

2019

City of Waycross Budget FY2019



China Williams
City of Waycross
1/1/2019

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INTRODUCTION

Budget Objective



Fiscal Year 2019 Budget

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

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

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

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

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

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

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

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

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

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

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

This Budget is designed to be user friendly with summary information in text, charts, tables and graphs. A glossary of financial budget terms is included as a reference. Should the reader have any questions about the City of Waycross's Approved FY 2019 Budget, please contact the City Manager at (912) 287-2912.

Distinguished Budget Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Waycross**Georgia**

For the Fiscal Year Beginning

July 1, 2017*Christopher P. Morrill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Waycross, Georgia for its annual budget for the fiscal year beginning July 1, 2017. 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)**A RESOLUTION OF THE CITY OF WAYCROSS, GEORGIA, TO APPROVE THE FISCAL YEAR 2019 (JULY 1, 2018, THROUGH JUNE 30, 2019) BUDGETS FOR THE CITY OF WAYCROSS; AND FOR OTHER PURPOSES.**

WHEREAS, on June 5, 2018, the Commission of the City of Waycross held budget hearings and examined the proposed balanced budget for fiscal year 2019; and

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

WHEREAS, said budgets indicate anticipated revenues as follows:

General Fund	\$15,071,600.00
Water & Sewer Fund	\$ 6,506,440.00
Waste Management Fund	\$ 2,368,626.00
City Auditorium Fund	\$ 34,909.00
Cemetery Fund	\$ 223,585.00
WPD Information Technology Fund	\$ 30,000.00
Hotel/Motel Tax Fund	\$ 362,000.00
SPLOST 2008-2013 Fund	\$ 861,985.00
SPLOST 2014	\$ 7,410,000.00
TSPLOST 2018	\$ 1,200,000.00

for the fiscal year beginning July 1, 2018, and ending June 30, 2019; 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	\$15,071,600.00
Water & Sewer Fund	\$ 6,506,440.00
Waste Management Fund	\$ 2,368,626.00
City Auditorium Fund	\$ 34,909.00
Cemetery Fund	\$ 223,585.00
WPD Information Technology Fund	\$ 30,000.00
Hotel/Motel Tax Fund	\$ 362,000.00
SPLOST 2008-2013 Fund	\$ 861,985.00
SPLOST 2014	\$ 7,410,000.00
TSPLOST 2018	\$ 1,200,000.00

for the fiscal year beginning July 1, 2018, and ending June 30, 2019; and

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

WHEREAS, said budgets are line item budgets in compliance with the provisions of Section 2-376 of the Code of Ordinances of the City of Waycross; and

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

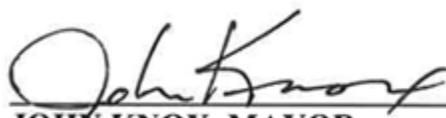
WHEREAS, pursuant to O.C.G.A. § 36-81-5 and related sections, on June 5, 2018, the Commission of the City of Waycross held a public hearing on said proposed budgets at which time persons wishing to be heard on the budgets were allowed to appear, notice of said hearing having been given pursuant to O.C.G.A. § 36-81-5.

NOW, THEREFORE, BE IT RESOLVED by the Commission of the City of Waycross that the budgets, attached hereto and made a part hereof for the fiscal year 2019 beginning July 1, 2018, and ending June 30, 2019, 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 19th day of June, 2018.

CITY OF WAYCROSS, GEORGIA



JOHN KNOX, MAYOR

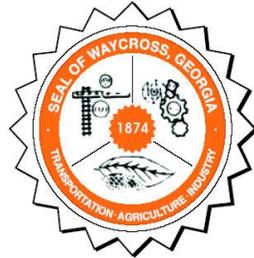
ATTEST:



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.



Fiscal Year 2019 Budget

The City of Waycross, Georgia

Mayor
John R. Knox

District 1
Norman E. Davis, Sr.

District 2
John Threat

District 3
Marian Solomon-Gaines

District 4
Diane L. Hopkins

District 5
Jonathan M. Tindall, Mayor Pro-Tem

City Manager
Wilton Deloach, Interim

Our Guiding Principles

We Value:

- **Our Employees and All People**

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

- **Fiscal Accountability**

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

- **Integrity and Honesty**

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

- **Innovation and Creative Solutions**

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

- **Responsive Customer Service**

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

- **Responsible and Ethical Behavior**

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

- **Transparency**

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

- **Individual and Team Effort**

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

- **Leadership Effectiveness**

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

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Budget Message from the City Manager

July 1, 2018

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

I am pleased to present the Annual Operating and Capital Budget for the fiscal year beginning July 1, 2018 and ending June 30, 2019. 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 21, 2018.

Waycross continues to provide excellent service to citizens by sustaining a balance budget. This has been done by raising the millage rate by 1 mill, financing instead of buying large capital items at low interest rates and the passing of Transportation Special Purpose Sales Tax (TSPLOST). These are just a few key factors that helped balance the budget and make the fund balance grow. In fiscal year FY2015 the General Fund balance was \$459,271 in FY 2016 it was \$463,555 and FY2017 the year ended in \$602,075. Major changes in health insurance plan expenses led to the increase in General Fund balance of \$138,520. With the mention changes to this year's fiscal budget the city anticipates the fund balance to increase and eventually create a reserve.

In developing the budget, changes have been made to create and sustain the City's needs by ensuring that its citizens and employees are equipped to keep Waycross the "A opportunity in every direction". Below are a few key points that went in to this budget.

- A one mill increase from 10.995 to 11.995 which will bring in over \$400,000 more in sales tax according to the Tax digest.
- FY2019 budget includes 2 new position from FY2018 in the General Fund for the animal services. These positions includes an Animal Service manager and an Animal Care attendant.
- A 3% Cost of living increase for all employees as well as a 2.5% longevity increase was budgeted for 29 employees who qualify this year.
- Workers' Compensation has increase from \$380,000 to \$535,000.

- A new TPLSOT Fund has been approved with a budget of \$1.2 million
- Both 2008 SPLOST and 2014 SPLOST will fund two major projects, the construction of fire station 4 and public works facility. The fire station is budgeted for \$1.42 million and the public works building has been budgeted for \$4.061 million.
- The 2014 SPLOST heavy equipment and the Water and Sewer Equipment line item includes a 25% GEMA grant match for generators at City Hall, Police Department, Waste Water Treatment Facility, Public Works Facility, Industrial Park Portable Generator for Wells and the Water Treatment Plant.
- Large equipment budgeted to acquire is \$35,000 ½ Ton Dump Truck, \$300,000 Vacuum/Jetter Truck.

The increase in the mileage rate facilitates the city's increase in expenditures of necessary general operating expenses. Another optimistic outlook of revenue is the increase in Alcohol Wholesale, the steadily increase of Hotel/ Motel Revenue and increase in Occupational Licenses. These are key indicators that city is growing economically and flourishing with new businesses and Tourist.

With all the changes made this fiscal year they budget remains conservative. 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 FY2019 Budget totals \$34,069,145 consisting of the following funds:

Fund Summary

All Funds	2018 Budget	2019 Budget	Difference	%
General Fund	\$ 14,599,887	\$ 15,071,600	\$ 471,713	3.2%
Water and Sewer Fund	\$ 6,379,440	\$ 6,506,440	\$ 127,000	2.0%
Waste Management Fund	\$ 2,341,296	\$ 2,368,626	\$ 27,330	1.2%
Cemetery Fund	\$ 218,450	\$ 223,585	\$ 5,135	2.4%
WPD Information Technology Fd	\$ 25,000	\$ 30,000	\$ 5,000	20.0%
Hotel/Motel Tax Fund	\$ 340,000	\$ 362,000	\$ 22,000	6.5%
SPLOST 2008 Fund	\$ 1,677,682	\$ 861,985	\$ (815,697)	-48.6%
SPLOST 2014 Fund	\$ 5,680,000	\$ 7,410,000	\$ 1,730,000	30.5%
City Auditorium Fund	\$ 34,603	\$ 34,909	\$ 306	0.9%
TSPLOST 2018 Fund	\$ -	\$ 1,200,000	\$ 1,200,000	0.0%
Total	\$ 31,296,358	\$ 34,069,145	\$ 2,772,787	8.9%

GENERAL FUND – The general fund budget is proposed to increase \$471,713 or 3.2%. The budget was able to increase from \$14,599,887 to \$15,071,600 by raising taxes by one mill along with a slight reimbursement increase to support and sustain daily raising operating costs, 3% cost of living increase for employees and 15 years or more Heavy equipment replacement.

WATER AND SEWER FUND – The water and sewer fund budget is projected to increase by \$127,000 or 2.0% from \$6,379,440 to \$6,506,440. The city has recently installed 7,500 new AMI digital meters. By doing so it captures water consumption accurately and timely than in previous years. This new system will be finance through the Georgia Environmental Finance Authority (GEFA).

WASTE MANAGEMENT FUND – The waste management fund budget is anticipated to increase \$27,330 or 1.2% from \$2,341,296 to \$2,368,626. Waycross has continued to be the leader in the area for letch consumption over the last year without raising its pricing. This increase in funds is attributable to increase in letch consumption. This fund is also replacing all garbage cans throughout the city over a year time span. This is year 4 out of 5.

CEMETERY FUND – The cemetery fund is suggested to increase by \$5,135 or 2.4% from \$218,450 to \$223,585. The small increase is due to 3% cost of living for employees. A reimbursement from the General Fund of \$58,585 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

The City continues to strive to build solid working relationships with other governmental entities as well as community based organization. We do this by participating and teaming up assist with serval events such as The Taste of Chamber, joint Job Fair with the Department of Labor and well as 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 2018 Transpiration Special Purpose Local Option Sales Tax (TSPLOST) referendum in 2017. These funds will be used for the over the next five years to repair, resurface and improve roads and streets. The TSPLOST referendum will play a major role in our financially by taking less stress of the General fund.

In FY2018 budget year the remaining funds in the 2008 SPLOST Fund in the amount of \$861,697 will be depleted. These funds will be used to start the process of building a new Public Works Facility. This facility will be the second new second Facility the city will be building. It is highly anticipated and is estimated to cost over \$4 million dollars.

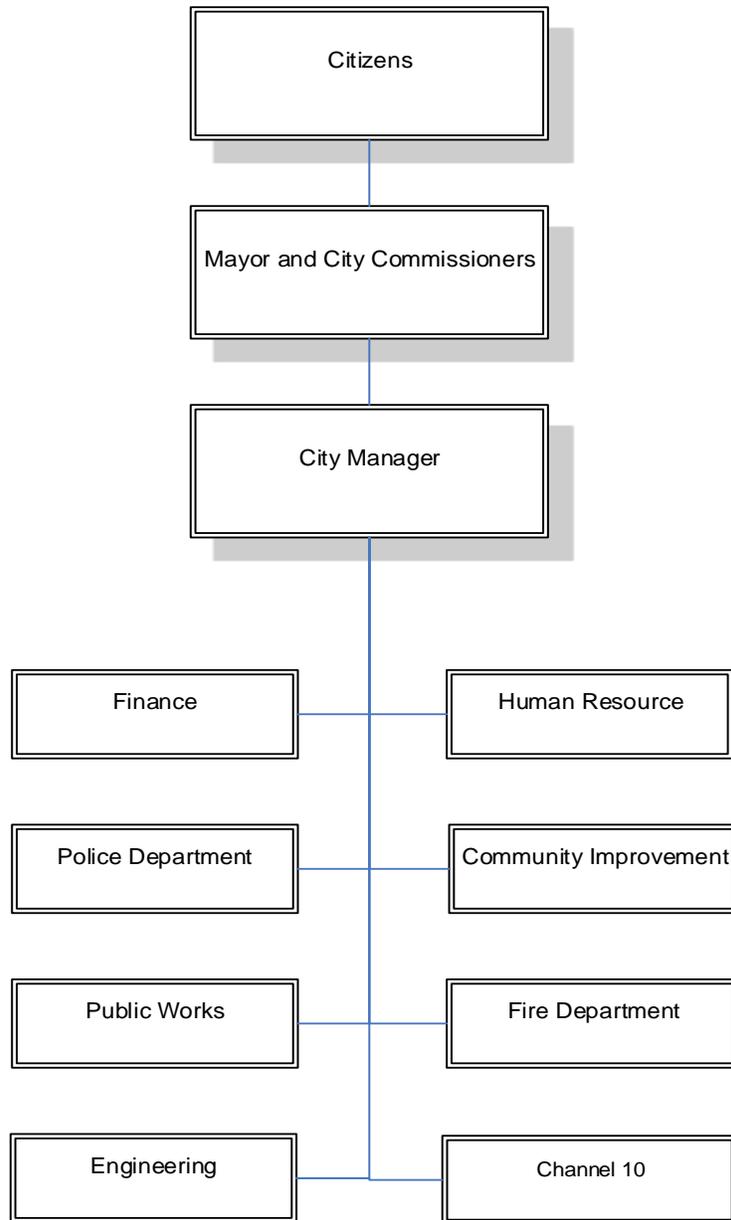
FUTURE PROSPECTS

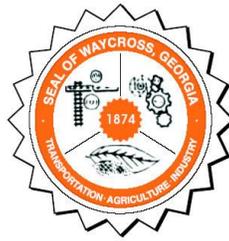
The city will continue to work aggressively with WWDA to continue to diversify the city's business industries and economic development. The economic prospects for our community are positive being the city has a lot to offer everyone. The City of Waycross will continue to develop and grow to offer future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

Waycross continues to be "Opportunity in Every Direction".

Wilton Deloach,
Interim City Manager

City of Waycross Organizational Chart





Division Heads

Wilton Deloach,

City Manager, Interim (912) 287-2955/wdeloach@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

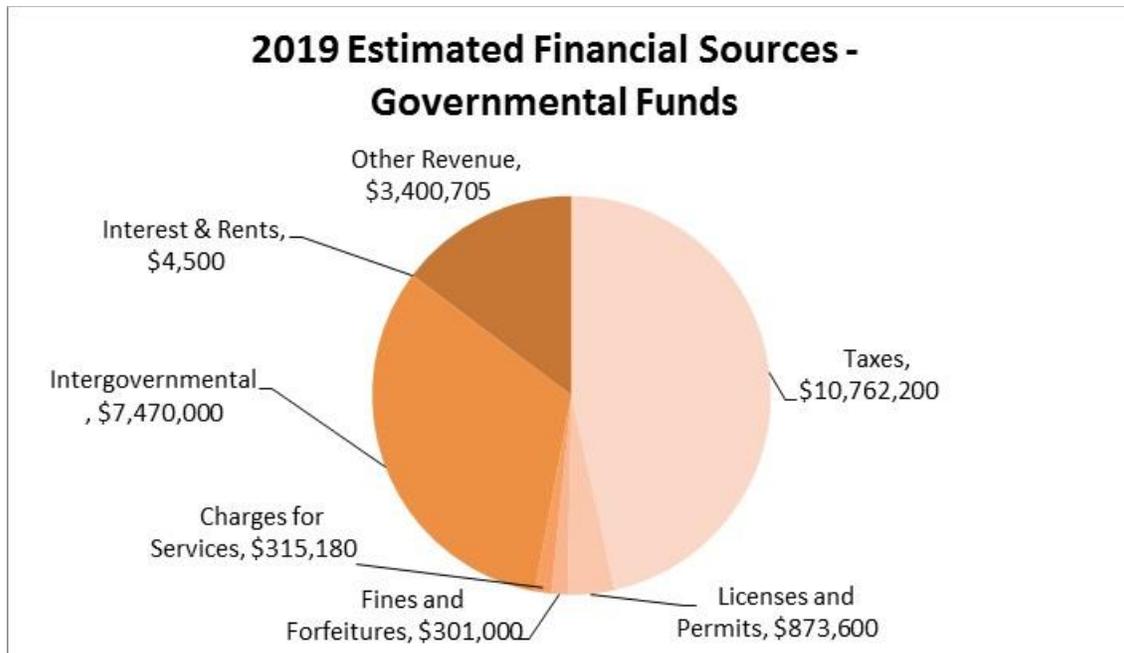
Engineering Director (912) 287-2945/jdeal@waycrossga.com

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

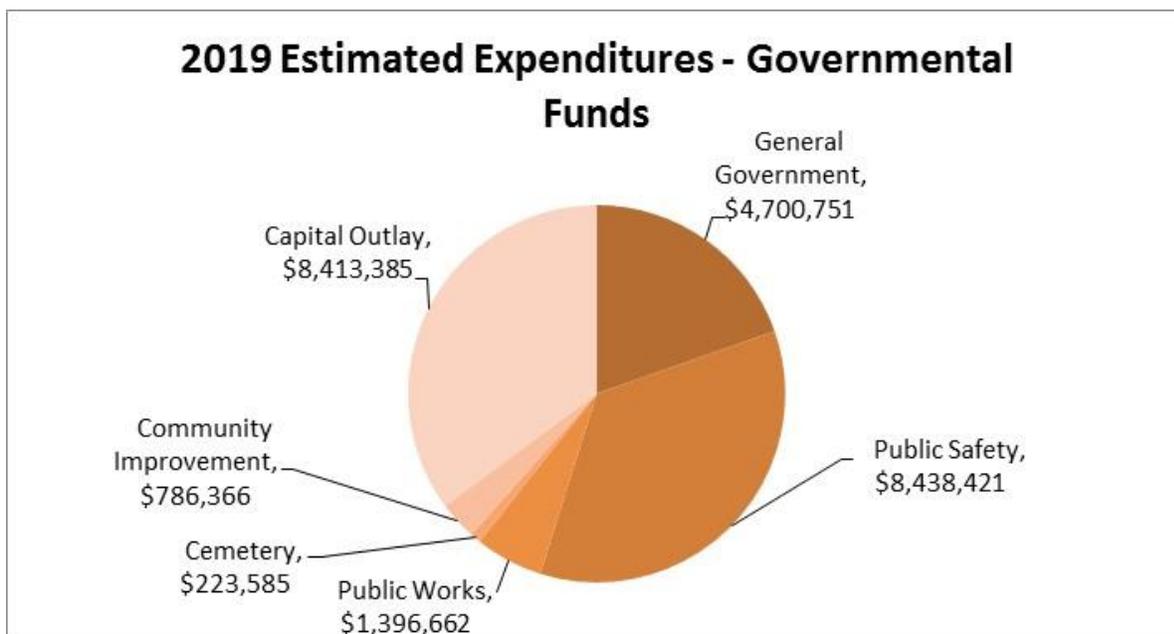
Budget Summary

Total Governmental Funds Summary of Estimated Financial Sources and Uses

Total Sources \$23,127,185



Total Expenditures \$23,127,185



Governmental Funds**2017-2019 Summary of Estimated Financial Sources and Uses**

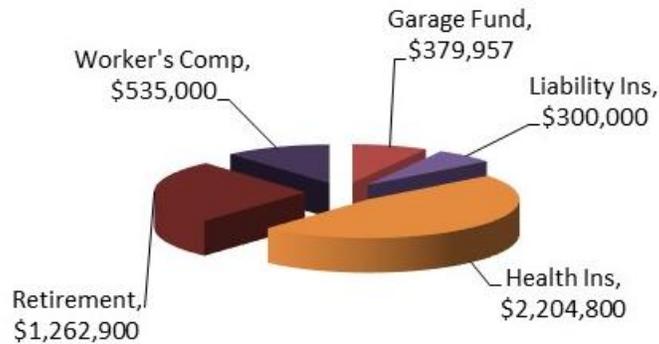
	General Fund			Special Revenue Funds and SPLOST		
	2017 Actual	2018 Estimated	2019 Budget	2017 Actual	2018 Estimated	2019 Budget
Financial Sources:						
Taxes	\$8,961,003	\$9,666,306	\$10,400,200	\$379,885	\$398,566	\$362,000
Licenses and Permits	\$326,268	\$921,365	\$873,600			
Fines and Forfeitures	\$880,668	\$256,079	\$301,000	\$0	\$0	\$0
Charges for Services	\$364,265	\$152,438	\$194,180	\$19,519	\$121,388	\$121,000
Intergovernmental	\$29,998	\$30,455	\$30,000	\$2,907,031	\$2,596,619	\$7,440,000
Interest & Rents	\$2,305	\$6,780	\$4,500	\$24,904	\$66,139	\$0
Other Revenue	\$203,918	\$141,094	\$3,268,120	\$244,772	\$104,694	\$132,585
Total Estimated Financial Sources:	\$10,768,425	\$11,174,517	\$15,071,600	\$3,576,111	\$3,287,406	\$8,055,585
Expenditures:						
Current:						
General Government	\$333,617	\$4,139,914	\$4,338,751	\$210	\$400,765	\$362,000
Public Safety	\$7,837,205	\$7,856,670	\$8,408,421	\$103,570	\$30,413	\$30,000
Public Works	\$1,761,518	\$1,272,975	\$1,396,662	\$0	\$0	\$0
Cemetery				\$0	\$223,585	\$223,585
Community Improvement	\$771,251	\$562,962	\$786,366	\$350,288	\$0	\$0
Debit Service:						
Principal retirement	\$142,496					
Interest and other charges	\$11,149					
Capital Outlay	\$0	\$120,774	\$141,400	\$2,884,954	\$8,271,985	\$8,271,985
Total Uses of Resources:	\$10,857,236	\$13,953,295	\$15,071,600	\$3,339,022	\$8,926,748	\$8,887,570
Net Increase (Decrease) in Fund Balance	<u>(\$88,811)</u>	<u>(\$2,778,778)</u>	<u>\$0</u>	<u>\$237,089</u>	<u>(\$5,639,342)</u>	<u>(\$831,985)</u>
Transfers In	\$227,331	\$3,090,763	\$0	\$492	\$58,585	
Transfers Out	\$0	(\$282,950)		(\$227,331)	(\$217,200)	
Proceeds from capital leases	\$0		\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	<u>\$227,331</u>	<u>\$2,807,813</u>	<u>\$0</u>	<u>(\$226,839)</u>	<u>(\$158,615)</u>	<u>\$0</u>
Net Change in Fund Balance	\$138,520	\$29,035	\$0	\$10,250	(\$5,797,957)	(\$831,985)
Fund Balances (Deficit) - Beginning of Year	\$463,555	\$602,075	\$631,110	\$6,257,579	\$6,267,829	\$469,872
Fund Balance (Deficit) Ending of Year	\$602,075	\$631,110	\$631,110	\$6,267,829	\$469,872	(\$362,113)

Governmental Funds (CONT'D)
2017-2019 Summary of Estimated Financial Sources and Uses

Total Governmental Funds		
2017 Actual	2018 Estimated	2019 Budget
\$9,340,888	\$10,064,872	\$10,762,200
\$326,268	\$921,365	\$873,600
\$880,668	\$256,079	\$301,000
\$383,784	\$273,826	\$315,180
\$2,937,029	\$2,627,074	\$7,470,000
\$27,209	\$72,919	\$4,500
\$448,690	\$245,788	\$3,400,705
<hr/>		
\$14,344,536	\$14,461,923	\$23,127,185
<hr/>		
\$333,827	\$4,540,679	\$4,700,751
\$7,940,775	\$7,887,083	\$8,438,421
\$1,761,518	\$1,272,975	\$1,396,662
\$0	\$223,585	\$223,585
\$1,121,539	\$562,962	\$786,366
\$142,496		
\$11,149		
\$2,884,954	\$8,392,759	\$8,413,385
<hr/>		
\$14,196,258	\$22,880,043	\$23,959,170
<hr/>		
\$148,278	(\$8,418,120)	(\$831,985)
\$227,823	\$3,149,348	\$0
(\$227,331)	(\$500,150)	\$0
\$0	\$0	\$0
\$492	\$2,649,198	\$0
<hr/>		
\$148,770	(\$5,768,922)	(\$831,985)
\$6,721,134	\$6,869,904	\$1,100,982
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\$6,869,904	\$1,100,982	\$268,997

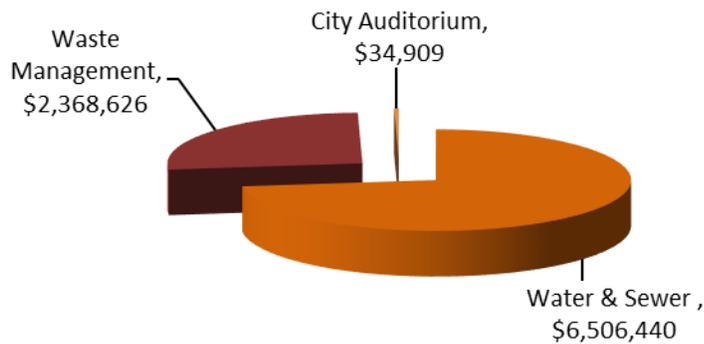
Total Operating Expenditures
\$4,682,657

2019 Estimated Expenditures - Internal Service Funds



Total Operating Expenditures
\$9,909,975

2019 Estimated Expenditures - Enterprise Funds



Internal Service Funds**2017-2019 Statement of Revenues, Expenses and Changes in Fund Net Position**

	Garage Fund			Liability Insurance Fund		
	2017 Actual	2018 Estimated	2019 Budget	2017 Actual	2018 Estimated	2019 Budget
Revenues						
Charges for Services						
Operating grants and Contributions	\$366,718	\$370,628	\$379,957	\$292,290	\$254,511	\$300,000
Total Operating Revenues	\$366,718	\$370,628	\$379,957	\$292,290	\$254,511	\$300,000
Operating Expenses						
Personal Services	\$306,610	\$318,171	\$333,307			
Contractual Services	\$19,702	\$0	\$0			
Repairs and maintenance	\$24,228	\$51,625	\$46,650			
Insurance Claims and expenses	\$0	\$0	\$0	\$236,089	\$291,771	\$300,000
Retirement Payments	\$0	\$0	\$0			
Depreciation	\$2,316	\$0	\$0			
Total Operating Expenses	\$352,856	\$369,796	\$379,957	\$236,089	\$291,771	\$300,000
Operating Income (Loss)	\$13,862	\$832	\$0	\$56,201	(\$37,260)	\$0
Nonoperating Revenues (Expenses)						
Interest and Investment Revenue				\$0	\$0	\$0
Miscellaneous Revenue				\$120		
Total Non-Operating Revenues (Expenses)	\$0	\$0	\$0	\$120	\$0	\$0
Income (loss) before contributions and transfers	\$13,862	\$832	\$0	\$56,321	(\$37,260)	\$0
Transfers Out						
Change in net position	\$13,862	\$832	\$0	\$56,321	(\$37,260)	\$0
Total Net Position - Beginning	\$26,480	\$40,342	\$41,174	\$727,308	\$783,629	\$746,369
Total Net Position - Ending	\$40,342	\$41,174	\$41,174	\$783,629	\$746,369	\$746,369

Internal Service Funds (CONTINUED)
2017-2019 Statement of Revenues, Expenses and Changes in Fund Net Position

	Health Insurance Fund			Retirement Fund		
	2017 Actual	2018 Estimated	2019 Budget	2017 Actual	2018 Estimated	2019 Budget
Revenues						
Charges for Services	\$450,284	\$421,151	\$351,000			
Operating grants and Contributions	\$1,699,998	\$1,996,098	\$1,853,800	\$1,175,991	\$1,262,006	\$1,262,900
Total Operating Revenues	\$2,150,282	\$2,417,249	\$2,204,800	\$1,175,991	\$1,262,006	\$1,262,900
Operating Expenses						
Personal Services						
Contractual Services						
Repairs and maintenance						
Insurance Claims and expenses	\$2,740,830	\$1,915,344	\$2,204,800			
Retirement Payments				\$1,175,945	\$1,260,510	\$1,262,900
Depreciation						
Total Operating Expenses	\$2,740,830	\$1,915,344	\$2,204,800	\$1,175,945	\$1,260,510	\$1,262,900
Operating Income (Loss)	(\$590,548)	\$501,905	\$0	\$46	\$1,496	\$0
Nonoperating Revenues (Expenses)						
Interest and Investment Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$10,661					
Total Non-Operating Revenues (Expenses)	\$10,661	\$0	\$0		\$0	\$0
Income (loss) before contributions and transfers	(\$579,887)	\$501,905	\$0	\$46	\$1,496	\$0
Transfers Out						
Change in net position	(\$579,887)	\$501,905	\$0	\$46	\$1,496	\$0
Total Net Position - Beginning	(\$2,871,848)	(\$3,451,735)	(\$2,949,830)	\$343,625	\$343,671	\$345,167
Total Net Position - Ending	(\$3,451,735)	(\$2,949,830)	(\$2,949,830)	\$343,671	\$345,167	\$345,167

Internal Service Funds (CONTINUED)
2017-2019 Statement of Revenues, Expenses and Changes in Fund Net Position

	Workers Compensation Fund			Total Internal Service Funds		
	2017 Actual	2018 Estimated	2019 Budget	2017 Actual	2018 Estimated	2019 Budget
Revenues						
Charges for Services				\$1,222,435	\$772,151	\$351,000
Operating grants and Contributions	\$370,000	\$380,000	\$535,000	\$3,904,997	\$4,263,243	\$4,331,657
Total Operating Revenues	\$370,000	\$380,000	\$535,000	\$5,127,432	\$5,035,394	\$4,682,657
Operating Expenses						
Personal Services				\$306,610	\$318,171	\$333,307
Contractual Services				\$19,702	\$0	\$0
Repairs and maintenance				\$24,228	\$51,625	\$46,650
Insurance Claims and expenses	\$414,224	\$516,682	\$535,000	\$3,391,143	\$2,723,797	\$3,039,800
Retirement Payments				\$1,175,945	\$1,260,510	\$1,262,900
Depreciation				\$2,316	\$0	\$0
Total Operating Expenses	\$414,224	\$516,682	\$535,000	\$4,919,944	\$4,354,103	\$4,682,657
Operating Income (Loss)	(\$44,224)	(\$136,682)	\$0	(\$564,663)	\$330,291	\$0
Nonoperating Revenues (Expenses)						
Interest and Investment Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue				\$10,781	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$0	\$0	\$0	\$10,781	\$0	\$0
Income (loss) before contributions and transfers	(\$44,224)	(\$136,682)	\$0	(\$553,882)	\$330,291	\$0
Transfers Out						
Change in net position	(\$44,224)	(\$136,682)	\$0	(\$553,882)	\$330,291	\$0
Total Net Position - Beginning	\$557,669	\$513,445	\$376,763	(\$1,216,766)	(\$1,770,648)	(\$1,440,357)
Total Net Position - Ending	\$513,445	\$376,763	\$376,763	(\$1,770,648)	(\$1,440,357)	(\$1,440,357)

Enterprise Funds
2017-2019 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

	Water & Sewer Fund			Waste Management Fund		
	2017 Actual	2018 Estimated	2019 Budget	2017 Actual	2018 Estimated	2019 Budget
Operating Revenues						
Charges for Services	\$6,483,913	\$6,687,275	\$6,503,440	\$2,271,387	\$2,324,679	\$2,368,626
Other Revenue						
Total Operating Revenues	\$6,483,913	\$6,687,275	\$6,503,440	\$2,271,387	\$2,324,679	\$2,368,626
Operating Expenses						
Personal Services	\$2,142,654			\$748,277	\$324,291	\$332,962
Contractual Services	\$2,499,299	\$2,499,300	\$2,499,300	\$1,283,861	\$1,251,197	\$1,230,728
Utilities						
Repairs and Maintenance	\$137,999	\$350,551	\$260,674	\$160,828	\$208,373	\$268,196
Other Supplies and Expenses	\$494,128	\$472,285	\$493,553	\$1,010	\$574,511	\$525,358
Retirement Payments						
Insurance Claims and Expenses				\$11,127	\$9,756	\$11,382
Depreciation and Amortization	\$1,031,278	\$3,153,500	\$3,252,913	\$28,583	\$0	\$0
Total Operating Expenditures	\$6,305,358	\$6,475,636	\$6,506,440	\$2,233,686	\$2,368,128	\$2,368,626
Operating Income (Loss)	\$178,555	\$211,639	(\$3,000)	\$37,701	(\$43,449)	\$0
Non-operating Revenues (Expenses)						
Interest and Investment Revenue	\$1,405	\$13,775	\$3,000	\$0	\$0	\$0
Interest Expense	(\$111,735)	(\$114,511)	(\$84,826)	(\$2,596)	\$0	\$0
Total Nonoperating Revenues (Expenses)	(\$110,330)	(\$100,736)	(\$81,826)	(\$2,596)	\$0	\$0
Income (loss) before contributions & transfers	\$68,225	\$110,903	(\$84,826)	\$35,105	(\$43,449)	\$0
Capital Grants and Contributions	\$1,186,228	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources	\$1,186,228	\$0	\$0	\$0	\$0	\$0
Change in Net Assets	\$1,254,453	\$110,903	(\$84,826)	\$35,105	(\$43,449)	\$0
Total Net Assets - Beginning	\$25,672,419	\$26,926,872	\$27,037,775	\$362,505	\$397,610	\$354,161
Total Net Assets - Ending	\$26,926,872	\$27,037,775	\$26,952,949	\$397,610	\$354,161	\$354,161

Enterprise Funds (CONTINUED)
2017-2019 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

	City Auditorium Fund			Total Enterprise Funds		
	2017 Actual	2018 Estimated	2019 Budget	2017 Actual	2018 Estimated	2019 Budget
Operating Revenues						
Charges for Services	\$34,465	\$33,950	\$34,909	\$8,789,765	\$9,045,904	\$8,906,975
Other Revenue						
Total Operating Revenues	\$34,465	\$33,950	\$34,909	\$8,789,765	\$9,045,904	\$8,906,975
Operating Expenses						
Personal Services	\$3,216	\$4,930	\$3,552	\$2,894,147	\$329,221	\$336,514
Contractual Services	\$1,167	\$0	\$0	\$3,784,327	\$3,750,497	\$3,730,028
Utilities	\$22,716	\$23,171	\$21,000			
Repairs and Maintenance	\$4,113	\$1,165	\$3,500	\$302,940	\$560,089	\$532,370
Other Supplies and Expenses	\$2,428	\$3,866	\$6,060	\$497,566	\$1,050,662	\$1,024,971
Retirement Payments					\$0	\$0
Insurance Claims and Expenses	\$814	\$816	\$796	\$11,941	\$10,572	\$12,178
Depreciation and Amortization	\$139,088	\$0	\$0	\$1,198,949	\$3,153,500	\$3,252,913
Total Operating Expenditures	\$173,542	\$33,947	\$34,909	\$8,712,586	\$8,877,711	\$8,909,975
Operating Income (Loss)	(\$139,077)	\$3	\$0	\$216,256	\$168,190	(\$3,000)
Non-operating Revenues (Expenses)						
Interest and Investment Revenue	\$0	\$0	\$0	\$1,405	\$13,775	\$3,000
Interest Expense	\$0	\$0	\$0	(\$114,331)	(\$114,511)	(\$84,826)
Total Nonoperating Revenues (Expenses)	\$0	\$0	\$0	(\$112,926)	(\$100,736)	(\$81,826)
Income (loss) before contributions & transfers	(\$139,077)	\$3	\$0	(\$35,747)	\$67,457	(\$84,826)
Capital Grants and Contributions	\$0	\$0	\$0	\$1,186,228	\$0	\$0
Total Other Financing Sources	\$0	\$0	\$0	\$1,186,228	\$0	\$0
Change in Net Assets	(\$139,077)	\$3	\$0	\$1,150,481	\$67,457	(\$84,826)
Total Net Assets - Beginning	\$1,690,629	\$1,551,552	\$1,551,555	\$27,725,553	\$28,876,034	\$28,943,491
Total Net Assets - Ending	\$1,551,552	\$1,551,555	\$1,551,555	\$28,876,034	\$28,943,491	\$28,858,665

Fund Summary 2016-2019

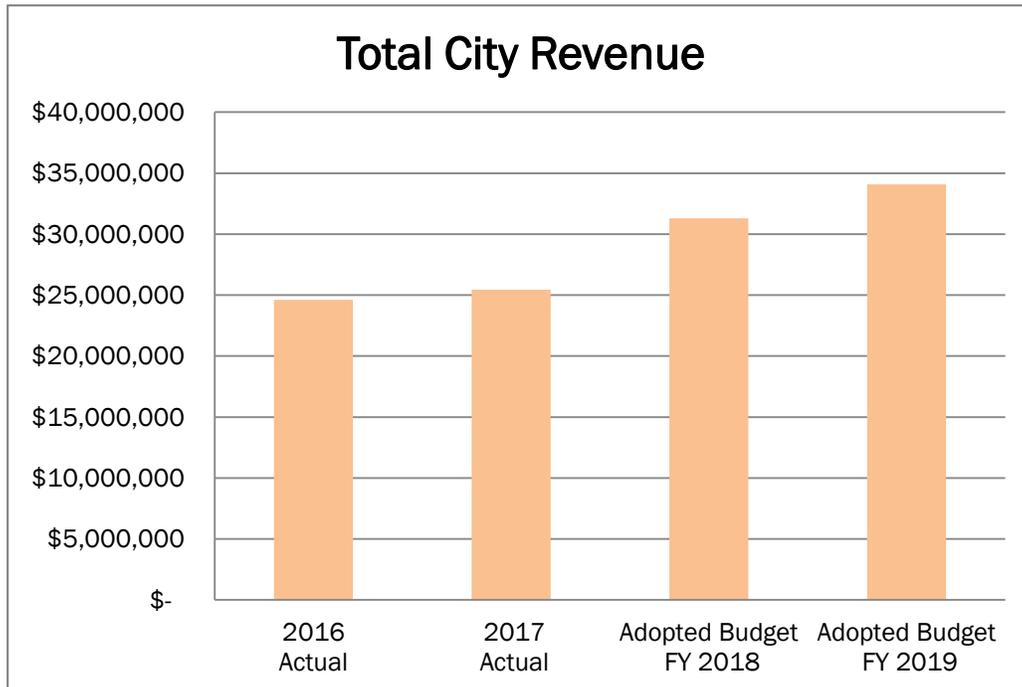
**CITY OF WAYCROSS
FISCAL YEAR 2019
JULY 1, 2018 - JUNE 30, 2019**

<u>Description</u>	<u>Actual FY 2016</u>	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Adopted Budget FY 2019</u>
REVENUE				
General Fund & Special Funds				
General Fund	\$ 13,234,455	\$ 13,767,551	\$ 14,599,887	\$ 15,071,600
Cemetery Fund	\$ 151,208	\$ 195,971	\$ 218,450	\$ 223,585
WPD Information Technology Fund	\$ 15,959	\$ 16,776	\$ 25,000	\$ 30,000
Hotel/Motel Fund	\$ 341,533	\$ 379,885	\$ 340,000	\$ 362,000
SPLOST 2008-2013	\$ 3,941	\$ 11,177	\$ 1,677,682	\$ 861,985
SPLOST 2014	\$ 2,238,379	\$ 2,293,460	\$ 5,680,000	\$ 7,410,000
TSPLOST 2018				\$ 1,200,000
Enterprise Funds				
Water & Sewer Fund	\$ 6,320,647	\$ 6,460,994	\$ 6,379,440	\$ 6,506,440
Waste Management Fund	\$ 2,272,288	\$ 2,290,293	\$ 2,341,296	\$ 2,368,626
City Auditorium Fund	\$ 29,702	\$ 34,465	\$ 34,603	\$ 34,909
TOTAL REVENUE	\$ 24,608,112	\$ 25,450,572	\$ 31,296,358	\$ 34,069,145
EXPENDITURE				
General Fund & Special Funds				
General Fund	\$ 13,205,597	\$ 11,228,777	\$ 14,599,887	\$ 15,071,600
Cemetery Fund	\$ 201,544	\$ 228,561	\$ 218,450	\$ 223,585
WPD Information Technology Fund	\$ 29,388	\$ 11,302	\$ 25,000	\$ 30,000
Hotel/Motel Fund	\$ 334,506	\$ 345,353	\$ 340,000	\$ 362,000
SPLOST 2008-2013	\$ 339,511	\$ 1,561,220	\$ 1,677,682	\$ 861,985
SPLOST 2014	\$ 780,819	\$ 1,103,170	\$ 5,680,000	\$ 7,410,000
TSPLOST				\$ 1,200,000
Enterprise Funds				
Water & Sewer Fund	\$ 6,161,256	\$ 5,220,660	\$ 6,379,440	\$ 6,506,440
Waste Management Fund	\$ 2,250,841	\$ 1,508,935	\$ 2,341,296	\$ 2,368,626
City Auditorium Fund	\$ 29,702	\$ 34,454	\$ 34,603	\$ 34,909
TOTAL EXPENDITURE	\$ 23,333,164	\$ 21,242,432	\$ 31,296,358	\$ 34,069,145

FY 2019 – Total Budgeted Resources

The following table and graph provides a summary of the total operating revenue for the fiscal years 2016 through 2019 for the City of Waycross. The total budgeted revenue for the FY2019 is \$34,069,145 which is an increase of \$2,772,787 or 10.9% from last year. There is a large increase in Other Financing & Resources compared to previous years due to 2008 and 2014 SPLOST Fund Balance as well as the new TSPLOST that is budgeted. 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.

