

# CITY OF WAYCROSS BUDGET FY2018

July 1, 2017 – June 30, 2018



ADOPTED JUNE 20, 2017

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## INTRODUCTION

### Budget Objective



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## Fiscal Year 2018 Budget

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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 2018 Budget, please contact the City Manager at (912) 287-2912.

**Distinguished Budget Award**

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, 2016. 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. R17-36**

**A RESOLUTION TO APPROVE THE FISCAL YEAR 2018 (JULY 1, 2017, THROUGH JUNE 30, 2018) BUDGETS FOR THE CITY OF WAYCROSS; AND FOR OTHER PURPOSES.**

**WHEREAS**, on June 6, 2017, 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	\$14,599,887.00
Water & Sewer Fund	\$ 6,379,440.00
Waste Management Fund	\$ 2,341,296.00
Cemetery Fund	\$ 218,450.00
WPD Information Technology Fund	\$ 25,000.00
Hotel/Motel Tax Fund	\$ 340,000.00
SPLOST 2008-2013 Fund	\$ 1,677,682.00
SPLOST 2014 Fund	\$ 5,680,000.00
City Auditorium Fund	\$ 34,603.00

for the fiscal year beginning July 1, 2017 and ending June 30, 2018; 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	\$14,599,887.00
Water & Sewer Fund	\$ 6,379,440.00
Waste Management Fund	\$ 2,341,296.00
Cemetery Fund	\$ 218,450.00
WPD Information Technology Fund	\$ 25,000.00
Hotel/Motel Tax Fund	\$ 340,000.00
SPLOST 2008-2013 Fund	\$ 1,677,682.00
SPLOST 2014 Fund	\$ 5,680,000.00
City Auditorium Fund	\$ 34,603.00

for the fiscal year beginning July 1, 2017 and ending June 30, 2018; 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 2-376 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 interests of the City to adopt said revised budgets; and

**WHEREAS**, pursuant to O.C.G.A. § 36-81-5 and related sections, on June 6, 2017, 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 and be heard, notice of said hearing having been given pursuant to O.C.G.A. § 36-81-5 (f).

**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 2018 beginning July 1, 2017, and ending June 30, 2018, 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 20th day of June, 2017.

**CITY OF WAYCROSS, GEORGIA**

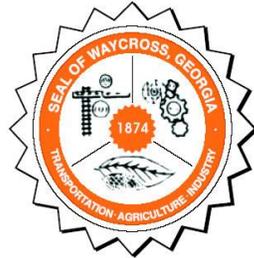
  
\_\_\_\_\_  
**JOHN KNOX, Mayor**

**ATTEST:**

  
\_\_\_\_\_  
**JULIE C. DINKINS, City Clerk**

**Mission Statement**

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



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**Fiscal Year 2018 Budget**  
**The City of Waycross, Georgia**

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Mayor  
John R. Knox

District 1  
Norman E. Davis, Sr.

District 2  
Larry Ethridge

District 3  
Marian Solomon-Gaines

District 4  
Diane L. Hopkins

District 5  
Jonathan M. Tindall, Mayor Pro-Tem

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 City Manager**

May 15, 2017

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

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I am pleased to present the Annual Operating and Capital Budget for the fiscal year beginning July 1, 2017 and ending June 30, 2018. 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 20, 2017.

Waycross continues to provide excellent service to citizens by sustaining a balance budget. This has been done by limiting capital expenditures, proposing no salary increases other than longevity increases, implementing major changes to insurance fund. In fiscal year FY2014 the General Fund balance was \$398,090 in FY 2015 it was \$459,271 and FY2016 the year ended in \$463,555. The General fund has a slowly increased but, with the necessary changes that were purposed this Fiscal year a larger increase is anticipated.

In developing the budget the city remains to stay conservative to increase all Fund balances while still addressing other matters the city faces with the small increase in revenue.

- A 2.5% longevity increase was budgeted for 19 employees who qualify this year.
- FY2018 budget includes 1 new position from FY2017 in the Hotel/Motel Fund which will ensure that the city is in compliance with Georgia's Department of Community Affairs.
- Healthcare expenditures are 29.8% higher than budgeted in FY2017. With major changes to the health insurance benefit plan, FY2018 is budgeted the same as FY2017 at 1.7 million.
- The General Fund is budgeted to include a \$255,120.84 Health Savings Account.
- Capital expenditures for FY2018 will consist of five public safety vehicles the construction of a new fire station and the start of a new Public Works Facility all cost will be expended using SPLOST Funds.

- The Water & Sewer Fund includes a new Georgia Environmental Finance Authority (GEFA) loan with interest rate lower than 1% and has \$500,000 loan forgiveness. This loan will help purchase new water meters.
- The city received a \$270,000 grant from Georgia Department of Transportation Multimodal Safety and Access Grant Award. The Water & Sewer Fund is budgeted for an \$80,000 grant match for this grant.

Although, 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. The budget preparation was optimistic and conservative to ensure the city's needs are met. An encouraging aspect to this fiscal year is that Sunday Alcohol sales were approved and is anticipating a 17.6% increase in Alcohol Wholesale Revenue. Also, with the City's expansion of diverse events has increased tourism resulting in an estimated 10.2% increase Hotel/Motel Fund Revenue. The city also continues to grow economically with flourishing businesses such as Carolina Skiff which is expanding by 100,000 sq. ft. and bringing over 100 jobs to Waycross. In addition, new businesses will be coming to industrial park which will also have an economic impact on the community. With the growth in businesses, small revenue increases in the overall budget and limiting expenditures, the overall budget will increase in all Funds fund balances.

Taking the outlined steps will enable 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 nine separate funds. The FY2018 Budget totals \$31,296,358 consisting of the following funds:

### Fund Summary

All Funds	2017 Budget	2018 Budget	Difference	%
General Fund	\$ 13,983,009	\$ 14,599,887	\$ 616,878	4.4%
Water and Sewer Fund	\$ 6,293,440	\$ 6,379,440	\$ 86,000	1.4%
Waste Management Fund	\$ 2,287,740	\$ 2,341,296	\$ 53,556	2.3%
Cemetery Fund	\$ 209,194	\$ 218,450	\$ 9,256	4.4%
WPD Information Technology Fd	\$ 25,000	\$ 25,000	\$ -	0.0%
Hotel/Motel Tax Fund	\$ 308,653	\$ 340,000	\$ 31,347	10.2%
SPLOST 2008 Fund	\$ 2,850,000	\$ 1,677,682	\$ (1,172,318)	-41.1%
SPLOST 2014 Fund	\$ 4,055,000	\$ 5,680,000	\$ 1,625,000	40.1%
City Auditorium Fund	\$ 33,033	\$ 34,603	\$ 1,570	4.8%
Total	\$ 30,045,069	\$ 31,296,358	\$ 1,251,289	4.2%

**GENERAL FUND** – The general fund budget is proposed to increase \$616,878 or 4.4% from \$13,983,009 to \$14,599,887. Gradual reimbursement increases along with other city taxes have allowed the budget to be increased. Increased revenues are being used to support and sustain operating costs, which all also increasing due to healthcare.

**WATER AND SEWER FUND** – The water and sewer fund budget is proposed to increase by \$86,000 or 1.4% from \$6,293,440 to \$6,379,440. This increase is the continuous growth of new business and customers. With the help of Georgia Environmental Finance Authority (GEFA) project for purchasing and installing 7,500 new water meters beginning this fiscal year.

**WASTE MANAGEMENT FUND** – The waste management fund budget is proposed to increase \$53,556 or 2.3% from \$2,287,740 to \$2,341,296. This increase is attributable to increase in leech clients. During FY 2016, household garbage fees increased by a \$1.00. This increase will help offset the city expense of replacing 18 year old garbage cans over the next 5 years. This fiscal year 1,613 garbage cans were replaced.

**CEMETERY FUND** – The cemetery fund is proposed to increase by \$9,256 or 4.4% from \$209,194 to \$218,450. This increase is due to no capital equipment will be funded during this budget year. A reimbursement from the General Fund of \$53,450 is budgeted for FY 2018. Since the downward turn of the economy cemetery sales continue to decrease slightly.

**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

## THE PRESENT

Currently, the city is working aggressively with Waycross- Ware Development Authority (WWDA) to increase the city's economic development. The Authority consist of members from Waycross City executive board, Ware County Executive board and Key business persons throughout the city. Over the past fiscal year the city has noticed the strong effort in participating in the Authority. It has resulted in the issuing of over 175 new business licenses this past fiscal year alone. Waycross is expanding in several industries from restaurants to manufacturing. Some well-known business such as Cracker Barrel and Walmart Market have added more than 200 jobs in the area. Not only have new business come to Waycross but, old businesses are expanding. With the city's clientele's growing and becoming more diverse in industry, economic development is steadily increasing and creating a positive stream of revenue.

Our citizens approved the 2014 Special Purpose Local Option Sales Tax (SPLOST) referendum in 2014. Theses fund will be used for the following over the next six years: The 4th Fire station will be completed this fiscal year (this will be constructed on the south side of town and a new public works facility building will be constructed on Satilla Lane to consolidate the City's Garage), Public

Buildings Department, Highway & Streets Department, and storage facility for the city's heavy equipment machinery and vehicles. Other future projects include roads, streets and storm drainage 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 results of the SPLOST referendum will play a major role in our financial plans for the future.

In FY2018 budget year the remaining funds in the 2008 SPLOST Fund in the amount of \$1,667,682 will be depleted. These funds will be used to continue Engineering on Roads and Streets, Property Acquisition and Demolition and Public Works Facility. The building of the Public Works Facility will be the second new second Facility the city will be building. It is highly anticipated and is estimated to cost over \$2.5 million dollars.

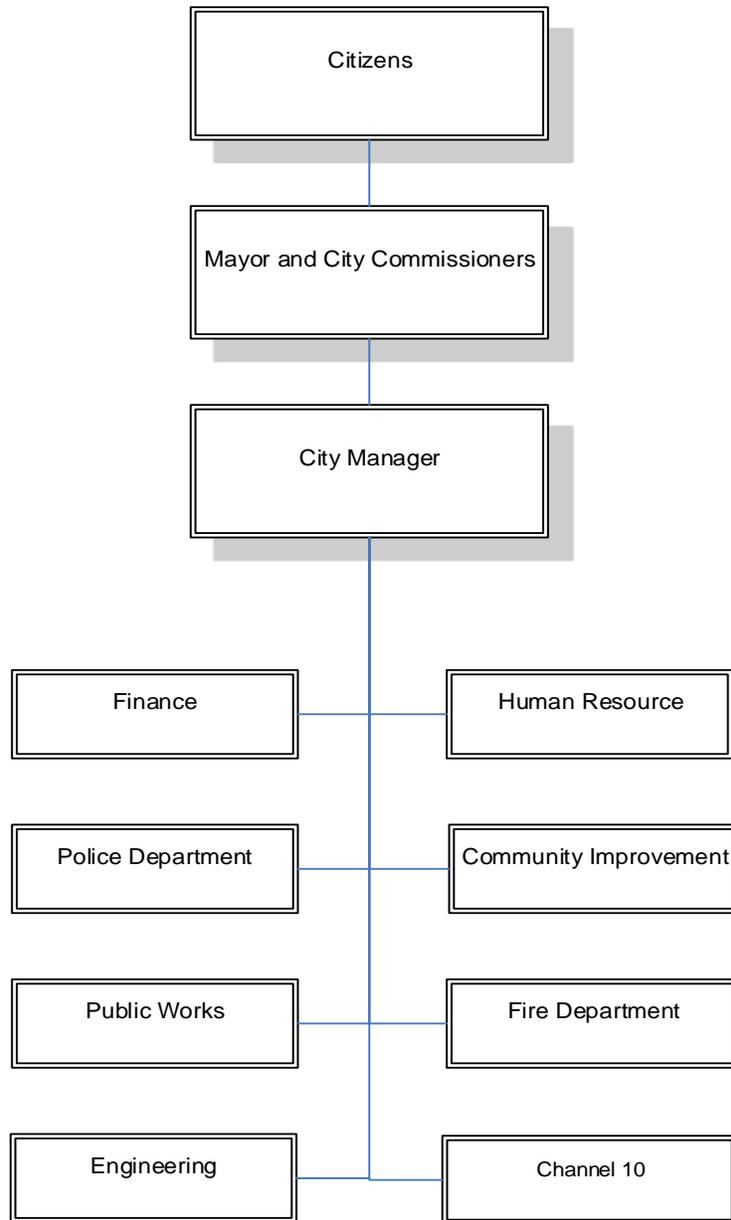
### **FUTURE PROSPECTS**

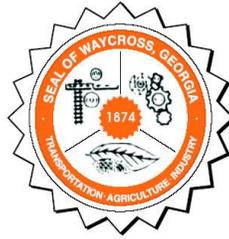
The city will continue to work aggressively with WWDA to continue to diversify the city's business industries and economic development. The economic prospects for our community are positive being the city has a lot to offer everyone. The City of Waycross will continue to develop and grow to offer future 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

### **Dana Chancey**

Finance Director (912) 287-2964/dchancey@waycrossga.com

### **Trinija Martin**

Human Resource Director (912) 287-2914/tmolina-martin@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**

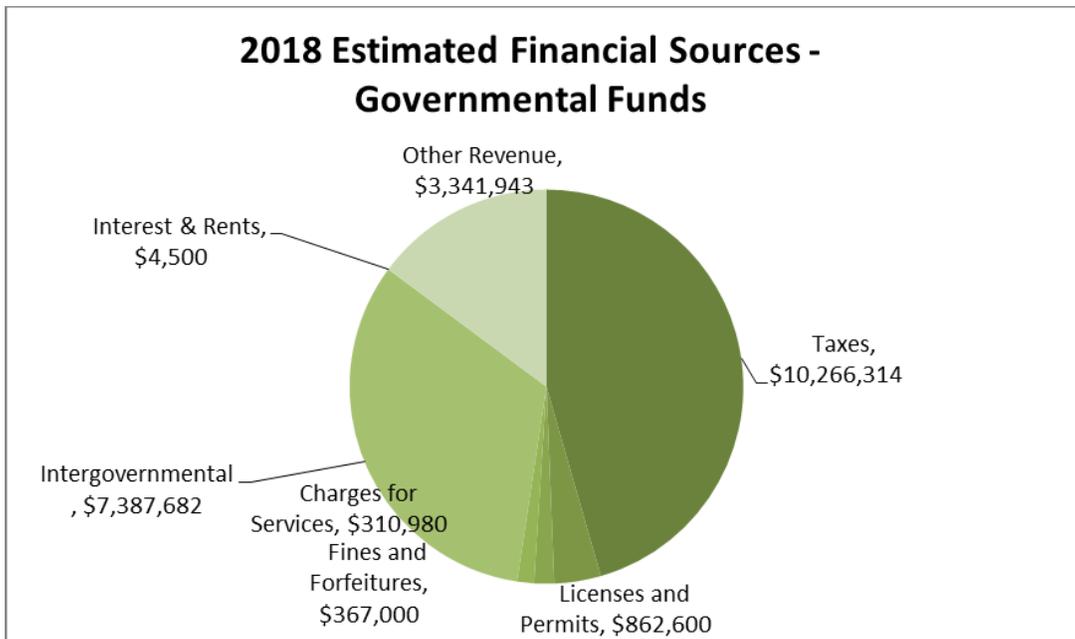
Engineering Director (912) 287-2945/jdeal@waycrossga.com

Website address <http://www.waycrossga.com>

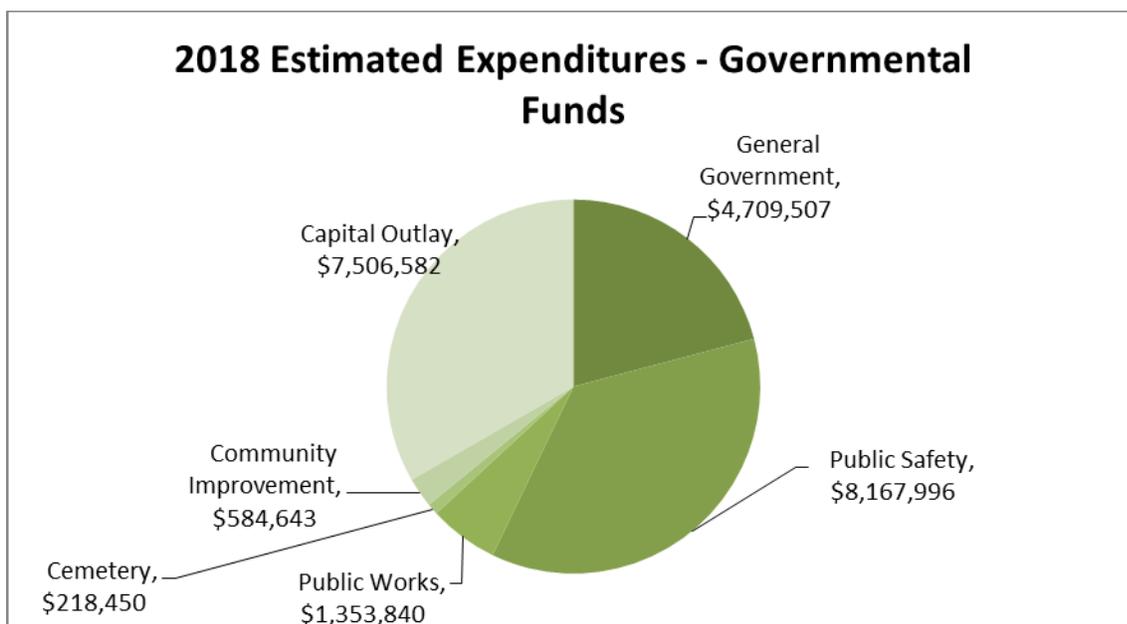
**Budget Summary**

**Total Governmental Funds Summary of Estimated Financial Sources and Uses**

**Total Sources \$22,541,019**



**Total Expenditures \$22,541,019**



**Governmental Funds**

**2016-2018 Summary of Estimated Financial Sources and Uses**

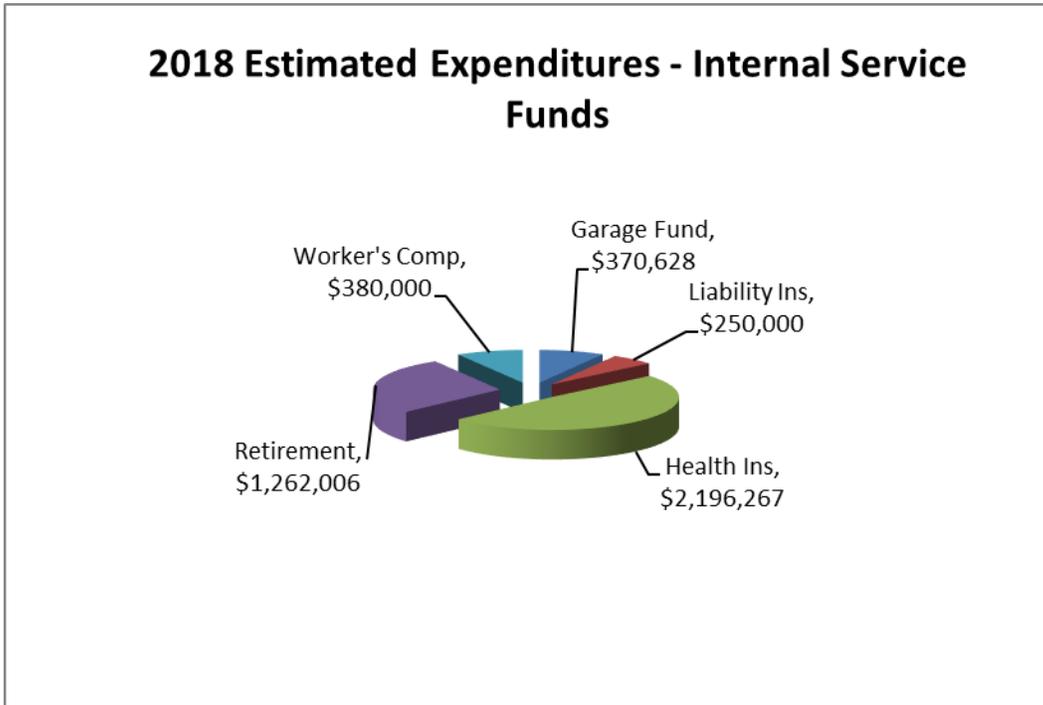
	General Fund			Special Revenue Funds and SPLOST		
	2016 Actual	2017 Estimated	2018 Budget	2016 Actual	2017 Estimated	2018 Budget
<b>Financial Sources:</b>						
Taxes	\$8,750,422	\$9,101,241	\$9,926,314	\$341,533	\$379,885	\$340,000
Licenses and Permits	\$301,312	\$880,668	\$862,600			
Fines and Forfeitures	\$878,033	\$329,419	\$367,000	\$0	\$0	\$0
Charges for Services	\$135,531	\$135,802	\$189,980	\$38,727	\$141,777	\$121,000
Intergovernmental	\$32,930	\$31,534	\$30,000	\$2,406,323	\$2,280,154	\$7,357,682
Interest & Rents	\$570	\$2,305	\$4,500	\$5,866	\$0	\$0
Other Revenue	\$198,951	\$274,185	\$3,219,493	\$177,858	\$16,776	\$122,450
<b>Total Estimated Financial Sources:</b>	<b>\$10,297,749</b>	<b>\$10,755,154</b>	<b>\$14,599,887</b>	<b>\$2,970,307</b>	<b>\$2,818,592</b>	<b>\$7,941,132</b>
<b>Expenditures:</b>						
Current:						
General Government	\$432,707	\$3,765,374	\$4,369,507	\$349	\$345,353	\$340,000
Public Safety	\$7,484,684	\$7,644,880	\$8,142,996	\$61,017	\$11,302	\$25,000
Public Works	\$1,756,299	\$1,329,285	\$1,353,840	\$0	\$0	\$0
Cemetery				\$0	\$195,287	\$218,450
Community Improvement	\$660,733	\$509,502	\$584,643	\$343,880	\$0	\$0
Debit Service:						
Principal retirement	\$152,840					
Interest and other charges	\$19,099					
Capital Outlay	\$0	\$106,459	\$148,900	\$2,008,139	\$3,854,680	\$7,357,682
<b>Total Uses of Resources:</b>	<b>\$10,506,362</b>	<b>\$13,355,500</b>	<b>\$14,599,886</b>	<b>\$2,413,385</b>	<b>\$4,406,622</b>	<b>\$7,941,132</b>
Net Increase (Decrease) in Fund Balance	<u>(\$208,613)</u>	<u>(\$2,600,346)</u>	<u>\$0</u>	<u>\$556,922</u>	<u>(\$1,588,030)</u>	<u>\$0</u>
Transfers In	\$212,897	\$2,985,398	\$0		\$54,194	
Transfers Out	\$0	(\$288,525)		(\$212,897)	(\$227,331)	
Proceeds from capital leases	\$0		\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	<u>\$212,897</u>	<u>\$2,696,873</u>	<u>\$0</u>	<u>(\$212,897)</u>	<u>(\$173,137)</u>	<u>\$0</u>
Net Change in Fund Balance	\$4,284	\$96,527	\$0	\$344,025	(\$1,761,167)	\$0
Fund Balances (Deficit) - Beginning of Year	\$459,271	\$463,555	\$560,082	\$5,913,554	\$6,257,579	\$4,496,412
<b>Fund Balance (Deficit) Ending of Year</b>	<b>\$463,555</b>	<b>\$560,082</b>	<b>\$560,082</b>	<b>\$6,257,579</b>	<b>\$4,496,412</b>	<b>\$4,496,412</b>

**Governmental Funds (CONT'D)**  
**2016-2018 Summary of Estimated Financial Sources and Uses**

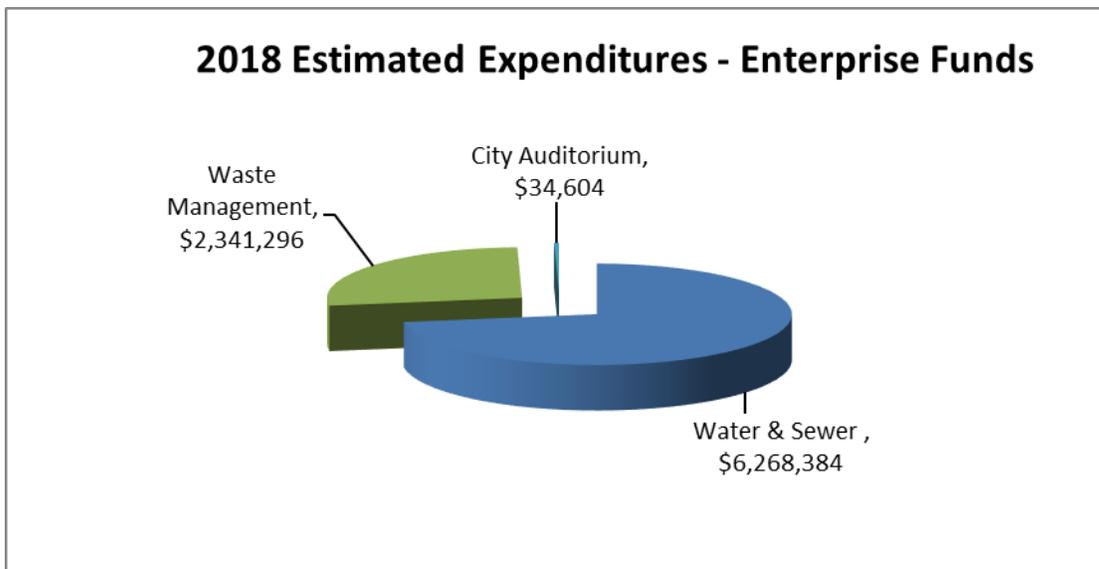
**Total**  
**Governmental Funds**

	<b>2016</b>	<b>2017</b>	<b>2018</b>
	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
<b>Financial Sources:</b>			
Taxes	\$9,091,955	\$9,481,126	\$10,266,314
Licenses and Permits	\$301,312	\$880,668	\$862,600
Fines and Forfeitures	\$878,033	\$329,419	\$367,000
Charges for Services	\$174,258	\$277,579	\$310,980
Intergovernmental	\$2,439,253	\$2,311,688	\$7,387,682
Interest & Rents	\$6,436	\$2,305	\$4,500
Other Revenue	\$376,809	\$290,961	\$3,341,943
<b>Total Estimated</b>			
<b>Financial Sources:</b>	<b>\$13,268,056</b>	<b>\$13,573,746</b>	<b>\$22,541,019</b>
<b>Expenditures:</b>			
Current:			
General Government	\$433,056	\$4,110,727	\$4,709,507
Public Safety	\$7,545,701	\$7,656,182	\$8,167,996
Public Works	\$1,756,299	\$1,329,285	\$1,353,840
Cemetery	\$0	\$195,287	\$218,450
Community Improvement	\$1,004,613	\$509,502	\$584,643
Debit Service:			
Principal retirement	\$152,840		
Interest and other charges	\$19,099		
Capital Outlay	\$2,008,139	\$3,961,139	\$7,506,582
<b>Total Uses of Resources:</b>	<b>\$12,919,747</b>	<b>\$17,762,122</b>	<b>\$22,541,018</b>
Net Increase (Decrease) in Fund Balance	\$348,309	(\$4,188,376)	\$0
Transfers In	\$212,897	\$3,039,592	\$0
Transfers Out	(\$212,897)	(\$515,856)	\$0
Proceeds from capital leases	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$0	\$2,523,736	\$0
Net Change in Fund Balance	\$348,309	(\$1,664,640)	\$0
Fund Balances (Deficit) - Beginning of Year	\$6,372,825	\$6,721,134	\$5,056,494
<b>Fund Balance (Deficit) Ending of Year</b>	<b>\$6,721,134</b>	<b>\$5,056,494</b>	<b>\$5,056,494</b>

**Total Operating Expenditures**  
**\$4,458,901**



**Total Operating Expenditures**  
**\$8,644,284**



**Internal Service Funds**

**2016-2018 Statement of Revenues, Expenses and Changes in Fund Net Position**

	Garage Fund			Liability Insurance Fund		
	2016 Actual	2017 Estimated	2018 Budget	2016 Actual	2017 Estimated	2018 Budget
<b>Revenues</b>						
Charges for Services						
Operating grants and Contributions	\$355,522	\$366,718	\$370,628	\$266,373	\$292,410	\$250,000
<b>Total Operating Revenues</b>	<b>\$355,522</b>	<b>\$366,718</b>	<b>\$370,628</b>	<b>\$266,373</b>	<b>\$292,410</b>	<b>\$250,000</b>
<b>Operating Expenses</b>						
Personal Services	\$300,812	\$308,881	\$322,202			
Contractual Services	\$21,814	\$0	\$0			
Repairs and maintenance	\$32,812	\$38,877	\$48,426			
Insurance Claims and expenses	\$0	\$0	\$0	\$213,530	\$236,090	\$250,000
Retirement Payments	\$0	\$0	\$0			
Depreciation	\$2,316	\$0	\$0			
<b>Total Operating Expenses</b>	<b>\$357,754</b>	<b>\$347,758</b>	<b>\$370,628</b>	<b>\$213,530</b>	<b>\$236,090</b>	<b>\$250,000</b>
Operating Income (Loss)	(\$2,232)	\$18,960	\$0	\$52,843	\$56,320	\$0
<b>Nonoperating Revenues (Expenses)</b>						
Interest and Investment Revenue				\$0	\$0	\$0
Miscellaneous Revenue				\$0		
Total Non-Operating Revenues (Expenses)	\$0	\$0	\$0	\$0	\$0	\$0
Income (loss) before contributions and transfers	(\$2,232)	\$18,960	\$0	\$52,843	\$56,320	\$0
Transfers Out						
Change in net position	(\$2,232)	\$18,960	\$0	\$52,843	\$56,320	\$0
Total Net Position - Beginning	\$28,712	\$26,480	\$45,440	\$674,465	\$727,308	\$783,628
Total Net Position - Ending	\$26,480	\$45,440	\$45,440	\$727,308	\$783,628	\$783,628

**Internal Service Funds (CONT'D)  
2016-2018 Statement of Revenues, Expenses and Changes in Fund Net  
Position**

	Health Insurance Fund			Retirement Fund		
	2016 Actual	2017 Estimated	2018 Budget	2016 Actual	2017 Estimated	2018 Budget
<b>Revenues</b>						
Charges for Services	\$496,037	\$399,602	\$352,437			
Operating grants and Contributions	\$1,552,500	\$1,761,342	\$1,843,830	\$1,148,047	\$1,175,991	\$1,262,006
<b>Total Operating Revenues</b>	<b>\$2,048,537</b>	<b>\$2,160,944</b>	<b>\$2,196,267</b>	<b>\$1,148,047</b>	<b>\$1,175,991</b>	<b>\$1,262,006</b>
<b>Operating Expenses</b>						
Personal Services						
Contractual Services						
Repairs and maintenance						
Insurance Claims and expenses	\$2,721,914	\$2,846,081	\$2,196,267			
Retirement Payments				\$1,142,494	\$1,175,945	\$1,262,006
Depreciation						
<b>Total Operating Expenses</b>	<b>\$2,721,914</b>	<b>\$2,846,081</b>	<b>\$2,196,267</b>	<b>\$1,142,494</b>	<b>\$1,175,945</b>	<b>\$1,262,006</b>
Operating Income (Loss)	(\$673,377)	(\$685,137)	\$0	\$5,553	\$46	\$0
<b>Nonoperating Revenues (Expenses)</b>						
Interest and Investment Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$14,410					
Total Non-Operating Revenues (Expenses)	\$14,410	\$0	\$0	\$0	\$0	\$0
Income (loss) before contributions and transfers	(\$658,967)	(\$685,137)	\$0	\$5,553	\$46	\$0
Transfers Out						
Change in net position	(\$658,967)	(\$685,137)	\$0	\$5,553	\$46	\$0
Total Net Position - Beginning	(\$2,212,881)	(\$2,871,848)	(\$3,556,985)	\$338,072	\$343,625	\$343,671
Total Net Position - Ending	(\$2,871,848)	(\$3,556,985)	(\$3,556,985)	\$343,625	\$343,671	\$343,671

**Internal Service Funds (CONT'D)**  
**2016-2018 Statement of Revenues, Expenses and Changes in Fund Net Position**

	Workers Compensation Fund			Total Internal Service Funds		
	2016 Actual	2017 Estimated	2018 Budget	2016 Actual	2017 Estimated	2018 Budget
<b>Revenues</b>						
Charges for Services				\$1,248,076	\$752,039	\$352,437
Operating grants and Contributions	\$345,002	\$370,000	\$380,000	\$3,667,444	\$3,966,461	\$4,106,464
<b>Total Operating Revenues</b>	<b>\$345,002</b>	<b>\$370,000</b>	<b>\$380,000</b>	<b>\$4,915,520</b>	<b>\$4,718,500</b>	<b>\$4,458,901</b>
<b>Operating Expenses</b>						
Personal Services				\$300,812	\$308,881	\$322,202
Contractual Services				\$21,814	\$0	\$0
Repairs and maintenance				\$32,812	\$38,877	\$48,426
Insurance Claims and expenses	\$566,671	\$438,373	\$380,000	\$3,502,115	\$3,520,544	\$2,826,267
Retirement Payments				\$1,142,494	\$1,175,945	\$1,262,006
Depreciation				\$2,316	\$0	\$0
<b>Total Operating Expenses</b>	<b>\$566,671</b>	<b>\$438,373</b>	<b>\$380,000</b>	<b>\$5,002,363</b>	<b>\$5,044,247</b>	<b>\$4,458,901</b>
Operating Income (Loss)	(\$221,669)	(\$68,373)	\$0	(\$838,882)	(\$678,184)	\$0
<b>Nonoperating Revenues (Expenses)</b>						
Interest and Investment Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue				\$14,410	\$0	\$0
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,410</b>	<b>\$0</b>	<b>\$0</b>
Income (loss) before contributions and transfers	(\$221,669)	(\$68,373)	\$0	(\$824,472)	(\$678,184)	\$0
Transfers Out						
Change in net position	(\$221,669)	(\$68,373)	\$0	(\$824,472)	(\$678,184)	\$0
Total Net Position - Beginning	\$779,338	\$557,669	\$489,296	(\$392,294)	(\$1,216,766)	(\$1,894,950)
Total Net Position - Ending	\$557,669	\$489,296	\$489,296	(\$1,216,766)	(\$1,894,950)	(\$1,894,950)

**Enterprise Funds**  
**2016-2018 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets**

	Water & Sewer Fund			Waste Management Fund		
	2016 Actual	2017 Estimated	2018 Budget	2016 Actual	2017 Estimated	2018 Budget
<b>Operating Revenues</b>						
Charges for Services	\$4,352,063	\$6,459,589	\$6,378,440	\$1,923,039	\$2,290,293	\$2,341,296
Other Revenue						
<b>Total Operating Revenues</b>	<b>\$4,352,063</b>	<b>\$6,459,589</b>	<b>\$6,378,440</b>	<b>\$1,923,039</b>	<b>\$2,290,293</b>	<b>\$2,341,296</b>
<b>Operating Expenses</b>						
Personal Services				\$469,469	\$307,861	\$318,506
Contractual Services	\$2,499,298	\$2,499,300	\$2,499,300	\$1,240,049	\$1,222,924	\$1,223,812
Utilities						
Repairs and Maintenance	\$203,721	\$244,824	\$263,447	\$150,749	\$207,152	\$208,828
Other Supplies and Expenses	\$454,839	\$503,246	\$482,465	\$1,498	\$523,241	\$553,718
Retirement Payments						
Insurance Claims and Expenses				\$10,433	\$11,127	\$9,752
Depreciation and Amortization	\$1,025,229	\$2,749,806	\$3,023,172	\$10,930	\$26,138	\$26,681
<b>Total Operating Expenditures</b>	<b>\$4,183,087</b>	<b>\$5,997,176</b>	<b>\$6,268,384</b>	<b>\$1,883,128</b>	<b>\$2,298,443</b>	<b>\$2,341,296</b>
Operating Income (Loss)	\$168,976	\$462,413	\$110,056	\$39,911	(\$8,150)	(\$0)
<b>Non-operating Revenues (Expenses)</b>						
Interest and Investment Revenue	\$400	\$1,405	\$1,000	\$0	\$0	\$0
Interest Expense	(\$154,677)	(\$164,081)	(\$111,056)	(\$759)	\$0	\$0
Total Nonoperating Revenues (Expenses)	(\$154,277)	(\$162,676)	(\$110,056)	(\$759)	\$0	\$0
Income (loss) before contributions & transfers	\$14,699	\$299,737	\$0	\$39,152	(\$8,150)	(\$0)
Capital Grants and Contributions	\$365,935	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources	\$365,935	\$0	\$0	\$0	\$0	\$0
Change in Net Assets	\$380,634	\$299,737	\$0	\$39,152	(\$8,150)	(\$0)
Total Net Assets - Beginning	\$25,291,785	\$25,672,419	\$25,972,156	\$323,353	\$362,505	\$354,355
Total Net Assets - Ending	\$25,672,419	\$25,972,156	\$25,972,156	\$362,505	\$354,355	\$354,355

**Enterprise Funds (CONT'D)**  
**2016-2018 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets**

	City Auditorium Fund			Total Enterprise Funds		
	2016 Actual	2017 Estimated	2018 Budget	2016 Actual	2017 Estimated	2018 Budget
<b>Operating Revenues</b>						
Charges for Services	\$29,702	\$34,465	\$34,603	\$6,304,804	\$8,784,347	\$8,754,339
Other Revenue						
<b>Total Operating Revenues</b>	<b>\$29,702</b>	<b>\$34,465</b>	<b>\$34,603</b>	<b>\$6,304,804</b>	<b>\$8,784,347</b>	<b>\$8,754,339</b>
<b>Operating Expenses</b>						
Personal Services	\$2,999	\$3,216	\$3,230	\$472,468	\$311,077	\$321,736
Contractual Services	\$2,705	\$0	\$0	\$3,742,052	\$3,722,224	\$3,723,112
Utilities	\$19,401	\$22,716	\$20,000			
Repairs and Maintenance	\$1,130	\$3,203	\$3,500	\$355,600	\$455,179	\$475,775
Other Supplies and Expenses	\$2,733	\$5,319	\$7,874	\$459,070	\$1,031,806	\$1,044,057
Retirement Payments					\$0	\$0
Insurance Claims and Expenses	\$734	\$0	\$0	\$11,167	\$11,127	\$9,752
Depreciation and Amortization	\$130,688	\$0	\$0	\$1,166,847	\$2,775,944	\$3,049,853
<b>Total Operating Expenditures</b>	<b>\$160,390</b>	<b>\$34,454</b>	<b>\$34,604</b>	<b>\$6,226,605</b>	<b>\$8,330,073</b>	<b>\$8,644,284</b>
Operating Income (Loss)	(\$130,688)	\$11	(\$0)	\$208,887	\$454,263	\$110,056
<b>Non-operating Revenues (Expenses)</b>						
Interest and Investment Revenue	\$0	\$0	\$0	\$400	\$1,405	\$1,000
Interest Expense	\$0	\$0	\$0	(\$155,436)	(\$164,081)	(\$111,056)
Total Nonoperating Revenues (Expenses)	\$0	\$0	\$0	(\$155,036)	(\$162,676)	(\$110,056)
Income (loss) before contributions & transfers	(\$130,688)	\$11	(\$0)	(\$76,837)	\$291,598	(\$1)
Capital Grants and Contributions	\$44,100	\$0	\$0	\$410,035	\$0	\$0
Total Other Financing Sources	\$44,100	\$0	\$0	\$410,035	\$0	\$0
Change in Net Assets	(\$86,588)	\$11	(\$0)	\$333,198	\$291,598	(\$1)
Total Net Assets - Beginning	\$1,777,217	\$1,690,629	\$1,690,640	\$27,392,355	\$27,725,553	\$28,017,151
Total Net Assets - Ending	\$1,690,629	\$1,690,640	\$1,690,640	\$27,725,553	\$28,017,151	\$28,017,150

**Fund Summary 2015-2018**

\$31

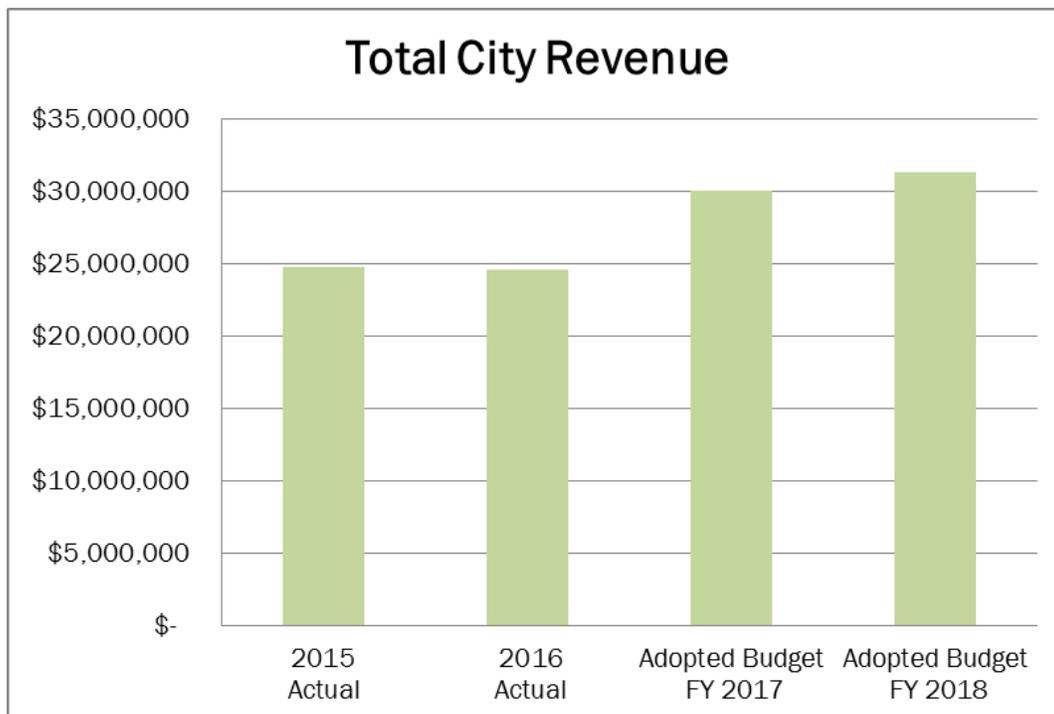
**CITY OF WAYCROSS  
FISCAL YEAR 2016  
JULY 1, 2017 - JUNE 30, 2018**

<u>Description</u>	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Adopted Budget FY 2018</u>
<b>REVENUE</b>				
<b>General Fund &amp; Special Funds</b>				
General Fund	\$ 12,995,616	\$ 13,234,455	\$ 13,767,551	\$ 14,599,887
Cemetery Fund	\$ 155,064	\$ 151,208	\$ 195,971	\$ 218,450
WPD Information Technology Fund	\$ 8,316	\$ 15,959	\$ 16,776	\$ 25,000
Hotel/Motel Fund	\$ 327,452	\$ 341,533	\$ 339,577	\$ 340,000
SPLOST 2008-2013	\$ 203,844	\$ 3,941	\$ 11	\$ 1,677,682
SPLOST 2014	\$ 1,491,540	\$ 2,238,379	\$ 2,293,460	\$ 5,680,000
<b>Enterprise Funds</b>				
Water & Sewer Fund	\$ 6,919,128	\$ 6,320,647	\$ 6,460,994	\$ 6,379,440
Waste Management Fund	\$ 3,229,555	\$ 2,272,288	\$ 2,290,293	\$ 2,341,296
City Auditorium Fund	\$ 30,141	\$ 29,702	\$ 33,033	\$ 34,603
<b>TOTAL REVENUE</b>	<b>\$ 25,360,656</b>	<b>\$ 24,608,112</b>	<b>\$ 25,397,666</b>	<b>\$ 31,296,358</b>
<b>EXPENDITURE</b>				
<b>General Fund &amp; Special Funds</b>				
General Fund	\$ 13,159,996	\$ 13,205,595	\$ 13,644,026	\$ 14,599,887
Cemetery Fund	\$ 201,805	\$ 201,544	\$ 195,287	\$ 218,450
WPD Information Technology Fund	\$ 20,075	\$ 29,388	\$ 11,302	\$ 25,000
Hotel/Motel Fund	\$ 305,366	\$ 241,533	\$ 345,353	\$ 340,000
SPLOST 2008-2013	\$ 1,136,363	\$ 339,511	\$ 1,561,220	\$ 1,677,682
SPLOST 2014	\$ -	\$ 780,819	\$ 1,103,170	\$ 5,680,000
<b>Enterprise Funds</b>				
Water & Sewer Fund	\$ 5,855,631	\$ 6,161,256	\$ 6,277,742	\$ 6,379,440
Waste Management Fund	\$ 2,172,051	\$ 2,250,841	\$ 2,298,441	\$ 2,341,296
City Auditorium Fund	\$ 35,343	\$ 29,702	\$ 34,454	\$ 34,603
<b>TOTAL EXPENDITURE</b>	<b>\$ 22,886,630</b>	<b>\$ 23,240,189</b>	<b>\$ 25,470,995</b>	<b>\$ 31,296,358</b>

**FY 2018 – Total Budgeted Resources**

The following table and graph provides a summary of the total operating revenue for the fiscal years 2015 through 2018 for the City of Waycross. The total budgeted revenue for the FY2018 is \$31,296,359 which is an increase of \$1,251,290 or 5.08% from last year. There is a large increase in Other Financing & Resources compared to previous years due to 2008 and 2014 SPLOST Fund Balance. These funds have limited expenditure access and are controlled by State Laws. However, as indicated from the chart below, the majority of the City’s revenues come from Taxes and Charges for Services.

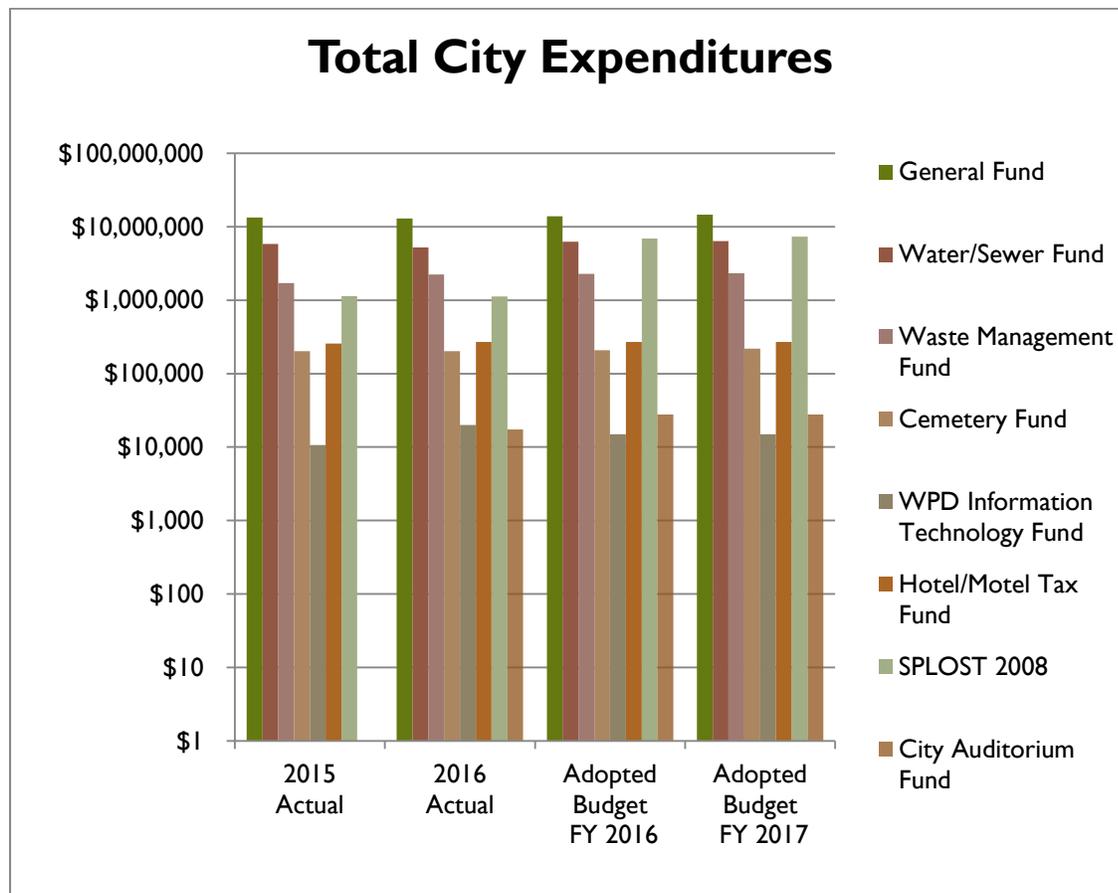
<b>REVENUE CATEGORY</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>Adopted Budget FY 2017</b>	<b>Adopted Budget FY 2018</b>
Taxes	\$ 12,336,584	\$ 11,530,402	\$ 12,238,654	\$ 12,566,314
Licenses & Permits	\$ 859,359	\$ 878,034	\$ 857,600	\$ 862,600
Fines & Forfeitures	\$ 415,783	\$ 319,043	\$ 447,794	\$ 382,001
Charges for Services	\$ 8,818,645	\$ 9,030,173	\$ 9,077,160	\$ 9,222,216
Intergovernmental	\$ 24,304	\$ 24,214	\$ 27,000	\$ 30,000
Interest & Rents	\$ 26,686	\$ 27,216	\$ 32,500	\$ 34,500
Other Financing Resources	\$ 2,270,802	\$ 2,799,029	\$ 7,364,361	\$ 8,198,728
<b>Total Revenues</b>	<b>\$ 24,752,163</b>	<b>\$ 24,608,111</b>	<b>\$ 30,045,069</b>	<b>\$ 31,296,359</b>



**FY 2018 – 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 2015 through 2018.

<b>All Funds by Expenditures</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>Adopted Budget FY 2017</b>	<b>Adopted Budget FY 2018</b>
Personal Services	\$ 10,633,350	\$ 10,572,422	\$ 11,212,287	\$ 11,716,935
Contractual Services	\$ 2,815,101	\$ 3,383,304	\$ 3,318,898	\$ 3,412,612
Travel & Training	\$ 148,620	\$ 126,863	\$ 187,560	\$ 173,450
Other Operating Expenses	\$ 5,039,842	\$ 3,602,961	\$ 5,029,409	\$ 5,099,779
Capital Outlay	\$ 1,569,714	\$ 1,630,785	\$ 7,564,854	\$ 7,883,029
Charges to Other Departments	\$ 2,443,782	\$ 2,819,090	\$ 2,732,060	\$ 3,010,555
	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 22,650,410</b>	<b>\$ 22,135,425</b>	<b>\$ 30,045,069</b>	<b>\$ 31,296,359</b>



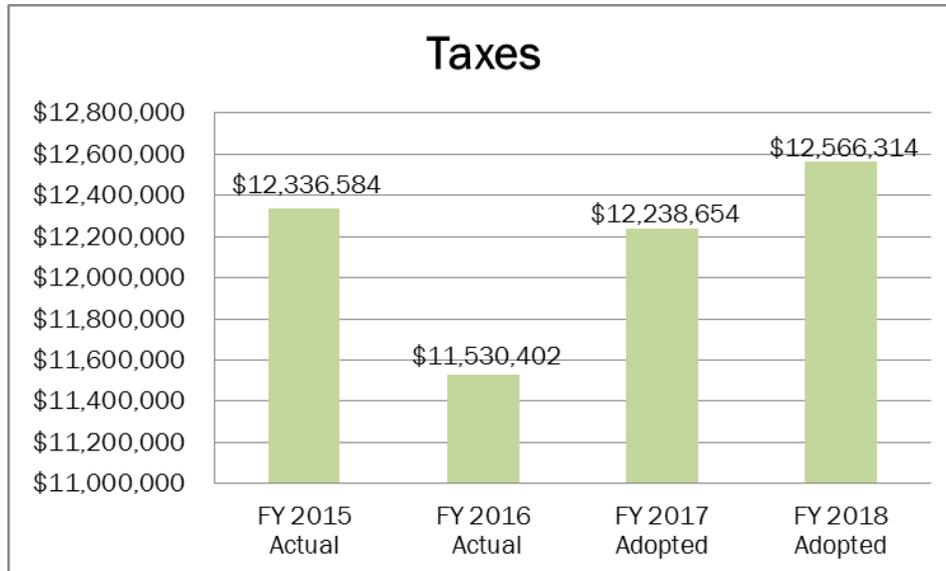
**Property Tax Digest**

The property digests for the City from 2012 through 2017 is shown below in the table. State law requires that all property assessments be a standardized 40% of the current market value. This year the commission decided to role the millage rate back from 9.998 to 9.995 based off the Tax Accessors analysis. The millage rate has been 9.998 for 9 years. Rolling the millage rate .003 does not have a major effect in revenue. The tax digest and millage rate was adopted by the City Commission on August 1, 2017.

