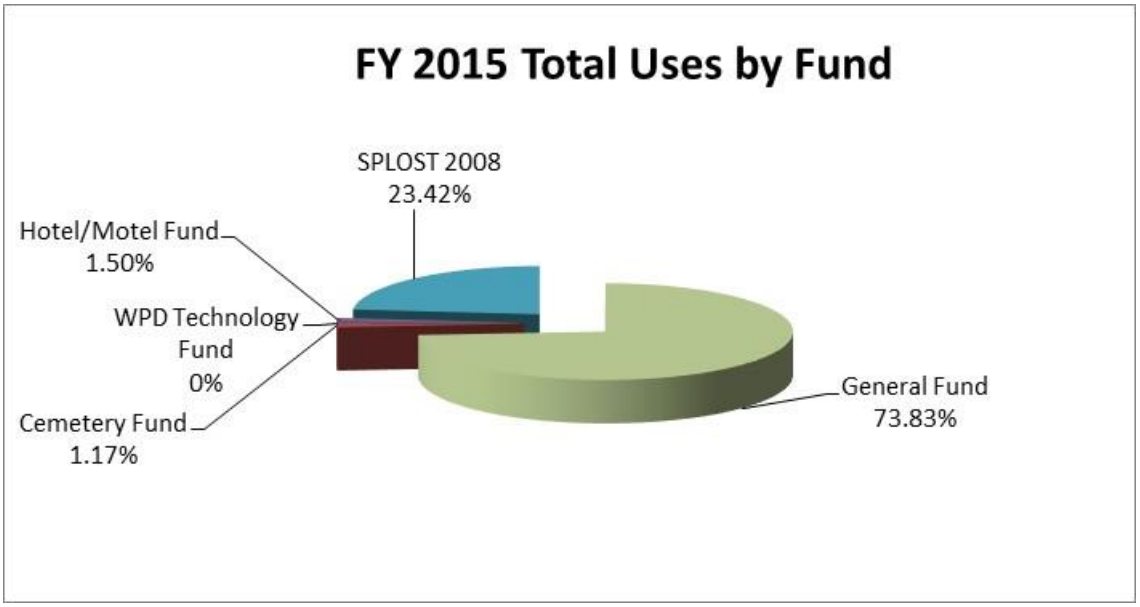
Combined Statement of Budgeted Revenues and Expenditures

	General	Cemetery Fund	WPD IT Fund	Hotel/Motel Tax Fund	SPLOST 2008
Resources					
Revenues					
Taxes	$ 9,158,931	$ -	$ -	$ 271,500	$ 250,000
Licenses and Permits	1,116,253	-	-	-	-
Fines and Forfeitures	504,000	-	15,000	-	-
Charges for Services	176,700	-	-	-	-
Intergovernmental	27,000	-	-	-	-
Interest & Rents	4,500	-	-	-	-
Other	190,500	121,000	-	-	-
Total Revenues	$11,177,884	$ 121,000	$ 15,000	$ 271,500	$ 250,000
Operating Transfers In					
General Fund	-	45,322	-	-	-
Water & Sewer Fund	1,600,513	-	-	-	-
Special Purpose Sales Tax	150,000	-	-	-	-
Cemetery Fund	25,845	-	-	-	-
Waste Management Fund	443,531	-	-	-	-
Community Improvement Fd		-	-	-	-
Other		45,543	-	-	4,000,000
Total Transfers In	$ 2,219,889	$ 90,865	$ -	$ -	$ 4,000,000
TOTAL RESOURCES	$13,397,773	$ 211,865	$ 15,000	$ 271,500	$ 4,250,000
Uses					
Expenditures					
General Government	$ 2,266,819	$ -	$ -	$ 109,500	$ -
Public Safety	7,749,327	-	15,000	-	-
Public Works	1,395,561	-	-	-	-
Cemetery		166,467	-	-	-
Community Improvement	415,001	-	-	-	-
Engineering	1,504,463		-		-
Capital Outlay	66,602	9,000	-	-	4,250,000
Reimbursements	-	-	-	-	-
	$13,397,773	$ 175,467	$ 15,000	$ 109,500	$ 4,250,000
Operating Transfers Out					
Data Processing	$ -	$ -	$ -	$ -	$ -
Public Buildings	-	-	-	-	-
Waste Management	-	-	-	-	-
Cemetery	45,308	-	-	-	-
City Garage	214,561	25,845	-		-
General Fund	-	10,553	-	162,000	-
Total Transfers Out	$ 259,869	$ 36,398	$ -	$ 162,000	$ -
TOTAL USES	$13,657,642	$ 211,865	$ 15,000	$ 271,500	$ 4,250,000
Net Resources	$ -	$ -	$ -	$ -	$ -
Beginning Fund Balance	$ 345,028	$ 59,733	$ 16,549	$ (21)	$ 4,988,246
Ending Fund Balance	**$ 345,028**	**$ 59,733**	**$ 16,549**	**$ (21)**	**$ 4,988,246**

The following bar graph illustrates the total FY 2015 budgeted revenues for all Governmental Funds.



The following pie graph illustrates the total FY 2015 budgeted expenditures for all Governmental Funds.



General Fund Expenditure Summary

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
General Government					
Mayor	$19,545	$25,012	$27,727	$26,666	$28,176
City Commissioners	80,554	89,383	107,216	103,385	106,756
Elections	21,909	124	12,600	13,629	7,100
City Attorney	60,656	83,018	89,344	103,572	92,023
City Auditor	47,500	29,500	29,500	29,500	29,500
Municipal Court Judge	74,213	69,311	73,600	66,438	73,600
City Manager	223,876	241,253	243,758	246,038	245,353
Channel 42	104,149	111,924	158,463	145,382	163,721
Finance	262,885	253,151	280,633	253,075	255,663
Purchasing	275,493	261,302	219,621	217,175	220,078
Accounting	297,080	311,204	303,230	319,480	322,920
Human Resources	183,070	194,999	199,227	200,627	238,208
Non-Operating	130,225	206,761	284,051	273,595	283,083
Transfer to Data Processing	69,712	71,310	0	0	0
Transfer to Public Buildings	50,170	51,234	0	0	0
Transfer to Garage Fund	290,132	210,420	214,561	214,561	216,327
Transfer to City Auditorium Fund			14,400	0	5,701
Transfer to Cemetery Fund	0	60,572	45,308	36,450	45,212
Total General Government	$2,191,172	$2,270,478	$2,303,239	$2,249,573	$2,333,421
Public Safety					
Police Department	$4,261,114	$4,359,595	$4,527,589	$4,513,054	$4,490,240
Fire Department	3,234,381	3,374,509	3,394,568	3,392,604	3,259,087
Total Public Safety	$7,495,495	$7,734,104	$7,922,157	$7,905,658	$7,749,327
Public Works					
Administration	$133,353	$144,434	$148,932	$145,881	$150,717
Highways & Streets	1,176,214	1,269,707	1,228,698	1,210,975	1,244,844
Total Public Works	$1,309,567	$1,414,141	$1,377,630	$1,356,856	$1,395,561
Community Improvement					
Animal Control	$22,802	$56,097	$59,040	$57,618	$59,781
Inspections/Code Enforcement	$179,678	$224,592	$214,626	$213,578	$228,260
Administration/Grants	171,413	151,730	158,156	155,281	126,960
Total Community Improvement	$373,893	$432,419	$431,822	$426,477	$415,001
Engineering					
Engineering	$471,275	$433,035	$477,811	$458,468	$477,298
Infrastructure Construction	216,637	206,275	243,537	205,235	297,748
Traffic	184,043	203,602	209,117	201,344	219,074
Public Buildings	97,238	98,701	159,221	158,740	160,343
Street Lights	356,642	318,594	360,000	344,673	350,000
Total Engineering	$1,325,835	$1,260,207	$1,449,686	$1,368,460	$1,504,463
Total General Fund	$12,301,644	$12,701,444	$13,484,534	$13,307,023	$13,397,773

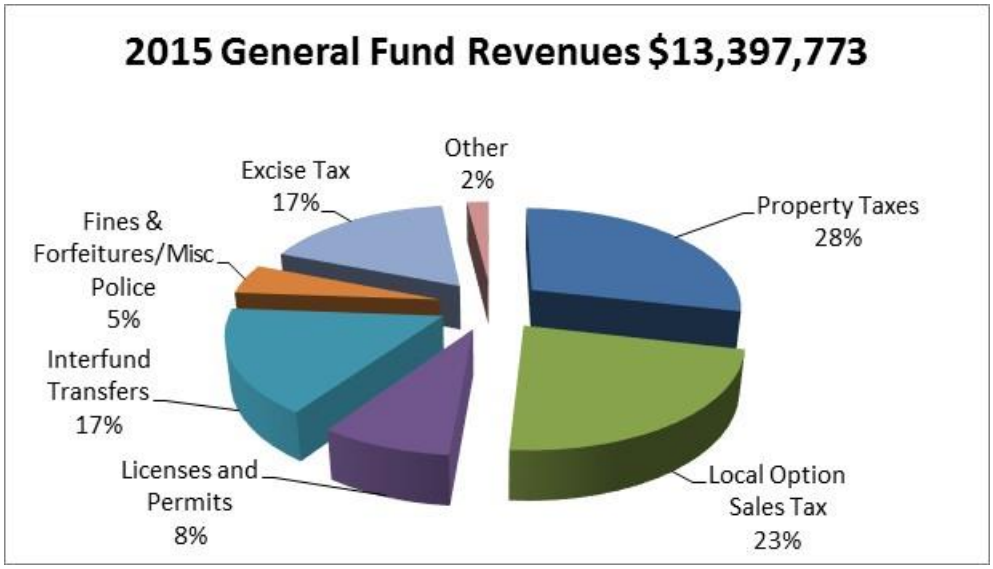
General Fund Revenue Summary

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
Property Taxes					
Current Property Tax	$2,883,575	$2,906,629	$3,100,000	$2,672,241	$3,100,000
Timber Tax	0	0	0	0	0
Delinquent Tax	97,358	106,688	90,000	288,217	90,000
Motor Vehicle	225,985	258,876	243,000	275,224	250,000
Titlte Ad Valorem Tax - TAVT		72,010	89,400	293,418	280,000
Railroad Equip Tax	68,591	64,508	68,000	69,536	68,000
Real Estate-Intangible	13,416	17,887	15,000	14,228	15,000
Occupational Sales Tax	717,810	705,348	755,000	863,322	805,000
Interest & Penalties	29,148	22,736	15,000	29,165	20,000
Total Property Taxes	$4,035,883	$4,154,680	$4,375,400	$4,505,351	$4,628,000
Sales Tax					
Local Option Sales Tax	$3,451,968	$3,534,581	$3,232,375	$2,834,559	$3,045,431
Total Sales Tax	$3,451,968	$3,534,581	$3,232,375	$2,834,559	$3,045,431
Excise Tax					
Utility Franchise Tax	$1,327,145	$1,242,729	$1,350,000	$1,154,004	$1,350,000
Hotel/Motel Tax	170,380	168,244	162,000	175,652	162,000
Mixed Drink Tax	15,361	14,083	16,000	18,353	16,000
Engery Excise Tax		717	2,500	9,268	6,500
Insurance Tax	687,100	729,815	729,800	755,654	756,000
Total Excise Tax	$2,199,986	$2,155,588	$2,260,300	$2,112,931	$2,290,500
Alcohol Wholesale Tax					
Liquor & Wine Tax	$35,642	$51,301	$48,653	$46,949	$48,653
Beer Tax	214,006	208,971	210,000	212,324	210,000
Total Alcohol Wholesale Tax	$249,648	$260,272	$258,653	$259,273	$258,653
Permits					
Building Permits	$31,895	$34,003	$30,000	$26,895	$30,000
Fire Inspection Permits	100	92	500	132	500
Plumbing Permits	3,225	2,833	3,000	3,476	3,000
Electrical Permits	9,070	7,800	9,000	7,860	9,000
Mechanical Permits	3,572	2,408	6,000	2,132	6,000
Mobile Home Permits	558	300	500	904	500
House Moving Permits	305	75	300	225	300
Signs Permits	3,870	2,815	3,000	1,740	3,000
Miscellaneous Permits	0	0	300	0	300
Total Permits	$52,596	$50,326	$52,600	$43,364	$52,600
Intergovernmental Revenue					
Housing Authority Taxes	$25,857	$25,685	$26,000	$27,068	$27,000
Total Intergovernmental	$25,857	$25,685	$26,000	$27,068	$27,000
Miscellaneous Fees					
Planning & Development	$0	$0	$0	$0	$0
Variance Fees	960	1,212	1,300	1,320	1,300
Special Exception Fees	0	0	500	0	500
Rezoning Fees	720	400	500	720	500
Sub-Division Fees	0	0	100	0	100

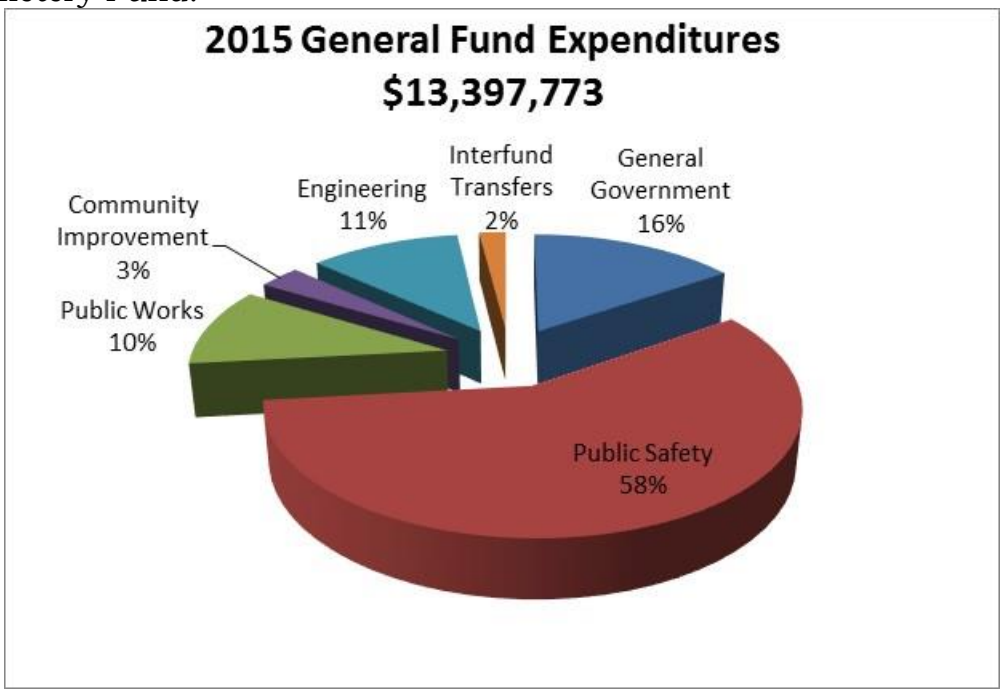
General Fund Revenue Summary (cont'd)

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
Miscellaneous Fees	3,387	2,032	5,000	3,464	5,000
Demolition Fees	825	550	1,000	525	1,000
Vacancy Inspection Fee	3,891	3,440	3,500	3,300	3,500
Misc Reports/Code/Zoning	146	92	500	1,725	500
Election Qualifying Fee	1,020	0	1,000	720	1,000
Driveways & Culverts Revenue	439	104	1,000	2,172	1,000
Total Miscellaneous Fees	$11,388	$7,830	$14,400	$13,946	$14,400
Miscellaneous Police Fees					
Reimb: Housing Authority	$0	$0	$0	$0	$0
Reimb: Board of Ed-SRO	91,626	108,963	110,000	113,905	110,000
Probationary Fees	0	45	0	0	0
Misc Police Fees	26,751	26,813	30,000	22,914	25,000
Total Miscellaneous Police Fees	$118,378	$135,821	$140,000	$136,819	$135,000
Channel 42					
Channel 42 City Revenue	$19,008	$30,772	$27,300	$26,046	$27,300
Split Fees	28	110	0	0	0
Total Channel 42 Fees	$19,036	$30,882	$27,300	$26,046	$27,300
Fines & Forfeiture					
Court Fines & Forfeitures	$538,158	$417,275	$475,000	$353,292	$475,000
Court Probationary Fees	11,935	9,662	9,000	4,617	9,000
Municipal Court Attorney Fees	20,129	16,134	20,000	15,169	20,000
Total Fines & Forfeiture Revenue	$570,222	$443,071	$504,000	$373,078	$504,000
Interest Income					
Cash in Bank Interest	$5	$0	$0	$0	$0
Bond Deposit Interest	482	281	500	208	500
Public Funds Interest	1,006	871	4,000	723	4,000
Total Interest & Income	$1,493	$1,152	$4,500	$931	$4,500
Miscellaneous Revenue					
Rental Income	0	0	0	0	0
Humane Society Revenue (County)		93,667	140,500	140,500	140,500
Miscellaneous Receipts	1,201	100,607	10,000	1,115	10,000
Surplus Property Sales	21,491	14,152	40,000	59,181	40,000
Total Miscellaneous Revenue	$22,692	$208,426	$190,500	$200,796	$190,500
Other Financing Sources					
Water & Sewer Fund	$963,733	$1,130,973	$1,478,338	$1,478,338	$1,600,513
SPLOST	53,905	14,954	150,000	0	150,000
Cemetery Fund	25,845	25,845	25,845	25,845	25,845
Reimb: WM-Dumpster			42,850	152,010	151,911
Waste Management	222,218	291,620	291,620	334,470	291,620
Transfer In Internal Service Funds		325,000	409,853	426,578	0
Community Improvement	0	0	0	0	0
Fund Balance	0	0	0	0	0
Total Other Financing Sources	$1,265,701	$1,788,392	$2,398,506	$2,417,241	$2,219,889
Total General Fund Revenue	$12,024,847	$12,796,706	$13,484,534	$12,951,403	$13,397,773

The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2015. Property taxes and Sales taxes are the largest source of revenue followed by Interfund Transfers. These sources make up 51% 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 58%. 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.

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
RESOURCES					
Revenue					
Cemetery Lots	$51,000	$44,450	$50,000	$41,450	$50,000
Interment Fees	$60,775	$59,380	$60,000	$63,175	$60,000
Monument & Transfer Fee	$10,979	$10,176	$10,000	$9,780	$11,000
Miscellaneous Revenue	0	0	0	0	0
Total Revenues	$122,754	$114,006	$120,000	$114,405	$121,000
Operating Transfers In					
General Fund	$0	$60,572	$36,450	$36,450	$45,322
Cemetery Trust Fund	$0	$0	$45,309	$45,309	$45,543
Total Transfers In	$0	$60,572	$81,759	$81,759	$90,865
Total Resources	$122,754	$174,578	$201,759	$196,164	$211,865
Uses					
Expenditures					
Personal Service	$39,455	$100,873	$101,638	$101,322	$99,941
Contractual Services	28,428	29,115	35,000	27,596	35,000
Travel & Training	0	0	0	0	0
Other Operating Expenses	54,321	51,825	54,655	55,220	57,371
Capital Outlay	0	0	0	0	9,000
Total Expenditures	$122,204	$181,813	$191,293	$184,138	$201,312
Operating Transfers Out					
Operating Transfers	$11,762	$10,521	$10,466	$10,466	$10,553
Total Transfers Out	$11,762	$10,521	$10,466	$10,466	$10,553
Total Uses	$133,966	$192,334	$201,759	$194,604	$211,865

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.

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
RESOURCES					
Revenue					
IT Revenue Fees	$20,581	$17,820	$15,000	$16,688	$15,000
Fund Balance			$5,000		
Total Revenues	$20,581	$17,820	$20,000	$16,688	$15,000
Operating Transfers In					
Operating Transfers					
Total Transfers In	$0	$0	$0	$0	$0
Total Resources	$20,581	$17,820	$20,000	$16,688	$15,000
Uses					
Expenditures					
Computers/Equipment	$23,105	$10,629	$20,000	$17,217	$15,000
Total Expenditures	$23,105	$10,629	$20,000	$17,217	$15,000
Operating Transfers Out					
Operating Transfers	$0	$0	$0	$0	$0
Total Transfers Out	$0	$0	$0	$0	$0
Total Uses	$23,105	$10,629	$20,000	$17,217	$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.

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
RESOURCES					
Revenue					
Hotel/Motel Tax Revenue	$283,118	$280,759	$271,500	$293,192	$271,500
Interest	$0	$0	$0	$0	$0
Total Revenues	$283,118	$280,759	$271,500	$293,192	$271,500
Operating Transfers In					
Transfers Ins	$0	$0	$0	$0	$0
Total Transfers In	$0	$0	$0	$0	$0
Total Resources	$283,118	$280,759	$271,500	$293,192	$271,500
Uses					
Expenditures					
Personal Services			$18,551	$21,350	$18,101
Tourism/Promotional Exp		$87,756	$90,949	$95,049	$91,399
Chamber of Comm T&C Bureau	$113,587	$0	$0	$0	$0
Total Expenditures	$113,587	$87,756	$109,500	$116,399	$109,500
Operating Transfers Out					
Operating Transfers	$170,380	$168,244	$162,000	$175,652	$162,000
Total Transfers Out	$170,380	$168,244	$162,000	$175,652	$162,000
Total Uses	$283,967	$256,000	$271,500	$292,051	$271,500

SPLOST 2008 Fund Summary

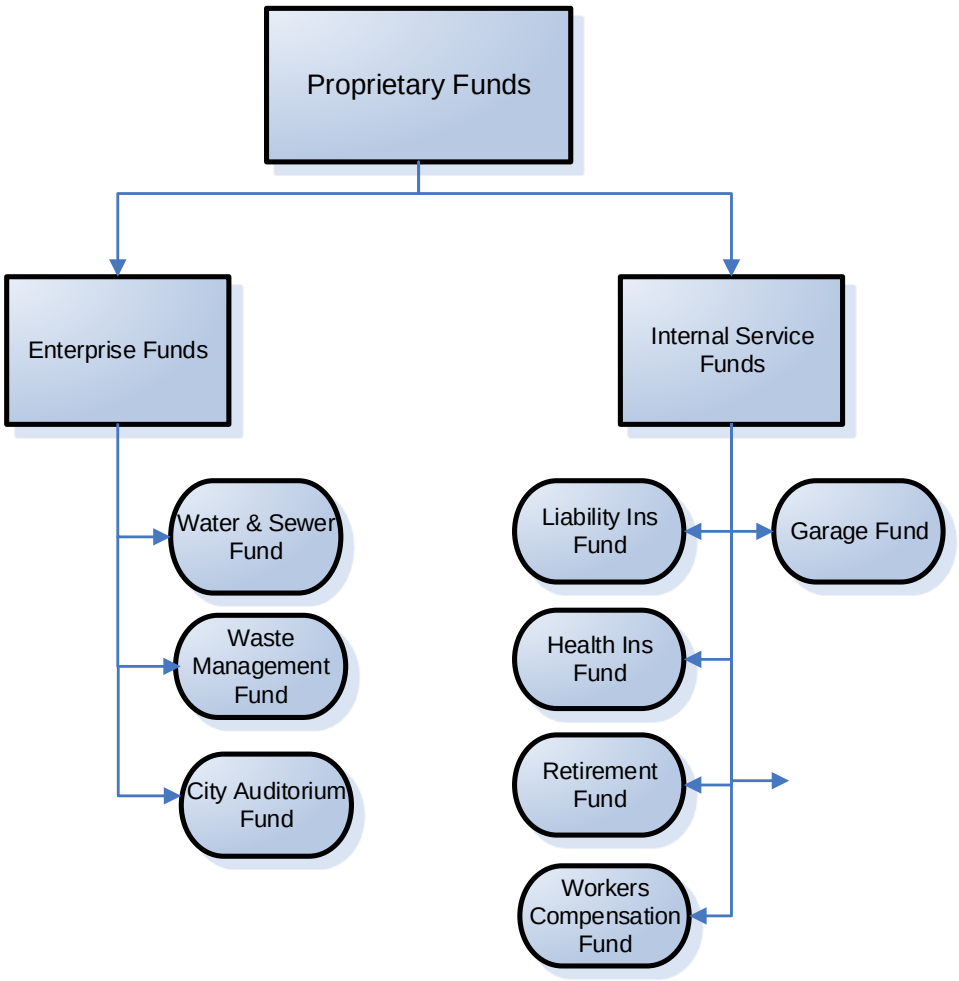
In 2008 voters approved a Special Purpose Local Option Sales Tax to fund a list of specifically identified capital projects. This sales tax will begin to be collected in October, 2008 and is split between the County and City based upon an agreed formula.

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
RESOURCES					
Revenue					
SPLOST Revenue	$2,110,404	$1,859,028	$1,858,345	$1,765,711	$250,000
Interest	$2,015	$3,496	$0	$2,375	$0
Fund Balance			$2,444,644	$0	$4,000,000
Total Revenues	$2,112,419	$1,862,524	$4,302,989	$1,768,086	$4,250,000
Operating Transfers In					
Transfers Ins	$0	$0	$0	$0	$0
Total Transfers In	$0	$0	$0	$0	$0
Total Resources	$2,112,419	$1,862,524	$4,302,989	$1,768,086	$4,250,000
Uses					
Expenditures					
Engineering Projects	$672,117	$44,383	$750,000	$146,006	$2,000,000
Public Buildings	293,626	0	0	0	0
Police Special Purpose Vehicles			325,700	276,170	0
Fire Dept Projects	0	0	359,089	358,640	0
Property Acq & Demolition	396	0	494,500	43,297	500,000
Water/Sewer Rehab & Expan	0	0	300,000	0	300,000
Information Technology	2,980	0	5,500	5,320	0
DDA Projects		0	250,000	263,483	0
Public Works Facility/Armory		0	150,000	0	900,000
Public Buildings-City Hall			41,200	4,572	400,000
Rehab City Auditorium	65,465	156,082	1,627,000	1,504,645	150,000
Total Expenditures	$1,034,582	$200,465	$4,302,989	$2,602,133	$4,250,000
Operating Transfers Out					
Operating Transfers	$0	$0	$0	$0	$0
Total Transfers Out	$0	$0	$0	$0	$0
Total Uses	$1,034,582	$200,465	$4,302,989	$2,602,133	$4,250,000

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 2015 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.

City Auditorium Fund – This fund is used to account for operations of the newly renovated auditorium. The income for this fund consist of Rental Fees and Deposits set by the City Commission. These fees are collected 30 days prior to the event.

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

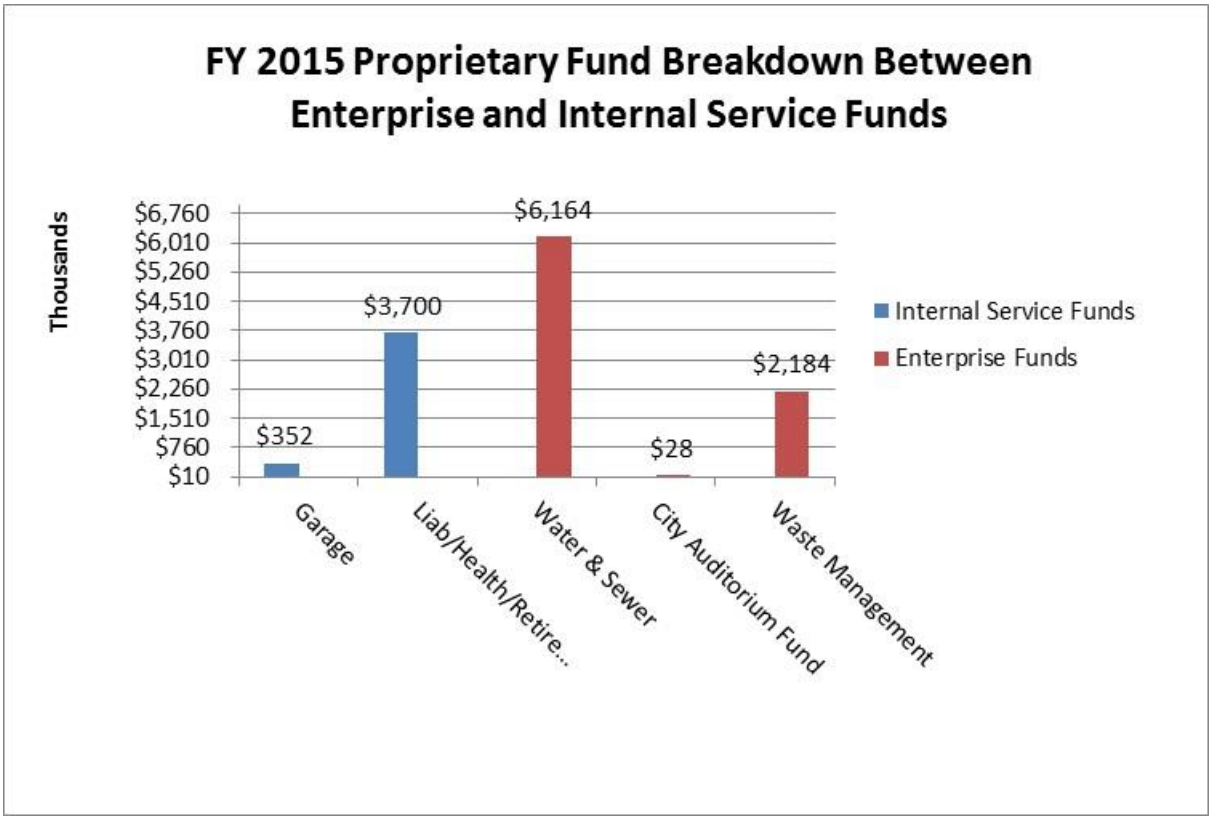
Waste Management Fund:
Waste Management Summary of Revenue and Expenditures

All Proprietary Fund Types in FY 2015

Combined Statement of Budgeted Revenues and Expenditures

				(Internal Service Funds)		
	Water & Sewer Fund	Waste Management	City Auditorium	Garage	Retirement Workers Comp	Total
Operating Revenues:						
Charges for Services	$5,101,000	$2,184,095	$22,000	$0	$0	$7,307,095
Miscellaneous Revenue	1,063,175	0	0	0	0	1,063,175
Total Revenues	$6,164,175	$2,184,095	$22,000	$0	$0	$8,370,270
Transfers In						
Transfers In	$0	$0	$0	$351,751	$3,699,879	$4,051,630
Total Transfers In	$0	$0	$5,701	$351,751	$3,699,879	$4,057,331
Total Revenues	$6,164,175	$2,184,095	$27,701	$351,751	$3,699,879	$12,427,601
Operating Expenditures:						
Personal Services	$0	$297,663	$5,383	$295,073	$0	$598,119
Contractual Services	2,499,300	1,172,000		0	0	$3,671,300
Travel & Training	0	1,000		0	0	$1,000
Other Operating Exp	477,704	177,516	21,318	49,177	3,699,879	$4,425,594
Capital Outlay	561,219	15,000	1,000	7,500	0	$584,719
Debt Service	977,953	0		0	0	$977,953
	$4,516,176	$1,663,179	$27,701	$351,751	$3,699,879	$10,258,686
Transfers Out						
Garage Fund	$47,486	$77,385	$0	$0	$0	$124,871
Data Processing	0	0	0	0	0	$0
Public Buildings	0	0	0	0	0	$0
General Fund	1,600,513	443,531	0	0	0	$2,044,044
Total Transfers Out	$1,647,999	$520,916	$0	$0	$0	$2,168,915
Total Expenditures	$6,164,175	$2,184,095	$27,701	$351,751	$3,699,879	$12,427,601

The following graph illustrates a breakdown of the total amount of Proprietary Funds $12,427,601, between Internal Service and Enterprise Funds.



Enterprise Funds

Water & Sewer Fund Summary

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
Operating Revenues					
Utility Service Fees	$5,187,692	$5,128,764	$5,236,790	$5,066,211	$5,101,000
Water/Sewer Taps	$19,417	$9,475	$12,000	$8,343	$12,000
Loads to Disposal	$219,503	$384,399	$300,000	$217,259	$250,000
Miscellaneous Revenue	577,013	630,325	629,027	686,854	801,175
Total Operating Revenues	$6,003,625	$6,152,964	$6,177,817	$5,978,667	$6,164,175
Operating Transfers In					
Interfund Transfers	$0	$0	$0	$0	$0
Total Transfers In	$0	$0	$0	$0	$0
Total Resources	$6,003,625	$6,152,964	$6,177,817	$5,978,667	$6,164,175
Operating Expenditures					
Water & Sewer Operations	$3,553,143	$3,105,860	$3,672,927	$3,147,627	$3,536,723
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	1,104,948	1,041,450	977,953	978,327	1,100,515
Total Operating Expenditures	$4,658,091	$4,147,310	$4,650,880	$4,125,953	$4,637,238
Other Financing Uses:					
Interfund Transfers	1,275,968	1,449,555	1,526,937	1,525,436	1,526,937
Total Other Financing Uses:	$1,275,968	$1,449,555	$1,526,937	$1,525,436	$1,526,937
Total Expenditures	$5,934,058	$5,596,865	$6,177,817	$5,651,389	$6,164,175

Waste Management Fund Summary

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
Operating Revenues					
Residential Garbage Fees	$861,420	$854,692	$855,185	$854,374	$855,185
Trash Collection Fees	493,100	488,866	489,000	483,576	489,000
Dumpster Fees		61,955	702,000	769,010	768,000
Reinstatement Fees	38,681	36,818	33,595	46,228	46,360
Miscellaneous Revenue	0	0	50	0	50
Container Deposits	5,600	3,250	2,500	2,750	2,000
Special Collections	6,094	4,076	1,000	4,750	2,500
Disconnect Fee	19,486	24,369	19,314	22,247	21,000
Misc Trailer Rentals	0	0	0	0	0
Total Operating Revenues	$1,424,382	$1,474,026	$2,102,644	$2,182,935	$2,184,095
Operating Transfers In					
Interfund Transfers	$0	$0	$0	$0	$0
Total Transfers In	$0	$0	$0	$0	$0
Total Resources	$1,424,382	$1,474,026	$2,102,644	$2,182,935	$2,184,095
Operating Expenditures					
Garbage/Yard Trash Collections	$1,382,029	$1,261,829	$1,314,298	$1,339,291	$1,287,799
Brown/White Goods	7,864	32,280	42,742	52,448	53,000
Dumpster Collection	0	0	654,850	780,803	751,911
Landfill Closure	13,910	7,925	14,000	18,875	14,000
Total Operating Expenditures	$1,403,803	$1,302,034	$2,025,890	$2,191,416	$2,106,710

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 14 years.