REVENUE CATEGORY	2016 Actual	2017 Actual	Adopted Budget FY 2018	Adopted Budget FY 2019
Taxes	\$ 11,530,402	\$ 11,761,280	\$ 12,566,314	\$ 14,372,200
Licenses & Permits	\$ 878,034	\$ 880,668	\$ 862,600	\$ 873,600
Fines & Forfeitures	\$ 319,043	\$ 346,195	\$ 382,000	\$ 316,000
Charges for Services	\$ 9,030,173	\$ 9,330,051	\$ 9,222,216	\$ 9,380,746
Intergovernmental	\$ 24,214	\$ 31,534	\$ 30,000	\$ 30,000
Interest & Rents	\$ 27,216	\$ 52,342	\$ 34,500	\$ 34,500
Other Financing Resources	\$ 2,799,029	\$ 3,048,392	\$ 8,198,728	\$ 9,062,099
Total Revenues	\$ 24,608,111	\$ 25,450,461	\$ 31,296,358	\$ 34,069,145

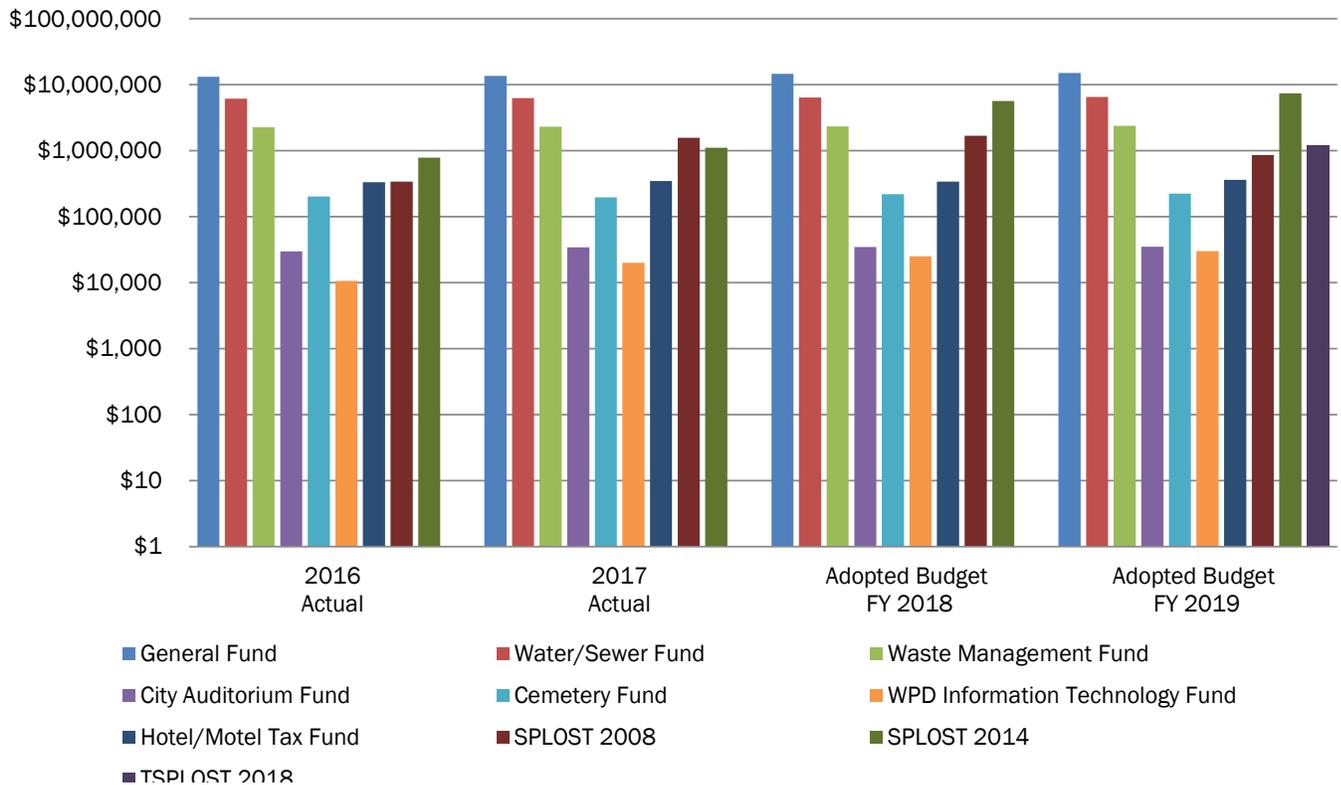


FY 2019 – Operating Expenditures and Budget Highlights

The following table and graph provides a summary of the total operating expenditures for the whole City for fiscal years 2016 through 2019.

Operating Expenditures	2016 Actual	2017 Actual	Adopted Budget FY 2018	Adopted Budget FY 2019
General Fund	\$ 13,205,597	\$ 13,644,026	\$ 14,599,887	\$ 15,071,600
Water/Sewer Fund	\$ 6,161,256	\$ 6,277,742	\$ 6,379,440	\$ 6,506,440
Waste Management Fund	\$ 2,250,841	\$ 2,298,441	\$ 2,341,296	\$ 2,368,626
City Auditorium Fund	\$ 29,702	\$ 34,454	\$ 34,603	\$ 34,909
Cemetery Fund	\$ 201,544	\$ 195,287	\$ 218,450	\$ 223,585
WPD Information Technology Fund	\$ 10,629	\$ 20,000	\$ 25,000	\$ 30,000
Hotel/Motel Tax Fund	\$ 334,506	\$ 345,353	\$ 340,000	\$ 362,000
SPLOST 2008	\$ 339,511	\$ 1,561,220	\$ 1,677,682	\$ 861,985
SPLOST 2014	\$ 780,819	\$ 1,103,170	\$ 5,680,000	\$ 7,410,000
TSPLOST 2018				\$ 1,200,000
Total Expenditures	\$ 23,314,405	\$ 25,479,693	\$ 31,296,358	\$ 34,069,145

Total City Expenditures



Property Tax Digest

The property digests for the City from 2013 through 2019 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 increased the millage rate to 11.995 based off the Tax Assessors analysis. This the first millage increase in 10 years. The 1 mill increase will increase net taxes by \$440,512. The new rate was adopted by the City Commission unanimously August 27, 2018.

NOTICE

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 27, 2018 at 6:30 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.

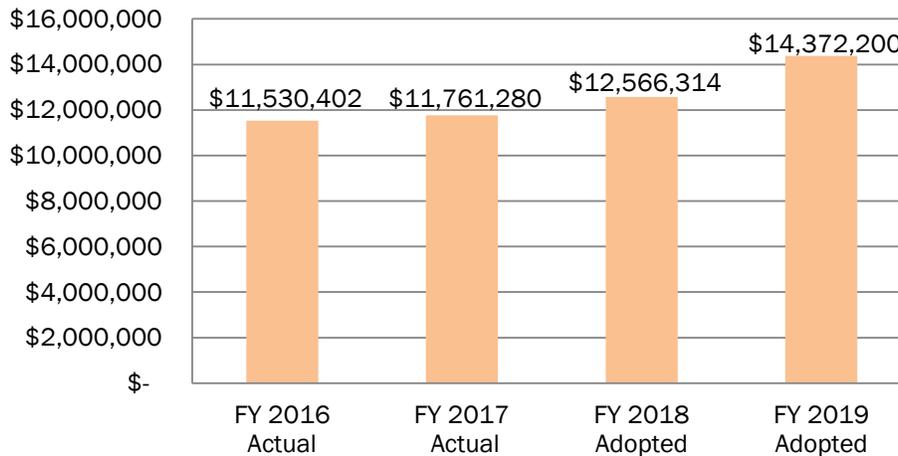
CURRENT 2018 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY WIDE	2013	2014	2015	2016	2017	2018
Real & Personal	274,123,484	274,596,081	288,027,732	292,155,973	301,048,703	313,483,323
Motor Vehicles	21,365,230	18,355,270	12,604,590	9,155,680	6,852,240	4,953,420
Mobile Homes	1,048,003	973,543	969,619	945,609	1,125,766	1,078,562
Timber - 100%			11,305	0	0	0
Heavy Duty Equipment		2,287	0	0	0	5,734
Gross Digest	296,536,717	293,927,181	301,613,246	302,257,262	309,026,709	319,521,039
Less M & O Exemptions	14,789,985	15,282,834	15,998,757	15,687,184	15,774,285	13,991,845
Net M & O Digest	281,746,732	278,644,347	285,614,489	286,570,078	293,252,424	305,529,194
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	281,746,732	278,644,347	285,614,489	286,570,078	293,252,424	305,529,194
Gross M&O Millage	22.007	21.848	20.922	21.055	20.676	22.573
Less Rollbacks	11.009	10.850	9.924	10.057	9.681	10.578
Net M&O Millage	10.998	10.998	10.998	10.998	10.995	11.995
Total City Taxes Levied	\$3,098,651	\$3,064,531	\$3,141,188	\$3,151,698	\$3,224,310	\$3,224,311
Net Taxes \$ Increase	-\$37,222	-\$34,120	\$76,658	\$10,510	\$72,612	\$440,512
Net Taxes % Increase	-1.19%	-1.10%	2.50%	0.33%	2.30%	13.66%

FY 2018 Revenue and Expense Summary

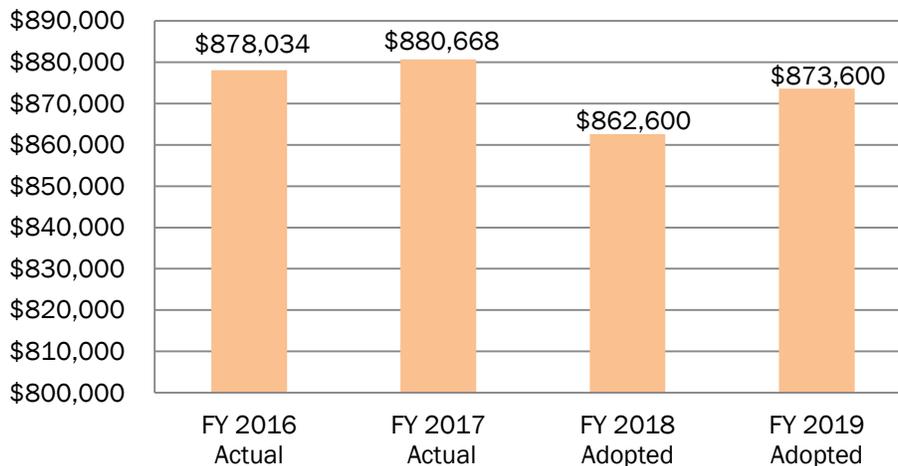
Tax Revenues include property (ad valorem) taxes, local option sales tax, sales and use taxes, business taxes, gross receipts, franchise fees as well as SPLOST and TSPLOST. The FY 2019 tax projection of the overall budget is \$14,372,200 this is over a \$1.8 million dollar increase which is contributed to the new TPSLOST and increase millage rate.

Taxes



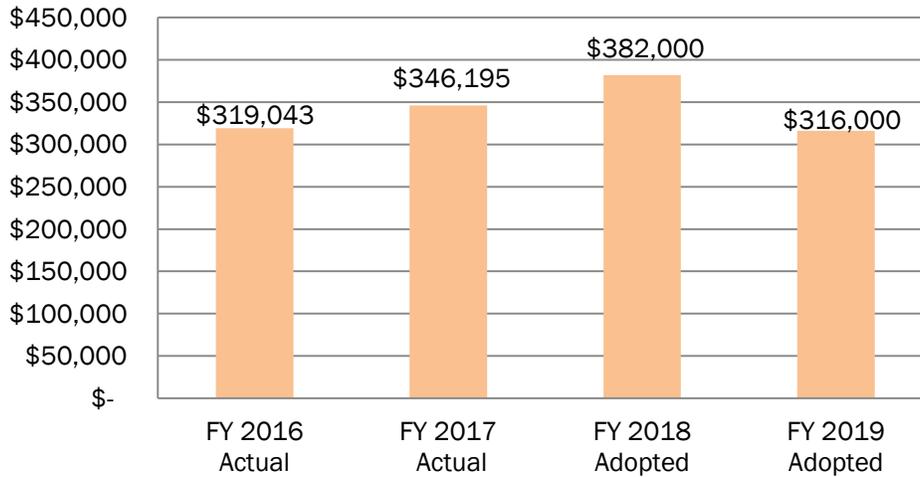
Licenses and Permits. Revenue from this source comes from licenses to conduct business in the City of Waycross. It includes beer and wine licenses, business permits and, application fees. The city has recently passed the sale of alcohol on Sunday which will increase its revenue by 8.9%. This source also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

License & Permits



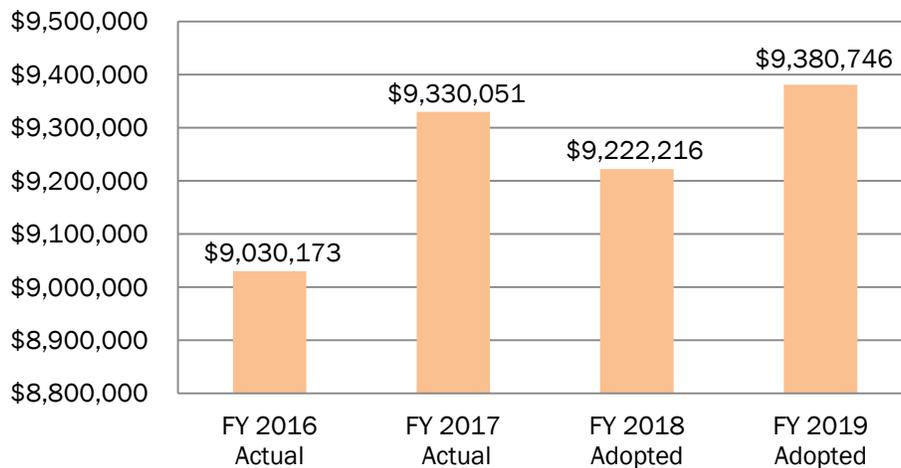
Fines and Forfeitures include municipal court fines and court fees. The decline in these funds are attributed to community style policing.

Fines & Forfeitures



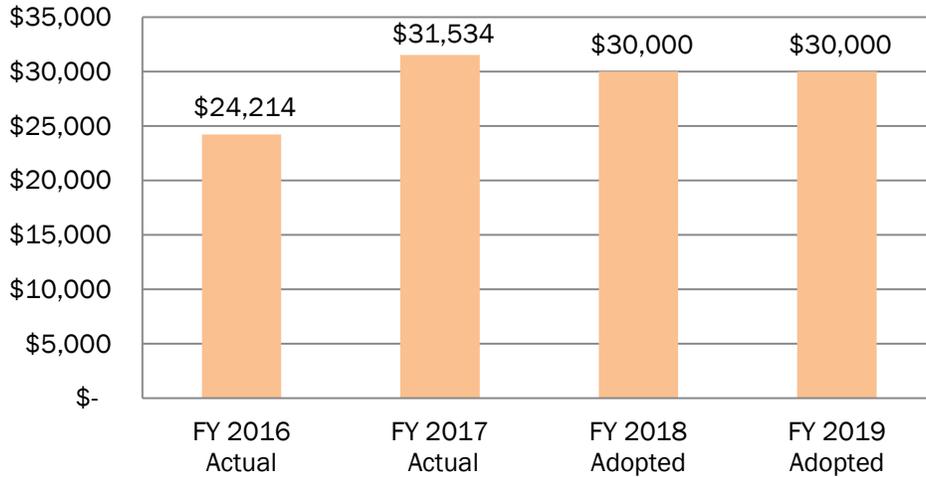
Charges for Services include joint services between the City of Waycross, Ware County Board of Education, and Waycross Housing Authority. It also includes cemetery lot charges, water and sewer charges, and waste management charges.

Charges for Services



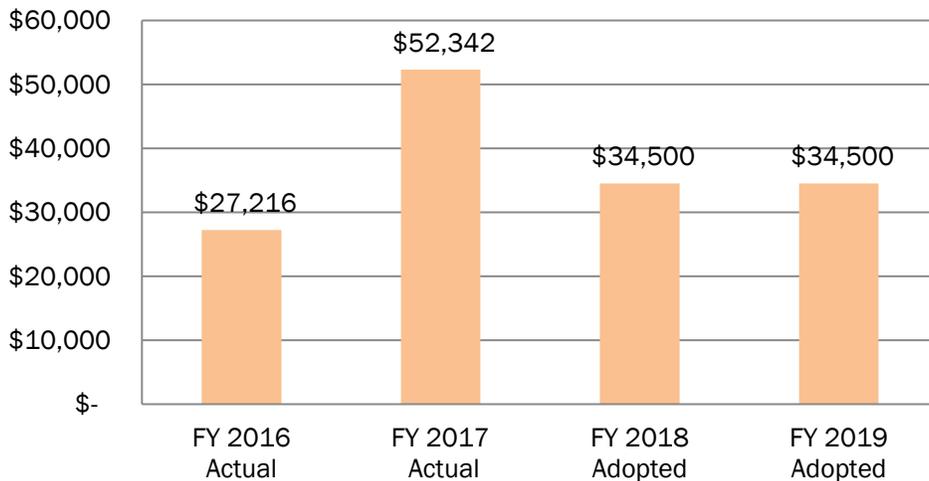
Intergovernmental revenues include federal and state monies received by the City.

Intergovernmental Revenues



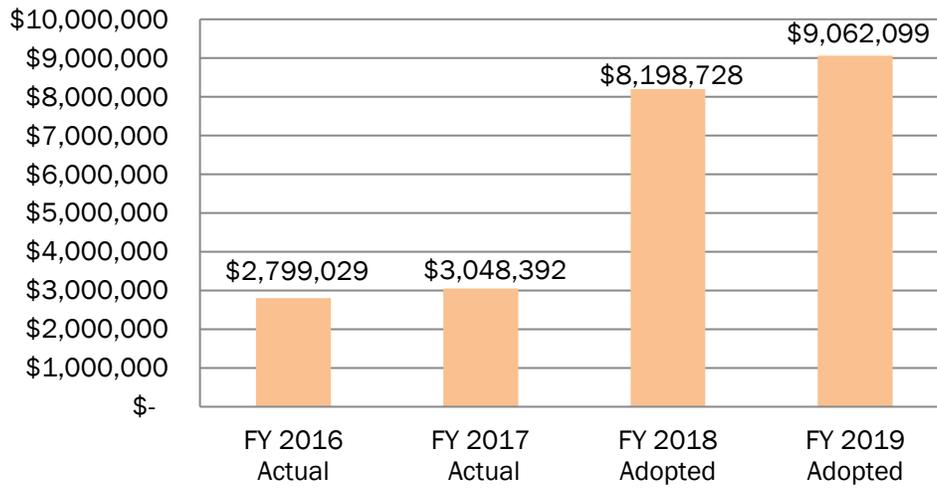
Interest and Rents include earnings on various investments held by the City and earnings on the various checking accounts. It also includes rent income from renting spaces within City owned buildings.

Interest & Rents



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

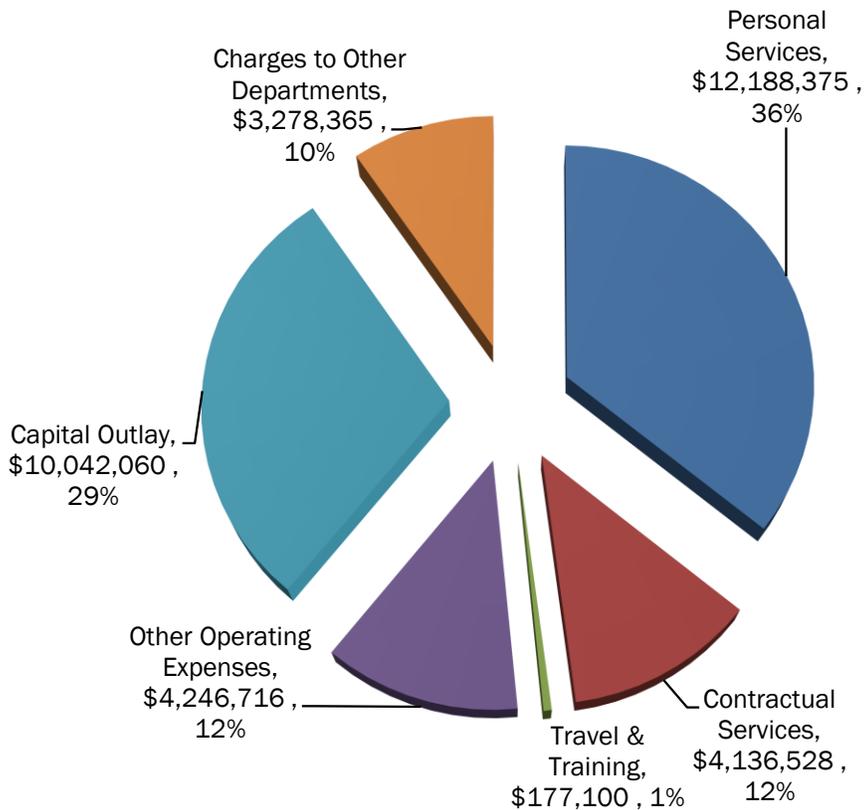
Other Financing Sources



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

All Funds by Expenditures	2016 Actual	2017 Actual	Adopted Budget FY 2018	Adopted Budget FY 2019
Personal Services	\$ 10,572,422	\$ 10,959,419	\$ 11,720,835	\$12,188,375
Contractual Services	\$ 4,047,227	\$ 4,062,505	\$ 4,106,612	\$ 4,136,528
Travel & Training	\$ 126,864	\$ 129,964	\$ 174,949	\$ 177,100
Other Operating Expenses	\$ 3,953,531	\$ 3,873,790	\$ 4,144,736	\$ 4,246,716
Capital Outlay	\$ 1,630,786	\$ 3,250,239	\$ 7,896,008	\$10,042,060
Charges to Other Departments	\$ 3,002,632	\$ 3,194,729	\$ 3,253,219	\$ 3,278,365
Total Expenditures	\$ 23,333,462	\$ 25,470,646	\$ 31,296,358	\$34,069,145

FY 2019 Approved Budget Expenditures



Budget Total \$34,069,145

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.

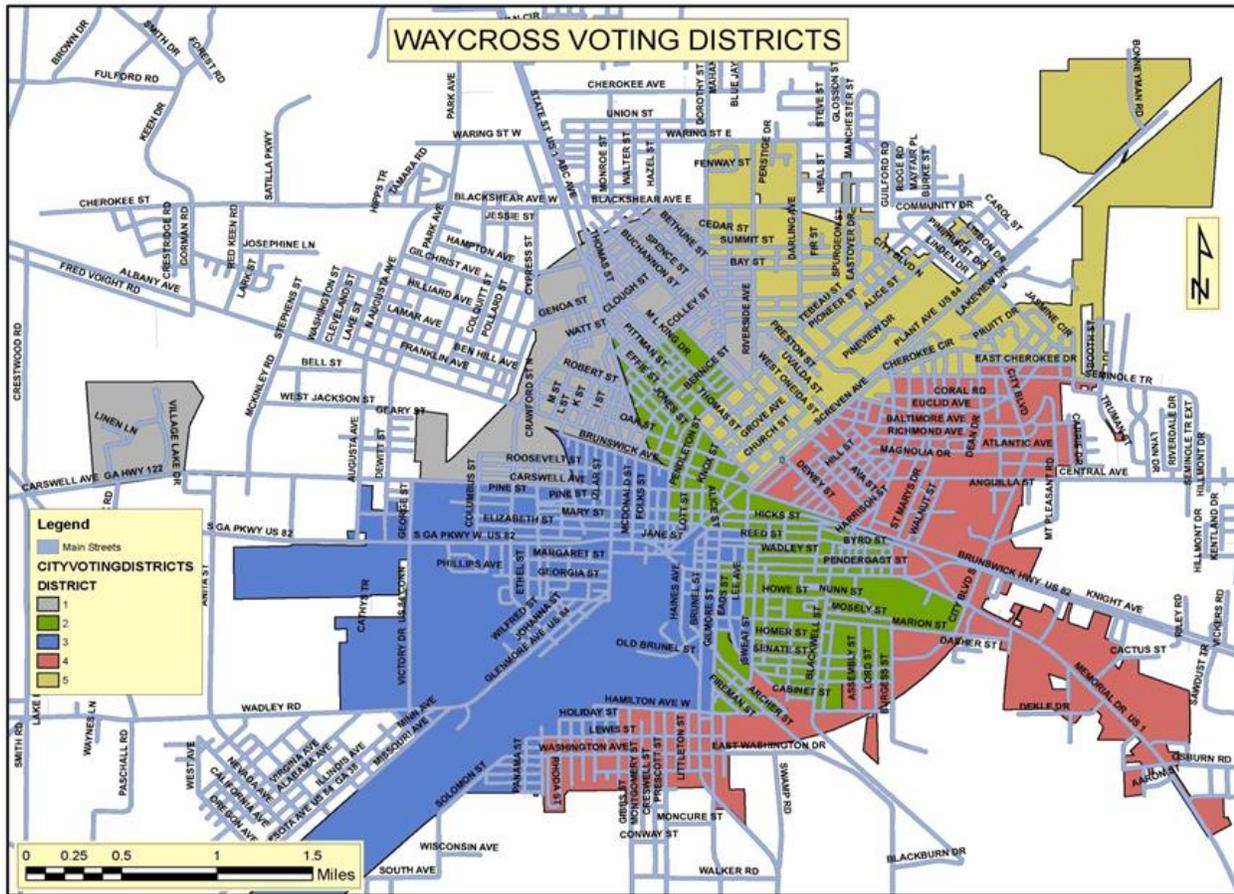
Waycross is blessed with an abundance of water and climate conducive to year round production without stoppage due to weather. The average minimum and maximum temperature range from 38.8 and 68.9 degrees for January, and 69.9 and 92.3 degrees in July.

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 for the current Census. (Census will be update in 2020)

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
2010 Census	16,410

Source: U.S. Census Bureau

Table 2: General Demographic Characteristics – Year 2010

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

Source: U.S. Census Bureau

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

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

Source: U.S. Census Bureau

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

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

Source: U.S. Census Bureau

Table 5: Race – Census 2010

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

Source: U.S. Census Bureau

Table 6: Households by Type – Census 2010

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

Source: U.S. Census Bureau

Table 7: Income – 2010

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

Source: U.S. Census Bureau

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

Industry	Number	Percent
Civilian employed population 16 years and over	5128	
Agriculture, forestry, fishing and hunting	23	.4%
Construction	205	4%
Manufacturing	975	19.0%
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

Employers	County
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

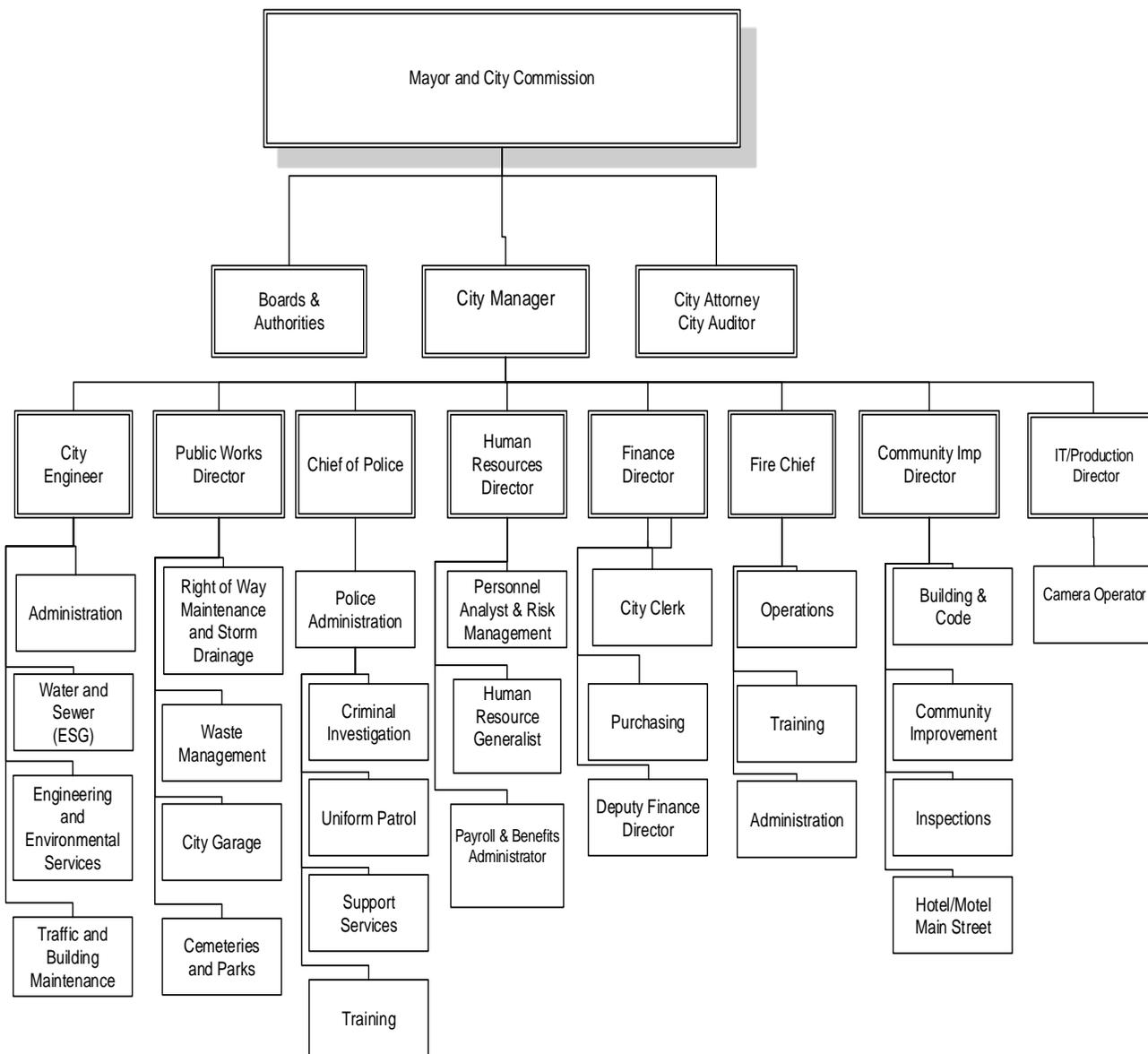
Date of Incorporation	November 1, 1874
Form of Government	Manager
Number of Employees (Excluding Police& Fire)	89
Area in Square Miles	11.69
Population:	
City	14,576
County	35,515
City of Waycross Facilities and Services	
Miles of Street	178
Number of Street Lights	2,078
Number of Traffic Lights	21
Culture 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	1,667
Number of Pre Plans Conducted	536
Police Protection	
Number of Stations	1
Number of Police Personnel and Officers	71
Number of Patrol Units	42
Number of Law Violations:	
Physical Arrests	2,200
Traffic Violations	3,000

Sewerage System	
Miles of Sanitary Sewers	120
Miles of Storm Sewers	60
Number of Treatment Plants	1
Number of Service Connections	6,946
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	7,564
Number of Fire Hydrants	1,012
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

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 2019 strategic planning session on February 23-24, 2018. 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 2018 and also into Fiscal Year 2019. The key topics of discussion along with the list of action items are listed below.

Community Outreach

- Discuss plans to providing Mutual Aid to Surrounding Counties during natural disasters.
- Water bill discount for Senior Citizens

Employees

- Review of Department Organization Charts
- Employee development due to large retirement over the next 3 years

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.
- Restarting the Revolving Loan Fund for local small business owners who are seeking assistance with their new businesses.

New Transportation SPLOST

- Create a recommendation list to prioritize the roadways and streets.

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.

Long Term Non- Financial Goals		
Goals	Action	Responsible Parties
1. Create employee longevity	1. Cross train employees within the department	Division heads and Supervisors
2. Increase expansion of new Business and existing business.	1. Revitalize the Revolving Loan Fund 2. Appoint a Liaisons to create stronger relationships between local development authorities.	Mayor, Commisoners, City Manager, Waycross Ware County Development authority and Downtown Development Authority and Tourism, Code Enforcement
3. Make Waycross a Travel destination for outdoor adventure and history	1. Adveritsie Key destinations in Waycross Regionally. 2. Assist with revitiliing historic locations and outdoor adventure locations	Community Improvement(Tourism), Okeefenokee Swamp Park, Herittage center Laura Walker Park,

Long Term Financial Goals		
Goals	Action	Responsible Parties
1. Decrease spending in General Budget for Street and Road Repairs and improvements	1. Create TSPLOST	Citizens
2. Increase Hotel/Motel Fund	1. Create City events/festivals to increase visitors	Community Improvement(Tourism)
3. Increase General Fund Fund Balance to create a reserve	1. Increase Millage rate 2. Seek Grants for qualifying equipment and software	Community Improvement (Administration), Finance, Mayor, Commissioners, City Manager

Division Head Retreat

February 21, 2018

The division head and managers met for the 2018 staff strategic planning session on February 21, 2018. 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 2019 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 2018. 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 2019 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 2019.

Budget Calendar FY2019	
Dates	Description
12/30/2018	Mid- Year
1/25/2019	FY2018 Projections forms posted on Intranet (COWnet)
2/4/2019	Mail request for copy of Audit to various Organizations
2/5/2019	Issue 5 Year Capital Plan Forms
2/23/2018	FY2019 Projections Due (email to Budget Officer)
2/21-22/19	Strategic Planning Session with Staff
02/22/17-02/23/19	Commission Budget Retreat
2/26/2019	Deadline to Complete 5 Year Capital Plan
2/25/2019	Memo to Division heads regarding instructions from City Manager and Worksheets displayed on Intranet (COWnet) for FY2019
DEADLINE: 03/29/2019 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
4/24/2019	Manager and Division Head Conference Begins
4/25/2019	Manager and Division Head Conference Ends
5/13/2019	Manager Submits Budget Workbooks to Commission
5/13/2019	Proposed Budget Summary (Lobby at City Hall)
5/20/2019	Commission Budget Work Session @ 4:30 pm
5/22/2019	1. First advertisement of the Budget Public Hearing to appear in Waycross Journal Herald
5/29/2019	2. Second advertisement to appear in Waycross Journal Herald
6/4/2019	Budget Public Hearing @ 6:00 pm in Commission Chambers
6/18/2019	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:

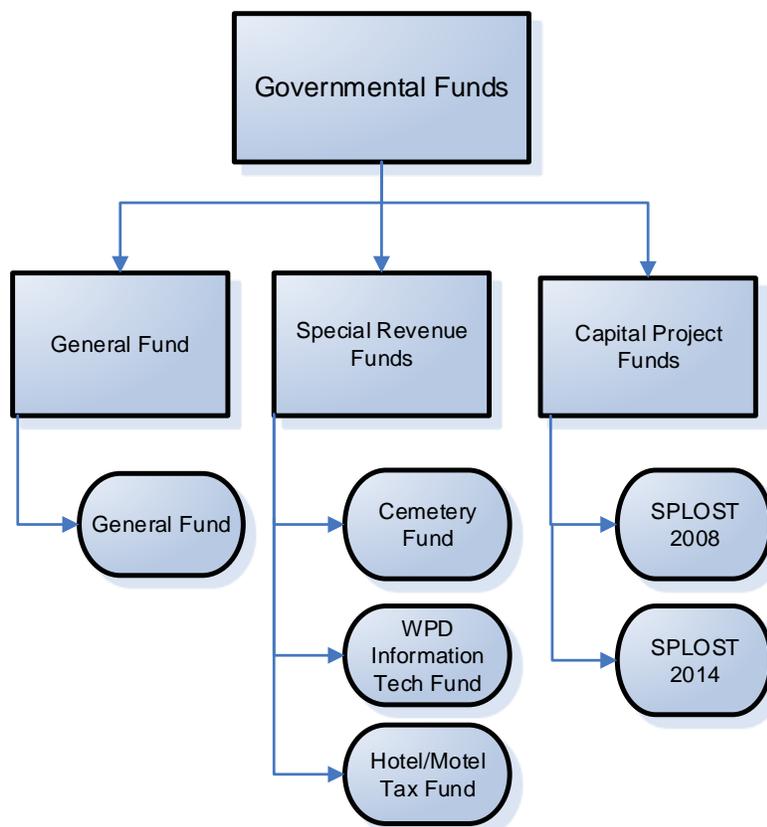
The department head shall fully explain the reason for the transfer and receive written approval from the division head. The City Manager is authorized to transfer budget amounts between line items within any department in conjunction with the department head; however, any revisions that alter the total 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 2019 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

Special Purpose Local Option Sales Tax Fund 2014:

Special Purpose Local Option Sales Tax Fund 2014 Summary of Revenues and Expenditures

Transportation Special Purpose Local Option Sales Tax Fund 2018:

Transportation Special Purpose Local Option Sales Tax Fund 2018 Summary of Revenues and Expenditures

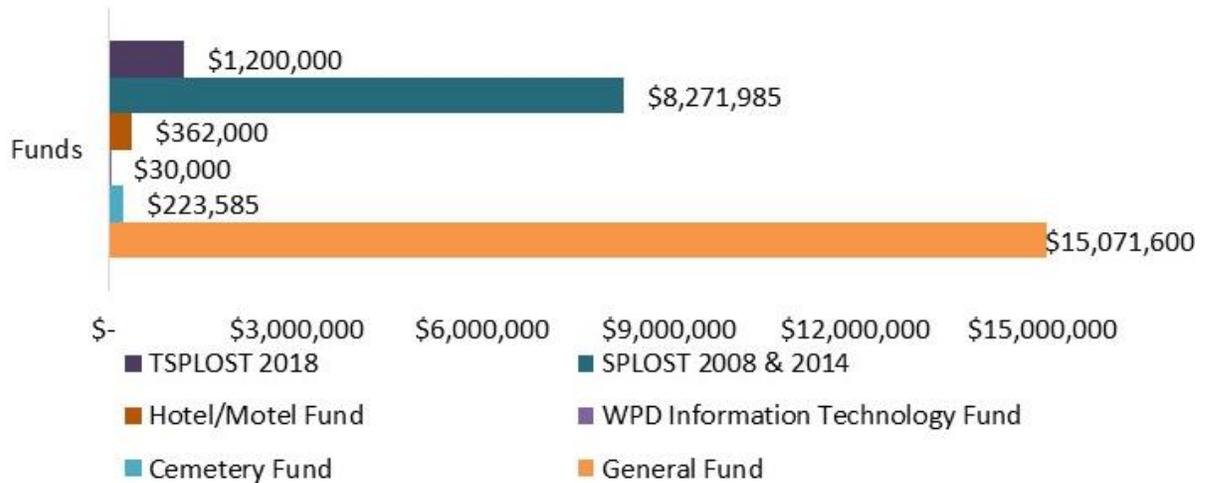
All Government Fund Types in FY 2019

Combined Statement of Budgeted Revenues and Expenditures

	General	Cemetery Fund	WPD IT Fund	Hotel/Motel Tax Fund	SPLOST 2008 & 2014	TSPLOST 2018
Resources						
Revenues						
Taxes	\$ 10,400,200	\$ -	\$ -	\$ 362,000	\$ 2,410,000	\$ 1,200,000
Licenses and Permits	873,600	-	-	-	-	-
Fines and Forfeitures	301,000	-	30,000	-	-	-
Charges for Services	194,180	121,000	-	-	-	-
Intergovernmental	30,000	-	-	-	-	-
Interest & Rents	4,500	-	-	-	-	-
Other	190,500	-	-	-	5,861,985	-
Total Revenues	\$ 11,993,980	\$ 121,000	\$ 30,000	\$ 362,000	\$ 8,271,985	\$ 1,200,000
Operating Transfers In						
General Fund	-	58,585	-	-	-	-
Water & Sewer Fund	2,181,194	-	-	-	-	-
Special Purpose Sales Tax	408,455	-	-	-	-	-
Cemetery Fund	25,845	-	-	-	-	-
Waste Management Fund	462,126	-	-	-	-	-
Community Improvement Fd	-	-	-	-	-	-
Other	-	44,000	-	-	-	-
Total Transfers In	\$ 3,077,620	\$ 102,585	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 15,071,600	\$ 223,585	\$ 30,000	\$ 362,000	\$ 8,271,985	\$ 1,200,000
Uses						
Expenditures						
General Government	\$ 2,509,443	\$ -	\$ -	\$ 144,800	\$ -	\$ -
Public Safety	8,142,996	-	30,000	-	-	-
Public Works	1,353,840	-	-	-	-	-
Cemetery	-	186,511	-	-	-	-
Community Improvement	584,643	-	-	-	-	-
Engineering	1,574,062	-	-	-	-	-
Capital Outlay	148,900	-	-	-	8,271,985	1,200,000
Reimbursements	-	-	-	217,200	-	-
	\$ 14,313,884	\$ 186,511	\$ 30,000	\$ 362,000	\$ 8,271,985	\$ 1,200,000
Operating Transfers Out						
Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Buildings	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-
Cemetery	53,450	-	-	-	-	-
City Garage	227,950	11,229	-	-	-	-
City Auditorium	4,603	-	-	-	-	-
General Fund	-	25,845	-	-	-	-
Total Transfers Out	\$ 286,003	\$ 37,074	\$ -	\$ -	\$ -	\$ -
TOTAL USES	\$ 14,599,887	\$ 223,585	\$ 30,000	\$ 362,000	\$ 8,271,985	\$ 1,200,000
Net Resources	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 602,075	\$ (38,675)	\$ 22,521	\$ 89,179	\$ 5,641,078	\$ -
Ending Fund Balance	\$ 602,075	\$ (38,675)	\$ 22,521	\$ 89,179	\$ 5,641,078	\$ -

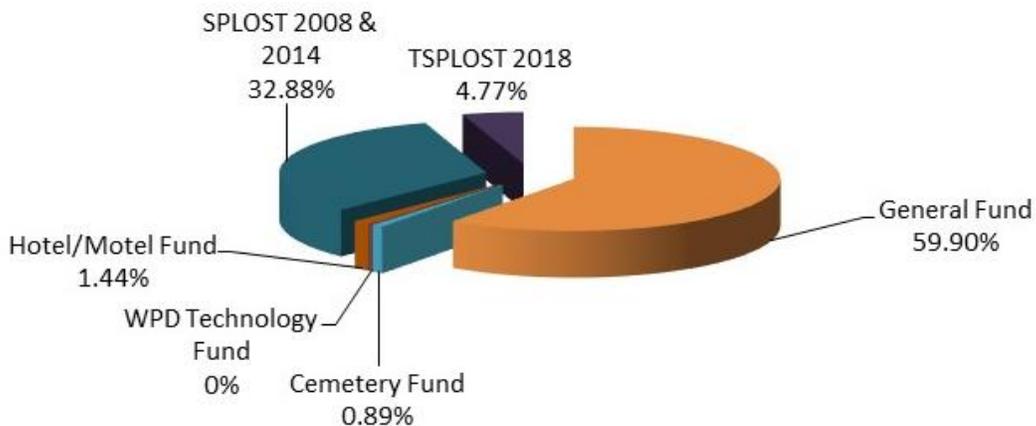
The following bar graph illustrates the total FY 2019 budgeted revenues for all Governmental Funds.

FY 2019 Total Resources by Fund



The following pie graph illustrates the total FY2019 budgeted expenditures for all Governmental Funds.