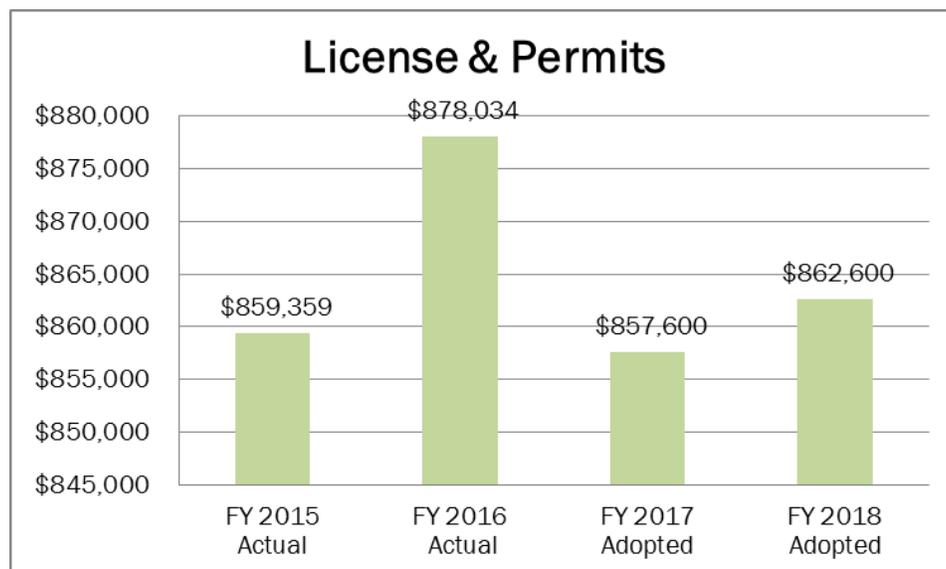
<b>NOTICE</b>						
The City Commissioners of the City of Waycross does hereby announce that the millage rate will be set at a meeting to be held at Commission Chambers on August 15, 2017 at 5:00 pm and pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.						
<b>CURRENT 2014 TAX DIGEST AND 5 YEAR HISTORY OF LEVY</b>						
<b>CITY WIDE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Real & Personal	276,985,169	274,123,484	274,596,081	288,027,732	292,155,973	301,048,703
Motor Vehicles	21,365,230	21,365,230	18,355,270	12,604,590	9,155,680	6,852,240
Mobile Homes	1,069,291	1,048,003	973,543	969,619	945,609	1,125,766
Timber - 100%				11,305	0	0
Heavy Duty Equipment			2,287	0	0	0
Gross Digest	299,419,690	296,536,717	293,927,181	301,613,246	302,257,262	309,026,709
Less M& O Exemptions	14,288,537	14,789,985	15,282,834	15,998,757	15,687,184	15,774,285
Net M & O Digest	285,131,153	281,746,732	278,644,347	285,614,489	286,570,078	293,252,424
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	285,131,153	281,746,732	278,644,347	285,614,489	286,570,078	293,252,424
Gross M&O Millage	21.988	22.007	21.848	20.922	21.055	20.676
Less Rollbacks	10.990	11.009	10.850	9.924	10.057	9.681
Net M&O Millage	10.998	10.998	10.998	10.998	10.998	10.995
Total City Taxes Levied	\$3,135,872	\$3,098,651	\$3,064,531	\$3,141,188	\$3,151,698	\$3,224,310
Net Taxes \$ Increase	-\$9,752	-\$37,222	-\$34,120	\$76,658	\$10,510	\$72,612
Net Taxes % Increase	-0.31%	-1.19%	-1.10%	2.50%	0.33%	2.30%

**FY 2018 Revenue and Expense Summary**

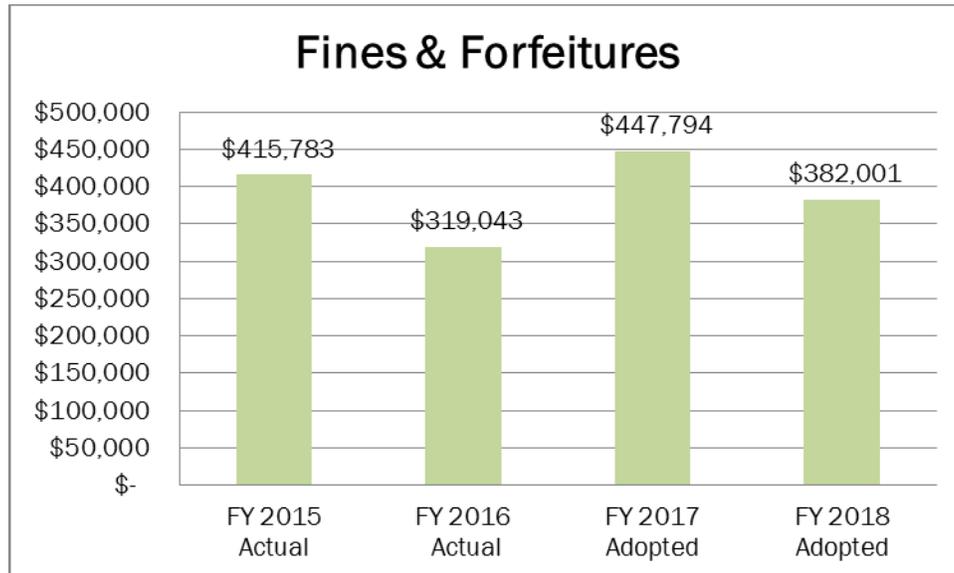
**Tax Revenues** include property (ad valorem) taxes, local option sales tax, sales and use taxes, business taxes, gross receipts, and franchise fees. The FY 2018 projection of \$12,238,654 in tax revenue includes both current and delinquent assessments of ad valorem taxes and franchise fees. The current millage rate is 10.995.



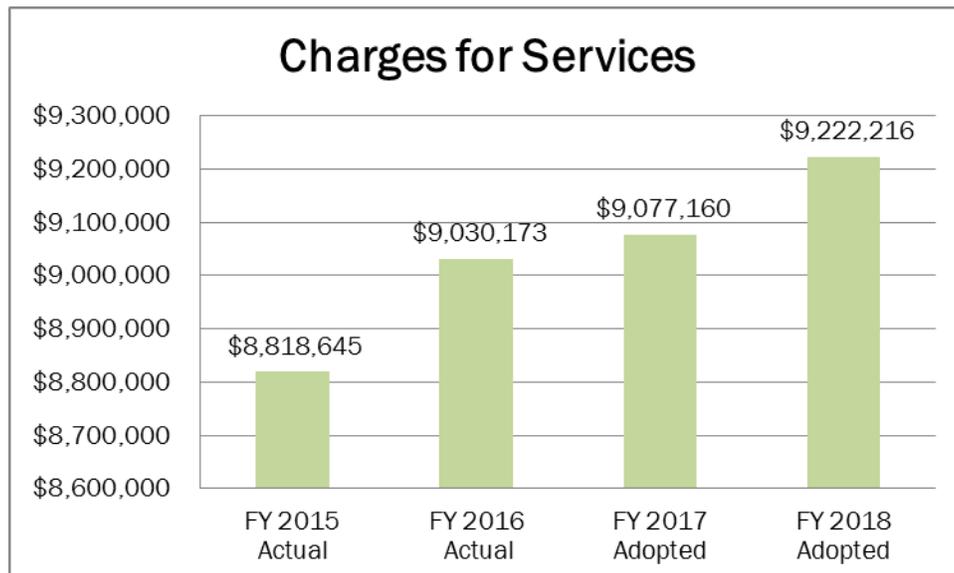
**Licenses and Permits.** Revenue from this source comes from licenses to conduct business in the City of Waycross. It includes beer and wine licenses, business permits and, application fees. The city has recently passed the sale of alcohol on Sunday which will increase its revenue by 8.9%. This source also included are any fees for permits and inspections.



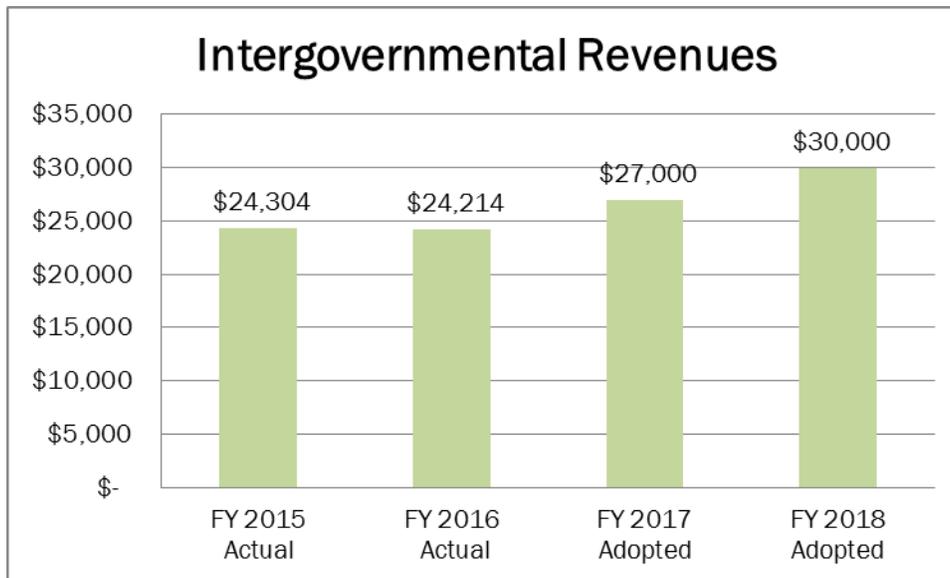
**Fines and Forfeitures** include municipal court fines and court fees.



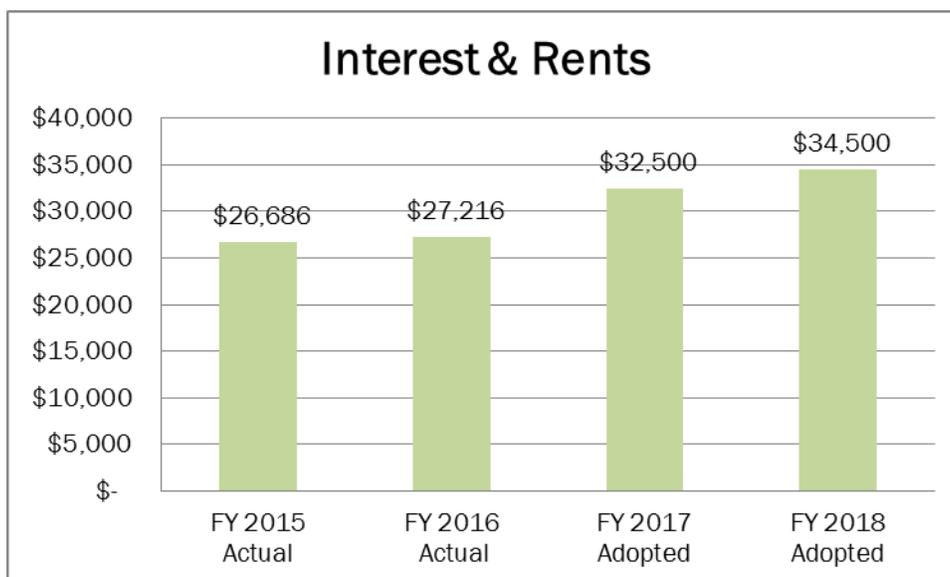
**Charges for Services** include joint services between the City of Waycross, Ware County Board of Education, and Waycross Housing Authority. It also includes cemetery lot charges, water and sewer charges, and waste management charges.



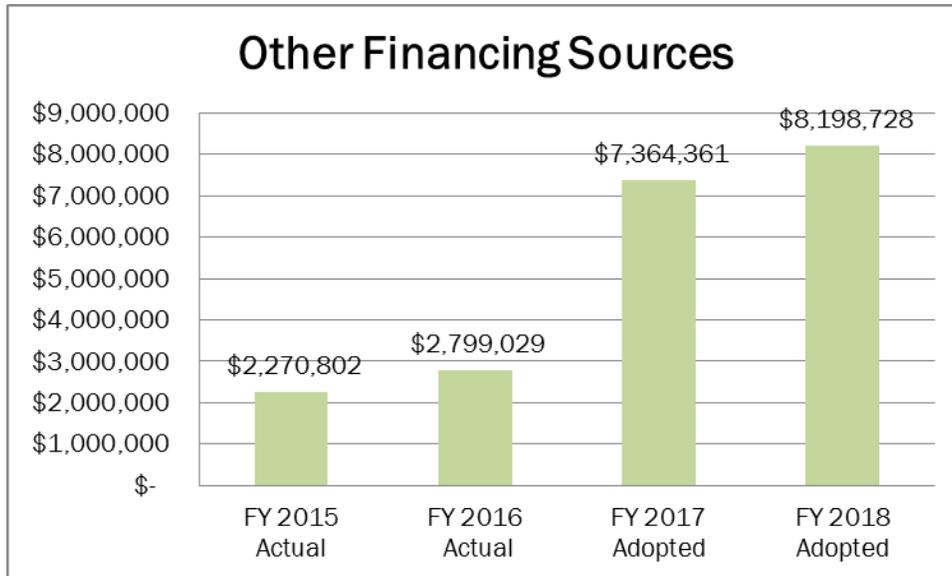
**Intergovernmental revenues** include federal and state monies received by the City.



**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.

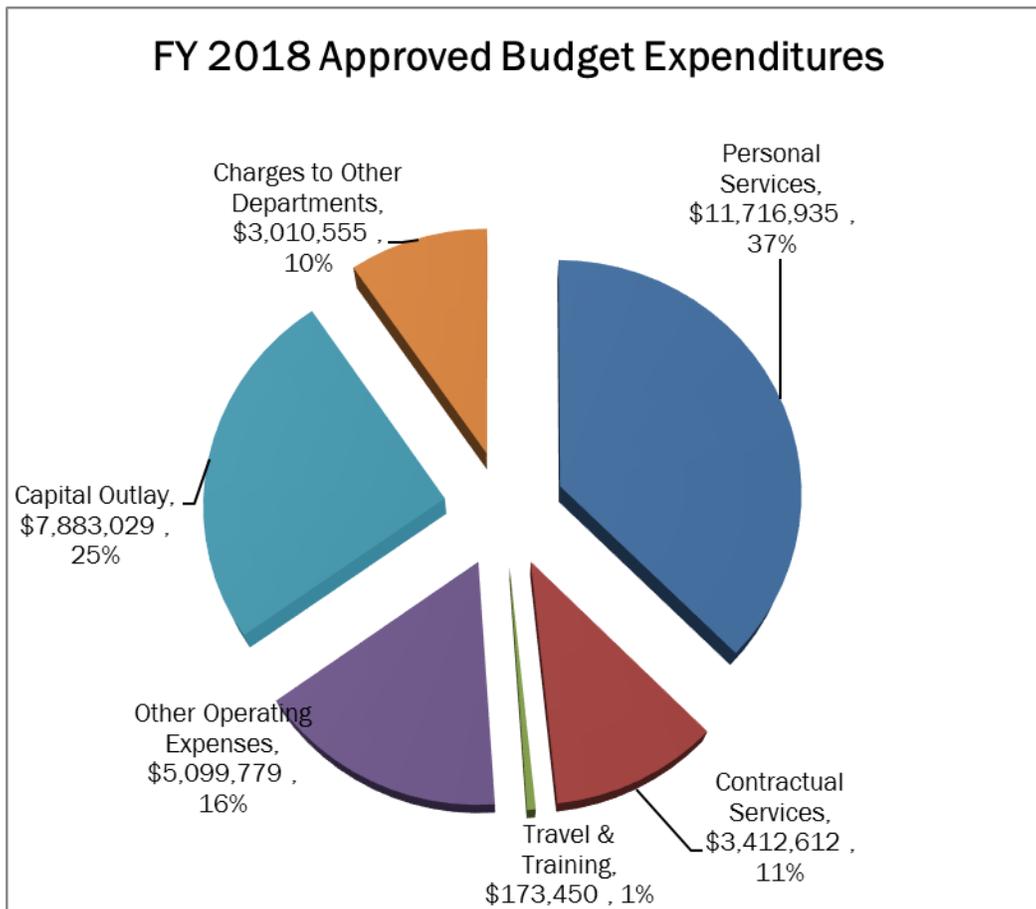


**Other Financing Sources** includes the operating transfers made between the various funds of the City.



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

<b>All Funds by Expenditures</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>Adopted Budget FY 2017</b>	<b>Adopted Budget FY 2018</b>
Personal Services	\$ 10,633,350	\$ 10,572,422	\$ 11,212,287	\$ 11,716,935
Contractual Services	\$ 2,815,101	\$ 3,383,304	\$ 3,318,898	\$ 3,412,612
Travel & Training	\$ 148,620	\$ 126,863	\$ 187,560	\$ 173,450
Other Operating Expenses	\$ 5,039,842	\$ 3,602,961	\$ 5,029,409	\$ 5,099,779
Capital Outlay	\$ 1,569,714	\$ 1,630,785	\$ 7,564,854	\$ 7,883,029
Charges to Other Departments	\$ 2,443,782	\$ 2,819,090	\$ 2,732,060	\$ 3,010,555
	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 22,650,410</b>	<b>\$ 22,135,425</b>	<b>\$ 30,045,069</b>	<b>\$ 31,296,359</b>



Budget Total \$31,296,359

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## CITY IN BRIEF



### How It Began. . . .

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

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

Waycross thrives on widely diversified manufactured, processed forest and tobacco products. Transportation facilities, modern health specialties and educational opportunities are above average, and careful attention to recreational amusements, entertainment, cultural and civic activities are given. The area is a communication, financial, medical, industrial and religious center, serving an eight county region with a population of 138,033. Inside the City Limits according to the 2010 Census, Waycross has a population of 14,649. During working hours the population of the City grows to over 45,000. These temporary residents come to work at and/or use the modern health care facilities, educational institutions, financial centers, industrial concerns and large and small retail/commercial businesses located in Waycross.

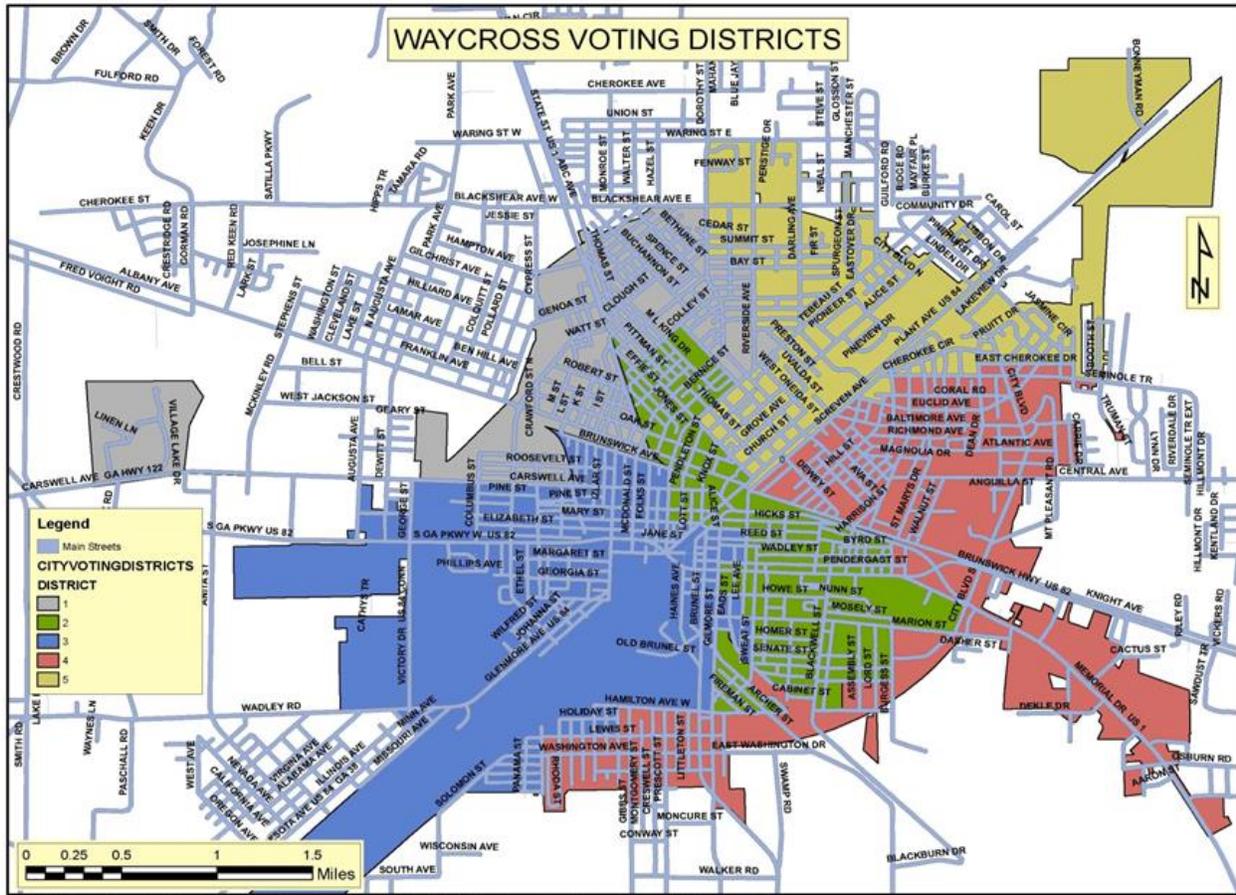
Waycross is blessed with an abundance of water and climate conducive to year round production without stoppage due to weather. The average minimum and maximum temperature range from 38.8 and 68.9 degrees for January, and 69.9 and 92.3 degrees in July.

### Geographic



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

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



Waycross, located on the southeastern flank of the state, at the crossroads of US1 (to Jacksonville) and US84 (to Savannah) is approximately 240 miles southeast of Atlanta, and 70 miles north of Jacksonville, Florida. It is a strategically located for service to the booming Florida markets of the southeastern United States. Waycross is 50 miles from the 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 +	1,778	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 Ten Employers in Ware County - 2014

Top Five Employers
Baptist Village Inc.
Carolina Skiff
Concerted Services, Inc
Enhanced Recovery Corp.
GATX Corporation
Georgia Department of Corrections
Surgical Associates of Atlanta

The Simmons Manufacturing
Walmart
Wayne Frier Home Sales, Inc

Source: Georgia Department of Labor Businesses are listed Alphabetically by area, not by number of employees.

Table 10: Ten Largest Employers within surrounding counties - 2014

<b>Employers</b>	<b>County</b>
Bacon County Hospital	Bacon
Bway Corporations, Inc	Clinch
Coffee Correctional Facility	Coffee
Coffee Regional Medical Ctr	Coffee
Cornell Corrections	Charlton
Pcc Airfoils, Inc	Coffee
Pilgrim’s Pride Corporation	Coffee
StaffMate	Coffee
Surgical Associates of Atlanta	Ware
Walmart	Coffee

Source: Georgia Department of Labor

**Miscellaneous Statistics**

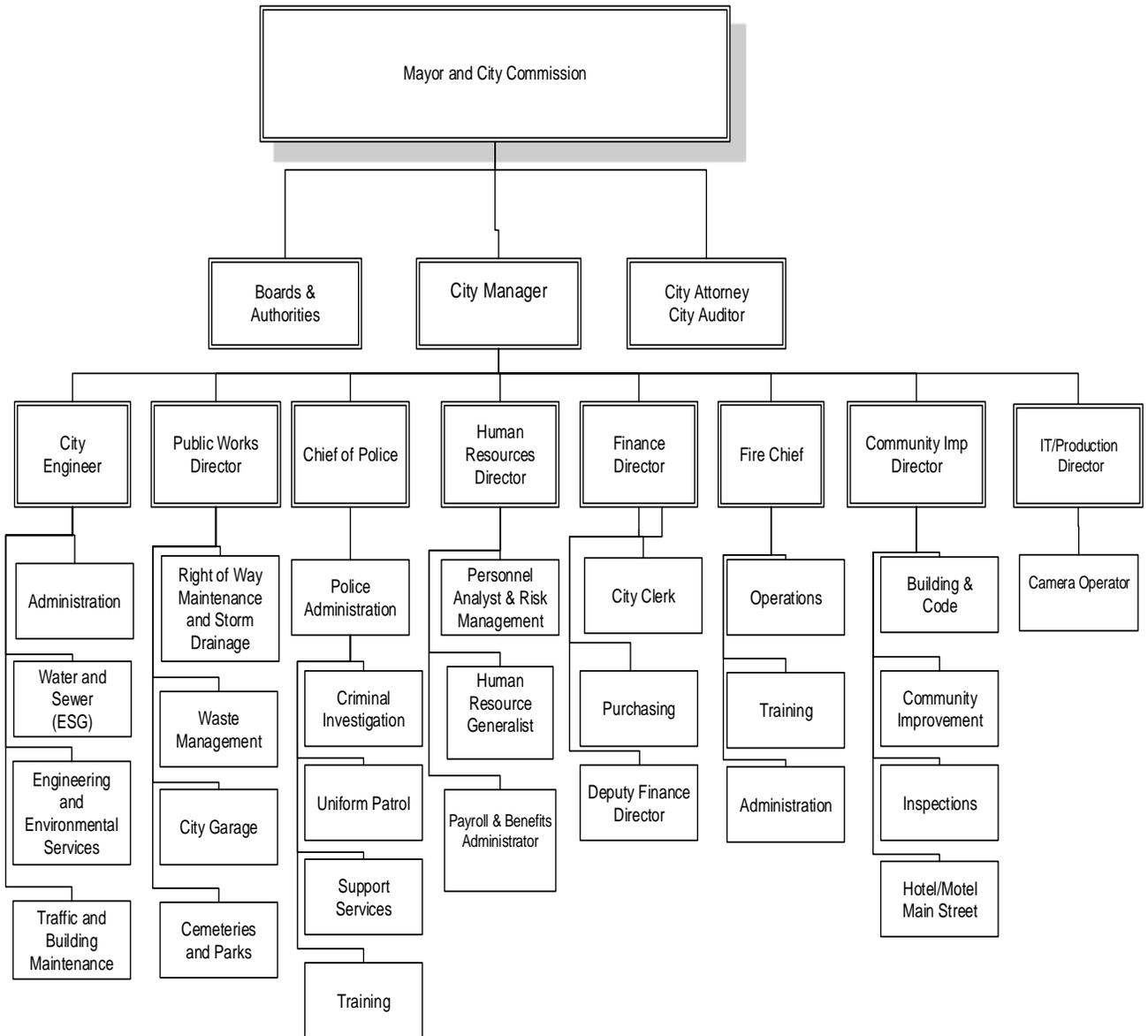
Date of Incorporation	November 1, 1874
Form of Government	Manager
Number of Employees (Excluding Police& Fire)	88
Area in Square Miles	11.69
Population:	
City	14,649
County	36,312
City of Waycross Facilities and Services	
Miles of Street	178
Number of Street Lights	2,053
Number of Traffic Lights	21
Culture and Recreation	
Community Centers	2
Parks	24
Park Acreage	113.34
Cemeteries	3
Cemetery Acreage	140
Fire Protection	
Number of Stations	3
Number of Fire Personnel	54
Number of Calls Answered	1330
Number of Inspections (Business & Beverage Lic & Consultations and Plan Review)	1055
Number of Pre Plans Conducted	1305
Police Protection	
Number of Stations	1
Number of Police Personnel and Officers	72
Number of Patrol Units	42
Number of Law Violations:	1,800

Physical Arrests	2,200
Traffic Violations	3000
Sewerage System	
Miles of Sanitary Sewers	120
Miles of Storm Sewers	60
Number of Treatment Plants	1
Number of Service Connections	7,066
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	7,610
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

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 South Georgia State College, a four-year unit of the University System of Georgia, and Coastal Pines Technical College (CPT). CPT provides high quality technical and adult education and training services to meet the needs of citizens and employers.

### **Health Services**

Mayo Clinic Health System a non-profit organization was the primary hospital in Waycross until March of 2017. Satilla Memorial is new facilitator and is for profit in Waycross. The hospital still is uses the three-story, 25,000 square foot with a 16-bed Progressive Cardiac Care Unit, as well as additional space for surgical support.

## **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 2018 strategic planning session on February 24-25, 2017. 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 and non-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 discussed 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 2017 and also into Fiscal Year 2018. The key topics of discussion along with the list of action items are listed below.

#### **City Hall**

- Make building more handicap accessible.
- Discuss the possibility of adding a drive-thru.

#### **Public Works Facility**

- Begin Construction Process (City Engineer)

#### **Economic/Downtown Development**

- Discuss possible incentives for business to open in the in the Downtown Area such as the waving of construction fees.
- Analyze Funding and scheduling for the new Waycross Ware Development Authority of the upcoming year.

#### **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 Transportation SPLOST**

- To discuss with the County new possible Transportation SPLOST in detail.

**Long Term Financial Goals and Non-Financial Goals**

The City of Waycross prides itself on having strong family values, resilient morals with opportunities in every direction. The citizens of Waycross love calling Waycross home for it upholds the atmosphere of a small southern town while sustaining economic growth and achieving overall excellence. To uphold and sustain these truths the City Commission, Mayor and Manager have set the below listed long term financial and non-financial goals during the retreat to prioritize the above objectives.

<b>Long Term Financial Goals</b>
• Change Health Care Insurance cost by \$1 million dollars over the next 5 years by decreasing claims through switching carriers and limiting individuals on plan. (City Of Waycross is self funded)
•Decrease traveling expenditures by 10% by buying 2 additional vehicles for business traveling
•Increase Hotel/Motel fund profitable by 12% by growing and making the Okefenokee Classic Football Game a Waycross staple event.
• Increase Judicial Rim sales to recuperate prior year tax adv. by 5%.

<b>Long Term Non- Financial Goals</b>
•Hold quarterly meetings with directors, supervisors and executive board with guest speakers to maintain effective leadership skills so each department can hold National Certifications.
•Cross train employees within each department to and maintain certifications to ensure that the city can promote with in as employees retire.
•Increase town hall meetings within all five districts to help city officials be aware of citizens concerns as well as a great bonding experience among citizens.
•Increase the diversity of events the city holds to increase the interest of all citizens and increase tourism .
•Maintain Utility Services to customers at the lowest price with the best quality and needs by converting Water System to AMI.

**Division Head Retreat*****March 23, 2017***

The division head and managers met for the 2017 staff strategic planning session on March 23, 2017. 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 2018 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 2017. 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 2018 and beyond.

**Fire Department**

- Update departments portable radios – AFG grant will be submitted
- Continue to meet annual NFPA and ISO required testing and inspections (ladder testing, SCBA testing, Pump testing, Hydrant inspections and flow tests, fire safety inspections and pre-fire plan surveys)
- Obtain one digital narrowband frequency for the fire department.
- Construction of Fire station #4 to be complete.

**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**

- Start of construction of new Public Works/ Garage facility
- Install millings on Streets not slated for paving
- Work with staff to obtain CDL license
- Purchasing new equipment for Highway/Streets

**Finance Department**

- Launch document management solutions for retention purposes
- Strategy for increasing the General Fund's Fund Balance

- Develop new strategies to streamline the budget process.

Engineering Department

- Develop a robust Capital Improvement Program, to secure funding option and Execute Capital improvement projects.
  - Update and improve the GIS mapping to benefit all departments
  - Maintain Sound Environmental Stewardship.
  - Begin construction on the new Public Works facility and complete New Fire station #4
  - Complete water meter system to AMI and no lead meters.
-

**Budget Calendar**

Below is the Budget Calendar for Fiscal Year 2018.

<b>Budget Calendar FY2018</b>	
<b>Dates</b>	<b>Description</b>
12/30/2017	Mid- Year
1/22/2018	FY2017 Projections forms posted on Intranet (COWnet)
2/2/2018	Mail request for copy of Audit to various Organizations
2/5/2018	Issue 5 Year Capital Plan Forms
2/19/2018	FY2015 Projections Due (email to Budget Officer)
TBD	Strategic Planning Session with Staff
02/23/17-02/24/18	Commission Budget Retreat
2/26/2018	Deadline to Complete 5 Year Capital Plan
2/26/2018	Memo to Division heads regarding instructions from City Manager and Worksheets displayed on Intranet (COWnet) for FY2019
<b>DEADLINE:</b> 03/30/2018 Return All forms to the Budget Officer	Departmental Expenditures Due Departmental Expenditures Due Personnel Reclassifications/Additions Overtime Justifications Return all forms to the Budget Officer Goals, Long-Term Goals and Significant Prior Year Accomplishments, and Performance Measures
4/23/2018	Manager and Division Head Conference Begins
4/24/2018	Manager and Division Head Conference Ends
5/14/2018	Manager Submits Budget Workbooks to Commission
5/14/2018	Proposed Budget Summary (Lobby at City Hall)
5/21/2018	Commission Budget Work Session @ 4:30 pm
5/23/2018	1. First advertisement of the Budget Public Hearing to appear in Waycross Journal Herald
5/30/2018	2. Second advertisement to appear in Waycross Journal Herald
6/5/2018	Budget Public Hearing @ 6:00 pm in Commission Chambers
6/19/2018	Commission considers and Adopts Fiscal Year 2019 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.

Purpose:

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

General:

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

Procedures:

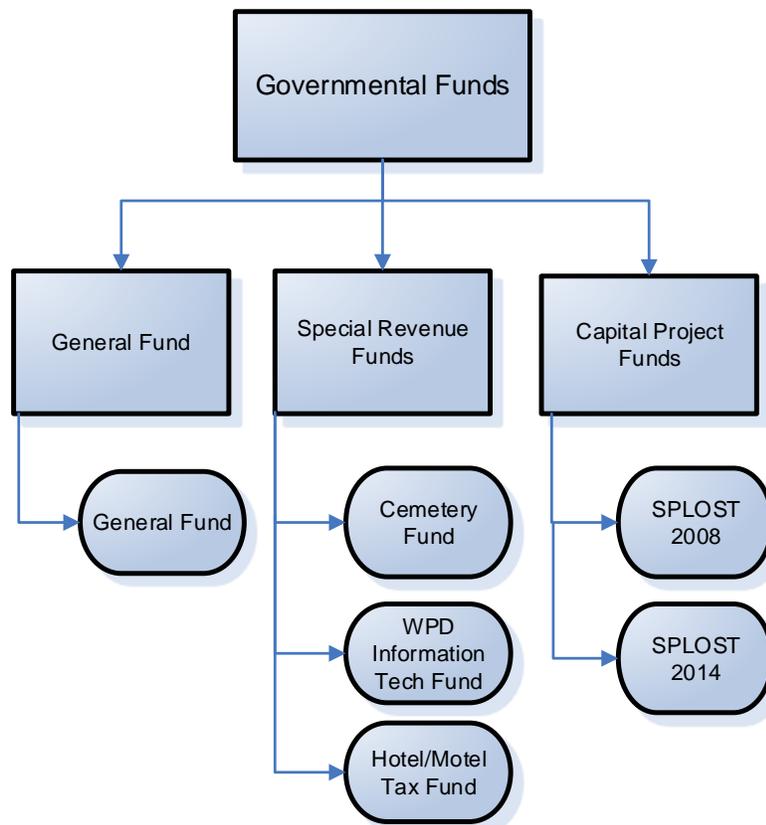
The department head shall fully explain the reason for the transfer and receive written approval from the division head. The City Manager is authorized to transfer budget amounts between line items within any department in conjunction with the department head; however, any revisions that alter the total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

**FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS**



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

**City of Waycross  
FY 2018 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 2014. For the SPLOST 2008 we should be completed with those projects this budget year.

**Special Purpose Local Option Sales Tax (SPLOST) Fund 2014**– 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 build a remote fire station, building renovations, build a new Public Works facility, and upgrade our City Parks.

***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:**

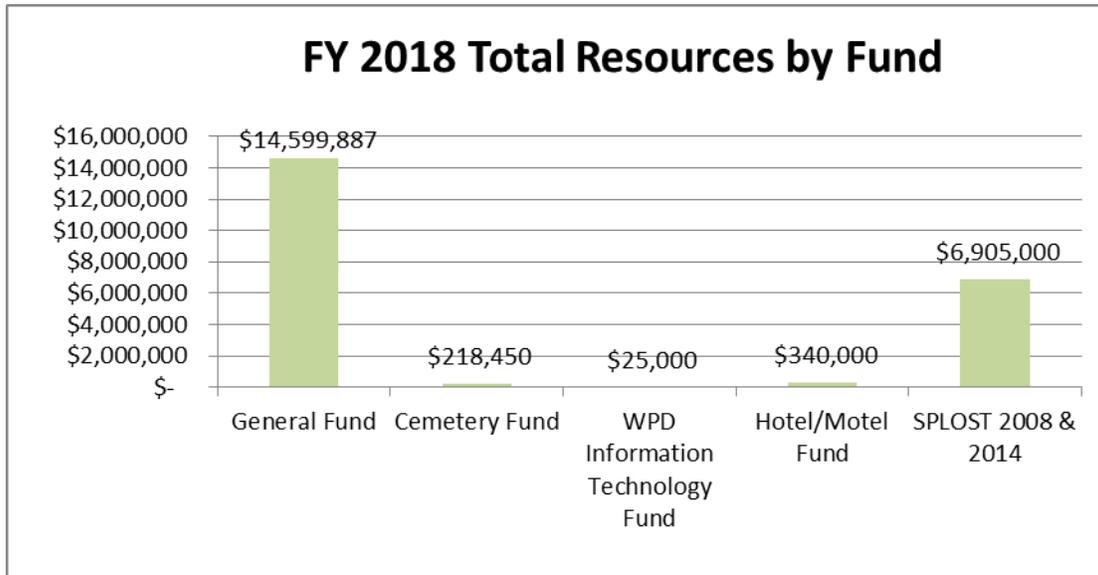
Special Purpose Local Option Sales Tax Fund 2008 Summary of Revenues and Expenditures

**All Government Fund Types in FY 2018**

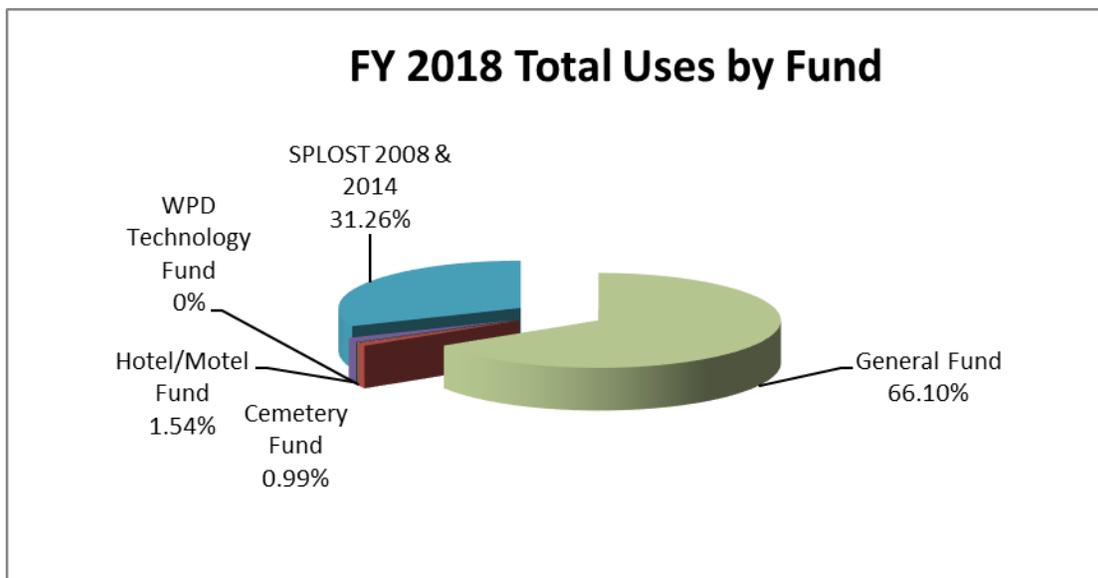
**Combined Statement of Budgeted Revenues and Expenditures**

	General	Cemetery Fund	WPD IT Fund	Hotel/Motel Tax Fund	SPLOST 2008 & 2014
<b>Resources</b>					
<b>Revenues</b>					
Taxes	\$ 9,926,314	\$ -	\$ -	\$ 340,000	\$ 2,300,000
Licenses and Permits	862,600	-	-	-	-
Fines and Forfeitures	367,000	-	25,000	-	-
Charges for Services	189,980	121,000	-	-	-
Intergovernmental	30,000	-	-	-	-
Interest & Rents	4,500	-	-	-	-
Other	190,500	-	-	-	4,605,000
<b>Total Revenues</b>	<b>\$ 11,570,894</b>	<b>\$ 121,000</b>	<b>\$ 25,000</b>	<b>\$ 340,000</b>	<b>\$ 6,905,000</b>
<b>Operating Transfers In</b>					
General Fund	-	53,450	-	-	-
Water & Sewer Fund	2,136,275	-	-	-	-
Special Purpose Sales Tax	408,455	-	-	-	-
Cemetery Fund	25,845	-	-	-	-
Waste Management Fund	458,418	-	-	-	-
Community Improvement Fd	-	-	-	-	-
Other	-	44,000	-	-	-
<b>Total Transfers In</b>	<b>\$ 3,028,993</b>	<b>\$ 97,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ 14,599,887</b>	<b>\$ 218,450</b>	<b>\$ 25,000</b>	<b>\$ 340,000</b>	<b>\$ 6,905,000</b>
<b>Uses</b>					
<b>Expenditures</b>					
General Government	\$ 2,509,443	\$ -	\$ -	\$ 136,000	\$ -
Public Safety	8,142,996	-	25,000	-	-
Public Works	1,353,840	-	-	-	-
Cemetery	-	181,486	-	-	-
Community Improvement	584,643	-	-	-	-
Engineering	1,574,062	-	-	-	-
Capital Outlay	148,900	-	-	-	6,905,000
Reimbursements	-	-	-	-	-
	<b>\$ 14,313,884</b>	<b>\$ 181,486</b>	<b>\$ 25,000</b>	<b>\$ 136,000</b>	<b>\$ 6,905,000</b>
<b>Operating Transfers Out</b>					
Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -
Public Buildings	-	-	-	-	-
Waste Management	-	-	-	-	-
Cemetery	53,450	-	-	-	-
City Garage	227,950	11,119	-	-	-
City Auditorium	4,603	-	-	-	-
General Fund	-	25,845	-	204,000	-
<b>Total Transfers Out</b>	<b>\$ 286,003</b>	<b>\$ 36,964</b>	<b>\$ -</b>	<b>\$ 204,000</b>	<b>\$ -</b>
<b>TOTAL USES</b>	<b>\$ 14,599,887</b>	<b>\$ 218,450</b>	<b>\$ 25,000</b>	<b>\$ 340,000</b>	<b>\$ 6,905,000</b>
<b>Net Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 463,555</b>	<b>\$ 13,268</b>	<b>\$ 30,476</b>	<b>\$ 47,878</b>	<b>\$ 2,949,542</b>
<b>Ending Fund Balance</b>	<b>\$ 463,555</b>	<b>\$ 13,268</b>	<b>\$ 30,476</b>	<b>\$ 47,878</b>	<b>\$ 2,949,542</b>

The following bar graph illustrates the total FY 2018 budgeted revenues for all Governmental Funds.



The following pie graph illustrates the total FY2018 budgeted expenditures for all Governmental Funds.



**General Fund Expenditure Summary**

**General Fund  
Expenditure Summary**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>General Government</b>					
Mayor	\$24,796	\$26,415	\$31,724	\$26,025	\$31,651
City Commissioners	103,433	101,397	112,610	101,053	112,144
Elections	0	40,066	30,400	30,331	50,000
City Attorney	94,623	144,188	128,000	127,445	116,500
City Auditor	29,500	29,500	29,500	29,500	29,500
Municipal Court Judge	67,504	69,736	73,600	72,270	77,000
Tax Commissioner			20,000	20,000	30,000
City Manager	244,990	277,648	304,591	299,740	326,782
Channel 42	155,186	190,283	190,743	166,353	199,400
Finance	255,024	255,506	255,509	245,150	278,787
Purchasing	218,544	185,715	212,009	211,890	217,101
Accounting	311,456	308,828	318,046	308,015	343,538
Human Resources	231,837	306,405	347,450	341,261	359,756
Non-Operating	277,584	277,055	337,183	330,378	367,783
Transfer to Garage Fund	216,327	218,650	225,531	225,531	227,950
Transfer to City Auditorium Fund	5,701	8,752	5,033	8,800	4,603
Transfer to Cemetery Fund	45,212	44,037	44,194	54,195	53,450
<b>Total General Government</b>	<b>\$2,281,717</b>	<b>\$2,484,181</b>	<b>\$2,666,123</b>	<b>\$2,597,937</b>	<b>\$2,825,945</b>
<b>Public Safety</b>					
Police Department	\$4,289,113	\$4,249,842	\$4,486,128	\$4,263,371	\$4,771,308
Fire Department	3,338,275	3,204,123	3,390,747	3,396,461	3,440,988
<b>Total Public Safety</b>	<b>\$7,627,388</b>	<b>\$7,453,965</b>	<b>\$7,876,875</b>	<b>\$7,659,832</b>	<b>\$8,212,296</b>
<b>Public Works</b>					
Administration	\$147,211	\$152,208	\$153,995	\$154,817	\$160,308
Highways & Streets	1,202,963	1,172,378	1,184,866	1,195,207	1,193,632
<b>Total Public Works</b>	<b>\$1,350,174</b>	<b>\$1,324,586</b>	<b>\$1,338,861</b>	<b>\$1,350,024</b>	<b>\$1,353,940</b>
<b>Community Improvement</b>					
Animal Control	\$56,774	\$55,044	\$61,456	\$57,776	\$64,645
Inspections/Code Enforcement	\$217,910	\$228,466	\$287,681	\$271,543	\$301,814
Administration/Grants	142,702	160,400	177,664	180,183	219,684
<b>Total Community Improvement</b>	<b>\$417,386</b>	<b>\$443,910</b>	<b>\$526,801</b>	<b>\$509,502</b>	<b>\$586,144</b>
<b>Engineering</b>					
Engineering	\$449,002	\$439,787	\$471,068	\$464,936	\$494,386
Infrastructure Construction	265,229	307,800	317,938	309,349	333,054
Traffic	214,214	188,291	201,780	195,179	205,200
Public Buildings	173,554	209,986	228,563	213,588	228,922
Street Lights	381,333	353,089	355,000	343,679	360,000
<b>Total Engineering</b>	<b>\$1,483,332</b>	<b>\$1,498,953</b>	<b>\$1,574,349</b>	<b>\$1,526,731</b>	<b>\$1,621,562</b>
<b>Total General Fund</b>	<b>\$13,159,997</b>	<b>\$13,205,595</b>	<b>\$13,983,009</b>	<b>\$13,644,026</b>	<b>\$14,599,887</b>

**General Fund Revenue Summary**

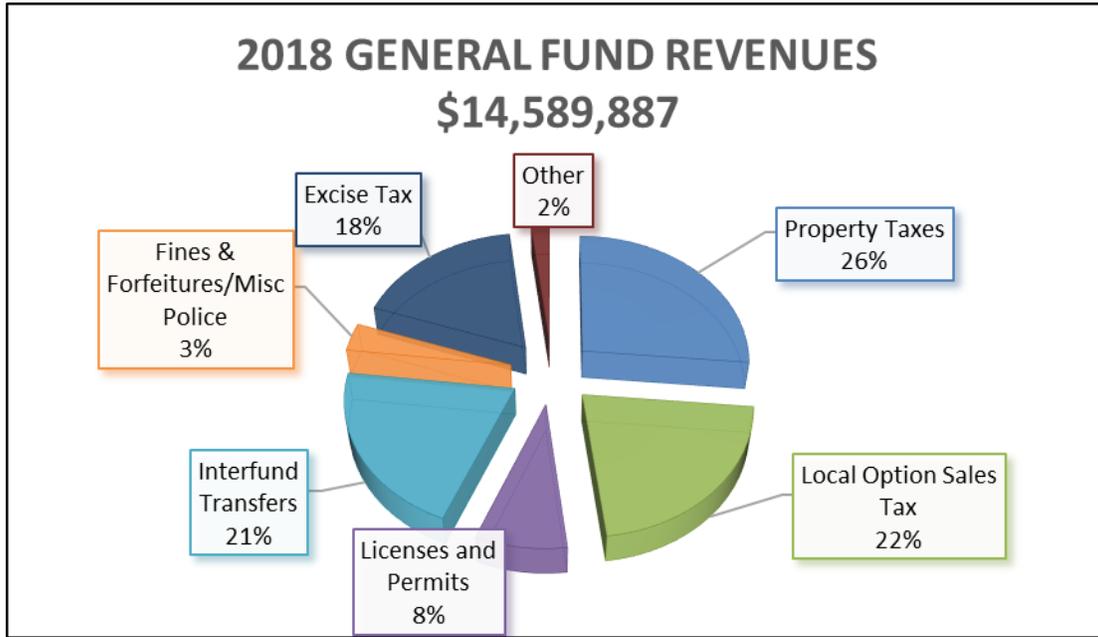
**General Fund  
Revenue Summary**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>Property Taxes</b>					
Current Property Tax	\$2,863,363	\$2,779,548	\$3,100,000	\$2,972,079	\$3,100,000
Timber Tax	50	0	0	0	0
Delinquent Tax	208,371	249,492	230,000	165,180	230,000
Motor Vehicle	134,224	78,745	100,000	35,828	85,000
Titlle Ad Valorem Tax - TAVT	301,417	305,102	310,000	251,411	300,000
Titlle Ad Valorem Tax - AAVT				7,805	10,000
Railroad Equip Tax	75,394	76,379	69,000	78,740	69,000
Real Estate-Intangible	32,380	31,301	30,000	39,009	35,000
Occupational Sales Tax	794,411	793,936	805,000	827,195	805,000
Interest & Penalties	42,650	51,228	41,000	33,290	41,000
<b>Total Property Taxes</b>	<b>\$4,452,260</b>	<b>\$4,365,731</b>	<b>\$4,685,000</b>	<b>\$4,410,537</b>	<b>\$4,675,000</b>
<b>Sales Tax</b>					
Local Option Sales Tax	\$2,973,823	\$2,783,966	\$3,000,000	\$2,839,009	\$3,159,314
<b>Total Sales Tax</b>	<b>\$2,973,823</b>	<b>\$2,783,966</b>	<b>\$3,000,000</b>	<b>\$2,839,009</b>	<b>\$3,159,314</b>
<b>Excise Tax</b>					
Utility Franchise Tax	\$1,212,752	\$1,200,642	\$1,400,000	\$1,176,571	\$1,400,000
Hotel/Motel Tax	196,471	212,897	181,348	227,331	204,000
Mixed Drink Tax	19,475	19,911	20,000	20,614	20,000
Engery Excise Tax	36,222	46,649	40,000	44,292	48,000
Insurance Tax	790,198	844,197	845,000	914,429	915,000
<b>Total Excise Tax</b>	<b>\$2,255,118</b>	<b>\$2,324,296</b>	<b>\$2,486,348</b>	<b>\$2,383,237</b>	<b>\$2,587,000</b>
<b>Alcohol Wholesale Tax</b>					
Liquor & Wine Tax	\$45,719	\$46,663	\$48,653	\$49,891	\$55,000
Beer Tax	218,602	225,525	215,000	245,762	255,000
<b>Total Alcohol Wholesale Tax</b>	<b>\$264,321</b>	<b>\$272,188</b>	<b>\$263,653</b>	<b>\$295,653</b>	<b>\$310,000</b>
<b>Permits</b>					
Building Permits	\$44,820	\$60,160	\$30,000	\$33,159	\$35,000
Fire Inspection Permits	68	85	500	52	500
Plumbing Permits	3,648	3,676	3,000	4,232	3,000
Electrical Permits	8,805	8,745	9,000	7,980	9,000
Mechanical Permits	3,038	4,862	6,000	2,746	6,000
Mobile Home Permits	175	2,500	500	353	500
House Moving Permits	0	175	300	0	300
Signs Permits	4,394	3,770	3,000	4,951	3,000
Miscellaneous Permits	0	125	300	0	300
<b>Total Permits</b>	<b>\$64,948</b>	<b>\$84,098</b>	<b>\$52,600</b>	<b>\$53,473</b>	<b>\$57,600</b>
<b>Intergovernmental Revenue</b>					
Housing Authority Taxes	\$24,304	\$24,214	\$27,000	\$31,534	\$30,000
<b>Total Intergovernmental</b>	<b>\$24,304</b>	<b>\$24,214</b>	<b>\$27,000</b>	<b>\$31,534</b>	<b>\$30,000</b>
<b>Miscellaneous Fees</b>					
Pierce County User Fees	\$0	\$600	\$0	\$0	\$0
Variance Fees	770	960	1,300	1,200	1,300
Special Exception Fees	35	0	500	0	500
Rezoning Fees	620	1,100	500	1,175	500
Sub-Division Fees	0	13	100	0	100

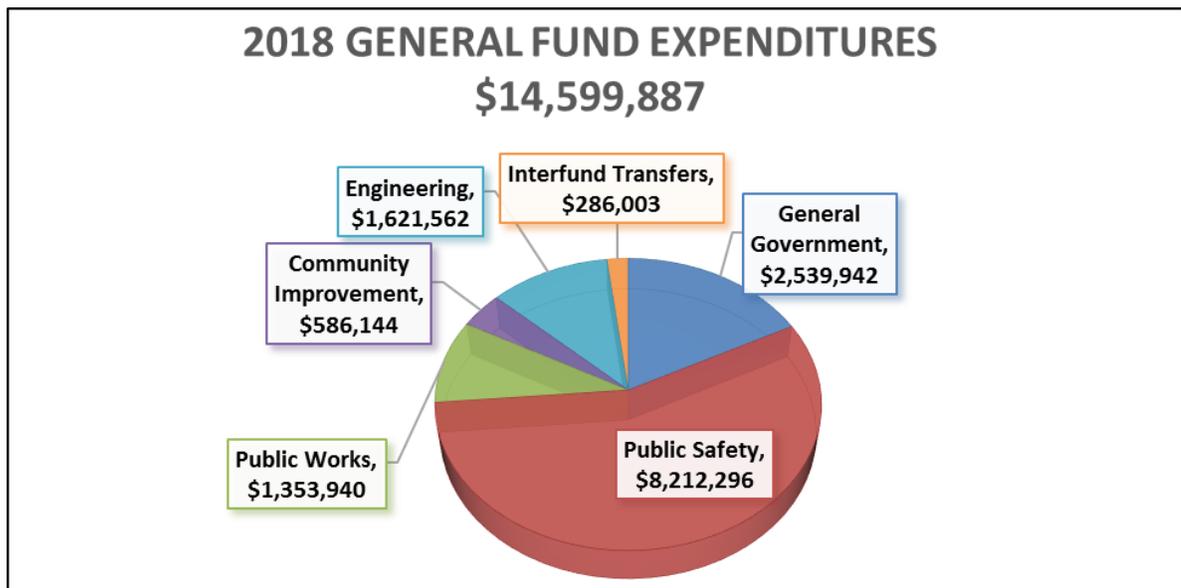
**General Fund Revenue Summary (cont'd)**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
Miscellaneous Fees	1,751	871	5,000	485	5,000
Demolition Fees	1,125	810	1,000	475	1,000
Vacancy Inspection Fee	3,020	3,311	3,500	3,105	3,500
Misc Reports/Code/Zoning	116	695	500	451	500
Election Qualifying Fee	0	1,860	1,000	0	1,000
Driveways & Culverts Revenue	677	3,064	1,000	95	1,000
<b>Total Miscellaneous Fees</b>	<b>\$8,114</b>	<b>\$13,284</b>	<b>\$14,400</b>	<b>\$6,986</b>	<b>\$14,400</b>
<b>Miscellaneous Police Fees</b>					
Reimb: Board of Ed-SRO	108,082	110,153	114,000	100,060	114,000
Probationary Fees	15	0	0	0	0
Misc Police Fees	25,586	24,919	25,000	25,758	25,000
<b>Total Miscellaneous Police Fees</b>	<b>\$133,683</b>	<b>\$135,072</b>	<b>\$139,000</b>	<b>\$125,818</b>	<b>\$139,000</b>
<b>Channel 42</b>					
Channel 42 City Revenue	\$29,743	\$32,290	\$36,580	\$29,998	\$36,580
<b>Total Channel 42 Fees</b>	<b>\$29,743</b>	<b>\$32,290</b>	<b>\$36,580</b>	<b>\$29,998</b>	<b>\$36,580</b>
<b>Fines &amp; Forfeiture</b>					
Court Fines & Forfeitures	\$389,635	\$290,464	\$408,794	\$318,715	\$350,000
Court Probationary Fees	472	35	4,000	0	2,000
Municipal Court Attorney Fees	17,360	12,585	20,000	10,704	15,000
<b>Total Fines &amp; Forfeiture Revenue</b>	<b>\$407,467</b>	<b>\$303,084</b>	<b>\$432,794</b>	<b>\$329,419</b>	<b>\$367,000</b>
<b>Interest Income</b>					
Cash in Bank Interest	\$0	\$0	\$0	\$11	\$0
Bond Deposit Interest	242	206	500	218	500
Public Funds Interest	552	365	4,000	2,076	4,000
<b>Total Interest &amp; Income</b>	<b>\$794</b>	<b>\$570</b>	<b>\$4,500</b>	<b>\$2,305</b>	<b>\$4,500</b>
<b>Miscellaneous Revenue</b>					
Rental Income	0	0	0	0	0
Humane Society Revenue (County)	140,500	124,270	135,000	135,074	140,500
Miscellaneous Receipts	850	16,302	10,000	105,054	10,000
Surplus Property Sales	19,802	8,850	40,000	34,057	40,000
<b>Total Miscellaneous Revenue</b>	<b>\$161,152</b>	<b>\$149,422</b>	<b>\$185,000</b>	<b>\$274,185</b>	<b>\$190,500</b>
<b>Other Financing Sources</b>					
					2136275
Water & Sewer Fund	\$1,600,513	\$1,935,934	\$1,892,654	\$2,142,654	\$2,136,275
SPLOST	150,000	316,826	300,000	379,263	408,455
Cemetery Fund	25,845	25,845	25,845	25,845	25,845
Reimb: WM-Dumpster	151,911	306,620	146,015	146,015	166,798
Waste Management	291,620	161,015	291,620	291,620	291,620
Transfer In Internal Service Funds	0	0	0	0	0
Community Improvement	0	0	0	0	0
Fund Balance	0	0	0	0	0
<b>Total Other Financing Sources</b>	<b>\$2,219,889</b>	<b>\$2,746,240</b>	<b>\$2,656,134</b>	<b>\$2,985,397</b>	<b>\$3,028,993</b>
<b>Total General Fund Revenue</b>	<b>\$12,995,616</b>	<b>\$13,234,455</b>	<b>\$13,983,009</b>	<b>\$13,767,551</b>	<b>\$14,599,887</b>

The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2018. Property taxes and Sales taxes are the largest source of revenue followed by Interfund Transfers. These sources make up 69% 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 57%. Interfund Transfers are allocations for the Internal Service Funds and Cemetery Fund.