	Principal	Interest	Total
2014	$2,243	$465	$2,708
2015	$804,227	$173,726	$977,953
2016	$824,572	$153,380	$977,952
2017	$845,480	$132,472	$977,952
2018	$866,970	$110,982	$977,952
2019	$889,061	$88,891	$977,952
2020	$912,324	$66,183	$978,507
2021	$851,996	$43,307	$895,303
2022	$624,852	$24,819	$649,671
2023	$121,560	$15,945	$137,505
2024	$125,248	$12,257	$137,505
2025	$129,048	$8,457	$137,505
2026	$132,960	$4,542	$137,502
2027	$34,119	$256	$34,375
	$7,164,660	$835,682	$8,000,342

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
2015	$120,323	$34,141	$154,464
2016	$125,333	$29,131	$154,464
2017	$130,551	$23,913	$154,464
2018	$135,986	$18,478	$154,464
2019	$141,648	$12,816	$154,464
2020	$147,446	$6,919	$154,364
2021	$76,060	$1,171	$77,231
	$877,347	$126,570	$1,003,916

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
2015	$531,481	$84,590	$616,071
2016	$542,191	$73,880	$616,071
2017	$553,116	$62,955	$616,071
2018	$564,262	$51,809	$616,071
2019	$575,632	$40,439	$616,071
2020	$587,231	$28,840	$616,071
2021	$599,064	$17,007	$616,071
2022	$474,983	$4,935	$479,918
	$4,427,959	$364,454	$4,792,412

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
2015	$52,127	$12,369	$64,496
2016	$53,709	$10,787	$64,496
2017	$55,338	$9,158	$64,496
2018	$57,017	$7,479	$64,496
2019	$58,747	$5,749	$64,496
2020	$60,530	$3,967	$64,496
2021	$62,366	$2,130	$64,496
2022	$31,889	$359	$32,248
	$431,724	$51,999	$483,723

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
2015	$95,708	$41,797	$137,505
2016	$98,612	$38,893	$137,505
2017	$101,604	$35,901	$137,505
2018	$104,686	$32,819	$137,505
2019	$107,862	$29,643	$137,505
2020	$111,135	$26,370	$137,505
2021	$114,506	$22,999	$137,505
2022	$117,980	$19,525	$137,505
2023	$121,560	$15,945	$137,505
2024	$125,248	$12,257	$137,505
2025	$129,048	$8,457	$137,505
2026	$132,960	$4,542	$137,502
2027	$34,119	$256	$34,375
	$1,395,029	$289,404	$1,684,432

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
2014	$2,243	$465	$2,708
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
	$32,602	$3,256	$35,858

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, 2014. The lease agreements range from three to seven years.

FY2015 Year	Department	Description	Original Loan Amount	Annual Payments	Loan Balance as of 6/30	Maturity Date
2008	Highways/Streets	(1) 2008 Track Hoe Excavator	$142,760	$22,830	$15,036	Feb-15
2008	Water/Sewer	(1) 2007 Sewer Jet Truck	$250,980	$35,854	$23,614	Feb-15
2011	Patrol	(5) Chevy Impala's	$98,089	$34,243	$5,707	Aug-14
2011	Fire	(1) 2011 Ford F150	$15,259	$3,306	$6,915	Aug-16
2011	Highways/Streets	(1) 2012 Int 7500 Dump Truck	$82,878	$17,937	$37,514	Aug-16
2012	CIU/Patrol	(6) 2012 Chevy Impala's	$136,673	$48,563	$44,006	May-15
2012	Public Works	(1) Street Sweeper	$152,105	$32,798	$92,424	May-17
2012	Animal Control	(1) 2012 Ford F150	$21,475	$4,631	$13,049	May-17
2013	Patrol	(4) 2012 Chevy Impala's	$89,824	$31,218	$48,322	Jan-16
2014	Highways/Streets	(1) 2014 Side Arm Tractor/Mower	$117,337	$25,470	$117,337	Jul-19
			$1,107,381	$256,850	$403,925	

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	$ 380,311	$ -	$ -	$ 23,614	$ -	$ -	$ 403,925
Georgia Environmental Facilities Authority Note	-	-	-	$ 8,000,342	-	-	$ 8,000,342
Revenue Bonds	-	-	-	$ -	-	-	$ -
Total	$ 380,311	$ -	$ -	$ 8,023,956	$ -	$ -	$ 8,404,267

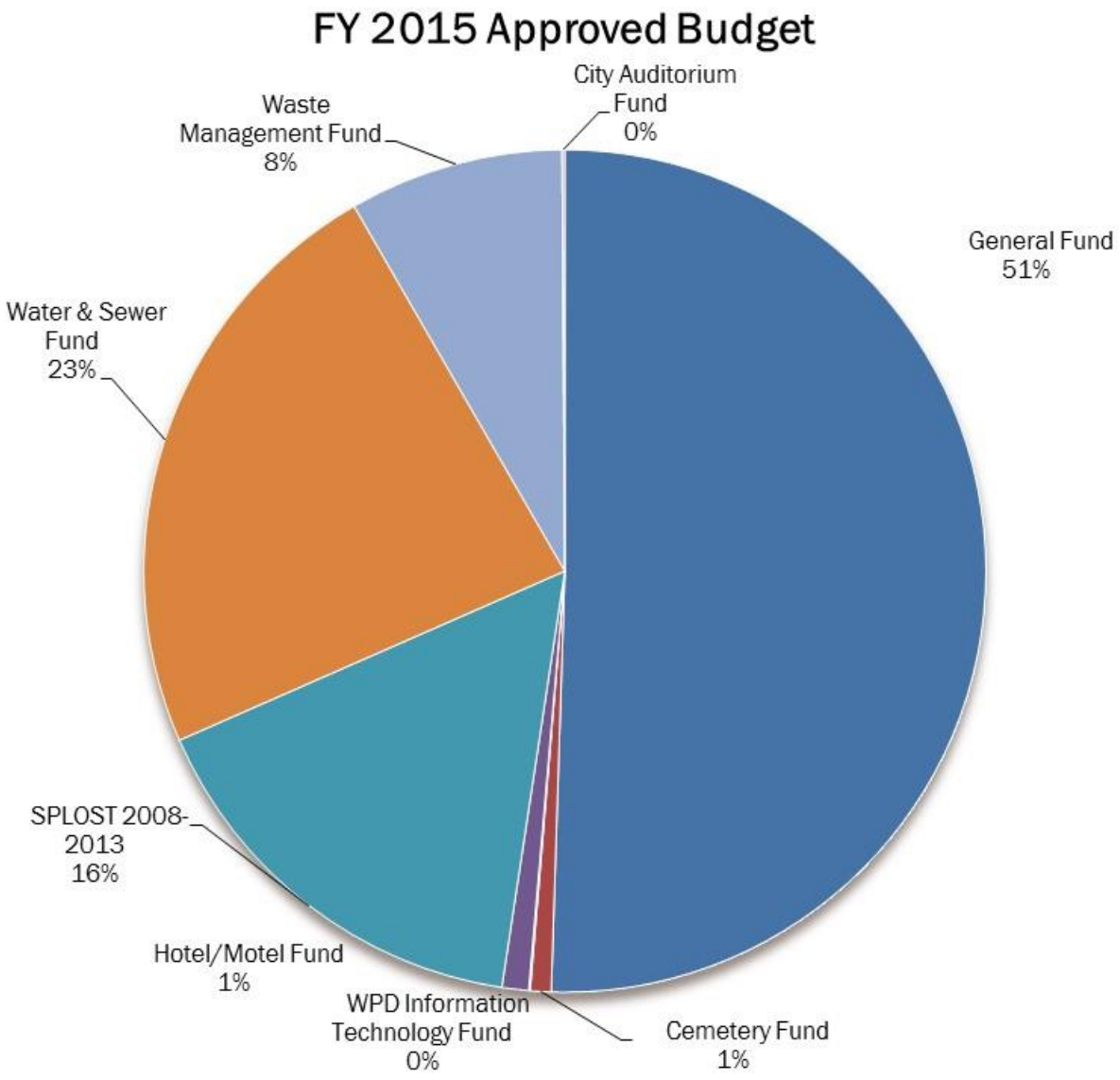
Legal Debit Margin

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 $285,131,153 resulting in a legal debt limit of $28,513,115. With general obligations indebtedness outstanding of $8,404,267, the resulting debt margin is $20,108,848.

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.

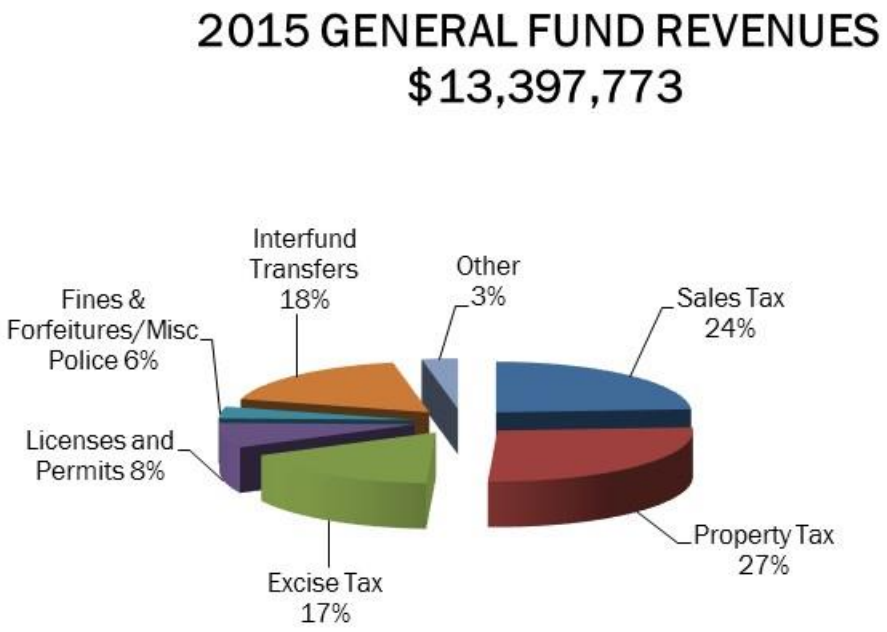
FY 2015 BUDGET TOTAL AND FINANCIAL CONDITION



Budget Total $26,522,109

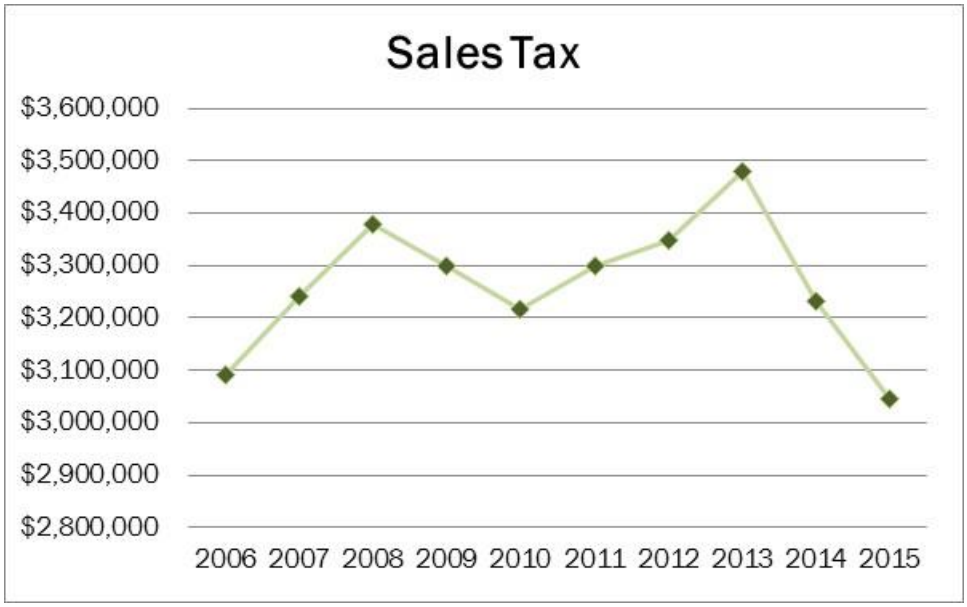
General Fund Summary

The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2015. 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.



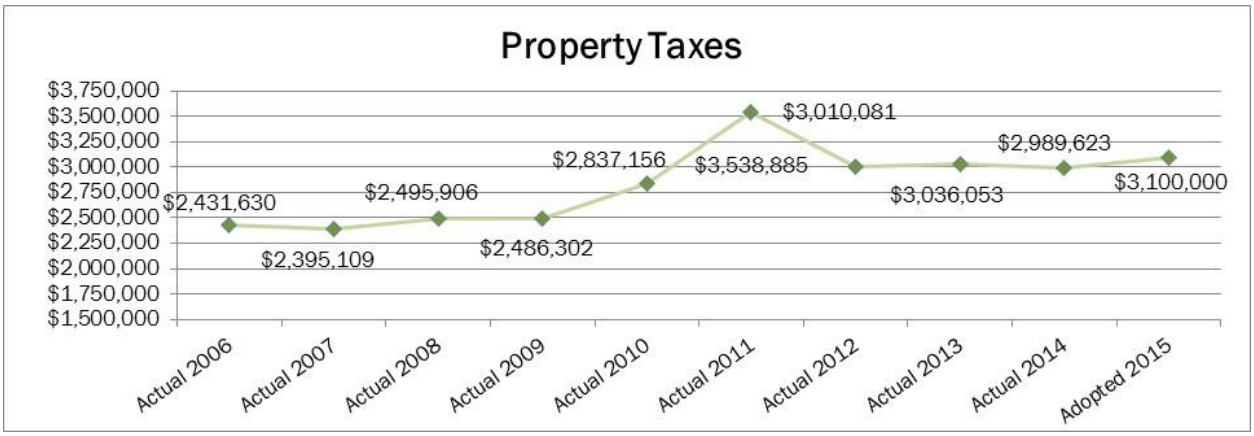
<u>Sales Tax</u>

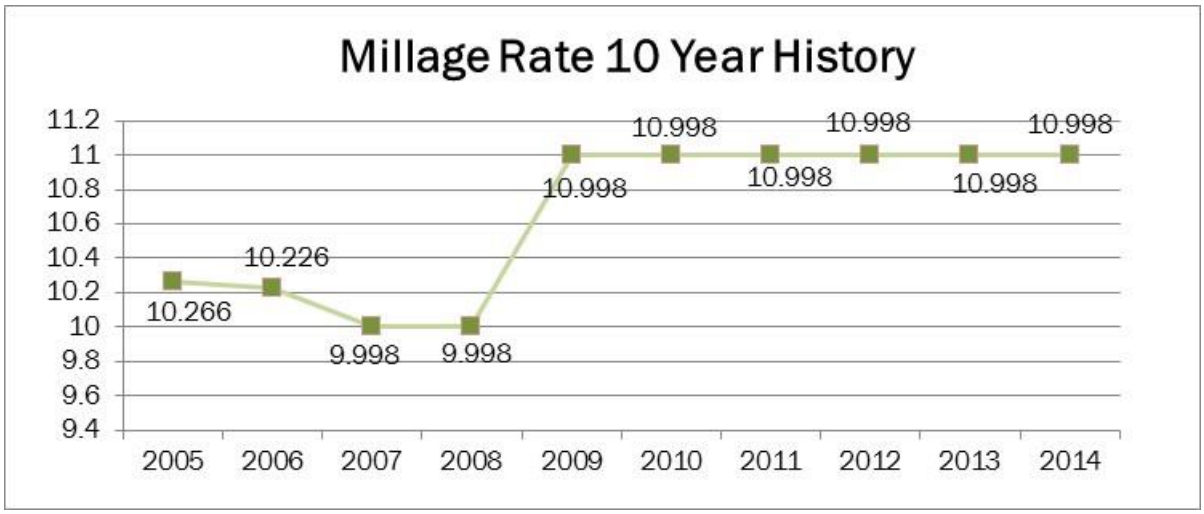
Sales taxes are budgeted to decrease by $186,944. The FY 2015 budgeted amount was projected on the current economic trend and the new LOST negotiated rate, the City's rate is 44.5% and the County's rate is 55.5%. This will be a decrease of 3.5% from the previous year. The city was extremely conservative on estimating the Sales Tax budget amount. However, the trend in sales tax revenues has been continuing to decrease since December 2012.



Property Tax

Property taxes are the largest source of revenue for the city's General Fund. The total amount budgeted for FY 2015 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 Commissioners have approved the Millage rate for FY 2014 of 10.998, the same rate as last year.



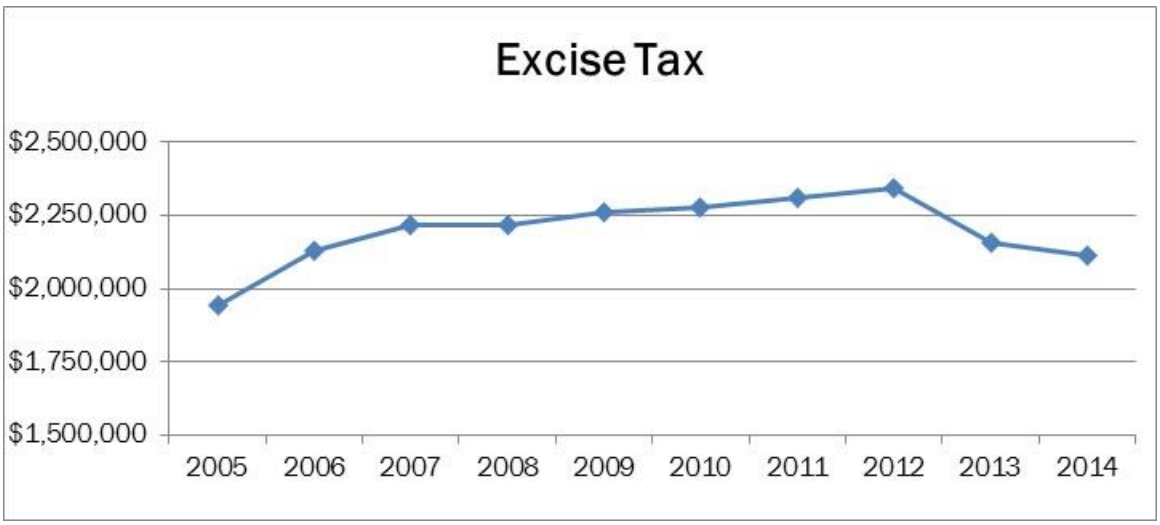


Principle Taxpayers
For The Year Ended June 30, 2013

	Assessed Value	Tax Levied
CSX Corporation	29,208,483	321,235
Georgia Power Company	4,710,938	51,811
Kolb & Wheeler & Walters	3,490,174	38,385
Lowe's Home Centers, Inc	3,435,247	37,781
WalMart Stores East LP	3,125,054	34,369
WalMart Stores, Inc	2,951,744	32,463
Lowe's Home Centers, Inc	1,755,492	19,307
Kemp Ridge Holdings. LLC	1,685,516	18,537
The Kroger Company	1,639,301	18,029
Sears Roebuck & Co.	1,619,758	17,814
Total	53,621,707	589,731

Excise Tax

Excise taxes are budgeted to increase by $32,800 or 1% over FY 2014 budget. These taxes consist of utility franchise, mixed drink, a percentage of the hotel/motel taxes, and the insurance premium taxes.

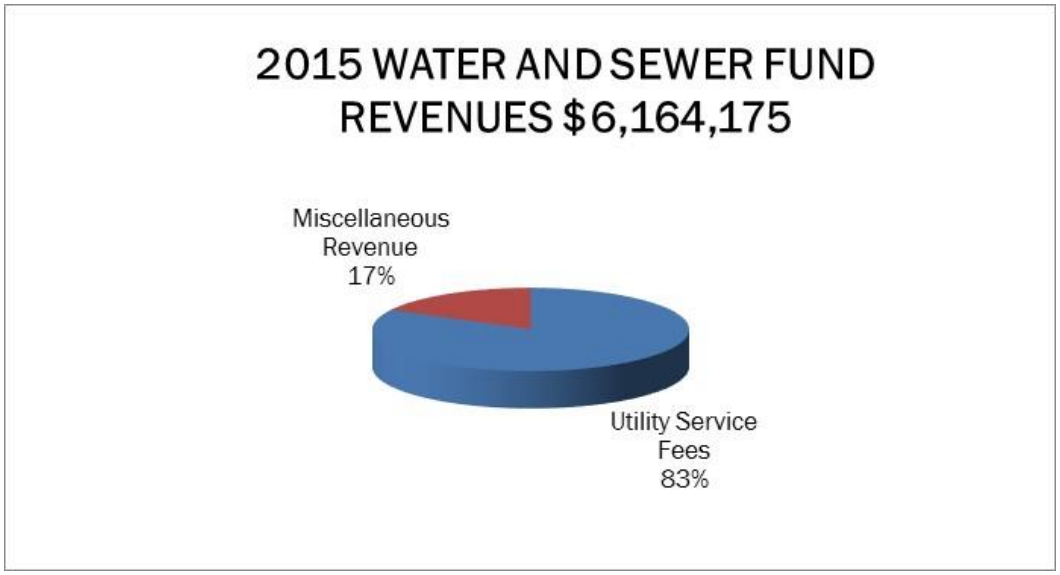


SUMMARY

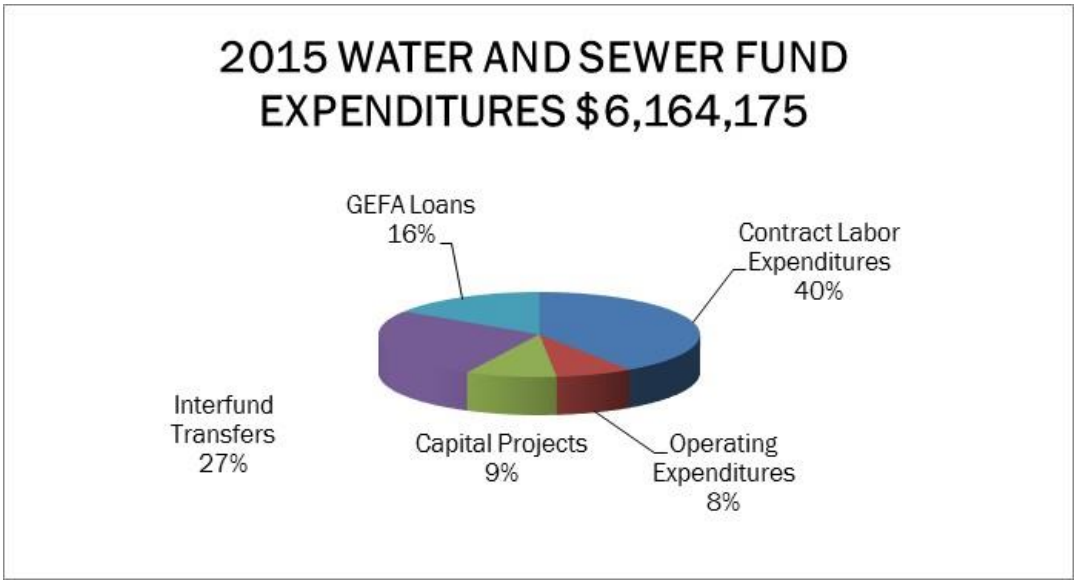
General Fund Expenditures	2014 Budget	2015 Budget	Difference	%
Mayor	$27,727	$28,176	$449	1.6%
Commission	$107,216	$106,756	-$460	-0.4%
City Elections	$12,600	$7,100	-$5,500	-43.7%
City Attorney	$89,344	$92,023	$2,679	3.0%
City Auditor	$29,500	$29,500	$0	0.0%
Municipal Court Judge	$73,600	$73,600	$0	0.0%
City Manager	$243,758	$245,353	$1,596	0.7%
Channel 42	$158,463	$163,721	$5,258	3.3%
Finance Administration	$280,633	$255,663	-$24,970	-8.9%
Purchasing /Warehouse/City Hall	$219,621	$220,078	$457	0.2%
Accounting	$303,230	$322,920	$19,690	100.0%
Human Resource	$193,927	$238,208	$44,281	22.8%
Police Administrative	$530,833	$558,048	$27,215	5.1%
Criminal Investigation	$690,584	$695,607	$5,023	0.7%
Uniform Patrol	$2,493,511	$2,389,955	-$103,556	-4.2%
Support Service	$479,601	$506,553	$26,952	5.6%
Training/Personnel	$120,082	$118,010	-$2,072	-1.7%
SWAT	$33,704	$42,363	$8,659	25.7%
School Resource Officer	$179,273	$179,705	$432	0.2%
Fire	$3,394,568	$3,259,087	-$135,481	-4.0%
Public Works Office	$148,932	$150,717	$1,785	1.2%
Highway & Streets	$1,228,698	$1,244,844	$16,146	1.3%
Comm Imp - Animal Control	$59,040	$59,781	$741	1.3%
Comm Imp - Inspections	$214,927	$228,260	$13,333	6.2%
Comm Imp - Administration	$158,156	$126,960	-$31,196	-19.7%
Engineering	$477,811	$477,298	-$513	-0.1%
Infrastructure Construction	$243,537	$297,748	$54,211	22.3%
Traffic Engineering	$207,064	$219,074	$12,010	5.8%
Public Buildings	$161,274	$160,343	-$931	100.0%
Street Lights	$360,000	$350,000	-$10,000	-2.8%
Non-Operating Internal Funds	$274,269	$267,240	-$7,029	-2.6%
Non-Operating Contributions	$217,900	$217,900	$0	0.0%
Non-Operating Other Cost	$71,151	$65,183	-$5,968	-8.4%
Total	**$ 13,484,534**	**$ 13,397,773**	**$ (86,761)**	-0.6%

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 2015 budget is .22% less than the FY 2014 budget that was $6,177,817. No utility rate increase 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	2014 Budget	2015 Budget	Difference	%
Water Service Fees	$ 2,499,612	$ 2,416,000	$ (83,612)	-3.3%
Sewer Service Fees	$ 2,737,178	$ 2,685,000	$ (52,178)	-1.9%
Water/Sewer Taps	$ 12,000	$ 12,000	$ -	0.0%
Reinstatment Charges	$ 120,000	$ 120,000	$ -	0.0%
Loads to Disposal	$ 300,000	$ 250,000	$ (50,000)	-16.7%
Account Set Up Fee	$ 18,000	$ 18,000	$ -	0.0%
Sewer Fees-Satilla W/S Authority	$ 327,777	$ 497,675	$ 169,898	51.8%
Return Check Fees	$ 6,000	$ 5,000	$ (1,000)	-16.7%
Utility Site Rental Fees	$ 95,000	$ 98,000	$ 3,000	3.2%
Disconnect Fee	$ 55,000	$ 55,000	$ -	0.0%
Miscellaneous Revenues	$ 7,250	$ 7,500	$ 250	3.4%
Fund Balance			$ -	
Total	**$ 6,177,817**	**$ 6,164,175**	**$ (13,642)**	**-0.2%**

Expenditures

Water & Sewer Expenditures	2014 Budget	2015 Budget	Difference	%
Water Plant	$ 3,672,927	$ 3,536,723	$ (136,204)	-3.7%
Non-Operating	$ 2,504,890	$ 2,627,452	$ 122,562	4.9%
Total	**$ 6,177,817**	**$ 6,164,175**	**$ (13,642)**	**-0.2%**

Waste Management Fund

The garbage collection and commercial dumpster services are still being outsourced with Southland Waste Company. There will be no rate increase for the Garbage or Yard Trash fees for this budget year. Also this department will continue with the weekly Brown & White good pickups (at the minimum of 5 items) at no charge to our citizens.

SUMMARY

Waste Management Revenues	2014 Budget	2015 Budget	Difference	%
Residential Garbage Fees	$ 855,185	$ 855,185	$ -	0.0%
Trash Collections Fees	$ 489,000	$ 489,000	$ -	0.0%
Dumpster Fees	$ 702,000	$ 768,000	$ 66,000	100.0%
Reinstatment Charges	$ 33,595	$ 46,360	$ 12,765	38.0%
Garbage Container Violation	$ 50	$ 50	$ -	0.0%
Container Deposit	$ 2,500	$ 2,000	$ (500)	-20.0%
Special Collections	$ 1,000	$ 2,500	$ 1,500	150.0%
Disconnect/Connect Fee	$ 19,314	$ 21,000	$ 1,686	100.0%
Total	**$ 2,102,644**	**$ 2,184,095**	**$ 81,451**	**3.9%**

Expenditures

Waste Management Expenditures	2014 Budget	2015 Budget	Difference	%
Garbage & Yard Trash Collection	$ 1,314,298	$ 1,287,799	$ (26,500)	-2.0%
Brown/White Goods	$ 42,742	$ 53,000	$ 10,258	24.0%
Dumpster Collections	$ 612,000	$ 751,911	$ 139,911	100.0%
Landfill Closure	$ 14,000	$ 14,000	$ 0	0.0%
Non-Operating	$ 119,604	$ 77,385	$ (42,219)	-35.3%
Total	**$ 2,102,644**	**$ 2,184,095**	**$ 81,451**	**3.9%**

Cemetery Fund

Due to the economic downturn for the past several years, the Cemetery Fund has had a significant decrease in revenue. During FY 2015 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	2014 Budget	2015 Budget	Difference	%
Sales: Cemetery Lots	$ 50,000	$ 50,000	$ -	0.0%
Interment Fees	$ 60,000	$ 60,000	$ -	0.0%
Monument & Transfer Fee	$ 10,000	$ 11,000	$ 1,000	10.0%
Remib: General Fund	$ 36,450	$ 45,322	$ 8,872	0.0%
Cash In Bank Interest	$ -	$ -	$ -	0.0%
Reimb: Cemetery Trust	$ 45,309	$ 45,543	$ 234	0.0%
Total	**$ 201,759**	**$ 211,865**	**$ 10,106**	**5.0%**

Cemetery Fund Expenditures	2014 Budget	2015 Budget	Difference	%
Personal Services	$ 101,638	$ 99,941	$ (1,697)	-1.7%
General Operating	$ 100,121	$ 102,924	$ 2,803	2.8%
Capital Outlay	$ -	$ 9,000	$ 9,000	0.0%
Total	**$ 201,759**	**$ 211,865**	**$ 10,106**	**5.0%**

WPD Information Technology Fund

This fund's revenue has been decreasing.

WPD Information Technology FD	2014 Budget	2015 Budget	Difference	%
IT Revenue Fee	$ 20,000	$ 15,000	$ (5,000)	-25.0%
Total	**$ 20,000**	**$ 15,000**	**$ (5,000)**	-25.0%

Expenditures

WPD Information Technology FD	2014 Budget	2015 Budget	Difference	%
Computer/Equipment	$ 20,000	$ 15,000	$ (5,000)	-25.0%
Total	**$ 20,000**	**$ 15,000**	**$ (5,000)**	**-25.0%**

Hotel/Motel Tax Fund

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

Hotel/Motel Tax Fund	2014 Budget	2015 Budget	Difference	%
Hotel/Motel Tax Revenue	$ 271,500	$ 271,500	$ -	0.0%
Total	**$ 271,500**	**$ 271,500**	**$ -**	**0.0%**

Expenditures

Hotel/Motel Tax Fund	2014 Budget	2015 Budget	Difference	%
Personal Services	$ 18,551	$ 18,101	$ (450)	0.0%
Operating Expenses	$ 90,949	$ 91,399	$ 450	100.0%
Reimburse General Fund	$ 162,000	$ 162,000	$ -	0.0%
Total	**$ 271,500**	**$ 271,500**	**$ -**	**0.0%**

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 which include major repairs to public buildings, infrastructure improvements to streets, and renovation of the City Auditorium.

SUMMARY

SPLOST Fund 2008-2013	2014 Budget	2015 Budget	Difference	%
Special Purpose Sales Tax Revenue	$ 1,858,345	$ 250,000	$(1,608,345)	-86.5%
Interest Earned	$ -	$ -		0.0%
Fund Balance	$ 2,444,644	$ 4,000,000	$ 1,555,356	0.0%
Total	**$ 4,302,989**	**$ 4,250,000**	**$ (52,989)**	-1.2%

Expenditures

SPLOST Fund 2008-2013	2014 Budget	2015 Budget	Difference	%
Engineering Projects	$ 750,000	$ 2,000,000	$ 1,250,000	166.7%
Police Department Project	$ 325,700		$ (325,700)	0.0%
Fire Department Projects	$ 359,089	$ -	$ (359,089)	-100.0%
Property Acq & Demolition	$ 494,500	$ 500,000	$ 5,500	1.1%
Water/Sewer Rehab & Expansion	$ 300,000	$ 300,000	$ -	0.0%
Information Technology	$ 5,500		$ (5,500)	0.0%
DWDA Projects	$ 250,000	$ -	$ (250,000)	0.0%
Public Works Facility/Armory	$ 150,000	$ 900,000	$ -	0.0%
Public Buildings - City Hall	$ 41,200	$ 400,000		
Rehab City Auditorium	$ 1,627,000	$ 150,000	$(1,477,000)	-90.8%
Total	**$ 4,302,989**	**$ 4,250,000**	**$ (52,989)**	-1.2%

City Auditorium fund

As of February 2014 the City Auditorium was renovated for the purpose of holding events such as special meetings, parties, and weddings. The auditorium is open for rental by the public. The renovation was funded with the proceeds received with the 1% Special Purpose Local Option Sales Tax. This project has been a positive impact on our city. The cost of the renovation was $1.8 million.