FY 2019 Total Uses by Fund



General Fund Expenditure Summary**General Fund
Expenditure Summary**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
General Government					
Mayor	\$26,414	\$26,025	\$31,651	24,936	32,537
City Commissioners	101,398	101,053	112,144	102,683	116,365
Elections	40,066	30,331	28,000	27,888	50,000
City Attorney	144,188	127,445	138,500	157,950	135,000
City Auditor	29,500	29,500	29,500	29,500	37,000
Municipal Court Judge	69,736	72,270	77,000	74,235	73,000
Tax Commissioner	0	20,000	30,000	30,000	30,000
City Manager	277,648	299,740	326,782	317,979	340,349
Channel 10	190,283	166,352	199,400	176,964	201,596
Finance	255,506	245,150	278,787	264,083	289,994
Purchasing	185,715	211,890	217,101	202,637	222,314
Accounting	308,828	308,015	343,538	316,044	350,451
Human Resources	306,405	341,261	359,756	343,578	368,492
Non-Operating	277,055	330,378	367,783	293,498	222,140
Transfer to Garage Fund	218,650	225,531	227,950	227,950	233,687
Transfer to City Auditorium Fund	8,752	8,800	4,603	1,550	4,909
Transfer to Cemetery Fund	44,037	54,194	53,450	53,450	58,585
Total General Government	\$2,484,181	\$2,597,935	\$2,825,945	2,644,925	2,766,419
Public Safety					
Police Department	\$4,249,842	\$4,263,371	\$4,771,308	4,477,436	4,928,192
Fire Department	3,204,123	3,396,461	3,440,988	3,438,112	3,532,229
Total Public Safety	\$7,453,965	\$7,659,832	\$8,212,296	7,915,548	8,460,421
Public Works					
Administration	\$152,209	\$154,816	\$160,308	158,256	164,525
Highways & Streets	1,172,377	1,195,207	1,193,632	1,118,319	1,233,237
Total Public Works	\$1,324,586	\$1,350,023	\$1,353,940	1,276,575	1,397,762
Community Improvement					
Animal Services	\$55,043	\$57,776	\$64,645	67,460	217,962
Inspections/Code Enforcement	\$228,476	\$271,543	\$299,814	283,866	342,396
Administration/Grants	160,401	180,183	221,684	212,138	162,052
Downtown					65,457
Total Community Improvement	\$443,920	\$509,502	\$586,143	563,464	787,867
Engineering					
Engineering	\$439,787	\$464,936	\$487,826	473,198	502,977
Infrastructure Construction	307,800	309,349	339,511	326,903	347,435
Traffic	188,289	195,179	205,200	187,152	206,120
Public Buildings	209,988	213,588	229,025	216,611	237,599
Street Lights	353,089	343,679	360,000	348,919	365,000
Total Engineering	\$1,498,953	\$1,526,731	\$1,621,562	1,552,783	1,659,131
Total General Fund	\$13,205,605	\$13,644,023	\$14,599,886	13,953,295	15,071,600

General Fund Revenue Summary**General Fund
Revenue Summary**

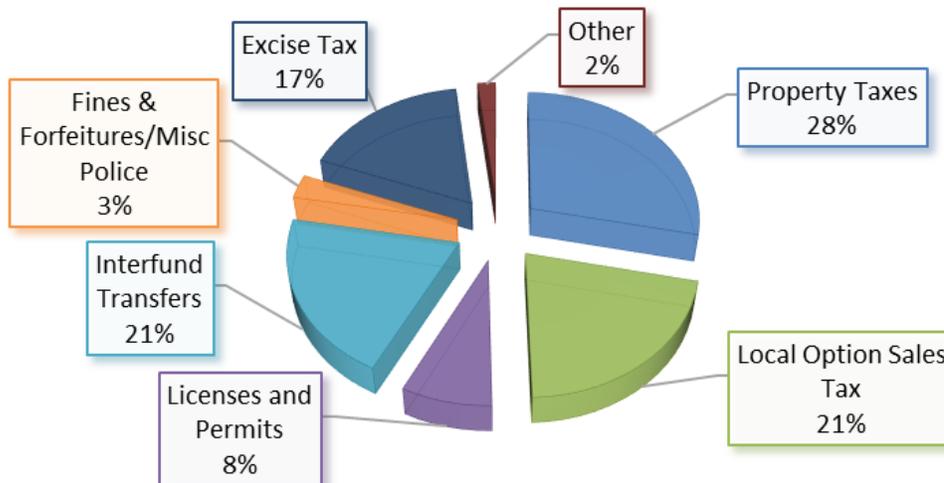
	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Property Taxes					
Current Property Tax	\$2,779,548	\$2,972,079	\$3,100,000	\$2,965,551	\$3,495,000
Delinquent Tax	249,492	165,180	230,000	169,546	230,000
Motor Vehicle	78,745	35,828	85,000	57,591	85,000
Title Ad Valorem Tax - TAVT	305,102	251,411	300,000	338,727	300,000
Title Ad Valorem Tax - AAVT		7,805	10,000	6,190	10,000
Railroad Equip Tax	76,379	78,740	69,000	95,968	72,000
Real Estate-Intangible	31,301	39,009	35,000	30,480	35,000
Occupational Sales Tax	793,936	827,195	805,000	847,398	816,000
Interest & Penalties	51,228	33,290	41,000	34,548	41,000
Total Property Taxes	\$4,365,731	\$4,410,537	\$4,675,000	\$4,545,999	\$5,084,000
Sales Tax					
Local Option Sales Tax	\$2,783,966	\$2,839,009	\$3,159,314	\$3,231,752	\$3,210,000
Total Sales Tax	\$2,783,966	\$2,839,009	\$3,159,314	\$3,231,752	\$3,210,000
Excise Tax					
Utility Franchise Tax	\$1,200,642	\$1,176,571	\$1,400,000	\$1,100,507	\$1,400,000
Hotel/Motel Tax	212,897	227,331	204,000	240,459	217,200
Mixed Drink Tax	19,911	20,614	20,000	26,083	20,000
Engery Excise Tax	46,649	44,292	48,000	94,576	55,000
Insurance Tax	844,197	914,429	915,000	973,720	920,000
Total Excise Tax	\$2,324,296	\$2,383,237	\$2,587,000	\$2,435,345	\$2,612,200
Alcohol Wholesale Tax					
Liquor & Wine Tax	\$46,663	\$49,891	\$55,000	\$50,067	\$55,000
Beer Tax	225,525	245,762	255,000	250,543	255,000
Total Alcohol Wholesale Tax	\$272,188	\$295,653	\$310,000	\$300,610	\$310,000
Permits					
Building Permits	\$60,160	\$33,159	\$35,000	\$54,371	\$35,000
Fire Inspection Permits	85	52	500	52	500
Plumbing Permits	3,676	4,232	3,000	3,879	3,000
Electrical Permits	8,745	7,980	9,000	8,625	9,000
Mechanical Permits	4,862	2,746	6,000	2,181	6,000
Mobile Home Permits	2,500	353	500	600	500
House Moving Permits	175	0	300	0	300
Signs Permits	3,770	4,951	3,000	4,259	3,000
Miscellaneous Permits	125	0	300	0	300
Total Permits	\$84,098	\$53,473	\$57,600	\$73,967	\$57,600
Intergovernmental Revenue					
Housing Authority Taxes	\$24,214	\$31,534	\$30,000	\$30,455	\$30,000
Total Intergovernmental	\$24,214	\$31,534	\$30,000	\$30,455	\$30,000

General Fund Revenue Summary (continued)

Miscellaneous Fees					
Pierce County User Fees	\$600	\$0	\$0	\$0	\$0
Variance Fees	960	1,200	1,300	840	1,300
Special Exception Fees	0	0	500	0	500
Rezoning Fees	1,100	1,175	500	2,034	500
Sub-Division Fees	13	0	100	0	100
Miscellaneous Fees	871	485	5,000	1,636	5,000
Demolition Fees	810	475	1,000	450	1,000
Vacancy Inspection Fee	3,311	3,105	3,500	3,080	3,500
Misc Reports/Code/Zoning	695	451	500	89	500
Election Qualifying Fee	1,860	0	1,000	900	1,000
Driveways & Culverts Revenue	3,064	95	1,000	574	1,000
Animal Adoption Fees				720	4,200
Total Miscellaneous Fees	\$13,284	\$6,986	\$14,400	\$10,322	\$18,600
Miscellaneous Police Fees					
Reimb: Board of Ed-SRO	110,153	100,060	114,000	86,525	114,000
Misc Police Fees	24,919	25,758	25,000	25,267	25,000
Total Miscellaneous Police Fees	\$135,072	\$125,818	\$139,000	\$111,792	\$139,000
Channel 10					
Channel 10 City Revenue	\$32,290	\$29,998	\$36,580	\$30,324	\$36,580
Total Channel 10 Fees	\$32,290	\$29,998	\$36,580	\$30,324	\$36,580
Fines & Forfeiture					
Court Fines & Forfeitures	\$290,464	\$318,715	\$350,000	\$244,677	\$284,000
Court Probationary Fees	35	0	2,000	0	2,000
Municipal Court Attorney Fees	12,585	10,704	15,000	11,402	15,000
Total Fines & Forfeiture Revenue	\$303,084	\$329,419	\$367,000	\$256,079	\$301,000
Interest Income					
Cash in Bank Interest	\$0	\$11	\$0	\$0	\$0
Bond Deposit Interest	206	218	500	198	500
Public Funds Interest	365	2,076	4,000	6,583	4,000
Total Interest & Income	\$570	\$2,305	\$4,500	\$6,780	\$4,500
Miscellaneous Revenue					
Rental Income	0	0	0	0	0
Humane Society Revenue (County)	124,270	135,074	140,500	135,526	140,500
Miscellaneous Receipts	16,302	105,054	10,000	746	10,000
Surplus Property Sales	8,850	34,057	40,000	4,822	40,000
Total Miscellaneous Revenue	\$149,422	\$274,185	\$190,500	\$141,094	\$190,500
Other Financing Sources					
Water & Sewer Fund	\$1,935,934	\$2,142,654	\$2,136,275	\$2,136,275	\$2,181,194
SPLOST	316,826	379,263	408,455	470,222	408,455
Cemetery Fund	25,845	25,845	25,845	25,848	25,845
Reimb: WM-Dumpster	306,620	146,015	166,798	291,620	291,620
Waste Management	161,015	291,620	291,620	166,798	170,506
Total Other Financing Sources	\$2,746,240	\$2,985,397	\$3,028,993	\$3,090,763	\$3,077,620
Total General Fund Revenue	\$13,234,455	\$13,767,551	\$14,599,887	\$14,265,280	\$15,071,600

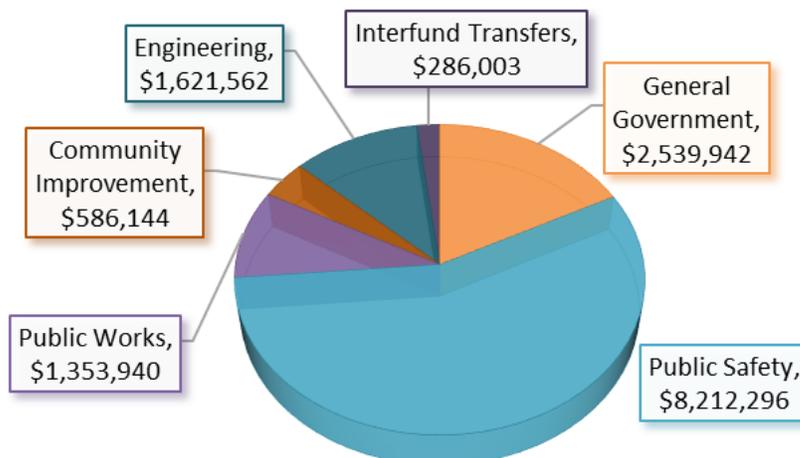
The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2018. Property taxes and Sales taxes are the largest source of revenue followed by Internal Transfers. These sources make up 70% of the General Fund. The remaining revenues include Licenses and Permits, Fines & Forfeitures, Excise Tax, and Other.

2019 GENERAL FUND REVENUES \$15,071,600



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 56%. Internal Transfers are allocations for the Internal Service Funds and Cemetery Fund.

2019 GENERAL FUND EXPENDITURES \$15,071,600



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>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
RESOURCES					
Revenue					
Cemetery Lots	\$41,075	\$69,850	\$50,000	\$55,200	\$50,000
Interment Fees	\$58,600	\$62,225	\$60,000	\$56,150	\$60,000
Monument & Transfer Fee	\$7,496	\$9,702	\$11,000	\$10,888	\$11,000
Miscellaneous Revenue	0		0		\$0
Total Revenues	\$107,171	\$141,777	\$121,000	\$122,238	\$121,000
Operating Transfers In					
General Fund	\$44,037	\$54,194	\$53,450	\$53,450	\$58,585
Cemetery Trust Fund	\$0	\$0	\$44,000	\$39,200	\$44,000
Total Transfers In	\$44,037	\$54,194	\$97,450	\$92,650	\$102,585
Total Resources	\$151,208	\$195,971	\$218,450	\$214,888	\$223,585
Uses					
Expenditures					
Personal Service	\$104,336	\$106,681	\$111,193	\$110,826	\$115,687
Contractual Services	31,734	23,704	42,500	34,689	41,500
Travel & Training	0	0	0	0	0
Other Operating Expenses	28,963	46,996	27,793	42,375	29,323
Capital Outlay	0	0	0	0	0
Total Expenditures	\$165,033	\$177,381	\$181,486	\$187,890	\$186,511
Operating Transfers Out					
Operating Transfers	\$36,511	\$17,906	\$36,964	\$26,964	\$37,074
Total Transfers Out	\$36,511	\$17,906	\$36,964	\$26,964	\$37,074
Total Uses	\$201,544	\$195,287	\$218,450	\$214,854	\$223,585

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>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
RESOURCES					
Revenue					
IT Revenue Fees	\$15,959	\$16,776	\$15,000	\$12,044	\$15,000
Fund Balance	\$0	\$0	\$10,000	\$0	\$15,000
Total Revenues	\$15,959	\$16,776	\$25,000	\$12,044	\$30,000
Operating Transfers In					
Operating Transfers					
Total Transfers In	\$0	\$0	\$0	\$0	\$0
Total Resources	\$15,959	\$16,776	\$25,000	\$12,044	\$30,000
Uses					
Expenditures					
Computers/Equipment	\$29,388	\$11,302	\$25,000	\$30,413	\$30,000
Total Expenditures	\$29,388	\$11,302	\$25,000	\$30,413	\$30,000
Operating Transfers Out					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$0	\$0	\$0	\$0	\$0
Total Uses	\$29,388	\$11,302	\$25,000	\$30,413	\$30,000

Hotel/Motel Tax Fund Summary

This fund is for Hotel/Motel taxes collected to support tourism. Forty percent of the taxes collected are used to promote Tourism for the city. The remainder of the collections are available for General Fund use. 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>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
RESOURCES					
Revenue					
Hotel/Motel Tax Revenue	\$339,248	\$378,364	\$338,000	\$398,566	\$360,000
Hotel/Motel via Internet Revenue	\$2,286	\$1,521	\$2,000	\$2,199	\$2,000
Total Revenues	\$341,534	\$379,885	\$340,000	\$400,765	\$362,000
Operating Transfers In					
Transfers Ins	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$0	\$0	\$0	\$0	\$0
Total Resources	\$341,534	\$379,885	\$340,000	\$400,765	\$362,000
Uses					
Expenditures					
Personal Services	\$20,708	\$25,673	\$56,868	\$41,728	\$57,178
Travel & Training	\$1,741	\$3,415	\$6,000	\$2,459	\$6,000
Other Operating Expenses	\$99,160	\$88,934	\$73,132	\$57,577	\$81,621
Total Expenditures	\$121,609	\$118,022	\$136,000	\$101,764	\$144,800
Operating Transfers Out					
Operating Transfers	\$212,897	\$227,331	\$204,000	\$240,459	\$217,200
Total Transfers Out	\$212,897	\$227,331	\$204,000	\$240,459	\$217,200
Total Uses	\$334,506	\$345,353	\$340,000	\$342,223	\$362,000

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. (City Portion below)

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

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
RESOURCES					
Revenue					
SPLOST Revenue	\$2,236,623	\$2,280,154	\$2,300,000	\$2,596,619	\$2,410,000
Interest	\$1,755	\$13,306		\$53,943	
Fund Balance		\$0	\$3,380,000	\$0	\$5,000,000
Total Revenues	\$2,238,378	\$2,293,460	\$5,680,000	\$2,650,562	\$7,410,000
Operating Transfers In					
Transfers Ins	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$0	\$0	\$0	\$0	\$0
Total Resources	\$2,238,378	\$2,293,460	\$5,680,000	\$2,650,562	\$7,410,000
Uses					
Expenditures					
Engineering Road and Stree	\$0	\$2,434	\$1,600,000	\$1,927,459	\$1,465,000
Equipment (Heavy)	0	0	0	-13,160	90,000
Public Safety - Police Vehicle	254,699	294,438	231,000	243,265	50,000
Public Safety - Fire Truck		395,209	0	966	0
Fire Station #4 Construction	0	23,625	1,200,000	212,198	1,420,000
Public Facility Imp, Demotlitic	475,065	364,438	400,000	509,977	400,000
Water/Sewer Rehab & Expar	0	0	1,000,000	355,787	700,000
Information Technology	6,709	7,179	80,000	84,000	60,000
DWDA Projects	0	0	0		0
City Parks Improvements	44,345	15,847	10,000	4,026	25,000
Public Works Facility	0	0	1,159,000	0	3,200,000
Total Expenditures	\$780,819	\$1,103,170	\$5,680,000	\$3,324,519	\$7,410,000
Operating Transfers Out					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$0	\$0	\$0	\$0	\$0
Total Uses	\$780,819	\$1,103,170	\$5,680,000	\$3,324,519	\$7,410,000

SPLOST 2008 Fund Summary

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

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

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
RESOURCES					
Revenue					
SPLOST Revenue	\$0	\$11	\$0	\$0	\$0
Interest	\$3,491	\$1,166	\$0	\$12,196	\$0
Fund Balance	\$0	\$0	\$1,667,682	\$0	\$861,985
Total Revenues	\$3,491	\$1,177	\$1,667,682	\$12,196	\$861,985
Operating Transfers In					
Transfers Ins	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$0	\$0	\$0	\$0	\$0
Total Resources	\$3,491	\$1,177	\$1,667,682	\$12,196	\$861,985
Uses					
Expenditures					
Engineering Projects	\$101,615	\$925,112	\$282,682	\$132,293	\$0
Public Buildings	0	0	0	0	0
Police Special Purpose Vehi	0	0	0	0	0
Fire Dept Projects	0	0	0	0	0
Property Acq & Demolition	11,288	57,450	0	0	0
Water/Sewer Rehab & Expar	129,839	572,426	235,000	148,690	0
Information Technology	0	0	0	0	0
DDA Projects	0	0	1,160,000	0	0
Public Works Facility/Armory	87	0	0	0	861,985
Public Buildings-City Hall	92,706	6,232	0	0	0
Rehab City Auditorium	3,976	0	0	0	0
Total Expenditures	\$339,511	\$1,561,220	\$1,677,682	\$280,983	\$861,985
Operating Transfers Out					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$0	\$0	\$0	\$0	\$0
Total Uses	\$339,511	\$1,561,220	\$1,677,682	\$280,983	\$861,985

TSPLOST 2018

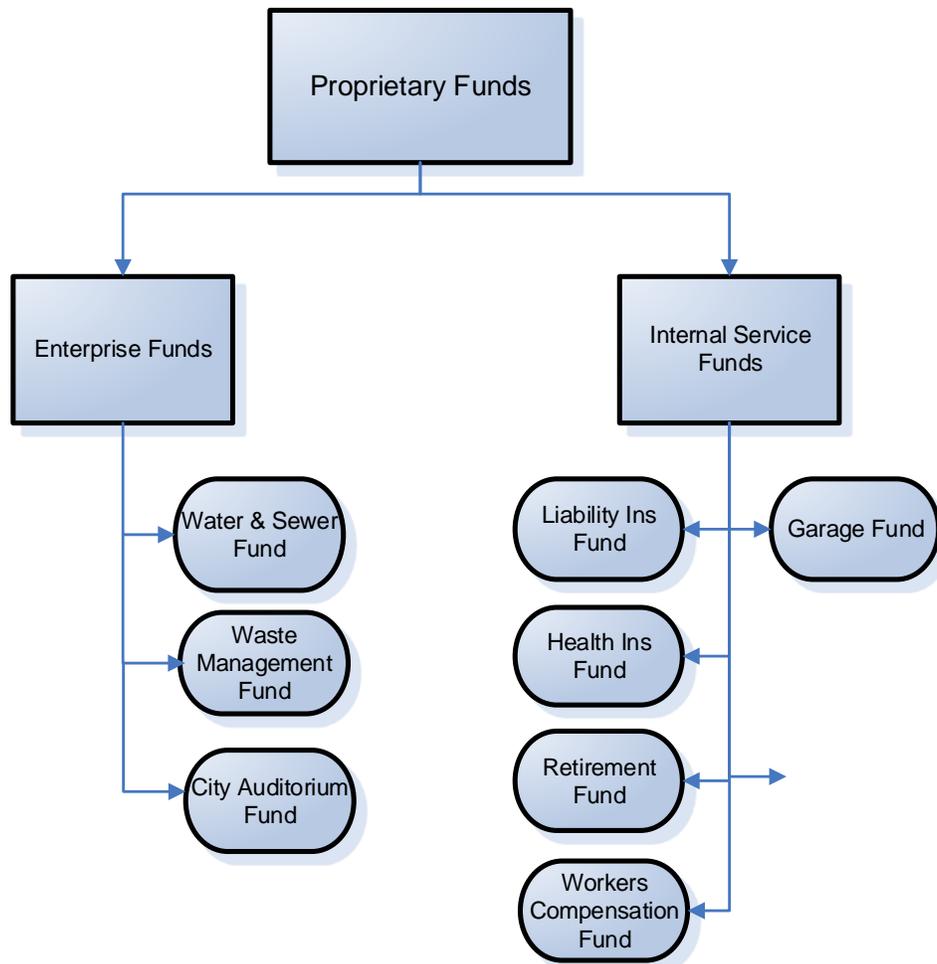
In 2017 voters approved for a Transportation Special Local Option Sales Tax. This is a tax that is specifically for transportation improvements within the city limits. Collection of sales tax began on April 2018 and will end on April 2023. These funds are to be split between the city and the county. (City Portion below)

**TSPLOST 2018 Fund
Summary of Revenues and Expenditures**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
RESOURCES					
Revenue					
SPLOST Revenue				\$493,650	\$1,200,000
Interest				\$33	
Fund Balance					
Total Revenues	\$0	\$0	\$0	\$493,683	\$1,200,000
Operating Transfers In					
Transfers Ins	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$0	\$0	\$0	\$0	\$0
Total Resources	\$0	\$0	\$0	\$493,683	\$1,200,000
Uses					
Expenditures					
Professional Services					\$400,000
Advertising					6,000
Contract Services					794,000
Total Expenditures	\$0	\$0	\$0	\$0	\$1,200,000
Operating Transfers Out					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$0	\$0	\$0	\$0	\$0
Total Uses	\$0	\$0	\$0	\$0	\$1,200,000

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

City of Waycross
FY 2019 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

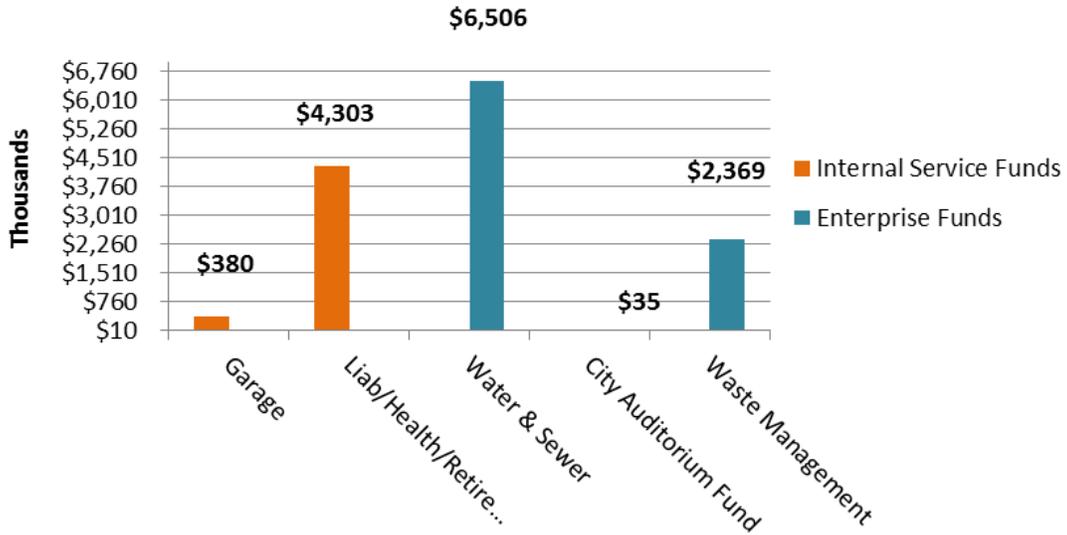
All Proprietary Fund Types in FY 2019

Combined Statement of Budgeted Revenues and Expenditures

	Water & Sewer Fund	Waste Management	City Auditorium	(Internal Service Funds)		Total
				Garage	Liab/Health Retirement Workers Comp	
Operating Revenues:						
Charges for Services	\$5,191,940	\$2,368,626	\$30,000	\$0	\$0	\$7,590,566
Miscellaneous Revenue	1,314,500	0	0	0	0	1,314,500
Total Revenues	\$6,506,440	\$2,368,626	\$30,000	\$0	\$0	\$8,905,066
Transfers In						
Transfers In	\$0	\$0	\$4,909	\$379,956	\$4,302,700	\$4,687,565
Total Transfers In	\$0	\$0	\$4,909	\$379,956	\$4,302,700	\$4,687,565
Total Revenues	\$6,506,440	\$2,368,626	\$34,909	\$379,956	\$4,302,700	\$13,592,631
Operating Expenditures:						
Personal Services	\$0	\$332,962	\$3,552	\$333,307	\$0	\$669,821
Contractual Services	2,499,300	1,230,728		0	0	\$3,730,028
Travel & Training	0	1,000		0	0	\$1,000
Other Operating Exp	443,039	181,220	31,356	46,650	4,302,700	\$5,004,965
Capital Outlay	351,674	77,000	0	0	0	\$428,674
Debt Service	980,719	0		0	0	\$980,719
	\$4,274,732	\$1,822,910	\$34,908	\$379,957	\$4,302,700	\$10,815,207
Transfers Out						
Garage Fund	\$50,519	\$83,590	\$0	\$0	\$0	\$134,109
Data Processing	0	0	0	0	0	\$0
Public Buildings	0	0	0	0	0	\$0
General Fund	2,181,194	462,126	0	0	0	\$2,643,320
Total Transfers Out	\$2,231,713	\$545,716	\$0	\$0	\$0	\$2,777,429
Total Expenditures	\$6,506,445	\$2,368,626	\$34,908	\$379,957	\$4,302,700	\$13,592,636

The following graph illustrates a breakdown of the total amount of Proprietary Funds \$13,592,636 between Internal Service and Enterprise Funds.

FY 2019 Proprietary Fund Breakdown Between Enterprise and Internal Service Funds



Enterprise Funds**Water & Sewer Fund Summary**

Water & Sewer Fund					
Summary of Revenues and Expenditures					
	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Operating Revenues					
Utility Service Fees	\$5,085,242	\$5,201,643	\$5,175,940	\$5,211,054	\$5,175,940
Water/Sewer Taps	\$16,381	\$13,399	\$16,000	\$13,400	\$16,000
Loads to Disposal	\$552,274	\$613,018	\$550,000	\$817,558	\$675,000
Miscellaneous Revenue	666,750	632,934	637,500	645,263	639,500
Total Operating Revenues	<u>\$6,320,647</u>	<u>\$6,460,994</u>	<u>\$6,379,440</u>	<u>\$6,687,275</u>	<u>\$6,506,440</u>
Operating Transfers In					
Interfund Transfers	\$0	\$0	\$0	\$0	\$0
Total Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Resources	<u>\$6,320,647</u>	<u>\$6,460,994</u>	<u>\$6,379,440</u>	<u>\$6,687,275</u>	<u>\$6,506,440</u>
Operating Expenditures					
Water & Sewer Operations	\$3,199,291	\$3,295,682	\$3,194,991	\$3,311,742	\$3,294,013
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	978,041	789,898	998,153	977,600	980,719
Total Operating Expenditures	<u>\$4,177,332</u>	<u>\$4,085,580</u>	<u>\$4,193,144</u>	<u>\$4,289,342</u>	<u>\$4,274,732</u>
Other Financing Uses:					
Interfund Transfers	1,983,924	2,192,161	2,186,296	2,186,295	2,231,708
Total Other Financing Uses:	<u>\$1,983,924</u>	<u>\$2,192,161</u>	<u>\$2,186,296</u>	<u>\$2,186,295</u>	<u>\$2,231,708</u>

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

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Operating Revenues					
Residential Garbage Fees	\$929,139	\$924,333	\$942,161	\$922,439	\$944,516
Trash Collection Fees	477,669	474,201	489,000	473,052	489,000
Dumpster Fees	793,991	827,959	833,076	861,504	858,000
Reinstatement Fees	42,079	40,467	46,360	40,184	46,360
Container Deposits	650	200	2,500	650	2,500
Special Collections	3,390	3,033	3,199	2,433	3,250
Disconnect Fee	25,370	20,101	25,000	24,417	25,000
Total Operating Revenues	<u>\$2,272,288</u>	<u>\$2,290,294</u>	<u>\$2,341,296</u>	<u>\$2,324,679</u>	<u>\$2,368,626</u>
Operating Transfers In					
Interfund Transfers	\$0	\$0	\$0	\$0	\$0
Total Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Resources	<u>\$2,272,288</u>	<u>\$2,290,294</u>	<u>\$2,341,296</u>	<u>\$2,324,679</u>	<u>\$2,368,626</u>
Operating Expenditures					
Garbage/Yard Trash Collections	\$1,026,066	\$1,072,932	\$1,091,050	\$1,092,028	\$1,106,810
Brown/White Goods	49,410	48,766	51,000	49,431	51,000
Dumpster Collection	776,528	790,445	811,798	839,221	821,506
Landfill Closure	14,000	14,000	14,290	14,290	14,100
Total Operating Expenditures	<u>\$1,866,004</u>	<u>\$1,926,143</u>	<u>\$1,968,138</u>	<u>\$1,994,970</u>	<u>\$1,993,416</u>
Other Financing Uses:					
Interfund Transfers	384,837	372,298	373,158	373,158	375,210
Total Other Financing Uses:	<u>\$384,837</u>	<u>\$372,298</u>	<u>\$373,158</u>	<u>\$373,158</u>	<u>\$375,210</u>
Total Expenditures	<u>\$2,250,841</u>	<u>\$2,298,441</u>	<u>\$2,341,296</u>	<u>\$2,368,129</u>	<u>\$2,368,626</u>

City Auditorium Fund Summary**City Auditorium Fund
Summary of Revenues and Expenditures**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Operating Revenues					
Rental Income	\$20,950	\$25,565	\$30,000	\$3,225	\$30,000
Rental Deposits	0	100		175	
Total Operating Revenues	<u>\$20,950</u>	<u>\$25,665</u>	<u>\$30,000</u>	<u>\$3,400</u>	<u>\$30,000</u>
Operating Transfers In					
Interfund Transfers	\$8,752	\$8,800		\$1,550	\$4,909
Total Transfers In	<u>\$8,752</u>	<u>\$8,800</u>	<u>\$4,603</u>	<u>\$1,550</u>	<u>\$4,909</u>
Total Resources	<u>\$29,702</u>	<u>\$34,465</u>	<u>\$34,603</u>	<u>\$4,950</u>	<u>\$34,909</u>
Operating Expenditures					
Personal Services	\$2,998	\$3,216	\$3,230	\$4,930	\$3,552
Operating Expenses	25,703	30,328	30,374	0	31,356
Capital Outlay	1,000	910	1,000	337	0
Total Operating Expenditures	<u>\$29,702</u>	<u>\$34,454</u>	<u>\$34,604</u>	<u>\$5,267</u>	<u>\$34,909</u>

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>
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>\$3,821,168</u>	<u>\$264,657</u>	<u>\$4,085,825</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>
2019	\$144,567	\$9,897	\$154,464
2020	\$150,585	\$3,878	\$154,464
	<u>\$295,152</u>	<u>\$13,776</u>	<u>\$308,928</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>
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>\$2,236,910</u>	<u>\$91,220</u>	<u>\$2,328,130</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>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$59,632	\$4,865	\$64,496
2020	\$61,441	\$3,055	\$64,496
2021	\$63,305	\$1,192	\$64,497
	<u>\$184,377</u>	<u>\$9,112</u>	<u>\$193,489</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>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$994,419</u>	<u>\$139,993</u>	<u>\$1,134,412</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 1st of each month. The interest rate is at 3.0% and is financed for 120 months.

<u>Year End</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>December</u>			
2019	\$5,172	\$244	\$5,416
2020	\$5,982	\$87	\$6,069
	<u>\$11,154</u>	<u>\$331</u>	<u>\$11,485</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.

FY2019			Original Loan	Annual	Loan	Maturity
Year	Department	Description	Amount	Payments	Balance as of 6/30	Date
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
2015	Highways/Streets	(1) 2016 Backhoe Loader	\$88,649	\$17,730	\$56,144	Sep-20
2016	Highways/Streets	(1) 2016 Backhoe Loader	\$88,649	\$17,730	\$56,144	Oct-20
2018	Highways/Streets	(1) 2018 Street Sweeper	\$196,518	\$57,876	\$196,518	Jun-24
2018	Purchasing	(1) 2018 Ford Fusion	\$17,665	\$3,902	\$17,665	Jun-24
2016	Code	(1) 2018 Ford F-150	\$47,831	\$10,565	\$47,831	Jun-24
			\$701,250	\$164,046	\$503,652	

BC Waycross

The City has an agreement with BC Waycross Associates, LLP and Robert A. Sasser as of July 18th, 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 June 30, 2018	\$247,500
Loan Due June 30, 2019	\$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	\$ 503,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503,652
Georgia Environmental Finance Authority	-	-	-	\$4,085,825	-	-	\$ 4,085,825
BC Waycross & Assoc	\$522,500	-	-	\$ -	-	-	\$ 522,500
Total	\$1,026,152	\$ -	\$ -	\$4,085,825	\$ -	\$ -	\$5,111,977

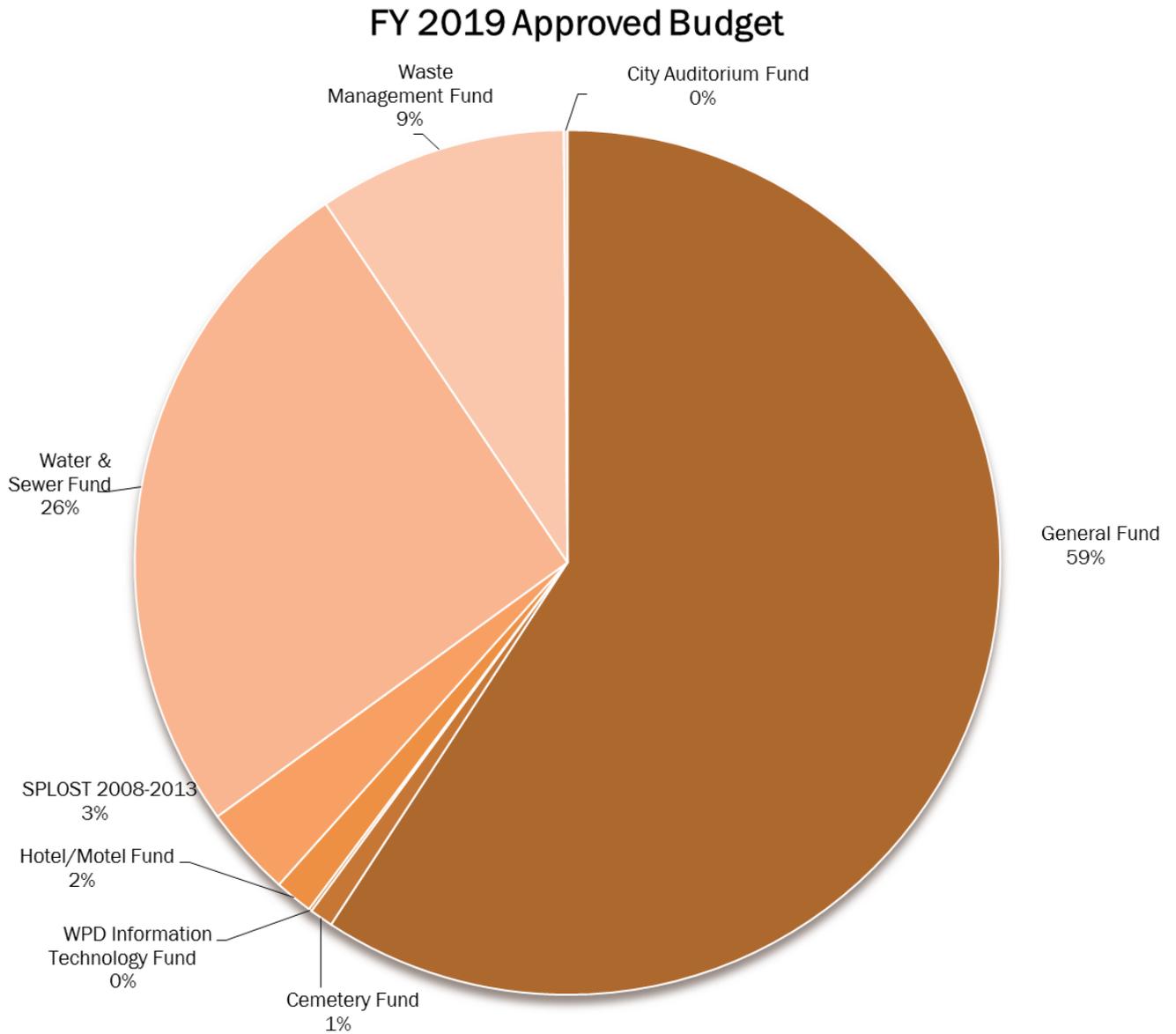
Legal Debit Margin

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, 2018 the assessed value was \$286,557,019 resulting in a legal debt limit of \$28,655,702. With general obligations indebtedness outstanding of \$4,889,563 the resulting debt margin is \$23,766,139.

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 2018, 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



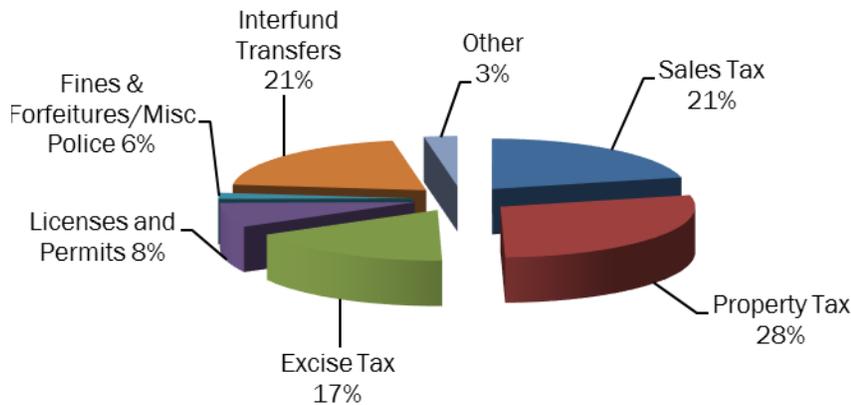
Budget Total \$32,869,145

General Fund Summary

The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2019. Property taxes are the largest source of revenue followed by Sales taxes. These sources make up almost 50% of the General Fund. The remaining revenues include Licenses and Permits, Fines & Forfeitures, Interfund Transfers, and Other.

2019 GENERAL FUND REVENUE

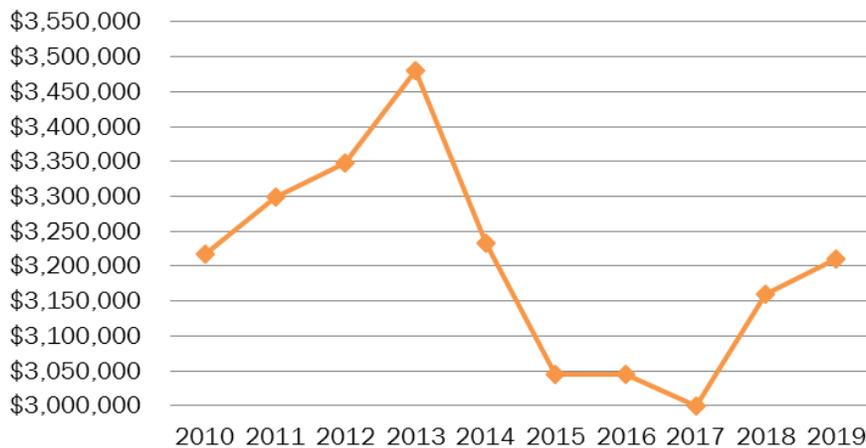
\$15,071,600



Sales Tax

Sales tax is made up of LOST funds. LOST is an additional penny tax that is added on to sales. The funds are split between the city and county at a negotiated rate. The City’s rate is 44.5% and the County’s rate is 55.5%. The FY 2019 budgeted amount was projected on the current economic trend of a 2% increase at \$3,210,000. Below is a ten year snapshot.

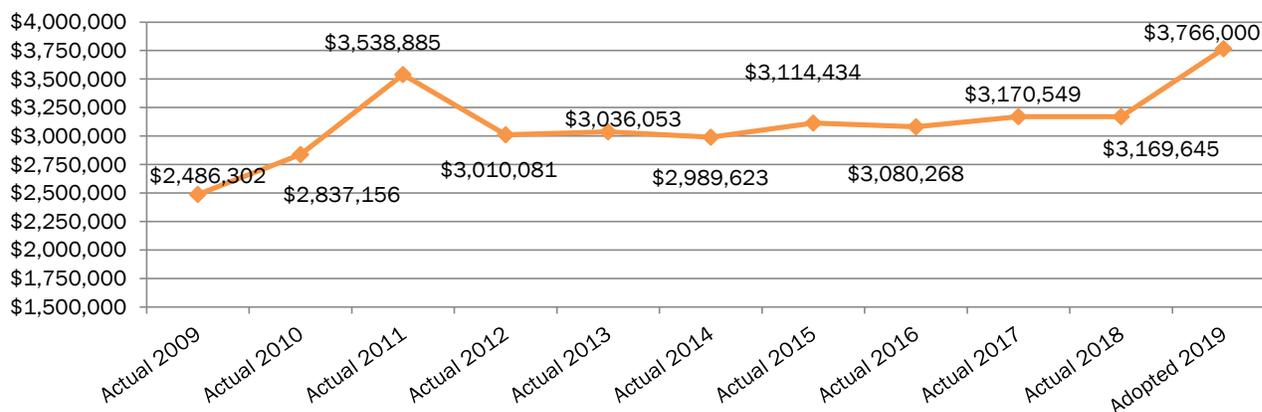
Sales Tax



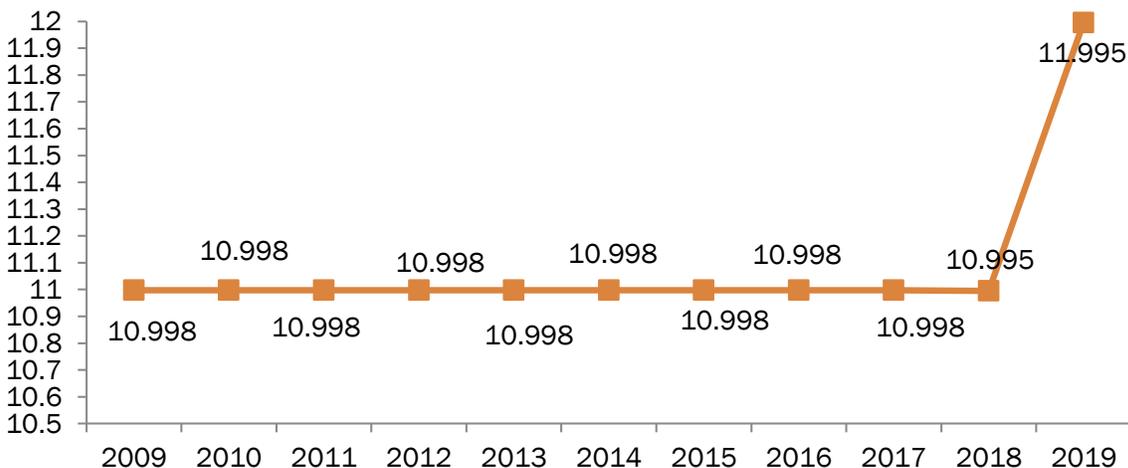
Property Tax & Millage Rate

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.