**Cemetery Fund Summary**

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

**Cemetery Fund  
Summary of Revenues and Expenditures**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>RESOURCES</b>					
<b>Revenue</b>					
Cemetery Lots	\$43,300	\$41,075	\$50,000	\$69,850	\$50,000
Interment Fees	\$57,500	\$58,600	\$60,000	\$62,225	\$60,000
Monument & Transfer Fee	\$9,052	\$7,496	\$11,000	\$9,702	\$11,000
Miscellaneous Revenue	0	0	0		0
<b>Total Revenues</b>	<b>\$109,852</b>	<b>\$107,171</b>	<b>\$121,000</b>	<b>\$141,777</b>	<b>\$121,000</b>
<b>Operating Transfers In</b>					
General Fund	\$45,212	\$44,037	\$44,194	\$54,194	\$53,450
Cemetery Trust Fund	\$0	\$0	\$44,000	\$0	\$44,000
<b>Total Transfers In</b>	<b>\$45,212</b>	<b>\$44,037</b>	<b>\$88,194</b>	<b>\$54,194</b>	<b>\$97,450</b>
<b>Total Resources</b>	<b>\$155,064</b>	<b>\$151,208</b>	<b>\$209,194</b>	<b>\$195,971</b>	<b>\$218,450</b>
<b>Uses</b>					
<b>Expenditures</b>					
Personal Service	\$102,207	\$104,336	\$107,355	\$106,681	\$111,193
Contractual Services	25,128	31,734	35,000	23,704	42,500
Travel & Training	0	0	0	0	0
Other Operating Expenses	29,756	28,963	29,992	46,996	27,793
Capital Outlay	8,316	0	0	0	0
<b>Total Expenditures</b>	<b>\$165,407</b>	<b>\$165,033</b>	<b>\$172,347</b>	<b>\$177,381</b>	<b>\$181,486</b>
<b>Operating Transfers Out</b>					
Operating Transfers	\$36,398	\$36,511	\$36,847	\$17,906	\$36,964
<b>Total Transfers Out</b>	<b>\$36,398</b>	<b>\$36,511</b>	<b>\$36,847</b>	<b>\$17,906</b>	<b>\$36,964</b>
<b>Total Uses</b>	<b>\$201,805</b>	<b>\$201,544</b>	<b>\$209,194</b>	<b>\$195,287</b>	<b>\$218,450</b>

**WPD Information Technology Fund Summary**

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

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

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>RESOURCES</b>					
<b>Revenue</b>					
IT Revenue Fees	\$8,316	\$15,959	\$15,000	\$16,776	\$15,000
Fund Balance		\$0	\$10,000	\$0	\$10,000
<b>Total Revenues</b>	<b>\$8,316</b>	<b>\$15,959</b>	<b>\$25,000</b>	<b>\$16,776</b>	<b>\$25,000</b>
<b>Operating Transfers In</b>					
Operating Transfers					
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$8,316</b>	<b>\$15,959</b>	<b>\$25,000</b>	<b>\$16,776</b>	<b>\$25,000</b>
<b>Uses</b>					
<b>Expenditures</b>					
Computers/Equipment	\$20,075	\$29,388	\$25,000	\$11,302	\$25,000
<b>Total Expenditures</b>	<b>\$20,075</b>	<b>\$29,388</b>	<b>\$25,000</b>	<b>\$11,302</b>	<b>\$25,000</b>
<b>Operating Transfers Out</b>					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Uses</b>	<b>\$20,075</b>	<b>\$29,388</b>	<b>\$25,000</b>	<b>\$11,302</b>	<b>\$25,000</b>

**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. To be compliance with Department of Georgia Community Affairs a full time position will be paid out of this fund.

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

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>RESOURCES</b>					
<b>Revenue</b>					
Hotel/Motel Tax Revenue	\$325,554	\$339,248	\$306,653	\$378,364	\$338,000
Hotel/Motel via Internet Revenue	\$1,898	\$2,286	\$2,000	\$1,521	\$2,000
<b>Total Revenues</b>	<b>\$327,452</b>	<b>\$341,534</b>	<b>\$308,653</b>	<b>\$379,885</b>	<b>\$340,000</b>
<b>Operating Transfers In</b>					
Transfers Ins	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$327,452</b>	<b>\$341,534</b>	<b>\$308,653</b>	<b>\$379,885</b>	<b>\$340,000</b>
<b>Uses</b>					
<b>Expenditures</b>					
Personal Services	\$18,735	\$20,708	\$25,031	\$25,673	\$56,868
Travel & Training	\$1,699	\$1,741	\$3,500	\$3,415	\$6,000
Other Operating Expenses	\$88,461	\$99,160	\$98,774	\$88,934	\$73,132
<b>Total Expenditures</b>	<b>\$108,895</b>	<b>\$121,609</b>	<b>\$127,305</b>	<b>\$118,022</b>	<b>\$136,000</b>
<b>Operating Transfers Out</b>					
Operating Transfers	\$196,471	\$212,897	\$181,348	\$227,331	\$204,000
<b>Total Transfers Out</b>	<b>\$196,471</b>	<b>\$212,897</b>	<b>\$181,348</b>	<b>\$227,331</b>	<b>\$204,000</b>
<b>Total Uses</b>	<b>\$305,366</b>	<b>\$334,506</b>	<b>\$308,653</b>	<b>\$345,353</b>	<b>\$340,000</b>

**SPLOST 2014 Fund Summary**

In 2014 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, 2014 and is split between the County and City based upon an agreed formula.

**SPLOST 2014 Fund  
Summary of Revenues and Expenditures**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>RESOURCES</b>					
<b>Revenue</b>					
SPLOST Revenue	\$1,491,540	\$2,236,623	\$2,300,000	\$2,280,154	\$2,300,000
Interest		\$1,755		\$13,306	
Fund Balance			\$1,755,000	\$0	\$3,380,000
<b>Total Revenues</b>	<b>\$1,491,540</b>	<b>\$2,238,378</b>	<b>\$4,055,000</b>	<b>\$2,293,460</b>	<b>\$5,680,000</b>
<b>Operating Transfers In</b>					
Transfers Ins	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$1,491,540</b>	<b>\$2,238,378</b>	<b>\$4,055,000</b>	<b>\$2,293,460</b>	<b>\$5,680,000</b>
<b>Uses</b>					
<b>Expenditures</b>					
Engineering Road and Stree	\$0	\$0	\$1,300,000	\$2,434	\$1,600,000
Equipment (Heavy)	0	0	200,000	0	0
Public Safety - Police Vehicle	0	254,699	231,000	294,438	231,000
Public Safety - Fire Truck			400,000	395,209	0
Fire Sttation #4 Construction	0	0	600,000	23,625	1,200,000
Public Facility Imp, Demotlitic	0	475,065	744,000	364,438	400,000
Water/Sewer Rehab & Expan	0	0	400,000	0	1,000,000
Information Technology	0	6,709	54,000	7,179	80,000
DWDA Projects	0	0	76,000	0	0
City Parks Improvements	0	44,345	50,000	15,847	10,000
Public Works Facility	0	0	0	0	1,159,000
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$780,819</b>	<b>\$4,055,000</b>	<b>\$1,103,170</b>	<b>\$5,680,000</b>
<b>Operating Transfers Out</b>					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Uses</b>	<b>\$0</b>	<b>\$780,819</b>	<b>\$4,055,000</b>	<b>\$1,103,170</b>	<b>\$5,680,000</b>

**SPLOST 2008 Fund Summary**

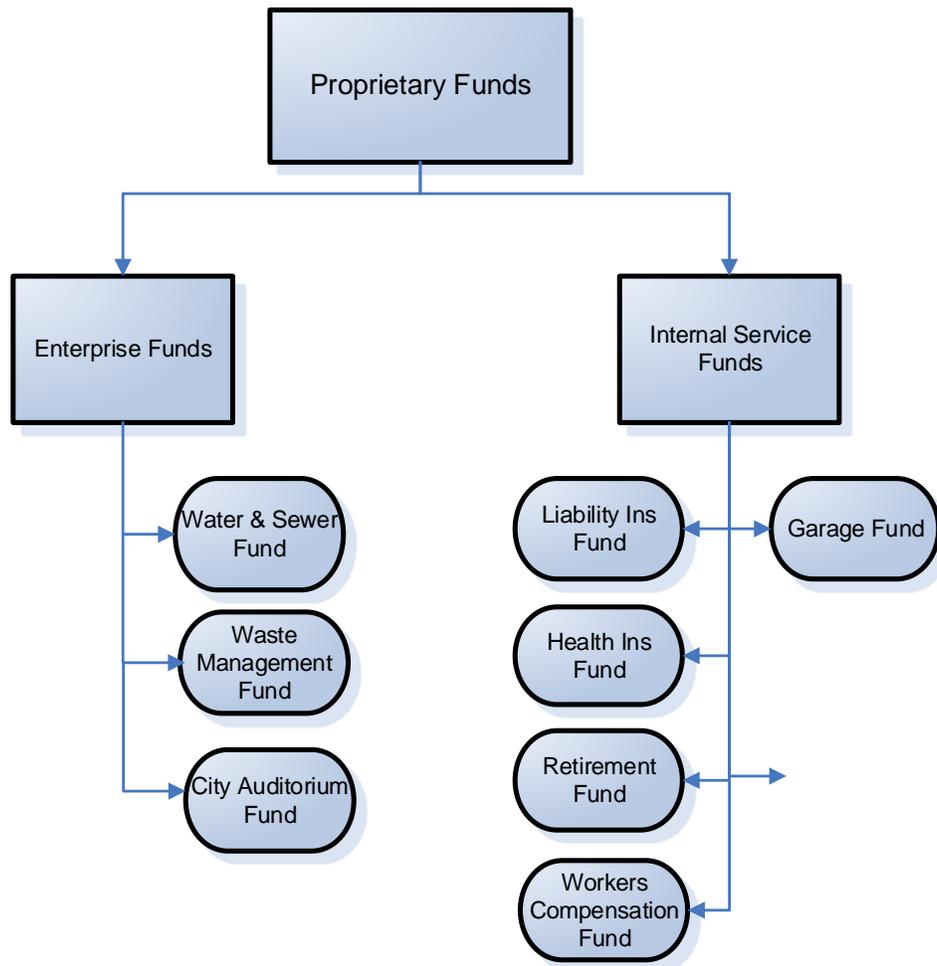
In 2008 voters approved a Special Purpose Local Option Sales Tax to fund a list of specifically identified capital projects. This sales tax will begin to be collected in October, 2008 and is split between the County and City based upon an agreed formula. After this year all funds will be depleted out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

**SPLOST 2008 Fund  
Summary of Revenues and Expenditures**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>RESOURCES</b>					
<b>Revenue</b>					
SPLOST Revenue	\$202,584	\$0	\$0	\$11	\$0
Interest	\$1,260	\$3,491	\$0	\$1,166	\$0
Fund Balance	\$0	\$0	\$2,850,000	\$0	\$1,667,682
<b>Total Revenues</b>	<b>\$203,844</b>	<b>\$3,491</b>	<b>\$2,850,000</b>	<b>\$1,177</b>	<b>\$1,667,682</b>
<b>Operating Transfers In</b>					
Transfers Ins	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$203,844</b>	<b>\$3,491</b>	<b>\$2,850,000</b>	<b>\$1,177</b>	<b>\$1,667,682</b>
<b>Uses</b>					
<b>Expenditures</b>					
Engineering Projects	\$837,668	\$101,615	\$780,000	\$925,112	\$282,682
Public Buildings	0	0	0	0	0
Police Special Purpose Vehi	69,310	0	0	0	0
Fire Dept Projects	0	0	0	0	0
Property Acq & Demolition	19,350	11,288	100,000	57,450	0
Water/Sewer Rehab & Expar	0	129,839	870,000	572,426	235,000
Information Technology	0	0	0	0	0
DDA Projects	110,371	0	0	0	1,160,000
Public Works Facility/Armory	0	87	900,000	0	0
Public Buildings-City Hall	23,528	92,706	200,000	6,232	0
Rehab City Auditorium	76,136	3,976	0	0	0
<b>Total Expenditures</b>	<b>\$1,136,363</b>	<b>\$339,511</b>	<b>\$2,850,000</b>	<b>\$1,561,220</b>	<b>\$1,677,682</b>
<b>Operating Transfers Out</b>					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Uses</b>	<b>\$1,136,363</b>	<b>\$339,511</b>	<b>\$2,850,000</b>	<b>\$1,561,220</b>	<b>\$1,677,682</b>

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 2018 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:**

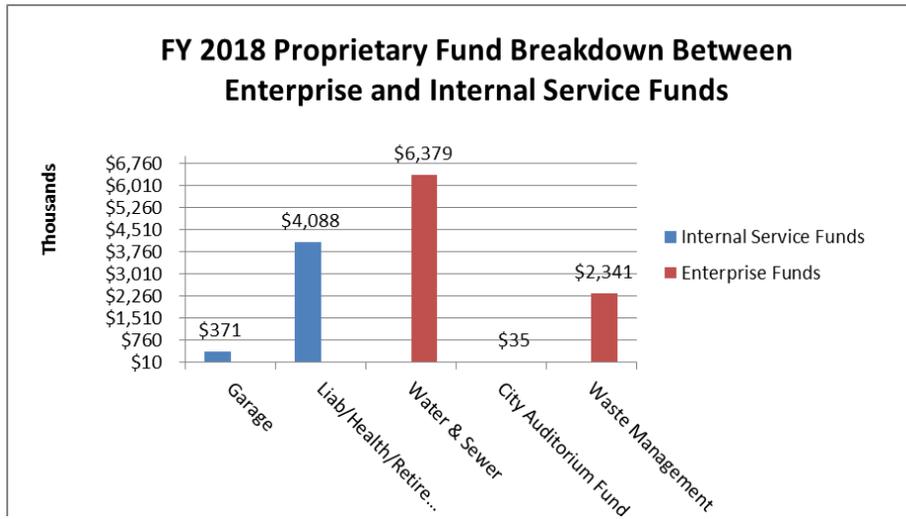
Waste Management Summary of Revenue and Expenditures

**All Proprietary Fund Types in FY 2018**

**Combined Statement of Budgeted Revenues and Expenditures**

	<b>Water &amp; Sewer Fund</b>	<b>Waste Management</b>	<b>City Auditorium</b>	<b>Garage</b>	<b>Liab/Health Retirement Workers Comp</b>	<b>Total</b>
<b>Operating Revenues:</b>						
Charges for Services	\$5,191,940	\$2,341,296	\$30,000	\$0	\$0	\$7,563,236
Miscellaneous Revenue	1,187,500	0	0	0	0	1,187,500
<b>Total Revenues</b>	<b>\$6,379,440</b>	<b>\$2,341,296</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,750,736</b>
<b>Transfers In</b>						
Transfers In	\$0	\$0	\$4,603	\$370,628	\$4,088,282	\$4,463,513
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,603</b>	<b>\$370,628</b>	<b>\$4,088,282</b>	<b>\$4,463,513</b>
<b>Total Revenues</b>	<b>\$6,379,440</b>	<b>\$2,341,296</b>	<b>\$34,603</b>	<b>\$370,628</b>	<b>\$4,088,282</b>	<b>\$13,214,249</b>
<b>Operating Expenditures:</b>						
Personal Services	\$0	\$318,506	\$3,230	\$322,202	\$0	\$643,938
Contractual Services	2,499,300	1,222,812		0	0	\$3,722,112
Travel & Training	0	1,000		0	0	\$1,000
Other Operating Exp	398,244	181,023	30,374	48,426	4,088,282	\$4,746,349
Capital Outlay	297,447	78,000	1,000	3	0	\$376,450
Debt Service	998,153	0		0	0	\$998,153
	\$4,193,144	\$1,801,340	\$34,604	\$370,631	\$4,088,282	\$10,488,001
<b>Transfers Out</b>						
Garage Fund	\$50,021	\$81,538	\$0	\$0	\$0	\$131,559
Data Processing	0	0	0	0	0	\$0
Public Buildings	0	0	0	0	0	\$0
General Fund	2,136,275	458,418	0	0	0	\$2,594,693
<b>Total Transfers Out</b>	<b>\$2,186,296</b>	<b>\$539,956</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,726,252</b>
<b>Total Expenditures</b>	<b>\$6,379,440</b>	<b>\$2,341,296</b>	<b>\$34,604</b>	<b>\$370,631</b>	<b>\$4,088,282</b>	<b>\$13,214,253</b>

The following graph illustrates a breakdown of the total amount of Proprietary Funds \$13,214,253 between Internal Service and Enterprise Funds.



**Enterprise Funds**

**Water & Sewer Fund Summary**

<b>Water &amp; Sewer Fund</b>					
<b>Summary of Revenues and Expenditures</b>					
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>Operating Revenues</b>					
Utility Service Fees	\$5,066,701	\$5,085,242	\$5,175,940	\$5,201,643	\$5,175,940
Water/Sewer Taps	\$18,183	\$16,381	\$16,000	\$13,399	\$16,000
Loads to Disposal	\$373,198	\$552,274	\$475,000	\$613,018	\$550,000
Miscellaneous Revenue	733,046	666,750	626,500	632,934	637,500
<b>Total Operating Revenues</b>	<b>\$6,191,128</b>	<b>\$6,320,647</b>	<b>\$6,293,440</b>	<b>\$6,460,994</b>	<b>\$6,379,440</b>
<b>Operating Transfers In</b>					
Interfund Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$6,191,128</b>	<b>\$6,320,647</b>	<b>\$6,293,440</b>	<b>\$6,460,994</b>	<b>\$6,379,440</b>
<b>Operating Expenditures</b>					
Water & Sewer Operations	\$3,229,555	\$3,199,291	\$3,373,127	\$3,295,682	\$3,194,991
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	978,077	978,041	978,152	789,898	998,153
<b>Total Operating Expenditures</b>	<b>\$4,207,632</b>	<b>\$4,177,332</b>	<b>\$4,351,279</b>	<b>\$4,085,580</b>	<b>\$4,193,144</b>
<b>Other Financing Uses:</b>					
Interfund Transfers	1,647,999	1,983,924	1,942,161	2,192,161	2,186,296
<b>Total Other Financing Uses:</b>	<b>\$1,647,999</b>	<b>\$1,983,924</b>	<b>\$1,942,161</b>	<b>\$2,192,161</b>	<b>\$2,186,296</b>
<b>Total Expenditures</b>	<b>\$5,855,631</b>	<b>\$6,161,256</b>	<b>\$6,293,440</b>	<b>\$6,277,741</b>	<b>\$6,379,440</b>

**Waste Management Fund Summary****Waste Management  
Summary of Revenues and Expenditures**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>Operating Revenues</b>					
Residential Garbage Fees	\$856,466	\$929,139	\$942,161	\$924,333	\$942,161
Trash Collection Fees	478,581	477,669	489,000	474,201	489,000
Dumpster Fees	780,881	793,991	779,520	827,959	833,076
Reinstatement Fees	42,039	42,079	46,360	40,467	46,360
Container Deposits	0	650	2,000	200	2,500
Special Collections	3,858	3,390	3,199	3,033	3,199
Disconnect Fee	23,148	25,370	25,000	20,101	25,000
<b>Total Operating Revenues</b>	<b>\$2,184,973</b>	<b>\$2,272,288</b>	<b>\$2,287,240</b>	<b>\$2,290,294</b>	<b>\$2,341,296</b>
<b>Operating Transfers In</b>					
Interfund Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$2,184,973</b>	<b>\$2,272,288</b>	<b>\$2,287,240</b>	<b>\$2,290,294</b>	<b>\$2,341,296</b>
<b>Operating Expenditures</b>					
Garbage/Yard Trash Collections	\$987,629	\$1,026,066	\$1,093,427	\$1,072,932	\$1,091,050
Brown/White Goods	49,780	49,410	51,000	48,766	51,000
Dumpster Collection	751,637	776,528	757,015	790,445	811,798
Landfill Closure	14,000	14,000	14,000	14,000	14,290
<b>Total Operating Expenditures</b>	<b>\$1,803,046</b>	<b>\$1,866,004</b>	<b>\$1,915,442</b>	<b>\$1,926,143</b>	<b>\$1,968,138</b>
<b>Other Financing Uses:</b>					
Interfund Transfers	369,005	384,837	372,298	372,298	373,158
<b>Total Other Financing Uses:</b>	<b>\$369,005</b>	<b>\$384,837</b>	<b>\$372,298</b>	<b>\$372,298</b>	<b>\$373,158</b>
<b>Total Expenditures</b>	<b>\$2,172,051</b>	<b>\$2,250,841</b>	<b>\$2,287,740</b>	<b>\$2,298,441</b>	<b>\$2,341,296</b>

**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 10 years.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
	<u>\$4,688,138</u>	<u>\$375,639</u>	<u>\$5,063,777</u>

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.

<u>Year End</u>			
<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$138,788	\$15,676	\$154,464
2019	\$144,567	\$9,897	\$154,464
2020	\$150,585	\$3,878	\$154,464
	<u>\$433,940</u>	<u>\$29,452</u>	<u>\$463,392</u>

**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.

<u>Year End</u>			
<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
	<u>\$2,801,171</u>	<u>\$143,029</u>	<u>\$2,944,201</u>

**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.

<u>Year End</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>June 30</u>			
2018	\$57,876	\$6,621	\$64,496
2019	\$59,632	\$4,865	\$64,496
2020	\$61,441	\$3,055	\$64,496
2021	\$63,305	\$1,192	\$64,497
	<u>\$242,253</u>	<u>\$15,733</u>	<u>\$257,986</u>

**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 began on April 1, 2007.

<u>Year End</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>June 30</u>			
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
	<u>\$1,099,105</u>	<u>\$172,812</u>	<u>\$1,271,917</u>

**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 1<sup>st</sup> of each month. The interest rate is at 3.0% and is financed for 120 months.

<u>Year End</u> <u>December</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$4,871	\$545	\$5,416
2018	\$5,019	\$397	\$5,416
2019	\$5,172	\$244	\$5,416
2020	\$5,982	\$87	\$6,069
	<u>\$21,044</u>	<u>\$1,274</u>	<u>\$22,318</u>

### 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, 2015. The lease agreements range from three to seven years.

<b>FY2018</b>			<b>Original Loan</b>	<b>Annual</b>	<b>Loan</b>	<b>Maturity</b>
<b>Year</b>	<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Payments</b>	<b>Balance as of 6/30</b>	<b>Date</b>
2014	Highways/Streets	(1) 2014 Side Arm Tractor/Mower	\$117,337	\$25,470	\$46,294	Jul-19
2015	Highways/Streets	(1) 2015 Front End Loader	\$144,600	\$30,772	\$83,056	Jul-20
2016	Highways/Streets	(1) 2016 Backhoe Loader	\$88,649	\$17,730	\$56,144	Oct-20
			<b>\$350,586</b>	<b>\$73,972</b>	<b>\$185,494</b>	

### BC Waycross

The City has an agreement with BC Waycross Associates, LLP and Robert A. Sasser as of July 18<sup>th</sup>, 2006. The City and BC Waycross Associates negotiated to solve a stormwater/wetlands issue along the U.S. 1 frontage; and since it is beneficial to both the City and the Owners for the City to have the Owners design, permit and construct a regional storm water retention pond in order to render the Property suitable for development and facilitate drainage of surrounding off-site property located within the corporate limits of the City. The purpose of the agreement was to construct necessary City stormwater infrastructure to convey upstream runoff away from the U.S. 1 frontage of the property, and provide adequate runoff retention and provide a means to finance the construction of necessary stormwater infrastructure including the regional retention pond. The cost of this project was \$800,000 and the first payment will be due a month after completion, which was April 2010. Monthly payments of \$2,500 are due monthly. This is a no interest loan. The final payment will be due in December 2036.

Loan Agreement	\$800,000
Paid as of Jun3 30, 2018	\$247,500
Loan Due June 30, 2018	\$552,500

**Total Debt Summary**

**TOTAL DEBT SUMMARY**

	Governmental Activities			Business-type Activities			Total
	General Fund	Cemetery Fund	WPD Information Technology Fund	Water & Sewer Fund	Waste Management Fund	ISF Funds	
Capital Leases	\$ 185,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,494
Georgia Environmental Finance Authority	-	-	-	\$5,063,777	-	-	\$ 5,063,777
BC Waycross & Assoc	\$552,500	-	-	\$ -	-	-	\$ 552,500
<b>Total</b>	<b>\$ 737,994</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$5,063,777</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$5,801,771</b>

**Legal Debit Margin**

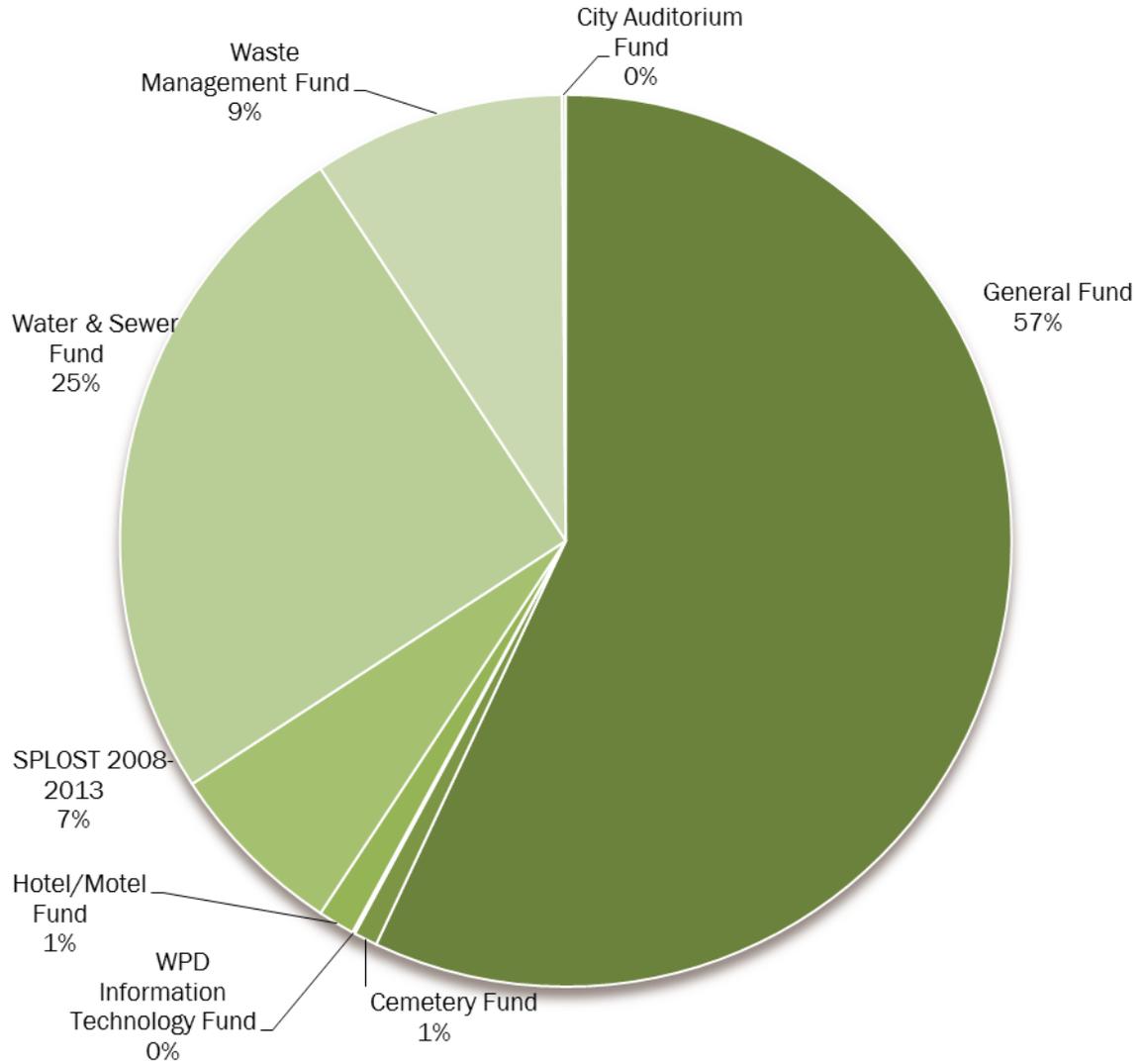
Under state law, the amount of debt is limited to 10% of the assessed value of all taxable property within the City. As of June 7, 2017 the assessed value was \$285,614,489 resulting in a legal debt limit of \$28,561,449. With general obligations indebtedness outstanding of \$5,569,969 the resulting debt margin is \$22,991,480.

**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 2017, 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 2018 BUDGET TOTAL AND FINANCIAL CONDITION

### FY 2018 Approved Budget

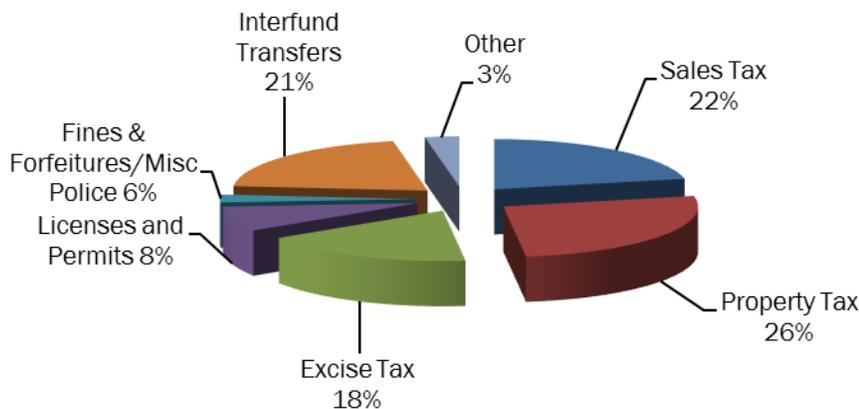


Budget Total \$31,296,358

## General Fund Summary

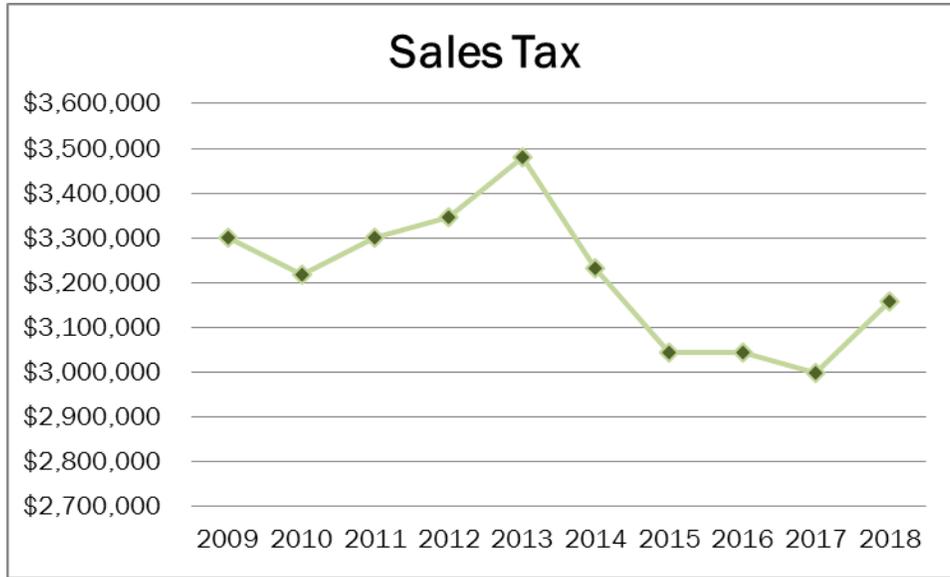
The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2018. Property taxes are the largest source of revenue followed by Sales taxes. These sources make up 50% of the General Fund. The remaining revenues include Licenses and Permits, Fines & Forfeitures, Interfund Transfers, and Other.

### 2018 GENERAL FUND REVENUE \$14,599,887



### Sales Tax

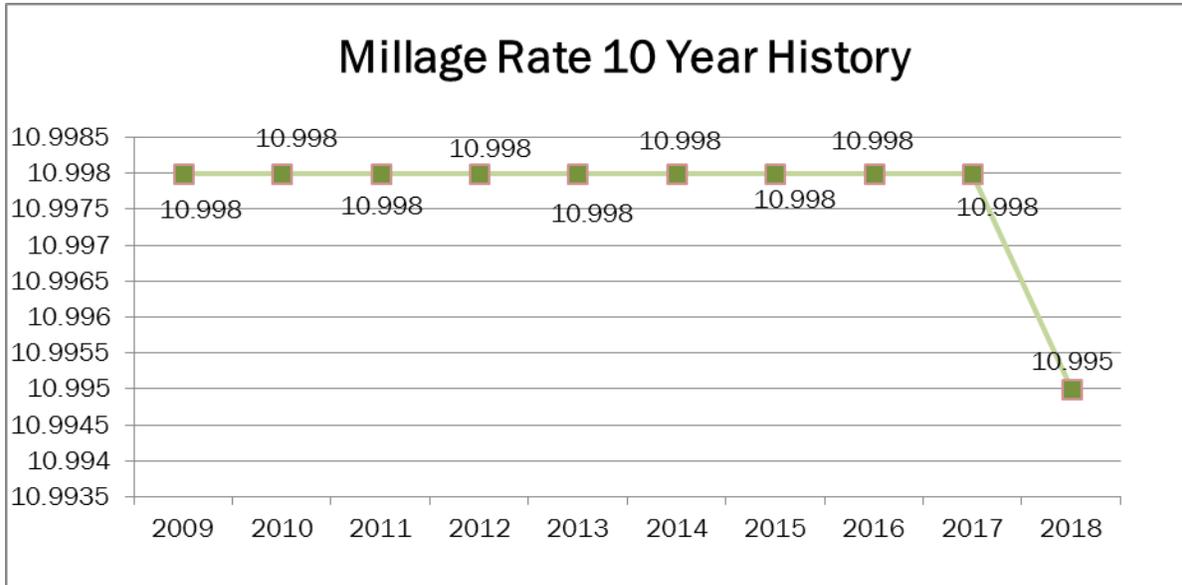
Sales taxes are budgeted to slightly decrease. The FY 2018 budgeted amount was projected on the current economic trend and the new LOST negotiated rate, the City's rate is 44.5% and the County's rate is 55.5%. This will be a decrease of 3.5% from the previous year. The city was extremely conservative on estimating the Sales Tax budget amount. This year it is budgeted at \$3,159,314 an increase of 5% from last year. Below is a ten year snapshot.



Property Tax & Millage Rate

Property taxes are the largest source of revenue for the city’s General Fund. The total amount budgeted for FY 2018 is \$3,870,000 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 2018 of 10.995, while this is a small decrease from the past 9 years of 10.998 it will not have any major effect to the revenue.



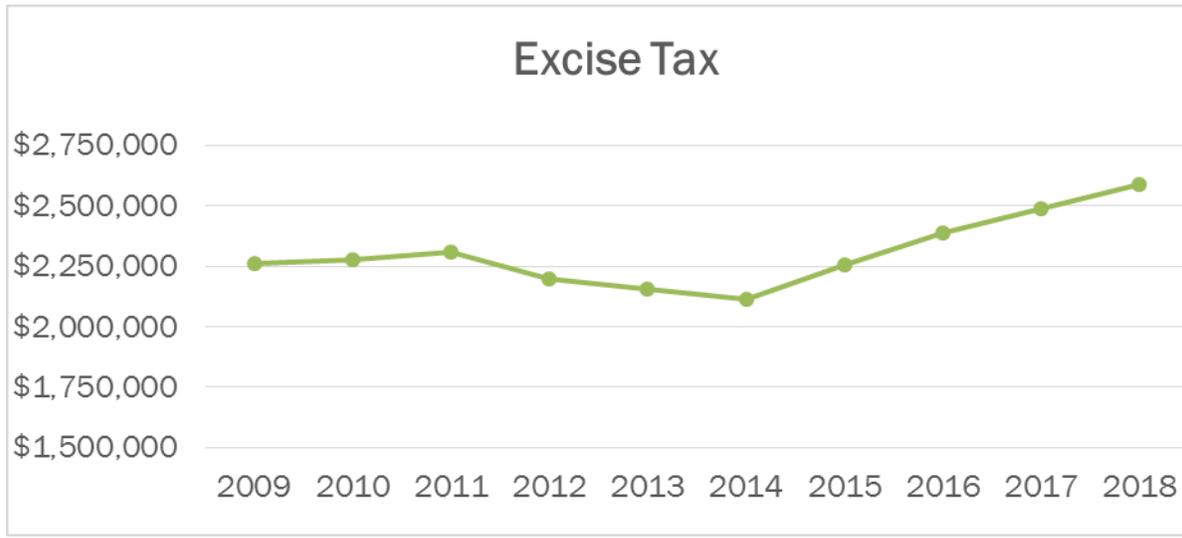


### Principle Taxpayers For The Year Ended June 30, 2017

	Assessed Value	Tax Levied
CSX Corporation	33,476,798	368,178
Georgia Power Company	4,876,008	53,626
Wal Mart Stores East LP	3,554,787	39,096
Lowe's Home Centers, Inc	3,435,522	37,784
Kolb & Wheeler & Walters	3,363,414	36,991
Wal Mart Stores, Inc	2,951,744	32,463
BC Waycross Associates	2,648,429	29,127
Lowe's Home Centers, Inc	1,709,605	18,802
The Kroger Company	1,639,301	18,029
Kemp Ridge Holdings, LLC	1,522,999	16,750
<b>Total</b>	<b>59,178,607</b>	<b>650,846</b>

Excise Tax

Excise taxes are budgeted to increase by \$100,652 or 6% over FY 2018 budget. These taxes consist of utility franchise, mixed drink, a percentage of the hotel/motel taxes, and the insurance premium taxes.

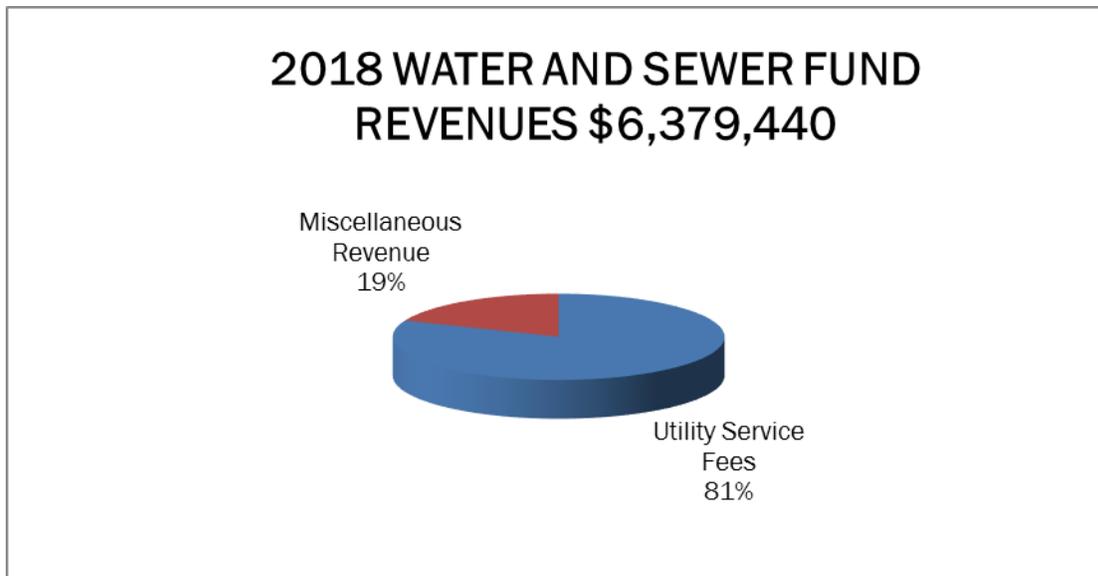


**SUMMARY**

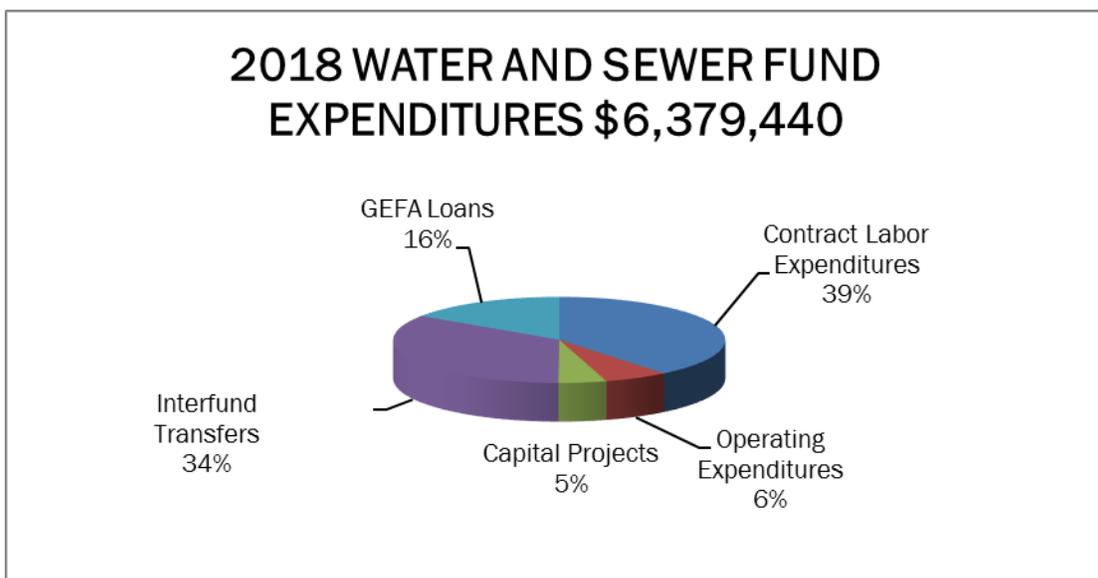
<b>General Fund Expenditures</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Mayor	\$ 31,723	\$ 31,651	\$ (72)	-0.2%
Commission	\$ 112,610	\$ 112,144	\$ (466)	-0.4%
City Elections	\$ 30,400	\$ 50,000	\$ 19,600	64.5%
City Attorney	\$ 128,000	\$ 116,500	\$ (11,500)	-9.0%
City Auditor	\$ 29,500	\$ 29,500	\$ -	0.0%
Municipal Court Judge	\$ 73,600	\$ 77,000	\$ 3,400	4.6%
Tax Commissioner	\$ 20,000	\$ 30,000	\$ 10,000	50.0%
City Manager	\$ 304,591	\$ 326,782	\$ 22,191	7.3%
Channel 10	\$ 190,743	\$ 199,400	\$ 8,657	4.5%
Finance Administration	\$ 255,509	\$ 278,787	\$ 23,278	9.1%
Purchasing /Warehouse/City Hall	\$ 212,009	\$ 217,101	\$ 5,092	2.4%
Accounting	\$ 318,046	\$ 343,538	\$ 25,492	8.0%
Human Resource	\$ 347,450	\$ 359,756	\$ 12,306	3.5%
Police Administrative	\$ 612,664	\$ 586,710	\$ (25,954)	-4.2%
Criminal Investigation	\$ 670,721	\$ 715,952	\$ 45,231	6.7%
Uniform Patrol	\$ 2,312,404	\$ 2,517,316	\$ 204,912	8.9%
Support Service	\$ 537,098	\$ 578,622	\$ 41,524	7.7%
Training/Personnel	\$ 127,675	\$ 131,722	\$ 4,047	3.2%
SWAT	\$ 37,132	\$ 38,765	\$ 1,633	4.4%
School Resource Officer	\$ 188,432	\$ 202,222	\$ 13,790	7.3%
Fire	\$ 3,390,747	\$ 3,440,988	\$ 50,241	1.5%
Public Works Office	\$ 153,995	\$ 160,308	\$ 6,313	4.1%
Highway & Streets	\$ 1,186,866	\$ 1,193,632	\$ 6,766	0.6%
Comm Imp - Animal Control	\$ 61,456	\$ 64,645	\$ 3,189	5.2%
Comm Imp - Inspections	\$ 287,681	\$ 301,814	\$ 14,133	4.9%
Comm Imp - Administration	\$ 177,664	\$ 219,684	\$ 42,020	23.7%
Engineering	\$ 471,069	\$ 494,386	\$ 23,317	4.9%
Infrastructure Construction	\$ 317,938	\$ 333,054	\$ 15,116	4.8%
Traffic Engineering	\$ 201,780	\$ 205,200	\$ 3,420	1.7%
Public Buildings	\$ 228,563	\$ 228,922	\$ 359	0.2%
Street Lights	\$ 355,000	\$ 360,000	\$ 5,000	1.4%
Non-Operating Internal Funds	\$ 274,758	\$ 286,003	\$ 11,245	4.1%
Non-Operating Contributions	\$ 230,500	\$ 217,500	\$ (13,000)	-5.6%
Non-Operating Other Cost	\$ 106,683	\$ 150,283	\$ 43,600	40.9%
<b>Total</b>	<b>\$ 13,985,009</b>	<b>\$ 14,599,887</b>	<b>\$ 614,878</b>	<b>4.4%</b>

## 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 2018 budget is 1.4% more than the FY 2018 budget that was \$6,293,440. A 1.5% 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 39% of the budget.