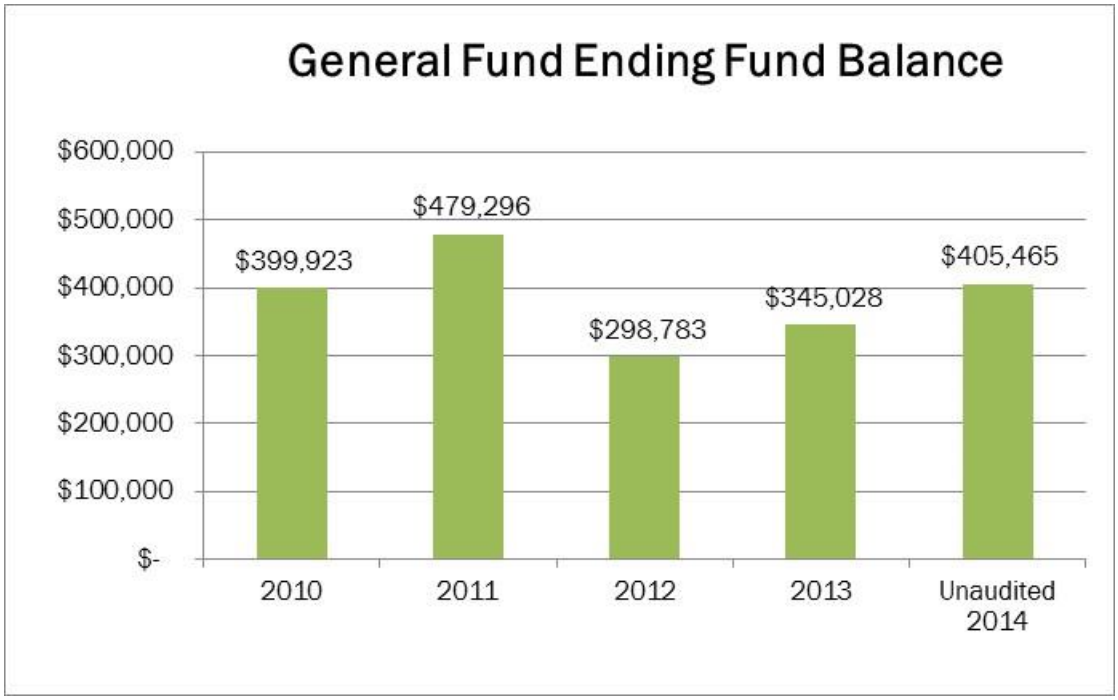
City Auditorium Fund	2014 Budget	2015 Budget	Difference	%
Rental Income	$ 3,000	$ 22,000	$ 19,000	633.3%
Rental Deposits	$ -	$ -	$ -	
Reimb from General Fund	$ 14,400	$ 5,701	$ (8,699)	-60.4%
Total	**$ 17,400**	**$ 27,701**	**$ 10,301**	**59.2%**

Expenditures

City Auditorium Fund	2014 Budget	2015 Budget	Difference	%
Personal Services	$ 8,100	$ 5,383	$ (2,717)	-33.5%
Operating Expenses	$ 9,300	$ 21,318	$ 12,018	129.2%
Capital Outlay	$ -	$ 1,000	$ 1,000	100.0%
Total	**$ 17,400**	**$ 27,701**	**$ 10,301**	**59.2%**

Fund Balance

The General Fund's Fund Balance is estimated at $405,465 for fiscal year ending 2014. 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

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
Beginning Fund Balance (Deficit)	$479,296	$298,783	$345,028	$345,028	$405,465
RESOURCES					
Revenues	$10,560,453	$10,526,129	$11,086,028	$10,534,163	$11,177,884
Operating Transfers In	$170,380	$493,244	$2,398,506	$2,417,240	$2,219,889
Total Resources	$10,730,833	$11,019,373	$13,484,534	$12,951,403	$13,397,773
USES					
Total Expenditures	$11,038,141	$10,973,128	$13,484,534	$13,056,012	$13,130,533
Other Financing Uses:	$0	$0	$0	$251,011	$267,240
Total Uses	$11,038,141	$10,973,128	$13,484,534	$13,307,023	$13,397,773
Excess(deficiency) of revenues and other sources over expenditures and other uses	($307,308)	$46,245	$0	($355,620)	$0
Prior Period Adjustments	$126,795	$0		$416,057	
Ending Fund Balance	$298,783	$345,028	$345,028	$405,465	$405,465

SPLOST 2008 - 2013
Summary of Revenues and Expenditures

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
Beginning Fund Balance (Deficit)	$2,389,275	$3,460,598	$4,988,246	$4,988,246	$5,251,687
RESOURCES					
Total Revenues	$2,105,906	$1,855,351	$4,302,989	$1,768,086	$4,250,000
Operating Transfers In	$0	$0	$0	$0	$0
Total Resources	$2,105,906	$1,855,351	$4,302,989	$1,768,086	$4,250,000
USES					
Total Expenditures	$1,034,583	$327,703	$4,302,989	$1,504,645	$4,250,000
Other Financing Uses:	$0	$0	$0	$0	$0
Total Uses	$1,034,583	$327,703	$4,302,989	$1,504,645	$4,250,000
Excess(deficiency) of revenues and other sources over expenditures and other uses	$1,071,323	$1,527,648	$0	$263,441	$0
Ending Fund Balance	$3,460,598	$4,988,246	$4,988,246	$5,251,687	$5,251,687

Water & Sewer Fund
Summary of Revenues and Expenditures

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
Beginning Net Assets	$24,080,236	$24,827,917	$24,998,503	$24,998,503	$25,325,781
RESOURCES					
Total Revenues	$4,967,897	$4,678,370	$6,177,817	$5,978,667	$6,164,175
Operating Transfers In	$0	$0	$0	$0	$0
Total Resources	$4,967,897	$4,678,370	$6,177,817	$5,978,667	$6,164,175
USES					
Total Expenditures	$4,281,241	$4,315,788	$6,177,817	$5,651,389	$6,164,175
Other Financing Uses:	$0	$0	$0	$0	$0
Total Uses	$4,281,241	$4,315,788	$6,177,817	$5,651,389	$6,164,175
Excess(deficiency) of revenues and other sources over expenditures and other uses	$686,656	$362,582	$0	$327,278	$0
Prior Period Adjustment	61025	($191,996)			
Net Assets	$24,827,917	$24,998,503	$24,998,503	$25,325,781	$25,325,781

Waste Management Fund
Summary of Revenues and Expenditures

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
Beginning Net Assets	$405,661	$397,115	$402,896	$402,896	$317,661
RESOURCES					
Total Revenues	$1,189,883	$1,159,737	$2,182,935	$2,182,935	$2,184,095
Operating Transfers In	$0	$0	$0	$0	$0
Total Resources	$1,189,883	$1,159,737	$2,182,935	$2,182,935	$2,184,095
USES					
Total Expenditures	$1,227,083	$1,152,442	$2,182,935	$2,268,170	$2,184,095
Other Financing Uses:	$0	$0	$0	$0	$0
Total Uses	$1,227,083	$1,152,442	$2,182,935	$2,268,170	$2,184,095
Excess(deficiency) of revenues and other sources over expenditures and other uses	($37,200)	$7,295	$0	($85,235)	$0
Prior Period Adjustment	$28,654	($1,514)			
Net Assets	$397,115	$402,896	$402,896	$317,661	$317,661

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 218 positions. There are 213 full-time positions and 5 part-time positions. Through these dedicated employees, the City provides a wide range of quality services to all citizens in our community.

Personnel Changes

Overall the reports below have the same departments as last budget year. The employees will not receive a cost of living increase. Four additional positions were added this year were two full time storm drainage positions within the engineering department, one fulltime records technician within the police department, one full time fire inspection position, and the administrative assistant for the Tourism/Visitor Center was changed from a part time position to full time. 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	7
39	CRIMINAL INVESTIGATION	10
40	UNIFORM PATROL	40
41	SUPPORT SERVICES	11
42	TRAINING	1
47	SRO	3
48	FIRE DEPT	55
49	PURCHASING/WAREHOUSE	4
51	PUBLIC WORKS	2
52	HIGHWAYS/STREETS	22
53	INFRASTRUCTURE CONSTRUCT	6
54	TRAFFIC ENGINEERING	3
57	COMMUNITY IMPROVEMENT	7
58	ENGINEERING	7
59	HOTEL/MOTEL	1
65	GARBAGE/TRASH COLLECTION	7
66	CEMETERY	2
67	ACCOUNTING	5
68	GARAGE	6
71	PUBLIC BUILDINGS	2
	TOTAL	218

2013 – 2015 Personal Positions by Department

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2013 BUDGETED POSITIONS	2014 BUDGETED POSITIONS	2015 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	1	1	COMMERCIAL DUMPSTER BILLING CLERK
		4	***5***	***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	1	1	1	CAPTAIN/ ADMINIST
		1	1	1	CLERK OF MUNICIPAL COURT
		1	1	1	LIEUTENANT ADMIN
		0	1	1	CAPTAIN/ ADMINIST
		1	1	1	OFFICER
		1	1	1	POLICE CHIEF
		1	1	1	MAJOR
		6	***7***	***7***	
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
		33	33	33	OFFICER
		6	6	6	SERGEANT
		40	***40***	***40***	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2013 BUDGETED POSITIONS	2014 BUDGETED POSITIONS	2015 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	7	RECORDS TECHNICIAN
		10	***10***	***11***	
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
		19	19	18	FIRE DRIVER/ENGNR
		0	0	1	FIRE CHIEF
		18	18	18	FIREFIGHTER
		1	1	1	FIRE MARSHALL
				1	FIRE INSPECTOR
		9	9	9	LIEUTENANT FIRE D
		54	***54***	***55***	
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	2013 BUDGETED POSITIONS	2014 BUDGETED POSITIONS	2015 BUDGETED POSITIONS	JOB TITLE
53	INFRASTRUCTURE CONSTRUCTION	1	1	1	CONCRETE FINISHER
		1	1	1	HEAVY EQUIPMENT OPERATOR
				2	DRAINAGE CREW
		1	1	1	LABORER I
		1	1	1	STREET/MAIN CREW SUPERVISOR
		4	***4***	***6***	
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
		3	3	3	CODE ENFORCEMENT OFFICER
		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***	***198***	***202***	
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	1	1	1	CEMETERY SUPT
		1	1	1	HEAVY EQUIP OPERATOR
		0	0	0	LIGHT EQUIPMENT O
CEMETERY FUND TOTAL		***2***	***2***	***2***	
68	GARAGE	1	1	1	AUTOMOTIVE BODY MECHANIC
		0	0	0	CEMETERY FOREMAN
		1	1	1	GARAGE SUPT

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2013 BUDGETED POSITIONS	2014 BUDGETED POSITIONS	2015 BUDGETED POSITIONS	JOB TITLE
		1	1	1	GARAGE SUPERVISOR
		3	3	3	MECHANIC
GARAGE FUND TOTAL		***6***	***6***	***6***	
59	TOURISM/VISTOR CTR	0	1	1	FULL-TIME ADMINSTRATIVE ASSIST
TOURISM/VISTOR CTR		***0***	***1***	***1***	
GRAND TOTAL OF ALL EMPLOYEES		**211**	**214**	**218**	

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
City Auditorium 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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
City Taxes	9,687,836	9,844,850	9,868,075	9,452,841	9,963,931
Alcohol Wholesale Tax	249,648	260,272	258,653	259,273	258,653
Code Enforcement	52,596	50,326	52,600	43,364	52,600
Intragovernmental	25,857	25,685	26,000	27,068	27,000
Miscellaneous Fees	11,388	7,830	14,400	13,946	14,400
Police Miscellaneous	118,378	135,821	140,000	136,819	135,000
Channel 42	19,036	30,882	27,300	26,046	27,300
Fines & Forfeiture	570,222	443,071	504,000	373,079	504,000
Interest Income	1,493	1,152	4,500	931	4,500
Miscellaneous Revenue	22,692	208,426	190,500	200,796	190,500
Total Revenues	**$10,759,146**	**$11,008,314**	**$11,086,028**	**$10,534,163**	**$11,177,884**
Reimb from Other Departments	1,265,701	1,788,392	2,398,506	2,417,240	2,219,889
Net Revenues	**$12,024,847**	**$12,796,706**	**$13,484,534**	**$12,951,403**	**$13,397,773**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Executive	632,403	649,525	742,207	734,609	746,229
Finance	538,378	514,453	803,484	789,730	798,661
Human Resource	183,070	194,999	199,227	200,627	238,208
Police	4,261,114	4,359,595	4,527,589	4,513,054	4,490,240
Fire	3,234,381	3,374,509	3,394,568	3,392,604	3,259,087
Public Works	1,309,568	1,414,141	1,377,630	1,356,856	1,395,561
Community Improvement	373,893	432,419	431,822	426,477	415,001
Engineer	1,228,597	1,161,506	1,449,686	1,368,461	1,504,462
Non-Operating	130,226	206,761	284,051	273,595	283,083
Total Expenditures	**$11,891,630**	**$12,307,907**	**$13,210,265**	**$13,056,012**	**$13,130,533**
Charges to Other Departments	410,014	393,536	274,269	251,011	267,240
Net Expenditures	**$12,301,644**	**$12,701,444**	**$13,484,534**	**$13,307,023**	**$13,397,773**
Positions					
Full Time	185	185	192	192	197
Temporary (Part-time)	5	5	5	5	5
Total Positions	**190**	**190**	**197**	**197**	**202**

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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Personal Services	330,438	376,652	376,752	380,975	379,299
Contractual Services	204,279	181,953	205,044	213,139	202,223
Travel & Training	27,064	29,805	38,400	36,252	39,400
Other Operating Expenses	65,807	53,192	113,012	104,243	114,307
Capital Outlay	4,815	7,924	9,000	0	11,000
Total Expenditures	**$632,403**	**$649,525**	**$742,207**	**$734,609**	**$746,229**
Charges to Other Departments	0	0	0	0	0
Net Expenditures	**$632,403**	**$649,525**	**$742,207**	**$734,609**	**$746,229**
Positions					
Full Time	9	9	9	9	9
Part-Time	1	1	1	1	1
Total Positions	**10**	**10**	**10**	**10**	**10**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2015

DIVISION:	Executive	***DEPT/UNIT:***	Mayor & Commission

Please list your Goals for your department here:

1. Armory - Initiate Architectural Bid Process.
2. SPLOST 2014 - Create a priorty list for each district
3. Build bathrooms for parks with SPLOST 2014 Funds
4. 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.
5. Complete Phase II of Walking Trail

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. The renovation of the City Auditorium has been completed and is being rented for events by the public.
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 2015

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

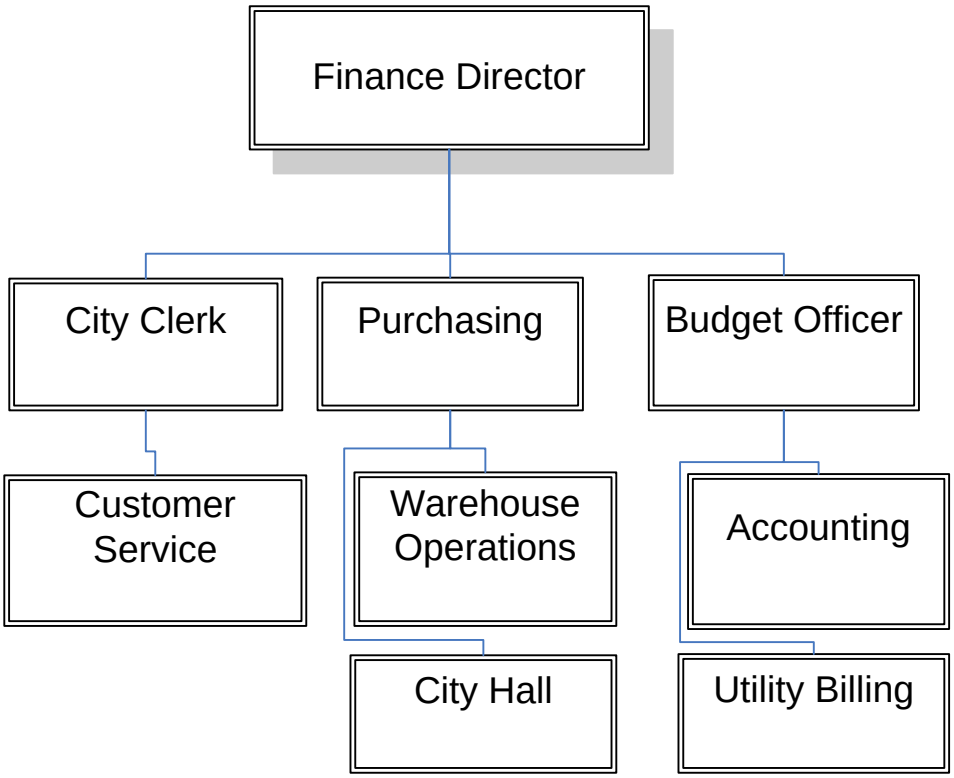
Installed automated schedule programming device to air programming content

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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Personal Services	424,163	410,080	693,152	683,303	686,797
Contractual Services	0	0	0	0	0
Travel & Training	6,314	14,840	14,300	10,076	13,300
Other Operating Expenses	107,801	89,234	93,667	95,885	96,564
Capital Outlay	100	298	2,365	466	2,000
Total Expenditures	**$538,378**	**$514,453**	**$803,484**	**$789,730**	**$798,661**
Charges to Other Departments					
Net Expenditures	**$538,378**	**$514,453**	**$803,484**	**$789,730**	**$798,661**
Positions					
Full Time	8	8	13	13	13
Part-Time	0	0	0	0	0
Total Positions	**8**	**8**	**13**	**13**	**13**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2015

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.

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2015

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

Please list your Goals for your department here:

Complete Cross Training of Warehouse and Accounts Payable Clerk

Purchase and Implement Paperless Requisition System - Soon

Continue to research innovative ways to make Purchsaing more cost effective

Contnue to evaluate all procurement opportunities to obtain best value for the City.

Update all vendor information

Update bid information and forms on the website as needed

Please list your Long-Term Goal or Goals here:

Completely Certified Purchasing Staff.Linda/Laura/Matt

Please list your Significant Prior Year Accomplishments:

Laura has completed CFO

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2015

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

Please list your Goals for your department here:

1. Focus on Cross-Training employees with the deparment.
2. Continue to train all deparments on the new web software with ADG.

Please list your Long-Term Goal or Goals here:

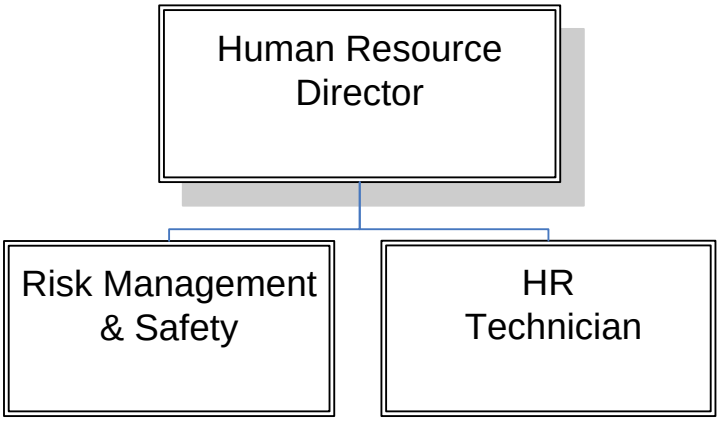
1. Streamline duties between Accounting and Utility Billing Department.

Please list your Significant Prior Year Accomplishments:

1. Received the GFOA Budget Distingushed Budget Award for Budget Year 2014.
2. Upgraded the Fund Management software to the new Web Version with ADG.

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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Personal Services	154,689	162,749	165,411	167,562	206,469
Contractual Services					
Travel & Training	4,130	5,236	7,000	6,656	5,000
Other Operating Expenses	24,251	27,014	26,816	26,408	26,239
Capital Outlay	0	0	0	0	500
Total Expenditures	**$183,070**	**$194,999**	**$199,227**	**$200,627**	**$238,208**
Charges to Other Departments					
Net Expenditures	**$183,070**	**$194,999**	**$199,227**	**$200,627**	**$238,208**
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 2015

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:

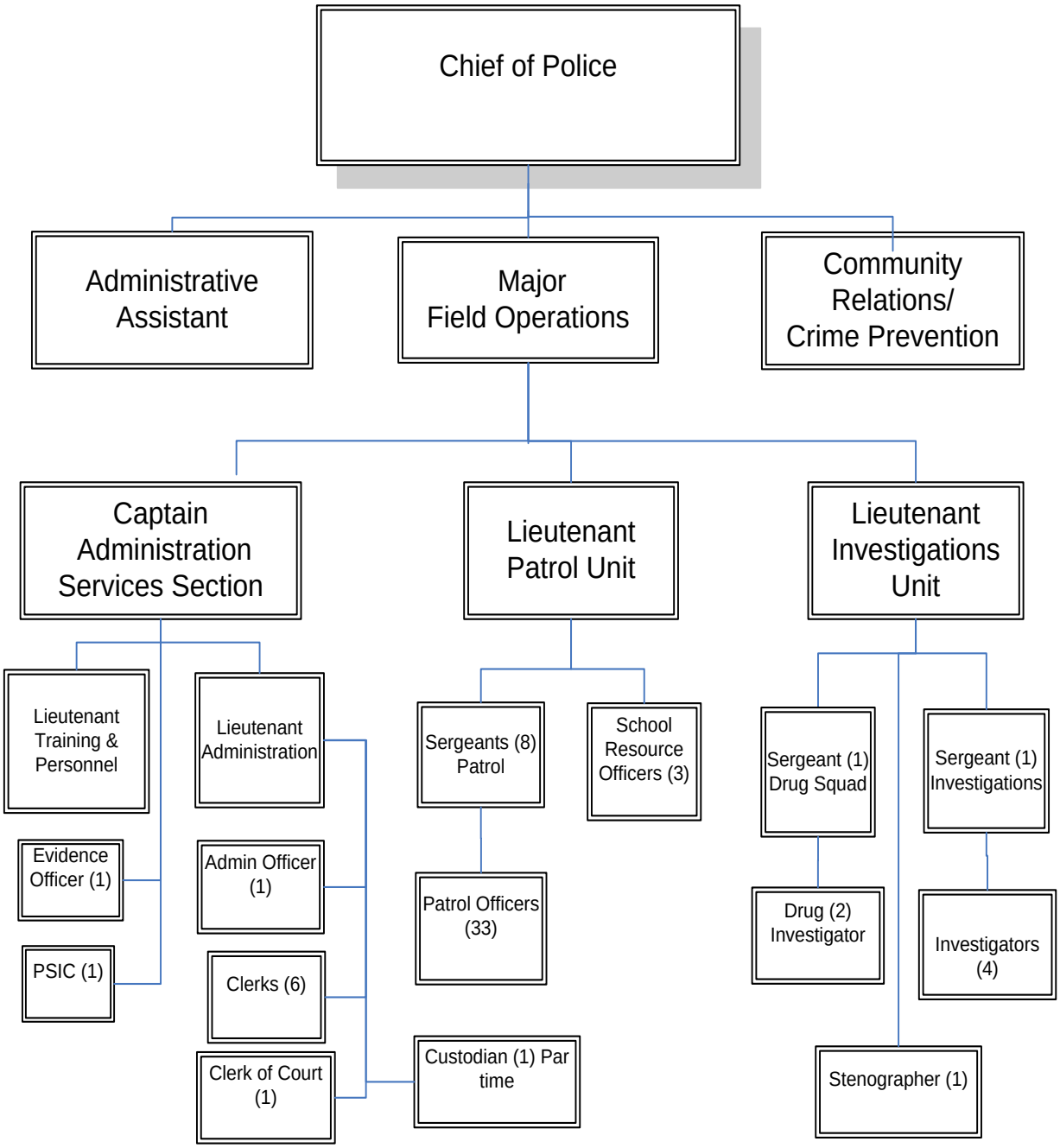
Continue to update all fields in software to maintain accuracy and ability to utilize the software more extensively.

To maintain the highest level of safety awareness.

Please list your Significant Prior Year Accomplishments:

Police Department

POLICE DEPARTMENT



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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Personal Services	3,588,995	3,688,930	3,814,717	3,831,155	3,804,253
Contractual Services					
Travel & Training	54,250	51,188	61,099	46,541	56,900
Other Operating Expenses	617,869	619,477	644,273	634,089	616,588
Capital Outlay	0	0	7,500	1,270	12,500
Total Expenditures	**$4,261,114**	**$4,359,595**	**$4,527,589**	**$4,513,054**	**$4,490,240**
Charges to Other Departments					
Net Expenditures	**$4,261,114**	**$4,359,595**	**$4,527,589**	**$4,513,054**	**$4,490,240**
Positions					
Full Time	69	69	69	69	71
Temporary	1	1	1	1	1
Total Positions	**70**	**70**	**70**	**70**	**72**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2015

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 maintain proper reporting functions with the Criminal Justice Information System.
3. To organize and plan community events and meetings.
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 2015

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

Please list your Goals for your department here:

1. In keeping with Community Policing, our unit will have at least one representative at all scheduled 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. Continue to actively seek civil forfeiture to send a message to offenders we will seize their property that has been obtained from their illegal activities. We will apply the proceeds of the forfeited items to the use of the department to purchase needed items that would not be obtained with limited budgets and for public relations such as Kid's Fun Day.

Please list your Significant Prior Year Accomplishments:

Our Section was responsible for the successful prosecution for a murder that had occurred in June 2012. Based on our Section's investigation, evidence, and that we were able to relocate witnesses, the defense attorney tried to convince the defendant to plead guilty. The defendant would not plead and was found guility. He was sentenced to life in prison without parole.

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2015

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 2015 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 2015, 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 2015 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 utlize available tools, such as the Speed Detection Sign or "Dummy" Cars, to make drivers more aware of their enviroment and actions. The Traffic Unit will also utlize 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 oppurtunity 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 enviroment where no more than 750 Roadway accidents occur & no more than 350 injuries occur in the accidents through reduction of speed. The enviroment 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 aggresively seek out impaired drivers by utilizing Field Sobriety Training to reach a minimum 96 DUI-Alcohol / Drug arrests.

Uniform Patrol will attend the minimum of 4 Community Meetings per calendar year.

Additionally, the CRT will conduct a minimum of 12 "knock and talks" per year in neigborhoods 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 exsist.

Please list your Significant Prior Year Accomplishments:							
CIU/Patrol Unit Briefings		49					
Driver License Checks		5					
Multi Agency Sobriety Check Point		1					
Number of DUI Arrests		76					
Reduce Number of Roadway Accidents		621					
Reduce Number of Injuries from Accidents		240					
Reduce Traffic Fatalities		3					
Private Property Accidents		352					
Traffic Unit Educational Events		7					
Patrol attended Community Meetings		7					
Community Response Team Knock & Talk		24					

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2015

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:

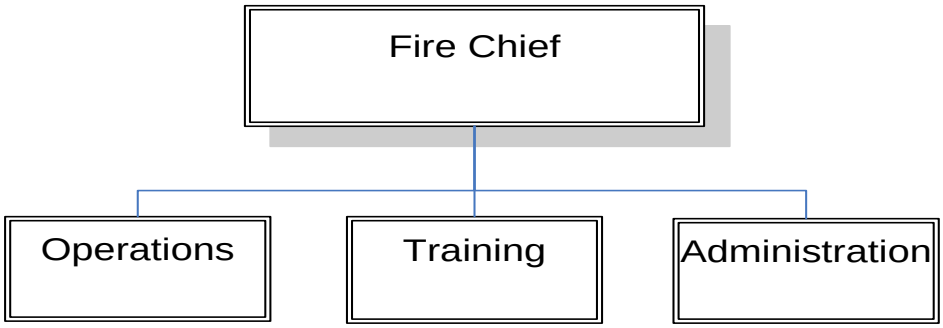
1. The Waycross Police Department maintained all monetary funds with no discrepancies.

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2015			
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 8 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.			

GOALS AND OBJECTIVES FOR FISCAL YEAR 2015			
DIVISION	**Police**	**DEPT/UNIT:**	**Uniform Patrol / SRO**
Please list your Goals for your department here:			
Maintain a safe enviorment for the children of our community to learn in so that each child may attend school			
without fear of harm threat or intimidation from others, students and other wise.			
Establish an open line of communication with the student body so that the school children feel confident that			
they may speak freely with the SRO on police related matters or on personal issues that they feel the need to			
speak with someone about.			
Educate the student body on legal issue, personal safety issues, the dangers associated with driving a vehicle			
and gang involvement.			
Please list your Objectives for you Goals below:			
Maintain a safe enviorment for the children of our community to learn in so that each child may attend school			
without fear of harm threat or intimidation from others. This will be done through the swift and fair enforcement			
of the local, state, and federal laws that apply to the school property and school setting. Take decisive action			
against those identified as being involved in acts that are in direct violation of the laws. Preservation of peace			
and protection of those that are violated by the criminal behavior of others when the acts are made known to			
SRO.			
Interact with students so they may become accustomed to speaking with a Uniformed Police Officer and			
establish a repore with them so they may freely give valuable information about past or future criminal conduct			
occurring in the school setting or elsewhere.			
Educate the student body on legal issue, personal safety issues, the dangers associated with driving a vehicle			
and gang involvement by conducting no less than 2 speeches each semester to varios school classes or			
clubs.			
Participate in educational school functions like Teen Maze.			

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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Personal Services	2,981,134	3,125,052	3,116,727	3,124,333	3,015,561
Contractual Services					
Travel & Training	9,713	7,134	11,300	11,131	10,000
Other Operating Expenses	239,547	227,359	245,561	236,157	214,526
Capital Outlay	3,987	14,965	20,980	20,983	19,000
Total Expenditures	**$3,234,381**	**$3,374,509**	**$3,394,568**	**$3,392,604**	**$3,259,087**
Charges to Other Departments					
Net Expenditures	**$3,234,381**	**$3,374,509**	**$3,394,568**	**$3,392,604**	**$3,259,087**
Positions					
Full Time	54	54	54	54	55
Temporary					
Total Positions	**54**	**54**	**54**	**54**	**55**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2015

DIVISION:	FIRE	***DEPT/UNIT:***	FIRE

Please list your Goals for your department here:

1. Hire new Fire Safety Inspector to help maintain ISO rating
2. Update portable radios. Start with Officers. May take 3 years to complete.
3. Continue to update personal protective equipment to meet NFPA 1851 compliance.
4. Implement new ISO changes and maintain current ISO Class 3 rating.
5. Replace Engine #1. Place the current Engine #1 as the Reserve Engine and surplus the 1984 E-One that is in reserve now.
6. Remodel crews bedroom in Station #2 and #3
7. Computers on all fire engines. Meets ISO requirement.
8. Work with County to build training tower and burn building for all public safery agencies and to meet ISO requirements

Please list your Long-Term Goal or Goals here:

Build Fire Station #4. Improves response times in south aprt of city and meets ISO requirement.

Improve technology throughout all areas of the department.

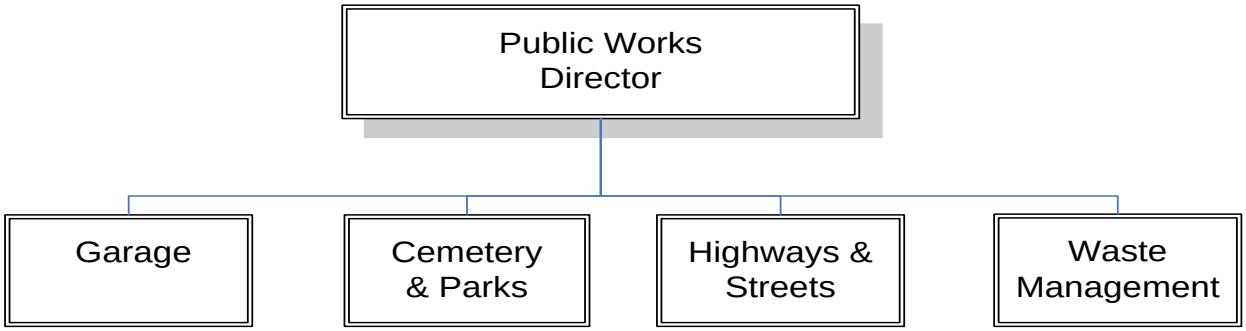
Become a regional training facility with updated public safety training center.

Please list your Significant Prior Year Accomplishments:

1. Replaced Engine #4 and sold the 1984 E-One
2. Were able to purchase 12 new SCBA cylinders to maintain NFPA code compliant in this area.
3. Remodeled officer and EMS sleeping areas for Fire Station #3
4. Purchased tablet for Fire Marshal Roach to perform annual business inspections.
5. Attended training on new ISO updates. Four classes to date.

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.