Property Taxes



Millage Rate 10 Year History

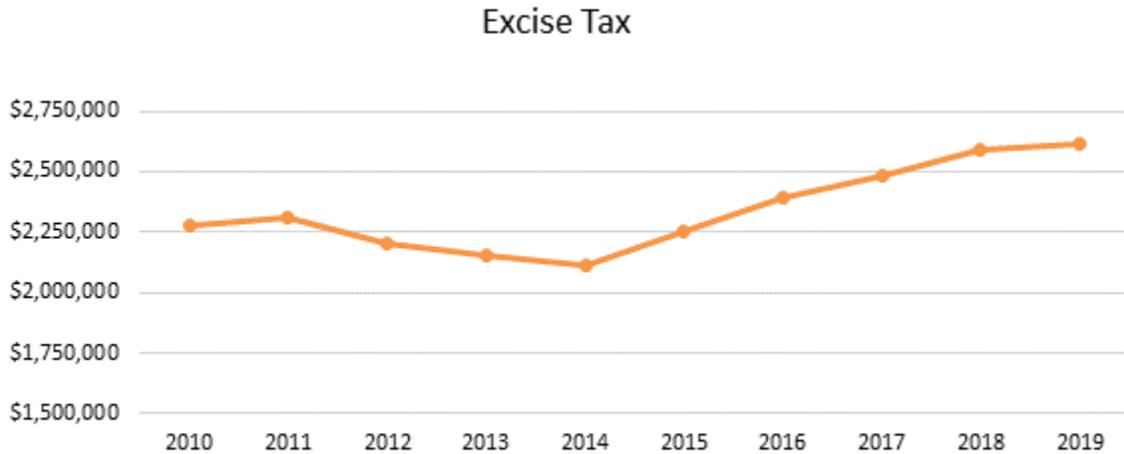


**Principle Taxpayers
For The Year Ended June 30, 2019**

	Assessed Value	Tax Levied
CSX Corporation	58,186,733	639,938
Georgia Power Company	22,690,480	249,550
BC Waycross Associates	3,805,789	41,856
Lowe's Home Centers, Inc	3,435,522	37,784
Wal Mart Stores East, Inc	3,423,772	37,655
Wal Mart Stores, Inc	2,951,744	32,463
Mall of Waycross	2,711,548	29,822
Lowe's Home Centers, Inc	1,718,473	18,900
The Kroger Company	1,639,301	18,029
Kemp Ridge Holdings, LLC	1,466,603	16,130
Total	102,029,965	1,122,127

Excise Tax

Excise taxes are budgeted to increase by \$2,612,200 for FY19 budget year. These taxes consist of utility franchise, mixed drink, a percentage of the hotel/motel taxes, and the insurance premium taxes.

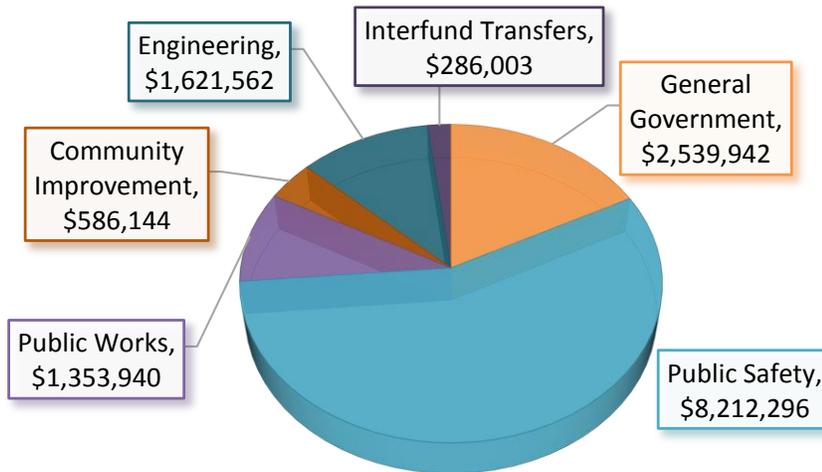


General Fund Expenditure Summary

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
General Government					
Mayor	\$26,414	\$26,025	\$31,651	24,936	32,537
City Commissioners	101,398	101,053	112,144	102,683	116,365
Elections	40,066	30,331	28,000	27,888	50,000
City Attorney	144,188	127,445	138,500	157,950	135,000
City Auditor	29,500	29,500	29,500	29,500	37,000
Municipal Court Judge	69,736	72,270	77,000	74,235	73,000
Tax Commissioner	0	20,000	30,000	30,000	30,000
City Manager	277,648	299,740	326,782	317,979	340,349
Channel 10	190,283	166,352	199,400	176,964	201,596
Finance	255,506	245,150	278,787	264,083	289,994
Purchasing	185,715	211,890	217,101	202,637	222,314
Accounting	308,828	308,015	343,538	316,044	350,451
Human Resources	306,405	341,261	359,756	343,578	368,492
Non-Operating	277,055	330,378	367,783	293,498	222,140
Transfer to Garage Fund	218,650	225,531	227,950	227,950	233,687
Transfer to City Auditorium Fund	8,752	8,800	4,603	1,550	4,909
Transfer to Cemetery Fund	44,037	54,194	53,450	53,450	58,585
Total General Government	\$2,484,181	\$2,597,935	\$2,825,945	2,644,925	2,766,419
Public Safety					
Police Department	\$4,249,842	\$4,263,371	\$4,771,308	4,477,436	4,928,192
Fire Department	3,204,123	3,396,461	3,440,988	3,438,112	3,532,229
Total Public Safety	\$7,453,965	\$7,659,832	\$8,212,296	7,915,548	8,460,421
Public Works					
Administration	\$152,209	\$154,816	\$160,308	158,256	164,525
Highways & Streets	1,172,377	1,195,207	1,193,632	1,118,319	1,233,237
Total Public Works	\$1,324,586	\$1,350,023	\$1,353,940	1,276,575	1,397,762
Community Improvement					
Animal Services	\$55,043	\$57,776	\$64,645	67,460	217,962
Inspections/Code Enforcement	\$228,476	\$271,543	\$299,814	283,866	342,396
Administration/Grants	160,401	180,183	221,684	212,138	162,052
Downtown					65,457
Total Community Improvement	\$443,920	\$509,502	\$586,143	563,464	787,867
Engineering					
Engineering	\$439,787	\$464,936	\$487,826	473,198	502,977
Infrastructure Construction	307,800	309,349	339,511	326,903	347,435
Traffic	188,289	195,179	205,200	187,152	206,120
Public Buildings	209,988	213,588	229,025	216,611	237,599
Street Lights	353,089	343,679	360,000	348,919	365,000
Total Engineering	\$1,498,953	\$1,526,731	\$1,621,562	1,552,783	1,659,131
Total General Fund	\$13,205,605	\$13,644,023	\$14,599,886	13,953,295	15,071,600

Below is a graph that displays the different departments that make up the general funds. The largest department in the General fund is Public safety followed by general government. Some of the subdivision in general government includes the Mayor, Commissioners, and external auditors and even the City Manager.

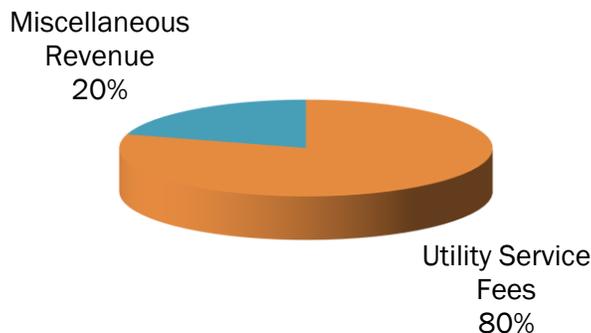
2019 GENERAL FUND EXPENDITURES
\$15,071,600



Water and Sewer Fund

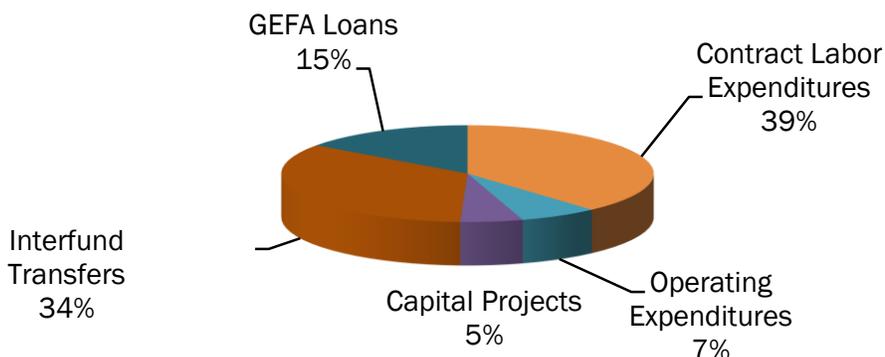
The Water and Sewer fund is the second largest budgeted fund of the City of Waycross. This fund is used to account for the daily operations of supplying potable water and treating waste water. This fund also is used to track GEFA Loans. This fund is the highest grossing enterprise fund for the city. It is also

2019 WATER AND SEWER FUND REVENUES \$6,506,440



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.

2019 WATER AND SEWER FUND EXPENDITURES \$6,506,440



SUMMARY

Water & Sewer Revenues	2018 Budget	2019 Budget	Difference	%
Water Service Fees	\$ 2,445,976	\$ 2,445,976	\$ -	0.0%
Sewer Service Fees	\$ 2,729,964	\$ 2,729,964	\$ -	0.0%
Water/Sewer Taps	\$ 16,000	\$ 16,000	\$ -	0.0%
Reinstatement Charges	\$ 120,000	\$ 120,000	\$ -	0.0%
Loads to Disposal	\$ 550,000	\$ 675,000	\$ 125,000	22.7%
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	\$ 120,000	\$ 120,000	\$ -	0.0%
Disconnect Fee	\$ 60,000	\$ 60,000	\$ -	0.0%
Miscellaneous Revenues	\$ 14,500	\$ 16,500	\$ 2,000	13.8%
Fund Balance			\$ -	
Total	\$ 6,379,440	\$ 6,506,440	\$ 127,000	2.0%

Expenditures

Water & Sewer Expenditures	2018 Budget	2019 Budget	Difference	%
Water Plant	\$ 3,194,991	\$ 3,294,013	\$ 99,022	3.1%
Non-Operating	\$ 3,184,449	\$ 3,212,427	\$ 27,978	0.9%
Total	\$ 6,379,440	\$ 6,506,440	\$ 127,000	2.0%

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 2016 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

Waste Management Revenues	2018 Budget	2019 Budget	Difference	%
Residential Garbage Fees	\$ 942,161	\$ 944,516	\$ 2,355	0.2%
Trash Collections Fees	\$ 489,000	\$ 489,000	\$ -	0.0%
Dumpster Fees	\$ 833,076	\$ 858,000	\$ 24,924	3.0%
Reinstatement Charges	\$ 46,360	\$ 46,360	\$ -	0.0%
Container Deposit	\$ 2,500	\$ 2,500	\$ -	0.0%
Special Collections	\$ 3,199	\$ 3,250	\$ 51	1.6%
Disconnect/Connect Fee	\$ 25,000	\$ 25,000	\$ -	0.0%
Total	\$ 2,341,296	\$ 2,368,626	\$ 27,330	1.2%

Expenditures

Waste Management Expenditures	2018 Budget	2019 Budget	Difference	%
Garbage & Yard Trash Collection	\$ 1,382,670	\$ 1,398,430	\$ 15,760	1.1%
Brown/White Goods	\$ 51,000	\$ 51,000	\$ -	0.0%
Dumpster Collections	\$ 811,798	\$ 821,506	\$ 9,708	100.0%
Landfill Closure	\$ 14,290	\$ 14,100	\$ (190)	-1.3%
Non-Operating	\$ 81,538	\$ 83,590	\$ 2,052	2.5%
Total	\$ 2,341,296	\$ 2,368,626	\$ 27,330	1.2%

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

Cemetery Fund Revenues	2018 Budget	2019 Budget	Difference	%
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	\$ 53,450	\$ 58,585	\$ 5,135	9.6%
Cash In Bank Interest	\$ -	\$ -	\$ -	0.0%
Reimb: Cemetery Trust	\$ 44,000	\$ 44,000	\$ -	0.0%
Total	\$ 218,450	\$ 223,585	\$ 5,135	2.4%

Cemetery Fund Expenditures	2018 Budget	2019 Budget	Difference	%
Personal Services	\$ 111,193	\$ 115,687	\$ 4,494	4.0%
General Operating	\$ 107,257	\$ 107,897	\$ 640	0.6%
Capital Outlay	\$ -	\$ -	\$ -	0.0%
Total	\$ 218,450	\$ 223,585	\$ 5,135	2.4%

WPD Information Technology Fund

This fund's revenue has been decreasing.

WPD Information Technology FD	2018 Budget	2019 Budget	Difference	%
IT Revenue Fee	\$ 15,000	\$ 15,000	\$ -	0.0%
Fund Balance	\$ 10,000	\$ 15,000	\$ 5,000	50.0%
Total	\$ 25,000	\$ 30,000	\$ 5,000	20.0%

Expenditures

WPD Information Technology FD	2018 Budget	2019 Budget	Difference	%
Computer/Equipment	\$ 25,000	\$ 30,000	\$ 5,000	20.0%
Total	\$ 25,000	\$ 30,000	\$ 5,000	20.0%

Hotel/Motel Tax Fund

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

Hotel/Motel Tax Fund	2018 Budget	2019 Budget	Difference	%
Hotel/Motel Tax Revenue	\$ 340,000	\$ 362,000	\$ 22,000	6.5%
Total	\$ 340,000	\$ 362,000	\$ 22,000	6.5%

Expenditures

Hotel/Motel Tax Fund	2018 Budget	2019 Budget	Difference	%
Personal Services	\$ 56,868	\$ 55,635	\$ (1,233)	-2.2%
Operating Expenses	\$ 79,132	\$ 89,165	\$ 10,033	12.7%
Reimburse General Fund	\$ 204,000	\$ 217,200	\$ 13,200	6.5%
Total	\$ 340,000	\$ 362,000	\$ 22,000	6.5%

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.

SPLOST Fund 2014	2018 Budget	2019 Budget	Difference	%
Special Purpose Sales Tax Revenue	\$ 2,300,000	\$ 2,410,000	\$ 110,000	4.8%
Interest Earned	\$ -	\$ -	\$ -	0.0%
Fund Balance	\$ 3,380,000	\$ 5,000,000	\$ 1,620,000	47.9%
Total	\$ 5,680,000	\$ 7,410,000	\$ 1,730,000	4.8%

Expenditures

SPLOST Fund 2014	2018 Budget	2019 Budget	Difference	%
Engineering Projects	\$ 1,600,000	\$ 1,465,000	\$ (135,000)	-8.44%
Equipment	\$ -	\$ 90,000	\$ 90,000	0.00%
Public Safety and Special Purpose \	\$ 231,000	\$ 50,000	\$ (181,000)	-78.35%
Fire Dept New Station #4	\$ 1,200,000	\$ 1,420,000	\$ 220,000	18.33%
Public Facility Imp,Demo & Prop A	\$ 400,000	\$ 400,000	\$ -	0.00%
Water/Sewer Rehab	\$ 1,000,000	\$ 700,000	\$ (300,000)	
Information Technology	\$ 80,000	\$ 60,000	\$ (20,000)	
DWDA Projects	\$ -	\$ -	\$ -	
City Parks Improvements	\$ 10,000	\$ 25,000	\$ 15,000	150.00%
Public Works Facility	\$ 1,159,000	\$ 3,200,000	\$ 2,041,000	100.0%
Total	\$ 5,680,000	\$ 7,410,000	\$ 1,730,000	30.5%

SPLOST Fund 2008

In February 2008 a 1 % Special Purpose Local Option Sales Tax was approved by the voters. The City began receiving revenue during FY 2009. The SPLOST will fund significant capital projects 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

SPLOST Fund 2008-2013	2018 Budget	2019 Budget	Difference	%
Special Purpose Sales Tax Revenue			\$ -	
Interest Earned	\$ -	\$ -		0.0%
Fund Balance	\$ 1,677,682	\$ 861,985	\$ (815,697)	-48.6%
Total	\$ 1,677,682	\$ 861,985	\$ (815,697)	-48.6%

Expenditures

SPLOST Fund 2008-2013	2018 Budget	2019 Budget	Difference	%
Engineering Projects	\$ 282,682	\$ -	\$ (282,682)	-100.0%
Water/Sewer Rehab & Expansion	\$ 235,000	\$ -	\$ (235,000)	0.0%
Public Works Facility/Armory	\$ 1,160,000	\$ 861,985	\$ (298,015)	-25.7%
Public Buildings - City Hall	\$ -	\$ -	\$ -	
Total	\$ 1,677,682	\$ 861,985	\$ (815,697)	-48.6%

TSPLOST Fund 2018

In July 2017 the City of Waycross and Ware County Commission entered an intergovernmental agreement to commence a 1% Transportation Special Purpose Local Option Sales Tax to begin April 2018 to March 2023. This funds will be split equally between both entities and be spent on street repairs and improvements.

TSPLOST Revenues	2018 Budget	2019 Budget	Difference	%
Special Purpose Sales Tax Revenue	\$ -	\$ 1,200,000	\$ 1,200,000	0.0%
Interest Earned	\$ -	\$ -		0.0%
Fund Balance	\$ -	\$ -	\$ -	0.0%
Total	\$ -	\$ 1,200,000	\$ 1,200,000	0.0%

Expenditures

SPLOST Expenditures	2018 Budget	2019 Budget	Difference	%
Professional Services		\$ 400,000	\$ 400,000	0.00%
Advertising		\$ 6,000	\$ 6,000	0.00%
Contract Services		\$ 794,000	\$ 794,000	0.00%
Total	\$ -	\$ 1,200,000	\$ 1,200,000	0.0%

City Auditorium fund

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

City Auditorium Fund	2018 Budget	2019 Budget	Difference	%
Rental Income	\$ 30,000	\$ 30,000	\$ -	0.0%
Reimb from General Fund	\$ 4,603	\$ 4,909	\$ 306	6.6%
Total	\$ 34,603	\$ 34,909	\$ 306	0.9%

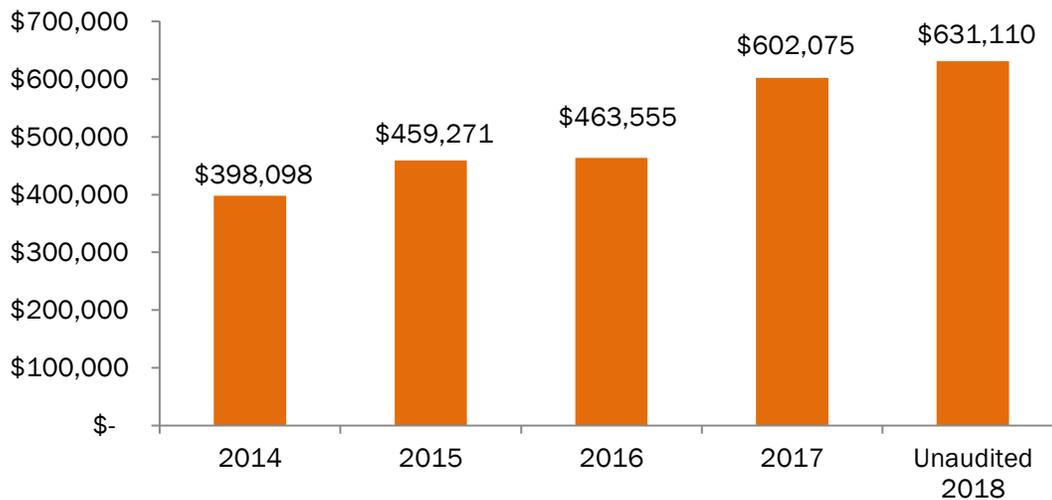
Expenditures

City Auditorium Fund	2018 Budget	2019 Budget	Difference	%
Personal Services	\$ 3,230	\$ 3,552	\$ 322	10.0%
Operating Expenses	\$ 30,373	\$ 31,356	\$ 983	3.2%
Capital Outlay	\$ 1,000	\$ -	\$ (1,000)	0.0%
Total	\$ 34,603	\$ 34,909	\$ 306	0.9%

Fund Balance

The General Fund’s Fund Balance is estimated at \$631,110 for fiscal year ending 2018. 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.

General Fund Ending Fund Balance



Individual Fund Status Report

General Fund Summary of Revenues and Expenditures

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Beginning Fund Balance (Deficit)	\$459,271	\$463,555	\$587,080	\$587,080	\$899,065
RESOURCES					
Revenues	\$10,488,215	\$10,782,153	\$11,570,894	\$11,174,517	\$11,993,980
Operating Transfers In	\$2,746,240	\$2,985,398	\$3,028,993	\$3,090,763	\$3,077,620
Total Resources	<u>\$13,234,455</u>	<u>\$13,767,551</u>	<u>\$14,599,887</u>	<u>\$14,265,280</u>	<u>\$15,071,600</u>
USES					
Total Expenditures	\$12,934,156	\$13,355,501	\$14,302,706	\$13,670,345	\$14,774,419
Other Financing Uses:	\$271,439	\$288,525	\$297,181	\$282,950	\$297,181
Total Uses	<u>\$13,205,595</u>	<u>\$13,644,026</u>	<u>\$14,599,887</u>	<u>\$13,953,295</u>	<u>\$15,071,600</u>
Excess (deficiency) of revenues expenditures	\$28,860	\$123,525	\$0	\$311,985	\$0
Transfer in	\$0				
Transfer out					
Proceeds from capital leases					
Total Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net	<u>\$28,860</u>	<u>\$123,525</u>	<u>\$0</u>	<u>\$311,985</u>	<u>\$0</u>
Ending Fund Balance	<u>\$488,131</u>	<u>\$587,080</u>	<u>\$587,080</u>	<u>\$899,065</u>	<u>\$899,065</u>

SPLOST 2014
Summary of Revenues and Expenditures

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Beginning Fund Balance (Deficit)	\$1,491,540	\$1,687,901	\$2,878,191	\$2,878,191	\$2,204,234
RESOURCES					
Total Revenues	\$2,238,379	\$2,293,460	\$5,680,000	\$2,650,562	\$7,410,000
Operating Transfers In	\$0	\$0	\$0	\$0	
Total Resources	<u>\$2,238,379</u>	<u>\$2,293,460</u>	<u>\$5,680,000</u>	<u>\$2,650,562</u>	<u>\$7,410,000</u>
USES					
Total Expenditures	\$780,000	\$1,103,170	\$5,680,000	\$3,324,519	\$7,410,000
Other Financing Uses:	\$0	\$0	\$0	\$0	\$0
Total Uses	<u>\$780,000</u>	<u>\$1,103,170</u>	<u>\$5,680,000</u>	<u>\$3,324,519</u>	<u>\$7,410,000</u>
Excess (deficiency) of revenues expenditures	\$1,458,379	\$1,190,290	\$0	(\$673,957)	\$0
Transfer in					
Transfer out					
Proceeds from capital leases					
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Net	\$1,458,379	\$1,190,290	\$0	(\$673,957)	\$0
Ending Fund Balance	<u>\$2,949,919</u>	<u>\$2,878,191</u>	<u>\$2,878,191</u>	<u>\$2,204,234</u>	<u>\$2,204,234</u>

SPLOST 2008 - 2013
Summary of Revenues and Expenditures

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Beginning Fund Balance (Deficit)	\$2,964,012	\$2,659,310	\$1,109,267	\$1,677,682	\$1,396,699
RESOURCES					
Total Revenues	\$3,941	\$11,177	\$1,677,682	\$0	\$861,985
Operating Transfers In	\$0	\$0	\$0	\$0	\$0
Total Resources	<u>\$3,941</u>	<u>\$11,177</u>	<u>\$1,677,682</u>	<u>\$0</u>	<u>\$861,985</u>
USES					
Total Expenditures	\$339,511	\$1,561,220	\$1,677,682	\$280,983	\$861,985
Other Financing Uses:	\$0	\$0	\$0	\$0	\$0
Total Uses	<u>\$339,511</u>	<u>\$1,561,220</u>	<u>\$1,677,682</u>	<u>\$280,983</u>	<u>\$861,985</u>
Excess (deficiency) of revenues expenditures	<u>(\$335,570)</u>	<u>(\$1,550,043)</u>	<u>\$0</u>	<u>(\$280,983)</u>	<u>\$0</u>
Transfer in					
Transfer out					
Proceeds from capital leases					
Total Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net	<u>(\$335,570)</u>	<u>(\$1,550,043)</u>	<u>\$0</u>	<u>(\$280,983)</u>	<u>\$0</u>
Ending Fund Balance	<u>\$2,628,442</u>	<u>\$1,109,267</u>	<u>\$1,109,267</u>	<u>\$1,396,699</u>	<u>\$1,396,699</u>

**TSPLOST 2018
Summary of Revenues and Expenditures**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Beginning Fund Balance (Deficit)					\$493,678
RESOURCES					
Total Revenues				\$493,678	\$1,200,000
Operating Transfers In					\$0
Total Resources	\$0	\$0	\$0	\$493,678	\$1,200,000
USES					
Total Expenditures					\$1,200,000
Other Financing Uses:					\$0
Total Uses	\$0	\$0	\$0	\$0	\$1,200,000
Excess (deficiency) of revenues and other sources over expenditures	\$0	\$0	\$0	\$493,678	\$0
Transfer in					
Transfer out					
Proceeds from capital leases					
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Net	\$0	\$0	\$0	\$493,678	\$0
Ending Fund Balance	\$0	\$0	\$0	\$493,678	\$493,678

Water & Sewer Fund
Summary of Revenues and Expenditures

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Beginning Net Assets	\$25,291,785	\$25,672,419	\$25,672,419	\$25,672,419	\$25,672,419
RESOURCES					
Total Revenues	\$6,320,647	\$6,460,994	\$6,379,440	\$6,687,275	\$6,506,440
Operating Transfers In	\$0	\$0	\$0	\$0	\$0
Total Resources	<u>\$6,320,647</u>	<u>\$6,460,994</u>	<u>\$6,379,440</u>	<u>\$6,687,275</u>	<u>\$6,506,440</u>
USES					
Total Expenditures	<u>\$5,588,814</u>	<u>\$6,277,742</u>	<u>\$6,379,440</u>	<u>\$6,475,637</u>	<u>\$6,506,440</u>
Operating Income (Loss)	<u>\$731,833</u>	<u>\$183,252</u>	<u>\$0</u>	<u>\$211,638</u>	<u>\$0</u>
Interest Revenue					
Interest Expense	\$0	\$0	\$0	\$0	\$0
Income (Loss)	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	<u>\$470,278</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Capital Grants and Contributions					
Transfers out					
Change in Net Position	<u>\$470,278</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Assets	<u>\$25,762,063</u>	<u>\$25,672,419</u>	<u>\$25,672,419</u>	<u>\$25,672,419</u>	<u>\$25,672,419</u>

Waste Management Fund
Summary of Revenues and Expenditures

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Beginning Net Assets	\$323,353	\$362,505	\$354,357	\$354,357	\$310,907
RESOURCES					
Total Revenues	\$2,272,288	\$2,290,293	\$2,341,296	\$2,324,679	\$2,368,626
Operating Transfers In	\$0	\$0	\$0	\$0	\$0
Total Resources	<u>\$2,272,288</u>	<u>\$2,290,293</u>	<u>\$2,341,296</u>	<u>\$2,324,679</u>	<u>\$2,368,626</u>
USES					
Total Expenditures	<u>\$2,250,841</u>	<u>\$2,298,441</u>	<u>\$2,341,296</u>	<u>\$2,368,129</u>	<u>\$2,368,626</u>
Operating Income (Loss)	<u>\$21,447</u>	<u>(\$8,148)</u>	<u>\$0</u>	<u>(\$43,450)</u>	<u>\$0</u>
Interest Revenue					
Interest Expense	\$0	\$0	\$0	\$0	\$0
Income (Loss)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Operating Income (Loss)	<u>\$21,447</u>	<u>(\$8,148)</u>	<u>\$0</u>	<u>(\$43,450)</u>	<u>\$0</u>
Capital Grants and Contributions					
Transfers out					
Change in Net Position	<u>\$21,447</u>	<u>(\$8,148)</u>	<u>\$0</u>	<u>(\$43,450)</u>	<u>\$0</u>
Net Assets	<u>\$344,800</u>	<u>\$354,357</u>	<u>\$354,357</u>	<u>\$310,907</u>	<u>\$310,907</u>

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

There has been a new department added this year due to the city now having its own Animal shelter. Four additional positions were added, three in Community Improvement Department and one in the Police Department. The city now has Animal Services and has is staffed with a new Animal Service Manager and two Animal Care attendants. These individuals are responsible for caring for and adopting out cats and dogs that are abounded in the city limits. The police department has added another School Resource Officer to aid the Board of Education ensure that there is a police officer in every school. Even with these additions the City was able to give all employees a 3% cost of living increase and longevity increase of 2.5% for the employee's that qualify.

Personnel Authorization Summary

Personnel Authorization Summary		
DEPT #	Department	Positions
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	4
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	13
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
	Total	225

2017 – 2019 Personal Positions by Department

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2017 BUDGETED POSITIONS	2018 BUDGETED POSITIONS	2019 BUDGETED POSITIONS	JOB TITLE
30	MAYOR	1	1	1	MAYOR
		1	1	1	
31	COMMISSION	5	5	5	COMMISSIONER
		5	5	5	
32	CITY MANAGER	1	1	1	ASSISTANT TO THE CITY MANAGER
		0	1	1	INTERN (SUMMER)
		1	1	1	CITY MANAGER
		2	3	3	
33	CHANNEL 10	1	1	1	PRODUCTION/TECHNOLOGY COOR
		1	1	1	CAMERA OPERATOR (PART-TIME)
		2	2	2	
34	FINANCE	2	2	2	ACCOUNTING CLERK
		1	1	1	CITY CLERK
		1	1	1	FINANCE DIRECTOR
		4	4	4	
67	ACCOUNTING	1	1	1	ACCOUNTANT II
		1	1	1	ACCOUNTANT I
		1	1	1	ACCOUNTING TECHNICIAN
		1	1	1	SENIOR ACCOUNTING TECHNICIAN
		1	1	1	BUSINESS SERVICES SPECILIST
		5	5	5	
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
		4	4	4	
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
		1	1	1	CUSTODIAN -PT
		8	8	8	
39	CRIMINAL INVESTIGATION	1	1	1	ADMINISTRATIVE CLERK
		6	6	6	DETECTIVE
		1	1	1	LIEUTENANT CID
		2	2	2	SERGEANT
		10	10	10	
40	UNIFORM PATROL	1	1	1	CAPTAIN POLICE
		4	4	4	LIEUTENANT POLICE
		6	6	6	SERGEANT POLICE
		30	30	30	OFFICER
		41	41	41	

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		
		10	10	11			
42	POLICE PERSONNEL TRAINING	1	1	1	LIEUTENANT		
		1	1	1			
47	SCHOOL RESOURCE OFFICERS	3	3	4	SRO POLICE OFFICE		
		3	3	4			
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		
				55	55	54	
49	PURCHASING/ WAREHOUSE	1	1	1	PURCHASING DIRECTOR		
		1	1	1	PURCHASING TECHNICIAN		
		1	1	1	WAREHOUSE CLERK		
		3	3	3			
51	PUBLIC WORKS ADMINISTRATION	1	1	1	ADMINISTRATIVE ASSISTANT		
		1	1	1	PUBLIC WORKS DIRECTOR		
		2	2	2			
52	HIGHWAYS & STREETS	4	4	4	HEAVY EQUIPMENT OPERATOR		
		3	3	3	LIGHT EQUIPMENT OPERATOR		
		5	5	5	LABORER 1		
		1	1	1	LABORER SUPV 1		
		1	1	1	LABOR CREW LEADER		
		2	2	2	PART TIME MOSQUITO SPRAYER		
		2	2	2	PARKS MAINT WKR		
		1	1	1	STREET/DRAIN MAIN		
		1	1	1	STREET SUPT		
		2	2	2	TRUCK DRIVER		
				22	22	22	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	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
		6	6	6	
54	TRAFFIC ENGINEERING	1	1	1	TRAFFIC ENG SUPERVISOR
		2	2	2	TRAFFIC ENGINEER
		3	3	3	
57	COMMUNITY IMPROVEMENT ADMIN	1	1	1	CI DIRECTOR
		0	0	0	GRANT WRITER
		1	1	1	ADMINISTRATIVE ASSISTANT
		2	2	2	
	INSPECTIONS	1	1	1	CODE INSPECTOR
		1	1	1	CODE ENFORCEMENT LIEUTENANT
		3	3	3	CODE ENFORCEMENT OFFICER
		5	5	5	
	ANIMAL SERVICES		1	1	ANIMAL CONTROL OFFICER
			1	2	ANIMAL CARE ATTENDANT
			1	1	ANIMAL SHELTER MANAGER
			3	4	
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
		6	6	6	
71	PUBLIC BUILDINGS	1	1	1	MAINT/TRAFFIC SUPERVISOR
		1	1	1	BUILDING MAINT HELPER
		2	2	2	
GENERAL FUND TOTAL		200	201	202	

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
Transportation Special Purpose Local Option Sales Tax Fund

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 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
City Taxes	9,473,993	9,632,783	10,421,314	10,213,094	10,906,200
Alcohol Wholesale Tax	272,189	295,653	310,000	300,610	310,000
Code Enforcement	84,098	53,473	57,600	73,967	57,600
Intragovernmental	24,214	31,534	30,000	30,455	30,000
Miscellaneous Fees	13,284	6,986	14,400	10,322	18,600
Police Miscellaneous	135,071	125,818	139,000	111,792	139,000
Channel 10	32,290	29,998	36,580	30,324	36,580
Fines & Forfeiture	303,084	329,419	367,000	256,079	301,000
Interest Income	570	2,305	4,500	6,780	4,500
Miscellaneous Revenue	149,422	274,185	190,500	141,094	190,500
Total Revenues	\$10,488,215	\$10,782,153	\$11,570,894	\$11,174,517	\$11,993,980
Reimb from Other Departments	2,746,240	2,985,398	3,028,993	3,090,763	3,077,620
Net Revenues	\$13,234,455	\$13,767,551	\$14,599,887	\$14,265,280	\$15,071,600

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Executive	879,233	872,716	972,978	942,135	1,015,847
Finance	750,049	765,056	839,425	782,765	862,758
Human Resource	306,405	341,261	359,756	343,578	368,492
Police	4,249,842	4,263,371	4,771,308	4,477,436	4,928,192
Fire	3,204,123	3,396,461	3,440,988	3,438,112	3,532,229
Public Works	1,324,586	1,350,023	1,353,940	1,276,575	1,397,762
Community Improvement	443,911	509,502	586,143	563,464	787,866
Engineer	1,498,953	1,526,732	1,621,562	1,552,782	1,659,132
Non-Operating	277,054	330,378	367,783	293,498	222,140
Total Expenditures	\$12,934,156	\$13,355,501	\$14,313,884	\$13,670,345	\$14,774,419
Charges to Other Departments	271,439	288,525	286,003	282,950	297,181
Net Expenditures	\$13,205,595	\$13,644,026	\$14,599,887	\$13,953,295	\$15,071,600
Positions					
Full Time	197	198	199	199	200
Temporary (Part-time)	5	6	6	6	7

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.

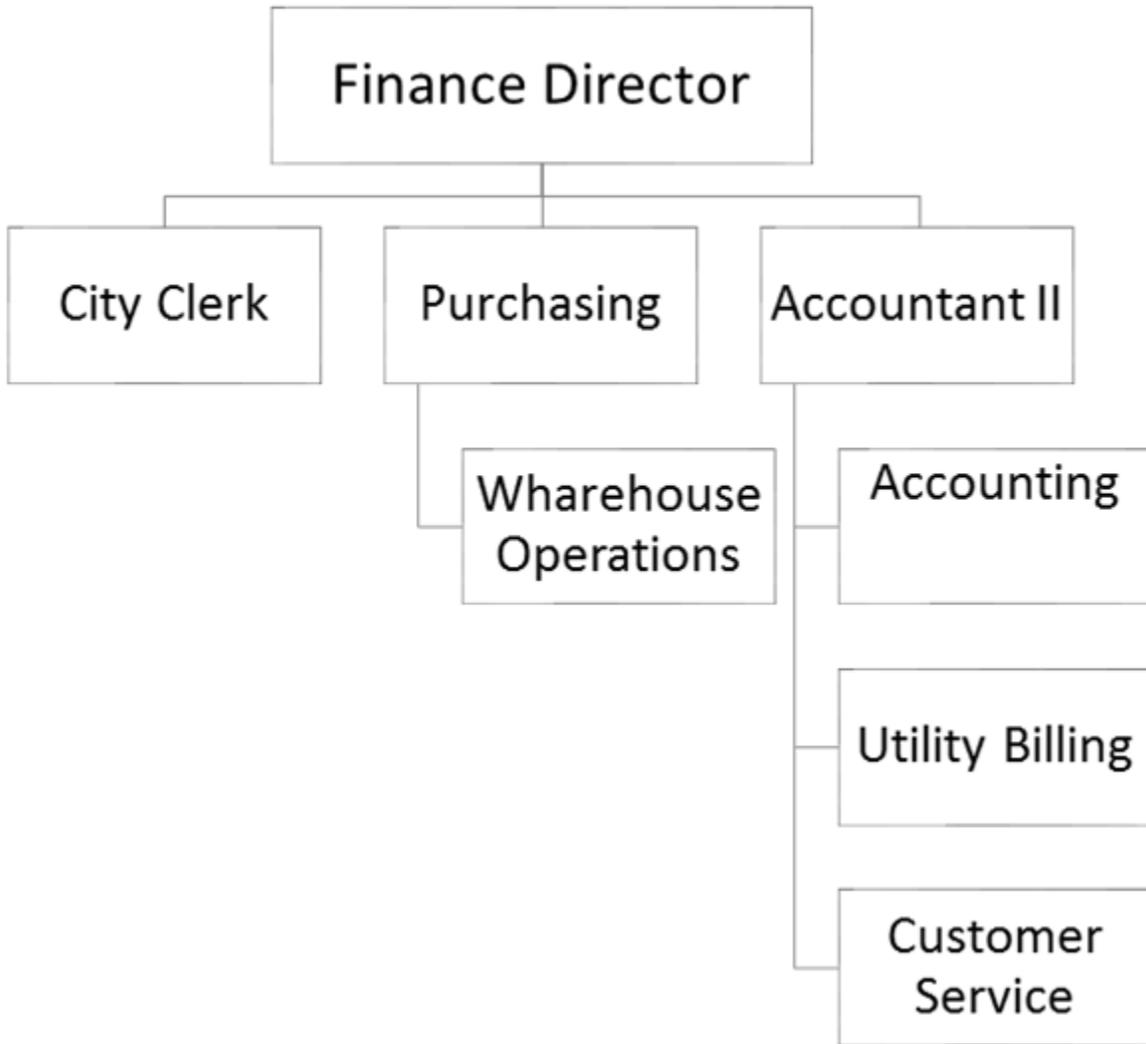
Expenditure Summary:

Categories of Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services	402,287	429,711	444,936	443,683	465,971
Contractual Services	283,490	279,546	303,000	319,573	325,000
Travel & Training	12,186	14,057	18,900	13,336	18,800
Other Operating Expenses	140,344	142,360	176,141	155,194	176,577
Capital Outlay	40,927	7,042	30,000	10,350	29,500
Total Expenditures	\$879,233	\$872,716	\$972,978	\$942,135	\$1,015,847
Charges to Other Departments	0	0	0	0	0
Net Expenditures	\$879,233	\$872,716	\$972,978	\$942,135	\$1,015,847
Positions					
Full Time	9	9	9	9	9
Part-Time	1	2	2	2	3
Total Positions	10	11	11	11	12

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
DIVISION:	Executive	DEPT/UNIT:	Mayor & Commission
<i>Please list your Goals for your department here:</i>			
1. Promote public safety by supporting community policing , swift completion of streets and roadway maintenance and using city local channel 10 to increase citizens awareness.			
2. Encourage the revitalization of Downtown by attending board meetings to help meet expectations of current and future business owners.			
<i>Please list your Long-Term Goal or Goals here:</i>			
1. Work cohesive with Ware Waycross Economic Development and Land Bank to increase the development of housing, industrial and tourism.			
2. To renovate the city building Infrastructure by keeping its timeless characteristics.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
1. Encourage their constituents to vote to pass a local TSPLSOT. Which passed and took effect as of May 1,2018			

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
DIVISION:	IT / TV Dept.	DEPT/UNIT:	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

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 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services	632,806	651,920	722,584	694,748	741,294
Contractual Services		0	0	0	0
Travel & Training	10,494	14,574	18,200	6,934	17,700
Other Operating Expenses	106,494	80,896	98,141	81,083	99,964
Capital Outlay	255	17,665	500	0	3,800
Total Expenditures	\$750,049	\$765,056	\$839,425	\$782,765	\$862,758
Charges to Other Departments					
Net Expenditures	\$750,049	\$765,056	\$839,425	\$782,765	\$862,758
Positions					
Full Time	12	12	12	12	12
Part-Time	0	0	0	0	0
Total Positions	12	12	12	12	12

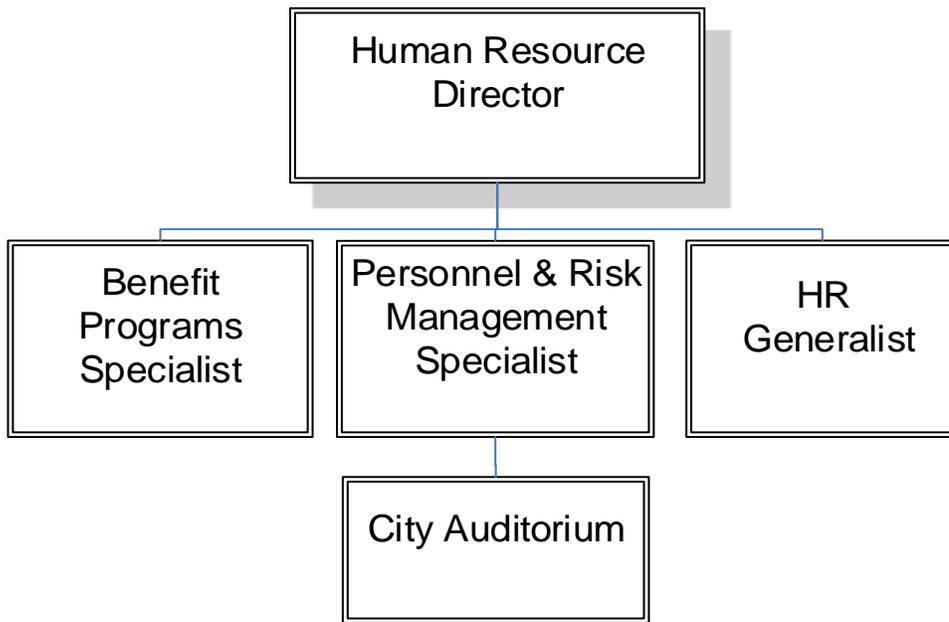
GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
<i>DIVISION:</i>	Finance	<i>DEPT/UNIT:</i>	Administration
<i>Please list your Goals for your department here:</i>			
1. Create external control programs for all City revenue streams.			
2. Update Policy and Procedures for all departments			
3. Hold Occupational Licenses Workshops for correct and future business owners within the City limits.			
<i>Please list your Long-Term Goal or Goals here:</i>			
1. To get a 100% of the business within the City limits to have Occupational Licenses			
2. To create a Standard Operation Procedure Manual for each position with in the Finance department			
<i>Please list your Significant Prior Year Accomplishments:</i>			
1. Audit for FY2017 was completed with no major errors.			