**SUMMARY**

<b>Water &amp; Sewer Revenues</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Water Service Fees	\$ 2,432,692	\$ 2,445,976	\$ 13,284	0.5%
Sewer Service Fees	\$ 2,743,248	\$ 2,729,964	\$ (13,284)	-0.5%
Water/Sewer Taps	\$ 16,000	\$ 16,000	\$ -	0.0%
Reinstatement Charges	\$ 120,000	\$ 120,000	\$ -	0.0%
Loads to Disposal	\$ 475,000	\$ 550,000	\$ 75,000	15.8%
Account Set Up Fee	\$ 18,000	\$ 18,000	\$ -	0.0%
Sewer Fees-Satilla W/S Authority	\$ 300,000	\$ 300,000	\$ -	0.0%
Return Check Fees	\$ 5,000	\$ 5,000	\$ -	0.0%
Utility Site Rental Fees	\$ 113,506	\$ 120,000	\$ 6,494	5.7%
Disconnect Fee	\$ 60,000	\$ 60,000	\$ -	0.0%
Miscellaneous Revenues	\$ 9,994	\$ 14,500	\$ 4,506	45.1%
Fund Balance			\$ -	
<b>Total</b>	<b>\$ 6,293,440</b>	<b>\$ 6,379,440</b>	<b>\$ 86,000</b>	<b>1.4%</b>

**Expenditures**

<b>Water &amp; Sewer Expenditures</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Water Plant	\$ 3,373,127	\$ 3,194,991	\$ (178,136)	-5.3%
Non-Operating	\$ 2,920,313	\$ 3,184,449	\$ 264,136	9.0%
<b>Total</b>	<b>\$ 6,293,440</b>	<b>\$ 6,379,440</b>	<b>\$ 86,000</b>	<b>1.4%</b>

## Waste Management Fund

The garbage collection and commercial dumpster services are still being outsourced with Southland Waste Company. There was a \$1 rate increase for the Garbage Fees in FY 2016 budget year. This rate increase has help offset cost of replacing all garbage receptacles. The current garbage cans are 18 years old. The capital improvement plan beginning in FY 2018 to replace 1300 cans for the next 5 years. Estimated cost each year will be \$78,000. 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

<b>Waste Management Revenues</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Residential Garbage Fees	\$ 942,161	\$ 942,161	\$ -	0.0%
Trash Collections Fees	\$ 489,000	\$ 489,000	\$ -	0.0%
Dumpster Fees	\$ 779,520	\$ 833,076	\$ 53,556	100.0%
Reinstatement Charges	\$ 46,360	\$ 46,360	\$ -	0.0%
Garbage Container Violation	\$ -	\$ -	\$ -	0.0%
Container Deposit	\$ 2,500	\$ 2,500	\$ -	0.0%
Special Collections	\$ 3,199	\$ 3,199	\$ -	0.0%
Disconnect/Connect Fee	\$ 25,000	\$ 25,000	\$ -	100.0%
<b>Total</b>	<b>\$ 2,287,740</b>	<b>\$ 2,341,296</b>	<b>\$ 53,556</b>	<b>2.3%</b>

### Expenditures

<b>Waste Management Expenditures</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Garbage & Yard Trash Collection	\$ 1,385,047	\$ 1,382,670	\$ (2,377)	-0.2%
Brown/White Goods	\$ 51,000	\$ 51,000	\$ -	0.0%
Dumpster Collections	\$ 757,015	\$ 811,798	\$ 54,783	100.0%
Landfill Closure	\$ 14,000	\$ 14,290	\$ 290	2.1%
Non-Operating	\$ 80,678	\$ 81,538	\$ 860	1.1%
<b>Total</b>	<b>\$ 2,287,740</b>	<b>\$ 2,341,296</b>	<b>\$ 53,556</b>	<b>2.3%</b>

## Cemetery Fund

Due to the economic downturn for the past several years, the Cemetery Fund has had a significant decrease in revenue. During FY 2018 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 grave 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

<b>Cemetery Fund Revenues</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Sales: Cemetery Lots	\$ 50,000	\$ 50,000	\$ -	0.0%
Interment Fees	\$ 60,000	\$ 60,000	\$ -	0.0%
Monument & Transfer Fee	\$ 11,000	\$ 11,000	\$ -	0.0%
Remib: General Fund	\$ 44,194	\$ 53,450	\$ 9,256	20.9%
Cash In Bank Interest	\$ -	\$ -	\$ -	0.0%
Reimb: Cemetery Trust	\$ 44,000	\$ 44,000	\$ -	0.0%
<b>Total</b>	<b>\$ 209,194</b>	<b>\$ 218,450</b>	<b>\$ 9,256</b>	<b>4.4%</b>

<b>Cemetery Fund Expenditures</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Personal Services	\$ 107,355	\$ 111,193	\$ 3,838	3.6%
General Operating	\$ 101,839	\$ 107,257	\$ 5,418	5.3%
Capital Outlay	\$ -	\$ -	\$ -	0.0%
<b>Total</b>	<b>\$ 209,194</b>	<b>\$ 218,450</b>	<b>\$ 9,256</b>	<b>4.4%</b>

### WPD Information Technology Fund

This fund's revenue has been decreasing.

<b>WPD Information Technology FD</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
IT Revenue Fee	\$ 15,000	\$ 15,000	\$ -	0.0%
Fund Balance	\$ 10,000	\$ 10,000	\$ -	0.0%
<b>Total</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>0.0%</b>

#### Expenditures

<b>WPD Information Technology FD</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Computer/Equipment	\$ 25,000	\$ 25,000	\$ -	0.0%
<b>Total</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>0.0%</b>

### Hotel/Motel Tax Fund

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

<b>Hotel/Motel Tax Fund</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Hotel/Motel Tax Revenue	\$ 308,653	\$ 340,000	\$ 31,347	10.2%
<b>Total</b>	<b>\$ 308,653</b>	<b>\$ 340,000</b>	<b>\$ 31,347</b>	<b>10.2%</b>

#### Expenditures

<b>Hotel/Motel Tax Fund</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Personal Services	\$ 21,481	\$ 56,868	\$ 35,387	164.7%
Operating Expenses	\$ 105,824	\$ 79,132	\$ (26,692)	-25.2%
Reimburse General Fund	\$ 181,348	\$ 204,000	\$ 22,652	12.5%
<b>Total</b>	<b>\$ 308,653</b>	<b>\$ 340,000</b>	<b>\$ 31,347</b>	<b>10.2%</b>

### SPLOST Fund 2014

In February 2014 a 1 % Special Purpose Local Option Sales Tax was approved by the voters. The City began receiving revenue during FY 2014. The SPLOST will fund significant capital projects which include major repairs to public buildings, infrastructure improvements to streets, and renovation of the City Parks, and building a fourth Fire Station, and construction of a new Public Works Facility.

<b>SPLOST Fund 2014</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Special Purpose Sales Tax Revenue	\$ 2,300,000	\$ 2,300,000	\$ -	0.0%
Interest Earned	\$ -	\$ -		0.0%
Fund Balance	\$ 1,755,000	\$ 3,380,000	\$ 3,380,000	0.0%
<b>Total</b>	<b>\$ 4,055,000</b>	<b>\$ 5,680,000</b>	<b>\$ 1,625,000</b>	<b>0.0%</b>

### Expenditures

<b>SPLOST Fund 2014</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Engineering Projects	\$ 800,000	\$ 1,600,000	\$ 800,000	
Equipment	\$ 200,000	\$ -	\$ (200,000)	-100.00%
Public Safety and Special Purpose \	\$ 575,000	\$ 231,000	\$ (344,000)	-59.83%
Fire Dept New Station #4	\$ 500,000	\$ 1,200,000	\$ 700,000	140.00%
Public Facility Imp,Demo & Prop A	\$ 1,500,000	\$ 400,000	\$ (1,100,000)	-73.33%
Water/Sewer Rehab	\$ 300,000	\$ 1,000,000	\$ 700,000	
Information Technology	\$ 54,000	\$ 80,000	\$ 26,000	
DWDA Projects	\$ 76,000	\$ -	\$ (76,000)	
City Parks Improvements	\$ 50,000	\$ 10,000	\$ (40,000)	-80.00%
Public Works Facility	\$ -	\$ 1,159,000	\$ 1,159,000	100.0%
<b>Total</b>	<b>\$ 4,055,000</b>	<b>\$ 5,680,000</b>	<b>\$ 1,625,000</b>	<b>40.1%</b>

### 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. All funds have will be exhausted this year with no funds to carryover.

#### SUMMARY

<b>SPLOST Fund 2008-2013</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Special Purpose Sales Tax Revenue			\$ -	
Interest Earned	\$ -	\$ -		0.0%
Fund Balance	\$ 2,850,000	\$ 1,677,682	\$ (1,172,318)	-41.1%
<b>Total</b>	<b>\$ 2,850,000</b>	<b>\$ 1,677,682</b>	<b>\$ (1,172,318)</b>	<b>-41.1%</b>

#### Expenditures

<b>SPLOST Fund 2008-2013</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Engineering Projects	\$ 850,000	\$ 282,682	\$ (567,318)	-66.7%
Police Department Project			\$ -	0.0%
Fire Department Projects	\$ -	\$ -	\$ -	0.0%
Property Acq & Demolition	\$ 100,000	\$ -	\$ (100,000)	-100.0%
Water/Sewer Rehab & Expansion	\$ 800,000	\$ 235,000	\$ -	0.0%
Information Technology			\$ -	0.0%
DWDA Projects	\$ -	\$ -	\$ -	0.0%
Public Works Facility/Armory	\$ 900,000	\$ 1,160,000	\$ -	0.0%
<b>Total</b>	<b>\$ 2,850,000</b>	<b>\$ 1,677,682</b>	<b>\$ (1,172,318)</b>	<b>-41.1%</b>

## 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.

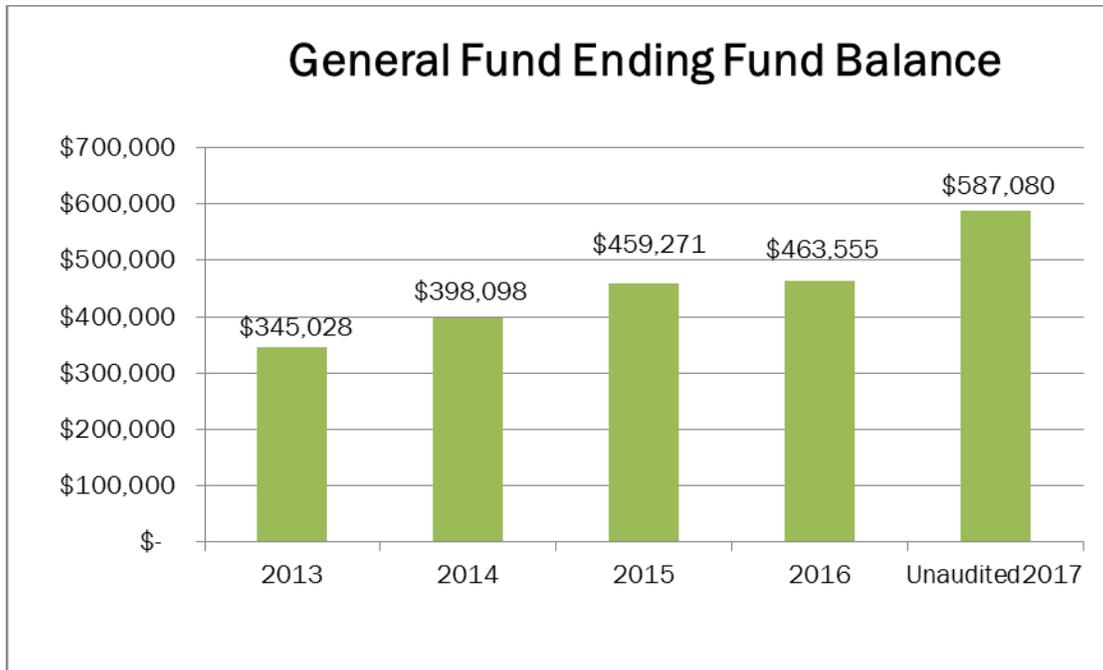
<b>City Auditorium Fund</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Rental Income	\$ 28,000	\$ 30,000	\$ 2,000	7.1%
Reimb from General Fund	\$ 5,033	\$ 4,603	\$ (430)	-8.5%
<b>Total</b>	<b>\$ 33,033</b>	<b>\$ 34,603</b>	<b>\$ 1,570</b>	<b>4.8%</b>

## Expenditures

<b>City Auditorium Fund</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Difference</b>	<b>%</b>
Personal Services	\$ 6,459	\$ 3,230	\$ (3,229)	-50.0%
Operating Expenses	\$ 25,574	\$ 30,373	\$ 4,799	18.8%
Capital Outlay	\$ 1,000	\$ 1,000	\$ -	0.0%
<b>Total</b>	<b>\$ 33,033</b>	<b>\$ 34,603</b>	<b>\$ 1,570</b>	<b>4.8%</b>

**Fund Balance**

The General Fund’s Fund Balance is estimated at \$587,080 for fiscal year ending 2017. 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**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>Beginning Fund Balance (Deficit)</b>	\$398,090	\$459,271	\$488,131	\$463,555	\$587,080
<b>RESOURCES</b>					
<b>Revenues</b>	\$10,537,413	\$10,488,215	\$11,326,875	\$10,782,153	\$11,570,894
<b>Operating Transfers In</b>	\$196,471	\$2,746,240	\$2,656,134	\$2,985,398	\$3,028,993
<b>Total Resources</b>	<u>\$10,733,884</u>	<u>\$13,234,455</u>	<u>\$13,983,009</u>	<u>\$13,767,551</u>	<u>\$14,599,887</u>
<b>USES</b>					
<b>Total Expenditures</b>	\$10,817,303	\$12,934,156	\$13,708,251	\$13,355,501	\$14,313,884
<b>Other Financing Uses:</b>	\$196,471	\$271,439	\$274,758	\$288,525	\$286,003
<b>Total Uses</b>	<u>\$11,013,774</u>	<u>\$13,205,595</u>	<u>\$13,983,009</u>	<u>\$13,644,026</u>	<u>\$14,599,887</u>
Excess (deficiency) of revenues and expenditures	<u>(\$279,890)</u>	<u>\$28,860</u>	<u>\$0</u>	<u>\$123,525</u>	<u>\$0</u>
Transfer in	\$196,471	\$0			
Transfer out					
Proceeds from capital leases	\$144,600				
<b>Total Other Financing Sources</b>	<u>\$341,071</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Net</b>	<u>\$61,181</u>	<u>\$28,860</u>	<u>\$0</u>	<u>\$123,525</u>	<u>\$0</u>
<b>Ending Fund Balance</b>	<u>\$459,271</u>	<u>\$488,131</u>	<u>\$488,131</u>	<u>\$587,080</u>	<u>\$587,080</u>

**SPLOST 2014**  
**Summary of Revenues and Expenditures**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>Beginning Fund Balance (Deficit)</b>	\$0	\$1,491,540	\$2,949,919	\$1,687,901	\$2,878,191
<b>RESOURCES</b>					
<b>Total Revenues</b>	\$1,491,540	\$2,238,379	\$4,055,000	\$2,293,460	\$5,680,000
<b>Operating Transfers In</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	<u>\$1,491,540</u>	<u>\$2,238,379</u>	<u>\$4,055,000</u>	<u>\$2,293,460</u>	<u>\$5,680,000</u>
<b>USES</b>					
<b>Total Expenditures</b>	\$0	\$780,000	\$4,055,000	\$1,103,170	\$5,680,000
<b>Other Financing Uses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Uses</b>	<u>\$0</u>	<u>\$780,000</u>	<u>\$4,055,000</u>	<u>\$1,103,170</u>	<u>\$5,680,000</u>
Excess (deficiency) of revenues and expenditures	\$1,491,540	\$1,458,379	\$0	\$1,190,290	\$0
Transfer in	\$0				
Transfer out					
Proceeds from capital leases					
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Net	<u>\$1,491,540</u>	<u>\$1,458,379</u>	<u>\$0</u>	<u>\$1,190,290</u>	<u>\$0</u>
<b>Ending Fund Balance</b>	<u>\$1,491,540</u>	<u>\$2,949,919</u>	<u>\$2,949,919</u>	<u>\$2,878,191</u>	<u>\$2,878,191</u>

**SPLOST 2008 - 2013**  
**Summary of Revenues and Expenditures**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>Beginning Net Assets</b>	\$25,085,869	\$25,291,785	\$25,762,063	\$25,672,419	\$25,672,419
<b>RESOURCES</b>					
<b>Total Revenues</b>	\$4,226,521	\$6,320,647	\$6,292,940	\$6,460,994	\$6,379,440
<b>Operating Transfers In</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	\$4,226,521	\$6,320,647	\$6,292,940	\$6,460,994	\$6,379,440
<b>USES</b>					
<b>Total Expenditures</b>	\$4,074,996	\$5,588,814	\$6,141,501	\$6,277,742	\$6,379,440
Operating Income (Loss)	\$151,525	\$731,833	\$151,439	\$183,252	\$0
Interest Revenue	919				
Interest Expense	(\$174,164)	\$0	\$0	\$0	\$0
Income (Loss)	(\$173,245)	\$0	\$0	\$0	\$0
Operating Income (Loss)	(\$21,639)	\$470,278	\$0	\$0	\$0
Capital Grants and Contributions	\$227,555				
Transfers out					
Change in Net Position	\$205,916	\$470,278	\$0	\$0	\$0
<b>Net Assets</b>	\$25,291,785	\$25,762,063	\$25,762,063	\$25,672,419	\$25,672,419

**Water & Sewer Fund**  
**Summary of Revenues and Expenditures**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>Beginning Net Assets</b>	\$25,085,869	\$25,291,785	\$25,762,063	\$25,672,419	\$25,672,419
<b>RESOURCES</b>					
<b>Total Revenues</b>	\$4,226,521	\$6,320,647	\$6,292,940	\$6,460,994	\$6,379,440
<b>Operating Transfers In</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	<u>\$4,226,521</u>	<u>\$6,320,647</u>	<u>\$6,292,940</u>	<u>\$6,460,994</u>	<u>\$6,379,440</u>
<b>USES</b>					
<b>Total Expenditures</b>	<u>\$4,074,996</u>	<u>\$5,588,814</u>	<u>\$6,141,501</u>	<u>\$6,277,742</u>	<u>\$6,379,440</u>
Operating Income (Loss)	\$151,525	\$731,833	\$151,439	\$183,252	\$0
Interest Revenue	919				
Interest Expense	(\$174,164)	\$0	\$0	\$0	\$0
Income (Loss)	<u>(\$173,245)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Operating Income (Loss)	(\$21,639)	\$470,278	\$0	\$0	\$0
Capital Grants and Contributions	\$227,555				
Transfers out					
Change in Net Position	<u>\$205,916</u>	<u>\$470,278</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Net Assets</b>	<u>\$25,291,785</u>	<u>\$25,762,063</u>	<u>\$25,762,063</u>	<u>\$25,672,419</u>	<u>\$25,672,419</u>

**Waste Management Fund  
Summary of Revenues and Expenditures**

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>Beginning Net Assets</b>	\$346,957	\$323,353	\$344,800	\$362,505	\$354,357
<b>RESOURCES</b>					
<b>Total Revenues</b>	\$1,865,553	\$2,272,288	\$2,287,740	\$2,290,293	\$2,341,296
<b>Operating Transfers In</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	\$1,865,553	\$2,272,288	\$2,287,740	\$2,290,293	\$2,341,296
<b>USES</b>					
<b>Total Expenditures</b>	\$1,889,157	\$2,250,841	\$2,287,740	\$2,298,441	\$2,341,296
Operating Income (Loss)	(\$23,604)	\$21,447	\$0	(\$8,148)	\$0
Interest Revenue					
Interest Expense	\$0	\$0	\$0	\$0	\$0
Income (Loss)	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	(\$23,604)	\$21,447	\$0	(\$8,148)	\$0
Capital Grants and Contributions					
	\$0				
Transfers out					
Change in Net Position	(\$23,604)	\$21,447	\$0	(\$8,148)	\$0
<b>Net Assets</b>	\$323,353	\$344,800	\$344,800	\$354,357	\$354,357

## 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 220 positions. There are 215 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 3% cost of living increase, but a longevity increase of 2.5% for the employee's that qualify. One additional positions was added this year to the Community Improvement under the Hotel/Motel Fund. This individual will be responsible for the City's Tourism. By adding this position will allow the City to remain compliant with Department of Community Affairs. The Department of Community Affairs assist the city with Community, Economic and Housing Development.

**Personnel Authorization Summary**

<b>Personnel Authorization Summary</b>		
<b>DEPT #</b>	<b>Department</b>	<b>Positions</b>
30	Mayor	1
31	Commission	5
32	City Manager	3
33	Channel 10	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 Department	54
49	Purchasing/Warehouse	3
51	Public Works	2
52	Highways/Streets	22
53	Infrastructure Construction	6
54	Traffic Engineering	3
57	Community Improvement	9
58	Engineering	7
59	Hotel/Motel	1
65	Garbage/Trash Collection	7
66	Cemetery	2
67	Accounting	5
68	Garage	6
71	Public Buildings	3
	<b>Total</b>	<b>220</b>

**2016 – 2018 Personal Positions by Department**

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2016 BUDGETED POSITIONS	2017 BUDGETED POSITIONS	2018 BUDGETED POSITIONS	JOB TITLE
30	MAYOR	1	1	1	MAYOR
		<b>1</b>	<b>1</b>	<b>1</b>	
31	COMMISSION	5	5	5	COMMISSIONER
		<b>5</b>	<b>5</b>	<b>5</b>	
32	CITY MANAGER	1	1	1	ASSISTANT TO THE CITY MANAGER
		1	1	1	INTERN (SUMMER)
		1	1	1	CITY MANAGER
		<b>3</b>	<b>3</b>	<b>3</b>	
33	CHANNEL 42	1	1	1	PRODUCTION/TECHNOLOGY COOR
		1	1	1	CAMERA OPERATOR (PART-TIME)
		<b>2</b>	<b>2</b>	<b>2</b>	
34	FINANCE	2	2	2	ACCOUNTING TECHNICIAN
		1	1	1	CITY CLERK
		1	1	1	FINANCE DIRECTOR
		<b>4</b>	<b>4</b>	<b>4</b>	
67	ACCOUNTING	1	1	1	BUDGET OFFICER
		1	1	1	ACCOUNTING TECHNICIAN
		1	1	1	CUSTOMER SERVICE
		1	1	1	ACCOUNTING CLERK
		1	1	1	COMMERCIAL DUMPSTER BILLING CLERK
		<b>5</b>	<b>5</b>	<b>5</b>	
36	HUMAN RESOURCES	1	1	1	BENEFIT PROGRAM SPECIALIST
		1	1	1	PERSONNEL & RISK MANAGEMENT
		1	1	1	HUMAN RESOURCE DIRECTOR
		1	1	1	HR GENERALIST
		<b>4</b>	<b>4</b>	<b>4</b>	
38	POLICE ADMINISTRATION	1	1	1	CAPTAIN/ ADMINIST
		1	1	1	CLERK OF MUNICIPAL COURT
		1	1	1	LIEUTENANT ADMIN
		1	1	1	CAPTAIN/ ADMINIST
		1	1	1	OFFICER
		1	1	1	POLICE CHIEF
		1	1	1	MAJOR
		<b>7</b>	<b>7</b>	<b>7</b>	
39	CRIMINAL INVESTIGATION	1	1	1	ADMINISTRATIVE CLERK
		6	6	6	DETECTIVE
		1	1	1	LIEUTENANT CID
		2	2	2	SERGEANT
		<b>10</b>	<b>10</b>	<b>10</b>	
40	UNIFORM PATROL	1	1	1	LIEUTENANT POLICE
		33	33	33	OFFICER
		6	6	6	SERGEANT
		<b>40</b>	<b>40</b>	<b>40</b>	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2016 BUDGETED POSITIONS	2017 BUDGETED POSITIONS	2018 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		
		<b>10</b>	<b>10</b>	<b>11</b>			
42	POLICE PERSONNEL TRAINING	1	1	1	LIEUTENANT		
		<b>1</b>	<b>1</b>	<b>1</b>			
47	SCHOOL RESOURCE OFFICERS	3	3	3	SRO POLICE OFFICE		
		<b>3</b>	<b>3</b>	<b>3</b>			
48	FIRE DEPARTMENT	1	1	1	ADMINISTRATIVE ASSISTANT		
		3	3	3	BATTALION CHIEF		
		3	3	3	CAPTAIN		
		19	19	18	FIRE DRIVER/ENGR		
		0	0	1	FIRE CHIEF		
		18	18	18	FIREFIGHTER		
		1	1	1	FIRE MARSHALL		
		1	1	0	FIRE INSPECTOR		
		9	9	9	LIEUTENANT FIRE D		
		<b>55</b>	<b>55</b>	<b>54</b>			
49	PURCHASING/ WAREHOUSE	1	1	1	PURCHASING DIRECTOR		
		1	1	1	PURCHASING TECHNICIAN		
		1	1	0	BUILDING MAINT HELPER		
		1	1	1	WAREHOUSE CLERK		
		<b>4</b>	<b>4</b>	<b>3</b>			
51	PUBLIC WORKS ADMINISTRATION	1	1	1	ADMINISTRATIVE ASSISTANT		
		1	1	1	PUBLIC WORKS DIRECTOR		
		<b>2</b>	<b>2</b>	<b>2</b>			
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		
				<b>22</b>	<b>22</b>	<b>22</b>	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2016 BUDGETED POSITIONS	2017 BUDGETED POSITIONS	2018 BUDGETED POSITIONS	JOB TITLE
53	INFRASTRUCTURE CONSTRUCTION	1	1	1	CONCRETE FINISHER
		1	1	1	HEAVY EQUIPMENT OPERATOR
		2	2	2	DRAINAGE CREW
		1	1	1	LABORER I
		1	1	1	STREET/MAIN CREW SUPERVISOR
		<b>6</b>	<b>6</b>	<b>6</b>	
54	TRAFFIC ENGINEERING	1	1	1	TRAFFIC ENG SUPERVISOR
		2	2	2	TRAFFIC ENGINEER
		<b>3</b>	<b>3</b>	<b>3</b>	
57	COMMUNITY IMPROVEMENT	1	1	1	ADMINISTRATIVE ASSISTANT
		1	1	1	ANIMAL CONTROL OFFICER
		1	1	1	CODE INSPECTOR
		3	4	4	CODE ENFORCEMENT OFFICER
		1	1	1	MAINSTREET MANAGER
		<b>7</b>	<b>8</b>	<b>8</b>	
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
		<b>6</b>	<b>6</b>	<b>6</b>	
71	PUBLIC BUILDINGS	1	1	1	MAINT/TRAFFIC SUPERVISOR
				1	BUILDING MAINT HELPER
		1	1	1	BUILDING MAINT HELPER
		<b>2</b>	<b>2</b>	<b>3</b>	
<b>GENERAL FUND TOTAL</b>		<b>202</b>	<b>203</b>	<b>203</b>	
59	HOTEL/MOTEL				
<b>HOTEL/MOTEL FUND TOTAL</b>		<b>0</b>	<b>0</b>	<b>1</b>	TOURISM MANAGER
		<b>0</b>	<b>0</b>	<b>1</b>	



**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 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
City Taxes	9,681,202	9,473,993	10,171,348	9,632,783	10,421,314
Alcohol Wholesale Tax	264,321	272,189	263,653	295,653	310,000
Code Enforcement	64,948	84,098	52,600	53,473	57,600
Intragovernmental	24,304	24,214	27,000	31,534	30,000
Miscellaneous Fees	8,113	13,284	14,400	6,986	14,400
Police Miscellaneous	133,684	135,071	139,000	125,818	139,000
Channel 10	29,743	32,290	36,580	29,998	36,580
Fines & Forfeiture	407,467	303,084	432,794	329,419	367,000
Interest Income	794	570	4,500	2,305	4,500
Miscellaneous Revenue	161,152	149,422	185,000	274,185	190,500
<b>Total Revenues</b>	<b>\$10,775,727</b>	<b>\$10,488,215</b>	<b>\$11,326,875</b>	<b>\$10,782,153</b>	<b>\$11,570,894</b>
Reimb from Other Departments	2,219,889	2,746,240	2,656,134	2,985,398	3,028,993
<b>Net Revenues</b>	<b>\$12,995,616</b>	<b>\$13,234,455</b>	<b>\$13,983,009</b>	<b>\$13,767,551</b>	<b>\$14,599,887</b>

## Expenditures

## Expenditure Summary:

Categories of Divisions	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Executive	720,032	879,233	921,168	872,716	972,978
Finance	785,024	750,049	785,565	765,056	839,425
Human Resource	231,837	306,405	347,450	341,261	359,756
Police	4,289,113	4,249,842	4,486,128	4,263,371	4,771,308
Fire	3,338,275	3,204,123	3,390,747	3,396,461	3,440,988
Public Works	1,350,174	1,324,586	1,338,861	1,350,023	1,353,940
Community Improvement	417,386	443,911	526,801	509,502	586,143
Engineer	1,483,331	1,498,953	1,574,350	1,526,732	1,621,562
Non-Operating	277,584	277,054	337,183	330,378	367,783
<b>Total Expenditures</b>	<b>\$12,892,756</b>	<b>\$12,934,156</b>	<b>\$13,708,252</b>	<b>\$13,355,501</b>	<b>\$14,313,884</b>
Charges to Other Departments	267,240	271,439	274,758	288,525	286,003
<b>Net Expenditures</b>	<b>\$13,159,996</b>	<b>\$13,205,595</b>	<b>\$13,983,010</b>	<b>\$13,644,026</b>	<b>\$14,599,887</b>
<b>Positions</b>					
Full Time	197	197	198	198	199
Temporary (Part-time)	5	5	5	6	6
<b>Total Positions</b>	<b>202</b>	<b>202</b>	<b>203</b>	<b>204</b>	<b>205</b>

**Executive Division**

**Executive**

**Division Summary**

The Executive Division includes the Mayor, City Commission, Elections, City Attorney, Auditor, Municipal Court, Judge, Production of Channel 10/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:**

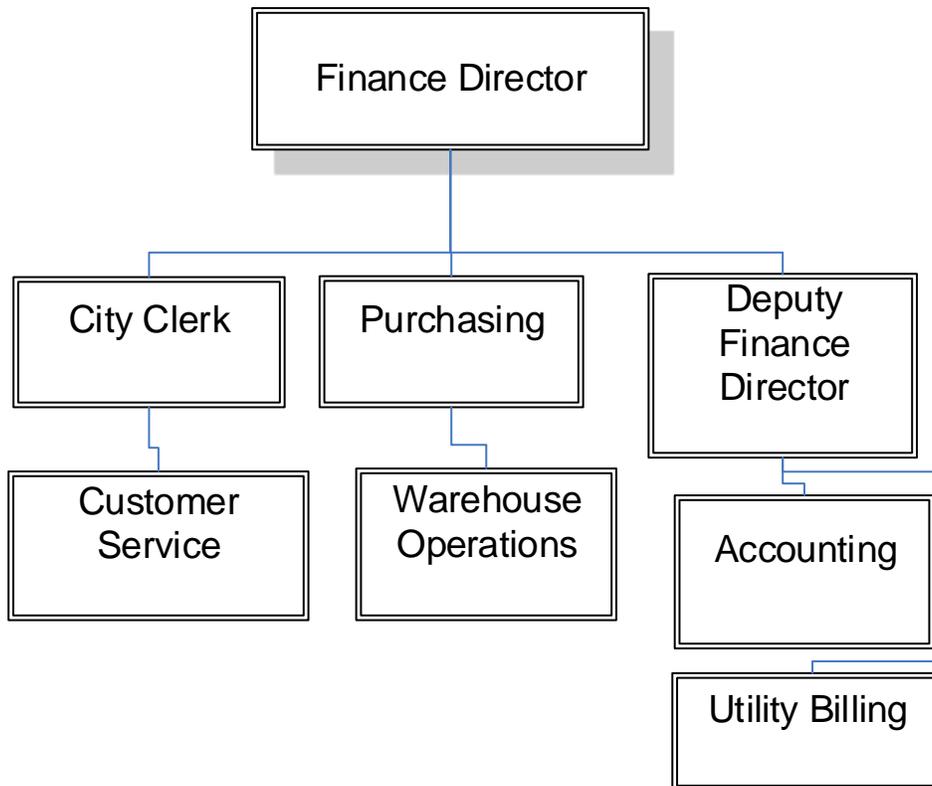
Categories of Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services	356,332	402,287	426,698	429,711	444,936
Contractual Services	191,627	283,490	281,500	279,546	303,000
Travel & Training	13,563	12,186	20,100	14,057	18,900
Other Operating Expenses	152,090	140,344	163,870	142,360	176,141
Capital Outlay	6,421	40,927	29,000	7,042	30,000
<b>Total Expenditures</b>	<b>\$720,032</b>	<b>\$879,233</b>	<b>\$921,168</b>	<b>\$872,716</b>	<b>\$972,978</b>
Charges to Other Departments	0	0	0	0	0
<b>Net Expenditures</b>	<b>\$720,032</b>	<b>\$879,233</b>	<b>\$921,168</b>	<b>\$872,716</b>	<b>\$972,978</b>
<b>Positions</b>					
Full Time	9	9	9	9	9
Part-Time	1	1	1	2	2
<b>Total Positions</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>11</b>

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	Executive	<b>DEPT/UNIT:</b>	Mayor & Commission
<i>Please list your Goals for your department here:</i>			
1. Revitalize Waycross residential areas through demolition of abandon properties, remodeling parks and repurposing areas.			
2. Make City Hall more handicap accessible			
3. Assisted in revitalizing the City's water system including new meters and new reading technology			
<i>Please list your Long-Term Goal or Goals here:</i>			
1. Continue to work closely with Ware Waycross Economic development committee plan for economic development for the entire community.			
2. Continue Sports and Family oriented activities. Seek for grants to help us achieve this goal.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
1. Increased security in City Hall with video surveillance			
2. Declared proclamation for to bring awareness to several National issues such as HIV Awareness, Honoring Vietnam Veterans and Autism			

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	IT / TV Dept.	<b>DEPT/UNIT:</b>	IT/CH10
<i>Please list your Goals for your department here:</i>			
Increase Capacity of Backup System			
Increase Memory in Servers			
Replace Phone System at City Hall			
Implement 311 web call center			
<i>Please list your Long-Term Goal or Goals here:</i>			
Stream Waycross TV on the Web			
Upgrade PC to Windows 10			
Replace Firewall at City Hall			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Upgraded PCs to Windows 7 and above			
Added U-Verse Broadcasting to Waycross TV			
Increased Memory in Virtual Environment			
Added more storage to Virtual Environment			

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 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services	680,707	632,806	661,806	651,920	722,584
Contractual Services			0	0	0
Travel & Training	11,253	10,494	16,000	14,574	18,200
Other Operating Expenses	91,429	106,494	89,259	80,896	98,141
Capital Outlay	1,635	255	18,500	17,665	500
<b>Total Expenditures</b>	<b>\$785,024</b>	<b>\$750,049</b>	<b>\$785,565</b>	<b>\$765,056</b>	<b>\$839,425</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$785,024</b>	<b>\$750,049</b>	<b>\$785,565</b>	<b>\$765,056</b>	<b>\$839,425</b>
<b>Positions</b>					
Full Time	8	12	12	12	12
Part-Time	0	0	0	0	0
<b>Total Positions</b>	<b>8</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	Finance	<b>DEPT/UNIT:</b>	Administration
<i>Please list your Goals for your department here:</i>			
1. Create external control programs for all City revenue streams.			
2. Proceed with the Meter Changeout program with AMI reading capabilities.			
3. Use a scanning program to create less paper waste within our department.			
4. Update Policy and Procedures for all departments.			
<i>Please list your Long-Term Goal or Goals here:</i>			
1. Install an outside teller service for customers.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
1. Audit for FY2016 was completed with no major errors.			

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b><i>DIVISION:</i></b>		<b><i>DEPT/UNIT:</i></b>	Purchasing
<i>Please list your Goals for your department here:</i>			
Warehouse Personnel to start CFO Level 1			
Scan Capabilities			
Update all vendor information - on going			
Complete Purchasing Manual 90%			
Continue to research innovative ways to make Purchasing more cost effective			
Continue t evaluate all procurement opportunities to obtain best value for the City.			
<i>Please list your Long-Term Goal or Goals here:</i>			
BarCode Warehouse			
Paperless in Warehouse and Purchsing			
BarCode could also be used to flag all fixed assets and department inventories			
Cross train Marquis Williams with Linda Jones			
<i>Please list your Significant Prior Year Accomplishments:</i>			

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b><i>DIVISION:</i></b>	Finance	<b><i>DEPT/UNIT:</i></b>	Accounting
<i>Please list your Goals for your department here:</i>			
1. Continue cross training all employees in finance and expose them to training through GMA & UGA.			
2. Update Policy and Procedures for the Accounting Department.			
3. Implement scanning reports and other data instead of printing reports.			
4. Update Policy and Procedures for the Utility Billing Department.			
<i>Please list your Long-Term Goal or Goals here:</i>			
1. Streamline duties between Accounting, Utility Billing Department and Purchasing Department.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
1. Received the GFOA Budget Distinguished Budget Award for Budget Year 2017			

**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.

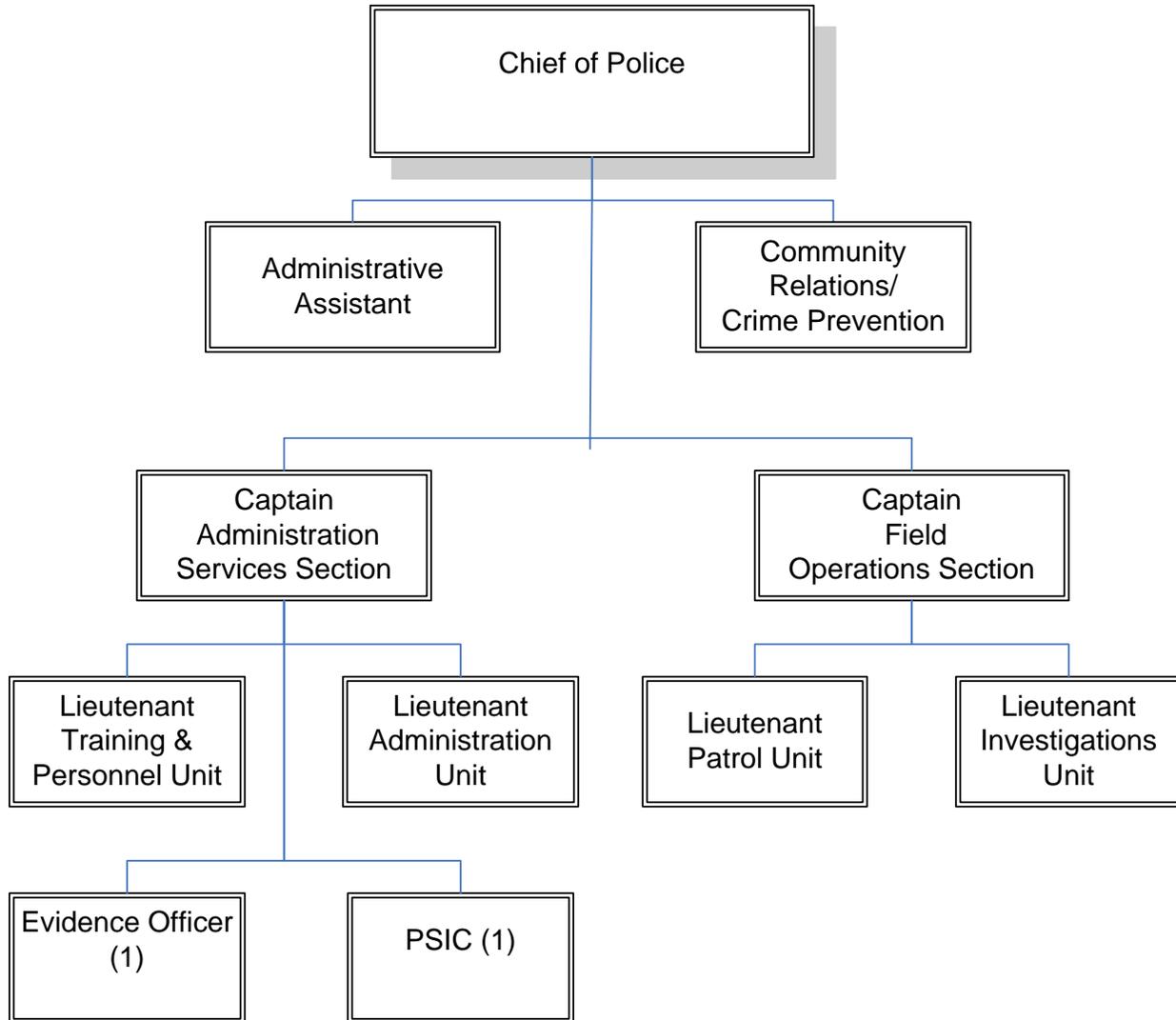
### Expenditure Summary:

Categories of Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services	192,632	242,148	265,970	267,383	287,669
Contractual Services					
Travel & Training	5,652	11,818	7,600	5,801	11,000
Other Operating Expenses	32,020	52,439	73,880	68,077	61,087
Capital Outlay	1,533	0	0	0	0
<b>Total Expenditures</b>	<b>\$231,837</b>	<b>\$306,405</b>	<b>\$347,450</b>	<b>\$341,261</b>	<b>\$359,756</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$231,837</b>	<b>\$306,405</b>	<b>\$347,450</b>	<b>\$341,261</b>	<b>\$359,756</b>
<b>Positions</b>					
Full Time	4	4	4	4	4
Part-Time					
<b>Total Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	Human Resources	<b>DEPT/UNIT:</b>	
<i>Please list your Goals for your department here:</i>			
Continue to build out ADP (2-3 yr project timeline)			
Provide Retirement 101 Education Sessions to help employees plan for their future			
Conduct safety audits and training to minimize injuries			
Provide wellness lunch and learns to promote a healthier workforce			
Provide HR training for supervisors			
Continue to develop working knowledge around employment law changes			
Continue training through GLGPA, SHRM, ICMA, & GA PRIMA			
Continue to provide recruitment, selection, hiring and retention assistance to City departments			
Review and update the Employee Handbook annually			
Continue to focus on lean HR processes			
Maintain federal, state, and local HR compliance			
<i>Please list your Long-Term Goal or Goals here:</i>			
Develop a Succession Plan for the City			
Evaluate Implementation of an LMS system for the City to provide cost efficient training solutions in the areas of customer service, safety, soft skills, diversity in the workplace, harrassment in the workplace ect.			
Identify key colleges and universities to cooperate with and introduce internship programs			
Identify and build the advanced skills, competencies and capabilities required for HR staff to fulfill its strategic role and improve HR operational excellence			
Community Engagement: Partner with BOE/Costal Pines/SGSC to define solutions to improve workforce ready skills for HS seniors			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Reduced liability claims by 35% resulting in decreased premiums			
Completed a City wide safety audit & corrected identified safety hazards			
Completed 80% of the ADP system build ahead of schedule			
Re-engineered onboarding process, termination process, and retirement process resulting in 30% improvement of operational efficiency			
Developed a new marketing strategy for recruiting resulting in 45% improvement in quality of candidates			
Redesigned benefit plans resulting in more conscience consumers and cost savings for the City			
Udated all job descriptions			
Established new and consistent protocal for WC panel of physicians			
Implemented process that improved data integrity, control, and records management			
Completed PIO training/ became PIO for the City			

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 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services	3,664,685	3,675,987	3,886,239	3,745,290	4,154,760
Contractual Services					
Travel & Training	47,433	65,304	76,000	57,359	78,500
Other Operating Expenses	566,053	496,075	523,889	460,722	532,249
Capital Outlay	10,943	12,475	0	0	5,800
<b>Total Expenditures</b>	<b>\$4,289,113</b>	<b>\$4,249,842</b>	<b>\$4,486,128</b>	<b>\$4,263,371</b>	<b>\$4,771,308</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$4,289,113</b>	<b>\$4,249,842</b>	<b>\$4,486,128</b>	<b>\$4,263,371</b>	<b>\$4,771,308</b>
<b>Positions</b>					
Full Time	71	71	71	71	71
Temporary	1	1	1	2	2
<b>Total Positions</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>73</b>	<b>73</b>

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	Police	<b>DEPT/UNIT:</b>	Administration
<i>Please list your Goals for your department here:</i>			
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.			
<i>Please list your Long-Term Goal or Goals here:</i>			
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.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
New process was put into place to ensure unnecessary property was eliminated from the Evidence Room.			

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	Police	<b>DEPT/UNIT:</b>	Uniform Patrol
<i>Please list your Goals for your department here:</i>			
Increase the number of DUI Arrests			
Decrease alcohol related automobile accidents			
Decrease automobile accidents			
Increase Speed Enforcement activities			
Take a more proactive approach in educating the public on traffic laws			
Rebuild foundational aspects of patrol tactics & remain updated on case law			
Build partnerships in the community			
<i>Please list your Long-Term Goal or Goals here:</i>			
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 12 a year.			
Uniform Patrol will aggressively seek out impaired drivers by utilizing Field Sobriety Training to reach a minimum 96 DUI-Alcohol / Drug arrests. Current data will be used so specific targeting can occur.			
Speed Enforcement will be increased through data driven intelligence instead of prominently complaint driven.			
Patrol Section Commander will seek new outlets of media to increase the public's knowledge on existing and new traffic laws. Commander will have at least one "traffic hot spot" posted in the Waycross Journal Herald each month. Commander will produce at least 2 public service announcements concerning teenage driving.			
PSA will relate to texting / cellphone as being a contributing factor in accidents.			
Social media will be utilized to communicate the PSA. Information will also be spread at Waycross Middle & Ware Sr High through distribution of pamphlets at the exits where events like prom & homecoming are scheduled.			
Patrol will utilize available tools, such as the Speed Detection Sign or "Dummy" Cars, to make drivers more aware of their environment and actions. The Traffic Unit will also utilize classroom settings such as educational events at targeted audiences such as Ware Sr High, Waycross College, Coastal Pines Technical College or any event attracting a large number of people and an opportunity is presented.			
Traffic Unit officers will conduct a minimum of 4 educational events per officer per year.			

<p>Uniform Patrol will have training concerning the most basic &amp; tactical aspects of policing to include handcuffing techniques, traffic stops, searches, traffic direction, situational awareness, and building searches to increase a safer environment. There will be one patrol training class per quarter covering these topics.</p>		
<p>Uniform Patrol Lieutenants will organize 1 Community Meetings per quarter for a total of 4 a year.</p>		
<p>Additionally, the CRT will conduct a minimum of 12 "knock and talks" per year in neighborhoods in the city</p>		
<p>so information can be directly obtained from citizens who normally would not contact the</p>		
<p>Additionally contact would also create a relationship that may not otherwise exist.</p>		
<p><i>Please list your Significant Prior Year Accomplishments:</i></p>		
Driver License Checks	8	
Multi Agency Sobriety Check Point	2	
Number of DUI Arrests	57	
Reduce Number of Roadway Accidents	683	
Reduce Number of Accident with Injuries	173	
Reduce Traffic Fatalities	2	

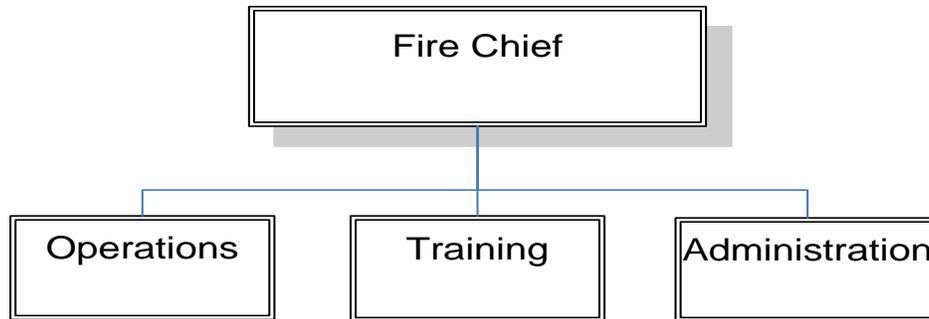
<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	Police	<b>DEPT/UNIT:</b>	Support Services
<i>Please list your Goals for your department here:</i>			
<ol style="list-style-type: none"> <li>1. To stay professional and courteous while dealing with customers and other employees.</li> <li>2. To maintain CALEA accreditation files and State Certification files in an organized manner ready for review.</li> <li>3. To perform all GCIC/NCIC functions with 100% accuracy.</li> <li>4. To keep the department stocked with necessary supplies for normal operations.</li> <li>5. To account for and document all incomes of the department including posting bonds, fine payments, and any other income.</li> <li>6. To ensure all employees in this unit are trained, certified, and re-certified as needed for their job assignments.</li> <li>7. To achieve 100% accuracy in the reporting, documenting, and distribution of reports.</li> <li>8. To dispose of unnecessary property in the evidence room to create more space to keep the room organized and clean.</li> <li>9. To keep buildings clean and maintained as well as furniture, equipment, etc. to maintain and extend it's expected lifetime.</li> </ol>			
<i>Please list your Long-Term Goal or Goals here:</i>			
<ol style="list-style-type: none"> <li>1. Maintain a competent workforce with well trained back up employess for each specialized assignment.</li> <li>2. To go green, and become a paperless department. This will help with storage and maintaining records more effeiciently.</li> </ol>			
<i>Please list your Significant Prior Year Accomplishments:</i>			
<ol style="list-style-type: none"> <li>1. The Waycross Police Department maintained all monetary funds with no discrepancies.</li> </ol>			

<b>GOALS AND OBJECTIVES FOR FISCAL YEAR 2018</b>			
<b>DIVISION</b>	<b>Police</b>	<b>DEPT/UNIT:</b>	<b>SRO</b>
<b>Please list your Goals for your department here :</b>			
Maintain a safe environment for the children at our schools.			
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.			
<b>Please list your Objectives for you Goals below:</b>			
Maintain a safe environment 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 rapport 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 various school classes or clubs.			
Participate in educational school functions like Teen Maze.			
<i>Please list your Significant Prior Year Accomplishments:</i>			

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	Police	<b>DEPT/UNIT:</b>	SWAT
<i>Please list your Goals for your department here:</i>			
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, radiological, nuclear, and explosive incidents that result from a criminal intent.			
<i>Please list your Long-Term Goal or Goals here:</i>			
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.			
<i>Please list your Significant Prior Year Accomplishments:</i>			

**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.

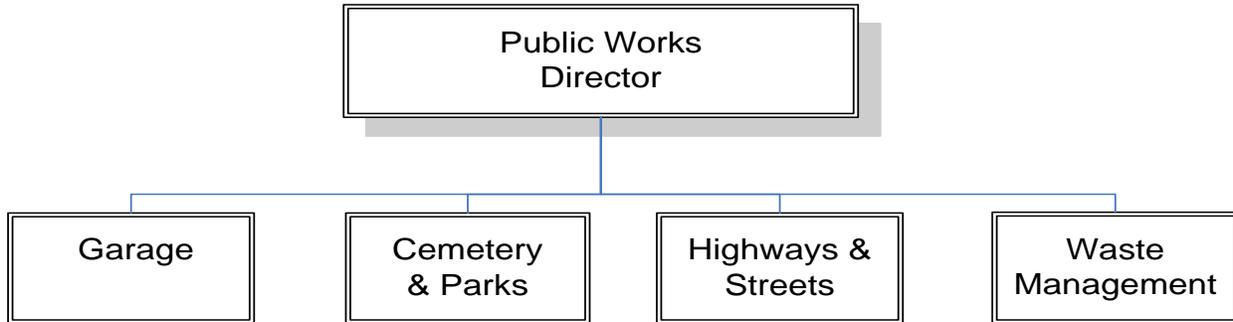
### Expenditure Summary:

Categories of Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services	3,100,159	2,968,068	3,130,708	3,144,812	3,149,227
Contractual Services					
Travel & Training	9,925	10,358	13,000	11,922	11,000
Other Operating Expenses	214,358	210,497	232,039	224,775	217,261
Capital Outlay	13,833	15,200	15,000	14,952	63,500
<b>Total Expenditures</b>	<b>\$3,338,275</b>	<b>\$3,204,123</b>	<b>\$3,390,747</b>	<b>\$3,396,461</b>	<b>\$3,440,988</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$3,338,275</b>	<b>\$3,204,123</b>	<b>\$3,390,747</b>	<b>\$3,396,461</b>	<b>\$3,440,988</b>
<b>Positions</b>					
Full Time	55	54	54	54	54
Temporary					
<b>Total Positions</b>	<b>55</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	FIRE	<b>DEPT/UNIT:</b>	48
<i>Please list your Goals for your department here:</i>			
Build Fire Station #4			
Continuing to acquire an AFG grant to replace departments portable radios			
Build Joint Public Safety Training Center with Ware County. SPLOST approved project.			
Continue to replace out of date non-compliant personal protective equipment			
Replace Fire Safety Inspectors vehicle. SPLOST			
New roofs on Fire Stations #2 and #3			
Replace all department Self Contained Breathing Apparatus. Will apply for grant.			
Continue to meet NFPA and ISO requirements.			
Replace out of date SCBA cyinders.			
Replace damage fire hose.			
<i>Please list your Long-Term Goal or Goals here:</i>			
Tablets on Fire Engines.			
Become a regional testing facility for the Georgia Firefighter Standards and Training Council			
Replace department Cascade Air Fill System. Will apply for grant			
Become a regional training facility for the fire service.			
Replace SCBA cylinders if we cannot obtain a grant to replace full SCBA's			
Replace Engine #2. Approved SPLOST project.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Purchased land for new Fire Station #4			
Purchased New Fire Engine #1			
Replaced some of the damaged concrete for fire trucks driveway.			