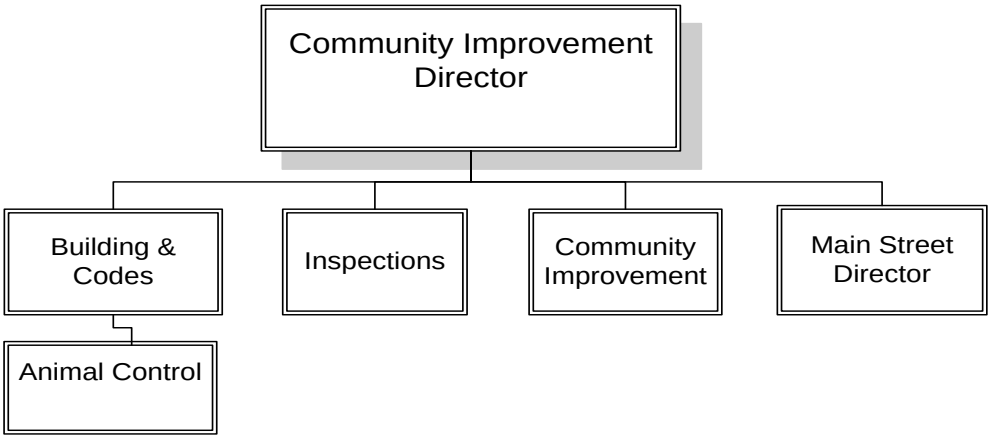
Expenditure Summary:

Categories of Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Personal Services	871,662	921,367	914,684	898,571	913,443
Contractual Services	79,000	84,064	0	65,767	80,000
Travel & Training	3,399	2,177	2,300	1,872	4,300
Other Operating Expenses	355,507	406,056	460,546	390,597	397,418
Capital Outlay	0	477	100	50	400
Total Expenditures	**$1,309,568**	**$1,414,141**	**$1,377,630**	**$1,356,856**	**$1,395,561**
Charges to Other Departments					
Net Expenditures	**$1,309,568**	**$1,414,141**	**$1,377,630**	**$1,356,856**	**$1,395,561**
Positions					
Full Time	22	22	22	22	22
Temporary	2	2	2	2	2
Total Positions	**24**	**24**	**24**	**24**	**24**

Community Development

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2015			
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 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, the mainstreet manager and tourism duties are included, 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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Personal Services	331,730	382,440	378,018	380,537	360,332
Contractual Services					
Travel & Training	5,343	6,923	10,500	6,166	12,000
Other Operating Expenses	35,122	42,221	41,094	36,925	39,968
Capital Outlay	1,698	834	2,210	2,850	2,700
Total Expenditures	**$373,893**	**$432,419**	**$431,822**	**$426,477**	**$415,001**
Charges to Other Departments					
Net Expenditures	**$373,893**	**$432,419**	**$431,822**	**$426,477**	**$415,001**
Positions					
Full Time	7	7	7	7	7
Part-Time					
Total Positions	**7**	**7**	**7**	**7**	**7**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2015

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:

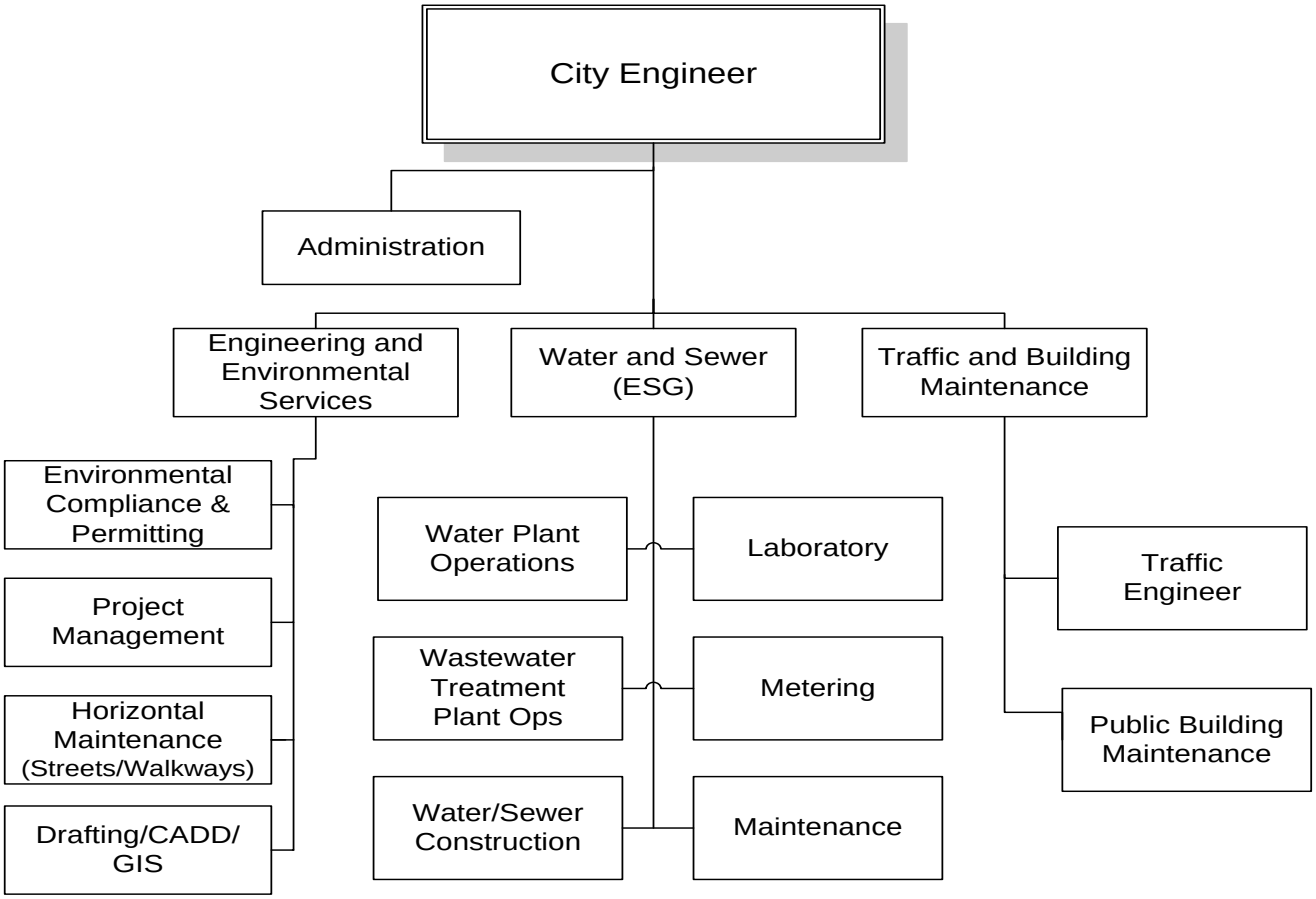
Has worked better with other departments to streamline plan reviews.

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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Personal Services	674,576	680,214	807,862	792,234	873,272
Contractual Services					
Travel & Training	4,367	1,091	4,942	1,602	5,660
Other Operating Expenses	502,564	438,097	590,882	537,426	574,531
Capital Outlay	47,090	42,104	46,000	37,199	51,000
Total Expenditures	**$1,228,597**	**$1,161,506**	**$1,449,686**	**$1,368,461**	**$1,504,462**
Charges to Other Departments					
Net Expenditures	**$1,228,597**	**$1,161,506**	**$1,449,686**	**$1,368,461**	**$1,504,462**
Positions					
Full Time	13	13	15	15	17
Temporary	1	1	1	1	1
Total Positions	**14**	**14**	**16**	**16**	**18**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2015

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:

Successfully completed City Auditorium Rehabilitation Project and used City staff to make significant site improvements (drainage, walkways, grading, sod and landscape installation) not included in the Contractor's scope of work.

Completed design modifications for final GDOT approval, and completed bid and award process to initiate construction of George Street Paving Improvements with funding support from GDOT Local Maintenance and Improvements Grants.

Updated GIS capability by mapping all fire hydrants and street lights. Also added additional data related to pavement, curbs, sidewalks, etc. as well as updated conditions assessment results of paved streets.

In-House Design and execution of multiple small projects including City Auditorium Drainage, Corridor Z Sanitary Sewer/Storm Drain Conflict Box Installation, Madison Street Drainage, and multiple curb and sidewalk improvements.

Work with Contractor is in progress related to Watershed Protection Plan, required by GA EPD in the City's Wastewater Treatment Permit, is well underway. Monitoring have been completed and final reports will be sent to GA EPD for approval in May 2014.

Repeat advertisement for bids is in process for Rails to Trails walking trail and trailhead project. Changes to project time and scope are being implemented to utilize GDOT grant to assist in project funding. Construction phase of the companion Transportation Safety Improvements Project is scheduled to begin in May also utilizing grant funds to subsidize the trail and trailhead project costs.
Worked with the Regional Commission, Consulting Engineer, and other City Departments to prepare submission of CDBG application to support proposed water, sewer, street, and drainage improvements in the Izlar, Owens, Roosevelt Street area.
Water and Wastewater Plants received recognition from Georgia Association of Water Professionals due to quality operations with the Water Plant receiving the Water Plant of the Year Award again this year.
Secured 2014 LMIG through GDOT to assist in funding pavement and drainage improvements on Hill Street and portions of Thomas Street where severe pavement deterioration and/or drainage issues will be addressed.
Replaced over 410 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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	130,226	206,761	284,051	273,595	283,083
Capital Outlay					
Total Expenditures	**$130,226**	**$206,761**	**$284,051**	**$273,595**	**$283,083**
Charges to Other Departments	410,014	393,536	274,269	251,011	267,240
Net Expenditures	**$540,240**	**$600,297**	**$558,320**	**$524,606**	**$550,323**
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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Utility Service Fees	5,187,692	5,128,764	5,236,790	5,066,212	5,101,000
Water/Sewer Taps	19,417	9,475	12,000	8,343	12,000
Reinstatement Charges	125,934	123,449	120,000	120,742	120,000
Loads to Disposal	219,503	384,399	300,000	217,259	250,000
Account Set Up Fee	19,650	19,665	18,000	18,420	18,000
Disconnect Fee	58,459	68,141	55,000	69,261	55,000
Sewer Fees-Satilla W/S Authority	273,631	313,981	327,777	368,913	497,675
Utility Site Rental Fees	81,717	94,595	95,000	98,039	98,000
Miscellaneous Revenue	17,623	10,495	13,250	11,478	12,500
Fund Balance	0	0	0	0	0
Total Revenues	**$6,003,625**	**$6,152,964**	**$6,177,817**	**$5,978,667**	**$6,164,175**
Reimb from Other Departments	0	0	0	0	0
Net Revenues	**$6,003,625**	**$6,152,964**	**$6,177,817**	**$5,978,667**	**$6,164,175**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Water & Sewer Operations	3,553,143	3,105,860	3,672,927	3,147,627	3,536,723
Non-Operating	1,104,948	1,041,529	979,453	978,326	979,453
Total Expenditures	**$4,658,091**	**$4,147,389**	**$4,652,380**	**$4,125,952**	**$4,516,176**
Charges to Other Departments	1,275,968	1,449,476	1,525,437	1,525,437	1,647,999
Net Expenditures	**$5,934,058**	**$5,596,865**	**$6,177,817**	**$5,651,389**	**$6,164,175**
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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Personal Services	0	0	0	0	0
Contractual Services	2,440,566	2,480,019	2,499,300	2,491,899	2,499,300
Travel & Training	0	0	0	0	0
Other Operating Expenses	390,041	370,949	500,049	443,184	476,204
Capital Outlay	722,535	254,892	673,578	212,544	561,219
Total Expenditures	**$3,553,143**	**$3,105,860**	**$3,672,927**	**$3,147,627**	**$3,536,723**
Charges to Other Departments					
Net Expenditures	**$3,553,143**	**$3,105,860**	**$3,672,927**	**$3,147,627**	**$3,536,723**

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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	1,104,948	1,041,529	979,453	978,326	979,453
Capital Outlay					
Total Expenditures	**$1,104,948**	**$1,041,529**	**$979,453**	**$978,326**	**$979,453**
Charges to Other Departments	1,275,968	1,449,476	1,525,437	1,525,437	1,647,999
Net Expenditures	**$2,380,916**	**$2,491,005**	**$2,504,890**	**$2,503,763**	**$2,627,452**
Positions					
Full Time					
Temporary					
Total Positions					

Waste Management Fund Summary

Waste Management Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Residential Garbage Fees	861,420	854,692	855,185	854,374	855,185
Trash Collection Fees	493,100	488,866	489,000	483,576	489,000
Dumpster Fees		61,955	702,000	769,010	768,000
Reinstatement Fees	38,681	36,818	33,595	46,228	46,360
Miscellaneous Revenue	0	0	0	0	0
Garbage Container Violation	0	0	50	0	50
Container Deposits	5,600	3,250	2,500	2,750	2,000
Special Collections	6,094	4,076	1,000	4,750	2,500
Disconnect Fee	19,486	24,369	19,314	22,247	21,000
Reimb: General Fund	0	0	0	0	0
Total Revenues	**$1,424,382**	**$1,474,026**	**$2,102,644**	**$2,182,935**	**$2,184,095**
Reimb from Other Departments					
Net Revenues	**$1,424,382**	**$1,474,026**	**$2,102,644**	**$2,182,935**	**$2,184,095**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Garbage/Yard Trash Collections	1,382,029	1,261,829	1,314,298	1,339,291	1,287,799
Brown/White Goods	7,864	32,280	42,742	52,448	53,000
Dumpster Collection	0	0	612,000	585,943	600,000
Landfill Closure	13,910	7,925	14,000	18,875	14,000
Non-Operating	0	0	0	0	0
Total Expenditures	**$1,403,803**	**$1,302,034**	**$1,983,040**	**$1,996,557**	**$1,954,799**
Charges to Other Departments	31,366	77,154	119,604	271,614	229,296
Net Expenditures	**$1,435,169**	**$1,379,188**	**$2,102,644**	**$2,268,170**	**$2,184,095**
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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Personal Services	263,547	292,703	304,111	290,097	297,663
Contractual Services	728,112	477,400	520,800	564,200	520,000
Travel & Training	0	790	1,000	955	1,000
Other Operating Expenses	443,586	595,471	1,142,129	1,127,712	1,121,136
Capital Outlay	-76	12,825	15,000	13,593	15,000
Total Expenditures	**$1,435,169**	**$1,379,188**	**$1,983,040**	**$1,996,557**	**$1,954,799**
Charges to Other Departments			119,604	271,614	229,296
Net Expenditures	**$1,435,169**	**$1,379,188**	**$2,102,644**	**$2,268,170**	**$2,184,095**
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 2015

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

City Auditorium Fund

City Auditorium Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Rental Income	0	0	3,000	11,750	22,000
Rental Deposits	0	0	0	2,169	0
Total Revenues	**$0**	**$0**	**$3,000**	**$13,919**	**$22,000**
Reimb from Other Funds			14,400	0	5,701
Net Revenues	**$0**	**$0**	**$17,400**	**$13,919**	**$27,701**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Peronal Services	0	0	8,100	1,478	5,383
Contractual Services			0	0	0
Travel & Training			0	0	0
Other Operating Expenses			9,300	8,614	22,318
Capital Outlay			0	0	0
Total Expenditures	**$0**	**$0**	**$17,400**	**$10,092**	**$27,701**
Charges to Other Departments			0	0	0
Net Expenditures	**$0**	**$0**	**$17,400**	**$10,092**	**$27,701**
Positions					
Full Time					
Temporary					
Total Positions					

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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY2014 Actual	FY 2015 Budget
Sales: Cemetery Lots	51,000	44,450	50,000	41,450	50,000
Interment Fees	60,775	59,380	60,000	63,175	60,000
Monument & Transfer Fees	10,979	10,176	10,000	9,780	11,000
Reimb: General Fund	0	60,572	36,450	36,450	45,322
Miscellaneous Revenue	0	0	0	45,309	0
Reimb Cemetery Trust Fund	0	0	45,309	0	45,543
Total Revenues	**$122,754**	**$174,578**	**$201,759**	**$196,164**	**$211,865**
Reimb from Other Departments					
Net Revenues	**$122,754**	**$174,578**	**$201,759**	**$196,164**	**$211,865**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY2014 Actual	FY 2015 Budget
Personal Services	39,455	100,873	101,638	101,322	99,941
Contractual Services	28,428	29,115	35,000	27,596	35,000
Travel & Training	0	0	0	0	0
Other Operating Expenses	54,321	51,825	54,655	55,219	57,370
Capital Outlay	0	0	0	0	9,000
Total Expenditures	**$122,204**	**$181,813**	**$191,293**	**$184,138**	**$201,311**
Charges to Other Departments	11,762	10,521	10,466	10,466	10,553
Net Expenditures	**$133,966**	**$192,334**	**$201,759**	**$194,604**	**$211,865**
Positions					
Full Time	1	2	2	2	2
Temporary					
Total Positions	**1**	**2**	**2**	**2**	**2**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2015			
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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
All Funds Contributions	20,581	17,820	15,000	16,688	15,000
Total Revenues	**$20,581**	**$17,820**	**$15,000**	**$16,688**	**$15,000**
Reimb from Other Departments					
Net Revenues	**$20,581**	**$17,820**	**$15,000**	**$16,688**	**$15,000**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Computers/Equipment	23,105	10,629	15,000	17,217	15,000
Total Expenditures	**$23,105**	**$10,629**	**$15,000**	**$17,217**	**$15,000**
Charges to Other Departments					
Net Expenditures	**$23,105**	**$10,629**	**$15,000**	**$17,217**	**$15,000**
Positions					
Full Time					
Temporary					
Total Positions					

Hotel/Motel Fund Summary

Hotel/Motel Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Hotel/Motel Revenues	283,118	280,759	271,500	293,192	271,500
Total Revenues	**$283,118**	**$280,759**	**$271,500**	**$293,192**	**$271,500**
Reimb from Other Departments					
Net Revenues	**$283,118**	**$280,759**	**$271,500**	**$293,192**	**$271,500**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Personal Services			18,551	21,350	18,101
Contractual Services			0	0	0
Travel & Training			1,500	1,522	1,500
Other Operating Expenses	113,587	87,756	89,449	93,527	89,899
Reimburse General Fund	170,380	168,244	162,000	175,652	162,000
Total Expenditures	**$283,967**	**$256,000**	**$271,500**	**$292,051**	**$271,500**
Charges to Other Departments					
Net Expenditures	**$283,967**	**$256,000**	**$271,500**	**$292,051**	**$271,500**
Positions					
Full Time					1
Part-Time			1	1	0
Total Positions	**0**	**0**	**1**	**1**	**1**

Special Purpose Local Option Sales Tax 2008

SPLOST 2008

Revenues

Revenue Summary:

Categories of Revenues	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
SPLOST Revenues	2,112,419	1,862,524	1,858,345	1,768,086	250,000
Fund Balance		0	2,444,644	0	4,000,000
Total Revenues	**$2,112,419**	**$1,862,524**	**$4,302,989**	**$1,768,086**	**$4,250,000**
Reimb from Other Departments					
Net Revenues	**$2,112,419**	**$1,862,524**	**$4,302,989**	**$1,768,086**	**$4,250,000**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Engineering Roads and Streets	672,117	44,383	750,000	146,006	2,000,000
Police Department Project	293,626	0	0	0	0
Police Dept Special Purpose Vehicles	0	0	325,700	276,170	0
Fire and Special Purpose Vehicles	0	0	359,089	358,640	0
Property Acquisition & Demolition	396	0	494,500	43,297	500,000
Water/Sewer Rehab & Expansion	0	0	300,000	0	300,000
Information Technology	2,980	0	5,500	5,320	0
DWDA Projects	0	0	250,000	263,483	0
Public Works Facility/Armory	0	0	150,000	0	900,000
Public Buildings-City Hall	0	0	41,200	4,572	400,000
Rehab City Auditorium	65,465	156,082	1,627,000	1,504,645	150,000
Total Expenditures	**$1,034,582**	**$200,465**	**$4,302,989**	**$2,602,133**	**$4,250,000**
Charges to Other Departments					
Net Expenditures	**$1,034,582**	**$200,465**	**$4,302,989**	**$2,602,133**	**$4,250,000**
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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
All Funds Contributions	392,074	350,699	348,880	348,880	351,751
Miscellaneous Revenue					
Total Revenues	**$392,074**	**$350,699**	**$348,880**	**$348,880**	**$351,751**
Reimb from Other Departments					
Net Revenues	**$392,074**	**$350,699**	**$348,880**	**$348,880**	**$351,751**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Personal Services	332,294	284,413	302,066	297,723	295,073
Contractual Services					
Travel & Training	0	0	0	0	0
Other Operating Expenses	49,147	379,942	46,814	48,293	49,177
Capital Outlay	0	0	0	0	7,500
Total Expenditures	**$381,441**	**$664,355**	**$348,880**	**$346,016**	**$351,751**
Charges to Other Departments					
Net Expenditures	**$381,441**	**$664,355**	**$348,880**	**$346,016**	**$351,751**
Positions					
Full Time	7	6	6	6	6
Temporary	0	0	0	0	0
Total Positions	**7**	**6**	**6**	**6**	**6**

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2015

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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
All Funds Contributions	206,104	206,000	211,088	214,186	237,000
Miscellaneous Revenue	0	0	0	0	0
Total Revenues	**$206,104**	**$206,000**	**$211,088**	**$214,186**	**$237,000**
Reimb from Other Departments					
Net Revenues	**$206,104**	**$206,000**	**$211,088**	**$214,186**	**$237,000**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Premium Auto	41,572	50,732	54,434	94,006	96,000
Premium Liability	102,385	81,161	85,654	85,105	86,000
Premium Property	22,132	35,301	36,000	23,173	25,000
Claims Payment	28,099	23,884	35,000	31,394	30,000
Reserve					
Total Expenditures	**$194,188**	**$191,078**	**$211,088**	**$233,678**	**$237,000**
Charges to Other Departments					
Net Expenditures	**$194,188**	**$191,078**	**$211,088**	**$233,678**	**$237,000**
Positions					
Full Time					
Temporary					
Total Positions					

Health Insurance Fund Summary

Health Insurance Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
City Premium	1,313,786	1,359,969	1,333,595	1,333,596	1,364,139
Interest	0	0	0	0	0
Miscellaneous Revenue	0	1,275	0	44,873	0
Employee Premiums	382,701	399,340	417,641	403,859	405,000
Retired Premiums	20,071	34,448	30,000	35,184	33,000
Group Life	19,430	20,282	21,506	21,506	25,859
Reserve for Claims					
Total Revenues	**$1,735,988**	**$1,815,313**	**$1,802,742**	**$1,839,018**	**$1,827,998**
Reimb from Other Departments					
Net Revenues	**$1,735,988**	**$1,815,313**	**$1,802,742**	**$1,839,018**	**$1,827,998**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Health Claims	1,773,370	1,187,796	1,409,203	1,661,322	1,397,139
Administration Fees	349,136	386,241	372,000	441,625	405,000
Life Insurance	19,123	22,914	21,539	30,400	25,859
Total Expenditures	**$2,141,630**	**$1,596,951**	**$1,802,742**	**$2,133,347**	**$1,827,998**
Charges to Other Departments					
Net Expenditures	**$2,141,630**	**$1,596,951**	**$1,802,742**	**$2,133,347**	**$1,827,998**
Positions					
Full Time					
Temporary					
Total Positions					

Retirement Fund Summary

Retirement Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Interest					
Retirement Contribution	1,125,574	1,327,328	1,356,794	1,356,890	1,314,881
Miscellaneous Revenue					
Total Revenues	**$1,125,574**	**$1,327,328**	**$1,356,794**	**$1,356,890**	**$1,314,881**
Reimb from Other Departments					
Net Revenues	**$1,125,574**	**$1,327,328**	**$1,356,794**	**$1,356,890**	**$1,314,881**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Retirement Payments	1,118,533	1,338,855	1,356,794	1,356,890	1,314,881
Fund Balance					
Total Expenditures	**$1,118,533**	**$1,338,855**	**$1,356,794**	**$1,356,890**	**$1,314,881**
Charges to Other Departments					
Net Expenditures	**$1,118,533**	**$1,338,855**	**$1,356,794**	**$1,356,890**	**$1,314,881**
Positions					
Full Time					
Temporary					
Total Positions					

Worker's Compensation Fund Summary

Worker's Compensation Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
All Funds Contributions	426,039	308,376	319,484	320,087	320,000
Miscellaneous Revenue					
Total Revenues	**$426,039**	**$308,376**	**$319,484**	**$320,087**	**$320,000**
Reimb from Other Departments					
Net Revenues	**$426,039**	**$308,376**	**$319,484**	**$320,087**	**$320,000**

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Expenditure for Claims	449,615	251,901	234,484	324,466	235,000
Administration Cost	65,030	82,787	85,000	58,720	85,000
Reserve for Claims	0	0	0	0	0
Total Expenditures	**$514,645**	**$334,688**	**$319,484**	**$383,186**	**$320,000**
Charges to Other Departments					
Net Expenditures	**$514,645**	**$334,688**	**$319,484**	**$383,186**	**$320,000**
Positions					
Full Time					
Temporary					
Total Positions					

This page is left blank intentionally

DETAIL BY LINE ITEM and DEPARTMENT DUTIES

General Fund Revenue

GENERAL FUND - REVENUES

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-31-1100	Current Year Adv Tax	2,883,575	2,906,629	3,100,000	2,672,241	3,100,000
100-31-1120	Timber Tax	0	0	0	0	0
100-31-1200	Prior Year Adv Tax	97,358	106,688	90,000	288,217	90,000
100-31-1310	Motor Vehicle/Mobile Homes	225,985	258,876	243,000	275,224	250,000
100-31-1315	Title Ad Valorem Tax - TAVT		72,010	89,400	293,418	280,000
100-31-1350	Railroad Equipment Tax	68,591	64,508	68,000	69,536	68,000
100-31-1600	Real Estate Tax-Intangible	13,416	17,887	15,000	14,228	15,000
100-31-1700	Utility Franchise Tax	1,327,145	1,242,729	1,350,000	1,154,004	1,350,000
100-31-3100	Local Option Sales Tax	3,451,968	3,534,581	3,232,375	2,834,559	3,045,431
100-31-4100	Hotel/Motel Tax	170,380	168,244	162,000	175,652	162,000
100-31-4300	Mixed Drink Tax	15,361	14,083	16,000	18,353	16,000
100-31-4500	Energy Excise Tax	0	717	2,500	9,268	6,500
100-31-6100	Business License	717,810	705,348	755,000	863,322	805,000
100-31-6200	Insurance Tax	687,100	729,815	729,800	755,654	756,000
100-31-9100	Current Year Adv Tax Interest	29,148	22,736	15,000	29,165	20,000
	Total City Taxes	**9,687,836**	**9,844,850**	**9,868,075**	**9,452,841**	**9,963,931**
100-32-1100	Liquor & Wine Tax	35,642	51,301	48,653	46,949	48,653
100-32-1110	Beer Tax	214,006	208,971	210,000	212,324	210,000
	Alcohol Wbolesale Tax	**249,648**	**260,272**	**258,653**	**259,273**	**258,653**
100-32-2120	Building Permits	31,895	34,003	30,000	26,895	30,000
100-32-2125	Fire Inspections Permits	100	92	500	132	500
100-32-2130	Plumbing Permits	3,225	2,833	3,000	3,476	3,000
100-32-2140	Electrical Permits	9,070	7,800	9,000	7,860	9,000
100-32-2160	Mechanical Permits	3,572	2,408	6,000	2,132	6,000
100-32-2175	Manufactured Home Permit	558	300	500	904	500
100-32-2220	House Moving Permits	305	75	300	225	300
100-32-2230	Signs Permits	3,870	2,815	3,000	1,740	3,000
100-32-2990	Miscellaneous Permits	0	0	300	0	300
	Total Code Enforcement	**52,596**	**50,326**	**52,600**	**43,364**	**52,600**
100-33-3000	Housing Authority in Lieu of Taxes	25,857	25,685	26,000	27,068	27,000
	Total Intragovernmental	**25,857**	**25,685**	**26,000**	**27,068**	**27,000**

GENERAL FUND - REVENUES

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-34-1390	Variance Fees	960	1,212	1,300	1,320	1,300
100-34-1391	Special Exception Fees	0	0	500	0	500
100-34-1392	Rezoning Fees	720	400	500	720	500
100-34-1395	Sub-Division Fees	0	0	100	0	100
100-34-1396	Miscellaneous Permits & Fees	3,387	2,032	5,000	3,464	5,000
100-34-1397	Demolition Permits	825	550	1,000	525	1,000
100-34-1398	Vacancy Inspection Fees	3,891	3,440	3,500	3,300	3,500
100-34-1400	Printing/Duplication Code, Zoning, etc.	146	92	500	1,725	500
100-34-1910	Election Qualifying Fee	1,020	0	1,000	720	1,000
100-34-3110	Driveways & Culverts Revenue	439	104	1,000	2,172	1,000
	Total Miscellaneous Fees	**11,388**	**7,830**	**14,400**	**13,946**	**14,400**
100-34-2000	Reimb: Housing Authority	0	0	0	-285	0
100-34-2101	Reimb: Board of Education SRO	91,626	108,963	110,000	114,190	110,000
100-34-2900	Probationary Fees	0	45	0	0	0
100-34-2901	Miscellaneous Police Fees	26,751	26,813	30,000	22,914	25,000
	Total Miscellaneous Police Revenue	**118,378**	**135,821**	**140,000**	**136,819**	**135,000**
100-34-9901	Channel 42 Broadcasting Fees	177	1,905	2,000	1,957	2,000
100-34-9902	Channel 42 City Revenue	18,831	28,535	25,000	23,840	25,000
100-34-9903	Channel 42 Split Revenue	0	110	0	0	0
100-34-9906	Channel 42 Video Tape Copies	28	332	300	249	300
	Total Channel 42 Revenue	**19,036**	**30,882**	**27,300**	**26,046**	**27,300**
100-35-1170	Municipal Court Fines & Forfeitures	538,158	417,275	475,000	353,292	475,000
100-35-1171	Municipal Court Probationary Fees	11,935	9,662	9,000	4,617	9,000
100-35-1172	Municipal Court Attorney Fees	20,129	16,134	20,000	15,169	20,000
	Total Fines & Forfeiture Revenue	**570,222**	**443,071**	**504,000**	**373,079**	**504,000**
100-36-1000	Cash-in-Bank Interest Earned	5	0	0	0	0
100-36-1011	Bond Deposit Interest	482	281	500	208	500
100-36-1500	Interest Public Funds	1,006	871	4,000	723	4,000
	Total Interest Income	**1,493**	**1,152**	**4,500**	**931**	**4,500**
100-38-1000	Rental Income	0	0	0	0	0
100-38-2000	Humane Society Revenue (County)		93,667	140,500	140,500	140,500
100-38-9000	Miscellaneous Receipts	1,201	100,607	10,000	1,115	10,000
100-38-9900	Surplus Property Sales	21,491	14,152	40,000	59,181	40,000
	Total Miscellaneous Revenue	**22,692**	**208,426**	**190,500**	**200,796**	**190,500**
100-39-1200	Reimb: Water & Sewer Fund	963,733	1,130,973	1,478,338	1,478,338	1,600,513
100-39-1201	Reimb: Special Purpose Sales Tax Fd	53,905	14,954	150,000	0	150,000
100-39-1202	Reimb: Cemetery Fund	25,845	25,845	25,845	25,845	25,845
100-39-1211	Reimb: WM-Dumpster			42,850	152,010	151,911
100-39-1207	Reimb: Waste Management	222,218	291,620	291,620	334,470	291,620
100-39-1208	Transfer In-Public Building/Data Processing Fund		325,000	409,853	426,578	0
	Total Reimbursements	**1,265,701**	**1,788,392**	**2,398,506**	**2,417,240**	**2,219,889**
TOTAL GENERAL FUND REVENUES		**12,024,847**	**12,796,706**	**13,484,534**	**12,951,403**	**13,397,773**

General Fund Expenditures

Executive Division

Mayor

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-1-310-30-1100	Salaries	8,102	8,398	8,316	7,805	8,102
100-51-1-310-30-2200	Social Security	620	642	728	699	620
100-51-1-310-30-2400	Retirement	1,305	1,529	1,820	1,820	1,494
100-51-1-310-30-2700	Worker's Comp	1,398	1,422	1,493	1,493	1,468
	Personal Services	**11,424**	**11,991**	**12,357**	**11,817**	**11,683**
100-52-1-310-30-3100	Liability Insurance	1,104	1,087	1,109	1,109	1,213
100-52-1-310-30-3200	Communication	247	421	480	267	480
100-52-1-310-30-3500	Business Travel	2,310	4,754	3,500	3,575	4,000
100-52-1-310-30-3600	Dues & Subscription	735	1,548	1,600	922	1,600
100-52-1-310-30-3700	Business Training	585	1,520	2,500	2,719	3,000
100-53-1-310-30-1100	General Operating	2,684	3,591	5,180	5,388	5,200
100-53-1-310-30-1270	Gas	0	0	0	0	0
100-57-1-310-30-9000	Contingency	456	100	1,000	869	1,000
	Operating Expenses	**8,121**	**13,021**	**15,369**	**14,849**	**16,493**
TOTAL MAYOR		**19,545**	**25,012**	**27,727**	**26,666**	**28,176**

Commissioners

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-1-110-31-1100	Salaries	30,297	30,066	30,000	30,268	30,000
100-51-1-110-31-2200	Social Security	2,318	2,300	2,295	2,316	2,295
100-51-1-110-31-2400	Retirement	4,833	5,666	5,739	5,739	5,531
100-51-1-110-31-2700	Worker's Comp	6,990	7,109	7,464	7,465	7,339
	Personal Services	**44,438**	**45,142**	**45,498**	**45,788**	**45,166**
100-52-1-110-31-3100	Liability Insurance	3,382	3,270	3,318	3,318	3,190
100-52-1-110-31-3510	Travel/Train Dist#1	3,882	2,215	5,000	3,569	5,000
100-52-1-110-31-3520	Travel/Train Dist#2	3,843	5,524	5,000	3,741	5,000
100-52-1-110-31-3530	Travel/Train Dist#3	4,798	4,831	5,000	6,437	5,000
100-52-1-110-31-3540	Travel/Train Dist#4	1,881	435	5,000	2,251	5,000
100-52-1-110-31-3550	Travel/Train Dist#5	4,220	5,671	5,000	5,507	5,000
100-52-1-110-31-3600	Dues & Subscription	3,576	4,432	5,000	4,775	5,000
100-53-1-110-31-1100	General Operating	9,208	17,863	23,400	23,110	23,400
100-57-1-110-31-9000	Contingency	1,328	0	5,000	4,891	5,000
	Operating Expenses	**36,116**	**44,241**	**61,718**	**57,597**	**61,590**
TOTAL COMMISSIONERS		**80,554**	**89,383**	**107,216**	**103,385**	**106,756**