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
<i>DIVISION:</i>	Finance	<i>DEPT/UNIT:</i>	Purchasing
<i>Please list your Goals for your department here:</i>			
1. Warehouse Personnel to start CFO Level 1			
2. Complete Purchasing Manual 90%			
3. Continue to research innovative ways to make Purchasing more cost effective			
4. Continue to evaluate all procurement opportunities to obtain best value for the City.			
<i>Please list your Long-Term Goal or Goals here:</i>			
1. BarCode Warehouse			
2. Paperless in Warehouse and Purchsing			
3. BarCode could also be used to flag all fixed assets and department inventories			
<i>Please list your Significant Prior Year Accomplishments:</i>			
1. 96% of Wharehouse inventory accounted for.			

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
<i>DIVISION:</i>	Finance	<i>DEPT/UNIT:</i>	Accounting
<i>Please list your Goals for your department here:</i>			
1. Assist employees to receive certifications from Georgia Municipal Association and University Georgia.			
2. Update Policy and Procedures for the Accounting and Utility Billing			
<i>Please list your Long-Term Goal or Goals here:</i>			
1. Streamline duties between Accounting, Utility Billing Department and Purchasing Department.			
2. Create a Revenue Manual			
<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.

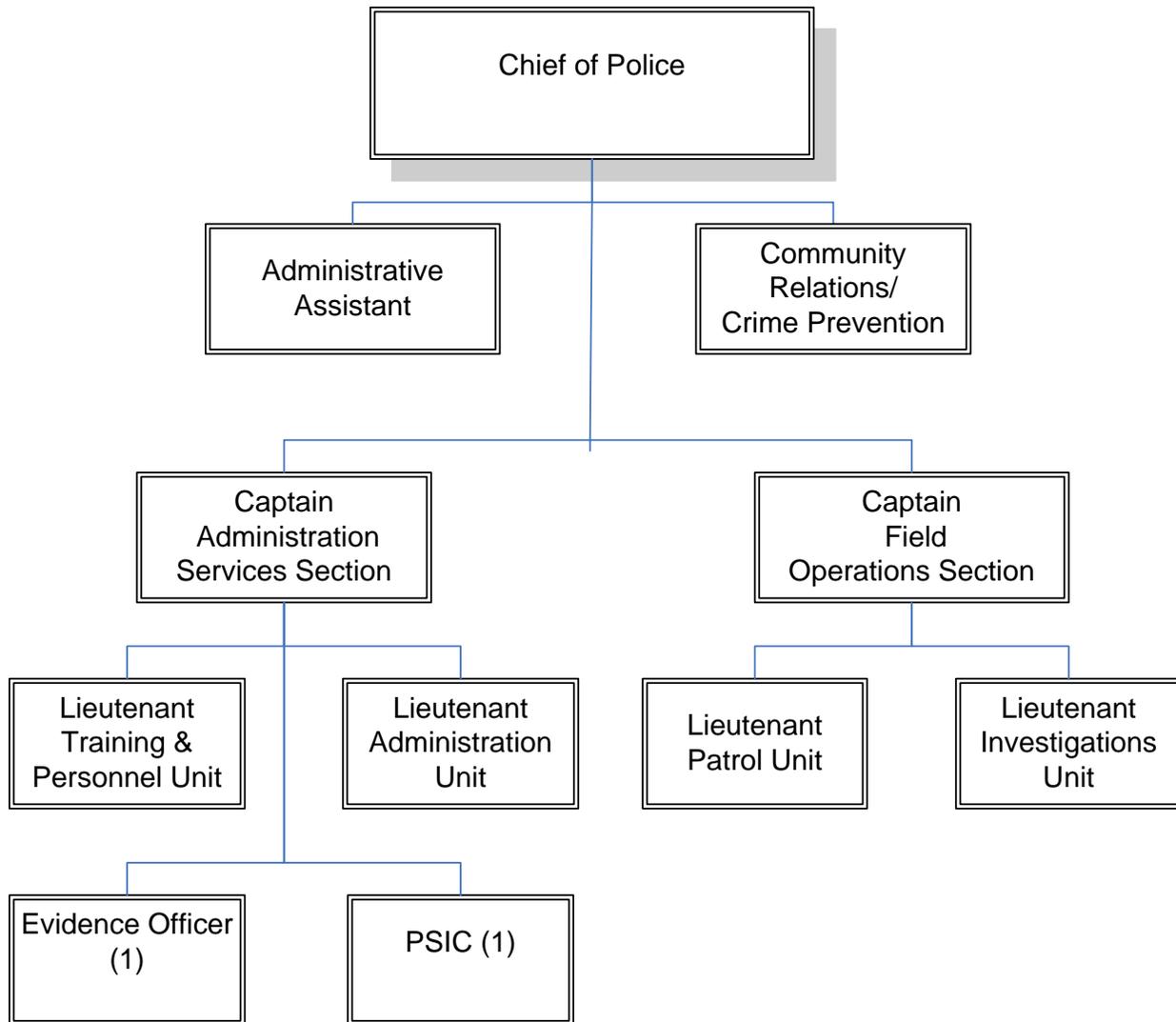
Expenditure Summary:

Categories of Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services	242,148	267,383	291,569	281,025	297,906
Contractual Services					
Travel & Training	11,818	5,801	15,100	8,437	13,500
Other Operating Expenses	52,439	68,077	53,087	54,116	57,086
Capital Outlay	0	0	0	0	0
Total Expenditures	\$306,405	\$341,261	\$359,756	\$343,578	\$368,492
Charges to Other Departments					
Net Expenditures	\$306,405	\$341,261	\$359,756	\$343,578	\$368,492
Positions					
Full Time	4	4	4	4	4
Part-Time					

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
DIVISION:		DEPT/UNIT:	
<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>			
Completed a City wide safety audit & corrected identified safety hazards			
Re-engineered onboarding process, termination process, and retirement process resulting in 30% improvement of operational efficiency			
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 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services	3,675,987	3,745,290	4,154,760	3,926,407	4,304,884
Contractual Services					
Travel & Training	65,304	57,359	78,500	69,348	80,500
Other Operating Expenses	496,075	460,722	532,249	480,411	542,809
Capital Outlay	12,475	0	5,800	1,270	0
Total Expenditures	\$4,249,842	\$4,263,371	\$4,771,308	\$4,477,436	\$4,928,192
Charges to Other Departments					
Net Expenditures	\$4,249,842	\$4,263,371	\$4,771,308	\$4,477,436	\$4,928,192
Positions					
Full Time	71	71	71	71	71
Temporary	1	2	2	2	2
Total Positions	72	73	73	73	73

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
DIVISION:	Police	DEPT/UNIT:	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>			
Received Recertification through the State of Georgia Association of Chiefs of Police (Accreditation-State)			
Completed On-Site Review for National Accreditation through the Commission on Accreditation for Law Enforcement Agencies.			

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
DIVISION:	Field Operations	DEPT/UNIT:	Uniform Patrol
<i>Please list your Goals for your department here:</i>			
Decrease alcohol related 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>			
1. 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 intellegence instead of prominently complaint driven.			
2. 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.			

3. Uniform Patrol will have training concerning the most basic & 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.	
4. Uniform Patrol Lieutenants will organize 1 Community Meetings per quarter for a total of 4 a year.	
Additionally, the CRT will conduct a minimum of 12 "knock and talks" per year in neighborhoods in the city so information can be directly obtained from citizens who normally would not contact the police.	
Additionally contact would also create a relationship that may not otherwise exist.	
<i>Please list your Significant Prior Year Accomplishments:</i>	
Decrease number of Roadway Accidnets by 15%	
Reduce Number of Roadway accidents by 683	
Reduce Traffic Fatalities by 2	

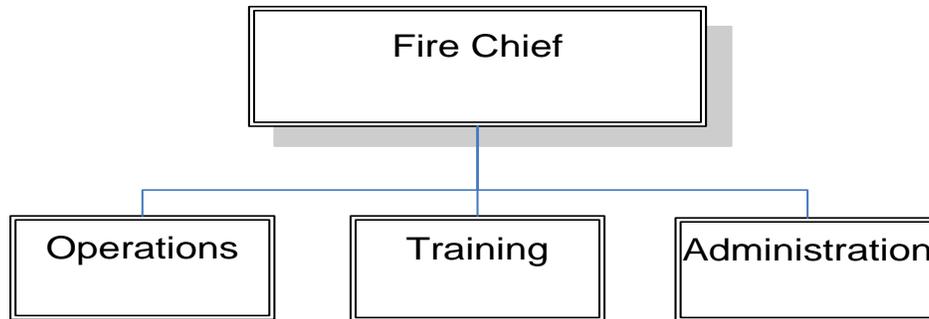
GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
<i>DIVISION:</i>	Police	<i>DEPT/UNIT:</i>	Support Services
<i>Please list your Goals for your department here:</i>			
<ol style="list-style-type: none"> 1. To stay professional and courteous while dealing with customers and other employees. 2. To maintain CALEA accreditation files and State Certification files in an organized manner ready for review. 3. To perform all GCIC/NCIC functions with 100% accuracy. 4. To keep the department stocked with necessary supplies for normal operations. 5. To account for and document all incomes of the department including posting bonds, fine payments, and any other income. 6. To ensure all employees in this unit are trained, certified, and re-certified as needed for their job assignments. 7. To achieve 100% accuracy in the reporting, documenting, and distribution of reports. 8. To dispose of unnecessary property in the evidence room to create more space to keep the room organized and clean. 9. To keep buildings clean and maintained as well as furniture, equipment, etc. to maintain and extend it's expected lifetime. 			
<i>Please list your Long-Term Goal or Goals here:</i>			
<ol style="list-style-type: none"> 1. Maintain a competent workforce with well trained back up employees for each specialized assignment. 2. To go green, and become a paperless department. This will help with storage and maintaining records more efficiently. 			
<i>Please list your Significant Prior Year Accomplishments:</i>			
<ol style="list-style-type: none"> 1. The Waycross Police Department maintained all monetary funds with no discrepancies. 			

GOALS AND OBJECTIVES FOR FISCAL YEAR 2019			
DIVISION	Police	DEPT/UNIT:	Patrol / SRO
Please list your Goals for your department here:			
1. Maintain a safe environment for the children at our schools.			
2. 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.			
3. Educate the student body on legal issue, personal safety issues, the dangers associated with driving a vehicle and gang involvement.			
Please list your Objectives for you Goals below:			
Maintain a safe 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.			
Please list your Objectives for you Goals below:			

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
<i>DIVISION:</i>	Field Operations	<i>DEPT/UNIT:</i>	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.

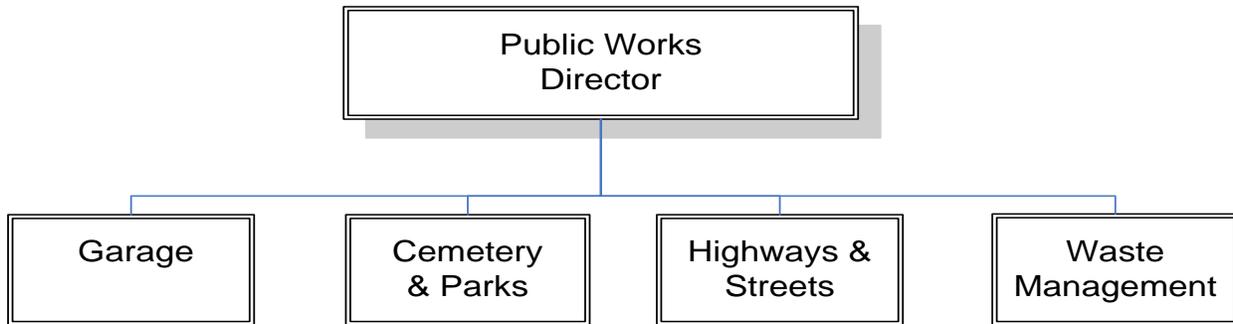
Expenditure Summary:

Categories of Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services	2,968,068	3,144,812	3,149,227	3,161,789	3,230,843
Contractual Services					
Travel & Training	10,358	11,922	8,500	8,094	11,000
Other Operating Expenses	210,497	224,775	225,261	210,621	238,386
Capital Outlay	15,200	14,952	58,000	57,608	52,000
Total Expenditures	\$3,204,123	\$3,396,461	\$3,440,988	\$3,438,112	\$3,532,229
Charges to Other Departments					
Net Expenditures	\$3,204,123	\$3,396,461	\$3,440,988	\$3,438,112	\$3,532,229
Positions					
Full Time	54	54	54	55	56
Temporary					
Total Positions	54	54	54	55	56

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
DIVISION:	Fire	DEPT/UNIT:	Fire
<i>Please list your Goals for your department here:</i>			
1. Submitted AFG grant to replace 37 Self-Contained Breathing Apparatus (SCBA)			
2. Build Public Safety Training Center. Joint SPLOST project with Ware County			
3. Continue to replace out of date personal protective equipment for personnel			
4. Replace Fire Engines #2 - SPLOST approved funding			
5. Replace Fire Safety Inspectors vehicle - SPLOST approved funding			
6. 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)			
7. Replace bed mattresses at all stations			
8. Replace 12 non-fire department compliant portable radios.			
9. And PPE washing machines to each station. (Seek grant funding)			
<i>Please list your Long-Term Goal or Goals here:</i>			
1. Improve departments technology. Specifically tablets on all fire trucks.			
2. Become a regional testing facility for the State of Georgia Fire Service			
3. Replace SCBA Cascade air fill stationat Fire Station #1. Apply for AFG grant.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Purchased land for Fire Station #4			
Received approval to build Station #4. Construction will begin in FY-2018			
Replaced roofs on Fire Stations #2 and #3			
Replaced Engine #1			

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.

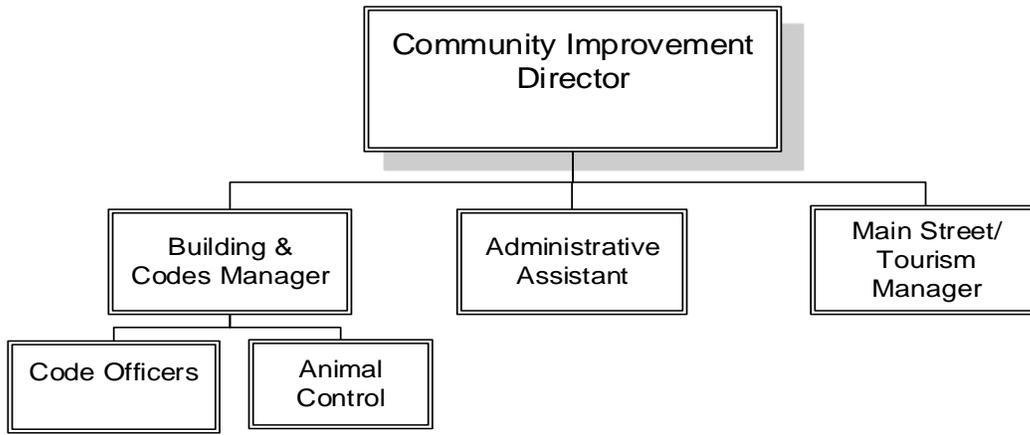
Expenditure Summary:

Categories of Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services	912,636	886,461	964,551	906,273	1,017,567
Contractual Services	37,981	37,031	40,000	36,489	40,000
Travel & Training	4,300	2,082	5,050	3,716	4,500
Other Operating Expenses	361,869	403,711	339,239	326,497	334,595
Capital Outlay	7,800	20,738	5,100	3,600	1,100
Total Expenditures	\$1,324,586	\$1,350,023	\$1,353,940	\$1,276,575	\$1,397,762
Charges to Other Departments					
Net Expenditures	\$1,324,586	\$1,350,023	\$1,353,940	\$1,276,575	\$1,397,762
Positions					
Full Time	22	22	22	22	22
Temporary	2	2	2	2	2
Total Positions	24	24	24	24	24

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
DIVISION:	Public Works	DEPT/UNIT:	Highways & Streets
<i>Please list your Goals for your department here:</i>			
Continue systematic replacement of equipment			
Replace truck that turned over into canal			
Add picnic tables to all shelters			
Mow all canal banks throughout the City of Waycross			
Begin approval process for new pond for fill earth			
Replacement of all Public Works Dump Trucks			
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>			
Continue removal of condemned / unsafe structure's			
Replace undersize culverts and drainage lines			
Install millings on streets not slated for paving in the near future			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Maintained all thoroughfares by weekly litter removal and mowing			
Litter patrol and street sweeping every Monday, Wednesday & Friday in downtown Waycross			
Demolition of 9 houses			
Maintenance of all accessible canal banks			

Community Development

COMMUNITY DEVELOPMENT



Community Improvement

Division Summary

The Department of Community Improvement consists of three divisions: Waycross Humane Shelter, Inspections, and Administration . The Humane Shelter 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 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services	404,400	454,745	522,803	498,943	612,672
Contractual Services					
Travel & Training	4,457	13,257	16,400	8,535	17,400
Other Operating Expenses	35,055	41,501	45,440	55,484	156,294
Capital Outlay	0		1,500	502	1,500
Total Expenditures	\$443,911	\$509,502	\$586,143	\$563,464	\$787,866
Charges to Other Departments					
Net Expenditures	\$443,911	\$509,502	\$586,143	\$563,464	\$787,866
Positions					
Full Time	7	8	9	10	10
Part-Time					1
Total Positions	7	8	9	10	11

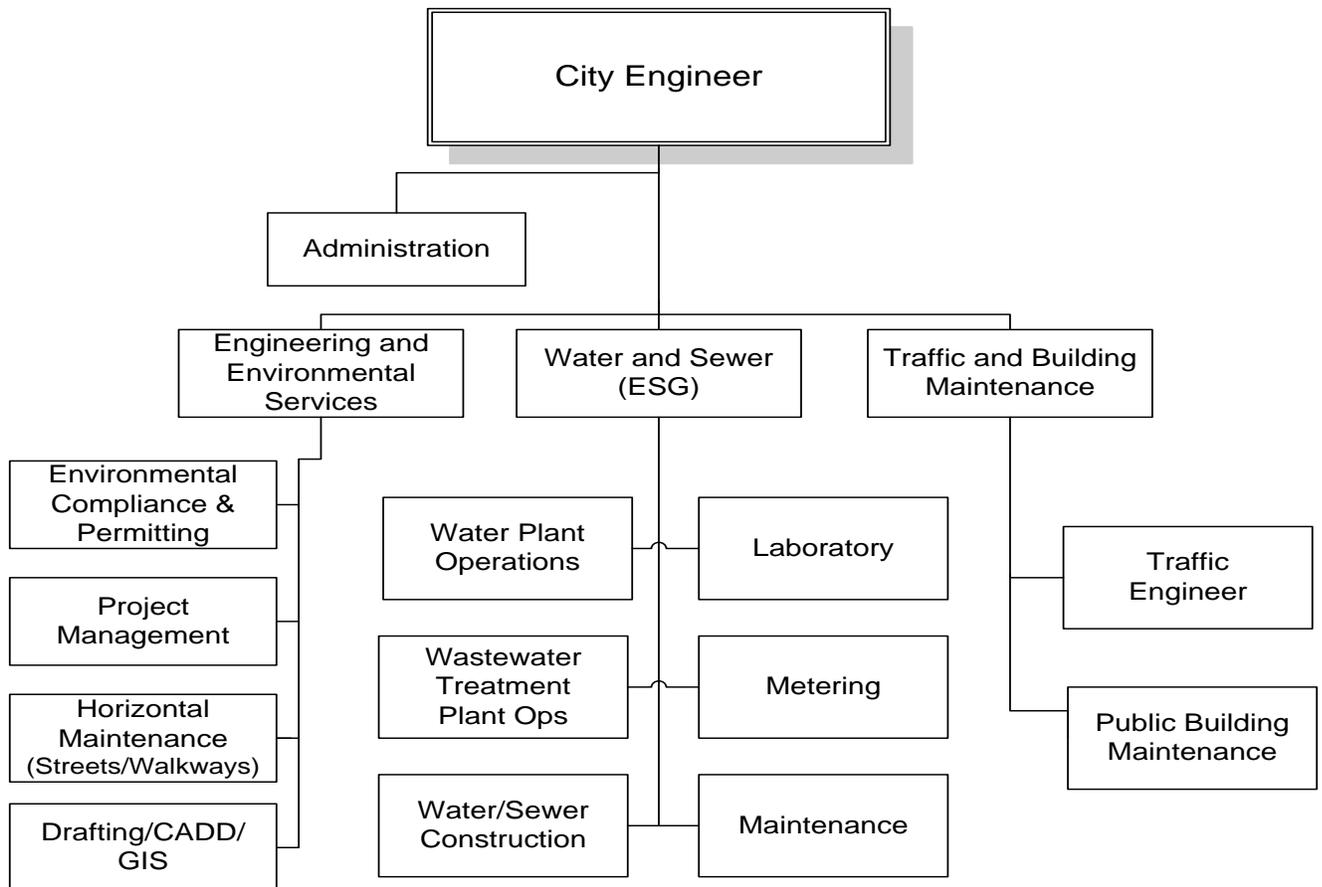
GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
DIVISION:	Community Improvement	DEPT/UNIT:	Animal Shelter
<i>Please list your Goals for your department here:</i>			
Continue to educate the public on prohibited animals within the City.			
Promote responsible pet ownership through the City's website and social media account.			
Bring more public awareness to spay/neuter options.			
Continue to work areas where stray cats are abundant to reduce the feral cat population.			
Continue to work with the public to make them aware of ordinances banning the feeding of feral cats in the City.			
Form a strong working relationship with the animal shelter to ensure compliance and efficiency.			
Advertise animals available for adoption on social media and local pet stores			
Work with Representatives for rescue organizing out of New Jersey to have animals picked up for transport and future adoptions every 28 days			
<i>Please list your Long-Term Goal or Goals here:</i>			
Ensure all Code Officers are adequately trained to deal with animal control calls and complaints.			
Maintain a clean, safe, productive and organized shelter facility			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Successfully resolved over 90% of the 1500 calls that were received regarding animal control complaints.			

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
DIVISION:	Community Improvement	DEPT/UNIT:	Inspections
<i>Please list your Goals for your department here:</i>			
Continue to work with property owners to eliminate blight in the City of Waycross.			
Create an ordinance regarding the maintenance of ornamental shrubbery			
Continue to send code officers to training to obtain appropriate certifications.			
Demolish 30 properties.			
Continue to cross train code officers with animal control duties to allow for multiple back up animal control officers.			
Continue to work with potential businesses looking to locate in Waycross and existing businesses looking to expand.			
<i>Please list your Long-Term Goal or Goals here:</i>			
Digitize inspection records as well as plans.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Added a new Code Officer to the department.			
Trained a back-up building inspector.			

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
<i>DIVISION:</i>	Community Improvement	<i>DEPT/UNIT:</i>	Administration
<i>Please list your Goals for your department here:</i>			
Assist the Regional Commission in the execution of the CHIP grant award.			
Pursue ownership of non tax generating properties in the City of Waycross through the Waycross-Ware County Land Bank Authority.			
Promote economic development within the City of Waycross by continuing a strong partnership with the WWDA and DWDA			
Promote professional development among staff. Continue to cross train employees.			
Continue to educate the public on down payment assistance and foreclosure prevention dollars that are available through DCA.			
<i>Please list your Long-Term Goal or Goals here:</i>			
Apply for Plan First designation to allow for annual CDBG applications and awards.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Revised our Urban Redevelopment Area to include downtown Waycross.			
Created an Enterprise Zone within the Urban Redevelopment Area.			
Worked with a developer to submit an application for Federal and State tax credits with the potential to bring 72 apartment units to Colley Street and provide workforce housing for our citizens.			
Successfully applied for an EPA Brownfields grant for assessment of potential brownfield properties.			
Facilitated town hall meeting to educate the public on DCA home ownership and foreclosure prevention programs.			
Successfully applied for 2018 CDBG grant funding for housing rehabilitation.			
Awarded RAS designation.			
Worked with a developer to submit an application for Federal and State tax credits with the potential to bring workforce housing to the Bunn Building in downtown Waycross. Developer would also redevelop the Lyric theater if awarded.			
Created the Waycross-Ware County Land Bank Authority			

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 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services	902,108	935,665	980,608	955,103	1,007,859
Contractual Services					
Travel & Training	6,008	7,498	7,300	4,155	6,700
Other Operating Expenses	543,810	537,507	572,675	535,730	591,073
Capital Outlay	47,027	46,062	60,979	57,794	53,500
Total Expenditures	\$1,498,953	\$1,526,732	\$1,621,562	\$1,552,782	\$1,659,132
Charges to Other Departments					
Net Expenditures	\$1,498,953	\$1,526,732	\$1,621,562	\$1,552,782	\$1,659,132
Positions					
Full Time	17	18	18	18	18
Temporary	1	0	0	0	0
Total Positions	18	18	18	18	18

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
DIVISION:	ENGINEERING	DEPT/UNIT:	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 staff's talents for more effective project-inspection relationship; Put project management tools in hands of traffic and street/drainage staff, Implement a work order tracking program; Continue to build Repository for archived maps, plats, and as-built drawings; & Continue to promote and improve project documentation.			
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 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 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	277,054	330,378	367,783	293,498	222,140
Capital Outlay					
Total Expenditures	\$277,054	\$330,378	\$367,783	\$293,498	\$222,140
Charges to Other Departments	271,439	288,525	286,003	282,950	297,181
Net Expenditures	\$548,493	\$618,903	\$653,786	\$576,448	\$519,321
Positions					
Full Time	197	197	198	198	199
Temporary	5	5	6	6	7
Total Positions	202	202	204	204	206

Overall Totals

Expenditure Summary:

Categories of Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services	10,140,439	10,515,988	11,231,038	10,867,971	11,678,996
Contractual Services	321,471	316,577	343,000	356,061	365,000
Travel & Training	124,925	126,549	167,950	122,554	170,100
Other Operating Expenses	2,223,637	2,289,928	2,410,017	2,192,634	2,418,923
Capital Outlay	123,684	106,459	161,879	131,124	141,400
Total Expenditures	\$12,934,156	\$13,355,501	\$14,313,884	\$13,670,345	\$14,774,419
Charges to Other Departments	271,439	288,525	286,003	282,950	297,181
Net Expenditures	\$13,205,595	\$13,644,026	\$14,599,887	\$13,953,295	\$15,071,600
Positions					
Full Time					
Temporary					
Total Positions	0	0	0	0	0

Enterprise Funds

Water and Sewer Fund Summary

Water & Sewer Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Utility Service Fees	5,085,242	5,201,643	5,175,940	5,211,054	5,175,940
Water/Sewer Taps	16,381	13,399	16,000	13,400	16,000
Reinstatement Charges	120,975	119,573	120,000	122,216	120,000
Loads to Disposal	552,274	613,018	550,000	817,558	675,000
Account Set Up Fee	16,995	17,580	18,000	17,310	18,000
Disconnect Fee	76,110	60,304	60,000	73,251	60,000
Sewer Fees-Satilla W/S Authority	331,351	305,398	300,000	287,598	300,000
Utility Site Rental Fees	113,506	117,405	120,000	124,510	120,000
Miscellaneous Revenue	7,814	12,675	19,500	20,378	21,500
Fund Balance	0	0	0	0	0
Total Revenues	\$6,320,647	\$6,460,994	\$6,379,440	\$6,687,275	\$6,506,440
Reimb from Other Departments	0	0	0	0	0
Net Revenues	\$6,320,647	\$6,460,994	\$6,379,440	\$6,687,275	\$6,506,440

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Water & Sewer Operations	3,295,682	3,295,682	3,194,991	3,311,742	3,294,013
Non-Operating	1,026,031	839,405	1,048,174	1,027,621	1,031,233
Total Expenditures	\$4,321,713	\$4,135,088	\$4,243,165	\$4,339,363	\$4,325,246
Charges to Other Departments	1,935,934	2,142,654	2,136,275	2,136,274	2,181,194
Net Expenditures	\$6,257,647	\$6,277,742	\$6,379,440	\$6,475,637	\$6,506,440
Positions					
Full Time	0	0	0	0	0
Temporary					
Total Positions	0	0	0	0	0

Water and Sewer Operations**Water and Sewer Operations**

Department Summary

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

Expenditure Summary:

Categories of Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 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	390,876	393,003	398,244	422,264	443,039
Capital Outlay	309,116	403,379	297,447	390,178	351,674
Total Expenditures	\$3,198,991	\$3,295,682	\$3,194,991	\$3,311,742	\$3,294,013
Charges to Other Departments					
Net Expenditures	\$3,198,991	\$3,295,682	\$3,194,991	\$3,311,742	\$3,294,013
Positions					
Full Time	0	0	0	0	0
Temporary					
Total Positions	0	0	0	0	0

Water and Sewer Non-Operating

Non-Operating

Department Summary

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

Expenditure Summary:

Categories of Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	1,026,031	839,405	1,048,174	1,027,621	1,031,233
Capital Outlay					
Total Expenditures	\$1,026,031	\$839,405	\$1,048,174	\$1,027,621	\$1,031,233
Charges to Other Departments	1,935,934	2,142,654	2,136,275	2,136,274	2,181,194
Net Expenditures	\$2,961,965	\$2,982,059	\$3,184,449	\$3,163,895	\$3,212,427
Positions					
Full Time					
Temporary					
Total Positions					

Waste Management Fund Summary

Waste Management Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Residential Garbage Fees	929,139	942,161	942,161	922,439	944,516
Trash Collection Fees	477,669	489,000	489,000	473,052	489,000
Dumpster Fees	793,991	779,520	833,076	861,504	858,000
Reinstatement Fees	42,079	46,360	46,360	40,184	46,360
Miscellaneous Revenue	0	0	0	0	0
Garbage Container Violation	0	0	0	0	0
Container Deposits	650	2,500	2,500	650	2,500
Special Collections	3,390	3,199	3,199	2,433	3,250
Disconnect Fee	0	0	0	0	0
Reimb: General Fund	25,370	25,000	25,000	24,417	25,000
Total Revenues	\$2,272,288	\$2,287,740	\$2,341,296	\$2,324,679	\$2,368,626
Reimb from Other Departments					
Net Revenues	\$2,272,288	\$2,287,740	\$2,341,296	\$2,324,679	\$2,368,626

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Garbage/Yard Trash Collections	1,026,066	1,093,427	1,091,050	1,092,028	1,106,810
Brown/White Goods	49,410	51,000	51,000	49,431	51,000
Dumpster Collection	776,528	757,015	811,798	839,221	821,506
Landfill Closure	14,000	14,000	14,290	14,290	14,100
Non-Operating	0	0	0	0	0
Total Expenditures	\$1,866,005	\$1,915,442	\$1,968,138	\$1,994,971	\$1,993,416
Charges to Other Departments	384,836	372,298	373,158	373,158	375,210
Net Expenditures	\$2,250,841	\$2,287,740	\$2,341,296	\$2,368,129	\$2,368,626
Positions					
Full Time	7	7	7	7	7
Temporary					
Total Positions	7	7	7	7	7

Garbage & Trash Collection**Garbage & Trash Collection**

Department Summary

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

Expenditure Summary:

Categories of Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services	303,941	319,453	318,506	324,291	332,962
Contractual Services	530,799	527,812	527,812	529,728	529,728
Travel & Training	198	1,000	1,000	510	1,000
Other Operating Expenses	954,411	989,177	1,042,821	1,070,460	1,052,726
Capital Outlay	76,656	78,000	78,000	69,981	77,000
Total Expenditures	\$1,866,005	\$1,915,442	\$1,968,138	\$1,994,971	\$1,993,416
Charges to Other Departments	384,836	372,298	373,158	373,158	375,210
Net Expenditures	\$2,250,841	\$2,287,740	\$2,341,296	\$2,368,129	\$2,368,626
Positions					
Full Time	7	7	7	7	7
Temporary					
Total Positions	7	7	7	7	7

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
DIVISION:	Public Works	DEPT/UNIT:	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 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Rental Income	20,950	25,565	30,000	32,225	30,000
Rental Deposits	0	100	0	175	0
Total Revenues	\$20,950	\$25,665	\$30,000	\$32,400	\$30,000
Reimb from Other Funds	8,752	8,800	4,603	1,550	4,909
Net Revenues	\$29,702	\$34,465	\$34,603	\$33,950	\$34,909

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services	2,998	3,216	3,230	4,930	3,552
Contractual Services					
Travel & Training					
Other Operating Expenses	25,703	30,328	30,374	29,017	31,356
Capital Outlay	1,000	910	1,000	0	0
Total Expenditures	\$29,702	\$34,454	\$34,603	\$33,947	\$34,909
Charges to Other Departments					
Net Expenditures	\$29,702	\$34,454	\$34,603	\$33,947	\$34,909
Positions					
Full Time					
Temporary					
Total Positions					

Special Revenue Funds

Cemetery Fund Summary

Cemetery Fund

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

Revenues

Revenue Summary:

Categories of Revenues	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Sales: Cemetery Lots	41,075	69,850	50,000	55,200	50,000
Interment Fees	58,600	62,225	60,000	56,150	60,000
Monument & Transfer Fees	7,496	9,702	11,000	10,888	11,000
Reimb: General Fund	44,037	54,194	53,450	53,450	58,585
Miscellaneous Revenue	0	0	0	0	0
Reimb Cemetery Trust Fund	0	0	44,000	39,200	44,000
Total Revenues	\$151,208	\$195,971	\$218,450	\$214,888	\$223,585
Reimb from Other Departments					
Net Revenues	\$151,208	\$195,971	\$218,450	\$214,888	\$223,585

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services	104,336	106,681	111,193	110,826	115,687
Contractual Services	31,734	23,704	41,500	34,689	41,500
Travel & Training	0	0	0	0	0
Other Operating Expenses	54,809	57,999	54,638	58,220	55,169
Capital Outlay	0	0	0	0	0
Total Expenditures	\$190,878	\$188,383	\$207,331	\$203,735	\$212,356
Charges to Other Departments	10,666	6,904	11,119	11,119	11,229
Net Expenditures	\$201,544	\$195,287	\$218,450	\$214,854	\$223,585
Positions					
Full Time	2	2	2	2	2
Temporary					
Total Positions	2	2	2	2	2

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
DIVISION:	Public Works	DEPT/UNIT:	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 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
All Funds Contributions	15,959	16,776	15,000	12,044	15,000
Fund Balance	0	0	10,000	0	15,000
Total Revenues	\$15,959	\$16,776	\$25,000	\$12,044	\$30,000
Reimb from Other Departments					
Net Revenues	\$15,959	\$16,776	\$25,000	\$12,044	\$30,000

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Computers/Equipment	29,388	11,302	25,000	30,413	30,000
Total Expenditures	\$29,388	\$11,302	\$25,000	\$30,413	\$30,000
Charges to Other Departments					
Net Expenditures	\$29,388	\$11,302	\$25,000	\$30,413	\$30,000
Positions					
Full Time					
Temporary					
Total Positions					

Hotel/Motel Fund Summary

Hotel/Motel Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Hotel/Motel Revenues	341,533	379,885	340,000	400,765	362,000
Total Revenues	\$341,533	\$379,885	\$340,000	\$400,765	\$362,000
Reimb from Other Departments					
Net Revenues	\$341,533	\$379,885	\$340,000	\$400,765	\$362,000

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services	20,708	25,673	56,868	41,728	57,178
Contractual Services	0	0	0	0	0
Travel & Training	1,740	3,415	6,000	2,459	6,000
Other Operating Expenses	99,160	88,934	73,132	57,578	81,621
Reimburse General Fund	212,897	227,331	204,000	240,459	217,200
Total Expenditures	\$334,506	\$345,353	\$340,000	\$342,223	\$362,000
Charges to Other Departments					
Net Expenditures	\$334,506	\$345,353	\$340,000	\$342,223	\$362,000
Positions					
Full Time				1	1
Part-Time	1	1	1		
Total Positions	1	1	1	1	1

Special Purpose Local Option Sales Tax Funds

SPLOST 2014

Revenues

Revenue Summary:

Categories of Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
SPLOST Revenues	2,236,623	2,280,154	2,300,000	2,596,619	2,410,000
Intrest Earned	1,755	13,306		53,943	
Fund Balance	0	0	3,380,000	0	5,000,000
Total Revenues	\$2,238,379	\$2,293,460	\$5,680,000	\$2,650,562	\$7,410,000
Reimb from Other Departments					
Net Revenues	\$2,238,379	\$2,293,460	\$5,680,000	\$2,650,562	\$7,410,000

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Engineering Roads and Streets	0	2,434	1,600,000	1,927,459	1,465,000
Heavy Equipment	0	0	0	-13,160	90,000
Public Safety - Police Vehicles	254,699	294,438	231,000	243,265	50,000
Public Safety - Fire Truck	0	395,209	0	966	0
Fire Dept New Station #4	0	23,625	1,200,000	212,198	1,420,000
Public Facility Imp, Demolition & Prop Acq	475,065	364,438	400,000	509,977	400,000
Water/Sewer Rehab	0	0	1,000,000	355,787	700,000
Information Technology	6,709	7,179	80,000	84,000	60,000
Development Construction Projects	0	0	0	0	0
City Parks Improvements	44,345	15,848	10,000	4,026	25,000
Public Works Facility	0	0	1,159,000	0	3,200,000
Total Expenditures	\$780,819	\$1,103,170	\$5,680,000	\$3,324,519	\$7,410,000
Charges to Other Departments					
Net Expenditures	\$780,819	\$1,103,170	\$5,680,000	\$3,324,519	\$7,410,000
Positions					
Full Time					
Temporary					
Total Positions					

SPLOST 2008

Revenues

Revenue Summary:

Categories of Revenues	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
SPLOST Revenues	0	0	0	0	0
Intrest Earned	3,941			12,196	
Fund Balance	0	0	1,677,682	1,677,682	861,985
Total Revenues	\$3,941	\$0	\$1,677,682	\$1,689,878	\$861,985
Reimb from Other Departments					
Net Revenues	\$3,941	\$0	\$1,677,682	\$1,689,878	\$861,985

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Engineering Roads and Streets	101,615	780,000	282,682	132,293	0
Police Department Project	0	0			
Police Dept Special Purpose Vehicles	0	0			
Fire and Special Purpose Vehicles	0	0			
Property Acquisition & Demolition	11,288	100,000	0	0	0
Water/Sewer Rehab & Expansion	129,839	870,000	235,000	148,690	0
Information Technology	0	0			
DWDA Projects	0	0			
Public Works Facility/Armory	87	900,000	1,160,000	0	861,985
Public Buildings-City Hall	92,706	200,000	0	0	0
Rehab City Auditorium	3,976	0			
Total Expenditures	\$339,511	\$2,850,000	\$1,677,682	\$280,983	\$861,985
Charges to Other Departments					
Net Expenditures	\$339,511	\$2,850,000	\$1,677,682	\$280,983	\$861,985
Positions					
Full Time					
Temporary					
Total Positions					

TSPLOST 2018

Revenues

Revenue Summary:

Categories of Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
TSPLOST Revenues					1,200,000
Intrest Earned					
Fund Balance					
Total Revenues	\$0	\$0	\$0	\$0	\$1,200,000
Reimb from Other Departments					
Net Revenues	\$0	\$0	\$0	\$0	\$1,200,000

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Professional Services					400,000
Advertising					6,000
Contract Services					794,000
Total Expenditures	\$0	\$0	\$0	\$0	\$1,200,000
Charges to Other Departments					
Net Expenditures	\$0	\$0	\$0	\$0	\$1,200,000
Positions					
Full Time					
Temporary					
Total Positions					

Internal Service Funds

Garage Fund Summary

Garage Fund

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

Revenues

Revenue Summary:

Categories of Revenues	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
All Funds Contributions	355,522	366,718	370,628	370,628	379,956
Miscellaneous Revenue					
Total Revenues	\$355,522	\$366,718	\$370,628	\$370,628	\$379,956
Reimb from Other Departments					
Net Revenues	\$355,522	\$366,718	\$370,628	\$370,628	\$379,956

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Personal Services	300,378	308,881	322,202	318,171	333,307
Contractual Services					
Travel & Training					
Other Operating Expenses	56,691	38,877	48,426	51,625	46,650
Capital Outlay	0	0	0	0	0
Total Expenditures	\$357,069	\$347,758	\$370,628	\$369,796	\$379,957
Charges to Other Departments					
Net Expenditures	\$357,069	\$347,758	\$370,628	\$369,796	\$379,957
Positions					
Full Time	6	6	6	6	6
Temporary	0	0	0	0	0
Total Positions	6	6	6	6	6

GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2019			
<i>DIVISION:</i>	Public Works	<i>DEPT/UNIT:</i>	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 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
All Funds Contributions	266,373	292,410	250,000	250,044	300,000
Miscellaneous Revenue	0	0	0	4,467	0
Total Revenues	\$266,373	\$292,410	\$250,000	\$254,511	\$300,000
Reimb from Other Departments					
Net Revenues	\$266,373	\$292,410	\$250,000	\$254,511	\$300,000

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Premium Auto	84,163	84,726	89,153	87,708	95,000
Premium Liability	70,694	83,473	103,860	114,578	120,000
Premium Property	46,067	48,683	35,937	36,015	60,000
Claims Payment Reserve	12,607	19,207	21,020	53,471	25,000
Total Expenditures	\$213,531	\$236,090	\$249,970	\$291,771	\$300,000
Charges to Other Departments					
Net Expenditures	\$213,531	\$236,090	\$249,970	\$291,771	\$300,000
Positions					
Full Time					
Temporary					
Total Positions					

Health Insurance Fund Summary

Health Insurance Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
City Premium	1,552,500	1,699,998	1,725,935	1,725,929	1,730,000
Interest	0	0	0	0	0
Miscellaneous Revenue	14,159	10,661	10,000	47,317	10,000
Employee Premiums	430,177	384,201	351,000	43,087	351,000
Retired Premiums	39,357	15,401	1,437	8,076	0
Stop/Loss Reimbursement				153,645	0
Group Life	26,503	50,683	29,095	369,988	35,000
MetLife Employee Cont.	0	0	78,800	69,207	78,800
Total Revenues	\$2,062,695	\$2,160,943	\$2,196,267	\$2,417,249	\$2,204,800
Reimb from Other Departments					
Net Revenues	\$2,062,695	\$2,160,943	\$2,196,267	\$2,417,249	\$2,204,800