**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.

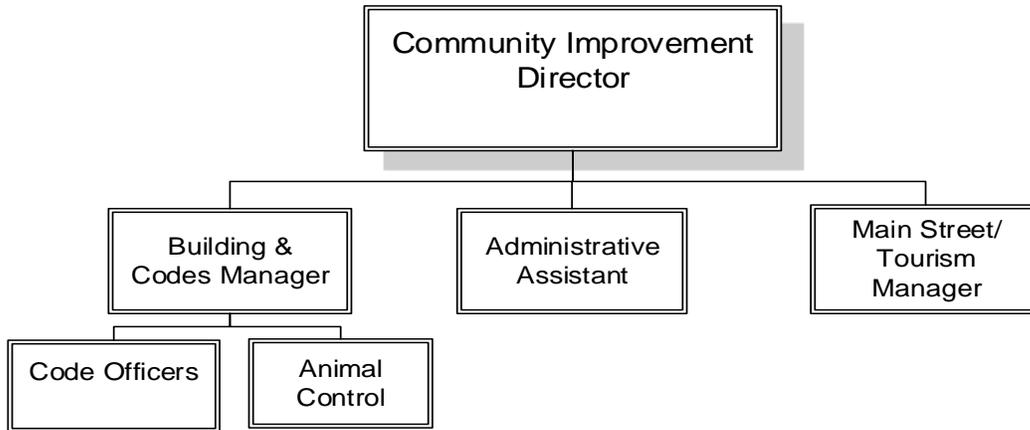
### Expenditure Summary:

Categories of Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services	894,631	912,636	887,799	886,461	964,551
Contractual Services	31,692	37,981	41,250	37,031	40,000
Travel & Training	2,548	4,300	3,800	2,082	5,050
Other Operating Expenses	403,402	361,869	374,412	403,711	344,239
Capital Outlay	17,901	7,800	31,600	20,738	100
<b>Total Expenditures</b>	<b>\$1,350,174</b>	<b>\$1,324,586</b>	<b>\$1,338,861</b>	<b>\$1,350,023</b>	<b>\$1,353,940</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$1,350,174</b>	<b>\$1,324,586</b>	<b>\$1,338,861</b>	<b>\$1,350,023</b>	<b>\$1,353,940</b>
<b>Positions</b>					
Full Time	22	22	22	22	22
Temporary	2	2	2	2	2
<b>Total Positions</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	Public Works	<b>DEPT/UNIT:</b>	Highways & Streets
<i>Please list your Goals for your department here:</i>			
Replace truck that turned over into canal			
Continue systematic replacement of equipment			
Enhance City Parks with new playground equipment			
Add picnic tables to new shelters			
Complete digging of pond for fill earth			
Mow all canal banks throughout the City of Waycross			
Edge all sidewalks and curbs within the City			
Work with current staff to obtain CDL license			
<i>Please list your Long-Term Goal or Goals here:</i>			
Replace undersize culverts and drainage lines			
Install millings on streets not slated for paving in the near future			
Continue removal of condemned / unsafe structure's			
Build new Public Works Facility that will hold all deparements in one buliding.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Maintenance of all accessible canal banks			
Demolition of 14 houses			
Filled vacated Highways & Streets positions			
Maintaining all thoroughfares by litter removal & mowing			

**Community Development**

# COMMUNITY DEVELOPMENT



# Community Improvement

## Division Summary

The Department of Community Improvement consists of three divisions: Animal Control, Inspections, and Administration . The Animal Control officer is responsible for controlling 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 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services	372,332	404,400	466,308	454,745	522,803
Contractual Services					
Travel & Training	7,152	4,457	13,000	13,257	16,500
Other Operating Expenses	35,509	35,055	46,993	41,501	45,340
Capital Outlay	2,393	0	500		1,500
<b>Total Expenditures</b>	<b>\$417,386</b>	<b>\$443,911</b>	<b>\$526,801</b>	<b>\$509,502</b>	<b>\$586,143</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$417,386</b>	<b>\$443,911</b>	<b>\$526,801</b>	<b>\$509,502</b>	<b>\$586,143</b>
<b>Positions</b>					
Full Time	7	7	8	8	9
Part-Time					
<b>Total Positions</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>9</b>

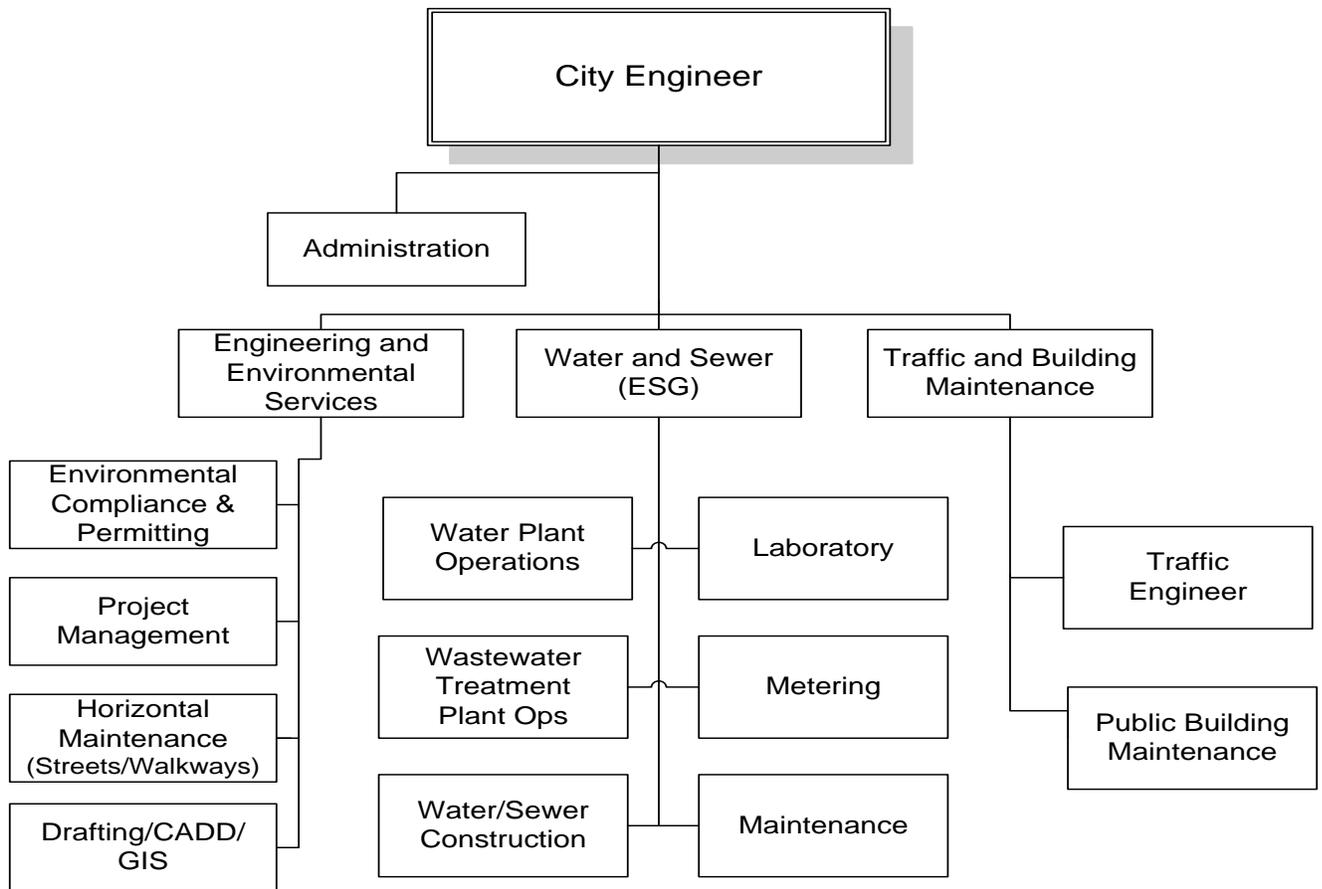
<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	Community Improvement	<b>DEPT/UNIT:</b>	Animal Control
<i>Please list your Goals for your department here:</i>			
Educate the public on animal control policies and procedures of the City of Waycross such as overheating kills, animal cruelty and leash law education.			
Educate the public on prohibited animals within the City limits.			
Promote responsible pet ownership in the City of Waycross.			
Continue to build relationships with staff at the Humane Society.			
Continue to work areas where stray cats are abundant until the population is significantly reduced.			
Maintain Animal Control license.			
Continue to work to reduce the feeding of feral cats by private citizens at local businesses.			
<i>Please list your Long-Term Goal or Goals here:</i>			
Advocate for laws prohibiting tethering in the City of Waycross.			
Ensure all Code Officers are adequately trained to deal with all animal control calls and complaints.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Successfully resolved over 90% of the 1500 calls that were received regarding animal control complaints.			

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	Community Improvement	<b>DEPT/UNIT:</b>	Inspections
<i>Please list your Goals for your department here:</i>			
Continue to work with property owners to eliminate blight throughout the City of Waycross.			
Demolish 30 properties.			
Send Code Officers to more training throughout the year.			
Consistently update tracking log on Tuesdays and Fridays of each week for accuracy.			
<i>Please list your Long-Term Goal or Goals here:</i>			
Add a new Code Officer position to the Inspections department.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Trained a back up Building and Code Inspector.			
Resolved 80% of code cases.			
Demolished 20 unsafe structures.			

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	Community Improvement	<b>DEPT/UNIT:</b>	Administration
<i>Please list your Goals for your department here:</i>			
Educate the public on down payment assistance grants that are available through DCA.			
Establish an Opportunity Zone within the Urban Redevelopment Area.			
Train and establish current Main Street board to become more involved in Economic Development downtown			
Establish a new Tourism Board of Directors.			
<i>Please list your Long-Term Goal or Goals here:</i>			
Apply for and receive 3 consecutive CDBGs over the course of the next 3 years for housing and infrastructure.			
Form a better partnership with the DWDA and downtown business owners.			
Research and apply for more grant funding.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Awarded \$500,000 in CDBG grant funding.			
Awarded \$506,000 in CHIP housing rehabilitation grant funding.			
Successfully applied for 2017 CDBG grant funding for housing rehabilitation.			
Successfully applied for an Urban Redevelopment Area in the Northside Community.			
Successfully applied for an EPA Brownfields grant for assesment of potential brownfield properties.			

**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 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services	832,964	902,108	937,227	935,665	980,608
Contractual Services					
Travel & Training	2,240	6,008	9,044	7,498	7,300
Other Operating Expenses	590,740	543,810	575,979	537,507	586,154
Capital Outlay	57,387	47,027	52,100	46,062	47,500
<b>Total Expenditures</b>	<b>\$1,483,331</b>	<b>\$1,498,953</b>	<b>\$1,574,350</b>	<b>\$1,526,732</b>	<b>\$1,621,562</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$1,483,331</b>	<b>\$1,498,953</b>	<b>\$1,574,350</b>	<b>\$1,526,732</b>	<b>\$1,621,562</b>
<b>Positions</b>					
Full Time	15	17	18	18	18
Temporary	1	1	1	0	0
<b>Total Positions</b>	<b>16</b>	<b>18</b>	<b>19</b>	<b>18</b>	<b>18</b>

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	ENGINEERING	<b>DEPT/UNIT:</b>	CITY ENGINEER
<i>Please list your Goals for your department here:</i>			
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 "Platinum" 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 staffs 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.			
6. City Wide Meter Change out from manual read meters to AMI "radio read" meters; this will increase the accuracy of the measurement and billing of the water used as well as increase the level of customer service the City can provide our users.			
<i>Please list your Long-Term Goal or Goals here:</i>			
Elevate the quality of life for the citizens of Waycross by providing the best possible infrastructure and service delivery.			

<i>Please list your Significant Prior Year Accomplishments:</i>
Successfully completed numerous upgrades and repairs to our WWTP to improve the City capacity.
Continued updates within GIS software. Created a GIS Map Book to be used by Public Safety to help define City Limit in the field. Updated the conditions assessment results of paved streets.
In-House Design and execution of multiple small projects.
Secured GEFA funding for AMI meter change out project and worked with with Design Engineer on Bid documents.
Worked with the Regional Commission, Consulting Engineer, and other City Departments to secure \$500,000 CDBG grant to support proposed water, sewer, street, and drainage improvements in the Izlar, Owens, Roosevelt Street area.
Secured GDOT Multimodal Safety and Access Grant for Sidewalk Extension on SR520 from Garlington Heights to Victory Dr.
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.
Construction completed for 2015 LMIG project through GDOT to assist in funding pavement, drainage and sewer improvements on Walters Street and portions of Alice Street & Hick Street where severe pavement deterioration and/or drainage and sewer issues are being addressed.
Completed 2016 LMIG Project on Baltimore Avenue where severe pavement deterioration and/or drainage issues were addressed.
Completed Lee Ave culvert replacement and construction underway for Howe Street Culvert & Gilmore Street Culvert replacements where severe drainage issues will be/are being addressed.
Secured additional 2017 LMIG money through GDOT to assist in funding for Seminole Trail & Buchanan Street pavement restoration and resurfacing.
Submitted application for additional LMIG funds to assist in funding for Albany where severe pavement deterioration and drainage issues will be addressed.
Submitted application for two GEMA grants for Drainage projects along Brunel Street and Hamilton Ave.
Replaced Water Treatment Plant Shingle Roof and begin construction of Phase 2 of Water Treatment Plant Roof replacement and Wastewater Treatment Plant Roof Replacement that were in disrepair prolonging the life of the structures.
Replaced a large % of our 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 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	277,584	277,054	337,183	330,378	367,783
Capital Outlay					
<b>Total Expenditures</b>	<b>\$277,584</b>	<b>\$277,054</b>	<b>\$337,183</b>	<b>\$330,378</b>	<b>\$367,783</b>
Charges to Other Departments	267,240	271,439	274,758	288,525	286,003
<b>Net Expenditures</b>	<b>\$544,824</b>	<b>\$548,493</b>	<b>\$611,941</b>	<b>\$618,903</b>	<b>\$653,786</b>
<b>Positions</b>					
Full Time	195	197	197	197	198
Temporary	5	5	5	5	6
<b>Total Positions</b>	<b>200</b>	<b>202</b>	<b>202</b>	<b>202</b>	<b>204</b>

## Enterprise Funds

## Water and Sewer Fund Summary

## Water & Sewer Fund

### Revenues

## Revenue Summary:

Categories of Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Utility Service Fees	5,066,701	5,085,242	5,175,940	5,201,643	5,175,940
Water/Sewer Taps	18,183	16,381	16,000	13,399	16,000
Reinstatement Charges	122,641	120,975	120,000	119,573	120,000
Loads to Disposal	373,198	552,274	475,000	613,018	550,000
Account Set Up Fee	18,795	16,995	18,000	17,580	18,000
Disconnect Fee	68,133	76,110	60,000	60,304	60,000
Sewer Fees-Satilla W/S Authority	403,637	331,351	300,000	305,398	300,000
Utility Site Rental Fees	101,833	113,506	116,500	117,405	120,000
Miscellaneous Revenue	18,008	7,814	12,000	12,675	19,500
Fund Balance	0	0	0	0	0
<b>Total Revenues</b>	<b>\$6,191,128</b>	<b>\$6,320,647</b>	<b>\$6,293,440</b>	<b>\$6,460,994</b>	<b>\$6,379,440</b>
Reimb from Other Departments	0	0	0	0	0
<b>Net Revenues</b>	<b>\$6,191,128</b>	<b>\$6,320,647</b>	<b>\$6,293,440</b>	<b>\$6,460,994</b>	<b>\$6,379,440</b>

## Expenditures

## Expenditure Summary:

Categories of Divisions	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Water & Sewer Operations	3,229,555	3,199,291	3,373,127	3,295,682	3,194,991
Non-Operating	1,025,563	1,026,031	1,027,659	839,405	1,048,174
<b>Total Expenditures</b>	<b>\$4,255,118</b>	<b>\$4,225,322</b>	<b>\$4,400,786</b>	<b>\$4,135,088</b>	<b>\$4,243,165</b>
Charges to Other Departments	1,600,513	1,935,934	1,892,654	2,142,654	2,136,275
<b>Net Expenditures</b>	<b>\$5,855,631</b>	<b>\$6,161,256</b>	<b>\$6,293,440</b>	<b>\$6,277,742</b>	<b>\$6,379,440</b>
<b>Positions</b>					
Full Time	0	0	0	0	0
Temporary					
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services	0	0	0	0	0
Contractual Services	2,499,000	2,499,300	2,499,300	2,499,300	2,499,300
Travel & Training	0	0	0	0	0
Other Operating Expenses	451,401	390,876	398,073	393,003	398,244
Capital Outlay	279,153	309,116	475,754	403,379	297,447
<b>Total Expenditures</b>	<b>\$3,229,555</b>	<b>\$3,199,291</b>	<b>\$3,373,127</b>	<b>\$3,295,682</b>	<b>\$3,194,991</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$3,229,555</b>	<b>\$3,199,291</b>	<b>\$3,373,127</b>	<b>\$3,295,682</b>	<b>\$3,194,991</b>
<b>Positions</b>					
Full Time	0	0	0	0	0
Temporary					
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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 2015 Actual	FY 2016 Budget	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	1,025,563	1,026,031	1,027,659	839,405	1,048,174
Capital Outlay					
<b>Total Expenditures</b>	<b>\$1,025,563</b>	<b>\$1,026,031</b>	<b>\$1,027,659</b>	<b>\$839,405</b>	<b>\$1,048,174</b>
Charges to Other Departments	1,600,513	1,935,934	1,892,654	2,142,654	2,136,275
<b>Net Expenditures</b>	<b>\$2,626,076</b>	<b>\$2,961,965</b>	<b>\$2,920,313</b>	<b>\$2,982,059</b>	<b>\$3,184,449</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

## Waste Management Fund Summary

## Waste Management Fund

## Revenues

## Revenue Summary:

Categories of Revenues	FY2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Residential Garbage Fees	856,467	929,139	942,161	924,333	942,161
Trash Collection Fees	478,581	477,669	489,000	474,201	489,000
Dumpster Fees	780,881	793,991	779,520	827,959	833,076
Reinstatement Fees	42,039	42,079	46,360	40,467	46,360
Miscellaneous Revenue	0	0	0	0	0
Garbage Container Violation	0	0	0	0	0
Container Deposits	0	650	2,500	200	2,500
Special Collections	3,858	3,390	3,199	3,033	3,199
Disconnect Fee	23,148	0	0	0	0
Reimb: General Fund	0	25,370	25,000	20,101	25,000
<b>Total Revenues</b>	<b>\$2,184,973</b>	<b>\$2,272,288</b>	<b>\$2,287,740</b>	<b>\$2,290,293</b>	<b>\$2,341,296</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$2,184,973</b>	<b>\$2,272,288</b>	<b>\$2,287,740</b>	<b>\$2,290,293</b>	<b>\$2,341,296</b>

## Expenditures

## Expenditure Summary:

Categories of Divisions	FY2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Garbage/Yard Trash Collections	987,629	1,026,066	1,093,427	1,072,932	1,091,050
Brown/White Goods	49,780	49,410	51,000	48,766	51,000
Dumpster Collection	751,637	776,528	757,015	790,445	811,798
Landfill Closure	14,000	14,000	14,000	14,000	14,290
Non-Operating	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$1,803,046</b>	<b>\$1,866,005</b>	<b>\$1,915,442</b>	<b>\$1,926,143</b>	<b>\$1,968,138</b>
Charges to Other Departments	369,005	384,836	372,298	372,298	373,158
<b>Net Expenditures</b>	<b>\$2,172,051</b>	<b>\$2,250,841</b>	<b>\$2,287,740</b>	<b>\$2,298,441</b>	<b>\$2,341,296</b>
<b>Positions</b>					
Full Time	7	7	7	7	7
Temporary					
<b>Total Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

**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	FY2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services	296,711	303,941	319,453	307,861	318,506
Contractual Services	520,000	530,799	527,812	529,728	527,812
Travel & Training	985	198	1,000	0	1,000
Other Operating Expenses	968,018	954,411	989,177	1,013,454	1,042,821
Capital Outlay	17,332	76,656	78,000	75,100	78,000
<b>Total Expenditures</b>	<b>\$1,803,046</b>	<b>\$1,866,005</b>	<b>\$1,915,442</b>	<b>\$1,926,143</b>	<b>\$1,968,138</b>
Charges to Other Departments	369,005	384,836	372,298	372,298	373,158
<b>Net Expenditures</b>	<b>\$2,172,051</b>	<b>\$2,250,841</b>	<b>\$2,287,740</b>	<b>\$2,298,441</b>	<b>\$2,341,296</b>
<b>Positions</b>					
Full Time	7	7	7	7	7
Temporary					
<b>Total Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	Public Works	<b>DEPT/UNIT:</b>	Waste Management
<i>Please list your Goals for your department here:</i>			
Limit residential customers to one debris pile per yard			
Continue to make citizens aware of free five (5) item pickup			
Explore ways to dispose of yard waste			
Continue "Bring one for the chipper" program			
Increase frequency of yard debris grinding			
Educate citizens of the importance of not positioning yard debris piles near immovable objects			
Reduce holes caused by sidearm trucks by making drivers personally responsible			
Reduction in accidents by training and daily safety meetings			
<i>Please list your Long-Term Goal or Goals here:</i>			
Construction of new Public Works Facility			
Innovative ways to dispose of yard mulch to lower transportation cost			
Incremental replacement of yard debris trucks			
Include replacement of Waste Management equipment by utilizing SPLOST			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Removal of 12 blighted homes			
Continuation of weekly curb side removal of five large household items			
Discarding of all ground mulch without paying for disposal			
No vehicle or personnel accidents			

**City Auditorium Fund****City Auditorium Fund**

## Revenues

**Revenue Summary:**

Categories of Revenues	FY 2015 Budget	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Rental Income	24,440	20,950	28,000	25,565	30,000
Rental Deposits	0	0	0	100	0
<b>Total Revenues</b>	<b>\$24,440</b>	<b>\$20,950</b>	<b>\$28,000</b>	<b>\$25,665</b>	<b>\$30,000</b>
Reimb from Other Funds	5,701	8,752	5,033	8,800	4,603
<b>Net Revenues</b>	<b>\$30,141</b>	<b>\$29,702</b>	<b>\$33,033</b>	<b>\$34,465</b>	<b>\$34,603</b>

## Expenditures

**Expenditure Summary:**

Categories of Divisions	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services	8,101	2,998	6,459	3,216	3,230
Contractual Services					
Travel & Training					
Other Operating Expenses	27,185	25,703	25,574	30,328	30,374
Capital Outlay		1,000	1,000	910	1,000
<b>Total Expenditures</b>	<b>\$35,285</b>	<b>\$29,702</b>	<b>\$33,033</b>	<b>\$34,454</b>	<b>\$34,603</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$35,285</b>	<b>\$29,702</b>	<b>\$33,033</b>	<b>\$34,454</b>	<b>\$34,603</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

## 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 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Sales: Cemetery Lots	43,300	41,075	50,000	69,850	50,000
Interment Fees	57,500	58,600	60,000	62,225	60,000
Monument & Transfer Fees	9,052	7,496	11,000	9,702	11,000
Reimb: General Fund	45,212	44,037	44,194	54,194	53,450
Miscellaneous Revenue	0	0	0	0	0
Reimb Cemetery Trust Fund	0	0	44,000	0	44,000
<b>Total Revenues</b>	<b>\$155,064</b>	<b>\$151,208</b>	<b>\$209,194</b>	<b>\$195,971</b>	<b>\$218,450</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$155,064</b>	<b>\$151,208</b>	<b>\$209,194</b>	<b>\$195,971</b>	<b>\$218,450</b>

### Expenditures

#### Expenditure Summary:

Categories of Divisions	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services	102,206	104,336	107,355	106,681	111,193
Contractual Services	25,128	31,734	33,936	23,704	42,500
Travel & Training	0	0	0	0	0
Other Operating Expenses	55,601	54,809	56,900	57,999	53,638
Capital Outlay	8,316	0	0	0	0
<b>Total Expenditures</b>	<b>\$191,252</b>	<b>\$190,878</b>	<b>\$198,192</b>	<b>\$188,383</b>	<b>\$207,331</b>
Charges to Other Departments	10,553	10,666	11,002	6,904	11,119
<b>Net Expenditures</b>	<b>\$201,805</b>	<b>\$201,544</b>	<b>\$209,194</b>	<b>\$195,287</b>	<b>\$218,450</b>
<b>Positions</b>					
Full Time	2	2	2	2	2
Temporary					
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	Public Works	<b>DEPT/UNIT:</b>	Cemetery
<i>Please list your Goals for your department here:</i>			
Continue to improve "WAYCROSS" sign at front of Oakland Cemetery			
Continue aggressive sales in new section of Oakland			
Install additional after hours maps in Lott & Hazzard Hill Cemeteries			
Trim shrubbery within cemetery grounds			
Control fire ant beds in cemeteries			
Continuous monitoring of faded and blown over flowers and trinkets			
<i>Please list your Long-Term Goal or Goals here:</i>			
Install new maps/marquee in Hazzard Hill & Lott Cemeteries			
Continue to explore ways to increase sales			
Digitize Cemetery records			
Plant additional Trees & Shrubbs			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Painted flags poles in all cemeteries			
Replaced marble around "WAYCROSS" sign			
Fertilized Trees in new section at Oakland			

## WPD Information Technology Fund Summary

## WPD Information Technology Fund

## Revenues

## Revenue Summary:

Categories of Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
All Funds Contributions	8,316	15,959	15,000	16,776	15,000
Fund Balance		0	10,000	0	10,000
<b>Total Revenues</b>	<b>\$8,316</b>	<b>\$15,959</b>	<b>\$25,000</b>	<b>\$16,776</b>	<b>\$25,000</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$8,316</b>	<b>\$15,959</b>	<b>\$25,000</b>	<b>\$16,776</b>	<b>\$25,000</b>

## Expenditures

## Expenditure Summary:

Categories of Divisions	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Computers/Equipment	20,075	29,388	25,000	11,302	25,000
<b>Total Expenditures</b>	<b>\$20,075</b>	<b>\$29,388</b>	<b>\$25,000</b>	<b>\$11,302</b>	<b>\$25,000</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$20,075</b>	<b>\$29,388</b>	<b>\$25,000</b>	<b>\$11,302</b>	<b>\$25,000</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

**Hotel/Motel Fund Summary****Hotel/Motel Fund**

## Revenues

**Revenue Summary:**

Categories of Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Hotel/Motel Revenues	327,452	299,353	308,653	339,577	340,000
<b>Total Revenues</b>	<b>\$327,452</b>	<b>\$299,353</b>	<b>\$308,653</b>	<b>\$339,577</b>	<b>\$340,000</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$327,452</b>	<b>\$299,353</b>	<b>\$308,653</b>	<b>\$339,577</b>	<b>\$340,000</b>

## Expenditures

**Expenditure Summary:**

Categories of Divisions	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services	18,735	20,708	25,031	25,673	56,868
Contractual Services	0	0	0	0	0
Travel & Training	1,699	1,740	4,000	3,415	6,000
Other Operating Expenses	88,461	99,160	98,274	88,934	73,132
Reimburse General Fund	196,471	212,897	181,348	227,331	204,000
<b>Total Expenditures</b>	<b>\$305,366</b>	<b>\$334,506</b>	<b>\$308,653</b>	<b>\$345,353</b>	<b>\$340,000</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$305,366</b>	<b>\$334,506</b>	<b>\$308,653</b>	<b>\$345,353</b>	<b>\$340,000</b>
<b>Positions</b>					
Full Time					1
Part-Time	1	1	1	1	
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## Special Purpose Local Option Sales Tax Funds

## SPLOST 2014

## Revenues

## Revenue Summary:

Categories of Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
SPLOST Revenues	1,491,348	2,236,623	2,300,000	2,280,154	2,300,000
Intrest Eamed	192	1,755	0	13,306	
Fund Balance		0	1,755,000	0	3,380,000
<b>Total Revenues</b>	<b>\$1,491,540</b>	<b>\$2,238,379</b>	<b>\$4,055,000</b>	<b>\$2,293,460</b>	<b>\$5,680,000</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$1,491,540</b>	<b>\$2,238,379</b>	<b>\$4,055,000</b>	<b>\$2,293,460</b>	<b>\$5,680,000</b>

## Expenditures

## Expenditure Summary:

Categories of Divisions	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Engineering Roads and Streets	0	0	1,300,000	2,434	1,600,000
Heavy Equipment	0	0	200,000	0	0
Public Safety - Police Vehicles	0	254,699	231,000	294,438	231,000
Public Safety - Fire Truck	0	0	400,000	395,209	0
Fire Dept New Station #4	0	0	600,000	23,625	1,200,000
Public Facility Imp, Demolition & Prop Acq	0	475,065	744,000	364,438	400,000
Water/Sewer Rehab	0	0	400,000	0	1,000,000
Information Technology	0	6,709	54,000	7,179	80,000
Development Construction Projects	0	0	76,000	0	0
City Parks Improvements	0	44,345	50,000	15,848	10,000
Public Works Facility	0	0	0	0	1,159,000
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$780,819</b>	<b>\$4,055,000</b>	<b>\$1,103,170</b>	<b>\$5,680,000</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$0</b>	<b>\$780,819</b>	<b>\$4,055,000</b>	<b>\$1,103,170</b>	<b>\$5,680,000</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

# SPLOST 2008

## Revenues

### Revenue Summary:

Categories of Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
SPLOST Revenues	202,584	0	0	11	0
Intrest Eamed	1,260	3,941			
Fund Balance	0	0	0	0	1,677,682
<b>Total Revenues</b>	<b>\$203,844</b>	<b>\$3,941</b>	<b>\$0</b>	<b>\$11</b>	<b>\$1,677,682</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$203,844</b>	<b>\$3,941</b>	<b>\$0</b>	<b>\$11</b>	<b>\$1,677,682</b>

## Expenditures

### Expenditure Summary:

Categories of Divisions	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Engineering Roads and Streets	837,668	101,615	780,000	925,112	282,682
Police Department Project	0	0	0	0	
Police Dept Special Purpose Vehicles	69,310	0	0	0	
Fire and Special Purpose Vehicles	0	0	0	0	
Property Acquisition & Demolition	19,350	11,288	100,000	57,450	0
Water/Sewer Rehab & Expansion	0	129,839	870,000	572,426	235,000
Information Technology	0	0	0	0	
DWDA Projects	110,371	0	0	0	
Public Works Facility/Armory	0	87	900,000	0	1,160,000
Public Buildings-City Hall	23,528	92,706	200,000	6,232	0
Rehab City Auditorium	76,136	3,976	0	0	
<b>Total Expenditures</b>	<b>\$1,136,363</b>	<b>\$339,511</b>	<b>\$2,850,000</b>	<b>\$1,561,220</b>	<b>\$1,677,682</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$1,136,363</b>	<b>\$339,511</b>	<b>\$2,850,000</b>	<b>\$1,561,220</b>	<b>\$1,677,682</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

## 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 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
All Funds Contributions	351,751	355,522	366,717	366,718	370,628
Miscellaneous Revenue					
<b>Total Revenues</b>	<b>\$351,751</b>	<b>\$355,522</b>	<b>\$366,717</b>	<b>\$366,718</b>	<b>\$370,628</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$351,751</b>	<b>\$355,522</b>	<b>\$366,717</b>	<b>\$366,718</b>	<b>\$370,628</b>

### Expenditures

#### Expenditure Summary:

Categories of Divisions	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Personal Services	294,328	300,378	316,475	308,881	322,202
Contractual Services					
Travel & Training					
Other Operating Expenses	50,037	56,691	50,242	38,877	48,426
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$344,365</b>	<b>\$357,069</b>	<b>\$366,717</b>	<b>\$347,758</b>	<b>\$370,628</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$344,365</b>	<b>\$357,069</b>	<b>\$366,717</b>	<b>\$347,758</b>	<b>\$370,628</b>
<b>Positions</b>					
Full Time	6	6	6	6	6
Temporary	0	0	0	0	0
<b>Total Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2018</b>			
<b>DIVISION:</b>	Public Works	<b>DEPT/UNIT:</b>	Garage
Service all vehicles in City Fleet on time			
Respond to all after hour calls quickly and efficiently			
Increase frequency of preventive maintenance			
Explore ways to reduce fuel consumption thru new technology			
<i>Please list your Long-Term Goal or Goals here:</i>			
Relocate Garage to new location			
Install new Heavy Duty lift for large equipment			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Proper maintenance on all vehicles and equipment			
Disposal of two (2) loads of tires			
Yearly update of diagnostic equipment			
No significant injuries			

**Liability Insurance Fund Summary**

# Liability Insurance Fund

## Revenues

**Revenue Summary:**

Categories of Revenues	FY 2015 Acutal	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
All Funds Contributions	237,000	266,373	292,290	292,410	250,000
Miscellaneous Revenue	0	0	0	0	0
<b>Total Revenues</b>	<b>\$237,000</b>	<b>\$266,373</b>	<b>\$292,290</b>	<b>\$292,410</b>	<b>\$250,000</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$237,000</b>	<b>\$266,373</b>	<b>\$292,290</b>	<b>\$292,410</b>	<b>\$250,000</b>

## Expenditures

**Expenditure Summary:**

Categories of Divisions	FY 2015 Acutal	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Premium Auto	100,902	84,163	88,256	84,726	86,000
Premium Liability	80,342	70,694	131,543	83,473	89,000
Premium Property	30,985	46,067	47,491	48,683	50,000
Claims Payment Reserve	9,068	12,607	25,000	19,207	25,000
<b>Total Expenditures</b>	<b>\$221,297</b>	<b>\$213,531</b>	<b>\$292,290</b>	<b>\$236,090</b>	<b>\$250,000</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$221,297</b>	<b>\$213,531</b>	<b>\$292,290</b>	<b>\$236,090</b>	<b>\$250,000</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

## Health Insurance Fund Summary

## Health Insurance Fund

## Revenues

## Revenue Summary:

Categories of Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
City Premium	1,364,142	1,552,500	1,700,000	1,699,998	1,725,935
Interest	0	0	0	0	0
Miscellaneous Revenue	42,319	14,159	0	10,661	10,000
Employee Premiums	387,802	430,177	421,038	384,201	351,000
Retired Premiums	37,631	39,357	42,012	15,401	1,437
Group Life	25,862	26,503	29,122	50,683	29,095
MetLife Employee Cont.	0	0	0	0	78,800
<b>Total Revenues</b>	<b>\$1,857,756</b>	<b>\$2,062,695</b>	<b>\$2,192,172</b>	<b>\$2,160,943</b>	<b>\$2,196,267</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$1,857,756</b>	<b>\$2,062,695</b>	<b>\$2,192,172</b>	<b>\$2,160,943</b>	<b>\$2,196,267</b>

## Expenditures

## Expenditure Summary:

Categories of Divisions	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Health Claims	1,536,022	2,359,694	1,676,314	2,026,963	1,700,000
Administration Fees	410,000	451,643	441,025	802,679	460,338
Life Insurance	0	18,290	29,122	2,544	29,095
Pcori Fees/Transition Fees	0	23,430	45,710	13,895	6,834
<b>Total Expenditures</b>	<b>\$1,946,022</b>	<b>\$2,853,057</b>	<b>\$2,192,172</b>	<b>\$2,846,081</b>	<b>\$2,196,267</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$1,946,022</b>	<b>\$2,853,057</b>	<b>\$2,192,172</b>	<b>\$2,846,081</b>	<b>\$2,196,267</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

## Retirement Fund Summary

## Retirement Fund

## Revenues

## Revenue Summary:

Categories of Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Interest					
Retirement Contribution	1,314,861	1,148,047	1,175,992	1,175,991	1,262,006
Miscellaneous Revenue					
<b>Total Revenues</b>	<b>\$1,314,861</b>	<b>\$1,148,047</b>	<b>\$1,175,992</b>	<b>\$1,175,991</b>	<b>\$1,262,006</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$1,314,861</b>	<b>\$1,148,047</b>	<b>\$1,175,992</b>	<b>\$1,175,991</b>	<b>\$1,262,006</b>

## Expenditures

## Expenditure Summary:

Categories of Divisions	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Retirement Payments	1,314,801	1,142,494	1,175,992	1,175,945	1,262,006
Fund Balance					
<b>Total Expenditures</b>	<b>\$1,314,801</b>	<b>\$1,142,494</b>	<b>\$1,175,992</b>	<b>\$1,175,945</b>	<b>\$1,262,006</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$1,314,801</b>	<b>\$1,142,494</b>	<b>\$1,175,992</b>	<b>\$1,175,945</b>	<b>\$1,262,006</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

**Worker's Compensation Fund Summary****Worker's Compensation Fund**

## Revenues

**Revenue Summary:**

Categories of Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
All Funds Contributions	320,000	345,002	370,000	370,000	380,000
Miscellaneous Revenue					
<b>Total Revenues</b>	<b>\$320,000</b>	<b>\$345,002</b>	<b>\$370,000</b>	<b>\$370,000</b>	<b>\$380,000</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$320,000</b>	<b>\$345,002</b>	<b>\$370,000</b>	<b>\$370,000</b>	<b>\$380,000</b>

## Expenditures

**Expenditure Summary:**

Categories of Divisions	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Expenditure for Claims	343,592	477,979	300,000	332,048	305,000
Administration Cost	75,131	61,109	70,000	106,325	75,000
Reserve for Claims	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$418,723</b>	<b>\$539,088</b>	<b>\$370,000</b>	<b>\$438,373</b>	<b>\$380,000</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$418,723</b>	<b>\$539,088</b>	<b>\$370,000</b>	<b>\$438,373</b>	<b>\$380,000</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

## DETAIL BY LINE ITEM and DEPARTMENT DUTIES



## General Fund Revenue

## GENERAL FUND - REVENUES

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-31-1100	Current Year Adv Tax	2,863,363	2,779,548	3,100,000	2,972,079	3,100,000
100-31-1200	Prior Year Adv Tax	208,371	249,492	230,000	165,180	230,000
100-31-1310	Motor Vehicle/Mobile Homes	134,224	78,745	100,000	35,828	85,000
100-31-1315	Title Ad Valorem Tax - TAVT	301,417	305,102	310,000	251,411	300,000
100-31-1320	Title Ad Valorem Tax - AAVT				7,805	10,000
100-31-1350	Railroad Equipment Tax	75,394	76,379	69,000	78,740	69,000
100-31-1600	Real Estate Tax-Intangible	32,380	31,301	30,000	39,009	35,000
100-31-1700	Utility Franchise Tax	1,212,752	1,200,642	1,400,000	1,176,571	1,400,000
100-31-3100	Local Option Sales Tax	2,973,823	2,783,966	3,000,000	2,839,009	3,159,314
100-31-4100	Hotel/Motel Tax	196,471	212,897	181,348	227,331	204,000
100-31-4300	Mixed Drink Tax	19,475	19,911	20,000	20,614	20,000
100-31-4500	Energy Excise Tax	36,222	46,649	40,000	44,292	48,000
100-31-6100	Business License	794,411	793,936	805,000	827,195	805,000
100-31-6200	Insurance Tax	790,198	844,197	845,000	914,429	915,000
100-31-9100	Current Year Adv Tax Interest	42,650	51,228	41,000	33,290	41,000
	<b>Total City Taxes</b>	<b>9,681,202</b>	<b>9,473,993</b>	<b>10,171,348</b>	<b>9,632,783</b>	<b>10,421,314</b>
100-32-1100	Liquor & Wine Tax	45,719	46,663	48,653	49,891	55,000
100-32-1110	Beer Tax	218,602	225,525	215,000	245,762	255,000
	<b>Alcohol Wholesale Tax</b>	<b>264,321</b>	<b>272,189</b>	<b>263,653</b>	<b>295,653</b>	<b>310,000</b>
100-32-2120	Building Permits	44,820	60,160	30,000	33,159	35,000
100-32-2125	Fire Inspections Permits	68	85	500	52	500
100-32-2130	Plumbing Permits	3,648	3,676	3,000	4,232	3,000
100-32-2140	Electrical Permits	8,805	8,745	9,000	7,980	9,000
100-32-2160	Mechanical Permits	3,038	4,862	6,000	2,746	6,000
100-32-2175	Manufactured Home Permit	175	2,500	500	353	500
100-32-2220	House Moving Permits	0	175	300	0	300
100-32-2230	Signs Permits	4,394	3,770	3,000	4,951	3,000
100-32-2990	Miscellaneous Permits	0	125	300	0	300
	<b>Total Code Enforcement</b>	<b>64,948</b>	<b>84,098</b>	<b>52,600</b>	<b>53,473</b>	<b>57,600</b>
100-33-3000	Housing Authority in Lieu of Taxes	24,304	24,214	27,000	31,534	30,000
	<b>Total Intragovernmental</b>	<b>24,304</b>	<b>24,214</b>	<b>27,000</b>	<b>31,534</b>	<b>30,000</b>

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-34-1390	Variance Fees	770	960	1,300	1,200	1,300
100-34-1391	Special Exception Fees	35	0	500	0	500
100-34-1392	Rezoning Fees	620	1,100	500	1,175	500
100-34-1395	Sub-Division Fees	0	13	100	0	100
100-34-1396	Miscellaneous Permits & Fees	1,751	871	5,000	485	5,000
100-34-1397	Demolition Permits	1,125	810	1,000	475	1,000
100-34-1398	Vacancy Inspection Fees	3,020	3,311	3,500	3,105	3,500
100-34-1400	Printing/Duplication Code, Zoning,	116	695	500	451	500
100-34-1910	Election Qualifying Fee	0	1,860	1,000	0	1,000
100-34-3110	Driveways & Culverts Revenue	677	3,064	1,000	95	1,000
	<b>Total Miscellaneous Fees</b>	<b>8,113</b>	<b>13,284</b>	<b>14,400</b>	<b>6,986</b>	<b>14,400</b>
100-34-2101	Reimb: Board of Education SRO	108,082	110,153	114,000	100,060	114,000
100-34-2901	Miscellaneous Police Fees	25,586	24,919	25,000	25,758	25,000
	<b>Total Miscellaneous Police Revenue</b>	<b>133,684</b>	<b>135,071</b>	<b>139,000</b>	<b>125,818</b>	<b>139,000</b>
100-34-9901	Channel 10 Broadcasting Fees	575	980	2,000	540	2,000
100-34-9902	Channel 10 City Revenue	28,598	30,648	34,080	29,333	34,080
100-34-9906	Channel 10 Video Tape Copies	525	642	500	125	500
	<b>Total Channel 10 Revenue</b>	<b>29,743</b>	<b>32,290</b>	<b>36,580</b>	<b>29,998</b>	<b>36,580</b>
100-35-1170	Municipal Court Fines & Forfeiture	389,635	290,464	408,794	318,715	350,000
100-35-1171	Municipal Court Probationary Fees	472	35	4,000	0	2,000
100-35-1172	Municipal Court Attorney Fees	17,360	12,585	20,000	10,704	15,000
	<b>Total Fines &amp; Forfeiture Revenue</b>	<b>407,467</b>	<b>303,084</b>	<b>432,794</b>	<b>329,419</b>	<b>367,000</b>
100-36-1000	Cash-in-Bank Interest Earned	0	0	0	11	0
100-36-1011	Bond Deposit Interest	242	206	500	218	500
100-36-1500	Interest Public Funds	552	365	4,000	2,076	4,000
	<b>Total Interest Income</b>	<b>794</b>	<b>570</b>	<b>4,500</b>	<b>2,305</b>	<b>4,500</b>
100-38-2000	Humane Society Revenue (County)	140,500	124,270	135,000	135,074	140,500
100-38-9000	Miscellaneous Receipts	850	16,302	10,000	105,054	10,000
100-38-9900	Surplus Property Sales	19,802	8,850	40,000	34,057	40,000
	<b>Total Miscellaneous Revenue</b>	<b>161,152</b>	<b>149,422</b>	<b>185,000</b>	<b>274,185</b>	<b>190,500</b>
100-39-1200	Reimb: Water & Sewer Fund	1,600,513	1,935,934	1,892,654	2,142,654	2,136,275
100-39-1201	Reimb: Special Purpose Sales Tax	150,000	316,826	300,000	379,264	408,455
100-39-1202	Reimb: Cemetery Fund	25,845	25,845	25,845	25,845	25,845
100-39-1207	Reimb: Waste Management	151,911	306,620	291,620	291,620	291,620
100-39-1211	Reimb: WM-Dumpster	291,620	161,015	146,015	146,015	166,798
	<b>Total Reimbursements</b>	<b>2,219,889</b>	<b>2,746,240</b>	<b>2,656,134</b>	<b>2,985,398</b>	<b>3,028,993</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>12,995,616</b>	<b>13,234,455</b>	<b>13,983,009</b>	<b>13,767,551</b>	<b>14,599,887</b>

## General Fund Expenditures

## Executive Division

## Mayor

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-1-310-30-1100	Salaries	8,102	7,969	8,102	8,102	8,102
100-51-1-310-30-2200	Social Security	620	610	619	620	620
100-51-1-310-30-2400	Retirement	1,494	1,273	1,296	1,296	1,389
100-51-1-310-30-2700	Worker's Comp	1,494	1,583	1,690	1,682	1,720
	<b>Personal Services</b>	<b>11,709</b>	<b>11,435</b>	<b>11,707</b>	<b>11,699</b>	<b>11,830</b>
100-52-1-310-30-3100	Liability Insurance	1,213	1,327	1,417	1,417	1,222
100-52-1-310-30-3200	Communication	226	247	600	247	600
100-52-1-310-30-3500	Business Travel	3,570	3,138	4,000	1,487	4,000
100-52-1-310-30-3600	Dues & Subscription	1,121	1,215	2,000	950	2,000
100-52-1-310-30-3700	Business Training	0	1,152	4,000	3,533	4,000
100-53-1-310-30-1100	General Operating	6,125	6,912	6,000	5,496	6,000
100-57-1-310-30-9000	Contingency	832	988	2,000	1,195	2,000
	<b>Operating Expenses</b>	<b>13,087</b>	<b>14,979</b>	<b>20,017</b>	<b>14,326</b>	<b>19,822</b>
<b>TOTAL MAYOR</b>		<b>24,796</b>	<b>26,414</b>	<b>31,724</b>	<b>26,025</b>	<b>31,651</b>

## Commissioners

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-1-110-31-1100	Salaries	30,004	30,004	30,000	30,004	30,000
100-51-1-110-31-2200	Social Security	2,295	2,296	2,295	2,295	2,295
100-51-1-110-31-2400	Retirement	5,531	4,714	4,798	4,798	5,143
100-51-1-110-31-2700	Worker's Comp	7,339	7,913	8,448	8,409	8,598
	<b>Personal Services</b>	<b>45,170</b>	<b>44,927</b>	<b>45,541</b>	<b>45,506</b>	<b>46,036</b>
100-52-1-110-31-3100	Liability Insurance	3,190	3,670	4,069	4,069	3,108
100-52-1-110-31-3510	Travel/Train Dist#1	4,565	4,024	5,000	6,264	5,000
100-52-1-110-31-3520	Travel/Train Dist#2	3,018	3,953	5,000	4,237	5,000
100-52-1-110-31-3530	Travel/Train Dist#3	6,758	2,720	5,000	2,454	5,000
100-52-1-110-31-3540	Travel/Train Dist#4	2,173	3,822	5,000	4,851	5,000
100-52-1-110-31-3550	Travel/Train Dist#5	6,125	4,561	5,000	3,135	5,000
100-52-1-110-31-3600	Dues & Subscription	4,449	3,768	5,000	4,786	5,000
100-53-1-110-31-1100	General Operating	23,111	24,898	26,000	21,108	26,000
100-57-1-110-31-9000	Contingency	4,874	5,054	7,000	4,642	7,000
	<b>Operating Expenses</b>	<b>58,264</b>	<b>56,471</b>	<b>67,069</b>	<b>55,546</b>	<b>66,108</b>
<b>TOTAL COMMISSIONERS</b>		<b>103,433</b>	<b>101,398</b>	<b>112,610</b>	<b>101,053</b>	<b>112,144</b>

**Elections**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-52-1-530-73-1200	Professional Services	0	40,066	30,400	30,331	50,000
100-53-1-530-73-1100	General Operating	0				
<b>TOTAL ELECTIONS</b>		<b>0</b>	<b>40,066</b>	<b>30,400</b>	<b>30,331</b>	<b>50,000</b>

**City Attorney**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-52-1-530-74-1200	Professional Services	94,623	144,188	128,000	127,445	116,500
<b>TOTAL CITY ATTORNEY</b>		<b>94,623</b>	<b>144,188</b>	<b>128,000</b>	<b>127,445</b>	<b>116,500</b>

**City Auditor**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-52-1-560-75-1200	Professional Services	29,500	29,500	29,500	29,500	29,500
<b>TOTAL CITY AUDITOR</b>		<b>29,500</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>

Note: Bid was for years 12-14 with option to keep them 2 more years.