Elections

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-52-1-530-73-1200	Professional Services	21,879	124	12,500	13,629	7,000
100-53-1-530-73-1100	General Operating	31		100	0	100
TOTAL ELECTIONS		**21,909**	**124**	**12,600**	**13,629**	**7,100**

City Attorney

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-52-1-530-74-1200	Professional Services	60,656	83,018	89,344	103,572	92,023
100-52-1-530-74-3500	Business Travel	0	0	0	0	0
TOTAL CITY ATTORNEY		**60,656**	**83,018**	**89,344**	**103,572**	**92,023**

City Auditor

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-52-1-560-75-1200	Professional Services	47,500	29,500	29,500	29,500	29,500
TOTAL CITY AUDITOR		**47,500**	**29,500**	**29,500**	**29,500**	**29,500**

Municipal Court Judge

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-52-2-650-76-1200	Professional Services	74,213	69,311	73,600	66,438	73,600
TOTAL MUNICIPAL COURT JUDGE		**74,213**	**69,311**	**73,600**	**66,438**	**73,600**

City Manager

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-1-320-32-1100	Salaries	147,948	162,194	161,944	166,005	162,389
100-51-1-320-32-2100	Health Insurance	13,139	13,272	13,270	13,270	13,177
100-51-1-320-32-2101	Life Insurance	411	449	489	489	587
100-51-1-320-32-2200	Social Security	11,191	12,060	12,389	12,492	12,423
100-51-1-320-32-2400	Retirement	23,851	29,234	28,729	28,729	29,941
100-51-1-320-32-2700	Workers' Comp. Ins.	2,796	2,844	2,986	2,986	2,936
	Personal Services	**199,336**	**220,053**	**219,806**	**223,970**	**221,452**
100-52-1-320-32-1200	Professional Services	0	1,305	3,000	806	3,000
100-52-1-320-32-1300	Maint./Tech. Service	200	0	0	0	0
100-52-1-320-32-2320	Lease Purchase	592	934	1,125	876	1,125
100-52-1-320-32-3100	Liability Insurance	1,353	1,308	1,327	1,327	1,276
100-52-1-320-32-3200	Communication	2,303	2,804	3,000	2,405	3,000
100-52-1-320-32-3500	Business Travel	4,871	1,811	3,500	6,597	3,500
100-52-1-320-32-3600	Dues & Subscriptions	1,125	1,608	1,500	1,692	1,500
100-52-1-320-32-3700	Business Training	675	3,044	3,500	1,857	3,500
100-53-1-320-32-1100	General Operating	3,626	3,538	3,000	2,771	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	662	4,186	0	0	0
100-57-1-320-32-9000	Contingency	9,132	662	4,000	3,735	4,000
	Operating Expenses	**24,540**	**21,200**	**23,952**	**22,067**	**23,901**
TOTAL CITY MANAGER		**223,876**	**241,253**	**243,758**	**246,038**	**245,353**

Channel 42

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-1-570-33-1100	Salaries	52,351	70,930	70,976	71,204	71,171
100-51-1-570-33-1300	Overtime	0	1,964	2,300	2,496	3,500
100-51-1-570-33-2100	Health Insurance	6,569	6,821	6,635	6,635	6,589
100-51-1-570-33-2101	Life Insurance	164	176	183	183	220
100-51-1-570-33-2200	Social Security	3,762	5,323	5,430	5,315	5,445
100-51-1-570-33-2400	Retirement	9,597	11,409	10,580	10,580	11,138
100-51-1-570-33-2700	Workers' Comp. Ins.	2,796	2,844	2,986	2,986	2,936
	Personal Services	**75,239**	**99,466**	**99,090**	**99,400**	**100,998**
100-52-1-570-33-1200	Professional Services	8,493	0	0	0	0
100-52-1-570-33-1300	Maint./Tech. Service	18	0	43,000	41,347	43,000
100-52-1-570-33-2320	Lease Payments	0	0	0	0	0
100-52-1-570-33-3100	Liability Insurance	1,104	1,741	1,773	1,773	1,851
100-52-1-570-33-3200	Communication	1,006	1,907	1,500	1,951	2,772
100-52-1-570-33-3500	Business Travel		0	200	0	200
100-52-1-570-33-3600	Dues & Subscriptions	0	0	200	0	200
100-52-1-570-33-3700	Business Training	0	0	200	0	200
100-52-1-570-33-3850	Contract Labor	10,661	0	0	0	0
100-53-1-570-33-1100	General Operating	1,153	378	1,500	792	1,500
100-53-1-570-33-1270	Gas	0	27	1,000	0	1,000
100-53-1-570-33-1600	Small Equipment	1,328	150	1,000	119	1,000
100-55-1-570-33-1200	Reimb: DP IT Expense	331	331	0	0	0
100-55-1-570-33-1300	Garage M & R	0	0	0	0	0
100-57-1-570-33-9000	Contingency	0	0	0	0	0
	Operating Expense	**24,095**	**4,534**	**50,373**	**45,982**	**51,723**
100-54-1-570-33-2200	Vehicle Purchase	0	0	0	0	0
100-54-1-570-33-2400	Computers/Printers	1,200	0	1,000	0	1,000
100-54-1-570-33-2500	Equipment	3,615	7,924	8,000	0	10,000
	Capital Outlay	**4,815**	**7,924**	**9,000**	**0**	**11,000**
TOTAL CHANNEL 42/IT OPERATIONS		**104,149**	**111,924**	**158,463**	**145,382**	**163,721**
TOTAL EXECUTIVE DIVISION		**632,403**	**649,525**	**742,207**	**734,609**	**746,229**

Finance

Finance Administration

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-1-515-34-1100	Salaries	170,232	146,996	172,374	153,597	156,150
100-51-1-515-34-1300	Overtime	410	579	400	347	400
100-51-1-515-34-2100	Health Insurance	26,278	27,285	26,539	26,539	26,354
100-51-1-515-34-2101	Life Insurance	500	475	522	522	569
100-51-1-515-34-2200	Social Security	12,769	10,823	13,217	11,102	11,976
100-51-1-515-34-2400	Retirement	28,755	30,675	31,999	31,999	28,791
100-51-1-515-34-2700	Worker's Comp. Ins.	5,592	5,687	5,978	5,972	5,872
	Personal Services	**244,537**	**222,520**	**251,029**	**230,077**	**230,111**
100-52-1-515-34-1300	Maint./Tech. Service	423	698	1,000	0	1,000
100-52-1-515-34-2320	Lease Purchase	383	0	0	0	0
100-52-1-515-34-3100	Liability Insurance	2,705	2,616	2,654	2,654	2,552
100-52-1-515-34-3200	Communication	2,652	2,923	3,700	3,485	3,000
100-52-1-515-34-3400	Municipal Code Supp.	2,467	4,860	5,000	4,774	5,000
100-52-1-515-34-3500	Business Travel	1,234	4,507	3,800	2,261	3,000
100-52-1-515-34-3600	Dues & Subscriptions	222	513	750	750	1,000
100-52-1-515-34-3700	Business Training	747	7,163	4,500	3,328	3,000
100-53-1-515-34-1100	General Operating	4,346	3,894	4,200	4,144	4,000
100-53-1-515-34-1600	Small Equipment	0	0	0	0	0
100-53-1-580-34-1100	Record Management	1,500	1,656	1,500	1,500	1,500
100-55-1-515-34-1200	Reimb:DP IT Expense	1,656	1,500	0	0	0
100-57-1-515-34-9000	Contingency	14	300	500	0	500
	Operating Expenses	**18,348**	**30,630**	**27,604**	**22,897**	**24,552**
100-54-1-515-34-2300	Furniture & Equipment	0	0	0	0	0
100-54-1-515-34-2400	Computer/Printers		0	2,000	101	1,000
100-54-1-515-34-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**2,000**	**101**	**1,000**
TOTAL ADMINISTRATION		**262,885**	**253,151**	**280,633**	**253,075**	**255,663**

NOTES: FY 2015

Salary: Position was moved to Accounting Dept to do Commercial Dumpster Billing
And an entry level position was added for Cashier to replace that position

Purchasing

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-1-517-49-1100	Salaries	119,570	122,217	124,738	122,496	123,677
100-51-1-517-49-1300	Overtime	115	128	200	522	500
100-51-1-517-49-2100	Health Insurance	26,278	27,285	26,539	26,539	26,355
100-51-1-517-49-2101	Life Insurance	339	360	378	378	450
100-51-1-517-49-2200	Social Security	8,428	8,603	9,558	8,762	9,500
100-51-1-517-49-2400	Retirement	19,304	23,280	23,862	23,862	22,804
100-51-1-517-49-2700	Workers' Comp. Ins.	5,592	5,687	5,972	5,972	5,872
	Personal Services	**179,625**	**187,560**	**191,247**	**188,531**	**189,156**
100-52-1-517-49-1300	Maint./Tech. Service	0	0	0	0	0
100-52-1-517-49-2200	Repairs/Maint. Bldg.	18,635	14,295	0	0	0
100-52-1-517-49-2320	Lease Purchase	2,365	2,192	1,820	1,290	3,020
100-52-1-517-49-3100	Liability Insurance	2,705	2,616	2,654	2,654	2,552
100-52-1-517-49-3200	Communication	14,404	13,152	15,035	15,958	15,000
100-52-1-517-49-3300	Advertising	1,123	409	800	922	1,000
100-52-1-517-49-3500	Business Travels	3,000	2,212	597	585	2,000
100-52-1-517-49-3600	Dues & Subscriptions	543	650	750	588	650
100-52-1-517-49-3700	Business Training	1,334	957	1,103	1,173	1,000
100-53-1-517-49-1100	General Operating	2,614	2,111	2,000	1,998	2,000
100-53-1-517-49-1120	General Op-City Hall	1,996	1,992	2,550	2,522	2,300
100-53-1-517-49-1230	Utilities - City Hall	32,029	25,128	0	0	0
100-53-1-517-49-1235	Utlities - Other Bldgs	13,752	6,522	0	0	0
100-53-1-517-49-1270	Gas	43	65	200	236	200
100-53-1-517-49-1600	Small Equipment	0	0	0	0	0
100-53-1-517-49-1700	Uniforms	188	149	0	0	200
100-55-1-517-49-1200	Reimb: DP IT Expenses	994	994	0	0	0
100-55-1-517-49-1300	Garage M & R	43	0	500	354	500
100-57-1-517-49-9000	Contingency	0	0	0	0	0
	Operating Expenses	**95,767**	**73,444**	**28,009**	**28,280**	**30,422**
100-54-1-517-49-2300	Furniture/Fixtures	0	0	0	0	0
100-54-1-517-49-2400	Computer/Printer	100	298	365	365	500
100-54-1-517-49-2500	Equipment	0	0	0	0	0
	Capital Outlay	**100**	**298**	**365**	**365**	**500**
TOTAL PURCHASING		**275,493**	**261,302**	**219,621**	**217,175**	**220,078**

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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-1-535-67-1100	Salaries	135,627	138,731	164,840	178,114	178,859
100-51-1-535-67-1300	Overtime	422	714	700	1,453	1,000
100-51-1-535-67-2100	Health Insurance	26,278	26,543	33,174	33,174	32,943
100-51-1-535-67-2101	Life Insurance	378	412	500	500	652
100-51-1-535-67-2200	Social Security	9,679	9,670	12,664	12,455	13,759
100-51-1-535-67-2400	Retirement	21,834	26,526	31,534	31,534	32,978
100-51-1-535-67-2700	Workers' Comp Insurance	5,592	5,687	7,464	7,465	7,339
	Personal Services	**199,810**	**208,283**	**250,876**	**264,695**	**267,530**
100-52-1-535-67-1200	Professional Services	0	0	0	0	0
100-52-1-535-67-1300	Maint, & Technical Serv.	48,230	52,772	0	0	0
100-52-1-535-67-2320	Lease Purchase Payments	0	0	0	0	0
100-52-1-535-67-3100	Liability Insurance	2,705	2,616	2,654	2,654	3,190
100-52-1-535-67-3200	Communication	28,984	26,089	30,000	34,419	31,000
100-52-1-535-67-3500	Business Travel	930	3,223	2,300	1,541	2,300
100-52-1-535-67-3600	Dues & Subscriptions	0	240	400	188	400
100-52-1-535-67-3700	Business Training	513	2,184	2,000	1,188	2,000
100-53-1-535-67-1100	General Operating	12,320	11,551	15,000	14,795	16,000
100-57-1-535-67-9000	Contingency	0	0	0	0	0
	Operating Expenses	**93,682**	**98,676**	**52,354**	**54,785**	**54,890**
100-54-1-535-67-2400	Computers & Printers	1,853	2,652			500
100-54-1-535-67-2500	Equipment	1,735	1,593			
	Capital Outlay	**3,588**	**4,245**	**0**	**0**	**500**
TOTAL ACCOUNTING		**297,080**	**311,204**	**303,230**	**319,480**	**322,920**
TOTAL FINANCE		**835,458**	**825,657**	**803,484**	**789,730**	**798,661**

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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-1-540-36-1100	Salaries	87,494	90,662	95,046	95,044	125,602
100-51-1-540-36-2100	Health Insurance	16,424	17,053	16,587	16,587	19,766
100-51-1-540-36-2101	Life Insurance	254	215	276	276	457
100-51-1-540-36-2200	Social Security	6,328	6,516	4,979	6,776	7,582
100-51-1-540-36-2400	Retirement	14,416	17,140	17,341	17,341	23,158
100-51-1-540-36-2700	Worker's Comp. Ins.	3,495	4,265	3,732	3,732	4,404
100-51-1-540-36-2910	Wellness Program	21,055	20,920	21,450	21,445	20,000
100-51-1-540-36-2920	Employee Incentive	4,723	5,579	5,500	5,961	5,000
100-51-1-540-36-2930	Stay In School Program	500	400	500	400	500
	Personal Services	**154,689**	**162,749**	**165,411**	**167,562**	**206,469**
100-52-1-540-36-1200	Professional Services	6,557	9,086	10,000	10,000	10,000
100-52-1-540-36-1300	Maint./Tech. Service	219	0	200	0	200
100-52-1-540-36-2320	Lease Payments	669	927	1,225	864	1,225
100-52-1-540-36-3100	Liability Insurance	1,691	1,936	1,991	1,991	1,914
100-52-1-540-36-3200	Communication	1,965	1,964	2,500	2,265	2,500
100-52-1-540-36-3300	Advertising	3,236	2,426	2,400	2,861	2,400
100-52-1-540-36-3500	Business Travel	3,095	2,974	4,500	4,330	2,500
100-52-1-540-36-3600	Dues & Subscriptions	593	515	500	438	500
100-52-1-540-36-3700	Business Training	1,035	2,262	2,500	2,326	2,500
100-53-1-540-36-1100	General Operating	4,561	4,933	4,500	4,489	4,000
100-53-1-540-36-1120	General Op-Public Rel	1,718	3,282	3,500	3,500	3,500
100-53-1-540-36-1600	Small Equipment	0	0	0	0	0
100-55-1-540-36-1200	Reimb: DP IT Expense	1,325	1,325	0	0	0
100-57-1-540-36-9000	Contingency	1,717	620	0	0	0
	Operating Expenses	**28,381**	**32,250**	**33,816**	**33,064**	**31,239**
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	500
100-54-1-540-36-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**500**
TOTAL HUMAN RESOURCES		**183,070**	**194,999**	**199,227**	**200,627**	**238,208**

NOTES: FY 2015

Salary: Moved 100% of HR Director position back to this department

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

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-3-221-39-1100	Salaries	367,489	382,044	407,095	406,501	410,963
100-51-3-221-39-1300	Overtime	4,496	2,432	5,000	1,509	3,000
100-51-3-221-39-2100	Health Insurance	65,594	68,212	66,348	66,348	65,885
100-51-3-221-39-2101	Life Insurance	1,065	1,115	1,236	1,236	1,494
100-51-3-221-39-2200	Social Security	27,002	27,889	31,525	29,558	31,668
100-51-3-221-39-2400	Retirement	61,565	72,086	77,877	77,877	75,773
100-51-3-221-39-2700	Workers' Comp. Ins.	13,980	14,218	14,929	14,930	14,679
	Personal Services	**541,192**	**567,996**	**604,010**	**597,959**	**603,463**
100-52-3-221-39-1200	Professional Services	2,848	2,694	4,000	3,045	3,000
100-52-3-221-39-1300	Maint./Tech. Service	4,091	4,500	4,500	4,489	4,500
100-52-3-221-39-2200	Repairs/Maint. Bldg.	216	0	500	270	500
100-52-3-221-39-2320	Lease Payments	6,499	6,666	8,947	7,201	7,767
100-52-3-221-39-3100	Liability Insurance	10,184	10,872	11,093	11,093	12,129
100-52-3-221-39-3200	Communication	8,503	8,782	8,754	8,520	12,688
100-52-3-221-39-3500	Business Travel	4,529	2,939	5,200	2,384	3,500
100-52-3-221-39-3600	Dues & Subscriptions	281	600	825	0	685
100-52-3-221-39-3700	Business Training	4,488	2,048	3,959	1,165	2,500
100-53-3-221-39-1100	General Operating	2,701	3,807	3,934	3,215	3,000
100-53-3-221-39-1110	Chemicals	475	831	1,000	830	2,375
100-53-3-221-39-1230	Utilities	5,141	4,089	5,500	5,545	6,000
100-53-3-221-39-1270	Gas	16,943	18,296	19,800	18,781	19,000
100-53-3-221-39-1600	Small Equipment	848	372	566	566	500
100-53-3-221-39-1700	Uniforms	2,598	2,440	2,750	2,814	4,000
100-55-3-221-39-1200	Reimb:DP IT Expense	2,981	2,981	0	0	0
100-55-3-221-39-1300	Garage M & R	5,579	4,222	4,000	3,675	4,000
100-57-3-221-39-9000	Contingency	1,000	1,479	1,000	54	0
	Operating Expenses	**79,905**	**77,619**	**86,328**	**73,646**	**86,144**
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	1,000
100-54-3-221-39-2500	Equipment	0	0	0	0	5,000
	Capital Outlay	**0**	**0**	**0**	**0**	**6,000**
TOTAL CRIMINAL INVESTIGATION		**621,097**	**645,615**	**690,338**	**671,604**	**695,607**

100-52-3-221-39-2320 Note: (1)Lease Payments - (1) 2012 Impala @ 19,500

Will be pd in full 2015 Monthly Payment $555.52 x 11 = $6,110.72 @ 2.31% Paid in Full 5/2015 3 yrs.

NOTES: FY 2015

100-52-3-221-39-3200	Communication	
	Leads Online	$ 3,688
100-54-3-221-39-2500	Equipment	
	Rapid Id	$5,000

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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-3-221-39-1100	Salaries	367,489	382,044	407,095	406,501	410,963
100-51-3-221-39-1300	Overtime	4,496	2,432	5,000	1,509	3,000
100-51-3-221-39-2100	Health Insurance	65,594	68,212	66,348	66,348	65,885
100-51-3-221-39-2101	Life Insurance	1,065	1,115	1,236	1,236	1,494
100-51-3-221-39-2200	Social Security	27,002	27,889	31,525	29,558	31,668
100-51-3-221-39-2400	Retirement	61,565	72,086	77,877	77,877	75,773
100-51-3-221-39-2700	Workers' Comp. Ins.	13,980	14,218	14,929	14,930	14,679
	Personal Services	**541,192**	**567,996**	**604,010**	**597,959**	**603,463**
100-52-3-221-39-1200	Professional Services	2,848	2,694	4,000	3,045	3,000
100-52-3-221-39-1300	Maint./Tech. Service	4,091	4,500	4,500	4,489	4,500
100-52-3-221-39-2200	Repairs/Maint. Bldg.	216	0	500	270	500
100-52-3-221-39-2320	Lease Payments	6,499	6,666	8,947	7,201	7,767
100-52-3-221-39-3100	Liability Insurance	10,184	10,872	11,093	11,093	12,129
100-52-3-221-39-3200	Communication	8,503	8,782	8,754	8,520	12,688
100-52-3-221-39-3500	Business Travel	4,529	2,939	5,200	2,384	3,500
100-52-3-221-39-3600	Dues & Subscriptions	281	600	825	0	685
100-52-3-221-39-3700	Business Training	4,488	2,048	3,959	1,165	2,500
100-53-3-221-39-1100	General Operating	2,701	3,807	3,934	3,215	3,000
100-53-3-221-39-1110	Chemicals	475	831	1,000	830	2,375
100-53-3-221-39-1230	Utilities	5,141	4,089	5,500	5,545	6,000
100-53-3-221-39-1270	Gas	16,943	18,296	19,800	18,781	19,000
100-53-3-221-39-1600	Small Equipment	848	372	566	566	500
100-53-3-221-39-1700	Uniforms	2,598	2,440	2,750	2,814	4,000
100-55-3-221-39-1200	Reimb:DP IT Expense	2,981	2,981	0	0	0
100-55-3-221-39-1300	Garage M & R	5,579	4,222	4,000	3,675	4,000
100-57-3-221-39-9000	Contingency	1,000	1,479	1,000	54	0
	Operating Expenses	**79,905**	**77,619**	**86,328**	**73,646**	**86,144**
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	1,000
100-54-3-221-39-2500	Equipment	0	0	0	0	5,000
	Capital Outlay	**0**	**0**	**0**	**0**	**6,000**
TOTAL CRIMINAL INVESTIGATION		**621,097**	**645,615**	**690,338**	**671,604**	**695,607**

100-52-3-221-39-2320 Note: (1)Lease Payments - (1) 2012 Impala @ 19,500

Will be pd in full 2015 Monthly Payment $555.52 x 11 = $6,110.72 @ 2.31% Paid in Full 5/2015 3 yrs.

NOTES: FY 2015

100-52-3-221-39-3200	Communication	
	Leads Online	$ 3,688
100-54-3-221-39-2500	Equipment	
	Rapid Id	$5,000

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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-3-223-40-1100	Salaries	1,271,603	1,289,400	1,323,285	1,337,033	1,290,499
100-51-3-223-40-1300	Overtime	70,568	67,112	70,000	56,535	67,605
100-51-3-223-40-2100	Health Insurance	256,208	272,846	265,392	265,392	263,541
100-51-3-223-40-2101	Life Insurance	3,549	3,637	4,026	4,026	4,712
100-51-3-223-40-2200	Social Security	96,959	97,633	106,586	100,392	101,749
100-51-3-223-40-2400	Retirement	204,511	238,092	253,144	253,144	237,942
100-51-3-223-40-2700	Workers' Comp. Ins.	54,523	56,872	59,716	59,720	58,716
	Personal Services	**1,957,921**	**2,025,592**	**2,082,149**	**2,076,242**	**2,024,764**
100-52-3-223-40-1200	Professional Services	2,082	1,757	4,000	4,217	4,000
100-52-3-223-40-1300	Maint./Tech. Service	3,323	4,806	4,500	4,122	4,500
100-52-3-223-40-2320	Lease Payments	121,207	135,776	134,114	132,076	78,995
100-52-3-223-40-3100	Liability Insurance	49,469	49,550	50,613	50,612	60,011
100-52-3-223-40-3200	Communication	2,181	2,127	2,746	2,983	3,000
100-52-3-223-40-3500	Business Travel	3,156	2,512	3,000	2,535	3,000
100-52-3-223-40-3600	Dues & Subscriptions	135	70	135	135	135
100-52-3-223-40-3700	Business Training	3,458	1,117	1,870	1,870	2,500
100-53-3-223-40-1100	General Operating	4,257	3,183	4,000	3,999	4,000
100-53-3-223-40-1110	Chemicals	2,608	2,817	1,500	1,131	3,000
100-53-3-223-40-1270	Gas	134,765	129,210	136,000	128,553	140,000
100-53-3-223-40-1600	Small Equipment	4,603	1,125	8,387	8,387	7,000
100-53-3-223-40-1700	Uniforms	20,458	16,063	17,500	11,796	15,050
100-55-3-223-40-1200	Reimb:DP IT Expense	7,618	7,618	0	0	0
100-55-3-223-40-1300	Garage M & R	42,116	46,728	58,360	67,643	40,000
100-57-3-223-40-9000	Contingency					
	Operating Expenses	**401,434**	**404,459**	**426,725**	**420,059**	**365,191**
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		**2,359,355**	**2,430,051**	**2,508,874**	**2,496,302**	**2,389,955**

100-52-3-223-40-2320 Note: (1) Motorcycle Leases 1 @ $305.35 x 1 x 12 (Yearly $3,664.20)
Note: (2) 2011 (5) Impala's @ $98,089.15
Monthly Pmnt $2,853.60 @ 2.970% x 2 =$5,707.20 Paid in Full 8/2014 3yrs.
Note: (3) 2012 (5) Impala's & Equip = $116,674.38 (3 Admin & 2 B/W)
Monthly Pmnt $3,491.38 X 11 = $38,405.18 @ 2.31% Paid in Full 5/1/2015
Note: (4) 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 2015

100-53-223-40-1600	Small Equipment **Misc equipment for officers - Air cards, electronic ticket printers, etc**

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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-3-224-41-1100	Salaries	209,810	223,860	250,588	259,746	264,025
100-51-3-224-41-1300	Overtime	5,763	2,463	4,000	4,188	5,000
100-51-3-224-41-2100	Health Insurance	59,125	61,390	59,713	59,713	65,885
100-51-3-224-41-2101	Life Insurance	632	671	732	732	925
100-51-3-224-41-2200	Social Security	15,873	16,688	19,476	19,454	20,580
100-51-3-224-41-2400	Retirement	36,089	43,263	45,918	45,918	46,735
100-51-3-224-41-2700	Workers' Comp. Ins.	13,980	14,218	14,929	14,930	16,147
	Personal Services	**341,273**	**362,553**	**395,356**	**404,682**	**419,297**
100-52-3-224-41-1200	Professional Services	4,591	2,637	4,200	6,381	4,000
100-52-3-224-41-1300	Maint./Tech. Service	4,645	4,053	4,000	3,902	5,200
100-52-3-224-41-2200	Repairs/Maint. Bldg.	0	0	0	0	0
100-52-3-224-41-2320	Lease Payments	2,653	4,656	7,500	6,786	8,500
100-52-3-224-41-3100	Liability Insurance	6,763	6,540	6,635	6,635	7,656
100-52-3-224-41-3200	Communication	13,270	15,482	18,170	18,703	15,000
100-52-3-224-41-3500	Business Travel	0	0	0	0	0
100-52-3-224-41-3600	Dues & Subscriptions	303	310	310	304	400
100-52-3-224-41-3700	Business Training	1,696	1,185	1,550	1,347	3,000
100-53-3-224-41-1100	General Operating	21,688	16,988	17,300	16,807	16,000
100-53-3-224-41-1110	Chemicals	0	0	0	0	0
100-53-3-224-41-1230	Utilities	27,387	22,094	25,000	24,538	25,000
100-53-3-224-41-1600	Small Equipment	4,053	48	500	455	1,000
100-53-3-224-41-1700	Uniforms	1,641	1,342	1,200	1,123	1,500
100-55-3-224-41-1200	Reimb:DP IT Expense	2,318	2,318	0	0	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	**91,009**	**77,653**	**86,365**	**86,981**	**87,256**
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		**432,282**	**440,206**	**481,721**	**491,663**	**506,553**

NOTES: FY 2015

100-52-3-224-41-1200	Professional Services	
	Medical Expenses of Prisioners	**$4,000**
100-52-3-224-41-3200	Communication	
	GCIC/TCP/IP Service	**$15,000**
	Telephone Service WPD	
	Interenet Air Cards	
	Misc	

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.

Training & Personnel

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-3-240-42-1100	Salaries	52,907	51,336	51,147	50,724	50,482
100-51-3-240-42-2100	Health Insurance	6,569	6,821	6,635	6,635	6,589
100-51-3-240-42-2101	Life Insurance	146	156	156	156	184
100-51-3-240-42-2200	Social Security	3,948	3,824	3,913	3,782	3,862
100-51-3-240-42-2400	Retirement	8,523	10,151	9,784	9,784	9,308
100-51-3-240-42-2700	Workers' Comp. Ins.	1,398	1,422	1,493	1,493	1,468
	Personal Services	**73,491**	**73,710**	**73,128**	**72,575**	**71,891**
100-52-3-240-42-1200	Professional Services	3,577	3,895	4,000	3,845	3,500
100-52-3-240-42-1300	Maint./Tech. Service	0	0	0	0	200
100-52-3-240-42-2200	Repairs/Bldg Maint.	0	2,979	613	563	0
100-52-3-240-42-3100	Liability Insurance	1,104	1,087	1,109	1,109	1,213
100-52-3-240-42-3200	Communication	988	825	825	923	1,945
100-52-3-240-42-3500	Business Travel	11,978	11,731	12,000	11,924	12,000
100-52-3-240-42-3600	Dues & Subscriptions	0	0	0	0	4,251
100-52-3-240-42-3700	Business Training	14,889	15,367	15,000	14,219	15,000
100-53-3-240-42-1100	General Operating	1,696	2,728	2,000	2,030	3,000
100-53-3-240-42-1110	Chemicals	378	0	400	0	500
100-53-3-240-42-1270	Gas	1,543	1,401	1,000	990	2,010
100-53-3-240-42-1600	Small Equipment	1,338	1,390	1,500	1,495	1,500
100-53-3-240-42-1700	Uniforms	411	246	500	141	500
100-55-3-240-42-1200	Reimb:DP IT Expense	331	331	0	0	0
100-55-3-240-42-1300	Garage M & R	0	0	500	285	500
	Operating Expenses	**38,234**	**41,982**	**39,447**	**37,526**	**46,119**
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		**111,725**	**115,692**	**112,575**	**110,101**	**118,010**

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.