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Health Claims	2,359,694	2,026,963	1,700,000	1,457,006	1,700,000
Administration Fees	451,643	802,679	489,433	456,910	497,966
Life Insurance	18,290	2,544	0	0	0
Pcori Fees/Transition Fees	23,430	13,895	6,834	1,428	6,834
Total Expenditures	\$2,853,057	\$2,846,081	\$2,196,267	\$1,915,344	\$2,204,800
Charges to Other Departments					
Net Expenditures	\$2,853,057	\$2,846,081	\$2,196,267	\$1,915,344	\$2,204,800
Positions					
Full Time					
Temporary					
Total Positions					

Retirement Fund Summary

Retirement Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Interest					
Retirement Contribution	1,148,047	1,175,992	1,262,006	1,262,006	1,262,900
Miscellaneous Revenue					
Total Revenues	\$1,148,047	\$1,175,992	\$1,262,006	\$1,262,006	\$1,262,900
Reimb from Other Departments					
Net Revenues	\$1,148,047	\$1,175,992	\$1,262,006	\$1,262,006	\$1,262,900

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Retirement Payments	1,142,494	1,175,992	1,262,006	1,260,510	1,262,900
Fund Balance					
Total Expenditures	\$1,142,494	\$1,175,992	\$1,262,006	\$1,260,510	\$1,262,900
Charges to Other Departments					
Net Expenditures	\$1,142,494	\$1,175,992	\$1,262,006	\$1,260,510	\$1,262,900
Positions					
Full Time					
Temporary					
Total Positions					

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

Revenues

Revenue Summary:

Categories of Revenues	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
All Funds Contributions	345,002	370,000	380,000	380,004	535,000
Miscellaneous Revenue					
Total Revenues	\$345,002	\$370,000	\$380,000	\$380,004	\$535,000
Reimb from Other Departments					
Net Revenues	\$345,002	\$370,000	\$380,000	\$380,004	\$535,000

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
Expenditure for Claims	477,979	332,048	305,000	441,234	425,000
Administration Cost	61,109	106,325	75,000	75,448	110,000
Reserve for Claims	0	0	0	0	0
Total Expenditures	\$539,088	\$438,373	\$380,000	\$516,682	\$535,000
Charges to Other Departments					
Net Expenditures	\$539,088	\$438,373	\$380,000	\$516,682	\$535,000
Positions					
Full Time					
Temporary					
Total Positions					

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DETAIL BY LINE ITEM and DEPARTMENT DUTIES



General Fund Revenue

GENERAL FUND - REVENUES

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-31-1100	Current Year Adv Tax	2,779,548	2,972,079	3,100,000	2,965,551	3,495,000
100-31-1200	Prior Year Adv Tax	249,492	165,180	230,000	169,546	230,000
100-31-1310	Motor Vehicle/Mobile Homes	78,745	35,828	85,000	57,591	85,000
100-31-1315	Title Ad Valorem Tax - TAVT	305,102	251,411	300,000	338,727	300,000
100-31-1320	Title Ad Valorem Tax - AAVT		7,805	10,000	6,190	10,000
100-31-1350	Railroad Equipment Tax	76,379	78,740	69,000	95,968	72,000
100-31-1600	Real Estate Tax-Intangible	31,301	39,009	35,000	30,480	35,000
100-31-1700	Utility Franchise Tax	1,200,642	1,176,571	1,400,000	1,100,507	1,400,000
100-31-3100	Local Option Sales Tax	2,783,966	2,839,009	3,159,314	3,231,752	3,210,000
100-31-4100	Hotel/Motel Tax	212,897	227,331	204,000	240,459	217,200
100-31-4300	Mixed Drink Tax	19,911	20,614	20,000	26,083	20,000
100-31-4500	Energy Excise Tax	46,649	44,292	48,000	94,576	55,000
100-31-6100	Business License	793,936	827,195	805,000	847,398	816,000
100-31-6200	Insurance Tax	844,197	914,429	915,000	973,720	920,000
100-31-9100	Current Year Adv Tax Interest	51,228	33,290	41,000	34,548	41,000
	Total City Taxes	9,473,993	9,632,783	10,421,314	10,213,094	10,906,200
100-32-1100	Liquor & Wine Tax	46,663	49,891	55,000	50,067	55,000
100-32-1110	Beer Tax	225,525	245,762	255,000	250,543	255,000
	Alcohol Wholesale Tax	272,189	295,653	310,000	300,610	310,000
100-32-2120	Building Permits	60,160	33,159	35,000	54,371	35,000
100-32-2125	Fire Inspections Permits	85	52	500	52	500
100-32-2130	Plumbing Permits	3,676	4,232	3,000	3,879	3,000
100-32-2140	Electrical Permits	8,745	7,980	9,000	8,625	9,000
100-32-2160	Mechanical Permits	4,862	2,746	6,000	2,181	6,000
100-32-2175	Manufactured Home Permit	2,500	353	500	600	500
100-32-2220	House Moving Permits	175	0	300	0	300
100-32-2230	Signs Permits	3,770	4,951	3,000	4,259	3,000
100-32-2990	Miscellaneous Permits	125	0	300	0	300
	Total Code Enforcement	84,098	53,473	57,600	73,967	57,600
100-33-3000	Housing Authority in Lieu of T	24,214	31,534	30,000	30,455	30,000
	Total Intragovernmental	24,214	31,534	30,000	30,455	30,000

GENERAL FUND - REVENUES

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-34-1390	Variance Fees	960	1,200	1,300	840	1,300
100-34-1391	Special Exception Fees	0	0	500	0	500
100-34-1392	Rezoning Fees	1,100	1,175	500	2,034	500
100-34-1395	Sub-Division Fees	13	0	100	0	100
100-34-1396	Miscellaneous Permits & Fees	871	485	5,000	1,636	5,000
100-34-1397	Demolition Permits	810	475	1,000	450	1,000
100-34-1398	Vacancy Inspection Fees	3,311	3,105	3,500	3,080	3,500
100-34-1400	Printing/Duplication Code, Zon	695	451	500	89	500
100-34-1910	Election Qualifying Fee	1,860	0	1,000	900	1,000
100-34-3110	Driveways & Culverts Revenue	3,064	95	1,000	574	1,000
100-34-6110	Animal Shelter Adoption Fees				720	4,200
	Total Miscellaneous Fees	13,284	6,986	14,400	10,322	18,600
100-34-2101	Reimb: Board of Education SR	110,153	100,060	114,000	86,525	114,000
100-34-2901	Miscellaneous Police Fees	24,919	25,758	25,000	25,267	25,000
	Total Miscellaneous Police Revenue	135,071	125,818	139,000	111,792	139,000
100-34-9901	Channel 10 Broadcasting Fees	980	540	2,000	722	2,000
100-34-9902	Channel 10 City Revenue	30,648	29,333	34,080	29,250	34,080
100-34-9906	Channel 10 Video Tape Copies	642	125	500	352	500
	Total Channel 10 Revenue	32,290	29,998	36,580	30,324	36,580
100-35-1170	Municipal Court Fines & Forfe	290,464	318,715	350,000	244,677	284,000
100-35-1171	Municipal Court Probationary I	35	0	2,000	0	2,000
100-35-1172	Municipal Court Attorney Fees	12,585	10,704	15,000	11,402	15,000
	Total Fines & Forfeiture Revenue	303,084	329,419	367,000	256,079	301,000
100-36-1000	Cash-in-Bank Interest Earned	0	11	0	0	
100-36-1011	Bond Deposit Interest	206	218	500	198	500
100-36-1500	Interest Public Funds	365	2,076	4,000	6,583	4,000
	Total Interest Income	570	2,305	4,500	6,780	4,500
100-38-2000	Humane Society Revenue (Cou	124,270	135,074	140,500	135,526	140,500
100-38-9000	Miscellaneous Receipts	16,302	105,054	10,000	746	10,000
100-38-9900	Surplus Property Sales	8,850	34,057	40,000	4,822	40,000
	Total Miscellaneous Revenue	149,422	274,185	190,500	141,094	190,500
100-39-1200	Reimb: Water & Sewer Fund	1,935,934	2,142,654	2,136,275	2,136,275	2,181,194
100-39-1201	Reimb: Special Purpose Sales	316,826	379,264	408,455	470,222	408,455
100-39-1202	Reimb: Cemetery Fund	25,845	25,845	25,845	25,848	25,845
100-39-1207	Reimb: Waste Management	306,620	291,620	291,620	291,620	291,620
100-39-1211	Reimb: WM-Dumpster	161,015	146,015	166,798	166,798	170,506
	Total Reimbursements	2,746,240	2,985,398	3,028,993	3,090,763	3,077,620
	TOTAL GENERAL FUND REVENUES	13,234,455	13,767,551	14,599,887	14,265,280	15,071,600

General Fund Expenditures

Executive Division

Mayor

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-1-310-30-1100	Salaries	7,969	8,102	8,102	8,102	8,102
100-51-1-310-30-2200	Social Security	610	620	620	620	620
100-51-1-310-30-2400	Retirement	1,273	1,296	1,389	1,389	1,375
100-51-1-310-30-2700	Worker's Comp	1,583	1,682	1,720	1,716	2,399
	Personal Services	11,435	11,699	11,830	11,826	12,495
100-52-1-310-30-3100	Liability Insurance	1,327	1,417	1,222	1,224	1,442
100-52-1-310-30-3200	Communication	247	247	600	289	600
100-52-1-310-30-3500	Business Travel	3,138	1,487	4,000	2,651	4,000
100-52-1-310-30-3600	Dues & Subscription	1,215	950	2,000	951	2,000
100-52-1-310-30-3700	Business Training	1,152	3,533	4,000	2,219	4,000
100-53-1-310-30-1100	General Operating	6,912	5,496	6,000	5,102	6,000
100-57-1-310-30-9000	Contingency	988	1,195	2,000	674	2,000
	Operating Expenses	14,979	14,326	19,822	13,110	20,042
TOTAL MAYOR		26,414	26,025	31,651	24,936	32,537

Commissioners

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-1-110-31-1100	Salaries	30,004	30,004	30,000	30,050	30,000
100-51-1-110-31-2200	Social Security	2,296	2,295	2,295	2,299	2,295
100-51-1-110-31-2400	Retirement	4,714	4,798	5,143	5,143	5,092
100-51-1-110-31-2700	Worker's Comp	7,913	8,409	8,598	8,592	11,996
	Personal Services	44,927	45,506	46,036	46,084	49,382
100-52-1-110-31-3100	Liability Insurance	3,670	4,069	3,108	3,108	3,982
100-52-1-110-31-3510	Travel/Train Dist#1	4,024	4,964	5,000	4,212	5,000
100-52-1-110-31-3520	Travel/Train Dist#2	3,953	4,237	5,000	7,072	5,000
100-52-1-110-31-3530	Travel/Train Dist#3	2,720	2,454	5,000	4,676	5,000
100-52-1-110-31-3540	Travel/Train Dist#4	3,822	4,851	5,000	2,522	5,000
100-52-1-110-31-3550	Travel/Train Dist#5	4,561	3,135	5,000	3,593	5,000
100-52-1-110-31-3600	Dues & Subscription	3,768	4,786	5,000	4,764	5,000
100-53-1-110-31-1100	General Operating	24,898	21,108	26,000	22,033	26,000
100-57-1-110-31-9000	Contingency	5,054	5,942	7,000	4,618	7,000
	Operating Expenses	56,471	55,546	66,108	56,599	66,982
TOTAL COMMISSIONERS		101,398	101,053	112,144	102,683	116,365

Elections

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-52-1-530-73-1200	Professional Services	40,066	30,331	28,000	27,888	50,000
100-53-1-530-73-1100	General Operating					
TOTAL ELECTIONS		40,066	30,331	28,000	27,888	50,000

City Attorney

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-52-1-530-74-1200	Professional Services	144,188	127,445	138,500	157,950	135,000
TOTAL CITY ATTORNEY		144,188	127,445	138,500	157,950	135,000

City Auditor

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-52-1-560-75-1200	Professional Services	29,500	29,500	29,500	29,500	37,000
TOTAL CITY AUDITOR		29,500	29,500	29,500	29,500	37,000

Municipal Court Judge

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-52-2-650-76-1200	Professional Services	69,736	72,270	77,000	74,235	73,000
TOTAL MUNICIPAL COURT JUDGE		69,736	72,270	77,000	74,235	73,000

Tax Commissioner

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-52-1-545-77-1200	Professional Services	0	20,000	30,000	30,000	30,000
TOTAL TAX COMMISIONER		0	20,000	30,000	30,000	30,000

City Manager

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-1-320-32-1100	Salaries	185,427	195,557	200,597	199,894	209,441
100-51-1-320-32-2100	Health Insurance	15,000	16,346	16,516	16,512	16,034
100-51-1-320-32-2101	Life Insurance	580	771	771	771	787
100-51-1-320-32-2200	Social Security	13,892	13,650	15,346	14,587	16,034
100-51-1-320-32-2400	Retirement	25,202	31,284	33,525	33,525	33,742
100-51-1-320-32-2700	Workers' Comp. Ins.	3,165	3,364	5,159	3,444	7,197
100-52-1-320-32-2900	Health Savings Account		38	0	0	1,100
	Personal Services	243,266	261,010	271,914	268,734	284,335
100-52-1-320-32-1200	Professional Services	0	0	6,000	2,410	6,000
100-52-1-320-32-2320	Lease Purchase	236	134	1,125	130	1,125
100-52-1-320-32-3100	Liability Insurance	1,468	1,628	1,243	1,248	2,389
100-52-1-320-32-3200	Communication	2,853	3,005	3,000	2,592	3,000
100-52-1-320-32-3500	Business Travel	5,523	5,760	5,000	4,934	5,000
100-52-1-320-32-3600	Dues & Subscriptions	1,800	1,749	1,800	1,652	1,800
100-52-1-320-32-3700	Business Training	2,373	3,054	4,700	2,991	4,700
100-53-1-320-32-1100	General Operating	10,140	8,513	15,000	10,607	15,000
100-57-1-320-32-9000	Contingency	9,988	14,889	17,000	22,682	17,000
	Operating Expenses	34,382	38,730	54,868	49,245	56,014
TOTAL CITY MANAGER		277,648	299,740	326,782	317,979	340,349

Note: FY2019

Note: (1) Increase to personal service due to Intern placed under this department.

Channel 10/Information Technology

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-1-570-33-1100	Salaries	76,443	79,686	79,076	79,590	81,268
100-51-1-570-33-1300	Overtime	0	936	1,500	3,191	2,500
100-51-1-570-33-2100	Health Insurance	7,500	8,173	8,258	8,256	8,199
100-51-1-570-33-2101	Life Insurance	227	248	264	264	264
100-51-1-570-33-2200	Social Security	5,523	5,797	6,164	5,949	6,408
100-51-1-570-33-2400	Retirement	9,800	11,842	13,556	13,556	13,421
100-51-1-570-33-2700	Workers' Comp. Ins.	3,165	3,364	3,439	3,444	4,798
100-51-1-570-33-2900	Health Savings Account		1,450	2,900	2,789	2,900
	Personal Services	102,658	111,495	115,157	117,038	119,758
100-52-1-570-33-1300	Maint./Tech. Service	41,128	41,756	45,000	43,514	45,000
100-52-1-570-33-3100	Liability Insurance	2,061	2,231	1,843	1,848	2,238
100-52-1-570-33-3200	Communication	2,255	2,328	3,000	2,625	2,500
100-52-1-570-33-3500	Business Travel	0	183	1,000	385	900
100-52-1-570-33-3600	Dues & Subscriptions	0	0	200	0	0
100-52-1-570-33-3700	Business Training	0	40	200	156	200
100-53-1-570-33-1100	General Operating	1,253	1,215	1,500	1,048	1,000
100-53-1-570-33-1270	Gas	0	0	500	0	0
100-53-1-570-33-1600	Small Equipment	0	60	1,000	0	500
	Operating Expense	46,698	47,814	54,243	49,576	52,338
100-54-1-570-33-2400	Computers/Printers	2,199	1,967	1,000	0	500
100-54-1-570-33-2450	IT Computers/Equipm	7,969	5,075	14,000	9,120	14,000
100-54-1-570-33-2500	Equipment	30,758		15,000	1,230	15,000
	Capital Outlay	40,927	7,042	30,000	10,350	29,500
TOTAL CHANNEL 10/IT OPERATIONS		190,283	166,352	199,400	176,964	201,596
TOTAL EXECUTIVE DIVISION		879,233	872,716	972,978	942,135	1,015,847

NOTES: FY 2019**100-52-1-570-33-1300 - Maint & Tech Services**

Purchase Microsoft License, ADG Support and Maint, Symantec VA, Barracuda Maint, Mdaemon Email Maint, & Other Software License and Maint.

100-54-1-570-33-2450 - IT Computers/Equipment

Finance Admin - \$1,000, Purchasing - \$1,500, Accounting - \$1,500, HR - \$1,500, WPD Admin - \$1,500, CIU - \$1,000, Training - \$500, Fire - \$1,000, PW Admin - \$1,500, Inspections - \$1,000, Comp Imp Admin - \$1,000, Engineering Admin - \$1,000

100-54-1-570-33-2500 - Equipment (Contingency)

Switches, Routers, Firewalls, Servers

Finance**Finance Administration**

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-1-515-34-1100	Salaries	134,284	144,416	161,950	154,759	166,961
100-51-1-515-34-1300	Overtime	90	139	600	488	600
100-51-1-515-34-2100	Health Insurance	30,000	32,692	33,032	33,024	32,796
100-51-1-515-34-2101	Life Insurance	612	598	687	678	646
100-51-1-515-34-2200	Social Security	9,736	8,661	12,389	11,051	12,818
100-51-1-515-34-2400	Retirement	26,345	24,042	27,764	27,764	27,541
100-51-1-515-34-2700	Worker's Comp. Ins.	6,330	6,727	6,878	6,864	9,596
100-51-1-515-34-2900	Health Savings Account		2,789	5,800	5,873	6,900
	Personal Services	207,396	220,064	249,100	240,501	257,858
100-52-1-515-34-1300	Maint./Tech. Service	963	0	155	0	1,200
100-52-1-515-34-2320	Lease Purchase	1,612	2,010	2,500	1,937	3,750
100-52-1-515-34-3100	Liability Insurance	2,936	3,255	2,487	2,484	3,186
100-52-1-515-34-3200	Communication	3,012	2,662	3,000	2,794	3,000
100-52-1-515-34-3300	Advertising		0	1,000	1,073	1,000
100-52-1-515-34-3400	Municipal Code Supp.	26,043	3,029	6,045	6,044	5,000
100-52-1-515-34-3500	Business Travel	3,066	2,944	3,500	2,460	3,500
100-52-1-515-34-3600	Dues & Subscriptions	916	989	1,000	923	1,000
100-52-1-515-34-3700	Business Training	3,236	2,612	3,000	478	3,000
100-53-1-515-34-1100	General Operating	4,506	5,090	4,500	3,710	5,000
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	319	996	1,000	180	1,000
	Operating Expenses	48,109	25,086	29,687	23,582	32,136
100-54-1-515-34-2300	Furniture & Equipment		0	0	0	0
100-54-1-515-34-2400	Computer/Printers		0	0	0	
100-54-1-515-34-2500	Equipment		0	0	0	
	Capital Outlay	0	0	0	0	0
TOTAL ADMINISTRATION		255,506	245,150	278,787	264,083	289,994

NOTES: FY 2019**100-52-1-515-34-2320 Lease Purchase**

Note: (1) Copier machine lease shared with Accounting
Monthly payment \$62.50 x 12= \$750

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Finance / Administration

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.

Purchasing

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-1-517-49-1100	Salaries	116,434	118,455	124,016	122,304	126,294
100-51-1-517-49-1300	Overtime	1,158	1,626	1,000	922	1,000
100-51-1-517-49-2100	Health Insurance	22,500	24,519	24,774	24,780	24,597
100-51-1-517-49-2101	Life Insurance	425	468	480	480	480
100-51-1-517-49-2200	Social Security	8,397	8,634	9,564	8,915	9,738
100-51-1-517-49-2400	Retirement	18,273	18,849	21,261	21,261	20,810
100-51-1-517-49-2700	Workers' Comp. Ins.	4,748	5,046	5,159	5,160	7,197
100-51-1-517-49-2900	Health Savings Account		2,523	4,900	4,889	5,100
	Personal Services	171,935	180,119	191,154	188,710	195,218
100-52-1-517-49-2320	Lease Purchase	629	-5	9,660	0	5,871
100-52-1-517-49-3100	Liability Insurance	3,529	3,859	3,087	3,084	4,325
100-52-1-517-49-3200	Communication	3,142	3,145	3,300	3,306	3,300
100-52-1-517-49-3300	Advertising	668	669	900	900	1,100
100-52-1-517-49-3500	Business Travels	1,733	1,936	2,500	1,186	2,500
100-52-1-517-49-3600	Dues & Subscriptions	593	700	400	400	500
100-52-1-517-49-3700	Business Training	903	762	2,000	1,265	2,000
100-53-1-517-49-1100	General Operating	1,773	2,259	2,600	2,902	2,600
100-53-1-517-49-1270	Gas	194	93	500	217	500
100-55-1-517-49-1300	Garage M & R	616	687	1,000	667	1,000
	Operating Expenses	13,780	14,106	25,947	13,927	23,696
100-54-1-517-49-2200	Vehicle Purchase		17,665			
100-54-1-517-49-2300	Furniture/Fixtures					400
100-54-1-517-49-2400	Computer/Printer	0		0	0	0
100-54-1-517-49-2500	Equipment					3,000
	Capital Outlay	0	17,665	0	0	3,400
TOTAL PURCHASING		185,715	211,890	217,101	202,637	222,314

NOTES: FY 2019**100-52-4-200-52-2320 Lease Purchase**

Note: (1) 2018 Ford Focus \$18,368.07@ 3.98% for 5yrs
 Monthly pmnt Est \$306.13 x 12 = \$3,673.71

100-54-1-517-49-2200 Equipment

Estimated cost of used forklift for the warehouse

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Purchasing Department

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

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-1-535-67-1100	Salaries	168,524	158,354	180,074	165,415	183,218
100-51-1-535-67-1300	Overtime	949	2,027	2,000	2,332	2,500
100-51-1-535-67-2100	Health Insurance	37,500	40,865	41,290	41,292	40,996
100-51-1-535-67-2101	Life Insurance	619	661	720	720	712
100-51-1-535-67-2200	Social Security	11,246	13,314	15,776	12,345	14,207
100-51-1-535-67-2400	Retirement	26,724	26,495	30,871	30,871	30,190
100-51-1-535-67-2700	Workers' Comp Insura	7,914	8,409	8,598	8,592	11,996
100-51-1-535-67-2900	Health Savings Account		1,612	3,001	3,970	4,400
	Personal Services	253,475	251,737	282,330	265,537	288,219
100-52-1-535-67-2320	Lease Purchase Payme	1,612	2,010	2,400	1,938	3,150
100-52-1-535-67-3100	Liability Insurance	3,670	4,069	3,108	3,108	3,982
100-52-1-535-67-3200	Communication	33,124	26,813	31,000	27,788	31,000
100-52-1-535-67-3500	Business Travel	767	3,454	4,000	320	3,500
100-52-1-535-67-3600	Dues & Subscriptions	250	188	500	465	500
100-52-1-535-67-3700	Business Training	790	2,866	3,200	1,225	3,200
100-53-1-535-67-1100	General Operating	14,887	16,878	16,500	15,664	16,500
	Operating Expenses	55,098	56,278	60,708	50,507	61,832
100-54-1-535-67-2300	Furniture & Fixtures	255	0	500	0	400
100-54-1-535-67-2500	Equipment	0				
	Capital Outlay	255	0	500	0	400
TOTAL ACCOUNTING		308,828	308,015	343,538	316,044	350,451
TOTAL FINANCE		750,049	765,056	839,425	782,765	862,758

Notes FY2019**100-52-1-838-67-2320 Lease Purchases**

Note: (1) Copier machine lease shared with Accounting

Monthly payment \$62.50 x 12= \$750

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	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-1-540-36-1100	Salaries	139,620	160,275	168,573	167,441	173,672
100-51-1-540-36-1300	Overtime		79	1,369	292	1,369
100-51-1-540-36-2100	Health Insurance	30,000	32,692	33,032	33,036	33,962
100-51-1-540-36-2101	Life Insurance	558	614	673	673	673
100-51-1-540-36-2200	Social Security	10,145	11,766	11,812	12,295	13,390
100-51-1-540-36-2400	Retirement	24,103	24,656	28,899	28,899	28,512
100-51-1-540-36-2700	Worker's Comp. Ins.	6,330	6,727	6,878	6,876	9,596
100-51-1-540-36-2900	Health Savings Account		1,500	3,001	3,073	3,300
100-51-1-540-36-2910	Wellness Program	24,546	23,916	25,500	22,830	22,000
100-51-1-540-36-2920	Employee Incentive	6,146	4,658	10,932	4,708	10,932
100-51-1-540-36-2930	Stay In School Program	700	500	900	900	500
	Personal Services	242,148	267,383	291,569	281,025	297,906
100-52-1-540-36-1200	Professional Services	8,553	8,841	1,800	817	5,500
100-52-1-540-36-1300	Maint./Tech. Service	29,989	42,756	35,400	39,733	35,400
100-52-1-540-36-2320	Lease Payments	236	129	1,225	130	1,225
100-52-1-540-36-3100	Liability Insurance	3,014	3,255	2,487	2,484	3,186
100-52-1-540-36-3200	Communication	2,354	2,192	2,500	2,243	2,300
100-52-1-540-36-3300	Advertising	556	1,518	1,400	1,371	1,400
100-52-1-540-36-3500	Business Travel	6,758	4,596	9,000	5,229	7,500
100-52-1-540-36-3600	Dues & Subscriptions	618	1,063	1,275	1,044	1,075
100-52-1-540-36-3700	Business Training	5,060	1,205	6,100	3,208	6,000
100-53-1-540-36-1100	General Operating	4,629	8,322	7,000	6,294	7,000
100-53-1-540-36-1120	General Op-Public Rel	2,492				
	Operating Expenses	64,257	73,878	68,187	62,553	70,586
100-54-1-540-36-2300	Furniture/Fixtures	0	0			
100-54-1-540-36-2400	Computer/Printers	0	0			
100-54-1-540-36-2500	Equipment	0	0			
	Capital Outlay	0	0	0	0	
TOTAL HUMAN RESOURCES		306,405	341,261	359,756	343,578	368,492

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	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-3-210-38-1100 Salaries	361,913	336,559	355,756	337,036	364,982
100-51-3-210-38-1300 Overtime	2,477	1,327	2,000	7,595	2,000
100-51-3-210-38-2100 Health Insurance	52,500	57,212	57,806	57,804	57,394
100-51-3-210-38-2101 Life Insurance	1,318	1,527	1,401	1,401	1,417
100-51-3-210-38-2200 Social Security	26,035	24,245	27,215	24,919	28,074
100-51-3-210-38-2400 Retirement	57,080	61,616	60,546	60,543	60,786
100-51-3-210-38-2700 Workers' Comp. Ins.	11,078	11,773	12,037	12,036	16,794
100-51-3-210-38-2900 Health Savings Account		4,400	8,801	8,650	8,801
Personal Services	512,401	498,659	525,563	509,984	540,248
100-52-3-210-38-1200 Professional Services	12,987	9,427	10,000	11,181	10,000
100-52-3-210-38-1300 Maint./Tech. Service	0	0	2,380	0	2,380
100-52-3-210-38-2200 Repairs/Maint. Bldg.	254	1,768	3,000	0	3,000
100-52-3-210-38-3100 Liability Insurance	8,697	9,317	7,952	7,956	9,446
100-52-3-210-38-3200 Communication	2,767	2,838	3,900	2,394	3,900
100-52-3-210-38-3500 Business Travel	5,383	4,702	6,000	5,712	6,000
100-52-3-210-38-3600 Dues & Subscriptions	2,558	2,526	3,015	2,800	3,015
100-52-3-210-38-3700 Business Training	3,950	3,198	5,000	4,677	5,000
100-53-3-210-38-1100 General Operating	1,292	1,873	2,500	2,449	2,500
100-53-3-210-38-1270 Gas	5,073	4,145	6,500	4,264	6,500
100-53-3-210-38-1700 Uniforms	2,629	1,498	3,900	1,368	3,900
100-55-3-210-38-1300 Garage M & R	2,463	2,006	4,000	129	3,000
100-57-3-210-38-9000 Contingency	2,969	2,375	3,000	4,846	3,000
Operating Expenses	51,022	45,674	61,147	47,774	61,641
100-54-3-210-38-2200 Vehicle Purchase	0	0	0	0	
100-54-3-210-38-2300 Furniture & Fixture					
100-54-3-210-38-2400 Computers/Printers	0	0	0	0	
100-54-3-210-38-2500 Equipment	0	0	0	0	
Capital Outlay	0	0	0	0	0
TOTAL ADMINISTRATION	563,423	544,333	586,710	557,759	601,889

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	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-3-221-39-1100	Salaries	364,262	339,800	401,522	355,978	411,056
100-51-3-221-39-1300	Overtime	10,547	20,344	16,000	-1,552	16,000
100-51-3-221-39-2100	Health Insurance	75,000	81,731	82,581	82,584	81,991
100-51-3-221-39-2101	Life Insurance	1,458	1,547	1,563	1,563	1,598
100-51-3-221-39-2200	Social Security	26,762	25,604	30,946	26,481	32,669
100-51-3-221-39-2400	Retirement	62,799	61,820	67,293	67,293	67,878
100-51-3-221-39-2700	Workers' Comp. Ins.	15,826	16,818	17,195	17,196	23,991
100-51-3-221-39-2900	Health Savings Account		6,851	13,701	14,735	16,601
	Personal Services	556,654	554,514	630,801	564,278	651,784
100-52-3-221-39-1200	Professional Services	2,873	1,728	4,000	2,834	4,000
100-52-3-221-39-1300	Maint./Tech. Service	3,382	2,371	5,000	2,219	5,000
100-52-3-221-39-2200	Repairs/Maint. Bldg.	135	355	500	310	500
100-52-3-221-39-3100	Liability Insurance	13,272	15,379	13,417	13,416	15,707
100-52-3-221-39-3200	Communication	9,933	13,089	12,074	12,022	12,074
100-52-3-221-39-3500	Business Travel	3,357	3,042	5,000	2,824	5,000
100-52-3-221-39-3600	Dues & Subscriptions	360	688	960	488	960
100-52-3-221-39-3700	Business Training	2,000	3,526	6,000	2,954	6,000
100-53-3-221-39-1100	General Operating	3,284	2,451	4,000	3,285	4,000
100-53-3-221-39-1110	Chemicals	956	1,367	1,500	871	1,500
100-53-3-221-39-1230	Utilities	5,008	4,607	6,000	4,957	6,000
100-53-3-221-39-1270	Gas	10,125	10,331	12,000	17,907	13,000
100-53-3-221-39-1600	Small Equipment	132	924	1,000	781	1,000
100-53-3-221-39-1700	Uniforms	2,987	2,474	4,700	3,492	4,700
100-55-3-221-39-1300	Garage M & R	9,656	3,000	3,000	3,000	4,000
100-57-3-221-39-9000	Contingency	2,248	4,055	6,000	7,026	3,000
	Operating Expenses	69,707	69,386	85,151	78,387	86,441
100-54-3-221-39-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-221-39-2300	Furniture /Fixtures	0	0	0	0	0
100-54-3-221-39-2400	Computers/Printers	0	0	0	0	0
100-54-3-221-39-2500	Equipment	0	0	0	0	0
	Capital Outlay	0	0	0	0	0
TOTAL CRIMINAL INVESTIGATION		626,361	623,900	715,952	642,665	738,225

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	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-3-223-40-1100	Salaries	1,194,754	1,212,217	1,367,066	1,269,494	1,396,874
100-51-3-223-40-1300	Overtime	81,403	91,796	85,513	100,826	87,000
100-51-3-223-40-2100	Health Insurance	300,000	326,923	330,323	330,324	327,964
100-51-3-223-40-2101	Life Insurance	4,781	5,278	5,255	5,255	5,353
100-51-3-223-40-2200	Social Security	91,461	93,632	105,005	97,966	113,516
100-51-3-223-40-2400	Retirement	206,602	212,451	226,082	226,082	228,935
100-51-3-223-40-2700	Workers' Comp. Ins.	63,303	67,273	68,780	68,784	95,964
100-51-3-223-40-2900	Health Savings Account		24,083	47,904	54,760	52,001
	Personal Services	1,942,305	2,033,654	2,235,928	2,153,490	2,307,607
100-52-3-223-40-1200	Professional Services	5,996	6,401	14,000	5,592	7,000
100-52-3-223-40-1300	Maint./Tech. Service	5,021	5,080	5,000	3,786	5,000
100-52-3-223-40-2320	Lease Payments	17,936	0	15,700	15,585	16,368
100-52-3-223-40-3100	Liability Insurance	67,917	75,393	67,466	67,464	77,666
100-52-3-223-40-3200	Communication	6,493	16,549	16,537	15,654	18,000
100-52-3-223-40-3500	Business Travel	3,855	1,005	5,000	4,983	5,000
100-52-3-223-40-3600	Dues & Subscriptions	240	105	385	163	385
100-52-3-223-40-3700	Business Training	3,498	1,736	5,500	4,580	5,500
100-53-3-223-40-1100	General Operating	3,932	5,300	5,500	5,541	5,500
100-53-3-223-40-1110	Chemicals	2,576	640	3,000	508	3,000
100-53-3-223-40-1270	Gas	71,562	70,148	79,000	78,326	83,000
100-53-3-223-40-1600	Small Equipment	6,962	7,188	9,000	8,998	9,000
100-53-3-223-40-1700	Uniforms	20,044	18,255	20,000	18,973	20,000
100-55-3-223-40-1300	Garage M & R	51,767	43,112	40,000	44,701	40,000
	Operating Expenses	267,797	250,912	286,088	274,855	295,419
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	12,475	0	0	0	0
	Capital Outlay	12,475	0	0	0	0
TOTAL UNIFORM PATROL		2,222,577	2,284,565	2,522,016	2,428,346	2,603,026

NOTES: FY 2019

100-52-3-223-40-2320 Lease Payments

Note: (1) 62 Tasers annual payment = \$16,368 (year 2)**Paid in full FY2022**

DEPARTMENTAL RESPONSIBILITIES AND DUTIES			
<i>Departmental Budget Overview. To be completed for all departments or units within you division</i>			
Division and Department / Unit: Police / Uniform Patrol			
<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 & 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 & 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 & 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 aide and CPR to victims, direct traffic at accidents, funerals, schools, ball games, special events & parades. They assist stranded & lost motorist, homeless, and the needy. The officers transport inmates, testify in both civil & criminal proceedings & 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, & 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 & 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 & responsibilities but highlights only an important portion of their countless responsibilities and duties required of them.</p>			

Support Services

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-3-224-41-1100	Salaries	262,096	253,930	289,188	271,779	314,456
100-51-3-224-41-1300	Overtime	4,574	5,346	5,000	5,634	5,000
100-51-3-224-41-2100	Health Insurance	75,000	81,731	82,581	82,584	90,190
100-51-3-224-41-2101	Life Insurance	965	1,063	1,059	1,059	1,141
100-51-3-224-41-2200	Social Security	18,951	18,297	22,123	19,599	24,438
100-51-3-224-41-2400	Retirement	41,160	42,259	47,676	47,676	49,924
100-51-3-224-41-2700	Workers' Comp. Ins.	17,408	18,500	20,634	20,640	28,789
100-51-3-224-41-2900	Health Savings Account		6,235	11,701	12,120	13,501
	Personal Services	420,155	427,361	479,962	461,090	527,439
100-52-3-224-41-1200	Professional Services	3,994	2,000	2,500	2,542	3,000
100-52-3-224-41-1300	Maint./Tech. Service	10,905	9,450	4,200	2,126	4,200
100-52-3-224-41-2200	Repairs/Maint. Bldg.	444	1,932	2,200	2,136	2,000
100-52-3-224-41-2320	Lease Payments	4,070	4,688	8,500	6,463	8,500
100-52-3-224-41-3100	Liability Insurance	8,073	8,952	7,460	7,464	9,558
100-52-3-224-41-3200	Communication	12,979	8,153	15,000	9,003	15,000
100-52-3-224-41-3500	Business Travel	1,810	293	2,500	2,044	2,500
100-52-3-224-41-3600	Dues & Subscriptions	201	394	400	461	400
100-52-3-224-41-3700	Business Training	2,823	2,443	3,500	869	3,000
100-53-3-224-41-1100	General Operating	16,738	14,147	14,500	13,904	14,500
100-53-3-224-41-1230	Utilities	26,502	24,255	25,000	25,931	25,000
100-53-3-224-41-1600	Small Equipment	1,233	1,789	0	0	0
100-53-3-224-41-1700	Uniforms	2,420	2,316	2,400	2,123	2,400
100-57-3-224-41-9000	Contingency	0	0	0	0	0
	Operating Expenses	92,192	80,811	88,160	75,065	90,058
100-54-3-224-41-2200	Vehicle Purchase	0	0	0		
100-54-3-224-41-2300	Furniture /Fixtures	0	0	800	421	0
100-54-3-224-41-2500	Equipment	0	0	5,000	849	0
	Capital Outlay	0	0	5,800	1,270	0
TOTAL SUPPORT SERVICES		512,347	508,173	573,922	537,425	617,497

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Police / Support Services

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

Training & Personnel

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-3-240-42-1100	Salaries	51,282	52,063	52,874	52,686	53,196
100-51-3-240-42-1300	Overtime		46	0	953	0
100-51-3-240-42-2100	Health Insurance	7,500	8,173	8,173	8,172	8,199
100-51-3-240-42-2101	Life Insurance	187	201	205	205	205
100-51-3-240-42-2200	Social Security	3,813	3,748	3,925	3,806	4,069
100-51-3-240-42-2400	Retirement	8,062	8,057	8,797	8,797	8,765
100-51-3-240-42-2700	Workers' Comp. Ins.	1,583	1,682	1,720	1,716	2,399
100-51-3-240-42-2900	Health Savings Account		1,450	2,900	2,008	2,900
	Personal Services	72,427	75,420	78,594	78,343	79,734
100-52-3-240-42-1200	Professional Services	4,955	3,471	5,000	3,053	4,000
100-52-3-240-42-1300	Maint./Tech. Service	0	0	200	0	200
100-52-3-240-42-3100	Liability Insurance	1,327	1,417	1,222	1,224	1,442
100-52-3-240-42-3200	Communication	1,266	1,447	1,945	1,410	1,945
100-52-3-240-42-3500	Business Travel	13,968	15,497	15,000	15,162	16,500
100-52-3-240-42-3600	Dues & Subscriptions	4,248	2,124	4,251	192	4,251
100-52-3-240-42-3700	Business Training	15,291	16,174	15,000	17,649	16,000
100-53-3-240-42-1100	General Operating	4,109	3,912	4,000	3,819	4,000
100-53-3-240-42-1110	Chemicals	675	893	1,000	0	1,000
100-53-3-240-42-1270	Gas	1,633	1,981	2,010	1,417	2,010
100-53-3-240-42-1600	Small Equipment	808	551	1,500	1,641	1,500
100-53-3-240-42-1700	Uniforms	813	500	1,500	1,500	1,500
100-55-3-240-42-1300	Garage M & R	0	0	500	0	500
	Operating Expenses	49,093	47,967	53,128	47,066	54,848
100-54-3-240-42-2200	Vehicle Purchase	0	0	0	0	
100-54-3-240-42-2400	Computers & Printers	0	0	0	0	
100-54-3-240-42-2500	Equipment	0	0	0	0	
	Capital Outlay	0	0	0	0	
TOTAL TRAINING & PERSONNEL		121,520	123,387	131,722	125,410	134,581

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Police/Personnel & Training

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

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

S.W.A.T.