**Municipal Court Judge**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-52-2-650-76-1200	Professional Services	67,504	69,736	73,600	72,270	77,000
<b>TOTAL MUNICIPAL COURT JUDGE</b>		<b>67,504</b>	<b>69,736</b>	<b>73,600</b>	<b>72,270</b>	<b>77,000</b>

**Tax Commissioner**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-52-1-545-77-1200	Professional Services	0	0	20,000	20,000	30,000
<b>TOTAL TAX COMMISIONER</b>		<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>30,000</b>

**City Manager**

<b>Account #</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
100-51-1-320-32-1100	Salaries	143,331	185,427	195,595	195,557	200,597
100-51-1-320-32-2100	Health Insurance	13,177	15,000	16,346	16,346	16,516
100-51-1-320-32-2101	Life Insurance	587	580	771	771	771
100-51-1-320-32-2200	Social Security	10,689	13,892	14,963	13,650	15,346
100-51-1-320-32-2400	Retirement	29,941	25,202	31,284	31,284	33,525
100-51-1-320-32-2700	Workers' Comp. Ins.	2,936	3,165	3,379	3,364	5,159
100-52-1-320-32-2900	Health Savings Account			0	38	0
	<b>Personal Services</b>	<b>200,661</b>	<b>243,266</b>	<b>262,338</b>	<b>261,010</b>	<b>271,914</b>
100-52-1-320-32-1200	Professional Services	2,913	0	0	0	6,000
100-52-1-320-32-2320	Lease Purchase	507	236	1,125	134	1,125
100-52-1-320-32-3100	Liability Insurance	1,276	1,468	1,628	1,628	1,243
100-52-1-320-32-3200	Communication	2,554	2,853	3,000	3,005	3,000
100-52-1-320-32-3500	Business Travel	6,333	5,523	6,200	5,760	5,000
100-52-1-320-32-3600	Dues & Subscriptions	2,255	1,800	1,800	1,749	1,800
100-52-1-320-32-3700	Business Training	3,659	2,373	4,700	3,054	4,700
100-53-1-320-32-1100	General Operating	18,423	10,140	8,800	8,513	15,000
100-57-1-320-32-9000	Contingency	6,409	9,988	15,000	14,889	17,000
	<b>Operating Expenses</b>	<b>44,329</b>	<b>34,382</b>	<b>42,253</b>	<b>38,730</b>	<b>54,868</b>
<b>TOTAL CITY MANAGER</b>		<b>244,990</b>	<b>277,648</b>	<b>304,591</b>	<b>299,740</b>	<b>326,782</b>

**Channel 10/Information Technology**

<b>Account #</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
100-51-1-570-33-1100	Salaries	71,853	76,443	74,039	79,686	79,076
100-51-1-570-33-1300	Overtime	816	0	2,049	936	1,500
100-51-1-570-33-2100	Health Insurance	6,589	7,500	8,173	8,173	8,258
100-51-1-570-33-2101	Life Insurance	220	227	248	248	264
100-51-1-570-33-2200	Social Security	5,240	5,523	5,931	5,797	6,164
100-51-1-570-33-2400	Retirement	11,138	9,800	11,842	11,842	13,556
100-51-1-570-33-2700	Workers' Comp. Ins.	2,936	3,165	3,380	3,364	3,439
100-51-1-570-33-2900	Health Savings Account			1,451	1,450	2,900
	<b>Personal Services</b>	<b>98,792</b>	<b>102,658</b>	<b>107,112</b>	<b>111,495</b>	<b>115,157</b>
100-52-1-570-33-1300	Maint./Tech. Service	42,965	41,128	45,000	41,756	45,000
100-52-1-570-33-3100	Liability Insurance	1,851	2,061	2,231	2,231	1,843
100-52-1-570-33-3200	Communication	2,259	2,255	3,000	2,328	3,000
100-52-1-570-33-3500	Business Travel	0	0	1,000	183	1,000
100-52-1-570-33-3600	Dues & Subscriptions	0	0	200	0	200
100-52-1-570-33-3700	Business Training	0	0	200	40	200
100-53-1-570-33-1100	General Operating	1,474	1,253	1,500	1,215	1,500
100-53-1-570-33-1270	Gas	480	0	500	0	500
100-53-1-570-33-1600	Small Equipment	945	0	1,000	60	1,000
	<b>Operating Expense</b>	<b>49,973</b>	<b>46,698</b>	<b>54,631</b>	<b>47,814</b>	<b>54,243</b>
100-54-1-570-33-2400	Computers/Printers	339	2,199	15,000	1,967	1,000
100-54-1-570-33-2450	IT Computers/Equipment		7,969	14,000	5,075	14,000
100-54-1-570-33-2500	Equipment	6,082	30,758	0		15,000
	<b>Capital Outlay</b>	<b>6,421</b>	<b>40,927</b>	<b>29,000</b>	<b>7,042</b>	<b>30,000</b>
<b>TOTAL CHANNEL 10/IT OPERATIONS</b>		<b>155,186</b>	<b>190,283</b>	<b>190,743</b>	<b>166,352</b>	<b>199,400</b>
<b>TOTAL EXECUTIVE DIVISION</b>		<b>720,032</b>	<b>879,233</b>	<b>921,168</b>	<b>872,716</b>	<b>972,978</b>

**NOTES: FY 2018**

<b>100-52-1-570-33-1300 - Maint &amp; Tech Services</b> Purchase Microsoft License, ADG Support & Maint, Symantec VA & Backup Barracuda Maint., Mdarmon Email Maint., & Other Software Licease and Maint.
<b>100-54-1-570-33-2450 - IT Computers/Equipment</b> Finance Admin - \$1, 000, Purchasing - \$1,500, Accounting - \$1,500, HR - \$1,500 WPD Admin - \$1,500, CIU - \$1,000, Support - \$5,000, Training - \$500 Fire - \$1,000, PW Admin - \$300, Inspeicions - \$1,000, Comp Imp Admin - \$1,000 Engineering Admin - \$1000
<b>100-54-1-570-33-2500 - Equipment (Contingency)</b> Switches, Routers, Firewalls, Servers

**Finance****Finance Administration**

<b>Account #</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
100-51-1-515-34-1100	Salaries	156,516	134,284	147,529	144,416	161,950
100-51-1-515-34-1300	Overtime	422	90	600	139	600
100-51-1-515-34-2100	Health Insurance	26,354	30,000	32,692	32,692	33,032
100-51-1-515-34-2101	Life Insurance	569	612	598	598	687
100-51-1-515-34-2200	Social Security	11,373	9,736	11,545	8,661	12,389
100-51-1-515-34-2400	Retirement	28,791	26,345	24,042	24,042	27,764
100-51-1-515-34-2700	Worker's Comp. Ins.	5,871	6,330	6,758	6,727	6,878
100-51-1-515-34-2900	Health Savings Account			2,789	2,789	5,800
	<b>Personal Services</b>	<b>229,896</b>	<b>207,396</b>	<b>226,554</b>	<b>220,064</b>	<b>249,100</b>
100-52-1-515-34-1300	Maint./Tech. Service	1,036	963	1,200	0	1,200
100-52-1-515-34-2320	Lease Purchase	0	1,612	2,500	2,010	2,500
100-52-1-515-34-3100	Liability Insurance	2,552	2,936	3,255	3,255	2,487
100-52-1-515-34-3200	Communication	3,039	3,012	3,000	2,662	3,000
100-52-1-515-34-3300	Advertising				0	1,000
100-52-1-515-34-3400	Municipal Code Supp.	4,733	26,043	4,500	3,029	5,000
100-52-1-515-34-3500	Business Travel	3,163	3,066	3,000	2,944	3,500
100-52-1-515-34-3600	Dues & Subscriptions	633	916	1,000	989	1,000
100-52-1-515-34-3700	Business Training	2,622	3,236	3,000	2,612	3,000
100-53-1-515-34-1100	General Operating	4,798	4,506	5,000	5,090	4,500
100-53-1-580-34-1100	Record Management	1,500	1,500	1,500	1,500	1,500
100-57-1-515-34-9000	Contingency	0	319	1,000	996	1,000
	<b>Operating Expenses</b>	<b>24,077</b>	<b>48,109</b>	<b>28,955</b>	<b>25,086</b>	<b>29,687</b>
100-54-1-515-34-2300	Furniture & Equipment	0		0	0	0
100-54-1-515-34-2400	Computer/Printers	1,051		0	0	0
100-54-1-515-34-2500	Equipment	0		0	0	0
	<b>Capital Outlay</b>	<b>1,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ADMINISTRATION</b>		<b>255,023</b>	<b>255,506</b>	<b>255,509</b>	<b>245,150</b>	<b>278,787</b>

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>
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<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
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<b>Division and Department / Unit:</b> <b>Finance / Administration</b>
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<p>The Finance Administration is responsible for cash receipts, city clerk functions and streamline the accounting, purchasing and budgeting responsibilities. This department strives to provide accurate financial reporting, and provide excellent customer service.</p>
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**Purchasing**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-1-517-49-1100	Salaries	125,674	116,434	117,853	118,455	124,016
100-51-1-517-49-1300	Overtime	881	1,158	1,000	1,626	1,000
100-51-1-517-49-2100	Health Insurance	26,355	22,500	24,519	24,519	24,774
100-51-1-517-49-2101	Life Insurance	450	425	468	468	480
100-51-1-517-49-2200	Social Security	8,962	8,397	9,092	8,634	9,564
100-51-1-517-49-2400	Retirement	22,804	18,273	18,849	18,849	21,261
100-51-1-517-49-2700	Workers' Comp. Ins.	5,872	4,748	5,069	5,046	5,159
100-51-1-517-49-2900	Health Savings Account			2,524	2,523	4,900
	<b>Personal Services</b>	<b>190,998</b>	<b>171,935</b>	<b>179,375</b>	<b>180,119</b>	<b>191,154</b>
100-52-1-517-49-2320	Lease Purchase	1,758	629	0	-5	9,660
100-52-1-517-49-3100	Liability Insurance	2,552	3,529	3,859	3,859	3,087
100-52-1-517-49-3200	Communication	13,739	3,142	3,300	3,145	3,300
100-52-1-517-49-3300	Advertising	755	668	900	669	900
100-52-1-517-49-3500	Business Travels	1,276	1,733	2,000	1,936	2,500
100-52-1-517-49-3600	Dues & Subscriptions	650	593	700	700	400
100-52-1-517-49-3700	Business Training	967	903	800	762	2,000
100-53-1-517-49-1100	General Operating	2,351	1,773	2,200	2,259	2,600
100-53-1-517-49-1270	Gas	194	194	200	93	500
100-55-1-517-49-1300	Garage M & R	474	616	676	687	1,000
	<b>Operating Expenses</b>	<b>27,364</b>	<b>13,780</b>	<b>14,635</b>	<b>14,106</b>	<b>25,947</b>
100-54-1-517-49-2200	Vehicle Purchase			18,000	17,665	
100-54-1-517-49-2300	Furniture/Fixtures	0				
100-54-1-517-49-2400	Computer/Printer	182	0	0		0
100-54-1-517-49-2500	Equipment	0				
	<b>Capital Outlay</b>	<b>182</b>	<b>0</b>	<b>18,000</b>	<b>17,665</b>	<b>0</b>
<b>TOTAL PURCHASING</b>		<b>218,544</b>	<b>185,715</b>	<b>212,009</b>	<b>211,890</b>	<b>217,101</b>

**NOTES: FY 2018****100-52-4-200-52-2320 Lease Purchase**

(1) 2017 Ford Focus \$17,000@ 3.00% for 5yrs

Monthly pmnt est \$305 x 12 = \$3,660

(1) 2017 15 Passenger Van \$27,810 @ 3% for 5yrs

Monthly pmnt est \$500 x 12 = \$6,000

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>	
<i>Departmental Budget Overview. To be completed for all departments or units within your division</i>	
<b>Division and Department / Unit:</b>	<b>Purchasing Department</b>
The Purchasing Department provides a centralized Purchasing Department, Warehouse, Accounts Payable, and Surplus Property Control.	
The Centralized Purchasing Department provides all equipment, supplies, goods and services necessary to operate the City, including the disposal of Surplus Property.	
The Centralized 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.	

**Accounting**

<b>Account #</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
100-51-1-535-67-1100	Salaries	172,224	168,524	164,046	158,354	180,074
100-51-1-535-67-1300	Overtime	1,583	949	1,000	2,027	2,000
100-51-1-535-67-2100	Health Insurance	32,943	37,500	40,866	40,865	41,290
100-51-1-535-67-2101	Life Insurance	652	619	661	661	720
100-51-1-535-67-2200	Social Security	12,119	11,246	12,750	13,314	15,776
100-51-1-535-67-2400	Retirement	32,978	26,724	26,495	26,495	30,871
100-51-1-535-67-2700	Workers' Comp Insurance	7,314	7,914	8,448	8,409	8,598
100-51-1-535-67-2900	Health Savings Account			1,612	1,612	3,001
	<b>Personal Services</b>	<b>259,812</b>	<b>253,475</b>	<b>255,877</b>	<b>251,737</b>	<b>282,330</b>
100-52-1-535-67-2320	Lease Purchase Payments	0	1,612	2,400	2,010	2,400
100-52-1-535-67-3100	Liability Insurance	3,190	3,670	4,069	4,069	3,108
100-52-1-535-67-3200	Communication	30,065	33,124	31,000	26,813	31,000
100-52-1-535-67-3500	Business Travel	2,044	767	4,000	3,454	4,000
100-52-1-535-67-3600	Dues & Subscriptions	188	250	500	188	500
100-52-1-535-67-3700	Business Training	1,385	790	3,200	2,866	3,200
100-53-1-535-67-1100	General Operating	14,369	14,887	16,500	16,878	16,500
	<b>Operating Expenses</b>	<b>51,241</b>	<b>55,098</b>	<b>61,669</b>	<b>56,278</b>	<b>60,708</b>
100-54-1-535-67-2300	Furniture & Fixtures		255	500	0	500
100-54-1-535-67-2400	Computers & Printers	402	0			
100-54-1-535-67-2500	Equipment	0	0			
	<b>Capital Outlay</b>	<b>402</b>	<b>255</b>	<b>500</b>	<b>0</b>	<b>500</b>
<b>TOTAL ACCOUNTING</b>		<b>311,456</b>	<b>308,828</b>	<b>318,046</b>	<b>308,015</b>	<b>343,538</b>
<b>TOTAL FINANCE</b>		<b>785,024</b>	<b>750,049</b>	<b>785,565</b>	<b>765,056</b>	<b>839,425</b>

**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	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-1-540-36-1100	Salaries	115,466	139,620	160,157	160,275	168,573
100-51-1-540-36-1300	Overtime			0	79	1,369
100-51-1-540-36-2100	Health Insurance	19,766	30,000	32,692	32,692	33,032
100-51-1-540-36-2101	Life Insurance	457	558	614	614	673
100-51-1-540-36-2200	Social Security	8,077	10,145	10,786	11,766	11,812
100-51-1-540-36-2400	Retirement	23,158	24,103	24,656	24,656	28,899
100-51-1-540-36-2700	Worker's Comp. Ins.	4,404	6,330	6,758	6,727	6,878
100-51-1-540-36-2900	Health Savings Account			1,500	1,500	3,001
100-51-1-540-36-2910	Wellness Program	16,540	24,546	22,100	23,916	22,000
100-51-1-540-36-2920	Employee Incentive	4,266	6,146	6,207	4,658	10,932
100-51-1-540-36-2930	Stay In School Program	500	700	500	500	500
	<b>Personal Services</b>	<b>192,632</b>	<b>242,148</b>	<b>265,970</b>	<b>267,383</b>	<b>287,669</b>
100-52-1-540-36-1200	Professional Services	7,793	8,553	12,600	8,841	10,000
100-52-1-540-36-1300	Maint./Tech. Service	158	29,989	44,400	42,756	35,400
100-52-1-540-36-2320	Lease Payments	507	236	141	129	1,225
100-52-1-540-36-3100	Liability Insurance	1,914	3,014	3,255	3,255	2,487
100-52-1-540-36-3200	Communication	2,147	2,354	2,484	2,192	2,500
100-52-1-540-36-3300	Advertising	2,296	556	1,700	1,518	1,400
100-52-1-540-36-3500	Business Travel	2,907	6,758	4,600	4,596	5,500
100-52-1-540-36-3600	Dues & Subscriptions	416	618	1,075	1,063	1,075
100-52-1-540-36-3700	Business Training	2,745	5,060	3,000	1,205	5,500
100-53-1-540-36-1100	General Operating	12,380	4,629	8,225	8,322	7,000
100-53-1-540-36-1120	General Op-Public Rel	3,547	2,492	0		
	<b>Operating Expenses</b>	<b>37,672</b>	<b>64,257</b>	<b>81,480</b>	<b>73,878</b>	<b>72,087</b>
100-54-1-540-36-2300	Furniture/Fixtures	0	0	0	0	
100-54-1-540-36-2400	Computer/Printers	1,533	0	0	0	
100-54-1-540-36-2500	Equipment		0	0	0	
	<b>Capital Outlay</b>	<b>1,533</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL HUMAN RESOURCES</b>		<b>231,837</b>	<b>306,405</b>	<b>347,450</b>	<b>341,261</b>	<b>359,756</b>

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

**Division and Department / Unit:            Human Resources**

The Human Resources Division is responsible for Talent management, Training and Development, Performance Management, Succession Planning, Compensation, Benefits, Risk Management, Payroll, Communications, Public Relations, Corporate Governance, and General Administration.

**Police Division****Administration**

Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-3-210-38-1100 Salaries	353,762	361,913	380,846	336,559	355,756
100-51-3-210-38-1300 Overtime	643	2,477	2,000	1,327	2,000
100-51-3-210-38-2100 Health Insurance	46,120	52,500	57,211	57,212	57,806
100-51-3-210-38-2101 Life Insurance	1,274	1,318	1,527	1,527	1,401
100-51-3-210-38-2200 Social Security	25,088	26,035	29,624	24,245	27,215
100-51-3-210-38-2400 Retirement	64,841	57,080	61,616	61,616	60,546
100-51-3-210-38-2700 Workers' Comp. Ins.	10,275	11,078	11,827	11,773	12,037
100-51-3-210-38-2900 Health Savings Account			4,401	4,400	8,801
<b>Personal Services</b>	<b>502,003</b>	<b>512,401</b>	<b>549,052</b>	<b>498,659</b>	<b>525,563</b>
100-52-3-210-38-1200 Professional Services	12,400	12,987	13,000	9,427	10,000
100-52-3-210-38-1300 Maint./Tech. Service	1,965	0	2,480	0	2,380
100-52-3-210-38-2200 Repairs/Maint. Bldg.	1,395	254	3,000	1,768	3,000
100-52-3-210-38-3100 Liability Insurance	6,702	8,697	9,317	9,317	7,952
100-52-3-210-38-3200 Communication	4,284	2,767	3,900	2,838	3,900
100-52-3-210-38-3500 Business Travel	3,148	5,383	5,000	4,702	6,000
100-52-3-210-38-3600 Dues & Subscriptions	2,567	2,558	3,015	2,526	3,015
100-52-3-210-38-3700 Business Training	1,941	3,950	4,000	3,198	5,000
100-53-3-210-38-1100 General Operating	850	1,292	2,000	1,873	2,500
100-53-3-210-38-1270 Gas	7,242	5,073	7,000	4,145	6,500
100-53-3-210-38-1700 Uniforms	1,976	2,629	3,900	1,498	3,900
100-55-3-210-38-1300 Garage M & R	2,780	2,463	4,000	2,006	4,000
100-57-3-210-38-9000 Contingency	1,715	2,969	3,000	2,375	3,000
<b>Operating Expenses</b>	<b>48,966</b>	<b>51,022</b>	<b>63,612</b>	<b>45,674</b>	<b>61,147</b>
100-54-3-210-38-2200 Vehicle Purchase	0	0	0	0	0
100-54-3-210-38-2300 Furniture & Fixture	0				
100-54-3-210-38-2400 Computers/Printers	346	0	0	0	0
100-54-3-210-38-2500 Equipment	0	0	0	0	0
<b>Capital Outlay</b>	<b>346</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ADMINISTRATION</b>	<b>551,314</b>	<b>563,423</b>	<b>612,664</b>	<b>544,333</b>	<b>586,710</b>

**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 ensure 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	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-3-221-39-1100	Salaries	376,882	364,262	374,854	339,800	401,522
100-51-3-221-39-1300	Overtime	3,828	10,547	10,000	20,344	16,000
100-51-3-221-39-2100	Health Insurance	65,885	75,000	81,731	81,731	82,581
100-51-3-221-39-2101	Life Insurance	1,494	1,458	1,547	1,547	1,563
100-51-3-221-39-2200	Social Security	27,444	26,762	30,334	25,604	30,946
100-51-3-221-39-2400	Retirement	75,773	62,799	61,820	61,820	67,293
100-51-3-221-39-2700	Workers' Comp. Ins.	14,679	15,826	16,895	16,818	17,195
100-51-3-221-39-2900	Health Savings Account			6,851	6,851	13,701
	<b>Personal Services</b>	<b>565,985</b>	<b>556,654</b>	<b>584,032</b>	<b>554,514</b>	<b>630,801</b>
100-52-3-221-39-1200	Professional Services	1,346	2,873	4,000	1,728	4,000
100-52-3-221-39-1300	Maint./Tech. Service	4,181	3,382	5,000	2,371	5,000
100-52-3-221-39-2200	Repairs/Maint. Bldg.	16	135	500	355	500
100-52-3-221-39-3100	Liability Insurance	12,129	13,272	15,379	15,379	13,417
100-52-3-221-39-3200	Communication	12,799	9,933	15,000	13,089	12,074
100-52-3-221-39-3500	Business Travel	1,929	3,357	4,000	3,042	5,000
100-52-3-221-39-3600	Dues & Subscriptions	512	360	810	688	960
100-52-3-221-39-3700	Business Training	663	2,000	4,000	3,526	6,000
100-53-3-221-39-1100	General Operating	3,224	3,284	4,000	2,451	4,000
100-53-3-221-39-1110	Chemicals	1,357	956	1,500	1,367	1,500
100-53-3-221-39-1230	Utilities	5,795	5,008	6,000	4,607	6,000
100-53-3-221-39-1270	Gas	14,286	10,125	12,000	10,331	12,000
100-53-3-221-39-1600	Small Equipment	387	132	1,000	924	1,000
100-53-3-221-39-1700	Uniforms	1,791	2,987	4,500	2,474	4,700
100-55-3-221-39-1300	Garage M & R	6,723	9,656	3,000	3,000	6,000
100-57-3-221-39-9000	Contingency	0	2,248	6,000	4,055	3,000
	<b>Operating Expenses</b>	<b>73,719</b>	<b>69,707</b>	<b>86,689</b>	<b>69,386</b>	<b>85,151</b>
100-54-3-221-39-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-221-39-2300	Furniture /Fixtures	0	0	0	0	0
100-54-3-221-39-2400	Computers/Printers	0	0	0	0	0
100-54-3-221-39-2500	Equipment	4,962	0	0	0	0
	<b>Capital Outlay</b>	<b>4,962</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CRIMINAL INVESTIGATION</b>		<b>644,666</b>	<b>626,361</b>	<b>670,721</b>	<b>623,900</b>	<b>715,952</b>

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

**Division and Department / Unit: Police / Criminal Investigations**

The Criminal Investigations Section (CIS) is responsible for the investigation of primarily felony crimes that are reported to the department. CIS also engages in proactive operations aimed at preventing and deterring criminal activity. Investigators within the section are responsible for the identification, apprehension of offenders involved in the crimes investigated, and presented those cases to the appropriate courts for prosecution. They are also responsible for processing crime scenes for evidence and documenting such for court purposes.

The Drug Team, which is contained within (CIS), is responsible for the identification and prosecution of drug, alcohol, and prostitution cases. These cases are normally known as VICE crimes. These cases also require documentation for presentation before courts of competent jurisdiction.

CIS Investigators provide expert advice in crime prevention / protection from scams and by letting the community know how not to become a victim. The investigators of the CIS as well as the Drug Team assist all prosecutorial agencies on the Local, State, and Federal level.

**Uniform Patrol**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-3-223-40-1100	Salaries	1,220,784	1,194,754	1,235,662	1,212,217	1,367,066
100-51-3-223-40-1300	Overtime	52,089	81,403	70,000	91,796	85,513
100-51-3-223-40-2100	Health Insurance	263,541	300,000	326,923	326,923	330,323
100-51-3-223-40-2101	Life Insurance	4,712	4,781	5,279	5,278	5,255
100-51-3-223-40-2200	Social Security	91,552	91,461	106,971	93,632	105,005
100-51-3-223-40-2400	Retirement	237,942	206,602	212,451	212,451	226,082
100-51-3-223-40-2700	Workers' Comp. Ins.	58,716	63,303	67,580	67,273	68,780
100-51-3-223-40-2900	Health Savings Account			24,456	24,083	47,904
	<b>Personal Services</b>	<b>1,929,336</b>	<b>1,942,305</b>	<b>2,049,322</b>	<b>2,033,654</b>	<b>2,235,928</b>
100-52-3-223-40-1200	Professional Services	4,000	5,996	7,000	6,401	14,000
100-52-3-223-40-1300	Maint./Tech. Service	3,536	5,021	5,000	5,080	5,000
100-52-3-223-40-3100	Liability Insurance	60,011	67,917	75,393	75,393	67,466
100-52-3-223-40-3200	Communication	5,188	6,493	16,304	16,549	16,537
100-52-3-223-40-3500	Business Travel	2,999	3,855	5,000	1,005	5,000
100-52-3-223-40-3600	Dues & Subscriptions	115	240	385	105	385
100-52-3-223-40-3700	Business Training	1,697	3,498	5,000	1,736	5,500
100-53-3-223-40-1100	General Operating	4,059	3,932	5,000	5,300	5,500
100-53-3-223-40-1110	Chemicals	2,999	2,576	3,000	640	3,000
100-53-3-223-40-1270	Gas	114,649	71,562	72,000	70,148	90,000
100-53-3-223-40-1600	Small Equipment	6,209	6,962	9,000	7,188	9,000
100-53-3-223-40-1700	Uniforms	13,392	20,044	20,000	18,255	20,000
100-55-3-223-40-1300	Garage M & R	39,229	51,767	40,000	43,112	40,000
	<b>Operating Expenses</b>	<b>333,003</b>	<b>267,797</b>	<b>263,082</b>	<b>250,912</b>	<b>281,388</b>
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	12,475			
	<b>Capital Outlay</b>	<b>0</b>	<b>12,475</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL UNIFORM PATROL</b>		<b>2,262,339</b>	<b>2,222,577</b>	<b>2,312,404</b>	<b>2,284,565</b>	<b>2,517,316</b>

**NOTES: FY 2018**

<b>100-54-3-221-39-2200- Professional Services</b> \$7K For Service Dog
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<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>			
<i>Departmental Budget Overview. To be completed for all departments or units within you division</i>			
<b>Division and Department / Unit: Police / Uniform Patrol</b>			
<p>The Uniform Patrol Section is the most visible of all the units of the police department. Uniform Patrol Officers handle the daily calls for service and carry out the enforcement duties of the agency. There are 29 approved Uniform Patrol Police Officer positions. They are supervised by 5 Sergeants &amp; 4 Lieutenants. There is also 1 Internal Affairs Sergeant. And 3 School Resource Officers.</p> <p>The Unit has 3 K-9 positions for multi-purpose trained drug detection, officer protection, building search, article / evidence search, crowd control and criminal apprehension K-9. There is also a bike unit currently has the following positions approved for staffing.</p> <p>traffic related functions such as accident investigations, hit &amp; run follow ups, impaired / drunk driver detection, speed enforcement, funeral escorts, parades, traffic direction details for school traffic and roadway problems. In addition to the 43 Officers (29 patrol, 6 Sgt, 4 Lt, 3 SRO, 1 Capt), there are 2 codes department officers working in community improvement.</p> <p>3 of the 29 officers and 1 Sergeant are assigned to the Community Response Team. Their assignment includes warrant service, subpoena service, and response to areas with considerable community concerns without the worry of being pulled away for routine calls for service.</p> <p>Patrol's primary responsibility is to provide police protection to the citizens of Waycross &amp; visitors to our city. This comes in the forms of 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 aid to other law enforcement agencies within our boundaries. They provide emergency first aid and CPR to victims, direct traffic at accidents, funerals, schools, ball games, special events &amp; parades. They assist stranded &amp; lost motorist, homeless, and the needy. The officers transport inmates, testify in both civil &amp; criminal proceedings &amp; trials. They complete forms, tickets, reports, as well as prepare, secure, and serve arrest warrants.</p> <p>The Officers are responsible for knowing and applying Federal, State, &amp; 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 &amp; nonviolent suspects into lawful custody without physical harm when possible. They must know street address, locations, people involved in the criminal element, as well as know how to conduct public speaking interviews, interrogations, develop interpersonal relations and read non verbal communicators, (Body Language).</p> <p>They are required to complete 11 weeks of basic mandate of P.O.S.T. Certified instruction, departmental field officer training course and then maintain a minimum of 20 hours of P.O.S.T. updated training annually as well as qualifying quarterly with their issued firearms and completing a physical agility course. This list does not entail every aspect of a uniform patrol officers duties &amp; responsibilities but highlights only an important portion of their countless responsibilities and duties required of them.</p>			

**Support Services**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-3-224-41-1100	Salaries	258,914	262,096	269,083	253,930	289,188
100-51-3-224-41-1300	Overtime	1,948	4,574	5,000	5,346	5,000
100-51-3-224-41-2100	Health Insurance	65,885	75,000	81,731	81,731	82,581
100-51-3-224-41-2101	Life Insurance	925	965	1,063	1,063	1,059
100-51-3-224-41-2200	Social Security	18,867	18,951	21,426	18,297	22,123
100-51-3-224-41-2400	Retirement	46,735	41,160	42,259	42,259	47,676
100-51-3-224-41-2700	Workers' Comp. Ins.	16,147	17,408	18,585	18,500	20,634
100-51-3-224-41-2900	Health Savings Account			6,000	6,235	11,701
	<b>Personal Services</b>	<b>409,421</b>	<b>420,155</b>	<b>445,147</b>	<b>427,361</b>	<b>479,962</b>
100-52-3-224-41-1200	Professional Services	2,950	3,994	2,000	2,000	2,500
100-52-3-224-41-1300	Maint./Tech. Service	5,200	10,905	7,200	9,450	7,200
100-52-3-224-41-2200	Repairs/Maint. Bldg.	3,861	444	2,000	1,932	2,200
100-52-3-224-41-2320	Lease Payments	5,264	4,070	8,500	4,688	8,500
100-52-3-224-41-3100	Liability Insurance	7,656	8,073	8,952	8,952	7,460
100-52-3-224-41-3200	Communication	14,726	12,979	15,000	8,153	15,000
100-52-3-224-41-3500	Business Travel	0	1,810	2,000	293	2,500
100-52-3-224-41-3600	Dues & Subscriptions	262	201	400	394	400
100-52-3-224-41-3700	Business Training	1,920	2,823	3,000	2,443	3,500
100-53-3-224-41-1100	General Operating	16,779	16,738	14,000	14,147	14,500
100-53-3-224-41-1230	Utilities	29,959	26,502	25,000	24,255	25,000
100-53-3-224-41-1600	Small Equipment	1,031	1,233	1,500	1,789	1,700
100-53-3-224-41-1700	Uniforms	891	2,420	2,400	2,316	2,400
	<b>Operating Expenses</b>	<b>90,501</b>	<b>92,192</b>	<b>91,952</b>	<b>80,811</b>	<b>92,860</b>
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	800
100-54-3-224-41-2400	Computers/Printers	0	0	0	0	0
100-54-3-224-41-2500	Equipment	0	0	0	0	5,000
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,800</b>
	<b>TOTAL SUPPORT SERVICES</b>	<b>499,922</b>	<b>512,347</b>	<b>537,099</b>	<b>508,173</b>	<b>578,622</b>

**NOTES: FY 2018****100-54-3-224-41-2500 - Equipment**

\$5k Replace Worn Out/Broken Buffer

**100-54-3-224-41-2300 - Furniture & Fixture**

Refurnish Offices (Upgrade office chairs @ \$250 each)

**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**

<b>Account #</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
100-51-3-240-42-1100	Salaries	49,596	51,282	50,378	52,063	52,874
100-51-3-240-42-1300	Overtime				46	0
100-51-3-240-42-2100	Health Insurance	6,589	7,500	8,173	8,173	8,173
100-51-3-240-42-2101	Life Insurance	184	187	201	201	205
100-51-3-240-42-2200	Social Security	3,692	3,813	3,854	3,748	3,925
100-51-3-240-42-2400	Retirement	9,308	8,062	8,057	8,057	8,797
100-51-3-240-42-2700	Workers' Comp. Ins.	1,467	1,583	1,690	1,682	1,720
100-51-3-240-42-2900	Health Savings Account			1,451	1,450	2,900
	<b>Personal Services</b>	<b>70,837</b>	<b>72,427</b>	<b>73,803</b>	<b>75,420</b>	<b>78,594</b>
100-52-3-240-42-1200	Professional Services	2,162	4,955	4,200	3,471	5,000
100-52-3-240-42-1300	Maint./Tech. Service	0	0	200	0	200
100-52-3-240-42-3100	Liability Insurance	1,213	1,327	1,417	1,417	1,222
100-52-3-240-42-3200	Communication	1,259	1,266	1,945	1,447	1,945
100-52-3-240-42-3500	Business Travel	13,595	13,968	16,000	15,497	15,000
100-52-3-240-42-3600	Dues & Subscriptions	4,251	4,248	3,600	2,124	4,251
100-52-3-240-42-3700	Business Training	13,995	15,291	16,000	16,174	15,000
100-53-3-240-42-1100	General Operating	2,496	4,109	4,000	3,912	4,000
100-53-3-240-42-1110	Chemicals	309	675	1,000	893	1,000
100-53-3-240-42-1270	Gas	404	1,633	2,010	1,981	2,010
100-53-3-240-42-1600	Small Equipment	713	808	1,500	551	1,500
100-53-3-240-42-1700	Uniforms	477	813	1,500	500	1,500
100-55-3-240-42-1300	Garage M & R	0	0	500	0	500
	<b>Operating Expenses</b>	<b>40,874</b>	<b>49,093</b>	<b>53,872</b>	<b>47,967</b>	<b>53,128</b>
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
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TRAINING &amp; PERSONNEL</b>		<b>111,710</b>	<b>121,520</b>	<b>127,675</b>	<b>123,387</b>	<b>131,722</b>

**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.**

<b>Account #</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
100-51-3-229-46-1300	Overtime	7,094	4,580	8,000	7,953	10,000
100-51-3-229-46-2200	Social Security	0	350	612	608	765
	<b>Personal Services</b>	<b>7,094</b>	<b>4,931</b>	<b>8,612</b>	<b>8,561</b>	<b>10,765</b>
100-52-3-229-46-3100	Liability Insurance	3,449	3,659	3,620	3,620	3,600
100-52-3-229-46-3200	Communication	2,330	3,050	3,500	1,541	3,500
100-52-3-229-46-3500	Business Travel	2,365	3,769	4,000	3,749	4,000
100-52-3-229-46-3600	Dues & Subscriptions	375	180	400	375	400
100-52-3-229-46-3700	Business Training	2,449	2,796	3,500	1,950	4,000
100-53-3-229-46-1100	General Operating	3,260	4,981	5,000	3,093	4,000
100-53-3-229-46-1110	Chemicals	2,157	0	500	468	500
100-53-3-229-46-1270	Gas	817	1,281	2,000	667	2,000
100-53-3-229-46-1600	Small Equipment	1,417	1,583	2,000	1,645	2,000
100-53-3-229-46-1700	Uniforms	0	447	500	0	500
100-55-3-229-46-1300	Garage M & R	1,339	1,873	3,500	1,007	3,500
	<b>Operating Expenses</b>	<b>19,957</b>	<b>23,619</b>	<b>28,520</b>	<b>18,116</b>	<b>28,000</b>
100-54-3-229-46-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-229-46-2500	Equipment	5,635	0	0	0	0
	<b>Capital Outlay</b>	<b>5,635</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL S.W.A.T.</b>		<b>32,686</b>	<b>28,550</b>	<b>37,132</b>	<b>26,677</b>	<b>38,765</b>

**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)**

<b>Account #</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
100-51-3-291-47-1100	Salaries	114,086	101,011	103,570	80,308	114,169
100-51-3-291-47-1300	Overtime	12,142	12,827	13,000	10,264	14,000
100-51-3-291-47-2100	Health Insurance	19,923	22,500	24,519	24,519	24,774
100-51-3-291-47-2101	Life Insurance	396	410	425	425	441
100-51-3-291-47-2200	Social Security	8,984	7,903	9,177	6,127	8,810
100-51-3-291-47-2400	Retirement	20,076	17,716	17,109	17,109	18,993
100-51-3-291-47-2700	Workers' Comp. Ins.	4,404	4,748	5,069	5,046	5,159
100-51-3-291-47-2900	Health Savings Account			3,401	3,323	6,800
	<b>Personal Services</b>	<b>180,010</b>	<b>167,116</b>	<b>176,270</b>	<b>147,121</b>	<b>193,147</b>
100-52-3-291-47-1200	Professional Services	250	100	450	0	450
100-52-3-291-47-1300	Maint./Tech. Service	0	155	600	0	600
100-52-3-291-47-3100	Liability Insurance	3,639	3,981	4,252	4,252	3,665
100-53-3-291-47-3200	Communication	0	0	630	100	630
100-52-3-291-47-3500	Business Travel	498	1,513	1,950	43	1,000
100-52-3-291-47-3700	Business Training	233	1,290	2,550	0	1,000
100-53-3-291-47-1100	General Operating	445	0	500	54	500
100-53-3-291-47-1600	Small Equipment	0	0	330	0	330
100-53-3-291-47-1700	Uniforms	1,401	909	900	767	900
	<b>Operating Expenses</b>	<b>6,466</b>	<b>7,949</b>	<b>12,162</b>	<b>5,216</b>	<b>9,075</b>
100-54-3-291-47-2200	Vehicle Purchase	0	0	0		0
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SCHOOL RESOURCE OFFICER</b>		<b>186,476</b>	<b>175,065</b>	<b>188,432</b>	<b>152,337</b>	<b>202,222</b>
<b>TOTAL POLICE DEPARTMENT</b>		<b>4,289,113</b>	<b>4,249,842</b>	<b>4,486,128</b>	<b>4,263,371</b>	<b>4,771,308</b>

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

<b>Division and Department / Unit:</b>	<b>Police / School Resource Officers</b>
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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	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-3-500-48-1100	Salaries	1,960,596	1,872,998	1,917,782	1,923,550	1,892,997
100-51-3-500-48-1300	Overtime	169,992	140,193	160,000	180,464	160,000
100-51-3-500-48-2100	Health Insurance	362,369	405,000	441,346	441,346	445,936
100-51-3-500-48-2101	Life Insurance	7,240	7,268	7,844	7,844	7,557
100-51-3-500-48-2200	Social Security	153,295	144,159	162,775	151,360	157,054
100-51-3-500-48-2400	Retirement	365,933	312,992	314,727	314,727	324,526
100-51-3-500-48-2700	Workers' Comp. Ins.	80,734	85,458	91,233	90,818	92,853
100-51-3-500-48-2900	Health Savings Account			35,000	34,702	68,305
	<b>Personal Services</b>	<b>3,100,159</b>	<b>2,968,068</b>	<b>3,130,708</b>	<b>3,144,812</b>	<b>3,149,227</b>
100-52-3-500-48-1200	Professional Services	3,274	3,177	4,000	3,457	4,000
100-52-3-500-48-1300	Maint./Tech. Service	15,489	17,298	18,000	16,627	18,000
100-52-3-500-48-2200	Repairs/Maint. Bldg.	5,807	5,226	7,000	5,961	0
100-52-3-500-48-2320	Lease Purchase	1,673	4,885	2,043	2,037	1,092
100-52-3-500-48-3100	Liability Insurance	44,926	48,532	52,996	52,996	56,269
100-52-3-500-48-3200	Communication	10,257	15,738	19,800	18,976	19,800
100-52-3-500-48-3500	Business Travels	7,350	6,358	9,000	8,664	7,000
100-52-3-500-48-3600	Dues & Subscriptions	2,820	3,244	3,100	2,635	3,100
100-52-3-500-48-3700	Business Training	2,576	2,552	4,000	3,258	4,000
100-53-3-500-48-1000	Gen Oper-Fire Prevention	3,040	2,936	3,000	2,956	3,000
100-53-3-500-48-1100	General Operating	13,981	13,435	15,000	15,419	13,000
100-53-3-500-48-1230	Utilities	43,012	37,779	38,501	37,410	39,000
100-53-3-500-48-1270	Gas	28,416	17,914	22,526	19,894	25,000
100-53-3-500-48-1600	Small Equipment	5,911	5,832	6,000	6,026	6,000
100-53-3-500-48-1700	Uniforms	19,264	22,136	20,500	20,815	12,000
100-55-3-500-48-1300	Garage M & R	16,489	13,813	19,573	19,565	17,000
	<b>Operating Expense</b>	<b>224,284</b>	<b>220,855</b>	<b>245,039</b>	<b>236,697</b>	<b>228,261</b>
100-54-3-500-48-2500	Equipment	12,452	14,846	15,000	14,952	63,500
100-54-3-500-48-2510	Equip-Homeland Grant	500	0	0	0	
	<b>Capital Outlay</b>	<b>13,833</b>	<b>15,200</b>	<b>15,000</b>	<b>14,952</b>	<b>63,500</b>
<b>TOTAL FIRE DEPARTMENT</b>		<b>3,338,275</b>	<b>3,204,123</b>	<b>3,390,747</b>	<b>3,396,461</b>	<b>3,440,988</b>

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

Note: (1) Copier lease for 3 yrs \$90.96 x 12 = \$1,091.52

**NOTES: FY 2018**

<p><b>100-54-3-500-48-2500 - Equipment</b></p> <ul style="list-style-type: none"> <li>\$4,500 Replace Portable Radios</li> <li>\$17,000 Replace non-compliant PPE</li> <li>\$3,000 Replace non-compliant hose</li> <li>\$18,000 Extraction Unit</li> <li>\$12,500 Replace SCBA's and Mask</li> </ul>
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**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**

<b>Account #</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
100-51-4-100-51-1100	Salaries	97,618	102,460	100,206	102,533	102,515
100-51-4-100-51-1300	Overtime	207	1,170	600	182	300
100-51-4-100-51-2100	Health Insurance	13,335	15,000	16,346	16,346	16,516
100-51-4-100-51-2101	Life Insurance	360	372	398	398	405
100-51-4-100-51-2200	Social Security	7,009	7,468	7,711	7,459	7,865
100-51-4-100-51-2400	Retirement	18,264	16,053	16,027	16,027	17,575
100-51-4-100-51-2700	Workers' Comp. Ins.	2,936	3,165	3,379	3,364	3,439
100-51-4-100-51-2900	Health Savings Account			1,001	1,000	2,000
	<b>Personal Services</b>	<b>139,729</b>	<b>145,688</b>	<b>145,668</b>	<b>147,309</b>	<b>150,615</b>
100-52-4-100-51-2320	Lease Purchase	498	225	499	134	1,000
100-52-4-100-51-3100	Liability Insurance	1,276	1,468	1,628	1,628	1,243
100-52-4-100-51-3200	Communication	2,116	2,408	2,650	2,609	2,500
100-52-4-100-51-3500	Business Travels	999	677	1,000	994	1,500
100-52-4-100-51-3600	Dues & Subscriptions	138	250	250	250	250
100-52-4-100-51-3700	Business Training	797	332	500	540	1,250
100-53-4-100-51-1100	General Operating	1,402	798	1,500	1,185	1,500
100-53-4-100-51-1700	Uniforms	85	44	100	30	100
100-57-4-100-51-9000	Contingency	120	220	100	100	250
	<b>Operating Expenses</b>	<b>7,430</b>	<b>6,422</b>	<b>8,227</b>	<b>7,470</b>	<b>9,593</b>
100-54-4-100-51-2300	Furniture/Fixtures	0	100	100	38	100
100-54-4-100-51-2400	Computer/Printer	51	0	0		
100-54-4-100-51-2500	Equipment	0	0	0		
	<b>Capital Outlay</b>	<b>51</b>	<b>100</b>	<b>100</b>	<b>38</b>	<b>100</b>
<b>TOTAL PUBLIC WORKS OFFICE</b>		<b>147,211</b>	<b>152,209</b>	<b>153,995</b>	<b>154,816</b>	<b>160,308</b>

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>
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<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
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<b>Division and Department / Unit: Public Work / Administration</b>
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Responsibilities: To insure proper billing and records for the Public Work Division
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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.
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**Highways & Streets**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-4-200-52-1100	Salaries	466,255	467,291	418,233	414,923	470,485
100-51-4-200-52-1300	Overtime	2,335	3,246	3,000	4,870	5,000
100-51-4-200-52-2100	Health Insurance	131,770	150,000	163,462	163,462	165,161
100-51-4-200-52-2101	Life Insurance	1,732	1,786	1,940	1,940	1,862
100-51-4-200-52-2200	Social Security	33,428	33,271	31,686	29,932	36,375
100-51-4-200-52-2400	Retirement	87,088	76,537	77,251	77,251	79,522
100-51-4-200-52-2700	Workers' Comp. Ins.	32,294	34,817	37,169	37,000	37,829
100-51-4-200-52-2900	Health Savings Account			9,390	9,774	17,702
	<b>Personal Services</b>	<b>754,901</b>	<b>766,948</b>	<b>742,131</b>	<b>739,152</b>	<b>813,936</b>
100-52-4-200-52-2200	Repairs/Maint. Bldg.	250	42	182	0	250
100-52-4-200-52-2320	Lease Purchase	90,727	101,849	89,297	89,297	105,000
100-52-4-200-52-3100	Liability Insurance	26,108	29,197	31,178	31,178	26,876
100-52-4-200-52-3200	Communication	1,945	1,919	2,468	2,354	2,700
100-52-4-200-52-3500	Business Travels	436	395	1,300	58	1,300
100-52-4-200-52-3600	Dues & Subscriptions	160	155	160	160	170
100-52-4-200-52-3700	Business Training	316	155	1,000	490	1,000
100-52-4-200-52-3850	Contract Labor	31,692	37,981	41,250	37,031	40,000
100-53-4-200-52-1100	General Operating	15,297	11,225	11,000	8,430	8,000
100-53-4-200-52-1110	Chemicals	2,445	2,220	3,000	1,290	3,000
100-53-4-200-52-1120	Chemicals-Mosquito	18,359	20,000	19,550	18,235	20,000
100-53-4-200-52-1230	Utilities	5,769	5,761	8,000	5,704	5,000
100-53-4-200-52-1270	Gas	96,397	69,717	64,500	61,227	70,000
100-53-4-200-52-1600	Small Equipment	3,000	3,058	8,000	8,342	3,000
100-53-4-200-52-1700	Uniforms	2,954	3,107	3,450	3,399	3,000
100-55-4-200-52-1300	Garage M & R	133,904	110,551	126,500	168,029	90,000
100-57-4-200-52-9000	Contingency	-479	397	400	129	400
	<b>Operating Expenses</b>	<b>430,211</b>	<b>397,729</b>	<b>411,235</b>	<b>435,355</b>	<b>379,696</b>
100-54-4-200-52-2200	Vehicle Purchase	2,250	0	0	0	0
100-54-4-200-52-2400	Computer/Printer	0	0	0	0	0
100-54-4-200-52-2500	Equipment	15,600	7,700	31,500	20,700	0
	<b>Capital Outlay</b>	<b>17,850</b>	<b>7,700</b>	<b>31,500</b>	<b>20,700</b>	<b>0</b>
<b>TOTAL HIGHWAYS &amp; STREETS</b>		<b>1,202,963</b>	<b>1,172,377</b>	<b>1,184,866</b>	<b>1,195,207</b>	<b>1,193,632</b>
<b>TOTAL PUBLIC WORKS DIVISION</b>		<b>1,350,174</b>	<b>1,324,586</b>	<b>1,338,861</b>	<b>1,350,023</b>	<b>1,353,940</b>

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

**Note: (1)** 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  
**Note: (2)** 2015 Front End Loader \$144,600. @ 3.27% for 5yrs  
 Monthly pmnt est \$2,564.36 x 12 = \$30,772.32 Paid in Full 7/31/2020

**NOTES: FY 2018**

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

(1) 2017 Tractor est \$35,000 Monthly pymnt @ \$633 x 12 = \$7,596  
 (1) 2018 St Sweeper est \$220,000 Monthly payment @ \$3,369 x 12 = \$40,428

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>	
<i>Departmental Budget Overview. To be completed for all departments or units within you division</i>	
<b>Division and Department / Unit:</b>	<b>Public Works / Highways &amp; Streets</b>
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	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-3-910-56-1100	Salaries	28,158	29,044	29,613	29,137	30,659
100-51-3-910-56-1300	Overtime	1,653	1,292	2,000	1,378	2,500
100-51-3-910-56-2100	Health Insurance	6,589	7,500	8,173	8,173	8,258
100-51-3-910-56-2101	Life Insurance	101	104	118	118	118
100-51-3-910-56-2200	Social Security	2,055	2,226	2,418	2,240	2,345
100-51-3-910-56-2400	Retirement	5,085	4,541	4,736	4,736	5,078
100-51-3-910-56-2700	Workers' Comp. Ins.	1,468	1,583	1,690	1,682	1,720
100-51-3-910-56-2900	Health Savings Account			539	539	1,000
	<b>Personal Services</b>	<b>45,110</b>	<b>46,290</b>	<b>49,288</b>	<b>48,001</b>	<b>51,678</b>
100-52-3-910-56-2320	Lease Purchase	4,631	4,631	4,245	4,245	4,245
100-52-3-910-56-3100	Liability Insurance	1,213	1,327	1,417	1,417	1,222
100-52-3-910-56-3200	Communication	602	355	650	371	650
100-52-3-910-56-3500	Business Travels	573	0	595	595	1,500
100-52-3-910-56-3600	Dues & Subscriptions	100	100	350	271	350
100-52-3-910-56-3700	Business Training	779	0	411	411	1,000
100-53-3-910-56-1100	General Operating	671	478	700	569	700
100-53-3-910-56-1270	Gas	1,200	1,118	2,500	1,397	2,000
100-53-3-910-56-1600	Small Equipment	445	184	500	499	500
100-53-3-910-56-1700	Uniforms	461	464	500	0	500
100-55-3-910-56-1300	Garage M & R	108	95	300	0	300
	<b>Operating Expenses</b>	<b>10,783</b>	<b>8,753</b>	<b>12,168</b>	<b>9,775</b>	<b>12,967</b>
100-54-3-910-56-2300	Furniture/Fixtures	0	0			
100-54-3-910-56-2400	Computer/Printer	448	0			
100-54-3-910-56-2500	Equipment	433	0			
	<b>Capital Expenditure</b>	<b>882</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ANIMAL CONTROL</b>		<b>56,774</b>	<b>55,043</b>	<b>61,456</b>	<b>57,776</b>	<b>64,645</b>

**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	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-7-210-57-1100	Salaries	125,796	132,723	155,087	144,196	171,954
100-51-7-210-57-1300	Overtime	4,380	5,154	8,000	7,251	5,500
100-51-7-210-57-2100	Health Insurance	26,354	30,000	40,865	40,864	41,290
100-51-7-210-57-2101	Life Insurance	486	508	661	661	677
100-51-7-210-57-2200	Social Security	9,145	9,562	13,083	10,597	13,154
100-51-7-210-57-2400	Retirement	24,568	21,939	26,554	26,554	29,033
100-51-7-210-57-2700	Workers' Comp. Ins.	5,872	6,330	8,448	8,409	8,598
100-51-7-210-57-2900	Health Savings Account			3,400	3,400	3,450
	<b>Personal Services</b>	<b>196,601</b>	<b>206,216</b>	<b>256,098</b>	<b>241,933</b>	<b>270,206</b>
100-52-7-210-57-1200	Professional Services	63	0	395	0	500
100-52-7-210-57-3100	Liability Insurance	4,851	5,309	6,483	6,483	5,508
100-52-7-210-57-3200	Communication	2,577	3,030	3,200	3,244	3,000
100-52-7-210-57-3300	Advertisement	710	1,000	1,000	1,000	1,000
100-52-7-210-57-3500	Business Travels	1,561	1,682	3,400	3,267	3,500
100-52-7-210-57-3600	Dues & Subscriptions	507	573	700	593	700
100-52-7-210-57-3700	Business Training	864	812	2,600	2,057	3,000
100-53-7-210-57-1100	General Operating	1,492	1,941	1,600	1,583	2,000
100-53-7-210-57-1270	Gas	5,114	3,830	5,100	4,556	4,000
100-53-7-210-57-1600	Small Equipment	420	365	2,500	2,500	3,000
100-53-7-210-57-1700	Uniforms	633	1,287	1,300	1,124	1,300
100-55-7-210-57-1300	Garage M & R	1,906	2,323	3,205	3,205	3,000
100-57-7-210-57-9030	Permit Refund	20	100	100	0	100
	<b>Operating Expenses</b>	<b>20,718</b>	<b>22,250</b>	<b>31,583</b>	<b>29,610</b>	<b>30,608</b>
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	592	0	0	0	0
100-54-7-210-57-2500	Equipment	0	0	0	0	1,000
	<b>Capital Expenditure</b>	<b>592</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>TOTAL INSPECTIONS DEPARTMENT</b>		<b>217,910</b>	<b>228,467</b>	<b>287,681</b>	<b>271,543</b>	<b>301,814</b>

**Administration/Grants**

<b>Account #</b>	<b>Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
100-51-7-310-57-1100	Salaries	90,205	105,360	106,194	111,120	130,546
100-51-7-310-57-1300	Overtime	204	595	500	483	700
100-51-7-310-57-2100	Health Insurance	16,471	18,750	20,433	20,433	24,774
100-51-7-310-57-2101	Life Insurance	263	364	425	425	520
100-51-7-310-57-2200	Social Security	6,486	7,263	8,162	7,754	10,040
100-51-7-310-57-2400	Retirement	13,323	15,605	16,985	16,985	22,380
100-51-7-310-57-2700	Workers' Comp. Ins.	3,670	3,956	4,224	5,886	5,159
100-51-7-310-57-2900	Health Savings Account			1,726	1,725	6,800
	<b>Personal Services</b>	<b>130,622</b>	<b>151,893</b>	<b>158,648</b>	<b>164,811</b>	<b>200,919</b>
100-52-7-310-57-3100	Liability Insurance	2,233	1,835	2,848	2,848	1,865
100-52-7-310-57-3200	Communication	929	929	1,200	962	1,200
100-52-7-310-57-3300	Advertisement	930	1,479	1,400	1,318	1,400
100-52-7-310-57-3500	Business Travels	2,052	698	5,005	4,204	5,000
100-52-7-310-57-3600	Dues & Subscriptions	1,182	412	1,200	701	1,200
100-52-7-310-57-3700	Business Training	1,323	1,265	3,263	2,723	4,000
100-53-7-310-57-1100	General Operating	2,461	1,839	3,000	2,564	3,000
100-53-7-310-57-1700	Uniforms	0	52	100	0	100
100-57-7-310-57-9000	Contingency	51	0	500	52	500
	<b>Operating Expenses</b>	<b>11,160</b>	<b>8,509</b>	<b>18,516</b>	<b>15,372</b>	<b>18,265</b>
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	920	0	0	0	0
100-54-7-310-57-2500	Equipment	0	0	500	0	500
	<b>Capital Expenditure</b>	<b>920</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>
<b>TOTAL ADMINISTRATION</b>		<b>142,702</b>	<b>160,401</b>	<b>177,664</b>	<b>180,183</b>	<b>219,684</b>
<b>TOTAL COMMUNITY IMPROVEMENT</b>		<b>417,386</b>	<b>443,911</b>	<b>526,801</b>	<b>509,502</b>	<b>586,143</b>