S.W.A.T.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-3-229-46-1100	Salaries					
100-51-3-229-46-1300	Overtime	9,070	7,070	10,000	10,323	8,000
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	612
100-51-3-229-46-2400	Retirement					
100-51-3-229-46-2700	Workers' Comp. Ins.					
	Personal Services	**9,070**	**7,070**	**10,765**	**10,323**	**8,612**
100-52-3-229-46-1300	Maint./Tech. Service	0	1,029	0	0	0
100-52-3-229-46-3100	Liability Insurance	2,138	2,166	2,229	2,229	3,449
100-52-3-229-46-3200	Communication	2,196	2,216	2,610	2,668	2,610
100-52-3-229-46-3500	Business Travel	3,728	3,730	4,155	3,930	3,900
100-52-3-229-46-3600	Dues & Subscriptions	150	295	400	375	400
100-52-3-229-46-3700	Business Training	2,500	3,117	3,545	3,542	3,500
100-53-3-229-46-1100	General Operating	2,460	2,218	3,500	3,467	3,500
100-53-3-229-46-1110	Chemicals	0	0	500	0	2,892
100-53-3-229-46-1270	Gas	1,230	1,395	2,000	1,896	2,000
100-53-3-229-46-1600	Small Equipment	1,422	91	1,000	795	1,500
100-53-3-229-46-1700	Uniforms	270	682	0	0	500
100-55-3-229-46-1300	Garage M & R	1,485	543	970	969	3,500
	Operating Expenses	**17,579**	**17,481**	**20,909**	**19,869**	**27,751**
100-54-3-229-46-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-229-46-2500	Equipment	0	0	0	0	6,000
	Capital Outlay	**0**	**0**	**0**	**0**	**6,000**
TOTAL S.W.A.T.		**26,649**	**24,551**	**31,674**	**30,192**	**42,363**

NOTES: FY 2015

100-54-3-229-46-2500	Equipment	$ 6,000
	Negotiator Throw Phone	

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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-3-291-47-1100	Salaries	98,047	109,518	108,616	111,276	108,883
100-51-3-291-47-1300	Overtime	7,315	13,646	10,000	10,735	10,000
100-51-3-291-47-2100	Health Insurance	19,708	20,463	19,904	19,904	19,923
100-51-3-291-47-2101	Life Insurance	287	302	330	330	396
100-51-3-291-47-2200	Social Security	7,599	8,888	9,074	8,629	9,095
100-51-3-291-47-2400	Retirement	16,467	19,472	20,778	20,778	20,076
100-51-3-291-47-2700	Workers' Comp. Ins.	4,194	4,265	4,479	4,479	4,404
	Personal Services	**153,618**	**176,554**	**173,182**	**176,130**	**172,776**
100-52-3-291-47-1200	Professional Services	175	250	300	250	300
100-52-3-291-47-1300	Maint./Tech. Service	0	0	300	206	300
100-52-3-291-47-3100	Liability Insurance	2,029	1,962	1,991	1,991	3,639
100-53-3-291-47-3200	Communication	0	0	0	0	630
100-52-3-291-47-3500	Business Travel	117	533	1,000	485	500
100-52-3-210-38-3700 Tr	Business Training	350	979	0	0	500
100-52-3-291-47-3700	General Operating	110	0	500	291	500
100-53-3-291-47-1100	Gas	0	0	0	0	0
100-53-3-291-47-1270	Small Equipment	0	0	0	0	60
100-53-3-291-47-1600	Uniforms	1,213	151	500	369	500
100-53-3-291-47-1700	Garage M & R	0	0	0	0	0
100-55-3-291-47-1300	Contingency	0	0	0	0	0
100-57-3-291-47-9000	**Operating Expenses**	**3,993**	**3,875**	**4,591**	**3,590**	**6,929**
100-54-3-291-47-2200	Vehicle Purchase	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL SCHOOL RESOURCE OFFICER		**157,611**	**180,430**	**177,773**	**179,720**	**179,705**
TOTAL POLICE DEPARTMENT		**4,261,114**	**4,359,595**	**4,527,589**	**4,513,054**	**4,490,240**

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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-3-500-48-1100	Salaries	1,957,160	1,991,818	1,986,718	2,006,704	1,909,667
100-51-3-500-48-1300	Overtime	111,868	136,663	132,000	128,479	128,000
100-51-3-500-48-2100	Health Insurance	354,749	368,342	358,279	358,279	362,369
100-51-3-500-48-2101	Life Insurance	5,675	6,071	6,183	6,183	7,240
100-51-3-500-48-2200	Social Security	148,140	152,185	162,082	153,223	161,619
100-51-3-500-48-2400	Retirement	328,050	393,196	389,356	389,356	365,933
100-51-3-500-48-2700	Workers' Comp. Ins.	75,493	76,777	82,109	82,109	80,734
	Personal Services	**2,981,134**	**3,125,052**	**3,116,727**	**3,124,333**	**3,015,561**
100-52-3-500-48-1200	Professional Services	2,177	3,422	3,500	3,403	3,500
100-52-3-500-48-1300	Maint./Tech. Service	12,276	14,077	15,000	14,128	15,000
100-52-3-500-48-2200	Repairs/Maint. Bldg.	6,828	8,000	7,000	6,884	7,000
100-52-3-500-48-2320	Lease Purchase	33,032	33,583	31,125	31,060	4,500
100-52-3-500-48-3100	Liability Insurance	42,936	41,814	42,516	42,516	44,926
100-52-3-500-48-3200	Communication	10,465	9,564	9,500	9,784	11,000
100-52-3-500-48-3500	Business Travels	7,359	5,734	8,800	8,083	7,000
100-52-3-500-48-3600	Dues & Subscriptions	2,405	3,006	3,100	3,100	3,100
100-52-3-500-48-3700	Business Training	2,354	1,399	2,500	3,048	3,000
100-53-3-500-48-1000	Gen Oper-Fire Prevention	2,723	2,979	3,000	2,971	3,000
100-53-3-500-48-1100	General Operating	11,870	12,909	12,000	13,149	13,000
100-53-3-500-48-1110	Chemicals	979	55	400	0	500
100-53-3-500-48-1230	Utilities	39,272	33,708	41,000	38,011	41,000
100-53-3-500-48-1270	Gas	28,182	27,801	29,500	29,444	33,000
100-53-3-500-48-1300	Food	481	788	1,400	1,516	0
100-53-3-500-48-1600	Small Equipment	6,823	6,207	9,000	8,972	6,000
100-53-3-500-48-1700	Uniforms	15,884	13,911	20,820	20,339	14,000
100-55-3-500-48-1200	Reimb: DP IT Expense	3,974	3,974	0	0	0
100-55-3-500-48-1300	Garage M & R	19,240	11,559	16,700	10,880	15,000
	Operating Expense	**249,260**	**234,492**	**256,861**	**247,288**	**224,526**
100-54-3-500-48-2300	Furniture & Fixtures	983	837	480	479	0
100-54-3-500-48-2400	Computer/Printer	1,809	0	500	423	1,500
100-54-3-500-48-2500	Equipment	0	13,959	20,000	20,081	12,500
100-54-3-500-48-2510	Equip-Homeland Grant	1,195	169	0	0	5,000
	Capital Outlay	**3,987**	**14,965**	**20,980**	**20,983**	**19,000**
TOTAL FIRE DEPARTMENT		**3,234,381**	**3,374,509**	**3,394,568**	**3,392,604**	**3,259,087**

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

Note: (1) Truck 2010/2011 $16,000 Finance 5yrs @ 3.16%
Monthly pmnt = $275.52 (Yearly $3,306.24) pd in full 8/1/16
Note: (2) Copier Lease for 3 yrs $90.96 x 12 = $1,091.52

NOTES: FY 2015

100-51-3-500-48-1100	Salaries		
	Added 1 position Fire Inspector		$44,432
100-53-3-500-48-1700	Uniforms		$14,000
	Dress Uniforms	**$4,000**	
	Regular Uniforms	**$10,000**	
100-54-3-500-48-2500	Equipment		$12,500
	Personal Protective Equipment	**$7,000**	
	TFT Intake Valves	**$5,409**	
100-54-3-500-48-2510	Equip-Homeland Grant		$5,000
	Fire Safety House Grant(City Portion)	**$5,000**	

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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-4-100-51-1100	Salaries	88,245	95,302	98,367	97,098	99,054
100-51-4-100-51-1300	Overtime	130	102	200	108	200
100-51-4-100-51-2100	Health Insurance	13,139	13,642	13,270	13,270	13,335
100-51-4-100-51-2101	Life Insurance	248	276	300	300	360
100-51-4-100-51-2200	Social Security	6,275	6,836	7,540	6,965	7,593
100-51-4-100-51-2400	Retirement	14,393	17,991	17,842	17,842	18,264
100-51-4-100-51-2700	Workers' Comp. Ins.	2,796	2,844	2,986	2,986	2,936
	Personal Services	**125,226**	**136,992**	**140,505**	**138,568**	**141,741**
100-52-4-100-51-2320	Lease Purchase	592	934	1,000	881	1,000
100-52-4-100-51-3100	Liability Insurance	1,353	1,308	1,327	1,327	1,276
100-52-4-100-51-3200	Communication	2,405	2,130	2,200	2,178	2,200
100-52-4-100-51-3500	Business Travels	698	430	800	434	1,000
100-52-4-100-51-3600	Dues & Subscriptions	0	77	150	138	250
100-52-4-100-51-3700	Business Training	789	265	1,000	790	1,000
100-53-4-100-51-1100	General Operating	1,447	1,389	1,500	1,229	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	62	76	100	84	100
100-55-4-100-51-1200	Reimb: DP IT Expense	662	662	0	0	0
100-57-4-100-51-9000	Contingency	120	120	250	203	250
	Operating Expenses	**8,128**	**7,391**	**8,327**	**7,263**	**8,576**
100-54-4-100-51-2300	Furniture/Fixtures	0	52	100	50	100
100-54-4-100-51-2400	Computer/Printer	0	0	0	0	300
100-54-4-100-51-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**52**	**100**	**50**	**400**
TOTAL PUBLIC WORKS OFFICE		**133,353**	**144,434**	**148,932**	**145,882**	**150,717**

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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-4-200-52-1100	Salaries	469,930	487,879	477,475	467,757	478,950
100-51-4-200-52-1300	Overtime	3,720	2,376	3,000	1,789	3,000
100-51-4-200-52-2100	Health Insurance	131,389	136,423	132,696	132,696	131,770
100-51-4-200-52-2101	Life Insurance	1,322	1,400	1,434	1,434	1,732
100-51-4-200-52-2200	Social Security	33,799	34,927	36,756	33,507	36,869
100-51-4-200-52-2400	Retirement	75,519	90,091	89,974	89,974	87,088
100-51-4-200-52-2700	Workers' Comp. Ins.	30,756	31,280	32,844	32,846	32,294
	Personal Services	**746,436**	**784,375**	**774,179**	**760,003**	**771,703**
100-52-4-200-52-1300	Maint./Tech. Service	125	0	0	0	0
100-52-4-200-52-2200	Repairs/Maint. Bldg.	474	266	250	0	250
100-52-4-200-52-2320	Lease Purchase	61,209	96,997	97,510	95,306	97,924
100-52-4-200-52-3100	Liability Insurance	23,859	23,484	23,959	23,958	26,108
100-52-4-200-52-3200	Communication	3,100	1,947	2,000	1,928	2,000
100-52-4-200-52-3500	Business Travels	671	482	300	454	1,300
100-52-4-200-52-3600	Dues & Subscriptions	0	142	100	100	160
100-52-4-200-52-3700	Business Training	1,240	1,000	200	193	1,000
100-52-4-200-52-3850	Contract Labor	79,000	84,064	80,000	65,767	80,000
100-53-4-200-52-1100	General Operating	13,510	14,460	15,000	10,467	15,000
100-53-4-200-52-1105	General Op-Parks					6,000
100-53-4-200-52-1110	Chemicals	1,189	1,656	3,000	1,855	3,000
100-53-4-200-52-1120	Chemicals-Mosquito	19,954	19,157	20,000	20,000	20,000
100-53-4-200-52-1230	Utilities	9,235	8,678	9,000	6,290	9,000
100-53-4-200-52-1270	Gas	115,506	123,245	105,000	119,121	115,000
100-53-4-200-52-1600	Small Equipment	1,718	1,362	4,800	2,774	3,000
100-53-4-200-52-1700	Uniforms	2,841	1,654	3,000	3,000	3,000
100-55-4-200-52-1200	Reimb: DP IT Expense	1,325	1,325	0	0	0
100-55-4-200-52-1300	Garage M & R	94,720	105,013	90,000	99,564	90,000
100-57-4-200-52-9000	Contingency	101	-26	400	196	400
	Operating Expenses	**429,778**	**484,906**	**454,519**	**450,972**	**473,142**
100-54-4-200-52-2200	Vehicle Purchase	0	0	0	0	0
100-54-4-200-52-2400	Computer/Printer	0	0	0	0	0
100-54-4-200-52-2500	Equipment	0	425			
	Capital Outlay	**0**	**425**	**0**	**0**	**0**
TOTAL HIGHWAYS & STREETS		**1,176,214**	**1,269,707**	**1,228,698**	**1,210,975**	**1,244,844**
TOTAL PUBLIC WORKS DIVISION		**1,309,568**	**1,414,141**	**1,377,630**	**1,356,856**	**1,395,561**

100-52-4-200-52-2320 Note: (1) 2008 Track Hoe Excavator @ $142,760
Monthly pmnt $1,902.46 x 8 = $15,219.68 @ 3.25% Paid in Full 2/2015
Note: (2) 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: (3) 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
Note: (4) 2014 Side Arm Tractor $117,336.88 @ 3.27% for 5yrs
Monthly pmnt est $2,122.50 x 12 = $25,470 Paid in Full 7/23/2019

NOTES: FY 2015

100-53-4-200-52-1105	General Op - Parks		$6,000
	Parks	**$5,000**	
	Christmas Lights	**$1,000**	
100-54-4-200-52-2500	Equipment		
	Front End Loader	**$175,000**	
	Monthly pmnt $3,167.91 x 2 months @ 3.3% = $6,335.82 5 yrs		

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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-3-910-56-1100	Salaries	15,337	26,624	26,957	27,396	27,581
100-51-3-910-56-1300	Overtime	1,000	1,405	1,500	1,846	2,000
100-51-3-910-56-2100	Health Insurance	0	6,821	6,635	6,635	6,589
100-51-3-910-56-2101	Life Insurance	0	78	81	81	101
100-51-3-910-56-2200	Social Security	1,078	1,817	2,177	1,900	2,263
100-51-3-910-56-2400	Retirement	0	4,969	5,157	5,157	5,085
100-51-3-910-56-2700	Workers' Comp. Ins.	0	1,422	1,493	1,493	1,468
	Personal Services	**17,415**	**43,136**	**43,999**	**44,509**	**45,087**
100-52-3-910-56-2320	Lease Purchase	0	4,631	4,631	4,631	4,631
100-52-3-910-56-3100	Liability Insurance	0	1,087	1,109	1,109	1,213
100-52-3-910-56-3200	Communication	262	672	500	671	500
100-52-3-910-56-3500	Business Travels	998	571	1,500	1,448	1,500
100-52-3-910-56-3600	Dues & Subscriptions	0	100	350	150	350
100-52-3-910-56-3700	Business Training	0	413	1,000	542	1,000
100-53-3-910-56-1100	General Operating	416	370	700	343	700
100-53-3-910-56-1270	Gas	1,778	2,133	2,200	1,806	2,500
100-53-3-910-56-1600	Small Equipment	115	929	500	242	500
100-53-3-910-56-1700	Uniforms	0	720	750	744	500
100-55-3-910-56-1200	Reimb: DP IT Expense	0	0	0	0	0
100-55-3-910-56-1300	Garage M & R	121	500	300	0	300
100-57-3-910-56-9000	Contingency		0			0
	Operating Expenses	**3,689**	**12,127**	**13,540**	**11,685**	**13,694**
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	34	500	425	500
100-54-3-910-56-2500	Equipment	1,698	801	1,000	1,000	500
	Capital Expenditure	**1,698**	**834**	**1,500**	**1,425**	**1,000**
TOTAL ANIMAL CONTROL		**22,802**	**56,097**	**59,040**	**57,618**	**59,781**

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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-7-210-57-1100	Salaries	109,543	129,630	121,701	123,273	133,245
100-51-7-210-57-1300	Overtime	2,189	420	1,500	3,388	2,500
100-51-7-210-57-2100	Health Insurance	19,708	27,285	26,539	26,539	26,354
100-51-7-210-57-2101	Life Insurance	257	395	372	372	486
100-51-7-210-57-2200	Social Security	7,844	9,263	9,425	8,971	10,384
100-51-7-210-57-2400	Retirement	14,764	25,391	23,281	23,281	24,568
100-51-7-210-57-2700	Workers' Comp. Ins.	4,194	5,687	5,972	5,972	5,872
	Personal Services	**158,499**	**198,071**	**188,790**	**191,796**	**203,409**
100-52-7-210-57-1200	Professional Services	673	67	500	221	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	3,312	3,915	4,437	4,437	4,851
100-52-7-210-57-3200	Communication	2,614	2,464	3,000	2,487	3,000
100-52-7-210-57-3300	Advertisement	2,128	3,000	2,700	1,708	1,000
100-52-7-210-57-3500	Business Travels	860	2,187	1,400	35	2,500
100-52-7-210-57-3600	Dues & Subscriptions	580	650	500	657	700
100-52-7-210-57-3700	Business Training	1,157	1,050	2,600	1,753	2,000
100-53-7-210-57-1100	General Operating	1,618	4,258	2,000	2,000	2,000
100-53-7-210-57-1270	Gas	4,184	5,124	5,400	5,709	4,000
100-53-7-210-57-1600	Small Equipment	170	0	500	0	500
100-53-7-210-57-1700	Uniforms	586	284	1,000	860	1,000
100-55-7-210-57-1200	Reimb: DP IT Expense	1,325	1,325	0	0	0
100-55-7-210-57-1300	Garage M & R	1,884	2,156	1,600	1,916	2,000
100-57-7-210-57-9000	Contingency	0	0	0	0	0
100-57-7-210-57-9030	Permit Refund	90	40	200	0	100
	Operating Expenses	**21,179**	**26,521**	**25,837**	**21,782**	**24,151**
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	0	0	0	0	700
100-54-7-210-57-2500	Equipment	0	0	0	0	0
	Capital Expenditure	**0**	**0**	**0**	**0**	**700**
TOTAL INSPECTIONS DEPARTMENT		**179,678**	**224,592**	**214,627**	**213,578**	**228,260**

Administration/Grants

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-7-310-57-1100	Salaries	89,309	96,918	98,251	98,043	72,259
100-51-7-310-57-1300	Overtime	96	135	500	109	300
100-51-7-310-57-2100	Health Insurance	29,562	17,053	16,587	16,587	16,471
100-51-7-310-57-2101	Life Insurance	408	223	297	297	263
100-51-7-310-57-2200	Social Security	6,700	7,186	7,554	7,155	5,551
100-51-7-310-57-2400	Retirement	23,450	16,875	18,308	18,308	13,323
100-51-7-310-57-2700	Workers' Comp. Ins.	6,291	2,844	3,732	3,732	3,670
	Personal Services	**155,816**	**141,233**	**145,229**	**144,232**	**111,837**
100-52-7-310-57-1300	Maint./Tech. Service	986	0	0	0	0
100-52-7-310-57-3100	Liability Insurance	2,367	1,308	1,327	1,327	2,233
100-52-7-310-57-3200	Communication	1,354	983	1,200	991	1,200
100-52-7-310-57-3300	Advertisement	2,497	547	1,790	1,755	1,790
100-52-7-310-57-3500	Business Travels	948	1,875	2,000	1,455	2,500
100-52-7-310-57-3600	Dues & Subscriptions	647	878	1,200	1,139	1,200
100-52-7-310-57-3700	Business Training	1,380	827	2,000	933	2,500
100-52-7-310-57-3850	Demolitions	0	0	0	0	
100-53-7-310-57-1100	General Operating	2,538	2,643	2,500	2,025	2,500
100-53-7-310-57-1270	Gas	0	0	0	0	0
100-53-7-310-57-1600	Small Equipment	0	0	0	0	0
100-53-7-310-57-1700	Uniforms	138	0	0	0	0
100-55-7-310-57-1200	Reimb: DP IT Expenses	1,325	1,325	0	0	0
100-57-7-310-57-9000	Contingency	1,417	112	200	0	200
	Operating Expenses	**15,597**	**10,497**	**12,217**	**9,624**	**14,123**
100-54-7-310-57-2200	Vehicle Purchase	0	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	0	0	710	1,425	1,000
100-54-7-310-57-2500	Equipment	0				
	Capital Expenditure	**0**	**0**	**710**	**1,425**	**1,000**
TOTAL ADMINISTRATION		**171,413**	**151,730**	**158,156**	**155,281**	**126,960**
TOTAL COMMUNITY IMPROVEMENT		**373,893**	**432,419**	**431,822**	**426,477**	**415,001**

Engineering Division

Administration

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-1-575-58-1100	Salaries	284,878	271,911	281,858	297,315	282,578
100-51-1-575-58-1300	Overtime	804	790	1,100	1,043	1,000
100-51-1-575-58-2100	Health Insurance	39,417	40,927	39,809	39,809	39,531
100-51-1-575-58-2101	Life Insurance	800	850	840	840	1,008
100-51-1-575-58-2200	Social Security	21,444	20,169	21,631	22,093	21,694
100-51-1-575-58-2400	Retirement	46,350	55,160	52,117	52,117	51,173
100-51-1-575-58-2700	Workers' Comp. Ins.	9,786	9,953	10,450	10,451	10,275
	Personal Services	**403,479**	**399,759**	**407,805**	**423,668**	**407,259**
100-52-1-575-58-1200	Professional Services	38,947	7,091	38,223	9,530	30,000
100-52-1-575-58-1300	Maint./Tech. Service	4,500	6,799	6,050	5,097	6,100
100-52-1-575-58-2320	Lease Purchase	0	0	0	0	5,616
100-52-1-575-58-3100	Liability Insurance	4,913	5,444	5,536	5,536	5,553
100-52-1-575-58-3200	Communication	4,120	3,337	4,000	2,842	3,600
100-52-1-575-58-3500	Business Travels	1,892	137	2,382	756	1,700
100-52-1-575-58-3600	Dues & Subscriptions	1,512	1,934	2,120	1,437	2,120
100-52-1-575-58-3700	Business Training	1,980	775	2,000	777	1,600
100-53-1-575-58-1100	General Operating	3,283	2,598	4,798	4,623	3,500
100-53-1-575-58-1270	Gas	2,433	1,774	3,000	2,067	2,800
100-53-1-575-58-1600	Small Equipment	0	0	0	0	500
100-53-1-575-58-1700	Uniforms	0	0	246	246	250
100-55-1-575-58-1200	Reimb: DP IT Expenses	2,318	2,318	0	0	0
100-55-1-575-58-1300	Garage M & R	654	234	651	1,353	700
100-57-1-575-58-9000	Contingency	0	0	0	0	
	Operating Expenses	**66,552**	**32,442**	**69,006**	**34,263**	**64,039**
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	1,244	833	1,000	537	1,000
100-54-1-575-58-2500	Equipment	0	0	0	0	5,000
	Capital Outlay	**1,244**	**833**	**1,000**	**537**	**6,000**
TOTAL ENGINEER		**471,275**	**433,035**	**477,811**	**458,468**	**477,298**

NOTES: FY 2015

100-52-1-575-58-1200	Professional Services	$30,000
	Intend to tie drainage project to resurfacing(Must do in FY2015)	
100-52-1-575-58-2320	Lease Purchase	$5,616
	Need new color copier 3 yr lease estimate	
100-54-1-575-58-2500	Equipment	$5,000
	Total Station(Survey Equipment)-Enable staff to do small projects in house to save money	

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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-4-220-53-1100	Salaries	82,961	75,785	102,232	78,297	144,082
100-51-4-220-53-1300	Overtime	720	306	1,000	357	800
100-51-4-220-53-2100	Health Insurance	26,278	27,285	26,539	26,539	39,531
100-51-4-220-53-2101	Life Insurance	312	305	312	312	526
100-51-4-220-53-2200	Social Security	5,978	5,515	7,897	5,668	11,083
100-51-4-220-53-2400	Retirement	17,773	19,692	19,557	19,557	26,566
100-51-4-220-53-2700	Workers' Comp. Ins.	5,592	5,687	5,972	5,972	8,807
	Personal Services	**139,614**	**134,575**	**163,509**	**136,701**	**231,395**
100-52-4-220-53-2320	Lease Purchase	15,228	15,228	15,228	15,228	0
100-52-4-220-53-3100	Liability Insurance	3,133	3,049	3,100	3,100	4,403
100-52-4-220-53-3200	Communication	195	198	250	230	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	0	0	0	0	400
100-53-4-220-53-1100	General Operating	1,610	1,628	2,700	2,311	2,000
100-53-4-220-53-1230	Utilities	0	0	0	0	0
100-53-4-220-53-1270	Gas	9,360	7,776	9,500	8,766	9,500
100-53-4-220-53-1600	Small Equipment	187	0	1,610	0	2,000
100-53-4-220-53-1700	Uniforms	539	658	1,140	1,103	1,000
100-55-4-220-53-1300	Garage M & R	926	1,893	1,500	1,134	1,500
100-57-4-220-53-9000	Contingency	0	0	0	0	0
	Operating Expenses	**31,178**	**30,429**	**35,028**	**31,872**	**21,353**
100-54-4-220-53-1400	Infrastructure(Sidewalks)	19,807	21,629	23,000	17,869	20,000
100-54-4-220-53-1410	Infrastructure(Patching)	12,739	14,181	14,000	12,299	15,000
100-54-4-220-53-1420	Infrastructure(Culverts)	13,300	5,461	8,000	6,494	10,000
100-54-4-220-53-1430	Contract Drainage Project		0	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	**45,846**	**41,271**	**45,000**	**36,662**	**45,000**
TOTAL INFRASTRUCTURE CONSTRUCTION		**216,637**	**206,275**	**243,537**	**205,235**	**297,748**

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

Will be paid in full fy14 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 2015

100-51-4-220-53-1100 Salaries

(2) New Positions Drainage Crew $ 69,789 w/benefits

Traffic

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-4-270-54-1100	Salaries	84,226	93,846	96,283	95,364	96,803
100-51-4-270-54-1300	Overtime	2,228	2,292	4,000	2,780	4,000
100-51-4-270-54-2100	Health Insurance	19,708	20,463	19,904	19,904	19,766
100-51-4-270-54-2101	Life Insurance	257	276	291	291	353
100-51-4-270-54-2200	Social Security	6,133	6,814	7,672	6,862	7,711
100-51-4-270-54-2400	Retirement	14,737	17,922	18,419	18,419	17,849
100-51-4-270-54-2700	Workers' Comp. Ins.	4,194	4,265	4,479	4,479	4,404
	Personal Services	**131,483**	**145,879**	**151,048**	**148,099**	**150,885**
100-52-4-270-54-2200	Repairs/Maint. Bldg.	803	224	0	0	0
100-52-4-270-54-2320	Lease Purchase	0	0	0	0	0
100-52-4-270-54-3100	Liability Insurance	2,457	2,395	2,436	2,436	3,639
100-52-4-270-54-3200	Communication	1,750	1,775	1,700	1,777	2,050
100-52-4-270-54-3500	Business Travels	495	180	0	0	600
100-52-4-270-54-3600	Dues & Subscriptions	0	0	0	0	0
100-52-4-270-54-3700	Business Training	0	0	0	0	500
100-53-4-270-54-1100	General Operating	2,551	954	1,708	1,816	2,000
100-53-4-270-54-1230	Utilities	11,327	9,812	13,000	9,891	13,000
100-53-4-270-54-1270	Gas	5,203	5,929	8,125	8,296	6,500
100-53-4-270-54-1600	Small Equipment	1,500	1,335	1,500	1,445	1,500
100-53-4-270-54-1610	Signs & Markings	23,386	31,209	25,600	26,103	35,000
100-53-4-270-54-1700	Uniforms	473	492	500	360	400
100-55-4-270-54-1200	Reimb: DP IT Expense	662	662	0	0	0
100-55-4-270-54-1300	Garage M & R	1,952	2,756	3,500	1,121	3,000
100-57-4-270-54-9000	Contingency	0			0	0
	Operating Expenses	**52,559**	**57,723**	**58,069**	**53,246**	**68,189**
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		**184,043**	**203,602**	**209,117**	**201,344**	**219,074**

NOTES: FY 2015

100-53-4-270-54-1610	Signs & Markings	$35,000
	$20k for retroreflectivity regulatory sign replacement(deadline Jan 2015)	
	$15k for regular sign replacements/additions, pavement markings	

Public Buildings

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-51-1-565-71-1100	Salaries	49,756	52,764	52,624	52,814	52,624
100-51-1-565-71-1300	Overtime	1,836	1,546	2,200	784	1,000
100-51-1-565-71-2100	Health Insurance	13,139	13,272	13,270	13,270	13,177
100-51-1-565-71-2101	Life Insurance	146	153	159	159	191
100-51-1-565-71-2200	Social Security	3,659	3,756	4,194	3,686	4,102
100-51-1-565-71-2400	Retirement	8,310	9,877	10,067	10,067	9,703
100-51-1-565-71-2700	Workers' Comp Insurance	2,796	2,844	2,986	2,986	2,936
	Personal Services	**79,642**	**84,211**	**85,500**	**83,766**	**83,733**
100-52-1-565-71-1300	Maint. & Technical Serv.	0	0	0	0	0
100-52-1-565-71-2200	Repairs & Maint. Building	1,008	377	22,629	23,342	25,000
100-52-1-565-71-2320	Lease Purchase Payments	0	0	0	0	0
100-52-1-565-71-3100	Liability Insurance	2,636	2,607	2,664	2,664	3,001
100-52-1-565-71-3200	Communication	943	994	1,150	1,043	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	0	40	400	70	400
100-53-1-565-71-1100	General Operating	4,173	2,638	4,318	4,420	4,000
100-53-1-565-71-1230	Utilities(CH/ARM/AUDIT)			38,500	39,466	38,500
100-53-1-565-71-1270	Gas	2,140	1,914	2,000	1,715	2,000
100-53-1-565-71-1600	Small Equipment	500	360	1,000	934	1,500
100-53-1-565-71-1700	Uniforms	116	159	400	278	400
100-55-1-565-71-1130	Reimb: Garage Operat	5,881	5,260	0	0	0
100-55-1-565-71-1300	Garage M & R	200	141	500	1,042	500
100-57-1-565-71-9000	Contingency	0	0	0	0	0
	Operating Expenses	**17,596**	**14,490**	**73,721**	**74,975**	**76,611**
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		**97,238**	**98,701**	**159,221**	**158,740**	**160,343**
TOTAL ENGINEERING DIVISION		**969,193**	**941,613**	**1,089,686**	**1,023,787**	**1,154,462**

NOTES: FY 2015

100-52-1-565-71-2200	Repairs & Maint Bldg
	City Hall Repairs ($8k for carpet replacement in chambers)
100-53-1-565-71-1230	Utilities (CH & Armory)
	City Hall $30k and $8.5k other buildings

Street Lights

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-53-4-260-77-1230	Utilities	356,642	318,594	360,000	344,673	350,000
TOTAL STREET LIGHTS		**356,642**	**318,594**	**360,000**	**344,673**	**350,000**

General Fund Non-Operating

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-55-4-860-10-1110	Data Processing Oper.	69,712	71,310	0	0	0
100-55-4-860-10-1120	Public Buildings Oper.	50,170	51,234	0	0	
100-55-4-860-10-1130	City Garage Oper.	290,132	210,420	214,561	214,561	216,327
100-55-4-860-10-1140	City Auditorium Fund			14,400		5,701
100-55-4-900-10-1040	Reimburse Cemetery		60,572	45,308	36,450	45,212
Total Non-Operating Internal Funds		**410,014**	**393,536**	**274,269**	**251,011**	**267,240**

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
100-57-4-900-10-2020	Humane Society Reimb.		93,667	140,500	140,282	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	0	5,000	5,000	5,000
100-57-4-900-10-2080	Concerted Services Inc	2,400	2,400	2,400	0	2,400
100-57-4-900-10-2090	J-Fly Foundation	5,000	5,000	10,000	10,000	10,000
100-57-7-520-10-2000	WWC Dev Auth.	0	0	25,000	25,000	25,000
100-57-7-520-10-2005	OADA	25,000	25,000	0	0	0
100-57-7-520-10-2010	SE Area Planning Comm.	18,690	18,774	20,000	18,556	20,000
Total Non-Operating Contributions		**71,090**	**159,840**	**217,900**	**213,838**	**217,900**

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 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	6,250	11,250	8,750	11,250
100-57-4-900-10-1050	Hotel/Motel Tax Prom.	6,000	3,000	3,000	3,000	6,000
100-57-4-900-10-1200	Wayfest City Event			12,500	13,001	10,000
100-57-4-900-10-2600	Unemployment Comp.	8,821	2,880	0	0	2,500
100-57-4-900-10-2700	Reimburse Postage	-85	-79	0	-128	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	12,866	3,337	3,600	3,601	3,900
100-61-9-030-10-9000	Fund Balance			4,268	0	
Total Non-Operating Other		**59,135**	**46,921**	**66,151**	**59,757**	**65,183**
TOTAL NON-OPERATING		**540,240**	**600,297**	**558,320**	**524,606**	**550,323**
TOTAL GENERAL FUND		**12,301,644**	**12,701,444**	**13,484,534**	**13,307,023**	**13,397,773**

Enterprise Funds

Water and Sewer Fund Revenues

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
505-34-4210	Water Service Fees	2,455,726	2,422,145	2,499,612	2,397,991	2,416,000
505-34-4230	Sewer Service Fees	2,731,670	2,706,619	2,737,178	2,668,221	2,685,000
	Total Utility Service Fees	**5,187,692**	**5,128,764**	**5,236,790**	**5,066,212**	**5,101,000**
505-34-4212	Water Taps	18,092	7,875	8,500	5,843	8,500
505-34-4240	Sewer Taps	1,325	1,600	3,500	2,500	3,500
	Total Water/Sewer Taps	**19,417**	**9,475**	**12,000**	**8,343**	**12,000**
505-34-4214	Contract Extensions	-255	375	250	619	500
505-34-4215	Reinstatement Charges	125,934	123,449	120,000	120,742	120,000
505-34-4216	Miscellaneous Revenue	3,838	993	2,000	1,149	2,000
505-34-4217	Cash in Bank Interest	2,003	980	1,000	684	1,000
505-34-4218	Loads to Disposal	219,503	384,399	300,000	217,259	250,000
505-34-4219	Disconnect Fee	58,459	68,141	55,000	69,261	55,000
505-34-4220	Account Set Up Fee	19,650	19,665	18,000	18,420	18,000
505-34-4221	Laboratory Analysis Fee	0	0	0	0	0
505-34-4225	MBB Collections Revenue	5,841	3,527	4,000	4,791	4,000
505-34-4250	Sewer Fees-Satilla W/S Auth	273,631	313,981	327,777	368,913	497,675
505-34-9300	Returned Check Fees	6,195	4,620	6,000	4,235	5,000
505-38-1000	Utility Site Rental Fees	81,717	94,595	95,000	98,039	98,000
	Total Miscellaneous Revenue	**796,516**	**1,014,724**	**929,027**	**904,113**	**1,051,175**
505-39-1200	Reimb: Capital Project Fund	0	0	0	0	0
	Total Reimbursements	**0**	**0**	**0**	**0**	**0**
TOTAL WATER & SEWER FUND		**6,003,625**	**6,152,964**	**6,177,817**	**5,978,667**	**6,164,175**

Note: Sewer Fees-Satilla W/S Auth will return to normal contract of 76% of City's sewer residential rate July 14, 2014.