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-3-229-46-1300	Overtime	4,580	7,953	10,000	7,015	8,000
100-51-3-229-46-2200	Social Security	350	608	765	537	612
	Personal Services	4,931	8,561	10,765	7,551	8,612
100-52-3-229-46-3100	Liability Insurance	3,659	3,620	3,600	3,600	4,667
100-52-3-229-46-3200	Communication	3,050	1,541	3,500	1,262	0
100-52-3-229-46-3500	Business Travel	3,769	3,749	4,000	3,944	4,000
100-52-3-229-46-3600	Dues & Subscriptions	180	375	400	400	400
100-52-3-229-46-3700	Business Training	2,796	1,950	4,000	3,949	4,000
100-53-3-229-46-1100	General Operating	4,981	3,093	4,000	2,970	4,000
100-53-3-229-46-1110	Chemicals	0	468	500	0	500
100-53-3-229-46-1270	Gas	1,281	667	2,000	1,170	2,000
100-53-3-229-46-1600	Small Equipment	1,583	1,645	2,000	1,662	2,000
100-53-3-229-46-1700	Uniforms	447	0	500	358	500
100-55-3-229-46-1300	Garage M & R	1,873	1,007	3,500	2,035	3,100
	Operating Expenses	23,619	18,116	28,000	21,350	25,167
100-54-3-229-46-2200	Vehicle Purchase	0	0	0	0	
100-54-3-229-46-2500	Equipment	0	0	0	0	
	Capital Outlay	0	0	0	0	
TOTAL S.W.A.T.		28,550	26,677	38,765	28,902	33,779

NOTES: FY 2019

100-52-3-229-46-320 Communication

Moved funds to Uniform Patrol to be paid together

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Police / SWAT

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

School Resource Officers (SRO)

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-3-291-47-1100	Salaries	101,011	80,308	114,169	82,499	110,791
100-51-3-291-47-1300	Overtime	12,827	10,264	14,000	9,039	12,000
100-51-3-291-47-2100	Health Insurance	22,500	24,519	24,774	24,780	24,597
100-51-3-291-47-2101	Life Insurance	410	425	441	441	425
100-51-3-291-47-2200	Social Security	7,903	6,127	8,810	6,589	9,393
100-51-3-291-47-2400	Retirement	17,716	17,109	18,993	18,993	18,256
100-51-3-291-47-2700	Workers' Comp. Ins.	4,748	5,046	5,159	5,160	7,197
100-51-3-291-47-2900	Health Savings Account		3,323	6,800	4,169	6,800
	Personal Services	167,116	147,121	193,147	151,669	189,460
100-52-3-291-47-1200	Professional Services	100	0	450	0	450
100-52-3-291-47-1300	Maint./Tech. Service	155	0	600	0	600
100-52-3-291-47-3100	Liability Insurance	3,981	4,252	3,665	3,660	4,325
100-53-3-291-47-3200	Communication	0	100	630	0	630
100-52-3-291-47-3500	Business Travel	1,513	43	1,000	0	1,000
100-52-3-291-47-3700	Business Training	1,290	0	1,000	0	1,000
100-53-3-291-47-1100	General Operating	0	54	500	450	500
100-53-3-291-47-1600	Small Equipment	0	0	330	282	330
100-53-3-291-47-1700	Uniforms	909	767	900	869	900
	Operating Expenses	7,949	5,216	9,075	5,261	9,735
100-54-3-291-47-2200	Vehicle Purchase	0		0	0	
	Capital Outlay	0	0	0	0	0
TOTAL SCHOOL RESOURCE OFFICE		175,065	152,337	202,222	156,930	199,195
TOTAL POLICE DEPARTMENT		4,249,842	4,263,371	4,771,308	4,477,436	4,928,192

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit:	Police / School Resource Officers
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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	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-3-500-48-1100	Salaries	1,872,998	1,923,550	1,892,997	1,913,293	1,934,985
100-51-3-500-48-1300	Overtime	140,193	180,464	160,000	154,810	155,000
100-51-3-500-48-2100	Health Insurance	405,000	441,346	445,936	445,933	442,751
100-51-3-500-48-2101	Life Insurance	7,268	7,844	7,557	7,557	7,471
100-51-3-500-48-2200	Social Security	144,159	151,360	157,054	148,230	160,940
100-51-3-500-48-2400	Retirement	312,992	314,727	324,526	324,526	317,642
100-51-3-500-48-2700	Workers' Comp. Ins.	85,458	90,818	92,853	92,856	129,552
100-51-3-500-48-2900	Health Savings Account		34,702	68,305	74,584	82,502
	Personal Services	2,968,068	3,144,812	3,149,227	3,161,789	3,230,843
100-52-3-500-48-1200	Professional Services	3,177	3,457	4,000	3,852	4,500
100-52-3-500-48-1300	Maint./Tech. Service	17,298	16,627	18,000	17,451	18,000
100-52-3-500-48-2200	Repairs/Maint. Bldg.	5,226	5,961	0	0	0
100-52-3-500-48-2320	Lease Purchase	4,885	2,037	1,092	709	600
100-52-3-500-48-3100	Liability Insurance	48,532	52,996	56,269	47,754	61,186
100-52-3-500-48-3200	Communication	15,738	18,976	19,800	18,676	23,500
100-52-3-500-48-3500	Business Travels	6,358	8,664	5,500	5,564	7,000
100-52-3-500-48-3600	Dues & Subscriptions	3,244	2,635	3,100	2,504	3,100
100-52-3-500-48-3700	Business Training	2,552	3,258	3,000	2,530	4,000
100-53-3-500-48-1000	Gen Oper-Fire Prevention	2,936	2,956	3,000	2,953	3,000
100-53-3-500-48-1100	General Operating	13,435	15,419	16,000	15,614	16,000
100-53-3-500-48-1230	Utilities	37,779	37,410	39,000	36,806	44,000
100-53-3-500-48-1270	Gas	17,914	19,894	25,000	26,155	25,000
100-53-3-500-48-1600	Small Equipment	5,832	6,026	6,000	4,662	6,000
100-53-3-500-48-1700	Uniforms	22,136	20,815	11,000	10,360	12,000
100-55-3-500-48-1300	Garage M & R	13,813	19,565	23,000	23,127	21,500
	Operating Expense	220,855	236,697	233,761	218,715	249,386
100-54-3-500-48-2500	Equipment	14,846	14,952	58,000	57,608	52,000
100-54-3-500-48-2510	Equip-Homeland Grant	0	0	0	0	0
	Capital Outlay	15,200	14,952	58,000	57,608	52,000
TOTAL FIRE DEPARTMENT		3,204,123	3,396,461	3,440,988	3,438,112	3,532,229

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

Note: (1) Copier maintaince \$50 x 12 = \$600.00

100-54-3-500-48-2500

Equipment

\$14,000 Replace non-compliant SCBAs
 \$10,000 Replace portable radios
 \$5,000 Replace non-compliant PPE
 \$3,000 Replace non-compliant hose
 \$10,000 PPE for new hires
 \$6,000 Replace mattresses

100-52-3-500-48-3100

Liability Insurance

\$8,500 Firefighter Long Term Disability
 and Lump Sum Benefit

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Fire

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

Public Works Division**Public Works Administration**

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-4-100-51-1100	Salaries	102,460	102,533	102,515	102,794	105,429
100-51-4-100-51-1300	Overtime	1,170	182	300	585	500
100-51-4-100-51-2100	Health Insurance	15,000	16,346	16,516	16,512	16,398
100-51-4-100-51-2101	Life Insurance	372	398	405	405	405
100-51-4-100-51-2200	Social Security	7,468	7,459	7,865	7,555	8,103
100-51-4-100-51-2400	Retirement	16,053	16,027	17,575	17,575	17,399
100-51-4-100-51-2700	Workers' Comp. Ins.	3,165	3,364	3,439	3,444	4,798
100-51-4-100-51-2900	Health Savings Account		1,000	2,000	2,062	2,200
	Personal Services	145,688	147,309	150,615	150,932	155,232
100-52-4-100-51-2320	Lease Purchase	225	134	200	130	500
100-52-4-100-51-3100	Liability Insurance	1,468	1,628	1,243	1,248	1,593
100-52-4-100-51-3200	Communication	2,408	2,609	2,500	2,525	2,500
100-52-4-100-51-3500	Business Travels	677	994	1,500	1,002	1,500
100-52-4-100-51-3600	Dues & Subscriptions	250	250	250	250	250
100-52-4-100-51-3700	Business Training	332	540	1,250	599	1,000
100-53-4-100-51-1100	General Operating	798	1,185	2,300	1,192	1,500
100-53-4-100-51-1700	Uniforms	44	30	100	144	100
100-57-4-100-51-9000	Contingency	220	100	250	135	250
	Operating Expenses	6,422	7,470	9,593	7,224	9,193
100-54-4-100-51-2300	Furniture/Fixtures	100	38	100	100	100
100-54-4-100-51-2500	Equipment	0				
	Capital Outlay	100	38	100	100	100
TOTAL PUBLIC WORKS OFFICE		152,209	154,816	160,308	158,256	164,525

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Public Work / Administration

Responsibilities: To insure proper billing and records for the Public Work Division

Duties: Maintain Cemetery records, Maintain Roll out container records, Maintain and report to Southland Waste handicap designees, Send letters of violations for roll outs, special collections, tree removal letters.

Highways & Streets

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-4-200-52-1100	Salaries	467,291	414,923	470,485	414,045	496,638
100-51-4-200-52-1300	Overtime	3,246	4,870	5,000	6,730	5,000
100-51-4-200-52-2100	Health Insurance	150,000	163,462	165,161	165,156	163,982
100-51-4-200-52-2101	Life Insurance	1,786	1,940	1,862	1,862	1,921
100-51-4-200-52-2200	Social Security	33,271	29,932	36,375	30,018	38,375
100-51-4-200-52-2400	Retirement	76,537	77,251	79,522	79,522	81,029
100-51-4-200-52-2700	Workers' Comp. Ins.	34,817	37,000	37,829	37,824	52,780
100-51-4-200-52-2900	Health Savings Account		9,774	17,702	20,186	22,610
	Personal Services	766,948	739,152	813,936	755,342	862,335
100-52-4-200-52-2200	Repairs/Maint. Bldg.	42	0	250	67	250
100-52-4-200-52-2320	Lease Purchase	101,849	89,297	100,000	57,743	92,866
100-52-4-200-52-3100	Liability Insurance	29,197	31,178	26,876	26,880	31,716
100-52-4-200-52-3200	Communication	1,919	2,354	2,700	2,296	2,500
100-52-4-200-52-3500	Business Travels	395	58	1,300	1,185	1,000
100-52-4-200-52-3600	Dues & Subscriptions	155	160	170	170	170
100-52-4-200-52-3700	Business Training	155	490	1,000	930	1,000
100-52-4-200-52-3850	Contract Labor	37,981	37,031	40,000	36,489	40,000
100-53-4-200-52-1100	General Operating	11,225	8,430	8,000	8,667	8,000
100-53-4-200-52-1110	Chemicals	2,220	1,290	3,000	1,918	3,000
100-53-4-200-52-1120	Chemicals-Mosquito	20,000	18,235	20,000	18,194	20,000
100-53-4-200-52-1230	Utilities	5,761	5,704	5,000	5,425	6,000
100-53-4-200-52-1270	Gas	69,717	61,227	70,000	75,737	70,000
100-53-4-200-52-1600	Small Equipment	3,058	8,342	3,000	1,742	3,000
100-53-4-200-52-1700	Uniforms	3,107	3,399	3,000	2,908	3,000
100-55-4-200-52-1300	Garage M & R	110,551	168,029	90,000	118,728	87,000
100-57-4-200-52-9000	Contingency	397	129	400	400	400
	Operating Expenses	397,729	435,355	374,696	359,477	369,902
100-54-4-200-52-2200	Vehicle Purchase	0	0	0	0	
100-54-4-200-52-2400	Computer/Printer	0	0	0	0	
100-54-4-200-52-2500	Equipment	7,700	20,700	5,000	3,500	1,000
	Capital Outlay	7,700	20,700	5,000	3,500	1,000
	TOTAL HIGHWAYS & STREETS	1,172,377	1,195,207	1,193,632	1,118,319	1,233,237
	TOTAL PUBLIC WORKS DIVISION	1,324,586	1,350,023	1,353,940	1,276,575	1,397,762

NOTES: FY 2019**100-52-4-200-52-232 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

Note: (3) 2018 Street Sweeper \$196,518 @ 3.98% for 5 Years

Monthly payments estimated \$ 3,405.66 x 12 = \$40,867.92

Note: (4) 2018 Dump Truck \$35,000 @3.61% for 5 years

Monthly Payments estimated \$604.33 x \$7252.00

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

Community Improvement Division

Animal Services

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-3-910-56-1100	Salaries	29,044	29,137	30,659	24,339	70,839
100-51-3-910-56-1300	Overtime	1,292	1,378	2,500	1,832	3,500
100-51-3-910-56-2100	Health Insurance	7,500	8,173	8,258	8,256	16,398
100-51-3-910-56-2101	Life Insurance	104	118	118	118	279
100-51-3-910-56-2200	Social Security	2,226	2,240	2,345	1,887	5,715
100-51-3-910-56-2400	Retirement	4,541	4,736	5,078	5,078	11,743
100-51-3-910-56-2700	Workers' Comp. Ins.	1,583	1,682	1,720	1,716	7,197
100-51-3-910-56-2900	Health Savings Account		539	1,000	1,162	3,000
	Personal Services	46,290	48,001	51,678	44,387	118,672
100-52-3-910-56-1200	Professional Services			0	500	45,000
100-52-3-910-56-2200	Repairs/Maint. Bldg.			0	3,446	10,000
100-52-3-910-56-1300	Maint./Tech. Service			0	0	1,000
100-52-3-910-56-2320	Lease Purchase	4,631	4,245	4,245	0	0
100-52-3-910-56-3100	Liability Insurance	1,327	1,417	1,222	1,224	2,389
100-52-3-910-56-3200	Communication	355	371	650	808	600
100-52-3-910-56-3300	Advertisement			0	0	500
100-52-3-910-56-3500	Business Travels	0	595	1,500	13	1,500
100-52-3-910-56-3600	Dues & Subscriptions	100	271	350	100	800
100-52-3-910-56-3700	Business Training	0	411	1,000	0	1,500
100-53-3-910-56-1100	General Operating	478	569	700	11,135	15,000
100-53-3-910-56-1270	Gas	1,118	1,397	2,000	1,286	2,000
100-53-3-910-56-1600	Small Equipment	184	499	500	278	2,000
100-53-3-910-56-1700	Uniforms	464	0	500	1,152	1,000
100-53-3-910-56-1230	Utilities			0	3,132	15,000
100-55-3-910-56-1300	Garage M & R	95	0	300	0	1,000
	Operating Expenses	8,753	9,775	12,967	23,073	99,289
100-54-3-910-56-2200	Vehicle Purchase					
100-54-3-910-56-2300	Furniture/Fixtures	0				
100-54-3-910-56-2400	Computer/Printer	0				
100-54-3-910-56-2500	Equipment	0				
	Capital Expenditure	0	0	0	0	0
TOTAL ANIMAL CONTROL		55,043	57,776	64,645	67,460	217,962

Note: FY2019

City took over Okefenokee Humane Society in March 2018

In this department the Waycross Animal Services expenses were added.

100-52-3-910-56-1200	Professional Services	
	Veterinarian Services & Medicines	
100-52-3-910-56-1200	Repairs/Maint. Bldg.	
	Monthly Pest Control & etc.	
100-53-3-910-56-1100	General Operating	
	Animal Food & etc.	

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	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-7-210-57-1100	Salaries	132,723	144,196	171,954	154,591	182,361
100-51-7-210-57-1300	Overtime	5,154	7,251	5,500	4,861	5,500
100-51-7-210-57-2100	Health Insurance	30,000	40,864	41,290	41,292	40,996
100-51-7-210-57-2101	Life Insurance	508	661	677	677	708
100-51-7-210-57-2200	Social Security	9,562	10,597	13,154	11,239	14,371
100-51-7-210-57-2400	Retirement	21,939	26,554	29,033	29,033	30,049
100-51-7-210-57-2700	Workers' Comp. Ins.	6,330	8,409	8,598	8,592	11,996
100-51-7-210-57-2900	Health Savings Account		3,400	3,450	6,627	8,000
	Personal Services	206,216	241,933	270,206	256,913	293,981
100-52-7-210-57-1200	Professional Services	0	0	500	0	500
100-52-7-210-57-2320	Lease Purchase				0	15,452
100-52-7-210-57-3100	Liability Insurance	5,309	6,483	5,508	5,508	6,563
100-52-7-210-57-3200	Communication	3,030	3,244	3,000	3,380	3,200
100-52-7-210-57-3300	Advertisement	1,000	1,000	1,000	981	1,000
100-52-7-210-57-3500	Business Travels	1,682	3,267	2,000	1,996	3,500
100-52-7-210-57-3600	Dues & Subscriptions	573	593	700	771	700
100-52-7-210-57-3700	Business Training	812	2,057	3,000	2,428	3,000
100-53-7-210-57-1100	General Operating	1,941	1,583	2,400	2,365	2,000
100-53-7-210-57-1270	Gas	3,830	4,556	5,000	5,267	4,500
100-53-7-210-57-1600	Small Equipment	365	2,500	1,000	710	2,500
100-53-7-210-57-1700	Uniforms	1,287	1,124	1,300	968	1,300
100-55-7-210-57-1300	Garage M & R	2,323	3,205	3,000	2,357	3,000
100-57-7-210-57-9030	Permit Refund	100	0	200	200	200
	Operating Expenses	22,250	29,610	28,608	26,931	47,415
100-54-7-210-57-2200	Vehicle Purchase	0	0	0	0	
100-54-7-210-57-2300	Furniture/Fixtures	0	0	0	0	
100-54-7-210-57-2500	Equipment	0	0	1,000	23	1,000
TOTAL INSPECTIONS DEPARTMENT		228,467	271,543	299,814	283,866	342,396

Notes: FY19**100-52-7-210-57-2320 Lease Purchase**

(2) Ford F-150 \$49,734.37 @ 3.98% for 5 years

Monthly Payment \$828.91 x 12= \$9,946.87

Paid in full FY2023

Administration/Grants

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-7-310-57-1100	Salaries	105,360	111,120	130,546	129,997	97,016
100-51-7-310-57-1300	Overtime	595	483	700	845	700
100-51-7-310-57-2100	Health Insurance	18,750	20,433	24,774	24,780	16,399
100-51-7-310-57-2101	Life Insurance	364	425	520	520	370
100-51-7-310-57-2200	Social Security	7,263	7,754	10,040	9,339	7,475
100-51-7-310-57-2400	Retirement	15,605	16,985	22,380	22,380	15,902
100-51-7-310-57-2700	Workers' Comp. Ins.	3,956	5,886	5,159	5,160	4,798
100-51-7-310-57-2900	Health Savings Account		1,725	6,800	4,623	2,900
	Personal Services	151,893	164,811	200,919	197,644	145,559
100-52-7-310-57-3100	Liability Insurance	1,835	2,848	1,865	1,860	1,593
100-52-7-310-57-3200	Communication	929	962	1,200	966	1,200
100-52-7-310-57-3300	Advertisement	1,479	1,318	1,400	1,009	1,400
100-52-7-310-57-3500	Business Travels	698	4,204	4,500	2,247	4,000
100-52-7-310-57-3600	Dues & Subscriptions	412	701	1,200	510	1,200
100-52-7-310-57-3700	Business Training	1,265	2,723	4,000	1,482	3,000
100-53-7-310-57-1100	General Operating	1,839	2,564	5,500	5,543	3,000
100-53-7-310-57-1700	Uniforms	52	0	100	52	100
100-57-7-310-57-9000	Contingency	0	52	500	347	500
	Operating Expenses	8,509	15,372	20,265	14,015	15,993
100-54-7-310-57-2200	Vehicle Purchase	0	0	0	0	
100-54-7-310-57-2300	Furniture/Fixtures	0	0	0	0	
100-54-7-310-57-2400	Computer/Printer	0	0	0	0	
100-54-7-310-57-2500	Equipment	0	0	500	479	500
	Capital Expenditure	0	0	500	479	500
TOTAL ADMINISTRATION		160,401	180,183	221,684	212,138	162,052

Main Street

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-7-410-57-1100	Salaries					34,450
100-51-7-410-57-2100	Health Insurance					8,199
100-51-7-410-57-2200	Social Security					2,635
100-51-7-410-57-2400	Retirement					5,677
100-51-7-410-57-2700	Workers' Comp. Ins.					2,399
100-51-7-410-57-2900	Health Savings Account					1,100
	Personal Services	0	0	0	0	54,460
100-52-7-410-57-3100	Liability Insurance					796
100-52-7-410-57-3500	Business Travels					1,200
100-52-7-410-57-3600	Dues & Subscriptions					500
100-52-7-410-57-3700	Business Training					1,200
100-53-7-410-57-1100	General Operating					1,800
100-53-7-410-57-4000	Events					5,000
100-53-7-410-57-1270	Gas					500
	Operating Expenses	0	0	0	0	10,996
100-54-7-410-57-2300	Furniture/Fixtures	0				
100-54-7-410-57-2500	Equipment					
	Capital Expenditure	0	0	0	0	0
TOTAL MAINSTREET		0	0	0	0	65,457
TOTAL COMMUNITY IMPROVEMENT		443,911	509,502	586,143	563,464	787,866

NOTES: FY 2019

*Removed Main Street from Administration to track expense for annual state reporting.
expense for annual state reporting.*

Engineering Division

Administration

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-1-575-58-1100	Salaries	280,584	286,293	290,877	287,890	297,532
100-51-1-575-58-1300	Overtime	1,067	1,461	1,500	2,116	1,800
100-51-1-575-58-2100	Health Insurance	45,000	49,038	49,548	49,548	49,195
100-51-1-575-58-2101	Life Insurance	1,044	1,157	1,153	1,153	1,141
100-51-1-575-58-2200	Social Security	20,825	21,112	22,252	21,249	22,898
100-51-1-575-58-2400	Retirement	45,231	46,530	49,866	49,866	48,891
100-51-1-575-58-2700	Workers' Comp. Ins.	11,078	11,773	10,317	12,036	14,395
100-51-1-575-58-2900	Health Savings Account		2,027	3,900	3,839	4,000
	Personal Services	404,830	419,390	429,414	427,698	439,852
100-52-1-575-58-1200	Professional Services	3,229	4,975	10,558	4,208	25,000
100-52-1-575-58-1300	Maint./Tech. Service	6,020	6,601	6,500	5,749	6,000
100-52-1-575-58-2320	Lease Purchase	4,020	4,413	4,020	2,313	4,020
100-52-1-575-58-3100	Liability Insurance	8,104	8,714	7,352	7,356	8,005
100-52-1-575-58-3200	Communication	3,039	3,714	3,100	3,319	3,000
100-52-1-575-58-3500	Business Travels	1,691	4,037	2,500	2,210	2,500
100-52-1-575-58-3600	Dues & Subscriptions	1,924	2,547	2,400	1,510	2,100
100-52-1-575-58-3700	Business Training	566	3,335	3,000	1,645	2,500
100-53-1-575-58-1100	General Operating	3,330	2,497	4,200	4,192	3,800
100-53-1-575-58-1270	Gas	1,105	1,287	2,500	1,634	2,000
100-53-1-575-58-1600	Small Equipment	181	459	500	450	500
100-53-1-575-58-1700	Uniforms	701	694	700	518	700
100-55-1-575-58-1300	Garage M & R	1,049	1,108	2,000	2,175	1,500
100-57-1-575-58-9000	Contingency	0	66	1,500	986	1,500
	Operating Expenses	34,957	44,446	50,830	38,265	63,125
100-54-1-575-58-2200	Vehicle Purchase	0	0	7,082	7,082	
100-54-1-575-58-2300	Furniture/Fixtures	0	1,100	500	153	
100-54-1-575-58-2400	Computers & Printers	0	0	0	0	
100-54-1-575-58-2500	Equipment	0	0	0	0	
	Capital Outlay	0	1,100	7,582	7,235	0
TOTAL ENGINEER		439,787	464,936	487,826	473,198	502,977

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	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-4-220-53-1100	Salaries	146,495	139,669	151,997	147,439	157,188
100-51-4-220-53-1300	Overtime	483	949	900	1,119	900
100-51-4-220-53-2100	Health Insurance	45,000	49,038	49,548	49,548	49,195
100-51-4-220-53-2101	Life Insurance	546	606	606	606	610
100-51-4-220-53-2200	Social Security	10,234	9,831	11,697	10,514	12,093
100-51-4-220-53-2400	Retirement	23,440	24,223	26,058	26,058	25,901
100-51-4-220-53-2700	Workers' Comp. Ins.	9,495	10,091	10,317	10,320	14,395
100-51-4-220-53-2900	Health Savings Account		4,412	9,801	6,978	7,300
	Personal Services	235,694	238,819	260,924	252,581	267,581
100-52-4-220-53-3100	Liability Insurance	4,997	5,486	4,330	4,332	5,424
100-52-4-220-53-3200	Communication	537	805	860	930	930
100-52-4-220-53-3500	Business Travels	174	0	300	300	300
100-52-4-220-53-3700	Business Training	0	0	400	0	400
100-53-4-220-53-1100	General Operating	4,593	3,016	3,000	2,277	3,000
100-53-4-220-53-1270	Gas	10,289	9,871	11,000	11,227	11,000
100-53-4-220-53-1600	Small Equipment	2,196	3,438	2,500	1,916	2,500
100-53-4-220-53-1700	Uniforms	952	1,373	1,000	933	1,000
100-55-4-220-53-1300	Garage M & R	1,341	1,578	1,800	1,848	1,800
	Operating Expenses	25,079	25,568	25,190	23,763	26,354
100-54-4-220-53-1400	Infrastructure(Sidewalks)	20,909	24,302	29,897	29,675	30,000
100-54-4-220-53-1410	Infrastructure(Patching)	18,529	16,492	16,500	15,976	16,500
100-54-4-220-53-1420	Infrastructure(Culverts)	7,588	4,168	7,000	4,908	7,000
100-54-4-220-53-1430	Contract Drainage Project	0	0	0		
100-54-4-220-53-2200	Vehicle Purchase	0	0	0		
100-54-4-220-53-2500	Equipment	0	0	0		
	Capital Outlay	47,027	44,962	53,397	50,559	53,500
TOTAL INFRASTRUCTURE CONSTRUCT		307,800	309,349	339,511	326,903	347,435

Traffic

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-4-270-54-1100	Salaries	88,139	94,059	93,226	86,483	96,577
100-51-4-270-54-1300	Overtime	3,897	4,614	4,500	3,618	4,500
100-51-4-270-54-2100	Health Insurance	22,500	24,519	24,774	24,780	24,597
100-51-4-270-54-2101	Life Insurance	331	303	118	118	378
100-51-4-270-54-2200	Social Security	6,330	6,977	7,476	6,378	7,732
100-51-4-270-54-2400	Retirement	14,203	12,010	15,982	15,982	15,914
100-51-4-270-54-2700	Workers' Comp. Ins.	4,748	5,046	5,159	5,160	7,197
100-51-4-270-54-2900	Health Savings Account		2,900	5,800	4,900	5,800
	Personal Services	140,148	150,428	157,035	147,418	162,695
100-52-4-270-54-3100	Liability Insurance	3,981	4,252	3,665	3,660	4,325
100-52-4-270-54-3200	Communication	1,310	1,617	1,500	1,559	1,500
100-52-4-270-54-3500	Business Travels	600	0	600	0	500
100-52-4-270-54-3700	Business Training	251	0	500	0	500
100-53-4-270-54-1100	General Operating	2,505	2,308	3,000	2,660	3,000
100-53-4-270-54-1230	Utilities	10,161	8,477	9,000	8,236	8,700
100-53-4-270-54-1270	Gas	3,448	3,384	4,000	4,167	4,000
100-53-4-270-54-1600	Small Equipment	2,440	1,260	2,500	417	2,500
100-53-4-270-54-1610	Signs & Markings	24,620	21,204	20,000	16,059	15,000
100-53-4-270-54-1700	Uniforms	392	333	400	259	400
100-55-4-270-54-1300	Garage M & R	-1,567	1,917	3,000	2,717	3,000
	Operating Expenses	48,141	44,751	48,165	39,733	43,425
100-54-4-270-54-2200	Vehicle Purchase	0	0	0	0	
100-54-4-270-54-2300	Furniture/Fixtures	0	0	0	0	
100-54-4-270-54-2400	Computer/Printer	0	0	0	0	
100-54-4-270-54-2500	Equipment	0	0	0	0	
	Capital Outlay	0	0	0	0	
TOTAL TRAFFIC ENGINEER		188,289	195,179	205,200	187,152	206,120

Public Buildings

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-51-1-565-71-1100	Salaries	74,921	75,726	78,853	72,807	80,572
100-51-1-565-71-1300	Overtime	1,140	2,198	2,400	2,370	2,000
100-51-1-565-71-2100	Health Insurance	22,500	24,519	24,774	24,780	24,597
100-51-1-565-71-2101	Life Insurance	288	311	315	315	315
100-51-1-565-71-2200	Social Security	5,543	5,735	6,216	5,475	6,366
100-51-1-565-71-2400	Retirement	12,294	12,339	13,518	13,518	13,383
100-51-1-565-71-2700	Workers' Comp Insurance	4,749	5,046	5,159	5,160	7,197
100-51-1-565-71-2900	Health Savings Account		1,154	2,000	2,981	3,300
	Personal Services	121,436	127,028	133,235	127,406	137,730
100-52-1-565-71-1300	Maint. & Technical Serv.	0	0	0	0	9,500
100-52-1-565-71-2200	Repairs & Maint. Building	21,903	24,810	25,000	21,786	25,000
100-52-1-565-71-2230	Repairs & Maint. Building-OHS		3,262	5,103	7,424	0
100-52-1-565-71-2320	Lease Purchase Payments	0	1,179	1,584	1,572	1,584
100-52-1-565-71-3100	Liability Insurance	3,248	3,438	3,043	3,048	4,325
100-52-1-565-71-3200	Communication	15,986	10,704	12,000	11,921	12,500
100-52-1-565-71-3500	Business Travel	0	76	160	0	160
100-52-1-565-71-3700	Business Training	0	50	400	50	200
100-53-1-565-71-1100	General Operating	4,509	271	4,000	758	2,000
100-53-1-565-71-1125	General Op-City Hall	2,006	2,432	2,000	1,841	2,500
100-53-1-565-71-1230	Utilities(CHALL/ARM/GR)	38,484	37,346	38,000	37,761	38,000
100-53-1-565-71-1270	Gas	789	1,629	1,900	922	1,500
100-53-1-565-71-1600	Small Equipment	1,037	1,346	1,500	1,149	1,500
100-53-1-565-71-1700	Uniforms	590	0	600	542	600
100-55-1-565-71-1300	Garage M & R	0	19	500	430	500
	Operating Expenses	88,553	86,561	95,790	89,205	99,869
100-54-1-565-71-2200	Vehicles	0	0	0	0	
100-54-1-565-71-2300	Furniture & Fixtures	0	0	0	0	
100-54-1-565-71-2400	Computers & Printers	0	0	0	0	
100-54-1-565-71-2500	Equipment	0	0	0	0	
	Capital Outlay	0	0	0	0	0
	TOTAL PUBLIC BUILDINGS	209,988	213,588	229,025	216,611	237,599
	TOTAL ENGINEERING DIVISION	1,145,864	1,183,053	1,261,562	1,203,863	1,294,132

Street Lights

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-53-4-260-77-1230	Utilities	353,089	343,679	360,000	348,919	365,000
	TOTAL STREET LIGHTS	353,089	343,679	360,000	348,919	365,000

General Fund Non-Operating

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-55-4-860-10-1130	City Garage Oper.	218,650	225,531	227,950	227,950	233,687
100-55-4-860-10-1140	City Auditorium Fund	8,752	8,800	4,603	1,550	4,909
100-55-4-900-10-1040	Reimburse Cemetery	44,037	54,194	53,450	53,450	58,585
Total Non-Operating Internal Funds		271,439	288,525	286,003	282,950	297,181

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-57-4-900-10-2020	Humane Society Reimb.	140,500	140,500	140,500	95,555	0
100-57-4-900-10-2030	Drug Coordinator	15,000	5,000	4,000	0	0
100-57-4-900-10-2040	Heritage Center	5,000	5,000	5,000	5,000	5,000
100-57-4-900-10-2090	J-Fly Foundation	10,000	10,000	0	0	0
100-57-7-520-10-2000	WWC Dev Auth.	11,753	50,000	50,000	50,000	52,000
100-57-7-520-10-2005	OADA	0				
100-57-7-520-10-2010	SE Area Planning Comm.	17,708	17,566	18,000	17,611	18,000
Total Non-Operating Contributions		199,961	228,066	217,500	168,166	75,000

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
100-52-3-920-10-3900	Region 8HazMat-City of I	2,998	1,465	1,533	1,465	1,533
100-52-3-920-10-4000	Code Red	8,750	8,750	11,250	7,500	11,250
100-52-3-920-10-5000	Surplus Sales Gov Deals	833	4,798	5,000	234	5,000
100-57-4-900-10-1050	Hotel/Motel Tax Prom.	6,000	16,933	15,000	9,562	15,000
100-57-4-900-10-1300	Okefeenokee Classic		20,000	56,000	59,084	50,000
100-57-4-900-10-2400	Interest Payable - TANS		13,375	15,000	6,601	6,000
100-57-4-900-10-2600	Unemployment Comp.	9,266	352	10,500	2,373	10,500
100-57-4-900-10-2700	Reimburse Postage	-49	-21	0		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	6,644	6,661	6,000	8,512	7,000
100-61-9-030-10-9000	Fund Balance	0	0	0	0	10,857
Total Non-Operating Other		77,094	102,312	150,283	125,332	147,140
TOTAL NON-OPERATING		548,493	618,903	653,786	576,448	519,321
TOTAL GENERAL FUND		13,205,595	13,644,026	14,599,887	13,953,295	15,071,600

Enterprise Funds

Water and Sewer Fund Revenues

Enterprise Fund
Water & Sewer Fund 505 Revenues

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
505-34-4210	Water Service Fees	2,413,102	2,486,886	2,445,976	2,483,226	2,445,976
505-34-4230	Sewer Service Fees	2,672,148	2,714,757	2,729,964	2,727,828	2,729,964
	Total Utility Service Fees	5,085,242	5,201,643	5,175,940	5,211,054	5,175,940
505-34-4212	Water Taps	10,106	7,324	10,000	6,625	10,000
505-34-4240	Sewer Taps	6,275	6,075	6,000	6,775	6,000
	Total Water/Sewer Taps	16,381	13,399	16,000	13,400	16,000
505-34-4214	Contract Extensions	0	0	500	0	500
505-34-4215	Reinstatement Charges	120,975	119,573	120,000	122,216	120,000
505-34-4216	Miscellaneous Revenue	2,188	7,032	10,000	3,155	10,000
505-34-4217	Cash in Bank Interest	400	1,405	1,000	13,775	3,000
505-34-4218	Loads to Disposal	552,274	613,018	550,000	817,558	675,000
505-34-4219	Disconnect Fee	76,110	60,304	60,000	73,251	60,000
505-34-4220	Account Set Up Fee	16,995	17,580	18,000	17,310	18,000
505-34-4225	Collections Revenue	956	1,659	3,000	616	3,000
505-34-4250	Sewer Fees-Satilla W/S Auth	331,351	305,398	300,000	287,598	300,000
505-34-9300	Returned Check Fees	4,270	2,580	5,000	2,832	5,000
505-38-1000	Utility Site Rental Fees	113,506	117,405	120,000	124,510	120,000
	Total Miscellaneous Revenue	1,219,025	1,245,952	1,187,500	1,462,821	1,314,500
505-39-1200	Reimb: Capital Project Fund	0	0	0	0	
505-39-1210	Fund Balance	0	0	0	0	
505-39-1300	Reimb: General Fund	0	0	0	0	
	Total Reimbursements	0	0	0	0	0
	TOTAL WATER & SEWER FUND	6,320,647	6,460,994	6,379,440	6,687,275	6,506,440

Water & Sewer Operations

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

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
505-52-4-430-59-1200	Professional Services	10,200	6,629	10,000	3,957	10,000
505-52-4-430-59-2320	Lease Purchase	7,387	17,730	17,730	17,730	62,000
505-52-4-430-59-3100	Liability Insurance	7,757	8,055	8,014	8,016	8,539
505-52-4-430-59-3850	Contract Labor	2,499,300	2,499,300	2,499,300	2,499,300	2,499,300
505-53-4-430-59-1100	General Operating	1,647	1,463	2,500	554	2,500
505-53-4-430-59-1230	Utilities	356,062	338,929	350,000	379,407	350,000
505-55-4-430-59-1300	Garage M & R	8,824	14,379	10,000	11,762	10,000
505-55-4-430-59-1500	ESG Whse/Phone/Supplies	-1,001	5,819	0	838	0
	Operating Expenses	2,890,176	2,892,303	2,897,544	2,921,564	2,942,339
505-54-4-430-59-2500	Equipment	53,842	14,681	28,000	36,714	85,000
505-54-4-430-59-2540	Debt Service Capital Project	116,029	251,073	131,070	218,175	129,994
505-54-4-430-59-2550	Water Meters	10,449	6,999	6,000	2,912	6,000
505-54-4-430-59-2560	Tank Maintenance Program	128,795	130,627	132,377	132,376	130,680
	Capital Outlay	309,116	403,379	297,447	390,178	351,674
TOTAL WATER & SEWER OPERATIONS		3,199,291	3,295,682	3,194,991	3,311,742	3,294,013

NOTES: FY2019**505-52-4-430-59-2320 Lease Purchase Payments**

Note:(1) 2015 Backhoe @ \$80,700.00 for 5 years
Monthly pmnt \$1459.78 x 12 = \$17,517.36 @ 3.27%

Note: (2) 2019 Vacuum Jetter Truck \$300,000 @ 3.5% for 7 years
Monthly Payment of \$3,696.43 x 12 = \$44,357.14

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

Includes 25% for generator match from GEMA Grant

Water & Sewer Non-Operating

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

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
505-55-4-400-10-1130	City Garage Operations	47,990	49,507	50,021	50,021	50,514
505-55-4-400-10-1140	Reimb: General Fd. Opr.	1,935,934	2,142,654	2,136,275	2,136,274	2,181,194
505-57-4-400-10-9050	Refunds & Reimbursement	89	300	200	-7	200
505-58-4-300-10-1300	Prin Gefa CW00-001 & 98-L68WJ	168,412	183,367	193,004	192,969	193,045
505-58-4-300-10-2000	GEFA Interest	90,201	63,410	59,247	60,037	44,387
505-58-4-400-10-1300	Prin Gefa 2000-L36	542,191	413,841	564,262	561,626	575,632
505-58-4-400-10-1325	Prin Gefa CW00-020	98,612	75,917	104,686	103,907	107,862
505-58-4-400-10-1400	GEFA CW09071PF60-Bar Screen	4,657	4,811	4,945	4,518	11,154
505-58-4-400-10-2000	Int Gefa 2000-L36WJ	73,880	48,252	51,809	54,444	40,439
505-58-4-400-10-2050	GEFA DW2016005			20,000	106	8,000
TOTAL NON-OPERATING		2,961,965	2,982,059	3,184,449	3,163,895	3,212,427
TOTAL W&S FUND EXPENDITURES		6,161,256	6,277,742	6,379,440	6,475,637	6,506,440

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

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
540-34-4110	Residential Garbage Fees	929,139	924,333	942,161	922,439	944,516
540-34-4115	Trash Collection Fees	477,669	474,201	489,000	473,052	489,000
540-34-4120	Dumpster Fees	793,991	827,959	833,076	861,504	858,000
540-34-4190	Reinstatement Fees	42,079	40,467	46,360	40,184	46,360
540-34-4193	Container Deposit	650	200	2,500	650	2,500
540-34-4195	Special Collections	3,390	3,033	3,199	2,433	3,250
540-34-4200	Disconnect/Connect Fee	25,370	20,101	25,000	24,417	25,000
TOTAL WASTE MANAGEMENT REVENUE		2,272,288	2,290,293	2,341,296	2,324,679	2,368,626

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

Garbage & Yard Trash Collections**Enterprise Fund****Waste Management Fund 540 - Garbage & Yard Trash Collection**

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
540-51-4-530-65-1100	Salaries	193,417	184,004	192,130	187,341	196,411
540-51-4-530-65-1300	Overtime	2,099	3,282	3,000	7,973	3,000
540-51-4-530-65-2100	Health Insurance	52,500	57,212	57,806	57,804	57,394
540-51-4-530-65-2101	Life Insurance	716	803	768	768	764
540-51-4-530-65-2200	Social Security	13,400	12,766	14,927	13,336	15,304
540-51-4-530-65-2400	Retirement	30,731	31,940	32,938	32,938	32,471
540-51-4-530-65-2700	Workers' Comp Ins.	11,078	11,773	12,037	12,036	16,719
540-51-4-530-65-2900	Health Savings Account		6,081	4,900	12,097	10,900
	Personal Services	303,941	307,861	318,506	324,291	332,962
540-52-4-530-65-1200	Professional Services	31,128	46,938	49,000	47,644	49,000
540-52-4-530-65-2320	Lease Purchase Pymts.	6,555	26,138	26,681	26,171	26,138
540-52-4-530-65-3100	Liability Insurance	10,477	11,127	9,752	9,756	11,382
540-52-4-530-65-3200	Communication	954	860	1,000	854	1,000
540-52-4-530-65-3500	Business Travel	0	0	500	495	500
540-52-4-530-65-3600	Dues & Subscriptions	150	150	150	150	150
540-52-4-530-65-3700	Business Training	198	0	500	15	500
540-52-4-530-65-3850	Contract Labor	530,799	529,728	527,812	529,728	529,728
540-53-4-530-65-1100	General Operating	3,681	2,976	4,000	3,089	3,500
540-53-4-530-65-1110	Chemicals	394	0	700	620	700
540-53-4-530-65-1230	Utilities	6,559	6,391	6,500	5,646	6,500
540-53-4-530-65-1270	Gas	28,266	26,964	30,000	29,169	30,000
540-53-4-530-65-1600	Small Equipment	773	82	1,000	431	1,000
540-53-4-530-65-1700	Uniforms	1,344	1,245	1,700	1,423	1,500
540-55-4-530-65-1000	Reimb:Gen. Fd. Opr.	306,620	291,620	291,620	291,620	291,620
540-55-4-530-65-1300	Garage M & R	24,235	37,374	35,000	42,564	35,000
540-57-4-530-65-9000	Contingency	-43	0	250	0	250
	Operating Expenses	952,089	981,591	986,165	989,376	988,468
540-54-4-530-65-2200	Vehicles Purchase	0	0	0	0	
540-54-4-530-65-2300	Furniture & Fixtures	0	0	0	0	
540-54-4-530-65-2400	Computers & Printers	0	0	0	0	
540-54-4-530-65-2500	Equipment	76,656	75,100	78,000	69,981	77,000
	Capital Outlay	76,656	75,100	78,000	69,981	77,000
TOTAL GARBAGE & TRASH COLLECTION		1,332,686	1,364,552	1,382,670	1,383,648	1,398,430

NOTES: FY 2019**540-52-4-530-65-2320 Lease Purchase**

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

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

Note: (1) Replacement of trash containers 4 year out of 5

Brown/White Goods

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
540-52-4-530-70-3850	Contract Labor Brown/White Goods	48,410	48,766	50,000	49,046	50,000
540-57-4-530-70-2000	Transfer Station Tipping	1,000	0	1,000	385	1,000
TOTAL BROWN/WHITE GOODS		49,410	48,766	51,000	49,431	51,000

Commercial Dumpster Collection

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
540-52-4-550-75-3850	Contract Labor	615,513	644,430	645,000	672,423	651,000
540-55-4-550-75-1000	Reimb: General Fund	161,015	146,015	166,798	166,798	170,506
TOTAL DUMPSTER COLLECTION		776,528	790,445	811,798	839,221	821,506

Landfill Closure

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
540-52-4-560-72-1200	Professional Services	12,000	12,000	12,190	12,190	12,000
540-52-4-560-72-1300	Technical Services	2,000	2,000	2,100	2,100	2,100
TOTAL LANDFILL CLOSURE		14,000	14,000	14,290	14,290	14,100

Non-Operating

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
540-55-4-400-10-1130	City Garage Operations	78,216	80,678	81,538	81,538	83,590
540-61-9-000-10-5000	Fund Balance	0	0	0	0	0
TOTAL NON-OPERATING		78,216	80,678	81,538	81,538	83,590
TOTAL WASTE MGMT. EXPENDITURES		2,250,841	2,298,441	2,341,296	2,368,129	2,368,626

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**

Account #	Revenue Source	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
555-38-1000	Rental Income	20,950	25,565	30,000	32,225	30,000
555-38-3000	Rental Deposits	0	100	0	175	
555-39-1200	Reimb from General Fund	8,752	8,800	4,603	1,550	4,909
TOTAL CITY AUDITORIUM REVENUE		29,702	34,465	34,603	33,950	34,909

City Auditorium Fund Expenditures

Account #	Account Number	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
555-51-7-565-60-1100	Salaries	2,806	2,987	3,000	4,593	3,300
555-51-7-565-60-1300	Overtime		0		0	
555-51-7-565-60-2200	Social Security	192	229	230	337	252
Personal Services		2,998	3,216	3,230	4,930	3,552
555-52-7-565-60-1200	Professional Services	150	150	300	0	300
555-52-7-565-60-2200	Repairs/Maint Bldg	130	3,203	3,500	1,165	3,500
555-52-7-565-60-3100	Liability Insurance	734	814	814	816	796
555-52-7-565-60-3200	Communication	2,555	1,017	2,760	1,313	2,760
555-53-7-565-60-1100	General Operating	2,733	2,428	3,000	2,553	3,000
555-53-7-565-60-1200	Utilities	19,401	22,716	20,000	23,171	21,000
Operating Expenses		25,703	30,328	30,374	29,017	31,356
555-54-7-565-60-2300	Furniture & Fixtures	1,000	910	1,000	0	
555-54-7-565-60-2500	Equipment					
Capital Outlay		1,000	910	1,000	0	0
TOTAL CITY AUDITORIUM EXPENDITURES		29,702	34,454	34,603	33,947	34,909