## Engineering Division

## Administration

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-1-575-58-1100	Salaries	282,908	280,584	287,965	286,293	290,877
100-51-1-575-58-1300	Overtime	908	1,067	1,000	1,461	1,500
100-51-1-575-58-2100	Health Insurance	39,531	45,000	49,038	49,038	49,548
100-51-1-575-58-2101	Life Insurance	1,008	1,044	1,157	1,157	1,153
100-51-1-575-58-2200	Social Security	20,982	20,825	22,218	21,112	22,252
100-51-1-575-58-2400	Retirement	51,173	45,231	46,530	46,530	49,866
100-51-1-575-58-2700	Workers' Comp. Ins.	10,275	11,078	11,827	11,773	10,317
100-51-1-575-58-2900	Health Savings Account			2,030	2,027	3,900
	<b>Personal Services</b>	<b>406,785</b>	<b>404,830</b>	<b>421,765</b>	<b>419,390</b>	<b>429,414</b>
100-52-1-575-58-1200	Professional Services	2,186	3,229	5,295	4,975	25,000
100-52-1-575-58-1300	Maint./Tech. Service	6,374	6,020	6,601	6,601	6,500
100-52-1-575-58-2320	Lease Purchase	1,675	4,020	4,420	4,413	4,020
100-52-1-575-58-3100	Liability Insurance	5,553	8,104	8,714	8,714	7,352
100-52-1-575-58-3200	Communication	2,632	3,039	3,650	3,714	3,000
100-52-1-575-58-3500	Business Travels	643	1,691	4,038	4,037	2,500
100-52-1-575-58-3600	Dues & Subscriptions	1,277	1,924	2,760	2,547	2,400
100-52-1-575-58-3700	Business Training	1,597	566	3,466	3,335	3,000
100-53-1-575-58-1100	General Operating	3,212	3,330	3,500	2,497	3,500
100-53-1-575-58-1270	Gas	1,789	1,105	1,900	1,287	2,500
100-53-1-575-58-1600	Small Equipment	0	181	692	459	500
100-53-1-575-58-1700	Uniforms	388	701	700	694	700
100-55-1-575-58-1300	Garage M & R	699	1,049	1,160	1,108	1,500
100-57-1-575-58-9000	Contingency	0	0	1,308	66	2,000
	<b>Operating Expenses</b>	<b>28,023</b>	<b>34,957</b>	<b>48,204</b>	<b>44,446</b>	<b>64,472</b>
100-54-1-575-58-2200	Vehicle Purchase	0	0	0	0	0
100-54-1-575-58-2300	Furniture/Fixtures	0	0	1,100	1,100	500
100-54-1-575-58-2400	Computers & Printers	1,196	0	0	0	0
100-54-1-575-58-2500	Equipment	12,998	0	0	0	0
	<b>Capital Outlay</b>	<b>14,194</b>	<b>0</b>	<b>1,100</b>	<b>1,100</b>	<b>500</b>
<b>TOTAL ENGINEER</b>		<b>449,002</b>	<b>439,787</b>	<b>471,069</b>	<b>464,936</b>	<b>494,386</b>

100-52-1-575-58-2320 **Note: (1)** Canon Color Copier/Scanner/Printer \$12,058.92  
 Monthly pmnt \$334.97 x 12 = \$4,019.64 pd in full FY2018

## NOTES: FY 2018

**100-52-1-575-58-1200 - Professional Services**

Tie drainage projects to resurfacing projects

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

Canon Copy Copier for 3rd floor (used heavy by Eng, Codes, & Tour)

## 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	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-4-220-53-1100	Salaries	117,074	146,495	138,123	139,669	151,997
100-51-4-220-53-1300	Overtime	275	483	800	949	900
100-51-4-220-53-2100	Health Insurance	39,531	45,000	49,038	49,038	49,548
100-51-4-220-53-2101	Life Insurance	526	546	606	606	606
100-51-4-220-53-2200	Social Security	8,608	10,234	11,205	9,831	11,697
100-51-4-220-53-2400	Retirement	26,566	23,440	24,223	24,223	26,058
100-51-4-220-53-2700	Workers' Comp. Ins.	8,807	9,495	10,137	10,091	10,317
100-51-4-220-53-2900	Health Savings Account			4,420	4,412	9,801
	<b>Personal Services</b>	<b>201,387</b>	<b>235,694</b>	<b>238,552</b>	<b>238,819</b>	<b>260,924</b>
100-52-4-220-53-3100	Liability Insurance	4,403	4,997	5,486	5,486	4,330
100-52-4-220-53-3200	Communication	376	537	850	805	800
100-52-4-220-53-3500	Business Travels	0	174	300	0	300
100-52-4-220-53-3700	Business Training	0	0	400	0	400
100-53-4-220-53-1100	General Operating	2,253	4,593	3,000	3,016	3,000
100-53-4-220-53-1270	Gas	10,798	10,289	10,200	9,871	11,000
100-53-4-220-53-1600	Small Equipment	0	2,196	4,850	3,438	2,500
100-53-4-220-53-1700	Uniforms	1,596	952	1,778	1,373	1,000
100-55-4-220-53-1300	Garage M & R	1,486	1,341	1,522	1,578	1,800
	<b>Operating Expenses</b>	<b>20,649</b>	<b>25,079</b>	<b>28,386</b>	<b>25,568</b>	<b>25,130</b>
100-54-4-220-53-1400	Infrastructure(Sidewalks)	21,702	20,909	25,500	24,302	20,000
100-54-4-220-53-1410	Infrastructure(Patching)	17,512	18,529	20,000	16,492	20,000
100-54-4-220-53-1420	Infrastructure(Culverts)	3,978	7,588	5,500	4,168	7,000
100-54-4-220-53-1430	Contract Drainage Project	0	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	0
	<b>Capital Outlay</b>	<b>43,193</b>	<b>47,027</b>	<b>51,000</b>	<b>44,962</b>	<b>47,000</b>
<b>TOTAL INFRASTRUCTURE CONSTRUCT</b>		<b>265,229</b>	<b>307,800</b>	<b>317,938</b>	<b>309,349</b>	<b>333,054</b>

**Traffic**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-4-270-54-1100	Salaries	88,394	88,139	93,997	94,059	93,226
100-51-4-270-54-1300	Overtime	3,954	3,897	4,500	4,614	4,500
100-51-4-270-54-2100	Health Insurance	19,766	22,500	24,519	24,519	24,774
100-51-4-270-54-2101	Life Insurance	353	331	303	303	118
100-51-4-270-54-2200	Social Security	6,433	6,330	7,030	6,977	7,476
100-51-4-270-54-2400	Retirement	17,849	14,203	12,010	12,010	15,982
100-51-4-270-54-2700	Workers' Comp. Ins.	4,404	4,748	5,069	5,046	5,159
100-51-4-270-54-2900	Health Savings Account			2,901	2,900	5,800
	<b>Personal Services</b>	<b>141,152</b>	<b>140,148</b>	<b>150,329</b>	<b>150,428</b>	<b>157,035</b>
100-52-4-270-54-3100	Liability Insurance	3,639	3,981	4,252	4,252	3,665
100-52-4-270-54-3200	Communication	1,463	1,310	1,542	1,617	1,500
100-52-4-270-54-3500	Business Travels	0	600	600	0	600
100-52-4-270-54-3700	Business Training	0	251	500	0	500
100-53-4-270-54-1100	General Operating	2,508	2,505	3,000	2,308	3,000
100-53-4-270-54-1230	Utilities	12,690	10,161	8,558	8,477	9,000
100-53-4-270-54-1270	Gas	4,911	3,448	5,000	3,384	4,000
100-53-4-270-54-1600	Small Equipment	6,822	2,440	2,500	1,260	2,500
100-53-4-270-54-1610	Signs & Markings	30,016	24,620	22,099	21,204	20,000
100-53-4-270-54-1700	Uniforms	354	392	400	333	400
100-55-4-270-54-1300	Garage M & R	10,659	-1,567	3,000	1,917	3,000
100-57-4-270-54-9000	Contingency	0	0	0	0	0
	<b>Operating Expenses</b>	<b>73,062</b>	<b>48,141</b>	<b>51,451</b>	<b>44,751</b>	<b>48,165</b>
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
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TRAFFIC ENGINEER</b>		<b>214,214</b>	<b>188,289</b>	<b>201,780</b>	<b>195,179</b>	<b>205,200</b>

**Public Buildings**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-51-1-565-71-1100	Salaries	52,754	74,921	75,994	75,726	78,853
100-51-1-565-71-1300	Overtime	1,119	1,140	1,200	2,198	2,400
100-51-1-565-71-2100	Health Insurance	13,177	22,500	24,519	24,519	24,774
100-51-1-565-71-2101	Life Insurance	191	288	311	311	315
100-51-1-565-71-2200	Social Security	3,762	5,543	5,994	5,735	6,216
100-51-1-565-71-2400	Retirement	9,703	12,294	12,339	12,339	13,518
100-51-1-565-71-2700	Workers' Comp Insurance	2,936	4,749	5,069	5,046	5,159
100-51-1-565-71-2900	Health Savings Account			1,155	1,154	2,000
	<b>Personal Services</b>	<b>83,641</b>	<b>121,436</b>	<b>126,581</b>	<b>127,028</b>	<b>133,235</b>
100-52-1-565-71-2200	Repairs & Maint. Building	34,822	21,903	27,000	24,810	25,000
100-52-1-565-71-2230	Repairs & Maint. Building-OHS			4,500	3,262	5,000
100-52-1-565-71-2320	Lease Purchase Payments	0	0	1,184	1,179	1,584
100-52-1-565-71-3100	Liability Insurance	3,001	3,248	3,438	3,438	3,043
100-52-1-565-71-3200	Communication	1,242	15,986	15,000	10,704	11,000
100-52-1-565-71-3500	Business Travel	0	0	160	76	160
100-52-1-565-71-3700	Business Training	0	0	280	50	400
100-53-1-565-71-1100	General Operating	4,038	4,509	4,000	271	4,000
100-53-1-565-71-1125	General Op-City Hall	0	2,006	3,000	2,432	3,000
100-53-1-565-71-1230	Utilities(CHALL/ARM/GR)	43,790	38,484	39,200	37,346	38,000
100-53-1-565-71-1270	Gas	1,304	789	1,675	1,629	1,900
100-53-1-565-71-1600	Small Equipment	1,230	1,037	1,500	1,346	1,500
100-53-1-565-71-1700	Uniforms	229	590	600	0	600
100-55-1-565-71-1300	Garage M & R	256	0	445	19	500
100-57-1-565-71-9000	Contingency	0	0	0		0
	<b>Operating Expenses</b>	<b>89,912</b>	<b>88,553</b>	<b>101,982</b>	<b>86,561</b>	<b>95,687</b>
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
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL PUBLIC BUILDINGS</b>	<b>173,554</b>	<b>209,988</b>	<b>228,563</b>	<b>213,588</b>	<b>228,922</b>
	<b>TOTAL ENGINEERING DIVISION</b>	<b>1,101,998</b>	<b>1,145,864</b>	<b>1,219,350</b>	<b>1,183,053</b>	<b>1,261,562</b>

**Street Lights**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-53-4-260-77-1230	Utilities	381,333	353,089	355,000	343,679	360,000
	<b>TOTAL STREET LIGHTS</b>	<b>381,333</b>	<b>353,089</b>	<b>355,000</b>	<b>343,679</b>	<b>360,000</b>

**General Fund Non-Operating**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-55-4-860-10-1130	City Garage Oper.	216,327	218,650	225,531	225,531	227,950
100-55-4-860-10-1140	City Auditorium Fund	5,701	8,752	5,033	8,800	4,603
100-55-4-900-10-1040	Reimburse Cemetery	45,212	44,037	44,194	54,194	53,450
<b>Total Non-Operating Internal Funds</b>		<b>267,240</b>	<b>271,439</b>	<b>274,758</b>	<b>288,525</b>	<b>286,003</b>

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-57-4-900-10-2020	Humane Society Reimb.	140,500	140,500	140,500	140,500	140,500
100-57-4-900-10-2030	Drug Coordinator	15,000	15,000	5,000	5,000	4,000
100-57-4-900-10-2040	Heritage Center	0	5,000	5,000	5,000	5,000
100-57-4-900-10-2090	J-Fly Foundation	10,000	10,000	10,000	10,000	0
100-57-7-520-10-2000	WWC Dev Auth.	25,000	11,753	50,000	50,000	50,000
100-57-7-520-10-2010	SE Area Planning Comm.	17,377	17,708	20,000	17,566	18,000
<b>Total Non-Operating Contributions</b>		<b>207,877</b>	<b>199,961</b>	<b>230,500</b>	<b>228,066</b>	<b>217,500</b>

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
100-52-3-920-10-3900	Region 8HazMat-City of I	1,533	2,998	1,533	1,465	1,533
100-52-3-920-10-4000	Code Red	8,750	8,750	9,275	8,750	11,250
100-52-3-920-10-5000	Surplus Sales Gov Deals	3,843	833	5,000	4,798	5,000
100-57-4-900-10-1050	Hotel/Motel Tax Prom.	6,275	6,000	10,000	16,933	15,000
100-57-4-900-10-1300	Okefeenokee Classic			20,000	20,000	56,000
100-57-4-900-10-2400	Intrest Payable - TANS			13,375	13,375	15,000
100-57-4-900-10-2600	Unemployment Comp.	2,388	9,266	10,500	352	10,500
100-57-4-900-10-2700	Reimburse Postage	-50	-49	0	-21	0
100-57-4-900-10-2800	Retention Pond (BC Way	30,000	30,000	30,000	30,000	30,000
100-61-9-030-10-8010	Misc Bank Stmt Charges	4,949	6,644	7,000	6,661	6,000
<b>Total Non-Operating Other</b>		<b>69,707</b>	<b>77,094</b>	<b>106,683</b>	<b>102,312</b>	<b>150,283</b>
<b>TOTAL NON-OPERATING</b>		<b>544,824</b>	<b>548,493</b>	<b>611,941</b>	<b>618,903</b>	<b>653,786</b>
<b>TOTAL GENERAL FUND</b>		<b>13,159,996</b>	<b>13,205,595</b>	<b>13,983,009</b>	<b>13,644,026</b>	<b>14,599,887</b>

## Enterprise Funds

### Water and Sewer Fund Revenues

#### Enterprise Fund Water & Sewer Fund 505 Revenues

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
505-34-4210	Water Service Fees	2,410,488	2,413,102	2,445,976	2,486,886	2,445,976
505-34-4230	Sewer Service Fees	2,656,213	2,672,148	2,729,964	2,714,757	2,729,964
505-34-4245	Surcharge WWTP Fee	2	-8			
	<b>Total Utility Service Fees</b>	<b>5,066,701</b>	<b>5,085,242</b>	<b>5,175,940</b>	<b>5,201,643</b>	<b>5,175,940</b>
505-34-4212	Water Taps	11,188	10,106	10,000	7,324	10,000
505-34-4240	Sewer Taps	6,995	6,275	6,000	6,075	6,000
	<b>Total Water/Sewer Taps</b>	<b>18,183</b>	<b>16,381</b>	<b>16,000</b>	<b>13,399</b>	<b>16,000</b>
505-34-4214	Contract Extensions	0	0	500	0	500
505-34-4215	Reinstatement Charges	122,641	120,975	120,000	119,573	120,000
505-34-4216	Miscellaneous Revenue	11,296	2,188	2,000	7,032	10,000
505-34-4217	Cash in Bank Interest	919	400	500	1,405	1,000
505-34-4218	Loads to Disposal	373,198	552,274	475,000	613,018	550,000
505-34-4219	Disconnect Fee	68,133	76,110	60,000	60,304	60,000
505-34-4220	Account Set Up Fee	18,795	16,995	18,000	17,580	18,000
505-34-4225	Collections Revenue	1,027	956	4,000	1,659	3,000
505-34-4250	Sewer Fees-Satilla W/S Auth	403,637	331,351	300,000	305,398	300,000
505-34-9300	Returned Check Fees	4,375	4,270	5,000	2,580	5,000
505-38-1000	Utility Site Rental Fees	101,833	113,506	116,500	117,405	120,000
	<b>Total Miscellaneous Revenue</b>	<b>1,106,244</b>	<b>1,219,025</b>	<b>1,101,500</b>	<b>1,245,952</b>	<b>1,187,500</b>
505-39-1200	Reimb: Capital Project Fund	0	0	0	0	0
505-39-1210	Fund Balance	0	0	0	0	0
505-39-1300	Reimb: General Fund	0	0	0	0	0
	<b>Total Reimbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL WATER &amp; SEWER FUND</b>	<b>6,191,128</b>	<b>6,320,647</b>	<b>6,293,440</b>	<b>6,460,994</b>	<b>6,379,440</b>

## Water &amp; Sewer Operations

Enterprise Fund  
Water & Sewer Fund 505 - Water & Sewer Operations

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
505-52-4-430-59-1200	Professional Services	13,950	10,200	10,000	6,629	10,000
505-52-4-430-59-2320	Lease Purchase	23,903	7,387	17,518	17,730	17,730
505-52-4-430-59-3100	Liability Insurance	7,536	7,757	8,055	8,055	8,014
505-52-4-430-59-3850	Contract Labor	2,499,000	2,499,300	2,499,300	2,499,300	2,499,300
505-53-4-430-59-1100	General Operating	1,433	1,647	2,500	1,463	2,500
505-53-4-430-59-1230	Utilities	400,125	356,062	350,000	338,929	350,000
505-55-4-430-59-1300	Garage M & R	12,219	8,824	10,000	14,379	10,000
505-55-4-430-59-1500	ESG Whse/Phone/Supplies	-7,930	-1,001	0	5,819	0
	<b>Operating Expenses</b>	<b>2,950,401</b>	<b>2,890,176</b>	<b>2,897,373</b>	<b>2,892,303</b>	<b>2,897,544</b>
505-54-4-430-59-2500	Equipment	62,700	53,842	50,000	14,681	28,000
505-54-4-430-59-2540	Debt Service Capital Project	87,314	116,029	274,754	251,073	131,070
505-54-4-430-59-2550	Water Meters	9,882	10,449	20,000	6,999	6,000
505-54-4-430-59-2560	Tank Maintenance Program	119,258	128,795	131,000	130,627	132,377
	<b>Capital Outlay</b>	<b>279,153</b>	<b>309,116</b>	<b>475,754</b>	<b>403,379</b>	<b>297,447</b>
	<b>TOTAL WATER &amp; SEWER OPERATIONS</b>	<b>3,229,555</b>	<b>3,199,291</b>	<b>3,373,127</b>	<b>3,295,682</b>	<b>3,194,991</b>

505-52-4-430-59-2320 Lease Purchase Payments = (1) 2015 Backhoe @ \$80,700.00

Monthly pmnt \$1459.78 x 12 = \$17,517.36 @ 3.27% [Paid in full 1/2020](#)

## NOTES: FY2018

**505-54-4-430-59-2500 - Equipment**

\$22k Air Compressor \$6k Hyra-stop Power Pack

**505-54-4-430-59-2540 - Debt Service Capital Project**

Multiple W&S projects

**Water & Sewer Non-Operating**

**Enterprise Fund  
Water & Sewer Fund 505 - Non-Operating**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
505-55-4-400-10-1130	City Garage Operations	47,486	47,990	49,507	49,507	50,021
505-55-4-400-10-1140	Reimb: General Fd. Opr.	1,600,513	1,935,934	1,892,654	2,142,654	2,136,275
505-57-4-400-10-9050	Refunds & Reimbursement	125	89	200	300	200
505-58-4-300-10-1300	Prin Gefa CW00-001 & 98-L68WJ	172,451	168,412	185,934	183,367	193,004
505-58-4-300-10-2000	GEFA Interest	89,204	90,201	69,546	63,410	59,247
505-58-4-400-10-1300	Prin Gefa 2000-L36	531,481	542,191	553,187	413,841	564,262
505-58-4-400-10-1325	Prin Gefa CW00-020	95,708	98,612	101,604	75,917	104,686
505-58-4-400-10-1400	GEFA CW09071PF60-Bar Screen	4,519	4,657	4,799	4,811	4,945
505-58-4-400-10-2000	Int Gefa 2000-L36WJ	84,590	73,880	62,883	48,252	51,809
505-58-4-400-10-2050	GEFA DW2016005					20,000
<b>TOTAL NON-OPERATING</b>		<b>2,626,076</b>	<b>2,961,965</b>	<b>2,920,313</b>	<b>2,982,059</b>	<b>3,184,449</b>
<b>TOTAL W&amp;S FUND EXPENDITURES</b>		<b>5,855,631</b>	<b>6,161,256</b>	<b>6,293,440</b>	<b>6,277,742</b>	<b>6,379,440</b>

**Waste Management Fund Revenues****Enterprise Fund  
Waste Management Fund 540 Revenues**

<b>Account # Description</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
540-34-4110 Residential Garbage Fees	856,467	929,139	942,161	924,333	942,161
540-34-4115 Trash Collection Fees	478,581	477,669	489,000	474,201	489,000
540-34-4120 Dumpster Fees	780,881	793,991	779,520	827,959	833,076
540-34-4190 Reinstatement Fees	42,039	42,079	46,360	40,467	46,360
540-34-4193 Container Deposit	0	650	2,500	200	2,500
540-34-4195 Special Collections	3,858	3,390	3,199	3,033	3,199
540-34-4200 Disconnect/Connect Fee	23,148	25,370	25,000	20,101	25,000
<b>TOTAL WASTE MANAGEMENT REVENUE</b>	<b>2,184,973</b>	<b>2,272,288</b>	<b>2,287,740</b>	<b>2,290,293</b>	<b>2,341,296</b>

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

## Garbage &amp; Yard Trash Collections

## Enterprise Fund

## Waste Management Fund 540 - Garbage &amp; Yard Trash Collection

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
540-51-4-530-65-1100	Salaries	189,474	193,417	199,703	184,004	192,130
540-51-4-530-65-1300	Overtime	2,172	2,099	2,500	3,282	3,000
540-51-4-530-65-2100	Health Insurance	46,120	52,500	57,212	57,212	57,806
540-51-4-530-65-2101	Life Insurance	691	716	803	803	768
540-51-4-530-65-2200	Social Security	13,114	13,400	15,469	12,766	14,927
540-51-4-530-65-2400	Retirement	34,865	30,731	31,940	31,940	32,938
540-51-4-530-65-2700	Workers' Comp Ins.	10,275	11,078	11,827	11,773	12,037
540-51-4-530-65-2900	Health Savings Account				6,081	4,900
	<b>Personal Services</b>	<b>296,711</b>	<b>303,941</b>	<b>319,453</b>	<b>307,861</b>	<b>318,506</b>
540-52-4-530-65-1200	Professional Services	47,642	31,128	49,000	46,938	49,000
540-52-4-530-65-2320	Lease Purchase Pymts.	-1,285	6,555	26,681	26,138	26,681
540-52-4-530-65-3100	Liability Insurance	9,065	10,477	11,127	11,127	9,752
540-52-4-530-65-3200	Communication	1,110	954	1,000	860	1,000
540-52-4-530-65-3500	Business Travel	500	0	500	0	500
540-52-4-530-65-3600	Dues & Subscriptions	78	150	150	150	150
540-52-4-530-65-3700	Business Training	485	198	500	0	500
540-52-4-530-65-3850	Contract Labor	520,000	530,799	527,812	529,728	527,812
540-53-4-530-65-1100	General Operating	4,070	3,681	4,000	2,976	4,000
540-53-4-530-65-1110	Chemicals	205	394	754	0	700
540-53-4-530-65-1230	Utilities	7,703	6,559	6,500	6,391	6,500
540-53-4-530-65-1270	Gas	37,682	28,266	30,000	26,964	30,000
540-53-4-530-65-1600	Small Equipment	0	773	1,000	82	1,000
540-53-4-530-65-1700	Uniforms	1,301	1,344	1,700	1,245	1,700
540-55-4-530-65-1000	Reimb:Gen. Fd. Opr.	291,620	306,620	291,620	291,620	291,620
540-55-4-530-65-1300	Garage M & R	45,280	24,235	35,000	37,374	35,000
540-57-4-530-65-9000	Contingency	-250	-43	250	0	250
	<b>Operating Expenses</b>	<b>965,206</b>	<b>952,089</b>	<b>987,594</b>	<b>981,591</b>	<b>986,165</b>
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	17,332	76,656	78,000	75,100	78,000
	<b>Capital Outlay</b>	<b>17,332</b>	<b>76,656</b>	<b>78,000</b>	<b>75,100</b>	<b>78,000</b>
<b>TOTAL GARBAGE &amp; TRASH COLLECTION</b>		<b>1,279,249</b>	<b>1,332,686</b>	<b>1,385,047</b>	<b>1,364,552</b>	<b>1,382,670</b>

540-52-4-530-65-2320 **Note: (1)** 2015 Knuckle Boom Loader \$122,914 @ 2.44% 5 yrs  
Monthly pmnt \$2,178.15 x 12 = \$26,137.80 pd in full 3/2021

## NOTES: FY 2018

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

Replacement of trash containers 3rd year out of 5

**Brown/White Goods**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
540-52-4-530-70-3850	Contract Labor Brown/White Goods	49,188	48,410	50,000	48,766	50,000
540-57-4-530-70-2000	Transfer Station Tipping	592	1,000	1,000	0	1,000
<b>TOTAL BROWN/WHITE GOODS</b>		<b>49,780</b>	<b>49,410</b>	<b>51,000</b>	<b>48,766</b>	<b>51,000</b>

**Commercial Dumpster Collection**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
540-52-4-550-75-3850	Contract Labor	599,726	615,513	611,000	644,430	645,000
540-55-4-550-75-1000	Reimb: General Fund	151,911	161,015	146,015	146,015	166,798
<b>TOTAL DUMPSTER COLLECTION</b>		<b>751,637</b>	<b>776,528</b>	<b>757,015</b>	<b>790,445</b>	<b>811,798</b>

**Landfill Closure**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
540-52-4-560-72-1200	Professional Services	12,000	12,000	12,000	12,000	12,190
540-52-4-560-72-1300	Technical Services	2,000	2,000	2,000	2,000	2,100
<b>TOTAL LANDFILL CLOSURE</b>		<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,290</b>

**Non-Operating**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
540-55-4-400-10-1130	City Garage Operations	77,385	78,216	80,678	80,678	81,538
540-61-9-000-10-5000	Fund Balance	0	0	0	0	0
<b>TOTAL NON-OPERATING</b>		<b>77,385</b>	<b>78,216</b>	<b>80,678</b>	<b>80,678</b>	<b>81,538</b>
<b>TOTAL WASTE MGMT. EXPENDITURES</b>		<b>2,172,051</b>	<b>2,250,841</b>	<b>2,287,740</b>	<b>2,298,441</b>	<b>2,341,296</b>

**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****Enterprise Fund  
City Auditorium Fund 555**

<b>Account #</b>	<b>Revenue Source</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
555-38-1000	Rental Income	24,440	20,950	28,000	25,565	30,000
555-38-3000	Rental Deposits	0	0		100	0
555-39-1200	Reimb from General Fund	5,701	8,752	5,033	8,800	4,603
<b>TOTAL CITY AUDITORIUM REVENUE</b>		<b>30,141</b>	<b>29,702</b>	<b>33,033</b>	<b>34,465</b>	<b>34,603</b>

**City Auditorium Fund Expenditures**

<b>Account #</b>	<b>Account Number</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
555-51-7-565-60-1100	Salaries	1,858	2,806	6,000	2,987	3,000
555-51-7-565-60-1300	Overtime	5,726		0	0	
555-51-7-565-60-2200	Social Security	517	192	459	229	230
<b>Personal Services</b>		<b>8,101</b>	<b>2,998</b>	<b>6,459</b>	<b>3,216</b>	<b>3,230</b>
555-52-7-565-60-1200	Professional Services	18	150	300	150	300
555-52-7-565-60-2200	Repairs/Maint Bldg	0	130	500	3,203	3,500
555-52-7-565-60-3100	Liability Insurance	637	734	814	814	814
555-52-7-565-60-3200	Communication	2,589	2,555	2,760	1,017	2,760
555-53-7-565-60-1100	General Operating	2,645	2,733	3,000	2,428	3,000
555-53-7-565-60-1200	Utilities	21,296	19,401	18,200	22,716	20,000
<b>Operating Expenses</b>		<b>27,185</b>	<b>25,703</b>	<b>25,574</b>	<b>30,328</b>	<b>30,374</b>
555-54-7-565-60-2300	Furniture & Fixtures	58	1,000	1,000	910	1,000
555-54-7-565-60-2500	Equipment	0				
<b>Capital Outlay</b>		<b>58</b>	<b>1,000</b>	<b>1,000</b>	<b>910</b>	<b>1,000</b>
<b>TOTAL CITY AUDITORIUM EXPENDITURES</b>		<b>35,343</b>	<b>29,702</b>	<b>33,033</b>	<b>34,454</b>	<b>34,603</b>

**Special Revenue Funds**

**Cemetery Fund**

**Special Revenue Fund 203  
Cemetery Fund Revenues**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
203-34-9100	Sales: Cemetery Lots	43,300	41,075	50,000	69,850	50,000
203-34-9101	Interment Fees	57,500	58,600	60,000	62,225	60,000
203-34-9102	Monument & Transfer Fee	9,052	7,496	11,000	9,702	11,000
203-34-9103	Reimb: General Funds	45,212	44,037	44,194	54,194	53,450
203-34-9105	Reimb: Cemetery Trust	0	0	44,000	0	44,000
<b>Total Revenues</b>		<b>155,064</b>	<b>151,208</b>	<b>209,194</b>	<b>195,971</b>	<b>218,450</b>

**Cemetery Fund Expenditures**

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
203-51-4-850-66-1100	Salaries	66,599	68,493	68,909	68,570	68,902
203-51-4-850-66-1300	Overtime	2,285	1,850	2,000	378	1,000
203-51-4-850-66-2100	Health Insurance	13,177	15,000	16,346	16,346	16,516
203-51-4-850-66-2101	Life Insurance	245	248	276	276	276
203-51-4-850-66-2200	Social Security	4,774	4,867	5,425	4,776	5,348
203-51-4-850-66-2400	Retirement	12,191	10,713	11,021	11,021	11,812
203-51-4-850-66-2700	Workers' Comp Insurance	2,936	3,165	3,379	3,364	3,439
203-51-4-850-66-2900	Health Savings Account				1,950	3,900
<b>Personal Services</b>		<b>102,206</b>	<b>104,336</b>	<b>107,355</b>	<b>106,681</b>	<b>111,193</b>
203-52-4-850-66-2200	Repairs & Maint. Building	282	475	500	471	500
203-52-4-850-66-3100	Liability Insurance	3,575	3,841	4,041	4,041	3,643
203-52-4-850-66-3200	Communication	682	723	1,300	1,152	1,000
203-52-4-850-66-3850	Contract Labor	25,128	31,734	33,936	23,704	42,500
203-53-4-850-66-1100	General Operating	4,857	3,758	4,500	4,693	4,500
203-53-4-850-66-1110	Chemicals	158	150	150	6,559	150
203-53-4-850-66-1230	Utilities	6,571	6,522	6,564	3,333	6,000
203-53-4-850-66-1270	Gas	6,090	5,230	5,500	470	3,500
203-53-4-850-66-1600	Small Equipment	260	898	500	433	500
203-53-4-850-66-1700	Uniforms	494	516	500	25,845	500
203-55-4-850-66-1000	Reimb: General Fund Opr.	25,845	25,845	25,845	11,002	25,845
203-55-4-850-66-1130	Reimb: Garage Operations	10,553	10,666	11,002	6,904	11,119
203-55-4-850-66-1300	Garage M & R	6,378	6,799	7,000	0	7,000
203-57-4-850-66-9000	Contingency	410	51	500	0	500
<b>Operating Expenses</b>		<b>91,283</b>	<b>97,209</b>	<b>101,838</b>	<b>88,606</b>	<b>107,257</b>
203-54-4-850-66-2200	Vehicles	0	0	0	0	0
203-54-4-850-66-2500	Equipment	8,316				0
<b>Capital Outlay</b>		<b>8,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>201,805</b>	<b>201,544</b>	<b>209,194</b>	<b>195,287</b>	<b>218,450</b>

NOTES: FY 2018

**203-52-4-850-66-3850 - Contract Labor**  
\$7500 increase for prison crew

**WPD Information Technology Fund****Special Revenue Fund 205****WPD Information Technology Fund Revenues**

<b>Account #</b>	<b>Revenue Source</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
205-38-1050	IT Revenue Fee	8,316	15,959	15,000	16,776	15,000
205-39-1210	Fund Balance	0	0	10,000	0	10,000
<b>TOTAL</b>		<b>8,316</b>	<b>15,959</b>	<b>25,000</b>	<b>16,776</b>	<b>25,000</b>

**WPD Information Technology Fund Expenditures**

<b>Account #</b>	<b>Account Number</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
205-53-9-034-80-2500	Computers/Equipment	20,075	29,388	25,000	11,302	25,000
		0				
<b>TOTAL</b>		<b>20,075</b>	<b>29,388</b>	<b>25,000</b>	<b>11,302</b>	<b>25,000</b>

**Hotel/Motel Fund****Special Revenue Fund 275****Hotel/Motel Fund Revenues**

<b>Account #</b>	<b>Revenue Source</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
275-31-4100	Hotel/Motel Revenue	325,554	339,248	306,653	378,364	338,000
275-31-4110	Hotel/Motel via Internet Revenue	1,898	2,286	2,000	1,521	2,000
<b>TOTAL HOTEL/MOTEL REVENUE</b>		<b>327,452</b>	<b>341,533</b>	<b>308,653</b>	<b>379,885</b>	<b>340,000</b>

**Hotel/Motel Fund Expenditures****Hotel/Motel Fund Revenues**

<b>Expenditures</b>	<b>Account Number</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
275-51-7-540-59-1100	Salaries	11,715	12,873	16,046	16,410	36,296
275-51-7-540-59-1300	Overtime	109	187	200	231	0
275-51-7-540-59-2100	Health Insurance	3,294	3,750	4,087	4,087	8,258
275-51-7-540-59-2101	Life Insurance	40	50	55	55	146
275-51-7-540-59-2200	Social Security	842	999	1,022	1,273	2,777
275-51-7-540-59-2400	Retirement	2,002	2,059	2,106	2,106	6,222
275-51-7-540-59-2700	Worker's Comp	734	791	845	841	1,720
275-51-7-540-59-2900	Health Savings Account			670	669	1,450
<b>Personal Services</b>		<b>18,735</b>	<b>20,708</b>	<b>25,031</b>	<b>25,673</b>	<b>56,868</b>
275-52-7-540-59-3100	Liability Insurance	319	367	406	407	622
275-52-7-540-59-3200	Communication	5,816	6,988	3,450	624	7,000
275-52-7-540-59-3300	Advertising	25,301	29,033	29,000	28,441	39,010
275-52-7-540-59-3500	Business Travel	967	865	2,500	2,053	3,000
275-52-7-540-59-3700	Business Training	732	876	1,500	1,362	3,000
275-52-7-540-59-4000	Events	31,120	35,543	41,318	41,227	0
275-53-7-540-59-1000	Promotional Items	23,619	24,081	21,000	15,652	23,000
275-53-7-540-59-1100	General Operating	2,192	3,064	3,000	2,483	3,000
275-53-7-540-59-1270	Gas	93	85	100	99	500
275-57-7-540-10-9300	Reimburse General Fund	196,471	212,897	181,348	227,331	204,000
<b>Operating Expenses</b>		<b>286,631</b>	<b>313,797</b>	<b>283,622</b>	<b>319,680</b>	<b>283,132</b>
<b>TOTAL HOTEL/MOTEL EXPENDITURES</b>		<b>305,366</b>	<b>334,506</b>	<b>308,653</b>	<b>345,353</b>	<b>340,000</b>

**Note:**

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

New Tourism Employee is reflected in budget

**Special Purpose Local Option Sales Tax 2014 (SPLOST)**

**Special Revenue Fund 433  
Special Purpose Local Option Sales Tax 2014 (SPLOST) Revenue**

<b>Account #</b>	<b>Revenue Source</b>	<b>2015 Actual</b>	<b>Actual 2016</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
433-33-7100	Special Purpose Sales Tax	1,491,348	2,236,623	2,300,000	2,280,154	2,300,000
433-36-1000	Interest Earned	192	1,755	0	13,306	0
433-39-1210	Fund Balance			1,755,000	0	3,380,000
<b>TOTAL SPLOST 2014 REVENUE</b>		<b>1,491,540</b>	<b>2,238,379</b>	<b>4,055,000</b>	<b>2,293,460</b>	<b>5,680,000</b>

**Special Purpose Local Option Sales Tax 2014 Expenditures**

<b>Expenditures</b>	<b>Account Number</b>	<b>2015 Actual</b>	<b>Actual 2016</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
433-55-9-033-17-1000	Engineering Roads and Streets	0	0	1,300,000	2,434	1,600,000
433-55-9-033-17-1500	Heavy Equipment		0	200,000	0	
433-55-9-033-17-2100	Public Safety - Police Vehicles	0	254,699	231,000	294,438	231,000
433-55-9-033-17-2120	Public Safety - Fire Truck			400,000	395,209	
433-55-9-033-17-3100	Fire Dept New Station #4		0	600,000	23,625	1,200,000
433-55-9-033-17-4000	Public Facility Imp, Demo & Prop	0	475,065	744,000	364,438	400,000
433-55-9-033-17-5000	Water/Sewer Rehab	0	0	400,000	0	1,000,000
433-55-9-033-17-6000	Information Technology	0	6,709	54,000	7,179	80,000
433-55-9-033-17-7000	Development Constr. Projects	0	0	76,000	0	
433-55-9-033-17-7500	City Parks Improvements		44,345	50,000	15,848	10,000
435-55-9-033-17-8000	Public Works Facility	0	0	0	0	1,159,000
<b>TOTAL SPLOST 2014 EXPENDITURES</b>		<b>0</b>	<b>780,819</b>	<b>4,055,000</b>	<b>1,103,170</b>	<b>5,680,000</b>

**NOTES: FY 2018**

<b>433-55-9-033-17-2100 - Public Safety - Police Vehicles</b> (5)- New Police Vehicles
<b>433-55-9-033-17-4000 -Public Facility Imp, Demo &amp; Prop Acq</b> Replacement of roofs for 2 fire stations
<b>433-55-9-033-17-6000- Information Technology</b> New Reporting System for the Police Department

**Special Purpose Local Option Sales Tax 2008 (SPLOST)**

**Special Revenue Fund 435  
Special Purpose Local Option Sales Tax 2008 (SPLOST) Revenue**

<b>Account #</b>	<b>Revenue Source</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
435-33-7100	Special Purpose Sales Tax	202,584		0	11	
435-36-1000	Interest Earned	1,260	3,941	0	11,166	
435-39-1210	Fund Balance			2,850,000	0	1,677,682
<b>TOTAL</b>		<b>203,844</b>	<b>3,941</b>	<b>2,850,000</b>	<b>11,177</b>	<b>1,677,682</b>

**Special Purpose Local Option Sales Tax 2008 Expenditures**

<b>Expenditures</b>	<b>Account Number</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
435-55-9-033-17-1000	Engineering Roads and Streets	837,668	101,615	780,000	925,112	282,682
435-55-9-033-17-2100	Police Dept Special Purpose	69,310	0		0	
435-55-9-033-17-4000	Property Acq & Demolition	19,350	11,288	100,000	57,450	0
435-55-9-033-17-5000	Water/Sewer Rehab & Expan	0	129,839	870,000	572,426	235,000
435-55-9-033-17-7000	DWDA Projects	110,371	0	0	0	
435-55-9-033-17-8000	Public Works Facility	0	87	900,000	0	1,160,000
435-55-9-033-17-8500	Public Buildings-City Hall	23,528	92,706	200,000	6,232	0
435-55-9-033-17-9000	Rehab City Auditorium	76,136	3,976	0	0	0
<b>TOTAL</b>		<b>1,136,363</b>	<b>339,511</b>	<b>2,850,000</b>	<b>1,561,220</b>	<b>1,677,682</b>

## Internal Service Funds

## Garage Fund

Internal Service Fund 606  
City Garage Fund Revenues

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
606-34-9200	All Funds Contributions	351,751	355,522	366,717	366,718	370,628
<b>TOTAL CITY GARAGE</b>		<b>351,751</b>	<b>355,522</b>	<b>366,717</b>	<b>366,718</b>	<b>370,628</b>

## City Garage Fund Expenditures

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
606-51-4-800-68-1100	Salaries	194,336	198,089	206,126	197,511	208,257
606-51-4-800-68-1300	Overtime	1,096	899	1,500	1,734	1,500
606-51-4-800-68-2100	Health Insurance	39,531	45,000	49,038	49,038	49,548
606-51-4-800-68-2101	Life Insurance	706	738	823	823	831
606-51-4-800-68-2200	Social Security	14,111	14,301	15,883	14,489	16,046
606-51-4-800-68-2400	Retirement	35,741	31,856	32,968	32,968	35,703
606-51-4-800-68-2700	Workers' Comp Insurance	8,807	9,495	10,137	10,091	10,317
606-51-4-800-68-2900	Health Savings Account				2,227	4,900
<b>Personal Services</b>		<b>294,328</b>	<b>300,378</b>	<b>316,475</b>	<b>308,881</b>	<b>322,202</b>
606-52-4-800-68-1200	Professional Services	1,802	2,000	2,000	1,800	2,000
606-52-4-800-68-1300	Maint. & Technical Serv.	996	1,018	750	705	750
606-52-4-800-68-2200	Repairs/Maint. Building	500	500	300	7,296	300
606-52-4-800-68-3100	Liability Insurance	6,127	6,777	7,296	1,987	6,130
606-52-4-800-68-3200	Communication	1,271	1,710	1,500	1,634	1,600
606-52-4-800-68-3600	Dues & Subscriptions	1,500	1,500	1,800	6,985	1,800
606-53-4-800-68-1100	General Operating	9,815	9,599	10,000	758	10,000
606-53-4-800-68-1110	Chemicals	1,343	1,437	1,396	-5,875	1,396
606-53-4-800-68-1115	Fleet Cost-Warehouse	399	7,933	0	0	0
606-53-4-800-68-1230	Utilities	15,750	12,760	13,000	12,909	13,000
606-53-4-800-68-1270	Gas	3,214	2,372	3,750	2,524	3,000
606-53-4-800-68-1600	Small Equipment	2,201	2,961	3,000	1,857	3,000
606-53-4-800-68-1700	Uniforms	3,283	2,751	3,200	3,474	3,200
606-55-4-800-68-1300	Garage M & R	1,813	3,146	2,000	2,822	2,000
606-57-4-800-68-9000	Contingency	24	228	250	0	250
<b>Operating Expenses</b>		<b>50,037</b>	<b>56,691</b>	<b>50,242</b>	<b>38,877</b>	<b>48,426</b>
606-54-4-800-68-2400	Computers & Printers	0				
606-54-4-800-68-2500	Equipment	0				0
<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CITY GARAGE</b>		<b>344,365</b>	<b>357,069</b>	<b>366,717</b>	<b>347,758</b>	<b>370,628</b>

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

*Departmental Budget Overview: To be completed for all departments or units within your 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	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
600-34-9200	All Funds Contribution	237,000	266,373	292,290	292,290	250,000
600-38-9000	Liability Misc Revenue	0			120	0
<b>TOTAL</b>		<b>237,000</b>	<b>266,373</b>	<b>292,290</b>	<b>292,410</b>	<b>250,000</b>

Expenditures	Account Number	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
600-52-9-020-11-3100	Premium Auto	100,902	84,163	88,256	84,726	86,000
600-52-9-021-11-3100	Premium Liability	80,342	70,694	131,543	83,473	89,000
600-52-9-022-11-3100	Premium Property	30,985	46,067	47,491	48,683	50,000
600-52-9-023-11-3100	Claims Payment	9,068	12,607	25,000	19,207	25,000
<b>TOTAL</b>		<b>221,297</b>	<b>213,531</b>	<b>292,290</b>	<b>236,090</b>	<b>250,000</b>

**Health Insurance Fund**

Account #	Revenue Source	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
601-38-9000	City Premium	1,364,142	1,552,500	1,700,000	1,699,998	1,725,935
601-38-9001	Miscellaneous Revenue	42,319	14,159	0	10,661	10,000
601-38-9010	Employee Premiums	387,802	430,177	421,038	384,201	351,000
601-38-9020	Retired Premiums	37,631	39,357	42,012	15,401	1,437
601-38-9030	Group Life	25,862	26,503	29,122	50,683	29,095
601-38-9040	UMR Stop/Loss Reimb.					0
601-38-9050	MetLife Employee Cont.					78,800
<b>TOTAL</b>		<b>1,857,756</b>	<b>2,062,695</b>	<b>2,192,172</b>	<b>2,160,943</b>	<b>2,196,267</b>

Expenditures	Account Number	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
601-52-9-024-12-1010	MMSI Insurance Claims	1,986,141	2,359,694	1,676,314	2,010,196	0
601-52-9-024-12-1020	Administration Fees	406,323	451,643	441,025	316,441	0
601-52-9-025-12-1030	UMR Insurance Claims			0	16,767	1,700,000
601-52-9-024-12-1040	UMR Administration Fee			0	108,590	118,338
601-52-9-024-12-1050	UMR Stop/Loss Reinsurance			0	377,647	214,000
601-52-9-024-12-1060	Broker Fees			0	0	49,200
601-52-9-025-12-3100	Life Insurance	11,727	18,290	29,122	2,544	29,095
601-52-9-025-12-3400	MetLife Premiums			0	0	78,800
601-52-9-025-12-3500	Pcori Fees/Transition Fees	23,491	23,430	45,710	13,895	6,834
<b>TOTAL</b>		<b>2,427,682</b>	<b>2,853,057</b>	<b>2,192,172</b>	<b>2,846,081</b>	<b>2,196,267</b>

**Retirement Fund**

<b>Account #</b>	<b>Revenue Source</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
602-38-9000	Retirement Contribution	1,314,861	1,148,047	1,175,992	1,175,991	1,262,006
<b>TOTAL</b>		<b>1,314,861</b>	<b>1,148,047</b>	<b>1,175,992</b>	<b>1,175,991</b>	<b>1,262,006</b>

<b>Expenditures</b>	<b>Account Number</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
602-57-9-023-15-3000	Retirement Payments	1,314,801	1,142,494	1,175,992	1,175,945	1,262,006
<b>TOTAL</b>		<b>1,314,801</b>	<b>1,142,494</b>	<b>1,175,992</b>	<b>1,175,945</b>	<b>1,262,006</b>

**Worker's Compensation Fund**

<b>Account #</b>	<b>Revenue Source</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
603-38-9000	Miscellaneous Revenue	0	0	0	0	0
603-39-1000	All Funds Contribution	320,000	345,002	370,000	370,000	380,000
<b>TOTAL</b>		<b>320,000</b>	<b>345,002</b>	<b>370,000</b>	<b>370,000</b>	<b>380,000</b>

<b>Expenditures</b>	<b>Account Number</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
603-52-9-023-18-3100	Expend for all Claims	343,592	477,979	300,000	332,048	305,000
603-52-9-027-18-1100	Administration Cost	75,131	61,109	70,000	106,325	75,000
603-52-9-028-18-3100	Reserve for Claims	0	0	0	0	0
<b>TOTAL</b>		<b>418,723</b>	<b>539,088</b>	<b>370,000</b>	<b>438,373</b>	<b>380,000</b>

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**PERFORMANCE MEASURES**

**City Manager**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
<b>Measure</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
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	300	300	300	300
Number of Council Requests Processed	300	300	300	300
Number of Citizen Requests/Complaints Received	2300	2200	2200	2400
<i>Budget Impact</i>				
FTEs per 1,000 Citizens	0.546	0.546	0.546	0.546
Net Cost of Services per Citizen	\$37	\$40	\$48	\$53
<i>Effectiveness &amp; Strategic Plan</i>				
% of Residential Collections Completed as Scheduled	100%	100%	100%	100%
% of Commercial Collections Completed as Scheduled	100%	100%	100%	100%

## Channel 10/IT

<b>PERFORMANCE MEASURES</b>				
<b>Workload</b>				
<b>Measure</b>	<b>Actual</b>		<b>YTD thru 6/30</b>	<b>Budget (Estimates)</b>
	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Board of Education Meetings Filmed	12	12	6	12
Ware County Commission Meetings Filmed	12	12	6	12
City Council Meetings Filmed	24	24	12	24
Public Events Filmed	24	20	10	20
City Forums/Sports Forum Filmed	10	10	5	10
Local Area News	200	150	50	100
Advertisements on Channel 10	20	15	12	20
Broadcasting outside Productions	100	100	50	100
Hours Spent on User Assistance	1,300	1,300	650	13,000
Number of New or Replacement PC's Installed	10	15	6	10
Number of Hardware/Software Upgrades	35	400	10	20
<b>Budget Impact</b>				
FTEs per 1,000 Citizens	0.000068	0.000068	0.000068	0.000068
Net Cost of Services per Citizen	\$8	\$11	\$11	\$14
<b>Effectiveness &amp; Strategic Plan</b>				
Improving equipment for HD output production	10%	10%	10%	25%
Enhance the city website	30%	30%	30%	30%

**Finance**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Number of Council Meetings Recorded	24	24	24	24
Number of Resolutions Processed	68	50	50	50
Number of Ordinances Processed	6	16	15	5
Number of New Business License Issued	31	28	25	20
Number of Budget Amendments	20	13	27	25
Open Records Request	42	39		40
<i>Budget Impact</i>				
FTEs per 1,000 Citizens	0.273	0.273	0.273	0.273
Net Cost of Services per Citizen	\$19	\$19	\$17	\$19
<i>Effectiveness &amp; Strategic Plan</i>				
Number of Findings from External Auditors	0	0	0	0
Points out of 324 GFOA Distinguished Budget Award	270	280	269	280



**Accounting**

<b>PERFORMANCE MEASURES</b>				
<b>Workload</b>				
<b>Measure</b>	<b>Actual</b>		<b>YTD thru 6/30</b>	<b>Budget (Estimates)</b>
	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Number of Accounts Payable Checks Processed	2,919	2,500	2,500	2,400
Number of Utility Bills Printed	76,839	74,864	74,900	75,000
Number of Work Orders Processed	11,803	7,100	7,100	6,000
Number of Cut-Offs for the Year	3,578	2,343	2,300	2,300
Average of Commercial Dumpsters Billed Monthly	393	361	370	380
Number of Meter Readings Performed Monthly	7,583	7,603	620	620
Average of Gallons Billed Monthly	58,525,639	57,489,185	57,500,000	60,000,000
<b>Budget Impact</b>				
FTEs per 1,000 Citizens	0.273	0.341	0.341	0.341
Net Cost of Services per Citizen	\$21	\$21	\$21	\$23
<b>Effectiveness &amp; Strategic Plan</b>				
% of Meters Read Correctly on 1st Reading	99%	99%	95%	99%
% of Accounts Utilizing Direct Payment	0.80	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	3.12%	3.12%	3.20%	3.20%

**Human Resources**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Number of Employment Applications Processed	790	800	501	600
Number of New Hires Processed	30	13	29	25
Number of Employees Complaints Received	3	2	0	2
Number of Grievances Processed	3	2	0	1
Number of Employee Newsletters Prepared	12	12	12	12
Number of Safety Classes Held	4	4	5	4
Number of Employee Accidents With Injuries	6	10	16	10
Number of Worker's Comp Claims Processed	10	7	13	10
Number of Liability Claims Processed	12	23	15	10
Payroll Checks/Direct Deposit Processed	3,950	3,761	5,356	5,300
Number of Employee's Retired	10	6	9	6
<i>Budget Impact</i>				
FTEs per 1,000 Citizens	0.204	0.027	0.027	0.027
Net Cost of Services per Citizen	\$13	\$16	\$16	\$16
<i>Effectiveness &amp; Strategic Plan</i>				

**Police Department**

<b>PERFORMANCE MEASURES</b>				
<b>Workload</b>				
<b>Measure</b>	<b>Actual</b>		<b>YTD thru 6/30</b>	<b>Budget (Estimates)</b>
	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Number of High Priority Call Responses	3,500	5,000	500	500
Number of Medium/Low Priority Responses	40,000	40,000	40,000	40,000
Number of Arrests Made	2,700	2,000	2,200	2,200
Number of Traffic Citations Issued	2,800	2,900	3,000	3,000
Number of Accident Reports Written	960	1,080	1,100	1,100
Number of Offenses Cleared	3,400	3,900	3,900	3,900
Number of Investigations Completed	820	800	800	800
Number of Graduates from Citizens Police Academy	20	25	25	25
Neighborhood Watch Meetings	8	8	12	12
Number of SWAT Team Call Responses	2	2	2	2
<b>Budget Impact</b>				
FTEs per 1,000 Citizens	4.744	4.744	4.744	4.744
Sw orn Officers per 1,000 Citizens	3.959	3.959	3.959	3.959
Net Cost of Services per Citizen	\$303	\$309	\$291	\$326
<b>Effectiveness &amp; Strategic Plan</b>				
Avg Response Time (in minutes)	4:54	4:50	4:50	4:50
Avg Emergency Response Time (in minutes)	-	2:14	2:14	2:14