Water & Sewer Operations

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
505-52-4-430-59-1200	Professional Services	1,782	7,078	96,000	31,481	70,000
505-52-4-430-59-2200	Repairs & Maint. Building	0	0	0	0	10,000
505-52-4-430-59-2320	Lease Purchase	35,854	35,854	35,855	35,854	27,161
505-52-4-430-59-3100	Liability Insurance	6,414	6,497	6,687	6,687	7,536
505-52-4-430-59-3850	Contract Labor	2,440,566	2,480,019	2,499,300	2,491,899	2,499,300
505-53-4-430-59-1100	General Operating	552	377	2,500	575	2,500
505-53-4-430-59-1230	Utilities	337,628	308,313	349,007	347,207	349,007
505-55-4-430-59-1200	Reimb: DP IT Expenses	662	662	0	0	0
505-55-4-430-59-1300	Garage M & R	10,508	12,938	10,000	8,267	10,000
505-55-4-430-59-1500	ESG Whse/Phone/Supplies	-3,360	-770	0	13,113	0
	Operating Expenses	**2,830,607**	**2,850,969**	**2,999,349**	**2,935,083**	**2,975,504**
505-54-4-430-59-2500	Equipment	0	2,861	100,000	69,226	50,000
505-54-4-430-59-2540	Debt Service Capital Projects	615,096	135,999	449,896	20,354	385,219
505-54-4-430-59-2550	Water Meters	0	0	6,000	5,282	6,000
505-54-4-430-59-2560	Tank Maintenance Program	107,439	116,032	117,682	117,682	120,000
	Capital Outlay	**722,535**	**254,892**	**673,578**	**212,544**	**561,219**
TOTAL WATER & SEWER OPERATIONS		**3,553,143**	**3,105,860**	**3,672,927**	**3,147,627**	**3,536,723**

505-52-4-430-59-2320 Lease Purchase Payments = (1) 2007 Vac-con Truck @ $224,208.00
Monthly pmnt $2,987.86 x 8 = $23,903 @ 3.25% Paid in full 2/2015

NOTES: FY2015

505-52-4-430-59-2320	Lease Purchase	
	Purchase Backhoe	$90,000
	Est. Monthly pmnt $1,629.21 x 2 months= $3,258.42 @ 3.3% for 5 yrs	
505-52-4-430-59-3850	Contract Labor	
	ESG Contract is locked in for 5 years	
505-54-4-430-59-2500	Equipment	
	Sewer Video Equipment	$50,000

Water & Sewer Non-Operating

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
505-55-4-400-10-1110	Data Processing Oper.	209,136	219,924	0	0	0
505-55-4-400-10-1120	Public Building Oper.	50,170	51,235	0	0	0
505-55-4-400-10-1130	City Garage Operations	52,929	47,344	47,099	47,099	47,486
505-55-4-400-10-1140	Reimb: General Fd. Opr.	963,733	1,130,973	1,478,338	1,478,338	1,600,513
505-57-4-400-10-9050	Refunds & Reimbursement	1	79	1,500	373	1,500
505-58-4-300-10-1300	GEFA Principle	152,645	159,999	166,106	167,715	172,451
505-58-4-300-10-2000	GEFA Interest	117,606	107,471	98,489	96,901	89,204
505-58-4-400-10-1325	GEFA CW00-020	87,500	573,717	520,983	520,983	531,481
505-58-4-400-10-1300	SRF Payments	624,606	90,155	92,890	92,890	95,708
505-58-4-400-10-1400	GEFA CW09071PF60-Bar Scre	4,131	4,257	4,397	4,375	4,519
505-58-4-400-10-2000	SRF Interest	118,459	105,851	95,088	95,088	84,590
505-61-4-400-10-1000	Revenue Bonds Sinking Fd.	0	0	0	0	0
TOTAL NON-OPERATING		**2,380,916**	**2,491,005**	**2,504,890**	**2,503,763**	**2,627,452**
TOTAL W&S FUND EXPENDITURES		**5,934,058**	**5,596,865**	**6,177,817**	**5,651,389**	**6,164,175**

Waste Management Fund Revenues

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
540-34-4110	Residential Garbage Fees	861,420	854,692	855,185	854,374	855,185
540-34-4115	Trash Collection Fees	493,100	488,866	489,000	483,576	489,000
540-34-4120	Dumpster Fees		61,955	702,000	769,010	768,000
540-34-4190	Reinstatement Fees	38,681	36,818	33,595	46,228	46,360
540-34-4191	Garbage Container Violation	0	0	50	0	50
540-34-4193	Container Deposit	5,600	3,250	2,500	2,750	2,000
540-34-4195	Special Collections	6,094	4,076	1,000	4,750	2,500
540-34-4200	Disconnect/Connect Fee	19,486	24,369	19,314	22,247	21,000
TOTAL WASTE MANAGEMENT REVENUES		**1,424,382**	**1,474,026**	**2,102,644**	**2,182,935**	**2,184,095**

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

Garbage & Yard Trash Collections

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
540-51-4-530-65-1100	Salaries	162,477	185,025	192,837	181,291	189,093
540-51-4-530-65-1300	Overtime	2,097	1,599	2,000	1,793	2,000
540-51-4-530-65-2100	Health Insurance	45,986	46,451	46,444	46,444	46,120
540-51-4-530-65-2101	Life Insurance	541	559	585	585	691
540-51-4-530-65-2200	Social Security	11,612	13,135	14,905	12,644	14,619
540-51-4-530-65-2400	Retirement	31,049	35,981	36,890	36,890	34,865
540-51-4-530-65-2700	Workers' Comp Ins.	9,786	9,953	10,450	10,451	10,275
	Personal Services	**263,547**	**292,703**	**304,111**	**290,097**	**297,663**
540-52-4-530-65-1200	Professional Services	27,603	55,610	56,000	48,385	48,333
540-52-4-530-65-2320	Lease Purchase Pymts.	38,757	38,757	21,256	19,846	11,668
540-52-4-530-65-3100	Liability Insurance	8,155	8,043	8,211	8,211	9,065
540-52-4-530-65-3200	Communication	1,005	664	1,000	985	1,000
540-52-4-530-65-3500	Business Travel	0	0	238	193	500
540-52-4-530-65-3600	Dues & Subscriptions	0	284	0	0	150
540-52-4-530-65-3700	Business Training	0	790	762	762	500
540-52-4-530-65-3850	Contract Labor	728,112	477,400	520,800	564,200	520,000
540-53-4-530-65-1100	General Operating	4,460	3,989	4,000	4,684	4,000
540-53-4-530-65-1110	Chemicals	300	0	300	300	300
540-53-4-530-65-1230	Utilities	3,928	5,605	5,500	6,290	6,500
540-53-4-530-65-1270	Gas	51,461	42,899	45,000	47,251	45,000
540-53-4-530-65-1600	Small Equipment	0	0	0	0	0
540-53-4-530-65-1700	Uniforms	1,352	595	1,500	1,285	1,500
540-55-4-530-65-1000	Reimb:Gen. Fd. Opr.	222,218	291,620	291,620	291,620	291,620
540-55-4-530-65-1300	Garage M & R	30,980	30,046	39,000	41,590	35,000
540-57-4-530-65-9000	Contingency	227	0	0	0	0
	Operating Expenses	**1,118,558**	**956,301**	**995,187**	**1,035,601**	**975,136**
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	-76	12,825	15,000	13,593	15,000
	Capital Outlay	**-76**	**12,825**	**15,000**	**13,593**	**15,000**
TOTAL GARBAGE & TRASH COLLECTIONS		**1,382,029**	**1,261,829**	**1,314,298**	**1,339,291**	**1,287,799**

NOTES: FY 2015

540-54-4-530-65-2200 Vehicles Purchase

Knuckle Boom Loader **$125,000**

Est pmnts $1944.58 x 6 months = $11,667.48 @ 3.920% 5 yrs

540-54-4-530-65-2500 Equipment

Garbage Can Replacement **$15,000**

Brown/White Goods

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
540-52-4-530-70-3850	Contract Labor Brown/White Goods		32,179	41,000	52,320	52,000
540-57-4-530-70-2000	Transfer Station Tipping	7,864	101	1,742	128	1,000
TOTAL BROWN/WHITE GOODS		**7,864**	**32,280**	**42,742**	**52,448**	**53,000**

Commercial Dumpster Collection

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
540-52-4-550-75-3850	Contract Labor	0	0	612,000	585,943	600,000
540-55-4-550-75-1000	Reimb: General Fund			42,850	194,859	151,911
TOTAL DUMPSTER COLLECTION		**0**	**0**	**654,850**	**780,803**	**751,911**

Landfill Closure

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
540-52-4-560-72-1200	Professional Services	13,810	7,475	12,000	16,875	12,000
540-52-4-560-72-1300	Technical Services	100	450	2,000	2,000	2,000
TOTAL LANDFILL CLOSURE		**13,910**	**7,925**	**14,000**	**18,875**	**14,000**

Non-Operating

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
540-55-4-400-10-1130	City Garage Operations	31,366	77,154	76,754	76,754	77,385
540-61-9-000-10-5000	Fund Balance	0	0	0	0	0
TOTAL NON-OPERATING		**31,366**	**77,154**	**76,754**	**76,754**	**77,385**
TOTAL WASTE MGMT. EXPENDITURES		**1,435,169**	**1,379,188**	**2,102,644**	**2,268,170**	**2,184,095**

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

City Auditorium Fund

Account #	Revenue Source	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
555-38-1000	Rental Income			3,000	11,750	22,000
555-38-3000	Rental Deposits			0	2,169	0
555-39-1200	Reimb from General Fund			14,400	0	5,701
	TOTAL	**0**	**0**	**17,400**	**13,919**	**27,701**

City Auditorium Fund Expenditures

Account #	Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
555-51-7-565-60-1100	Salaries			6,000	0	0
555-51-7-565-60-1300	Overtime			2,100	1,383	5,000
555-51-7-565-60-2100	Health Insurance					
555-51-7-565-60-2101	Life Insurance					
555-51-7-565-60-2200	Social Security				95	383
555-51-7-565-60-2400	Retirement					
555-51-7-565-60-2700	Worker's Comp Ins					
	Personal Services	**0**	**0**	**8,100**	**1,478**	**5,383**
555-52-7-565-60-1200	Professional Services			0	0	300
555-52-7-565-60-2200	Repairs/Maint Bldg			300	1,006	500
555-52-7-565-60-3100	Liability Insurance			0	0	638
555-52-7-565-60-3200	Communication			1,000	531	2,280
555-52-7-565-60-3300	Advertising			0		0
555-52-7-565-60-3850	Contract Labor			0		0
555-53-7-565-60-1100	General Operating			1,000	3,086	2,000
555-53-7-565-60-1200	Utilities			7,000	3,991	15,600
	Operating Expenses	**0**	**0**	**9,300**	**8,614**	**21,318**
555-54-7-565-60-2300	Furniture & Fixtures					1,000
555-54-7-565-60-2500	Equipment					
	Capital Outlay	**0**	**0**	**0**	**0**	**1,000**
	TOTAL	**0**	**0**	**17,400**	**10,092**	**27,701**

Special Revenue Funds

Cemetery Fund

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
203-34-9100	Sales: Cemetery Lots	51,000	44,450	50,000	41,450	50,000
203-34-9101	Interment Fees	60,775	59,380	60,000	63,175	60,000
203-34-9102	Monument & Transfer Fee	10,979	10,176	10,000	9,780	11,000
203-34-9103	Reimb: General Funds	0	60,572	36,450	36,450	45,322
203-34-9104	Cash In Bank Interest	0	0		45,309	
203-34-9105	Reimb: Cemetery Trust		0	45,309	0	45,543
Total Revenues		**122,754**	**174,578**	**201,759**	**196,164**	**211,865**

Cemetery Fund Expenditures

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
203-51-4-850-66-1100	Salaries	25,334	66,876	67,213	66,436	66,119
203-51-4-850-66-1300	Overtime	91	518	600	1,041	200
203-51-4-850-66-2100	Health Insurance	6,569	13,272	13,270	13,270	13,177
203-51-4-850-66-2101	Life Insurance	72	193	207	207	245
203-51-4-850-66-2200	Social Security	1,869	4,664	5,149	4,669	5,073
203-51-4-850-66-2400	Retirement	4,122	12,506	12,713	12,713	12,191
203-51-4-850-66-2700	Workers' Comp Insurance	1,398	2,844	2,986	2,986	2,936
	Personal Services	**39,455**	**100,873**	**102,138**	**101,322**	**99,941**
203-52-4-850-66-2200	Repairs & Maint. Building	99	0	250	69	500
203-52-4-850-66-2320	Lease Purchase Payments	0	0	0	0	0
203-52-4-850-66-3100	Liability Insurance	2,387	3,040	3,110	3,110	3,575
203-52-4-850-66-3200	Communication	1,636	703	800	765	800
203-52-4-850-66-3850	Contract Labor	28,428	29,115	31,000	27,596	35,000
203-53-4-850-66-1100	General Operating	3,943	4,225	6,000	4,729	4,500
203-53-4-850-66-1110	Chemicals	180	0	150	81	150
203-53-4-850-66-1230	Utilities	5,612	4,649	6,000	5,287	6,000
203-53-4-850-66-1270	Gas	7,854	7,067	7,500	6,358	7,500
203-53-4-850-66-1600	Small Equipment	500	499	500	478	500
203-53-4-850-66-1700	Uniforms	350	291	500	452	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	11,762	10,521	10,466	10,466	10,553
203-55-4-850-66-1300	Garage M & R	5,914	5,507	7,500	8,044	7,000
203-57-4-850-66-9000	Contingency	0	0	0	0	500
	Operating Expenses	**94,511**	**91,461**	**99,621**	**93,282**	**102,924**
203-54-4-850-66-2200	Vehicles	0	0	0	0	0
203-54-4-850-66-2500	Equipment	0	0	0	0	9,000
	Capital Outlay	**0**	**0**	**0**	**0**	**9,000**
Total Expenditures		**133,966**	**192,334**	**201,759**	**194,604**	**211,865**

NOTES: FY 2015

203-54-4-850-66-2500	Equipment	
	Zero Turn Mower	**$9,000**

WPD Information Technology Fund

Account #	Revenue Source	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
205-38-1050	IT Revenue Fee	20,581	17,820	15,000	16,688	15,000
205-39-1210	Fund Balance			5,000	0	
	TOTAL	**20,581**	**17,820**	**20,000**	**16,688**	**15,000**

WPD Information Technology Fund Expenditures

Account #	Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
205-53-9-034-80-2500	Computers/Equipment	23,105	10,629	20,000	17,217	15,000
	TOTAL	**23,105**	**10,629**	**20,000**	**17,217**	**15,000**

Hotel/Motel Fund

Account #	Revenue Source	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
275-31-4100	Hotel/Motel Revenue	283,118	279,120	269,861	291,616	269,861
275-31-4110	Hotel/Motel via Internet Revenue		1,639	1,639	1,575	1,639
	TOTAL	**283,118**	**280,759**	**271,500**	**293,192**	**271,500**

Hotel/Motel Fund Revenues

Expenditures	Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
275-51-7-540-59-1100	Salaries			13,455	15,761	10,982
275-51-7-540-59-1300	Overtime			0	300	200
275-51-7-540-59-2100	Health Insurance			0	0	3,294
275-51-7-540-59-2101	Life Insurance			0	0	40
275-51-7-540-59-2200	Social Security			1,029	1,222	855
275-51-7-540-59-2400	Retirement			2,574	2,574	2,002
275-51-7-540-59-2700	Worker's Comp			1,493	1,493	727
	Personal Services	**0**	**0**	**18,551**	**21,350**	**18,101**
275-52-7-540-59-3100	Liability Insurance			654	654	319
275-52-7-540-59-3200	Communication			7,500	6,300	7,500
275-52-7-540-59-3300	Advertising			27,915	27,500	26,075
275-52-7-540-59-3500	Business Travel			930	930	1,000
275-52-7-540-59-3700	Business Training			521	592	500
275-52-7-540-59-4000	Events			28,672	33,536	30,700
275-53-7-540-59-1000	Promotional Items			19,397	19,397	22,987
275-53-7-540-59-1100	General Operating			5,342	6,080	2,218
275-53-7-540-59-1270	Gas			18	61	100
275-57-7-540-10-2000	Chamber of Comm T & C	113,587		0	0	0
275-57-7-540-10-5000	Tourism/Promotional Exp		87,756	0	0	0
275-57-7-540-10-9300	Reimburse General Fund	170,380	168,244	162,000	175,652	162,000
	Operating Expenses	**283,967**	**256,000**	**252,949**	**270,702**	**253,399**
TOTAL HOTEL/MOTEL		**283,967**	**256,000**	**271,500**	**292,051**	**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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
435-33-7100	Special Purpose Sales Tax	2,110,404	1,859,028	1,858,345	1,765,711	250,000
435-36-1000	Interest Earned	2,015	3,496	0	2,375	0
435-39-1210	Fund Balance		0	2,444,644	0	4,000,000
	TOTAL	**2,112,419**	**1,862,524**	**4,302,989**	**1,768,086**	**4,250,000**

Special Purpose Local Option Sales Tax 2008 Expenditures

Expenditures	Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
435-55-9-033-17-1000	Engineering Roads and Streets	672,117	44,383	750,000	146,006	2,000,000
435-55-9-033-17-2000	Police Department Project	293,626		0	0	0
435-55-9-033-17-2100	Police Dept Special Purpose			325,700	276,170	0
435-55-9-033-17-3000	Fire Dept Projects	0	0	359,089	358,640	0
435-55-9-033-17-4000	Property Acq & Demolition	396	0	494,500	43,297	500,000
435-55-9-033-17-5000	Water/Sewer Rehab & Expan	0		300,000	0	300,000
435-55-9-033-17-6000	Information Technology	2,980		5,500	5,320	0
435-55-9-033-17-7000	DWDA Projects	0		250,000	263,483	0
435-55-9-033-17-8000	Public Works Facility/Armory	0	0	150,000	0	900,000
435-55-9-033-17-8500	Public Buildings-City Hall			41,200	4,572	400,000
435-55-9-033-17-9000	Rehab City Auditorium	65,465	156,082	1,627,000	1,504,645	150,000
	TOTAL	**1,034,582**	**200,465**	**4,302,989**	**2,602,133**	**4,250,000**

Internal Service Funds

Garage Fund

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
606-34-9200	All Funds Contributions	392,074	350,699	348,880	348,880	351,751
TOTAL CITY GARAGE		**392,074**	**350,699**	**348,880**	**348,880**	**351,751**

City Garage Fund Expenditures

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
606-51-4-800-68-1100	Salaries	222,570	184,721	198,046	194,937	193,844
606-51-4-800-68-1300	Overtime	677	984	1,500	1,355	1,500
606-51-4-800-68-2100	Health Insurance	45,986	39,815	39,809	39,809	39,531
606-51-4-800-68-2101	Life Insurance	640	573	603	603	706
606-51-4-800-68-2200	Social Security	15,984	13,122	15,265	14,177	14,944
606-51-4-800-68-2400	Retirement	36,652	36,667	37,886	37,886	35,741
606-51-4-800-68-2700	Workers' Comp Insurance	9,786	8,531	8,957	8,956	8,807
	Personal Services	**332,294**	**284,413**	**302,066**	**297,723**	**295,073**
606-52-4-800-68-1200	Professional Services	1,291	1,200	2,000	1,200	2,000
606-52-4-800-68-1300	Maint. & Technical Serv.	870	1,644	1,000	0	1,000
606-52-4-800-68-2200	Repairs/Maint. Building	880	214	500	147	500
606-52-4-800-68-2320	Lease Purchase Payments	0	0	0	0	0
606-52-4-800-68-3100	Liability Insurance	6,445	5,657	5,764	5,764	6,127
606-52-4-800-68-3200	Communication	1,281	2,108	1,500	967	1,500
606-52-4-800-68-3500	Business Travel	0	0	0	0	0
606-52-4-800-68-3600	Dues & Subscriptions	2,499	2,500	1,800	1,500	1,800
606-52-4-800-68-3700	Business Training	0	0	0	0	0
606-53-4-800-68-1100	General Operating	10,375	10,242	10,000	9,714	10,000
606-53-4-800-68-1110	Chemicals	684	1,406	1,500	1,340	1,500
606-53-4-800-68-1115	Fleet Cost-Warehouse	-1,751	8,286	0	-426	0
606-53-4-800-68-1230	Utilities	11,046	10,451	10,000	14,200	12,000
606-53-4-800-68-1270	Gas	4,621	4,504	4,500	4,520	4,500
606-53-4-800-68-1600	Small Equipment	4,958	2,540	3,000	2,504	3,000
606-53-4-800-68-1700	Uniforms	1,971	2,346	3,000	3,298	3,000
606-55-4-800-68-1000	Reimb: G/F Operations		325,000		0	0
606-55-4-800-68-1200	Reimb: DP IT Expense	331	331	0	0	0
606-55-4-800-68-1300	Garage M & R	3,505	1,513	2,000	3,295	2,000
606-57-4-800-68-9000	Contingency	141	0	250	269	250
	Operating Expenses	**49,147**	**379,942**	**46,814**	**48,293**	**49,177**
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	7,500
	Capital Outlay	**0**	**0**	**0**	**0**	**7,500**
TOTAL CITY GARAGE		**381,441**	**664,355**	**348,880**	**346,016**	**351,751**

NOTES: FY 2015

606-54-4-800-68-2200	Equipment	
	Replace Tire Balancer	**$7,500**

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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
600-34-9200	All Funds Contribution	206,104	206,000	211,088	211,086	237,000
600-38-9000	Liability Misc Revenue	0	0	0	3,100	0
	TOTAL	**206,104**	**206,000**	**211,088**	**214,186**	**237,000**

Expenditures	Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
600-52-9-020-11-3100	Premium Auto	41,572	50,732	54,434	94,006	96,000
600-52-9-021-11-3100	Premium Liability	102,385	81,161	85,654	85,105	86,000
600-52-9-022-11-3100	Premium Property	22,132	35,301	36,000	23,173	25,000
600-52-9-023-11-3100	Claims Payment	28,099	23,884	35,000	31,394	30,000
	TOTAL	**194,188**	**191,078**	**211,088**	**233,678**	**237,000**

Health Insurance Fund

Account #	Revenue Source	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
601-38-9000	City Premium	1,313,786	1,359,969	1,333,595	1,333,596	1,364,139
601-38-9001	Miscellaneous Revenue	0	1,275	0	44,873	0
601-38-9010	Employee Premiums	382,701	399,340	417,641	403,859	405,000
601-38-9020	Retired Premiums	20,071	34,448	30,000	35,184	33,000
601-38-9030	Group Life	19,430	20,282	21,506	21,506	25,859
	TOTAL	**1,735,988**	**1,815,313**	**1,802,742**	**1,839,018**	**1,827,998**

Expenditures	Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
601-52-9-024-12-1010	MMSI Insurance Claims	1,773,370	1,187,796	1,409,203	1,661,322	1,397,139
601-52-9-024-12-1020	Administration Fees	349,136	386,241	372,000	441,625	405,000
601-52-9-025-12-3100	Ins - Miscellaneous	19,123	22,914	21,539	30,400	25,859
	TOTAL	**2,141,630**	**1,596,951**	**1,802,742**	**2,133,347**	**1,827,998**

Retirement Fund

Account #	Revenue Source	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
602-38-9000	Retirement Contribution	1,125,574	1,327,328	1,356,794	1,356,890	1,314,881
	TOTAL	**1,125,574**	**1,327,328**	**1,356,794**	**1,356,890**	**1,314,881**

Expenditures	Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
602-57-9-023-15-3000	Retirement Payments	1,118,533	1,338,855	1,356,794	1,356,890	1,314,881
602-61-9-000-15-5000	Fund Balance	0	0	0	0	
	TOTAL	**1,118,533**	**1,338,855**	**1,356,794**	**1,356,890**	**1,314,881**

Worker's Compensation Fund

Account #	Revenue Source	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
603-38-9000	Miscellaneous Revenue	131,057	8,377		593	
603-39-1000	All Funds Contribution	294,982	300,000	319,484	319,494	320,000
	TOTAL	**426,039**	**308,376**	**319,484**	**320,087**	**320,000**

Expenditures	Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
603-52-9-023-18-3100	Expend for all Claims	449,615	251,901	234,484	324,466	235,000
603-52-9-027-18-1100	Administration Cost	65,030	82,787	85,000	58,720	85,000
603-52-9-028-18-3100	Reserve for Claims	0		0	0	
	TOTAL	**514,645**	**334,688**	**319,484**	**383,186**	**320,000**

PERFORMANCE MEASURES

City Manager

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**	**FY-15**
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	277	290	300	320
Number of Council Requests Processed	298	277	300	320
Number of Citizen Requests/Complaints Received	2122	2344	2300	2200
Budget Impact				
FTE's per 1,000 Citizens	0.546	0.546	0.546	0.546
Net Cost of Services per Citizen	$37	$37	$40	$39
Effectiveness & Strategic Plan				

Channel 42/IT

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**	**FY-15**
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	24	24	24	24
City Forums/Sports Forum Filmed	10	11	14	10
Local Area News	260	250	250	200
Advertisements on Channel 42	17	17	25	20
Broadcasting outside Productions	n/a	60	65	100
Hours Spent on User Assistance	1,040	1,540	1,300	1,300
Number of New or Replacement PC's Installed	16	15	10	10
Number of Hardware/Software Upgrades	38	32	40	35
Budget Impact				
FTE's per 1,000 Citizens	0.000068	0.000068	0.000068	0.000068
Net Cost of Services per Citizen	$8	$8	$11	$11
Effectiveness & Strategic Plan				
Improving equipment for HD output production	10%	10%	10%	10%
Enhance the city website	30%	30%	30%	30%

Finance

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**	**FY-15**
Number of Council Meetings Recorded	24	24	24	24
Number of Resolutions Processed	35	45	40	68
Number of Ordinances Processed	9	9	10	6
Number of New Business License Issued	22	37	24	31
Number of Budget Amendments	41	25	25	12
Open Records Request	45	39	50	42
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	$17
Effectiveness & Strategic Plan				
Number of Findings from External Auditors	0	0	0	0
Points out of 324 GFOA Distingushed Budget Award	270	270	280	270

Purchasing

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**	**FY-15**
Number of Purchase Orders Issued	3,252	2,500	2,211	2,300
Number of Formal Bids/Proposals Solicited	22	15	25	25
Number of Work Orders Issued	2,800	2,175	2,243	2,400
Surplus Property Sold (Exclude PD)	33,970	25,000	23,600	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	$15	$15
Effectiveness & Strategic Plan				
Inventory Accuracy Rate	99.30%	99.16%	99.86%	99.86%
% of PO's Created within 3 Days of Requistion	99%	99%	96%	99%

Accounting

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**	**FY-15**
Number of Accounts Payable Checks Processed	2,604	2,846	2,869	2,900
Number of Utility Bills Printed	74,749	73,323	73,199	74,000
Number of Work Orders Processed	12,982	12,801	12,852	12,500
Number of Meter Readings Performed Monthly	7,480	7,538	7,549	7,550
Average of Gallons Billed Monthly	64,648,799	61,011,649	61,010,942	62,150,000
Budget Impact				
FTE's per 1,000 Citizens	0.273	0.273	0.341	0.341
Net Cost of Services per Citizen	$21	$21	$21	$22
Effectiveness & Strategic Plan				
% of Meters Read Correctly on 1st Reading	99%	99%	99%	99%
% of Accounts Utilizing Direct Payment	0.70	0.80	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	3.08%	3.12%	3.12%	3.15%

Human Resources

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**	**FY-15**
Number of Employment Applications Processed	700	750	790	790
Number of New Hires Processed	20	31	30	30
Number of Employees Complaints Received	2	1	3	3
Number of Grievances Processed	1	1	2	3
Number of Employee Newsletters Prepared	4	12	12	12
Number of Safety Classes Held	6	3	4	4
Number of Employee Accidents With Injuries	5	6	6	6
Number of Worker's Comp Claims Processed	10	12	8	10
Number of Liability Claims Processed	10	14	12	12
Payroll Checks/Direct Deposit Processed	3,850	3,900	3,950	3,950
Number of Employee's Retired	12	4	10	10
Budget Impact				
FTE's per 1,000 Citizens	0.204	0.204	0.204	0.204
Net Cost of Services per Citizen	$12	$13	$13	$16
Effectiveness & Strategic Plan				

Police Department

PERFORMANCE MEASURES					
Workload					
	Actual		***YTD thru 6/30***		***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**		**FY-15**
Number of High Priority Call Responses	3,200	3,400	3,200		3,500
Number of Medium/Low Priority Responses	44,000	40,000	39,000		40,000
Number of Arrests Made	2,150	2,100	2,400		2,700
Number of Traffic Citations Issued	5,463	3,200	3,400		2,800
Number of Accident Reports Written	973	982	950		960
Number of Offenses Cleared	3,210	3,880	3,800		3,400
Number of Investigations Completed	850	720	800		820
Number of Graduates from Citizens Police Academy	20	15	20		20
Neighborhood Watch Meetings	6	12	12		8
Number of SWAT Team Call Responses	2	3	2		2
Budget Impact					
FTE's per 1,000 Citizens	4.744	4.744	4.744		4.847
Sworn Officers per 1,000 Citizens	3.959	3.959	3.959		4.028
Net Cost of Services per Citizen	$290	$303	$309		$307
Effectiveness & Strategic Plan					
Avg Emergency Response Time (in minutes)	4:56	4:54	4:50		4:50

Fire Department

PERFORMANCE MEASURES					
Workload					
	Actual		***YTD thru 6/30***		***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**		**FY-15**
Number of Fire Calls Received	160	130	150		140
Number of Other Calls Received	1,000	1,000	1,100		1,100
Number of Commercial Structure Inspections	950	700	900		900
Number of Other Inspections(Fire Alarm,Sprinkler)	40	30	40		40
Number of Fire Hydrants Inspections	1,948	2,000	2,000		1,002
Budget Impact					
FTE's per 1,000 Citizens	3.686	3.686	3.686		3.755
Firefighters per 1,000 Citizens	3.617	3.617	3.617		3.550
Net Cost of Services per Citizen	$227	$236	$232		$222
Effectiveness & Strategic Plan					
Fire Response Time (minutes)	4:22	4:32	4:30		4:30

Public Works

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**	**FY-15**
Violation Letters	25	18	22	16
Cut off list removal of can	130	143	120	138
Bags dispinsed to downtown customers	1,000	856	1,000	1,000
Special Collections	160	188	215	35
Customer request 2nd can	75	41	50	53
Budget Impact				
FTE's per 1,000 Citizens	0.136	0.136	0.136	0.136
Net Cost of Services per Citizen	$9	$10	$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-15**
Dirt Drive ways repaired	230	200	150	150
Miles Sweeping City Streets	12,146	12,000	10,234	10,342
Hours of Maintaining City Parks	2,064	2,000	2,000	2,200
Stumps Removed	43	40	30	21
Trees Removed	144	100	75	41
Hours Litter P/U Downtown	142	150	200	225
Hours maintaing canals	55	50	60	50
Prisioners P/U litter (hours)	299	300	300	300
Prisioners edging curbs (hours)	870	900	800	700
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	$90	$87	$84	$85
Effectiveness & Strategic Plan				
% of Paved Roads in Good Working Condition	94.60%	94.60%	94.60%	94.60%

Cemetery Fund

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**	**FY-15**
Number of Vault Burials	100	171	150	141
Number of Cemetery Lot Sales	60	56	60	49
Contract Hours Mowing of Cemeteries	600	582	600	600
Budget Impact				
FTE's per 1,000 Citizens	0.068	0.137	0.137	0.137
Net Cost of Services per Citizen	$9	$13	$14	$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-12**	**FY-13**	**FY-14**	**FY-15**
Tons of Yard Trash Collected	2,500	2,485	2,500	2,546
Tons of White & Brown Goods Collected	160	126	120	114
Number of Garbage Container Repairs (Lids & Wheels)	750	816	850	922
Special Collections scheduled	160	120	160	193
Cans delivered to new / re-estabilished customers	1,600	1,040	1,000	1,107
Trash cans removed	1,200	822	800	796
Cans cleaned & washed	1,200	1,194	2,100	2,086
Picked up dead animals	200	122	110	84
Customer requested 2nd can	75	41	50	53
Budget Impact				
FTE's per 1,000 Citizens	0.682	0.682	0.682	0.682
Net Cost of Services per Citizen	$94	$86	$144	$149
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-12**	**FY-13**	**FY-14**	**FY-15**
Preventive Maintatance	900	873	900	915
Engine Repairs	110	71	75	65
Transmission Repairs / service	50	34	50	41
Brake Repairs	110	131	100	122
Front Suspension	25	28	25	22
Electrical (wiring, breakers, cranking)	320	331	340	311
Tire Repair	110	143	125	134
Tires Replaced	300	297	300	306
Body Repairs and paint	100	54	70	59
Fuel System (filters, gas lines)	50	72	70	61
Air Conditioning	40	44	50	39
Wrecker Calls	55	42	60	62
Misc Repairs	200	236	225	249
Budget Impact				
FTE's per 1,000 Citizens	0.477	0.410	0.410	0.410
Net Cost of Services per Citizen	$27	$24	$24	$24
Effectiveness & Strategic Plan				

Community Improvement – Animal Control

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**	**FY-15**
Number of calls received for stray animals	440	400	430	450
Abandoned Animals	54	60	60	60
Cruelty to Animals	69	84	75	80
Warnings-Education of Pet Owners	98	120	100	110
Running at Large	210	228	200	215
Animal Bites	4	5	5	25
Other Misc calls	215	240	240	250
Furry Friend Day	n/a	1	1	1
Budget Impact				
FTE's per 1,000 Citizens	0.070	0.070	0.070	0.070
Net Cost of Services per Citizen	$3	$4	$4	$4
Effectiveness & Strategic Plan				
% of Service Calls Completed in Time Estimated	80-90%	80-90%	80-90%	80-90%

Community Improvement – Inspections

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**	**FY-15**
Number of Building Inspections Issued	400	425	450	475
Number of Plumbing Inspections Issued	300	325	325	350
Number of Electrical Inspections Issued	350	400	450	475
Number of Mechanical Inspections Issued	400	350	300	325
Number of Mobile Home Inspections Issued	5	4	5	5
Number of Public Hearing/Notice Signs Posted	60	50	50	50
Total Number of Code Enforcement Cases	1,515	1,500	1,500	1,550
Budget Impact				
FTE's per 1,000 Citizens	0.273	0.273	0.273	0.273
Net Cost of Services per Citizen	$14	$15	$15	$16
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-12**	**FY-13**	**FY-14**	**FY-15**
Number of Grants Awarded	4	1	2	2
Number of Grants Completed	4	1	2	2
Number of Homes Rehabilitated with CHIP Funds	5	0	3	3
Number of Main Street Special Events Held	12	12	10	8
Number of Down Payment assistance CHIP	5	0	3	3
Number of Tourism Events Held	10	10	12	12
Application of Vendors at "Swampfest"	109	113	115	120
Budget Impact				
FTE's per 1,000 Citizens	0.205	0.205	0.205	0.205
Net Cost of Services per Citizen	$33	$29	$29	$27
Effectiveness & Strategic Plan				
% of Citizen Applications Able to be Funded	98%	98%	98%	98%
% of Grant Funding Spent in Year Received	98%	98%	98%	98%

Engineering

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**	**FY-15**
Number of Site Plan Reviews	10	10	8	10
Number of Flood Zone Inquiries	7	6	7	8
Number of Drawings Prepared	70	105	95	100
Number of Drawings Prepared for Other Departments	15	30	24	30
Number of Requests to Annex Land	5	2	2	4
Number of Requests to Rezone Land	1	1	2	1
Budget Impact				
FTE's per 1,000 Citizens	0.44	0.44	0.44	0.44
Net Cost of Services per Citizen	$34	$30	$33	$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-12**	**FY-13**	**FY-14**	**FY-15**
Linear Feet of Repaired/Replaced Curb	580	380	500	500
Linear Feet of Repaired/Replaced Sidewalk	2790	2765	2600	3000
Square Yards Asphalt Street Patches	325	385	483	800
Potholes Repaired	601	594	801	400
Number of Hours Spent to Repair Potholes	180	178	240	120
Storm Drain Pipe Replaced/Installed	1236	622	750	400
Catch Basins/Storm Drain Pipes Repaired	77	57	60	80
Catch Basins/Storm Drains Cleaned	159	125	209	200
Grates Cleaned	728	2188	3200	800
New Catch Basins Installed	7	2	10	4
Miles of Sidewalk Maintained	731	731	731	731
Budget Impact				
FTE's per 1,000 Citizens	0.273	0.273	0.273	0.410
Net Cost of Services per Citizen	$17	$14	$17	$20
Effectiveness & Strategic Plan				

Engineering – Traffic

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**	**FY-15**
Hours to Support Special Events	1	116	120	140
Hours to Replace Street Signs	30	20	30	45
Number of Signs Fabricated and Installed	40	40	45	80
Number of Sign Malfunction Complaints Resolved	25	20	30	60
Number for Traffic Signal Repairs	50	40	70	75
Budget Impact				
FTE's per 1,000 Citizens	0.204	0.204	0.204	0.204
Net Cost of Services per Citizen	$14	$14	$14	$15
Effectiveness & Strategic Plan				
% of Service Requests Completed in Time Estimated	100%	100%	100%	100%
% of Work Orders Completed within 5 Days	99%	99%	99%	99%
% Repair Accuracy - 1st Attempt	99%	99%	99%	99%

Engineering – Public Buildings

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**	**FY-15**
Number of Work Orders Received	180	350	450	600
Number of Facilities to Maintain	13	13	14	14
Number of Hours Assisting Traffic Department	25	25	53	40
Hours to Support Special Events	25	30	35	45
Budget Impact				
FTE's per 1,000 Citizens	0.136	0.136	0.136	0.136
Net Cost of Services per Citizen	$7	$7	$11	$13
Effectiveness & Strategic Plan				
% of Service Requests Completed in Time Estimated	98%	98%	98%	98%
% of Work Orders Completed within 5 Days	98%	98%	98%	98%

Water and Sewer Fund

PERFORMANCE MEASURES				
Workload				
	Actual		***YTD thru 6/30***	***Budget (Estimates)***
Measure	**FY-12**	**FY-13**	**FY-14**	**FY-15**
Water				
Millon Gallons of Water Pumped	918,696,000	914,535,000	913,759,000	915,000,000
Millon Gallons of Water Billed	781,171,057	788,333,045	787,513,000	789,000,000
Miles of Water Mains	145	145	145	145
Number of Water Connections	7,440	7,450	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	7,000	7,025	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)	$2.13	$2.15	$2.14	$2.73
Cost of Sewer Collection (per million gallons)	$3.84	$3.87	$3.87	$3.44
Effectiveness & Strategic Plan				
% of Water Unbilled due to Testing/Leaks	24%	16%	18%	18%
% of Sewer Lines In Good Working Condition	n/a	n/a	n/a	n/a
% of Sewer Stop-Ups Cleared within 24 Hours	98%	99%	99%	99%

This page is left blank intentionally

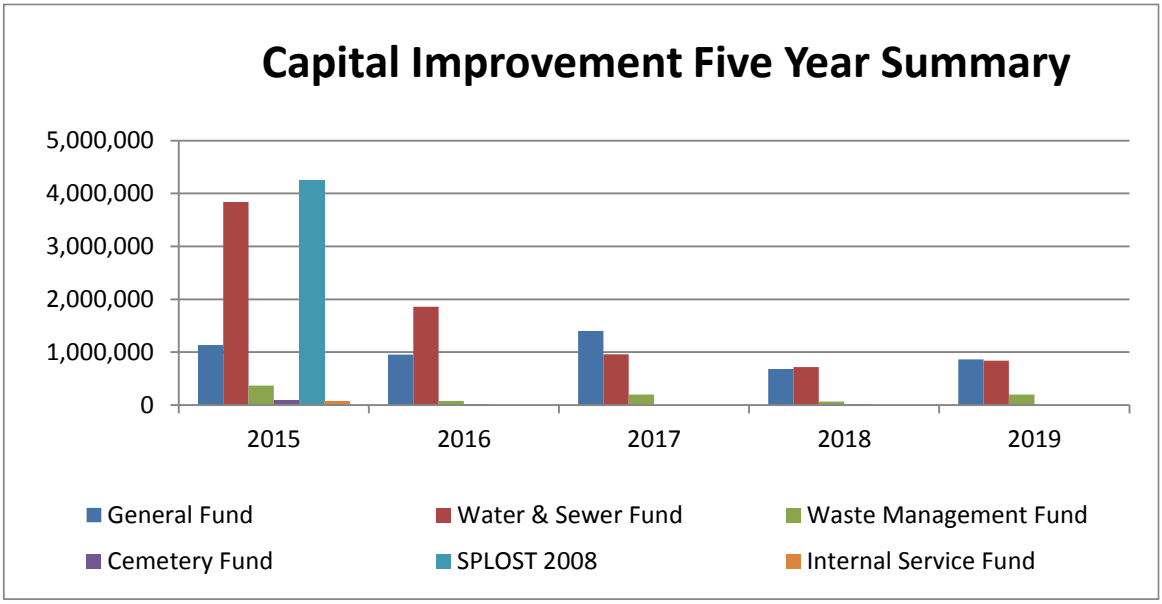
CAPITAL IMPROVEMENT PLAN

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 2015 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 year accumulates to $4,250,000. The Water and Sewer Fund has the largest capital improvement cost of $8,216,965, and the General Fund has a total of $5,034,563.



MAJOR CAPITAL PROJECTS FOR FISCAL YEAR 2015

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 2015

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 2009-2015.

SPLOST Fund FY 2015

Engineering		$ 100,000
Construction		$1,900,000
	TOTAL	$2,000,000

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 2015

Engineering		$ 150,000
Construction		$ 750,000
	TOTAL	$ 900,000

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 2015

Engineering		$ 100,000
Construction		$ 300,000
	TOTAL	$ 400,000

MAJOR CAPITAL PROJECT: **Demolition/Land Acquisition**

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 $600,000 has been budgeted for Demolition/Land Acquistion for demolishing old structures. For this budget year the city will focus completing this major capital project.

SPLOST Fund FY 2015

Engineering		$ -
Construction		$ 500,000
	TOTAL	$ 500,000

Capital Improvement 5 Year Summary

	FY2015	FY2016	FY2017	FY2018	FY2019
Finance					
Administration	$ -	$ -	$ -	$ -	$ -
Channel 42	$ -	$ -	$ -	$ -	$ -
Puchasing	$ -	$ -	$ -	$ -	$ -
Data Processing	$ -	$ -	$ -	$ -	$ -
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Human Resources					
Human Resources	$ -	$ -	$ -	$ -	$ -
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Police Department					
WPD IT Fund	$ -	$ -	$ -	$ -	$ -
Administration	$ 17,500	$ 23,000	$ 23,000	$ 23,000	$ 23,000
CIU	$ 242,357	$ 25,000	$ 25,000	$ 25,000	$ -
Uniform	$ 386	$ 216,600	$ 180,500	$ 180,500	$ 180,500
Support	$ 60,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Training	$ 16,020	$ -	$ -	$ -	$ -
S.W.A.T.	$ 64,900	$ 10,500	$ 10,500	$ -	$ -
SRO	$ -	$ -	$ -	$ -	$ -
Total	**$ 401,163**	**$ 280,100**	**$ 244,000**	**$ 233,500**	**$ 208,500**
Fire Department					
Fire	$ 13,000	$ 441,200	$ 747,500	$ 200,000	$ 41,000
Total	**$ 13,000**	**$ 441,200**	**$ 747,500**	**$ 200,000**	**$ 41,000**
Public Works					
Administration	$ -	$ -	$ -	$ -	$ -
Highway & Streets	$ 600,800	$ 148,400	$ 324,000	$ 155,000	$ 544,400
Waste Management	$ 366,780	$ 76,780	$ 196,780	$ 66,780	$ 201,780
Cemetery	$ 99,000	$ 9,200	$ -	$ 9,500	$ -
Garage	$ 76,500	$ -	$ -	$ -	$ -
Total	**$ 1,143,080**	**$ 234,380**	**$ 520,780**	**$ 231,280**	**$ 746,180**
Community Improvement					
Inspections	$ -	$ -	$ -	$ -	$ -
Administration	$ -	$ -	$ -	$ -	$ -
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

	FY2015	FY2016	FY2017	FY2018	FY2019
Engineering					
Administration	$ 5,000	$ -	$ -	$ -	$ -
Infrastructure Construction	$ 65,000	$ 65,000	$ 65,000	$ 71,000	$ 71,000
Traffic	$ 50,000	$ 20,000	$ 20,000	$ 20,000	$ -
Water/Sewer Operations	$ 3,838,393	$ 1,855,893	$ 960,893	$ 720,893	$ 840,893
Public Building	$ 116,200	$ 116,200	$ 116,200	$ 116,200	$ 116,200
Total	**$ 4,074,593**	**$ 2,057,093**	**$ 1,162,093**	**$ 928,093**	**$ 1,028,093**
SPLOST					
SPLOST Projects	$ 4,250,000	$ -	$ -	$ -	$ -
Total	**$ 4,250,000**	**$ -**	**$ -**	**$ -**	**$ -**

Summary By Fund

General Fund	$ 1,134,963	$ 954,700	$ 1,400,500	$ 679,500	$ 864,900
Water & Sewer Fund	$ 3,838,393	$ 1,855,893	$ 960,893	$ 720,893	$ 840,893
Waste Management Fund	$ 366,780	$ 76,780	$ 196,780	$ 66,780	$ 201,780
Cemetery Fund	$ 99,000	$ 9,200	$ -	$ 9,500	$ -
SPLOST 2008-2013	$ 4,250,000	$ -	$ -	$ -	$ -
Total	**$ 9,689,136**	**$ 2,896,573**	**$ 2,558,173**	**$ 1,476,673**	**$ 1,907,573**
Internal Service Funds	$ 76,500	$ -	$ -	$ -	$ -
Total	**$ 76,500**	**$ -**	**$ -**	**$ -**	**$ -**
Grand Total	**$ 9,765,636**	**$ 2,896,573**	**$ 2,558,173**	**$ 1,476,673**	**$ 1,907,573**

Capital Vehicles and Equipment Listing

General Fund	Estimated Cost	Budgeted or Financing	
Police Department			
Criminal Investigation Unit			
Rapid Id System	$5,000	$5,000	
SWAT			
Negotiator Throw Phone	$6,000	$6,000	
	$11,000	$11,000	
Fire Department			
Replace Personal Protective Equipment	$7,000	$7,000	
Piston In-Take	$5,409	$5,409	
Fire Safety Grant Match	$5,000	$5,000	
	$17,409	$17,409	
Public Works			
Highways & Streets			
(1) Front End Loader	$175,000	$6,336	*Lease Payments*
	$175,000	$6,336	
Engineering			
Administration			
New Color Copier	$5,616	$5,616	
Total Theolite Station	$5,000	$5,000	
	$10,616	$10,616	
TOTAL GENERAL FUND	**$219,025**	**$50,361**	
Water and Sewer Fund			
Sewer Video Equipment	$50,000	$50,000	
Backhoe	$90,000	$3,258	*Lease Payments*
TOTAL WATER AND SEWER FUND	**$140,000**	**$53,258**	
Waste Management Fund			
Garbage Cans (25)	$15,000	$15,000	
Knucle Boom Loader	$125,000	$11,667	*Lease Payments*
TOTAL WASTE MANAGEMENT FUND	**$140,000**	**$26,667**	
Cemetery Fund			
Zero Turn Mower	$9,000	$9,000	
TOTAL WATER AND SEWER FUND	**$9,000**	**$9,000**	
Garage Fund			
Replace Tire Balancer	$7,500	$7,500	
	$7,500	**$7,500**	
Grand Total	**$515,525**	**$146,787**	

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: EXECUTIVE	Department: Channel 42										
EQUIPMENT	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	#	FY 2019	TOTAL	Source	FY 2015 Approved
None											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ -		$ -		$ -		$ -		$ -	$ -		$ -

Finance Division

Finance

FUND: (100) General Fund	DIVISION: FINANCE	Department: Administration										
EQUIPMENT	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	#	FY 2019	TOTAL	Source	FY 2015 Approved
None											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ -		$ -		$ -		$ -		$ -	$ -		$ -

Purchasing

FUND: (100) General Fund	DIVISION: FINANCE	Department: Purchasing/City Hall										
EQUIPMENT	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	#	FY 2019	TOTAL	Source	FY 2015 Approved
None											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ -		$ -		$ -		$ -		$ -	$ -		$ -

Accounting

FUND: (100) General Fund		DIVISION: FINANCE				Department: Accounting										
EQUIPMENT	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	#	FY 2019	TOTAL		Source	FY 2015 Approved	
None											$	-		$	-
											$	-		$	-
											$	-		$	-
											$	-		$	-
											$	-		$	-
											$	-		$	-
											$	-		$	-
											$	-		$	-
TOTALS BY YEAR		**$ -**		**$ -**		**$ -**		**$ -**		**$ -**	**$**	**-**		**$**	**-**

Police Division

Administration

FUND: (100) General Fund	DIVISION: POLICE				Department: Administration							
EQUIPMENT	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	#	FY 2019	TOTAL	Source	FY 2015 Approved
Realtime Data Link server/software	1	$ 17,500									$ 17,500	Budget	$ -
Police Vehicles			1	$ 23,000	1	$ 23,000	1	$ 23,000	1	$ 23,000	$ 92,000	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ 17,500		$ 23,000		$ 23,000		$ 23,000		$ 23,000	$ 109,500		$ -

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.

Criminal Investigations Unit

FUND: (100) General Fund	DIVISION: POLICE				Department: Crimminal Investigation Unit							
EQUIPMENT	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	#	FY 2019	TOTAL	Source	FY 2015 Approved
Unmarked Police Vehicles	1	$ 25,000	1	$ 25,000	1	$ 25,000	1	$ 25,000			$100,000	Budget	$ -
Building Renovations		$ 150,000									$150,000	SPLOST	$ -
AFIS Fingerprint System	1	$ 62,357									$ 62,357	Budget	$ -
Rapid-ID	1	$ 5,000									$ 5,000	Budget	$ 5,000
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		$ 242,357		$ 25,000		$ 25,000		$ 25,000		$ -	$317,357		$ 5,000

Notes:
Unmarked Police Vehicle will replace (1) 2006 Dodge Charger that has 145,000 miles.

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 building Also requested on the last (4) years budgets.

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

Capital Improvement Plan Summary

FUND: (100) General Fund	DIVISION: POLICE				Department: Uniform Patrol											
EQUIPMENT	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	#	FY 2019	TOTAL	Source	FY 2015 Approved
New Patrol Vehicles	10	$ 240,000	6	$ 144,000	5	$ 120,000	5	$ 120,000	5	$ 120,000	$ 744,000	Budget	$ -
Patrol Vehicle Equipment	10	$ 66,000	6	$ 39,600	5	$ 33,000	5	$ 33,000	5	$ 33,000	$ 204,600	Budget	$ -
Patrol Camera System	10	$ 55,000	6	$ 33,000	5	$ 27,500	5	$ 27,500	5	$ 27,500	$ 170,500	Budget	$ -
Vid-Shield Body Worn Police Cam	50	$ 25,000									$ 25,000	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ 386,000**		**$ 216,600**		**$ 180,500**		**$ 180,500**		**$ 180,500**	**$ 1,144,100**		**$ -**

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

Support Services

FUND: (100) General Fund	DIVISION: POLICE				Department: Support Services											
EQUIPMENT	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	#	FY 2019	TOTAL	Source	FY 2015 Approved
Refurnish One Office		$ 5,000		$ 5,000		$ 5,000		$ 5,000		$ 5,000	$ 25,000	Budget	$ -
Resurface Parking Lot		$ 20,000									$ 20,000	Budget	$ -
Shelter for Impound Lot		$ 35,000									$ 35,000	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ 60,000**		**$ 5,000**		**$ 5,000**		**$ 5,000**		**$ 5,000**	**$ 80,000**		**$ -**

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.

Training & Personnel

FUND: (100) General Fund	DIVISION: POLICE				Department: Training & Personnel							
EQUIPMENT	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	#	FY 2019	TOTAL	Source	FY 2015 Approved
Range Repair		$ 5,000									$ 5,000	Budget	$ -
Taser (10 Each)		$ 11,020									$11,020	Budget	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ 16,020**		**$ -**		**$ -**		**$ -**		**$ -**	**$16,020**		**$ -**

Notes:
Range Repair - repair and improvement of the range equipment, tower, classroom, and turning targets at the J.E. Blackburn Publice Safety Training Center
Tasers - 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 2015	#	FY 2016	#	FY 2017	#	FY 2018	#	FY 2019	TOTAL	Source	FY 2015 Approved
Negotiator Throw Phone	1	$ 6,000									$ 6,000	Budget	$ 6,000
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	$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ 64,900**		**$ 10,500**		**$10,500**		**$ -**		**$ -**	**$ 85,900**		**$ 6,000**

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

School Resource Officers

FUND: (100) General Fund	DIVISION: POLICE				Department: School Resource Officers							
EQUIPMENT	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	#	FY 2019	TOTAL	Source	FY 2015 Approved
None											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ -**		**$ -**		**$ -**		**$ -**		**$ -**	**$ -**		**$ -**

Fire Division

FUND: (100) General Fund	DIVISON: FIRE								
EQUIPMENT	# FY 2015	# FY 2016	# FY 2017	# FY 2018	# FY 2019	TOTAL	Source	FY 2015 Approved
Replace out-of-date PPE	$ 7,000	$ 3,000	$ 61,500			$ 71,500	Budget/SP	$ 7,000
Fire Safety House	$ 97,000					$ 97,000	Grant/Bud	$ 5,000
TFT Gate Valves	$ 5,409					$ 5,409	Budget	$ 5,409
Computers for Fire Trucks	$ 40,000					$ 40,000	SPLOST	$ -
ISO Consultant	$ 30,000					$ 30,000	SPLOST	$ -
2 Sets of Extrication Equipment	$ 48,000					$ 48,000	SPLOST	$ -
Replace Fire Chief's Car	$ 35,000					$ 35,000	SPLOST	$ -
Replace Battalion Chief Vehicle	$ 35,000					$ 35,000	SPLOST	$ -
Equipment for Fire Engines		$ 9,200				$ 9,200	SPLOST	$ -
Lockers for PPE		$ 15,000				$ 15,000	SPLOST	$ -
Build Fire Station #4	$2,500,000					$2,500,000	SPLOST	$ -
Roof on Fire Station #2	$ 5,000	$200,000				$ 205,000	SPLOST	$ -
Roof on Fire Station #3	$ 5,000	$200,000				$ 205,000	SPLOST	$ -
Roof on Fire Station #1	$ 300,000					$ 300,000	SPLOST	$ -
Replace Concrete Drive Fire Station #3		$ 14,000				$ 14,000	SPLOST	$ -
Replace All Fire Hose			$ 86,000			$ 86,000	SPLOST	$ -
Remodel Fire Station #3			$200,000			$ 200,000	SPLOST	$ -
Remodel Fire Station #2				$200,000		$ 200,000	SPLOST	$ -
Replace Fire Engine #1			$400,000			$ 400,000	SPLOST	$ -
Replace 41 SCBA Cylinders					$41,000	$ 41,000	SPLOST	$ -
Replace Fire Headquarters copier	$ 6,000					$ 6,000	Budget	$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	**$ 13,000**	**$441,200**	**$747,500**	**$200,000**	**$41,000**	**$4,543,109**		**$ 17,409**

Notes:

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

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

Replace (4) unrepairable piston intake valve with (4) TFT gate valves. This finishes putting them on all trucks.

Purchase computers to put on all fire trucks. Provides valuable information on emergency scenes and meets ISO requirements.

With the all new ISO rating schedule we are requesting a consultant to make sure we maintain our ISO Class 3 rating.

Purchase (2) sets of extrication equipment (1) replace old set and (1) will be placed on engine that does not have a set.

Replace Fire Chief's 2006 car with SUV. Fire Chief's car will be passed down to Fire Inspector.

Replace Battalion Chief's 2005 vehicle. The current Battalion Chief vehicle will replace 1999 Crown Vic that will be surplused.

Purchase (4) master stream deluge sets and (4) TFT inline foam eductors for the fire engines.

Purchase lockers to go in all station trucksheds for all suppression personnel to secure their personal protective equipment.

Build Fire Station #4 in southern part of city for quicker response times and meet ISO requirements.

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

Replace roof on Fire Station #3. The roofs protective covering is gone and the roof leaks.

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 concrete in front of Engine Bay at Station #3.

Replace all fire hose on all trucks. Our firehouse is aging and failing. Most cannot be repaired.

Remodel Fire Station #3 living space and sleeping quarters.

Remodel Fire Station #2 living space and sleeping quarters.

Replace Engine #1 2001 Quality with a new fire engine. Place the current Eng. #1 in reserve and surplus the 1984 E-One.

Replace (41) non-compliant SCBA cylinders.

Replace Fire Headquarters copier. Outdated and parts hard to find if can be found.

Public Works Division

Highway & Streets

FUND: (100) General Fund	DIVISION: PUBLIC WORKS			Department: Highways & Streets				
EQUIPMENT	# FY 2015	# FY 2016	# FY 2017	# FY 2018	# FY 2019	TOTAL	Source	FY 2015 Approved
Back Hoe	$ 90,000					$ 90,000	Budget	$ -
Front End Loader	$ 175,000					$ 175,000	Budget	$ 175,000
Small Flat Bed Dump Truck 6 yard	$ 65,000		$ 70,000			$ 135,000	Budget	$ -
Mid Size Pickup Truck	$ 18,000			$ 23,000		$ 41,000	Budget	$ -
Zero turn Rear discharge mower	$ 17,800	$ 18,400	$ 19,000	$ 19,000	19,400	$ 93,600	Budget	$ -
Dump Truck 12 yard		$ 95,000				$ 95,000	Budget	$ -
Street Sweeper	$ 175,000		$185,000		190,000	$ 550,000	Budget	$ -
Bat Wing Triple Mower	$ 10,000					$ 10,000	Budget	$ -
Mid size Dump Truck					85,000	$ 85,000	Budget	$ -
100 HP Tractor	$ 30,000			$ 32,000		$ 62,000	Budget	$ -
Portable pull behind limb chipper			$ 50,000			$ 50,000	Budget	$ -
Rubber Tire forklift				$ 60,000		$ 60,000	Budget	$ -
Road Grader					250,000	$ 250,000	Budget	$ -
Fuel Truck 1 Ton		$ 35,000				$ 35,000	Budget	$ -
Full Size Pickup Turck	$ 20,000			$ 21,000		$ 41,000	Budget	$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	**$ 600,800**	**$ 148,400**	**$324,000**	**$ 155,000**	**$544,400**	**$1,772,600**		**$ 175,000**

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
S**mall Flat Bed 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 and another in 2019,
Pickup Truck ~ Replace 1995 1/2 ton pickup ~ 20 years old in 2015 ~ Current mileage 115,000+ ~ #6226,
Bat Wing Mower ~ Purchased from State Surplus ~ poor condition ~ 15 years old

Waste Management

FUND: (540) WASTE MANAGEMENT	DIVISION: PUBLIC WORKS							
EQUIPMENT	# FY 2015	# FY 2016	# FY 2017	# FY 2018	# FY 2019	TOTAL	Source	FY 2015 Approved
Front End Loader	$ 175,000					$ 175,000	Budget	$ -
Yard Trash Grapple Truck	$ 125,000		$130,000		$135,000	$ 390,000	Budget	$ 125,000
Replace 6300 ~ 97 Cans @1260 yr	$ 66,780	$ 66,780	$ 66,780	$ 66,780	$ 66,780	$ 333,900	Budget	$ 15,000
Replace Steam Gennie		$ 10,000				$ 10,000	Budget	$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	**$ 366,780**	**$ 76,780**	**$196,780**	**$ 66,780**	**$201,780**	**$ 908,900**		**$ 140,000**

Notes:
1995 Loader is no longer running, repairs exceed equipment worth, estimated repairs $15,000+ Used at Mulch yard to load mulch currently using Highways & Streets loader when available but it is old too.

Cemetery Fund

FUND: (203) CEMETERY	DIVISION: PUBLIC WORKS													
EQUIPMENT	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	#	FY 2019	TOTAL	Source	FY 2015 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	$ 9,000
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ 99,000**		**$ 9,200**		**$ -**		**$ 9,500**		**$ -**	**$ 117,700**		**$ 9,000**

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 2015	#	FY 2016	#	FY 2017	#	FY 2018	#	FY 2019	TOTAL	Source	FY 2015 Approved
Pickup Truck 1/2 ton		$ 20,000									$ 20,000	Budget	$ -
30 ton Heavy Equipment lift		$ 31,000									$ 31,000	Budget	$ -
Mid size Pickup Truck		$ 18,000									$ 18,000	Budget	$ -
Replace Tire Balancer		$ 7,500									$ 7,500	Budget	$ 7,500
											$ -		$ -
TOTALS BY YEAR		**$ 76,500**		**$ -**		**$ -**		**$ -**		**$ -**	**$ 76,500**		**$ 7,500**

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 2015	# FY 2016	# FY 2017	# FY 2018	# FY 2019	TOTAL	Source	FY 2015 Approved
None						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	$ -	$ -	$ -	$ -	$ -	$ -		$ -

Inspections

FUND: (100) General Fund	DIVISON: COMMUNITY IMPROVEMENT					Department: Inspections		
EQUIPMENT	# FY 2015	# FY 2016	# FY 2017	# FY 2018	# FY 2019	TOTAL	Source	FY 2015 Approved
None						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	$ -	$ -	$ -	$ -	$ -	$ -		$ -

Administration

FUND: (100) General Fund	DIVISON: COMMUNITY IMPROVEMENT					Department: Administrations		
EQUIPMENT	# FY 2015	# FY 2016	# FY 2017	# FY 2018	# FY 2019	TOTAL	Source	FY 2015 Approved
None						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	$ -	$ -	$ -	$ -	$ -	$ -		$ -

Engineering Division

Administration

FUND: (100) General Fund	DIVISON: ENGINEERING				Department: Administration			
EQUIPMENT	# FY 2015	# FY 2016	# FY 2017	# FY 2018	# FY 2019	TOTAL	Source	FY 2015 Approved
Total Station Theodolite	$ 5,000					$ 5,000	Budget	$ 5,000
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	**$ 5,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000**		**$ 5,000**

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 2015	# FY 2016	# FY 2017	# FY 2018	# FY 2019	TOTAL	Source	FY 2015 Approved
Infrastructure (Sidewalks)	$ 25,000	$ 25,000	$ 25,000	$ 27,000	$27,000	$ 129,000	Budget	$ 20,000
Infrastructure (Street Patching)	$ 20,000	$ 20,000	$ 20,000	$ 22,000	$22,000	$ 104,000	Budget	$ 15,000
Infrastructure (Culverts)	$ 20,000	$ 20,000	$ 20,000	$ 22,000	$22,000	$ 104,000	Budget	$ 10,000
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
						$ -		$ -
TOTALS BY YEAR	**$ 65,000**	**$ 65,000**	**$ 65,000**	**$ 71,000**	**$ 71,000**	**$ 337,000**		**$ 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:
FY201 Hicks Street Box Culvert ($120K), Dewey Street Box Culvert ($110K)
FY2016 Owens Street, Izlar Street, Cleo Street, Nicholls Street Storm Drain ($180K); Sunnyside Drive Storm Drain ($100K)
FY2017 Summit Street and Cedar Street Storm Drain ($90K); Long Bewick and L Street Storm Drain ($120K)
FY2018 Scruggs Street Storm Drain ($80K); Lee Avenue Box Culvert ($120K)
FY2019 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 FY2015 Budget, we could consider Drainage Projects to be carried out in conjunction with SPLOST**

Infrastructure (Vehicles):
FY2015 Crew Truck Replacement
FY2016 Flatbed Dump Truck

Traffic

FUND: (100) General Fund	DIVISION: ENGINEERING				Department: Traffic						
EQUIPMENT	#	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	#	FY 2019	TOTAL	Source	FY 2015 Approved
Sign Replacement		$ 50,000		$ 20,000		$ 20,000		$ 20,000		$ -	$110,000	Budget	$ 35,000
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
											$ -		$ -
TOTALS BY YEAR		**$ 50,000**		**$ 20,000**		**$ 20,000**		**$ 20,000**		**$ -**	**$110,000**		**$ 35,000**

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

Public Buildings

FUND: (100) General Fund	DIVISION: ENGINEERING				Department: Building Maintenance						
EQUIPMENT	FY 2015	#	FY 2016	#	FY 2017	#	FY 2018	#	FY 2019	TOTAL	Source	FY 2015 Approved
City Hall Roof	$ 50,000		$ 50,000		$ 50,000		$ 50,000		$ 50,000	$250,000	SPLOST	$ -
Colley St Building	$ 66,200		$ 66,200		$ 66,200		$ 66,200		$ 66,200	$331,000	SPLOST	$ -
										$ -		$ -
										$ -		$ -
										$ -		$ -
										$ -		$ -
										$ -		$ -
										$ -		$ -
TOTALS BY YEAR	**$116,200**		**$116,200**		**$116,200**		**$ 116,200**		**$116,200**	**$581,000**		**$ -**

Notes:
City Hall NEEDS new roof
Colley St. Building needs to be brought to safe conditions

Water and Sewer

FUND: (505) WATER SEWER		DIVISION: ENGINEERING						
ACTIVITY	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL	Source	FY 2015 Approved
Tank Maintenance Program (recurring)	$120,000	$120,000	$120,000	$120,000	$120,000	$ 600,000	Budget	$ 120,000
Litter Trap Financed through GEFA Loan	$5,893	$5,893	$5,893	$5,893	$5,893	$ 29,465	Budget	$ 5,893
Sewer Video Equipment	$50,000						Budget	$ 50,000
Funds Alloted for Capital Projects Below	$1,235,000							**$ 385,219**
Hatcher Road W&S Adjustments (GDOT Project)	$120,000							$ -
2012 W&S Rehab Phase 1 & 2 (Water)*1	$240,000							$ -
Jasmine Circle, Roosevelt, Izlar, Owens, Walker								
Design Services	$17,000					$ 17,000	Budget	$ -
2012 W&S Rehab Phase 1 & 2 (Sewer)*1	$485,000							$ -
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)	$20,000	$20,000	$20,000	$20,000	$20,000	$ 100,000	Budget	
Water Meter Purchases (ESG)	$20,000	$20,000	$20,000	$20,000	$20,000	$ 100,000	Budget	
WWTP Phosphorus removel equipment	$75,000							
Chlorine leak detection equipment	$7,500							
New VFD drives & cabinets for intermediate pump station	$15,000							
Repair cracks in aeration basin structure	$45,000							
Revenue pretreatment plant equipment	$25,000							
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			Budget	
Abandon Well #1 City				$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	**$ 3,838,393**	**$1,855,893**	**$ 960,893**	**$ 720,893**	**$840,893**	**$ 8,216,965**		**$561,112**

Notes:

1-SPLOST funds for Pavement, Drainage Rep	***$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 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL	Source	FY 2015 Approved
Engineering Projects	$2,000,000					**$ 2,000,000**		**$2,000,000**
Unpaved Streets						**$ -**	SPLOST	**$ -**
Resurfacing						**$ -**	SPLOST	**$ -**
Sidewalk Improvements						**$ -**	SPLOST	**$ -**
Traffic Improvements						**$ -**	SPLOST	**$ -**
Water and Sewer	$ 300,000					**$ 300,000**		**$ 300,000**
Water and Sewer Expansion						**$ -**	SPLOST	**$ -**
Infrastructure Improvements						**$ -**	SPLOST	**$ -**
Fire Department						**$ -**		**$ -**
Purchase One Pumper Truck						**$ -**	SPLOST	**$ -**
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	$ 900,000					**$ 900,000**	SPLOST	**$ 900,000**
Administration						**$ -**		
Software and Hardware						**$ -**	SPLOST	**$ -**
Community Improvement						**$ -**		
Demolition/land acquisition of	$ 500,000					**$ 500,000**	SPLOST	**$ 500,000**
of Public Buildings						**$ -**		
Auditorium Renovation	$ 150,000					**$ 150,000**	SPLOST	**$ 150,000**
Public Buildings	$ 400,000					**$ 400,000**		**$ 400,000**
DownTown Development Auth	$ -	$ -				**$ -**	SPLOST	**$ -**
TOTALS BY YEAR	**$4,250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,250,000**		**$4,250,000**

This page is left blank intentionally

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.