**Fire Department**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Number of Fire Calls Received	140	130	130	135
Number of Other Calls Received	1,100	1,150	1,200	1,205
Number of Commercial Structure Inspections	900	700	800	800
Number of Other Inspections(Fire Alarm,Sprinkler)	40	42	44	45
Number of Fire Hydrants Inspections	1,002	1,011	1,011	1,022
<i>Budget Impact</i>				
FTEs per 1,000 Citizens		3.686	3.686	
Firefighters per 1,000 Citizens	3.617	3.617	3.550	
Net Cost of Services per Citizen	\$236	\$232	\$232	\$235
<i>Effectiveness &amp; Strategic Plan</i>				
Fire Response Time (minutes)	4:32	4:30	4:31	4:30

**Public Works**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Violation Letters	0	17	0	0
Cut off list removal of can	138	142	179	200
Bags dispensed to downtown customers	1,000	800	700	800
Special Collections	35	321	419	450
Customer request 2nd can	53	61	94	100
<i>Budget Impact</i>				
FTEs per 1,000 Citizens	0.136	0.136	0.136	0.136
Net Cost of Services per Citizen	\$10	\$11	\$11	\$11
<i>Effectiveness &amp; Strategic Plan</i>				

**Highway & Streets Department**

<b>PERFORMANCE MEASURES</b>				
<b>Workload</b>				
<b>Measure</b>	<b>Actual</b>		<b>YTD thru 6/30</b>	<b>Budget (Estimates)</b>
	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Dirt Drive ways repaired	150	126	116	120
Miles Sweeping City Streets	10,342	9,327	6,215	9,000
Hours of Maintaining City Parks	2,200	2,000	2,200	2,000
Stumps Removed	21	12	6	10
Trees Removed	41	43	22	20
Hours Litter P/U Downtown	225	225	225	225
Hours maintaing canals	50	55	50	50
Prisoners P/U litter (hours)	300	300	160	200
Prisoners edging curbs (hours)	700	400	425	400
<b>Budget Impact</b>				
FTEs per 1,000 Citizens	1.500	1.500	1.500	1.500
Net Cost of Services per Citizen	\$84	\$85	\$82	\$81
<b>Effectiveness &amp; Strategic Plan</b>				
% of Paved Roads in Good Working Condition	94.60%	94.60%	94.60%	94.60%

**Cemetery Fund**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
<b>Measure</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Number of Vault Burials	141	143	152	150
Number of Cemetery Lot Sales	49	52	64	65
Contract Hours Mowing of Cemeteries	600	600	600	600
<i>Budget Impact</i>				
FTE's per 1,000 Citizens	0.137	0.137	0.137	0.137
Net Cost of Services per Citizen	\$14	\$14	\$13	\$15
<i>Effectiveness &amp; Strategic Plan</i>				
Acres of Undeveloped Land	10	10	10	10

**Waste Management Fund**

<b>PERFORMANCE MEASURES</b>				
<b>Workload</b>				
<b>Measure</b>	<b>Actual</b>		<b>YTD thru 6/30</b>	<b>Budget (Estimates)</b>
	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Tons of Yard Trash Collected	2,642	2,642	3,245	2,700
Tons of White & Brown Goods Collected	56	56	56	56
Number of Garbage Container Repairs (Lids & Wheels)	1165	1165	1342	1200
Special Collections scheduled	84	84	84	86
Cans delivered to new / re-established customers	1,134	1,134	1,241	1,000
Trash cans removed	623	623	534	500
Cans cleaned & washed	2,102	2,102	1,907	2,000
Picked up dead animals	66	66	93	80
Customer requested 2nd can	56	56	41	50
<b>Budget Impact</b>				
FTEs per 1,000 Citizens	0.682	0.682	0.682	0.682
Net Cost of Services per Citizen	\$88	\$94	\$156	\$160
<b>Effectiveness &amp; Strategic Plan</b>				
% of Residential Collections Completed as Scheduled	100%	100%	100%	100%
% of Commercial Collections Completed as Scheduled	100%	100%	100%	100%

**Garage Fund**

<b>PERFORMANCE MEASURES</b>				
<b>Workload</b>				
<b>Measure</b>	<b>Actual</b>		<b>YTD thru 6/30</b>	<b>Budget (Estimates)</b>
	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Preventive Maintatance	915	936	952	950
Engine Repairs	65	58	64	60
Transmission Repairs / service	41	38	35	40
Brake Repairs	122	135	138	130
Front Suspension	22	14	18	20
Electrical (wiring, breakers, cranking)	311	354	343	350
Tire Repair	134	156	187	160
Tires Replaced	306	362	384	370
Body Repairs and paint	59	55	22	25
Fuel System (filters, gas lines)	61	57	63	60
Air Conditioning	39	44	52	50
Wrecker Calls	62	51	23	30
Misc Repairs	249	287	301	300
<b>Budget Impact</b>				
FTEs per 1,000 Citizens	0.410	0.410	0.410	0.410
Net Cost of Services per Citizen	\$24	\$24	\$24	\$25
<b>Effectiveness &amp; Strategic Plan</b>				

**Community Improvement – Animal Control**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Number of calls received for stray animals	450	700	1510	1600
Abandoned Animals	60	75	54	60
Cruelty to Animals	80	90	73	80
Warnings-Education of Pet Owners	110	200	235	300
Running at Large	215	500	750	800
Animal Bites	25	30	25	30
Other Misc calls	250	300	450	500
Furry Friend Day	0		0	0
<b>Budget Impact</b>				
FTEs per 1,000 Citizens	0.070	0.070	0.070	0.070
Net Cost of Services per Citizen	\$4	\$4	\$4	\$4
<i>Effectiveness &amp; Strategic Plan</i>				
% of Service Calls Completed in Time Estimated	80-90%	80-90%	80-90%	80-90%

**Community Improvement – Inspections**

<b>PERFORMANCE MEASURES</b>				
<b>Workload</b>				
<b>Measure</b>	<b>Actual</b>		<b>YTD thru 6/30</b>	<b>Budget (Estimates)</b>
	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Number of Building Permits Issued	475	524	482	500
Number of Plumbing Permits Issued	350	497	432	500
Number of Electrical Permits Issued	475	500	548	550
Number of Mechanical Permits Issued	325	427	351	400
Number of Mobile Home Permits Issued	5	1	3	4
Number of Public Hearing/Notice Signs Posted	50	50	50	50
Total Number of Code Enforcement Cases	1,550	1,600	1,650	1,650
Number of Requests to Annex Land	4	1	2	2
Number of Requests to Rezone Land	2	1	4	4
<b>Budget Impact</b>				
FTEs per 1,000 Citizens	0.273	0.273	0.273	0.273
Net Cost of Services per Citizen	\$15	\$17	\$20	\$21
<b>Effectiveness &amp; Strategic Plan</b>				
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%	280%
Avg. Days to Abate Code Violations (days)	30-45 Days	30-45 Days	30-45 Days	30-45 Days

**Community Improvement – Administration**

<b>PERFORMANCE MEASURES</b>				
<b>Workload</b>				
<b>Measure</b>	<b>Actual</b>		<b>YTD thru 6/30</b>	<b>Budget (Estimates)</b>
	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Number of Grants Awarded	2	1	2	2
Number of Grants Completed	2	1	0	2
Number of Homes Rehabilitated with CHIP Funds	3		0	5
Number of Main Street Special Events Held	8	8	10	10
Number of Down Payment assistance CHIP	3		0	1
Number of Tourism Events Held	12	12	2	2
Application of Vendors at "Swampfest"	120	125	120	125
<b>Budget Impact</b>				
FTEs per 1,000 Citizens	0.205	0.205		
Net Cost of Services per Citizen	\$29	\$31		
<b>Effectiveness &amp; Strategic Plan</b>				
% of Citizen Applications Able to be Funded	98%	98%	98%	98%
% of Grant Funding Spent in Year Received	98%	100%	100%	100%

**Engineering - Administration**

<b>PERFORMANCE MEASURES</b>				
<b>Workload</b>				
	<b>Actual</b>		<b>YTD thru 6/30</b>	<b>Budget (Estimates)</b>
<b>Measure</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Number of Site Plan Reviews	11	15	12	15
Number of Flood Zone Inquiries	5	4	5	5
Number of Drawings Prepared	87	69	80	75
Number of Drawings Prepared for Other Departments	27	45	30	40
Number of Requests to Annex Land	2	5	4	5
Number of Requests to Rezone Land	2	5	5	5
<b>Budget Impact</b>				
FTEs per 1,000 Citizens	0.44	0.44	0.44	0.44
Net Cost of Services per Citizen	\$32	\$32	\$32	\$34
<b>Effectiveness &amp; Strategic Plan</b>				
% of Streets Accurately Included in GIS System	100%	100%	100%	100%
% of Water/Sewer Structures Accurately Inc/GIS System	n/a	n/a	70%	80%
% 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**

<b>PERFORMANCE MEASURES</b>				
<b>Workload</b>				
<b>Measure</b>	<b>Actual</b>		<b>YTD thru 6/30</b>	<b>Budget (Estimates)</b>
	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
Linear Feet of Repaired/Replaced Curb	233	150	220	250
Linear Feet of Repaired/Replaced Sidewalk	2515	3186	2600	2800
Square Yards Asphalt Street Patches	528	533	500	550
Potholes Repaired	831	830	800	850
Number of Hours Spent to Repair Potholes	274	274	265	280
Storm Drain Pipe Replaced/Installed	141	371	250	350
Catch Basins/Storm Drain Pipes Repaired	63	55	58	60
Catch Basins/Storm Drains Cleaned	383	364	300	325
Grates Cleaned	4729	5344	4500	4800
New Catch Basins Installed	2	3	3	3
Miles of Sidewalk Maintained	50	50	50	50
<b>Budget Impact</b>				
FTEs per 1,000 Citizens	0.273	0.410	0.410	0.410
Net Cost of Services per Citizen	\$17	\$21	\$22	\$23
<b>Effectiveness &amp; Strategic Plan</b>				





**Water and Sewer Fund**

<b>PERFORMANCE MEASURES</b>				
<b>Workload</b>				
<b>Measure</b>	<b>Actual</b>		<b>YTD thru 6/30</b>	<b>Budget (Estimates)</b>
	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>	<b>FY-18</b>
<b>Water</b>				
Million Gallons of Water Pumped	915,000,000	773,479,000	731,131,104	729,875,698
Million Gallons of Water Billed	725,413,320	632,503,564	523,907,859	568,975,897
Miles of Water Mains	145	145	145	145
Number of Water Connections	7,583	7,603	7,609	7,712
Daily Average Consumption in Gallons	2,300,000	2,300,000	2,300,000	2,300,000
<b>Sewer</b>				
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	7,035	7,040	7,040	7,045
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
<b>Budget Impact</b>				
Cost of Providing Potable Water (per million gallons)	\$2.73	\$2.46	\$2.49	\$2.45
Cost of Sewer Collection (per million gallons)	\$3.44	\$3.68	\$2.71	\$2.73
<b>Effectiveness &amp; Strategic Plan</b>				
% of Water Unbilled due to Testing/Leaks	18%	18%	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	99%	99%	99%	99%

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## CAPITAL IMPROVEMENT PLAN

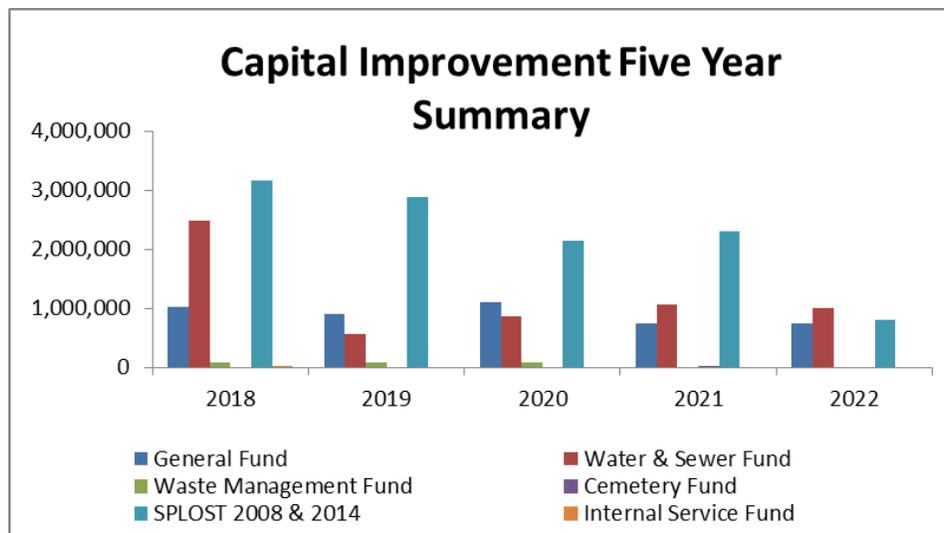


This plan is used as a tool in projecting and planning the city’s needs for improvements within different areas of the city. These include infrastructure development and improvements, purchasing of software and various equipment to improve the quality of service, and upkeep and repairs on city buildings. A Special Purpose Local Option Sales Tax of 1% was approved by the voters in February 2008 and again in February 2014. 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 2018 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 remaining balance in the Special Purpose Local Option Sales Tax (SPLOST) 2008 accumulates to \$1,677,682. These funds will be used to complete the SPLOST 2008 project list. The SPLOST 2014 is budgeted at \$4,055,000. The Water and Sewer Fund has the largest capital improvement cost of \$9,344,668, and the General Fund has a total of \$6,479,650.



**MAJOR CAPITAL PROJECTS FOR FISCAL YEAR 2018**

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.

<b>MAJOR CAPITAL PROJECT:</b>		<b><u>Replacing failing Sewer Main</u></b>
IMPACT ON OPERATING BUDGET:		<u>Positive</u>
<p>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 \$5,500,000 has been spent on construction cost. This project will be on going for the next several years. The total estimated cost of this project will be \$9,000,000.</p>		
<u>SPLOST Funds FY2018</u>		
Engineering		\$ 100,000
Construction		\$ 1,000,000
	TOTAL	\$ 1,100,000

**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 2014. A total of \$3,541,835 has been budgeted for roads and street improvements for the duration of 2009-2015.

SPLOST Fund FY 2018

Engineering	\$ 80,000
Construction	<u>\$ 1,700,000</u>
TOTAL	\$ 1,780,000

**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 \$2,660,000 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 FY2018

Engineering	\$ 70,000
Demolition	\$ 30,000
Construction	<u>\$ 900,000</u>
TOTAL	\$ 1,000,000

**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 2018

Engineering	\$ 100,000
Construction	<u>\$ 300,000</u>
TOTAL	\$ 400,000

<b>MAJOR CAPITAL PROJECT: <u>Demolition/Land Acquisition and New Fire Station #4</u></b>		
IMPACT ON OPERATING BUDGET: <u>Slight</u>		
This capital project will be funded by the Special Local Option Sales Tax (SPLOST) Funds. A total of \$1,200,000 has been budgeted for project. For this budget year the city will focus completing this major capital project.		
<u>SPLOST Fund FY 2018</u>		
Construction		<u>\$ 1,200,000</u>
	TOTAL	<u>\$ 1,200,000</u>

**Capital Improvement 5 Year Summary**

Capital Improvement 5 Year Summary

	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>
<b>Executvie</b>					
Channel 10	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Finance</b>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Puchasing	\$ -	\$ -	\$ -	\$ -	\$ -
Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>				
<b>Human Resources</b>					
Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>				
<b>Police Department</b>					
WPD IT Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ -
CIU	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Uniform	\$ 392,500	\$ 192,500	\$ 192,500	\$ 269,500	\$ 212,500
Support	\$ -	\$ -	\$ -	\$ -	\$ -
Training	\$ -	\$ -	\$ -	\$ -	\$ -
S.W.A.T.			\$ -	\$ -	\$ 23,500
SRO	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 443,500</b>	<b>\$ 243,500</b>	<b>\$ 243,500</b>	<b>\$ 320,500</b>	<b>\$ 236,000</b>
<b>Fire Department</b>					
Fire	\$ 32,750	\$ 5,000	\$ 400,000	\$ -	\$ -
<b>Total</b>	<b>\$ 32,750</b>	<b>\$ 5,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Public Works</b>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Highway & Streets	\$ 18,000	\$ 204,000	\$ 19,000	\$ 40,000	\$ 18,000
Waste Management	\$ 78,000	\$ 78,000	\$ 78,000	\$ -	\$ -
Cemetery		\$ -		\$ 9,500	\$ -
Garage	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 96,000</b>	<b>\$ 282,000</b>	<b>\$ 97,000</b>	<b>\$ 49,500</b>	<b>\$ 18,000</b>

Capital Improvement 5 Year Summary cont'd

	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>
<b>Community Improvement</b>					
Inspections	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>				
<b>Engineering</b>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure Construction	\$ 341,000	\$ 331,000	\$ 321,000	\$ 371,000	\$ 371,000
Traffic	\$ 185,000	\$ 125,000	\$ 125,000	\$ -	\$ 125,000
Water/Sewer Operations	\$ 2,473,417	\$ 565,417	\$ 850,417	\$ 1,065,000	\$ 1,010,000
Building Maintenance					
<b>Total</b>	<b>\$ 2,999,417</b>	<b>\$ 1,021,417</b>	<b>\$ 1,296,417</b>	<b>\$ 1,436,000</b>	<b>\$ 1,506,000</b>
<b>SPLOST</b>					
SPLOST 2014	\$ 3,155,000	\$ 2,880,000	\$ 2,140,000	\$ 2,290,500	\$ 810,000
SPLOST 2008					
<b>Total</b>	<b>\$ 3,155,000</b>	<b>\$ 2,880,000</b>	<b>\$ 2,140,000</b>	<b>\$ 2,290,500</b>	<b>\$ 810,000</b>
<b>Summary By Fund</b>					
General Fund	\$ 1,020,250	\$ 908,500	\$ 1,108,500	\$ 731,500	\$ 750,001
Water & Sewer Fund	\$ 2,473,417	\$ 565,417	\$ 850,417	\$ 1,065,000	\$ 1,010,000
Waste Management Fund	\$ 78,000	\$ 78,000	\$ 78,000	\$ -	\$ -
Cemetery Fund	\$ -	\$ -	\$ -	\$ 9,500	\$ -
SPLOST 2014	\$ 3,155,000	\$ 2,880,000	\$ 2,140,000	\$ 2,290,500	\$ 810,000
SPLOST 2008-2013	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 6,726,667</b>	<b>\$ 4,431,917</b>	<b>\$ 4,176,917</b>	<b>\$ 4,096,500</b>	<b>\$ 2,570,001</b>
Internal Service Funds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>				
<b>Grand Total</b>	<b>\$ 6,726,667</b>	<b>\$ 4,431,917</b>	<b>\$ 4,176,917</b>	<b>\$ 4,096,500</b>	<b>\$ 2,570,001</b>

**Capital Vehicles and Equipment Listing**

<b>General Fund</b>	<b>Estimated Cost</b>	<b>Budgeted or Financing</b>	
<b>Accounting Department</b>			
2017 Ford Focus	\$17,000	\$17,000	
2018 15 Passenger Van	\$27,810	\$27,810	
<b>TOTAL</b>	<b>\$44,810</b>	<b>\$44,810</b>	
<b>Police Department</b>			
Buffer	\$5,000	\$5,000	
Report Management System	\$100,000	\$100,000	<i>SPLOST 2014</i>
New Patrol Vehicles	\$231,000	\$231,000	<i>SPLOST 2014</i>
<b>TOTAL</b>	<b>\$336,000</b>	<b>\$336,000</b>	
<b>Fire Department</b>			
Fire Station #4	\$1,200,000	\$1,200,000	<i>SPLOST 2014</i>
Portabale Radios	\$4,500	\$4,500	
Extraction Unit	\$18,000	\$18,000	
<b>TOTAL</b>	<b>\$1,222,500</b>	<b>\$1,222,500</b>	
<b>Public Works</b>			
Street Sweeper	\$220,000	\$220,000	
2017 Tractor	\$35,000	\$35,000	
2018 Front End Loader	\$220,000	\$220,000	
<b>TOTAL</b>	<b>\$255,000</b>	<b>\$255,000</b>	
<b>Engineering</b>			
Air Compressor	\$22,000	\$22,000	
Hyra-Stop Power Pack	\$6,000	\$6,000	
<b>TOTAL</b>	<b>\$28,000</b>	<b>\$28,000</b>	
<b>Waste Management Fund</b>			
1,300 Garbage Cans 1st year(5 Yr Replacement)	\$78,000	\$78,000	
<b>TOTAL</b>	<b>\$78,000</b>	<b>\$78,000</b>	
<b>Grand Total</b>	<b>\$1,919,500</b>	<b>\$1,919,500</b>	

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 10**

FUND: (100) General Fund		DIVISION: EXECUTIVE Department: Channel 10					FY 2018	
EQUIPMENT	#	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	TOTAL	Source Approved
Upgrade Phone System for City Hall	\$	32,000					\$ 32,000	Budget \$ -
Backup Equipment	\$	11,000					\$ 11,000	Budget
							\$ -	
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 43,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,000</b>	<b>\$ -</b>

**Finance Division**

**Finance**

FUND: (100) General Fund		DIVISION: FINANCE					Department: Administration		FY 2018	
EQUIPMENT	#	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	TOTAL	Source	Approved	
None							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
<b>TOTALS BY YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	

**Purchasing**

FUND: (100) General Fund		DIVISION: FINANCE					Department: Purchasing		FY 2018	
EQUIPMENT	#	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	TOTAL	Source	Approved	
None							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
<b>TOTALS BY YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	

**Accounting**

FUND: (100) General Fund		DIVISION: FINANCE			Department: Accounting			FY 2018					
EQUIPMENT	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	TOTAL	Source	Approved
None											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		\$ -

**Police Division**

**Administration**

FUND: (100) General Fund		DIVISION: POLICE			Department: Administration			FY 2018					
EQUIPMENT	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	TOTAL	Source	Approved
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		\$ -

**Criminal Investigations Unit**

FUND: (100) General Fund		DIVISION: POLICE			Department: Crimmlinal Investigation Unit			FY 2018					
EQUIPMENT	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	TOTAL	Source	Approved
Unmarked Police Vehicles	1	\$ 25,000	1	\$ 25,000							\$ 50,000	Budget	\$ -
Building Renovations	1	\$ 150,000									\$ 150,000	Budget	\$ -
Faro Technoligies 3D Scanner	1	\$ 75,000									\$ 75,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		\$ 250,000		\$ 25,000		\$ -		\$ -		\$ -	\$ 275,000		\$ -

**Notes:**

Unmarked police vehicle will replace a 2007 Chevrolet Impala with nearly 130,000 miles

Renovations to 407 Pendleton St. This will repair damaged front entrance. This will replace damaged flooring. This will renovate existing restroom and plumbing. This will renovate existing electrical wiring. Renovate the interior office spaces.

Faro Technologies 3D Scanner. This will increase the accuracy in crime / accident scene measurements.

**Uniform Patrol**

FUND: (100) General Fund		DIVISION: POLICE		Department: Uniform Patrol					FY 2018				
EQUIPMENT	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	TOTAL	Source	Approved
New Patrol Vehicles	9	\$ 254,000	11	\$ 308,000	5	\$ 140,000	5	\$ 140,000	5	\$ 140,000	\$ 929,000	SPLOST	\$ 141,000
Patrol Vehicle Equipment	9	\$ 67,500	11	\$ 82,500	5	\$ 37,500	5	\$ 37,500	5	\$ 37,500	\$ 262,500	SPLOST	\$ 37,500
Patrol Camera System	9	\$ 63,000	11	\$ 77,000	5	\$ 35,000	5	\$ 35,000	5	\$ 35,000	\$ 245,000	SPLOST	\$ 35,000
Body Worn Police Cam	10	\$ 5,000									\$ 5,000		\$ -
Kenwood Digital Handheld Radio	10	\$ 7,500	10	\$ 7,500							\$ 15,000		\$ -
K-9	1	\$ 8,500									\$ 8,500		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 405,500</b>		<b>\$ 475,000</b>		<b>\$ 212,500</b>		<b>\$ 212,500</b>		<b>\$ 212,500</b>	<b>\$ 1,465,000</b>		<b>\$ 213,500</b>

**Notes:**

Replacement of 9 worn out patrol vehicles with a purchase price of \$28,000 for 8 cars and \$30000 for 1 SUV

Patrol Vehicle Equipment will be needed to place in the new patrol vehicles.

Patrol Car Camera System needed to record evidence.

Body Cam to record evidence and give context to citizen encounters.

Digital Radios needed for upgrade and compatibility with other agencies.

**Support Services**

FUND: (100) General Fund		DIVISION: POLICE		Department: Support Services					FY 2018				
EQUIPMENT	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	TOTAL	Source	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	\$ -
Commercial Floor Buffer		\$ 5,000									\$ 5,000	Budget	\$ -
Connex Storage Building		\$ 5,000									\$ 5,000	Budget	\$ -
Additional Roof to Back Parking Lot		\$ 8,000									\$ 8,000	Budget	\$ -
Copier Machine		\$ 8,500		\$ 8,500		\$ 8,500		\$ 8,500		\$ 8,500	\$ 42,500	Budget	\$ -
Generator		\$ 67,024									\$ 67,024	Budget	\$ -
Report Management System		\$ 100,000		\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000	\$ 140,000	SPLOST	\$ 80,000
<b>TOTALS BY YEAR</b>		<b>\$ 218,524</b>		<b>\$ 23,500</b>		<b>\$ 23,500</b>		<b>\$ 23,500</b>		<b>\$ 23,500</b>	<b>\$ 312,524</b>		<b>\$ 80,000</b>

**Notes:**

Report Management System will be funded \$80,000 from SPLOST and \$20,000 from WPD IT

**Training & Personnel**

FUND: (100) General Fund		DIVISION: POLICE		Department: Training & Personnel					FY 2018				
EQUIPMENT	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	TOTAL	Source	Approved
None											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

**S.W.A.T.**

FUND: (100) General Fund		DIVISION: POLICE		Department: S.W.A.T.					FY 2018				
EQUIPMENT	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	TOTAL	Source	Approved
Ar-15 Rifle	3	\$ 5,400									\$ 5,400	Budget	\$ -
Kenwood Digital Handheld Radio	#	\$ 15,000									\$ 15,000	Budget	\$ -
Negotiator Van	1	\$ 28,000									\$ 28,000	Budget	\$ -
											\$ -	Budget	\$ -
											\$ -	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 48,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,400</b>		<b>\$ -</b>

**Notes:**

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 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 Office					FY 2018				
EQUIPMENT	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	TOTAL	Source	Approved
None											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

**Fire Division**

FUND: (100) General Fund		DIVISION: FIRE							FY 2018				
EQUIPMENT	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	TOTAL	Source	Approved
Build Fire Sta. #4		\$ 1,475,000									\$ 1,475,000	SPLOST	\$1,200,000
Replace Portable Radios		\$ 4,500									\$ 4,500	Budget	\$ 4,500
Replace non-compliant PPE		\$ 17,000									\$ 17,000	Budget	\$ 17,000
Replace non-compliant fire hose		\$ 3,000									\$ 3,000	Budget	\$ 3,000
Replace Fire Safety Inspector Vehicle		\$ 21,700									\$ 21,700	SPLOST	\$ -
Replace Roof on Fire Station #2		\$ 200,000									\$ 200,000	SPLOST	\$ 200,000
Replace Roof on Fire Station #3				\$ 200,000							\$ 200,000	SPLOST	\$ 200,000
Extrication Unit for Engine #4		\$ 18,000									\$ 18,000	Budget	\$ 18,000
Replace SCBA Air Cascade System						\$ 5,000					\$ 5,000	Budget	\$ -
Replace SCBA's and Mask		\$ 12,500									\$ 12,500	Budget	\$ 12,500
Add additional truck bay to Fire Station #2				\$ 250,000							\$ 250,000	SPLOST	\$ -
Add additional truck bay to Fire Station #3						\$ 250,000					\$ 250,000	SPLOST	\$ -
Replace 45 non-compliant SCBA cylinders						\$ 35,000					\$ 35,000	Budget	\$ -
Replace Engine #2				\$ 425,000							\$ 425,000	SPLOST	\$ -
Replace 10 Out of Service SCBA Cylin		\$ 6,500									\$ 6,500	Budget	\$ 6,500
Protective Equipment for New Hires		\$ 10,000									\$ 10,000	Budget	\$ 10,000
<b>TOTALS BY YEAR</b>		<b>\$ 1,768,200</b>		<b>\$ 875,000</b>		<b>\$ 290,000</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ 2,917,900</b>		<b>\$1,671,500</b>

**Notes:**

Build Fire Station #4 on property already purchased on Haines Street.

Replace all portable radios. AFG grant has been submitted.

Replace personal protective equipment to stay in compliance with NFPA 1851 (no more than 10 years old) and ISO requirement.

Replace non-compliant and damaged fire hose

Replace Fire Safety Inspector Vehicle. A 2005 Ford Expedition

Replace roof on Fire Station #2

Replace roof on Fire Station #3

Replace hydraulic extrication equipment on Engine #4. The unit assigned to it is out of service. Company no longer exist.

Replace SCBA Air Cascade system at Fire Station #1

Replace 35 SCBA units and masks. Apply for AFG grant

Add additional truck bay to Fire Station #2 to accommodate EMS

Add additional truck bay to Fire Station #3 to accommodate EMS

Will need to replace 45 SCBA cylinders if we cannot get all units replaced through AFG grant

Replace Fire Engine #2. Approved through SPLOST

Replace 10 Out of Service SCBA Cylinders

**Public Works Division**

**Highway & Streets**

FUND: (100) General Fund		DIVISION: PUBLIC WORKS					Department: Highways & Streets		FY 2018	
EQUIPMENT	#	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	TOTAL	Source	Approved	
Street Sweeper Replacement		\$ 185,000		\$ 185,000			\$ 370,000	Budget	\$ 220,000	
60" Rear Discharge Mower		\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$18,000.00	\$ 90,000	Budget		
Dump Truck	3	\$ 270,000					\$ 270,000	Budget		
Heavy Duty Equipment Trailer		\$ 4,500					\$ 4,500	Budget		
1/2 Ton Pickup Truck		\$ 37,000					\$ 37,000	Budget		
Batwing Mower		\$ 14,000					\$ 14,000	Budget		
Ford Tractor		\$ 35,000					\$ 35,000	Budget	\$ 35,000	
Mosquito Sprayer		\$ 18,000					\$ 18,000	Budget		
<b>TOTALS BY YEAR</b>		<b>\$ 581,500</b>	<b>\$ 18,000</b>	<b>\$ 203,000</b>	<b>\$ 18,000</b>	<b>\$18,000.00</b>	<b>\$ 838,500</b>		<b>\$ 255,000</b>	

**Waste Management**

FUND: (540) WASTE MANAGEMENT		DIVISION: PUBLIC WORKS							FY 2018	
EQUIPMENT	#	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL	Source	Approved	
Replace 1997 Garbage Cans-1300		\$ 78,000	\$ 78,000	\$ 78,000			\$ 390,000	Budget	\$ 78,000	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
<b>TOTALS BY YEAR</b>		<b>\$ 78,000</b>	<b>\$ 78,000</b>	<b>\$ 78,000</b>	<b>\$ -</b>		<b>\$ 390,000</b>		<b>\$ 78,000</b>	

**Cemetery Fund**

FUND: (203) CEMETERY		DIVISION: PUBLIC WORKS							FY 2018	
EQUIPMENT	#	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	TOTAL	Source	Approved	
Zero Turn Mower		\$ 16,000							\$ -	
Heavy Duty Equipment Trailer		\$ 4,500							\$ -	
Full Size Pickup Truck		\$ 22,000							\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
<b>TOTALS BY YEAR</b>		<b>\$ 42,500</b>	<b>\$ -</b>		<b>\$ -</b>					

**Garage**

FUND: (606) GARAGE		DEPARTMENT: GARAGE							FY 2018	
EQUIPMENT	#	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	TOTAL	Source	Approved	
Full Size Pickup Truck		\$ 22,000					\$ 22,000	BUDGET		
<b>TOTALS BY YEAR</b>		<b>\$ 22,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,000</b>		<b>\$ -</b>	

**Community Improvement**

**Animal Control**

FUND: (100) General Fund		DIVISON: COMMUNITY IMPROVEMENT					Department: Animal Control		FY 2018	
EQUIPMENT	#	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	TOTAL	Source	Approved	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
<b>TOTALS BY YEAR</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	

**Inspections**

FUND: (100) General Fund		DIVISON: COMMUNITY IMPROVEMENT					Department: Inspections		FY 2018	
EQUIPMENT	#	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	TOTAL	Source	Approved	
Full size truck		\$ 20,000					\$ 20,000	Budget	\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
<b>TOTALS BY YEAR</b>		\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000		\$ -	

**Notes:**  
New truck for code officer

**Administration**

FUND: (100) General Fund		DIVISON: COMMUNITY IMPROVEMENT					Department: Administrations		FY 2018	
EQUIPMENT	#	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	TOTAL	Source	Approved	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
<b>TOTALS BY YEAR</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	

**Engineering Division**

**Administration**

FUND: (100) General Fund DIVISION: ENGINEERING						Department: Administration			FY 2018				
EQUIPMENT	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	TOTAL	Source	Approved
General Purpose Vehicle		\$ 20,000									\$ 20,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 20,000</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ 20,000</b>		<b>\$ -</b>

**Notes:**

General Purpose Vehicle: Small pick-up truck to replace 1999 Ford F-150 for construction management and field work by engineering staff.

**Infrastructure Construction**

FUND: (100) General Fund		DIVISION: ENGINEERING				Department: Infrastructure Construction			FY 2018				
ACCOUNT/ACTIVITY	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	TOTAL	Source	Approved
Infrastructure (Sidewalks)		\$ 25,000		\$ 27,000		\$ 27,000		\$ 27,000		\$ 27,000	\$ 133,000	Budget	\$ 20,000
Infrastructure (Street Patching)		\$ 20,000		\$ 22,000		\$ 22,000		\$ 22,000		\$ 22,000	\$ 108,000	Budget	\$ 20,000
Infrastructure (Culverts)		\$ 20,000		\$ 22,000		\$ 22,000		\$ 22,000		\$ 22,000	\$ 108,000	Budget	\$ 7,000
Infrastructure (Drainage Projects)*		\$ 300,000		\$ 230,000		\$ 260,000		\$ 250,000		\$ 300,000	\$ 1,340,000	Budget*	\$ -
Infrastructure (Vehicles)		\$ 65,000		\$ 40,000		\$ -		\$ -		\$ -	\$ 105,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 430,000</b>		<b>\$ 341,000</b>		<b>\$ 331,000</b>		<b>\$ 321,000</b>		<b>\$ 371,000</b>	<b>\$ 1,794,000</b>		<b>\$ 47,000</b>

**Notes:**

Infrastructure (Sidewalks): For yearly in-house sidewalk, driveway, curb repairs and "Safe Sidewalk Projects" if funds remain in the fourth quarter of fiscal year 2018.

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:

**FY2018** EL Saunders Dr Culvert (\$250K)

**FY2019** Owens Street, Izlar Street, Cleo Street, Nicholls Street Storm Drain (\$180K)

**FY2020** Summit Street and Cedar Street Storm Drain (\$90K); Long Bewick and L Street Storm Drain (\$120K)

**FY2021** Scruggs Street Storm Drain (\$80K); Blackshear Ave Box Culvert (\$120K)

**FY2022** Dewey Street Box Culvert (\$110K); Hamilton Avenue Box Culvert (\$140K)

*Each Year also includes \$50K for unforeseen emergency contract culvert/drainage repairs.*

**\*If funding is not available in the FY2017 Budget, we could consider Drainage Projects to be carried out in conjunction with SPLOST Street Paving and Resurfacing Projects.**

Infrastructure (Vehicles):

**FY2018** Chase Truck (Small Truck) (20K)

**FY2018** Flatbed Dump Truck

**FY2019** Crew Truck Replacement (40K)



Water and Sewer

ACTIVITY	DIVISION: ENGINEERING					FY 2018	
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL	Source Approved
<b>Tank Maintenance Program (recurring)</b>	\$132,377	\$133,000	\$140,000	\$140,000	\$140,000	\$ 685,377	2560 \$ 132,377
<b>Litter Trap Financed through GEFA Loan</b>	\$5,417	\$5,417	\$5,417	\$5,417		\$ 21,668	1400 \$ -
<b>Air Compressor</b>	\$22,000					\$ 22,000	2500 \$ 22,000
<b>Hydra-stop Power Pack</b>	\$6,000					\$ 6,000	2500 \$ 6,000
<b>Dump Truck</b>	\$85,000					\$ 85,000	2320
<b>Capital Project Funds</b>							\$ -
<b>Hatcher Road W&amp;S Adjustments (GDOT Project)</b>	\$120,000					\$ 120,000	2540**
<b>CDBG W&amp;S Rehab Area*1</b>	\$462,000					\$ 462,000	2540**
Roosevelt, Izlar, Owens, Walker							
<b>2012 W&amp;S Rehab *2</b>	\$320,000					\$ 320,000	2540**
Jasmine Cir & Coral Rd & Seminole Tr to Baltimore Circle (Canal)							
<b>2016 W&amp;S Rehab Project *3</b>	\$440,000					\$ 440,000	2540**
Robert/Colley/Johnson Sewer & Elizabeth/Isabella Water							
<b>Hanover Drive Sewer (Along Canal behind houses)</b>	\$104,000					\$ 104,000	2540**
<b>Phased Fire Hydrant Replacement (ESG)</b>	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 100,000	2540
<b>Lift Station Pump Rehab (ESG)</b>	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 100,000	2540
<b>Water Meter Purchases (ESG)</b>	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 100,000	2540 \$ 6,000
<b>Digester Cleaning</b>	\$30,000					\$ 30,000	2540
<b>Lakeview Drive</b>	\$170,000					\$ 170,000	2540***
<b>Bar Screens</b>	\$482,016					\$ 482,016	2540
<b>Traveling Bridge Filters</b>		\$224,000				\$ 224,000	2540
<b>Emergency Water Repairs/Replacements</b>	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$ 250,000	2540
<b>Emergency Sewer Repairs/Replacements</b>	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$ 500,000	2540
<b>WWTP main Operation &amp; lab Roof Replacement</b>	\$90,000					\$ 90,000	2200****
<b>Water Plant Roof Repair to Safe Conditions</b>	\$75,000					\$ 75,000	2200****
<b>Radio Read Water Meters/"No Lead" Change Out</b>	\$1,500,000	\$1,500,000				\$3,000,000	GEFA
<b>Abandon Well #1 City</b>	\$50,000					\$ 50,000	2540
<b>Abandon Alice Street Well #4City</b>	\$100,000					\$ 100,000	2540
<b>Deep Well Water Supply (Marion Street)*4</b>	\$200,000	\$300,000				\$500,000	GEFA**
<b>Sweet Street &amp; Morton Avenue W&amp;S Rehab (Corr Z)*5</b>		\$325,000				\$ 325,000	2540**
<b>Well #2 City Inspection &amp; Repair</b>		\$75,000				\$ 75,000	2540
<b>Roosevelt, Ketterer, Crawford W&amp;S Rehab*6</b>			\$210,000			\$ 210,000	2540**
<b>Well #3 City Inspection &amp; Repair</b>			\$75,000			\$ 75,000	2540
<b>Creswell, Littleton, Miller, &amp; Oneida*7</b>				\$260,000		\$ 260,000	2540**
<b>Mosely Street Sewer *8</b>				\$160,000		\$ 160,000	2540**
<b>Quarterman Street Sewer Rehab (Pendleton to Plant)*9</b>					\$330,000	\$ 330,000	2540**
<b>Arnold McKinney, Folks, &amp; Oak*10</b>					\$210,000	\$ 210,000	2540**
<b>Brunel Street &amp; Chandler Street Water Bore at CSX</b>					\$120,000	\$ 120,000	2540**
<b>TOTALS</b>	<b>\$ 4,603,810</b>	<b>\$ 2,772,417</b>	<b>\$ 640,417</b>	<b>\$ 775,417</b>	<b>\$ 1,010,000</b>	<b>\$ 9,642,061</b>	<b>\$ 166,377</b>

Notes:

*1-SPLOST & CDBG funds for Pavement, Drainage Replacement	\$205,000					\$205,000	SPLOST
	\$500,000						CDBG
*2-SPLOST funds for Pavement Replacement	\$100,000					\$100,000	SPLOST
*3-SPLOST funds for Pavement Replacement	\$418,000					\$418,000	SPLOST
*4-GEFA Loan Needed		\$500,000					GEFA
*5-SPLOST funds for Pavement Replacement		\$130,000				\$130,000	SPLOST
*6-SPLOST funds for Pavement Replacement			\$150,000			\$150,000	SPLOST
*7-SPLOST funds for Pavement Replacement				\$210,000		\$210,000	SPLOST
*8-SPLOST funds for Pavement Replacement				\$100,000		\$100,000	SPLOST
*9-SPLOST funds for Pavement Replacement					\$140,000	\$140,000	SPLOST
*10-SPLOST funds for Pavement Replacement					\$165,000	\$165,000	SPLOST
					<b>Total SPLOST Request</b>	<b>\$1,618,000</b>	

\*\* W&S Rehab & Expan SPLOST will be used as able

\*\*\*Street SPLOST

\*\*\*\* Building SPLOST

**SPLOST 2014**

<b>FUND: SPLOST 2014</b>							<b>FY 2018</b>	
<b>EQUIPMENT</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>TOTAL</b>	<b>Source</b>	<b>Approved</b>
<b>Engineering Projects</b>								
Roads, Streets, Bridge Impr and Equipment	\$ 1,600,000	\$ 1,000,000	\$ 950,000	\$ 1,435,000	\$ -	\$ 4,985,000	SPLOST	\$ 1,600,000
<b>Water and Sewer</b>								
Water and Sewer Rehabilitation	\$ 300,000	\$ 250,000	\$ 150,000		\$ -	\$ 700,000	SPLOST	\$ 1,000,000
<b>Fire Department</b>								
Remote Fire Station #4	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,000,000	SPLOST	\$ 1,200,000
<b>Public Safety</b>								
Specital Purpose Vehicle Fleet	\$ 231,000	\$ -	\$ -			\$ 231,000	SPLOST	\$ 231,000
<b>Public Works</b>								
Public Works Facility	\$ 1,159,000	\$ 100,000	\$ 100,000			\$ 1,359,000	SPLOST	\$ 1,159,000
<b>Administration</b>								
Information Technology Equipmen	\$ 30,000	\$ 30,000		\$ -	\$ -	\$ 60,000	SPLOST	\$ 80,000
<b>Public Buildings</b>								
Public Facility Improvements, Demolition & Acquisition	\$ 1,500,000	\$ 1,000,000	\$ 1,000,000	\$ 990,000	\$ 805,500	\$ 5,295,500	SPLOST	\$ 400,000
<b>Community Improvement</b>								
City Parks	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	SPLOST	\$ 10,000
<b>DownTown Development Auth</b>	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 150,000	SPLOST	\$ -
<b>TOTALS BY YEAR</b>	<b>\$ 5,430,000</b>	<b>\$ 2,940,000</b>	<b>\$ 2,210,000</b>	<b>\$ 2,435,000</b>	<b>\$ 815,500</b>	<b>\$ 13,830,500</b>		<b>\$ 5,680,000</b>

**NOTES:**

**Public Safety**

Special Purpose Vehicle Fleet (5) Vehicles and Equipment for FY2018

**Public Works**

The bulding of new Public Works facility

**Fire Department**

The bulidling of new Fire station #4

**SPLOST 2008**

<b>FUND: SPLOST 2008</b>							<b>FY 2018</b>	
<b>EQUIPMENT</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>TOTAL</b>	<b>Source</b>	<b>Approved</b>
<b>Engineering Projects</b>	\$ 282,682					\$ 282,682	SPLOST	\$ 282,682
Unpaved Streets						\$ -	SPLOST	
Resurfacing						\$ -	SPLOST	
Sidewalk Improvements						\$ -	SPLOST	
Traffic Improvements						\$ -	SPLOST	
<b>Water and Sewer</b>	\$ 235,000					\$ 235,000		
Water and Sewer Expansion						\$ -	SPLOST	\$ 235,000
Infrastructure Improvements						\$ -	SPLOST	\$ -
<b>Fire Department</b>	\$ -					\$ -		\$ -
Purchase One Pumper Truck						\$ -	SPLOST	\$ -
75 Ft. Aerial Platform Truck						\$ -	SPLOST	\$ -
Remote Fire Station #4						\$ -	SPLOST	\$ -
Station Renovations						\$ -	SPLOST	\$ -
<b>Police Department</b>	\$ -					\$ -		\$ -
Building Renovations						\$ -	SPLOST	\$ -
Training facility Improvements						\$ -	SPLOST	\$ -
<b>Public Works</b>	\$ 1,160,000					\$ 1,160,000		\$ 1,160,000
New Public Works Facility						\$ -	SPLOST	\$ -
<b>Administration</b>	\$ -					\$ -		\$ -
Software and Hardware						\$ -	SPLOST	\$ -
<b>Community Improvement</b>	\$ -					\$ -		\$ -
Demolition/land acquisition of of Public Buildings						\$ -	SPLOST	\$ -
<b>Auditorium Renovation</b>						\$ -	SPLOST	\$ -
<b>Public Buildings</b>						\$ -		\$ -
<b>DownTown Development Au</b>	\$ -	\$ -				\$ -	SPLOST	\$ -
<b>TOTALS BY YEAR</b>	\$ 1,677,682	\$ -	\$ -	\$ -	\$ -	\$ 1,677,682		\$ 1,677,682

**Notes:**

These projects will deplete all funds for this SPLOST.

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**GLOSSARY**

<b>Account Group</b>	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.
<b>Accounting System</b>	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.
<b>Accrual Basis Accounting</b>	A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.
<b>Ad Valorem Taxes</b>	According to value; an assessment such as Taxes or insurance based on the value of the commodity (real or personal property) involved.
<b>Appropriation</b>	An authorization made by the City Commission that permits the city to set aside money or materials for a specific purpose.
<b>Assessed Value</b>	A determination of the estimated value of property as prescribed by the Ware County Tax Assessors office.
<b>Assets</b>	Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.
<b>Balanced Budget</b>	A budget in which the estimated current expenditures are equal to or less than the estimated current revenues.
<b>Base Budget</b>	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.
<b>Beverage Tax</b>	Taxes on alcoholic beverages (beer, wine, liquor) sold within the City.

<b>Bond</b>	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.
<b>Bonded Debt</b>	Payments on bonds sold by the city to spread over a long term.
<b>Budget</b>	A financial plan for a specific period of time (fiscal year) that matches all planned revenues and expenditures with various city services.
<b>Budget Adjustment</b>	A revision to the adopted budget that occurs during the affected fiscal year.
<b>Budget Calendar</b>	The schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.
<b>Budget Message</b>	The instrument used by the City Manager in presenting a Comprehensive financial program to the City Commission and the Citizens of Waycross.
<b>Budget Resolution</b>	The official enactment by the City Commission legally Authorizing the City Manager to obligate and spend resources.
<b>Budget Transfer</b>	Intra Division Transfer: A transfer from one departmental account in a division to an account in a different division.
<b>Budgetary Control</b>	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.
<b>Capital Expenditures</b>	Capital outlay of two thousand five hundred (\$2,500) or more that has a useful life in excess of one year.
<b>Capital Improvement Plan</b>	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.

<b>Capital Project Fund</b>	A fund used to account for financial resources used for the acquisition or construction of major capital equipment or facilities.
<b>Capital Outlay</b>	Expenditures that result in the acquisition of/ or addition to fixed assets.
<b>Debt Service</b>	Expenditures for principle and interest payments on loans, notes and bonds.
<b>Debt Service Requirements</b>	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.
<b>Department</b>	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.
<b>Depreciation</b>	(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.
<b>Encumbrance</b>	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.
<b>Enterprise Fund</b>	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.
<b>Equipment or Vehicle Purchase</b>	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.
<b>Expenditures</b>	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.

<b>Fiscal Year</b>	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.
<b>Fixed Assets</b>	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.
<b>Franchise Tax</b>	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.
<b>Fund</b>	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.
<b>Fund Balance</b>	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.
<b>Fund Equity</b>	The excess of assets over liabilities. A portion of the equity may be reserved or designated; the remainder is Fund Balance.
<b>GAAP</b>	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.
<b>General Fixed Assets Account Group</b>	A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit.
<b>General Fund</b>	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.

<b>Governmental Fund</b>	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.
<b>Grant</b>	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.
<b>Infrastructure</b>	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.
<b>Insurance Tax</b>	Tax paid by insurance companies for premiums collected inside the city.
<b>Interfund Reimbursement Transfer</b>	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.
<b>Intergovernmental Revenue</b>	Revenue from other governments in the form of entitlements, grants, shared revenues or payments in lieu of taxes.
<b>Internal Service Funds</b>	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.
<b>Lease Purchase Payments</b>	Expenditures for leasing or renting equipment or vehicles for both temporary and long-term use by the government. These expenditures include bus and other vehicle rental when operated by local government, capital lease arrangements and other rental agreements.
<b>Levy</b>	The assessment and collection of tax or other fees.
<b>Line Item Budget</b>	A budget that lists each expenditure category (personnel services, supplies, travel, training, etc.) separately, along with the dollar amount budgeted for each specified category.

<b>Local Option Sales Tax</b>	Sales tax collected from local businesses for the purpose of reducing property taxes and maintaining governmental operations. Ongoing after referendum.
<b>Long-Term Debt</b>	Debt with a maturity of more than one year after the date of issuance.
<b>Maintenance &amp; Repair</b>	Expenses resulting from the purchase of labor and materials for the repair or maintenance of city property by an outside vendor.
<b>Millage Rate</b>	The ad Valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.
<b>Modified Accrual Basis</b>	Governmental funds use the modified accrual basis of accounting. Revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized at the time a liability is incurred.
<b>Motor Vehicle &amp; Mobile Home Tax</b>	Taxes collected from license plate sales inside the city.
<b>Operating Budget</b>	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.
<b>Operating Transfer</b>	Legally authorized Interfund transfers from a fund receiving revenue to the fund that makes expenditures.
<b>Paying Agent</b>	The expenses incurred in the issuance and management of Bond Issues.
<b>Personal Services</b>	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.
<b>Professional Services</b>	Expenditures incurred by the city to obtain the services of recognized license professionals such as doctors, lawyers, engineers, certified public accountants, and consultants.

<b>Proprietary Fund</b>	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 has been received or disbursed.
<b>Real Estate Tax</b>	Taxes collected by Ware County on real estate transfers (deed fees) within the city.
<b>Reserve</b>	An account used to indicate a portion of a fund balance legally restricted for a specific purpose and is therefore not available to general appropriations.
<b>Retained Earnings</b>	A fund equity account that reflects accumulated net earnings or losses of proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.
<b>Revenue</b>	Funds that the city receives as income. It includes such items as taxes, license, permits, fines, forfeitures, user fees, service charge, and grants.
<b>Revenue Bonds</b>	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.
<b>Small Tools</b>	For purchase of small hand tools and small equipment and having a life expectancy or not more than three (3) years.
<b>Special Purpose Local Option Sales Tax ( SPLOST)</b>	A special one-cent sales tax revenue approved by voters that are specifically restricted to capital projects. A SPLOST only lasts five years.
<b>Special Revenue Fund</b>	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.
<b>State Revolving Loan (SRF)</b>	State of Georgia loan pool for sewer improvements by local governments. This is a two (2) percentage loan rate, with twenty (20) year term.
<b>Street Assessments</b>	Street improvement cost assessed against landowner's

property and due to the city.

<b>Taxes</b>	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.
<b>Training</b>	Expenditures incurred as a result of city approved instructional courses.
<b>Travel</b>	Expenditures incurred in the conduct of city business and/or schools. This includes subsistence, transportation, mileage (private vehicle), and hotel cost.
<b>Unreserved Fund Balance</b>	The amount remaining in a fund that is not designated for some future use and which is available for further appropriation or expenditure.
<b>User Charges</b>	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
<b>Utility Franchise Tax</b>	Tax levied against utility companies doing business with the city (electricity, cable television, gas, telephones, etc.) for the use of city rights-of-way.