Special Revenue Funds

Cemetery Fund

Special Revenue Fund 203

Cemetery Fund Revenues

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
203-34-9100	Sales: Cemetery Lots	41,075	69,850	50,000	55,200	50,000
203-34-9101	Interment Fees	58,600	62,225	60,000	56,150	60,000
203-34-9102	Monument & Transfer Fee	7,496	9,702	11,000	10,888	11,000
203-34-9103	Reimb: General Funds	44,037	54,194	53,450	53,450	58,585
203-34-9105	Reimb: Cemetery Trust	0	0	44,000	39,200	44,000
Total Revenues		151,208	195,971	218,450	214,888	223,585

Cemetery Fund Expenditures

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
203-51-4-850-66-1100	Salaries	68,493	68,570	68,902	69,160	71,966
203-51-4-850-66-1300	Overtime	1,850	378	1,000	790	1,000
203-51-4-850-66-2100	Health Insurance	15,000	16,346	16,516	16,512	16,398
203-51-4-850-66-2101	Life Insurance	248	276	276	275	276
203-51-4-850-66-2200	Social Security	4,867	4,776	5,348	4,884	5,581
203-51-4-850-66-2400	Retirement	10,713	11,021	11,812	11,812	11,690
203-51-4-850-66-2700	Workers' Comp Insurance	3,165	3,364	3,439	3,444	4,777
203-51-4-850-66-2900	Health Savings Account		1,950	3,900	3,950	4,000
	Personal Services	104,336	106,681	111,193	110,826	115,687
203-52-4-850-66-2200	Repairs & Maint. Building	475	471	500	0	500
203-52-4-850-66-3100	Liability Insurance	3,841	4,041	3,643	3,648	4,174
203-52-4-850-66-3200	Communication	723	1,152	1,000	1,130	1,000
203-52-4-850-66-3850	Contract Labor	31,734	23,704	41,500	34,689	41,500
203-53-4-850-66-1100	General Operating	3,758	4,693	4,500	4,606	4,500
203-53-4-850-66-1110	Chemicals	150	6,559	150	0	150
203-53-4-850-66-1230	Utilities	6,522	3,333	6,000	6,257	6,000
203-53-4-850-66-1270	Gas	5,230	470	4,500	5,959	4,500
203-53-4-850-66-1600	Small Equipment	898	433	500	502	500
203-53-4-850-66-1700	Uniforms	516	25,845	500	486	500
203-55-4-850-66-1000	Reimb: General Fund Opr.	25,845	11,002	25,845	25,848	25,845
203-55-4-850-66-1130	Reimb: Garage Operations	10,666	6,904	11,119	11,119	11,229
203-55-4-850-66-1300	Garage M & R	6,799	0	7,000	9,785	7,000
203-57-4-850-66-9000	Contingency	51	0	500	0	500
	Operating Expenses	97,209	88,606	107,257	104,028	107,897
203-54-4-850-66-2200	Vehicles	0	0	0	0	
203-54-4-850-66-2500	Equipment			0	0	
	Capital Outlay	0	0	0	0	0
Total Expenditures		201,544	195,287	218,450	214,854	223,585

WPD Information Technology Fund

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

Account #	Revenue Source	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
205-38-1050	IT Revenue Fee	15,959	16,776	15,000	12,044	15,000
205-39-1210	Fund Balance	0	0	10,000	0	15,000
TOTAL		15,959	16,776	25,000	12,044	30,000

WPD Information Technology Fund Expenditures

Account #	Account Number	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
205-53-9-034-80-2500	Computers/Equipment	29,388	11,302	25,000	30,413	30,000
TOTAL		29,388	11,302	25,000	30,413	30,000

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

Account #	Revenue Source	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
275-31-4100	Hotel/Motel Revenue	339,248	378,364	338,000	398,566	360,000
275-31-4110	Hotel/Motel via Internet Revenue	2,286	1,521	2,000	2,199	2,000
TOTAL HOTEL/MOTEL REVENUE		341,533	379,885	340,000	400,765	362,000

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

Expenditures	Account Number	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
275-51-7-540-59-1100	Salaries	12,873	16,410	36,296	22,522	35,311
275-51-7-540-59-1300	Overtime	187	231	0	18	0
275-51-7-540-59-2100	Health Insurance	3,750	4,087	8,258	8,256	8,199
275-51-7-540-59-2101	Life Insurance	50	55	146	146	134
275-51-7-540-59-2200	Social Security	999	1,273	2,777	1,398	2,559
275-51-7-540-59-2400	Retirement	2,059	2,106	6,222	6,222	5,677
275-51-7-540-59-2700	Worker's Comp	791	841	1,720	1,716	2,399
275-51-7-540-59-2900	Health Savings Account		669	1,450	1,450	2,900
Personal Services		20,708	25,673	56,868	41,728	57,178
275-52-7-540-59-3100	Liability Insurance	367	407	622	624	796
275-52-7-540-59-3200	Communication	6,988	624	5,000	2,061	2,500
275-52-7-540-59-3300	Advertising	29,033	28,441	44,010	41,003	33,000
275-52-7-540-59-3500	Business Travel	865	2,053	3,000	1,289	3,000
275-52-7-540-59-3700	Business Training	876	1,362	3,000	1,170	3,000
275-52-7-540-59-4000	Events/Sponsorships	35,543	41,227	1,000	624	24,825
275-53-7-540-59-1000	Promotional Items	24,081	15,652	19,000	8,766	16,000
275-53-7-540-59-1100	General Operating	3,064	2,483	3,000	4,303	4,000
275-53-7-540-59-1270	Gas	85	99	500	196	500
275-57-7-540-10-9300	Reimburse General Fund	212,897	227,331	204,000	240,459	217,200
Operating Expenses		313,797	319,680	283,132	300,496	304,821
TOTAL HOTEL/MOTEL EXPENDITURES		334,506	345,353	340,000	342,223	362,000

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**

Account #	Revenue Source	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
433-33-7100	Special Purpose Sales Tax	2,236,623	2,280,154	2,300,000	2,596,619	2,410,000
433-36-1000	Interest Earned	1,755	13,306	0	53,943	
433-39-1210	Fund Balance		0	3,380,000	0	5,000,000
TOTAL SPLOST 2014 REVENUE		2,238,379	2,293,460	5,680,000	2,650,562	7,410,000

Special Purpose Local Option Sales Tax 2014 Expenditures

Expenditures	Account Number	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
433-55-9-033-17-1000	Engineering Roads and Streets	0	2,434	1,600,000	1,927,459	1,465,000
433-55-9-033-17-1500	Heavy Equipment	0	0		-13,160	90,000
433-55-9-033-17-2100	Public Safety - Police Vehicles	254,699	294,438	231,000	243,265	50,000
433-55-9-033-17-2120	Public Safety - Fire Truck		395,209		966	
433-55-9-033-17-3100	Fire Dept New Station #4	0	23,625	1,200,000	212,198	1,420,000
433-55-9-033-17-4000	Public Facility Imp, Demo & Prop	475,065	364,438	400,000	509,977	400,000
433-55-9-033-17-5000	Water/Sewer Rehab	0	0	1,000,000	355,787	700,000
433-55-9-033-17-6000	Information Technology	6,709	7,179	80,000	84,000	60,000
433-55-9-033-17-7500	City Parks Improvements	44,345	15,848	10,000	4,026	25,000
433-55-9-033-17-8000	Public Works Facility	0	0	1,159,000	0	3,200,000
TOTAL SPLOST 2014 EXPENDITURES		780,819	1,103,170	5,680,000	3,324,519	7,410,000

NOTES: FY 2019**433-55-9-033-17-1500 Heavy Equipment**

25% grant match for generators city wide.

433-55-9-033-17-6000 Information Technology

Payment of new software for WPD

Special Purpose Local Option Sales Tax 2008 (SPLOST)

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

Account #	Revenue Source	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
435-33-7100	Special Purpose Sales Tax		11			
435-36-1000	Interest Earned	3,941	11,166		12,196	
435-39-1210	Fund Balance		0	1,677,682	0	861,985
TOTAL		3,941	11,177	1,677,682	12,196	861,985

Special Purpose Local Option Sales Tax 2008 Expenditures

Expenditures	Account Number	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
435-55-9-033-17-1000	Engineering Roads and Streets	101,615	925,112	282,682	132,293	
435-55-9-033-17-2100	Police Dept Special Purpose	0	0			
435-55-9-033-17-4000	Property Acq & Demolition	11,288	57,450	0	0	
435-55-9-033-17-5000	Water/Sewer Rehab & Expan	129,839	572,426	235,000	148,690	
435-55-9-033-17-7000	DWDA Projects	0	0			
435-55-9-033-17-8000	Public Works Facility	87	0	1,160,000	0	861,985
435-55-9-033-17-8500	Public Buildings-City Hall	92,706	6,232	0	0	
435-55-9-033-17-9000	Rehab City Auditorium	3,976	0	0	0	
TOTAL		339,511	1,561,220	1,677,682	280,983	861,985

Transportation Special Purpose Local Option Sales Tax 2018 (TSPLOST)

**Special Revenue Fund 235
Transportation Special Purpose Local Option Sales Tax 2018 (TSPLOST) Revenue**

Account #	Revenue Source	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
235-33-7100	Special Purpose Sales Tax				549,742	1,200,000
235-36-1000	Interest Earned					
235-39-1210	Fund Balance					
TOTAL TSPLOST 2018 REVENUE		0	0	0	549,742	1,200,000

Transportation Special Purpose Local Option Sales Tax 2018 (TSPLOST) Expenditures

Expenditures	Account Number	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
235-55-9-033-14-1200	Professional Services					400,000
235-55-9-033-17-3300	Advertising					6,000
235-55-9-033-17-3580	Contract Services					794,000
TOTAL TSPLOST 2018 EXPENDITURE		0	0	0	0	1,200,000

Internal Service Funds

Garage Fund

Internal Service Fund 606
City Garage Fund Revenues

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
606-34-9200	All Funds Contributions	355,522	366,718	370,628	370,628	379,956
TOTAL CITY GARAGE		355,522	366,718	370,628	370,628	379,956

City Garage Fund Expenditures

Account #	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
606-51-4-800-68-1100	Salaries	198,089	197,511	208,257	202,280	209,484
606-51-4-800-68-1300	Overtime	899	1,734	1,500	446	1,500
606-51-4-800-68-2100	Health Insurance	45,000	49,038	49,548	49,548	51,185
606-51-4-800-68-2101	Life Insurance	738	823	831	831	815
606-51-4-800-68-2200	Social Security	14,301	14,489	16,046	14,763	16,140
606-51-4-800-68-2400	Retirement	31,856	32,968	35,703	35,703	34,688
606-51-4-800-68-2700	Workers' Comp Insurance	9,495	10,091	10,317	10,320	14,395
606-51-4-800-68-2900	Health Savings Account		2,227	4,900	4,281	5,100
Personal Services		300,378	308,881	322,202	318,171	333,307
606-52-4-800-68-1200	Professional Services	2,000	1,800	2,000	1,666	2,000
606-52-4-800-68-1300	Maint. & Technical Serv.	1,018	705	750	497	750
606-52-4-800-68-2200	Repairs/Maint. Building	500	7,296	300	0	300
606-52-4-800-68-3100	Liability Insurance	6,777	1,987	6,130	6,132	7,360
606-52-4-800-68-3200	Communication	1,710	1,634	1,600	2,057	1,600
606-52-4-800-68-3600	Dues & Subscriptions	1,500	6,985	1,800	1,500	1,800
606-53-4-800-68-1100	General Operating	9,599	758	10,000	10,604	7,000
606-53-4-800-68-1110	Chemicals	1,437	-5,875	1,396	1,307	1,400
606-53-4-800-68-1115	Fleet Cost-Warehouse	7,933	0	0	-189	0
606-53-4-800-68-1230	Utilities	12,760	12,909	13,000	11,938	13,000
606-53-4-800-68-1270	Gas	2,372	2,524	3,000	3,370	3,000
606-53-4-800-68-1600	Small Equipment	2,961	1,857	3,000	3,000	3,000
606-53-4-800-68-1700	Uniforms	2,751	3,474	3,200	3,689	3,200
606-55-4-800-68-1300	Garage M & R	3,146	2,822	2,000	6,055	2,000
606-57-4-800-68-9000	Contingency	228	0	250	0	240
Operating Expenses		56,691	38,877	48,426	51,625	46,650
606-54-4-800-68-2400	Computers & Printers					
606-54-4-800-68-2500	Equipment			0	0	0
Capital Outlay		0	0	0	0	0
TOTAL CITY GARAGE		357,069	347,758	370,628	369,796	379,957

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

**Internal Service Funds
Liability Insurance Fund 600**

Account #	Revenue Source	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
600-34-9200	All Funds Contribution	266,373	292,290	250,000	250,044	300,000
600-38-9000	Liability Misc Revenue		120	0	4,467	
TOTAL		266,373	292,410	250,000	254,511	300,000

Expenditures	Account Number	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
	600-52-9-020-11-3100 Premium Auto	84,163	84,726	89,153	87,708	95,000
	600-52-9-021-11-3100 Premium Liability	70,694	83,473	103,860	114,578	120,000
	600-52-9-022-11-3100 Premium Property	46,067	48,683	35,937	36,015	60,000
	600-52-9-023-11-3100 Claims Payment	12,607	19,207	21,020	38,471	25,000
	600-52-9-027-11-3100 Liabilty Litigation			0	15,000	
TOTAL		213,531	236,090	249,970	291,771	300,000

Health Insurance Fund

Account #	Revenue Source	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
601-38-9000	City Premium	1,552,500	1,699,998	1,725,935	1,725,929	1,730,000
601-38-9001	Miscellaneous Revenue	14,159	10,661	10,000	47,317	10,000
601-38-9010	Employee Premiums	430,177	384,201	351,000	43,087	351,000
601-38-9020	Retired Premiums	39,357	15,401	1,437	8,076	0
601-38-9030	Group Life	26,503	50,683	29,095	369,988	35,000
601-38-9040	UMR Stop/Loss Reimb.			0	153,645	
601-38-9050	MetLife Employee Cont.			78,800	69,207	78,800
TOTAL		2,062,695	2,160,943	2,196,267	2,417,249	2,204,800

Expenditures	Account Number	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
	601-52-9-024-12-1010 MMSI Insurance Claim	2,359,694	2,010,196	0	34,267	0
	601-52-9-024-12-1020 Administration Fees	451,643	316,441	0	0	0
	601-52-9-025-12-1030 UMR Insurance Claims		16,767	1,700,000	1,422,738	1,700,000
	601-52-9-024-12-1040 UMR Administration Fee		108,590	118,338	85,843	125,338
	601-52-9-024-12-1050 UMR Stop/Loss Reinsurance		377,647	214,000	232,155	233,428
	601-52-9-024-12-1060 Broker Fees		0	49,200	39,100	37,200
	601-52-9-025-12-3100 Life Insurance	18,290	2,544	0	0	0
	601-52-9-025-12-3400 MetLife Premiums		0	107,895	99,812	102,000
	601-52-9-025-12-3500 Pcori Fees/Transition	23,430	13,895	6,834	1,428	6,834
TOTAL		2,853,057	2,846,081	2,196,267	1,915,344	2,204,800

Retirement Fund

Account #	Revenue Source	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
602-38-9000	Retirement Contributions	1,148,047	1,175,991	1,262,006	1,262,006	1,262,900
TOTAL		1,148,047	1,175,991	1,262,006	1,262,006	1,262,900

Expenditures	Account Number	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
602-57-9-023-15-3000	Retirement Payments	1,142,494	1,175,945	1,262,006	1,260,510	1,262,900
TOTAL		1,142,494	1,175,945	1,262,006	1,260,510	1,262,900

Worker's Compensation Fund

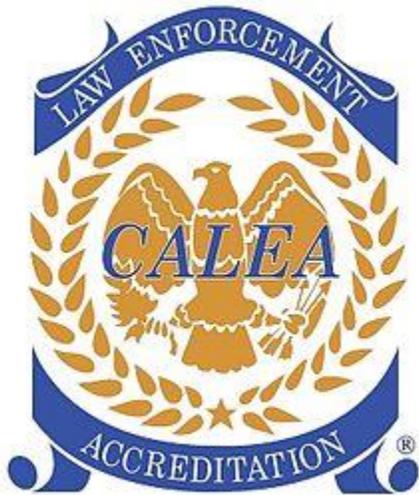
Account #	Revenue Source	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
603-38-9000	Miscellaneous Revenue	0	0	0	0	
603-39-1000	All Funds Contributions	345,002	370,000	380,000	380,004	535,000
TOTAL		345,002	370,000	380,000	380,004	535,000

Expenditures	Account Number	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
603-52-9-023-18-3100	Expend for all Claims	477,979	332,048	305,000	441,234	425,000
603-52-9-027-18-1100	Administration Cost	61,109	106,325	75,000	75,448	110,000
603-52-9-028-18-3100	Reserve for Claims	0	0	0	0	
TOTAL		539,088	438,373	380,000	516,682	535,000

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PERFORMANCE MEASURES

It is imperative that each department is held to a standard that ensures that it meets and exceeds expectations set by the City Commission, City Manager and Citizens of Waycross. This section outlines the way that each department measures success. The departments uses it’s mission statement and performance measures to set standards and goals. Many of the departments hold national accolades establishing and determination for excellence.



*Distinguished
Budget
PRESENTATION
Award*



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GOVERNMENTAL PROCUREMENT
ASSOCIATION of GEORGIA
*The public procurement organization
of choice – setting the standard.*

City Manager

PERFORMANCE MEASURES				
<i>Workload</i>				
Measure	<i>Actual</i>			<i>Target</i>
	FY-16	FY-17	FY-18	FY-19
Number of Council Agendas Prepared	72	72	72	72
Number of Staff Reports Reviewed for Agendas	72	72	72	72
Number of Leadership Training Sessions	0	2	4	4
Number of Council Requests Processed	300	300	300	300
Number of Citizen Requests/Complaints Received	2200	2200	2400	22351
Budget Impact				
FTE's per 1,000 Citizens	0.546	0.546	0.546	0.546
Net Cost of Services per Citizen	\$28	\$29	\$32	\$33
<i>Effectiveness & Strategic Plan</i>				

Channel 10/IT

Mission:

The City of Waycross Information Technology Department (ITD) leverages innovative technologies to provide its citizens, businesses and staff with enhanced technologies services you know and rely on, while focusing on reducing cost and time to enhance Waycross’s future through technology.

PERFORMANCE MEASURES				
<i>Workload</i>				
Measure	<i>Actual</i>			<i>Target</i>
	FY-16	FY-17	FY-18	FY-19
Board of Education Meetings Filmed	12	12	9	12
Ware County Commission Meetings Filmed	12	12	9	12
City Council Meetings Filmed	24	24	18	24
Public Events Filmed	20	20	15	20
City Forums/Sports Forum Filmed	10	10	5	10
Local Area News	150	150	120	150
Advertisements on Channel 10	15	20	10	20
Broadcasting outside Productions	100	100	60	100
Hours Spent on User Assistance	1,300	1,300	1,000	1,300
Number of New or Replacement PC's Installed	15	10	8	10
Number of Hardware/Software Upgrades	400	40	25	40
Number of 311 request			65	100
Budget Impact				
FTE's per 1,000 Citizens	0.0683	0.0683	0.0683	0.0683
Net Cost of Services per Citizen	\$13	\$11	\$14	\$14
Effectiveness & Strategic Plan				
Improving equipment for HD output production	10%	10%	10%	10%
Enhance the city website	30%	30%	30%	25%

Finance**Mission:**

We provide the financial information necessary to operate the City of Waycross in a fiscally sound manner.

PERFORMANCE MEASURES				
<i>Workload</i>				
Measure	Actual		YTD thru 6/30	Budget (Estimates)
	FY-16	FY-17	FY-18	FY-19
Number of Council Meetings Recorded	24	24	24	24
Number of Resolutions Processed	68	50	50	50
Number of Ordinances Processed	6	16	5	5
Number of New Business License Issued	31	28	20	20
Number of Budget Amendments	20	13	25	25
Open Records Request	42	39	40	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	\$19	\$20
<i>Effectiveness & 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

Finance -Purchasing

PERFORMANCE MEASURES				
<i>Workload</i>				
Measure	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	FY-16	FY-17	FY-18	FY-19
Number of Purchase Orders Issued	3,100	3,300	3,350	3,320
Number of Fomal Bids/Proposals Solicited	22	25	25	15
Number of Work Orders Issued	1,300	1,500	1,500	2,500
Surplus Property Sold (Exclude PD)	12,000	15,000	1,400	12,000
Cost Savings on Bids Est vs Actual	2,706	3,500	3,200	3,500
Budget Impact				
FTEs per 1,000 Citizens	0.273	0.273	0.273	0.273
Net Cost of Services per Citizen	\$19	\$14	\$14	\$15
<i>Effectiveness & Strategic Plan</i>				
Inventory Accuracy Rate	99.16%	99.86%	99.87%	99.90%
% of PO's Created w ithin 3 Days of Requisition	99%	96%	95%	97%

Finance- Accounting

PERFORMANCE MEASURES				
Workload				
Measure	Actual		YTD thru 6/30	Budget (Estimates)
	FY-16	FY-17	FY-18	FY-19
Number of Accounts Payable Checks Processed	2,500	2,500	2,400	3,000
Number of Utility Bills Printed	74,864	74,900	75,000	75,000
Number of Work Orders Processed	7,100	7,100	6,000	3,000
Number of Cut-Offs for the Year	2,343	2,300	2,300	2,400
Average of Commercial Dumpsters Billed Monthly	361	370	380	380
Number of Meter Readings Performed Monthly	7,603	620	620	2
Average of Gallons Billed Monthly	57,489,185	57,500,000	60,000,000	65,000,000
Budget Impact				
FTEs per 1,000 Citizens	0.341	0.341	0.341	0.341
Net Cost of Services per Citizen	\$21	\$21	\$22	\$24
Effectiveness & Strategic Plan				
% 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

Mission:

To maximize the values of administrative effectiveness through the recruitment, selection, training and general treatment of employees for the City of Waycross. Employees will be selected, placed, and promoted based on their level of competency. The Human Resources Department is dedicated in placing candidates in employment opportunities where their skills will enhance the living standards of the citizens of Waycross. To accomplish our mission the Human Resources Department works to efficiently and effectively meet the continuous needs of employees regarding personnel records, insurance benefits, and salary information

PERFORMANCE MEASURES				
Workload				
Measure	Actual		YTD thru 6/30	Budget (Estimates)
	FY-16	FY-17	FY-18	FY-19
Number of Employment Applications Processed	800	800	316	500
Number of New Hires Processed	13	13	25	30
Number of Employees Complaints Received	2	2	4	0
Number of Grievances Processed	2	2	0	0
Number of Employee Newsletters Prepared	12	12	12	12
Number of Safety Classes Held	4	4	3	5
Number of Employee Accidents With Injuries	10	10	9	8
Number of Worker's Comp Claims Processed	7	7	13	10
Number of Liability Claims Processed	23	23	27	25
Payroll Checks/Direct Deposit Processed	3,761	3,761	4,238	5,000
Number of Employee's Retired	6	6	5	8
Budget Impact				
FTEs per 1,000 Citizens	0.204	0.027	0.027	0.027
Net Cost of Services per Citizen	\$13	\$16	\$23	\$25
Effectiveness & Strategic Plan				

Police Department

Mission:

The primary purpose of the Waycross Police Department is to maintain social order within prescribed ethical and constitutional limits, while providing professional law enforcement services utilizing community oriented strategies. The Waycross Police Department actively solicits and encourages the cooperation of all citizens to reduce and limit the opportunities for crime and to facilitate the maximum use of resources.

PERFORMANCE MEASURES				
Workload				
Measure	Actual		YTD thru 6/30	Budget (Estimates)
	FY-16	FY-17	FY-18	FY-19
Number of High Priority Call Responses	5,000	500	500	500
Number of Medium/Low Priority Responses	40,000	40,000	40,000	40,000
Number of Arrests Made	2,000	2,200	2,200	1,800
Number of Traffic Citations Issued	2,900	3,000	3,000	3,000
Number of Accident Reports Written	1,080	1,100	1,100	1,100
Number of Offenses Cleared	3,900	3,900	3,900	3,900
Number of Investigations Completed	800	800	800	750
Number of Graduates from Citizens Police Academy	25	25	25	40
Neighborhood Watch Meetings	8	12	12	12
Number of SWAT Team Call Responses	2	2	3	2
Budget Impact				
FTEs per 1,000 Citizens	4.744	4.744	4.744	4.744
Sworn Officers per 1,000 Citizens	3.959	3.959	3.959	3.959
Net Cost of Services per Citizen	\$309	\$291	\$326	\$336
Effectiveness & Strategic Plan				
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	2:14

Fire Department

Mission:

The mission of the Waycross Fire Department is the protection of lives and property through fire prevention, public education and the mitigation of emergencies and disasters, whether natural or manmade. The department shall strive to cost effectively achieve these aims through a program of continuous professional development based upon careful planning, research and evaluation of the needs of this community.

PERFORMANCE MEASURES				
Workload				
Measure	Actual		YTD thru 6/30	Budget (Estimates)
	FY-16	FY-17	FY-18	FY-19
Number of Fire Calls Received	140	130	135	130
Number of Other Calls Received	1,150	1,200	1,205	1,200
Number of Commercial Structure Inspections	700	800	800	800
Number of Other Inspections (Fire Alarm, Sprinkler)	42	44	45	45
Number of Fire Hydrants Inspections	1,011	1,011	1,022	1,000
Budget Impact				
FTEs per 1,000 Citizens	3.686	3.686	3.686	3.686
Firefighters per 1,000 Citizens	3.617	3.550	3.610	3.610
Net Cost of Services per Citizen	\$232	\$232	\$235	\$241
Effectiveness & Strategic Plan				
Fire Response Time (minutes)	4:32	4:31	4:30	4:30

Public Works - Highway & Streets Department

PERFORMANCE MEASURES				
<i>Workload</i>				
Measure	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	FY-16	FY-17	FY-18	FY-19
Dirt Drive ways repaired	150	126	116	120
Miles Sweeping City Streets	10,342	9,327	6,215	7,000
Hours of Maintaining City Parks	2,200	2,000	2,200	2,200
Stumps Removed	21	12	6	4
Trees Removed	41	43	22	15
Hours Litter P/U Downtown	225	225	225	225
Hours maintaing canals	50	55	50	50
Prisioners P/U litter (hours)	300	300	160	300
Prisioners edging curbs (hours)	700	400	425	425
Keep Wayx/Ware Beautiful clean up days	0		1	2
Budget Impact				
FTE's per 1,000 Citizens	1.500	1.500	1.500	1.500
Net Cost of Services per Citizen	\$84	\$85	\$76	\$84
<i>Effectiveness & Strategic Plan</i>				
% of Paved Roads in Good Working Condition	94.60%	94.60%	94.60%	94.60%

Public Works - Cemetery Fund

PERFORMANCE MEASURES				
<i>Workload</i>				
Measure	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	FY-16	FY-17	FY-18	FY-19
Number of Vault Burials	141	143	145	150
Number of Cemetery Lot Sales	49	52	63	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	\$15	\$15
<i>Effectiveness & Strategic Plan</i>				
Acres of Undeveloped Land	10	10	10	10

Public Works - Waste Management Fund

PERFORMANCE MEASURES				
<i>Workload</i>				
Measure	<i>Actual</i>			<i>Target</i>
	FY-16	FY-17	FY-18	FY-19
Tons of Yard Trash Collected	2,642	3,245	2,350	2,700
Tons of White & Brown Goods Collected	56	56	56	56
Number of Garbage Container Repairs (Lids & Wheels)	1165	1342	1122	1200
Special Collections scheduled	84	84	84	56
Cans delivered to new / re-established customers	1,134	1,241	1,243	1,000
Trash cans removed	623	534	568	500
Cans cleaned & washed	2,102	1,907	1,925	2,000
Picked up dead animals	66	93	87	80
Customer requested 2nd can	56	41	38	90
Budget Impact				
FTEs per 1,000 Citizens	0.682	0.682	0.682	0.682
Net Cost of Services per Citizen	\$94	\$93	\$94	\$95
Effectiveness & Strategic Plan				
% of Residential Collections Completed as Scheduled	100%	100%	100%	100%
% of Commercial Collections Completed as Scheduled	100%	100%	100%	100%

Public Works - Garage Fund

PERFORMANCE MEASURES				
<i>Workload</i>				
Measure	<i>Actual</i>			<i>Target</i>
	FY-16	FY-17	FY-18	FY-19
Preventive Maintenance	936	952	948	950
Engine Repairs	58	64	55	60
Transmission Repairs / service	38	35	38	40
Brake Repairs	135	138	141	130
Front Suspension	14	18	17	20
Electrical (wiring, breakers, cranking)	354	343	339	350
Tire Repair	156	187	187	160
Tires Replaced	362	384	387	370
Body Repairs and paint	55	22	25	25
Fuel System (filters, gas lines)	57	63	57	60
Air Conditioning	44	52	48	50
Wrecker Calls	51	23	20	30
Misc. Repairs	287	301	322	300
Budget Impact				
FTEs per 1,000 Citizens	0.410	0.410	0.410	0.410
Net Cost of Services per Citizen	\$24	\$24	\$25	\$26
Effectiveness & Strategic Plan				

Community Improvement – Animal Services

Mission (All of Community Improvement) :

The Department of Community Improvement is committed to providing our customers with efficient and timely services in a supportive environment. We continue to explore ways to streamline our services utilizing available and state of the art technology, efficient procedures and processes, self-directed teams and many other resources that allow us to maintain our competitive edge.

PERFORMANCE MEASURES				
Workload				
Measure	Actual			FY-19
	FY-16	FY-17	FY-18	
Number of calls received for stray animals	700	750	700	800
Abandoned Animals	75	80	90	100
Cruelty to Animals	90	70	85	90
Warnings-Education of Pet Owners	200	160	200	200
Running at Large	500	480	500	500
Animal Bites	30	30	30	30
Other Misc calls	300	400	400	400
Adoption Days				20
Budget Impact				
FTEs per 1,000 Citizens	0.070	0.070	0.070	0.070
Net Cost of Services per Citizen	\$4	\$4	\$4	\$15
Effectiveness & Strategic Plan				
% of Service Calls Completed in Time Estimated	80-90%	80-90%	80-90%	80-90%
Number of Animals adopted				150

Community Improvement – Inspections

PERFORMANCE MEASURES				
<i>Workload</i>				
Measure	<i>Actual</i>			<i>Target</i>
	FY-16	FY-17	FY-18	FY-19
Number of Building Inspections Issued	524	672	411	600
Number of Plumbing Inspections Issued	497	569	322	550
Number of Electrical Inspections Issued	62	719	431	600
Number of Mechanical Inspections Issued	427	455	261	500
Number of Mobile Home Inspections Issued	1	28	8	15
Number of Public Hearing/Notice Signs Posted	50	22	16	20
Total Number of Code Enforcement Cases	1,600	2,000	2,200	2,250
Number of Requests to Annex Land	1	3	5	5
Number of Requests to Rezone Land	1	7	6	7
Budget Impact				
FTEs per 1,000 Citizens	0.273	0.341	0.341	0.341
Net Cost of Services per Citizen	\$17	\$19	\$19	\$23
Effectiveness & Strategic Plan				
Avg. Permit Issuance Time (days)	1-2 Days	1-2 Days	1-2 Days	1-2 Days
Avg. Residential Plan Review Time (days)	7 Days	7 Days	7 Days	7 Days
Avg Commercial Plan Review Time (days)	14 Days	14 Days	14 Days	14 Days
% of Code Violations Complaints Resolved	80%	180%	280%	480%
Avg. Days to Abate Code Violations (days)	30-45 Days	30-45 Days	30-45 Days	30-45 Days

Community Improvement – Administration

PERFORMANCE MEASURES				
<i>Workload</i>				
Measure	<i>Target</i>			<i>Target</i>
	FY-16	FY-17	FY-18	FY-19
Number of Grants Awarded	1	1	2	2
Number of Grants Completed	1	1	1	1
Number of Downtown Board Meetings	8	8	10	12
Budget Impact				
FTE's per 1,000 Citizens	0.205			
Net Cost of Services per Citizen	\$31			
<i>Effectiveness & Strategic Plan</i>				
% of Citizen Applications Able to be Funded	98%	98%	98%	98%
% of Grant Funding Spent in Year Received	100%	100%	100%	100%

Community Improvement – Main Street

PERFORMANCE MEASURES				
<i>Workload</i>				
Measure	<i>Target</i>			<i>Target</i>
	FY-16	FY-17	FY-18	FY-19
Number of events Projects Completed				4
Number of Board Meetings held				12
Number of Grants applied				3
Number of Events held				5
Budget Impact				
FTE's per 1,000 Citizens				0.068
Net Cost of Services per Citizen				\$4
<i>Effectiveness & Strategic Plan</i>				
Number of New Bussiness Down town				1

Engineering – Administration

Mission (All of Engineering):

The City of Waycross 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, waste-water collection and treatment, traffic signals, signage and public buildings.

PERFORMANCE MEASURES				
Workload				
Measure	Actual			Target
	FY-16	FY-17	FY-18	FY-19
Number of Site Plan Reviews	15	12	15	15
Number of Flood Zone Inquiries	4	1	1	2
Number of Drawings Prepared	69	83	86	85
Number of Drawings Prepared for Other Departments	45	38	35	40
Number of Requests to Annex Land	5	4	1	4
Number of Requests to Rezone Land	5	4	4	4
Budget Impact				
FTE's per 1,000 Citizens	0.478	0.478	0.478	0.48
Net Cost of Services per Citizen	\$32	\$32	\$34	
Effectiveness & Strategic Plan				
% of Streets Accurately Included in GIS System	100%	100%	100%	100%
% of Water/Sewer Structures Accurately Inc./GIS System	n/a	n/a	n/a	n/a
% of Storm Drainage Accurately Included inc/GIS System	99%	99%	99%	99%
Avg. Site Plan Review Time (days)	3-4 days	3-4 days	3-4 days	3-4 days

Engineering – Infrastructure Construction

PERFORMANCE MEASURES				
Workload				
Measure	Actual		YTD thru 6/30	Budget (Estimates)
	FY-16	FY-17	FY-18	FY-19
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
Budget Impact				
FTEs per 1,000 Citizens	0.273	0.410	0.410	0.410
Net Cost of Services per Citizen	\$17	\$21	\$22	\$23
Effectiveness & Strategic Plan				

Engineering – Water and Sewer Fund

PERFORMANCE MEASURES				
<i>Workload</i>				
Measure	<i>Actual</i>			<i>Target</i>
	FY-16	FY-17	FY-18	FY-19
Water				
Million Gallons of Water Pumped	773,479,000	731,131,104	729,875,698	748,510,131
Million Gallons of Water Billed	632,503,564	523,907,859	568,975,797	568,975,789
Miles of Water Mains	145	145	145	145
Number of Water Connections	7,603	7,609	7,609	7,609
Daily Average Consumption in Gallons	2,300,000	2,300,000	2,300,000	2,300,000
Sewer				
Maximum Daily Capacity of Plant in Gallons	3,400,000	3,400,000	3,400,000	3,400,000
Miles of Sewer Main Maintained	120	120	120	120
Miles of Storm Sewers	60	60	60	60
Number of Sewer Connections	7,040	7,040	7,045	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
Budget Impact				
Cost of Providing Potable Water (per million gallons)	\$2.46	\$2.46	\$2.46	\$2.46
Cost of Sewer Collection (per million gallons)	\$3.68	\$3.68	\$3.68	\$3.68
Effectiveness & Strategic Plan				
% of Water Unbilled due to Testing/Leaks	18%	18%	18%	5%
% 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



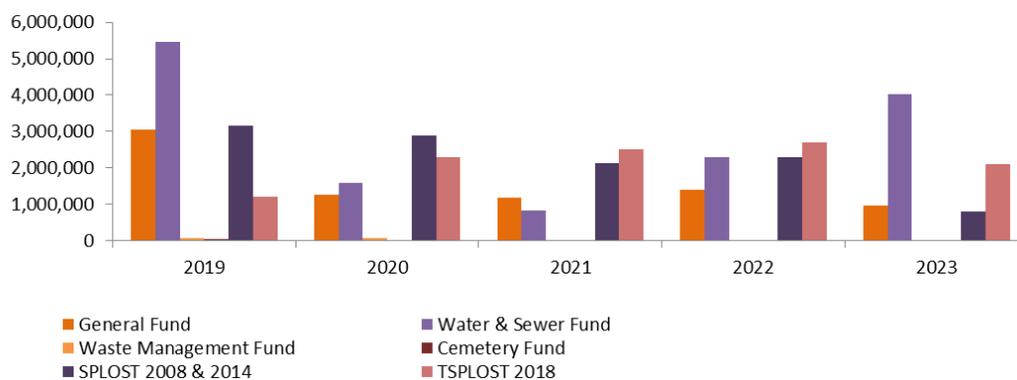
The Capital improvement Plan allows the city to maintain infrastructure development and improvements, purchase software and various equipment to improve the quality of service, and upkeep and repairs on city buildings. There are three Special Purpose Local Option Sales Tax of 1% each to assist in these improvements. Voters have approved at a SPLOST in February 2008, another SPLOST February 2014 and the new Transportation SPLOST approved November 2017. These Special Taxes will allow the city to make many improvements and reach goals that will benefit not only the City of Waycross, but taxpayers as well creates to allow the city to make improvements and reach goals.

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 2019 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 SPLOST 2008 accumulates to \$861,985. These funds will be used to complete the SPLOST 2008 project list. The SPLOST 2014 is budgeted at \$7,410,000. The new TSPLOST is budged for \$1,200,000. The Water and Sewer Fund capital improvement cost of \$5,470,933, and the General Fund has a total of \$3,042,424. Waste Management has the smallest capital cost of \$78,000.

Capital Improvement Five Year Summary



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.

MAJOR CAPITAL PROJECT: Replacing failing Sewer Main

IMPACT ON OPERATING BUDGET: Positive

At the beginning of FY 2008, a Water/Sewer revenue bond was paid in full. Most of the water distribution (140 miles) and sewer collection (164 miles) infrastructure has never been replaced. Annual maintenance has been limited to stop gap repairs and in recent years the occurrence of catastrophic failures has increased. In FY 2008 the city begin replacing the failing sewer main and a total of over \$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.

SPLOST Funds FY2019

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

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 and Transportation Special Local Options Sales Tax (TSPLOST) A total of \$2,980,000 has been budgeted for roads and street improvements for the duration of 2009-20124.

SPLOST Fund FY 2019

Engineering	\$ 80,000
Professional Sevices	\$ 1,200,000
Construction	<u>\$ 1,700,000</u>
TOTAL	\$ 2,980,000

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 2019

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

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 \$4,061,950 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 FY2019

Engineering	\$ 200,000
Demolition	\$ 46,000
Construction	<u>\$ 3,815,950</u>
TOTAL	\$ 4,061,950

Capital Improvement 5 Year Summary**Capital Improvement 5 Year Summary**

	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
Executvie					
Channel 10	\$ -	\$ -	\$ -	\$ -	\$ -
Finance					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Puchasing	\$ -	\$ -	\$ -	\$ -	\$ -
Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -				
Human Resources					
Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -				
Police Department					
WPD IT Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ 275,000	\$ -	\$ -	\$ -	\$ -
CIU	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ 411,500	\$ 402,500	\$ 201,500	\$ 201,500	\$ 201,500
Support	\$ 238,524	\$ 107,500	\$ 107,500	\$ 28,500	\$ 28,500
Training	\$ -	\$ -	\$ -	\$ -	\$ -
S.W.A.T.	\$ 48,400	\$ -	\$ -	\$ -	\$ 23,500
SRO	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 973,424	\$ 510,000	\$ 309,000	\$ 230,000	\$ 253,500
Fire Department					
Fire	\$ 521,000	\$ 13,850	\$ 53,250	\$ 475,000	\$ -
Total	\$ 521,000	\$ 13,850	\$ 53,250	\$ 475,000	\$ -
Public Works					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Highway & Streets	\$ 527,000	\$ 76,000	\$ 225,000	\$ 60,000	\$ 212,000
Waste Management	\$ 78,000	\$ 78,000	\$ -	\$ -	\$ -
Cemetery	\$ 43,000	\$ -	\$ 8,000	\$ 9,000	\$ -
Garage	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 648,000	\$ 154,000	\$ 233,000	\$ 69,000	\$ 212,000

Capital Improvement 5 Year Summary cont'd

	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>
Community Improvement					
Inspections	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure Construction	\$ 735,000	\$ 399,000	\$ 454,000	\$ 499,000	\$ 371,000
Traffic	\$ 165,000	\$ 185,000	\$ 125,000	\$ 125,000	\$ 125,000
Water/Sewer Operations	\$ 5,470,933	\$ 1,579,417	\$ 825,500	\$ 2,295,500	\$ 4,022,500
Building Maintenance					
Total	\$ 6,370,933	\$ 2,163,417	\$ 1,404,500	\$ 2,919,500	\$ 4,518,500
SPLOST					
SPLOST 2014	\$ 3,155,000	\$ 2,880,000	\$ 2,140,000	\$ 2,290,500	\$ 810,000
SPLOST 2008					
TSPLOST 2018	\$ 1,200,000	\$ 2,300,000	\$ 2,500,000	\$ 2,700,000	\$ 2,100,000
Total	\$ 4,355,000	\$ 5,180,000	\$ 4,640,000	\$ 4,990,500	\$ 2,910,000
Summary By Fund					
General Fund	\$ 2,921,424	\$ 1,183,850	\$ 1,166,250	\$ 1,389,000	\$ 961,501
Water & Sewer Fund	\$ 5,470,933	\$ 1,579,417	\$ 825,500	\$ 2,295,500	\$ 4,022,500
Waste Management Fund	\$ 78,000	\$ 78,000	\$ -	\$ -	\$ -
Cemetery Fund	\$ 43,000	\$ -	\$ 8,000	\$ 9,000	\$ -
SPLOST 2014	\$ 3,155,000	\$ 2,880,000	\$ 2,140,000	\$ 2,290,500	\$ 810,000
SPLOST 2008-2013	\$ -	\$ -	\$ -	\$ -	\$ -
TSPLOST	\$ 1,200,000	\$ 2,300,000	\$ 2,500,000	\$ 2,700,000	\$ 2,100,000
Total	\$ 12,868,357	\$ 8,021,267	\$ 6,639,750	\$ 8,684,000	\$ 7,894,001
Internal Service Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 12,868,357	\$ 8,021,267	\$ 6,639,750	\$ 8,684,000	\$ 7,894,001

Capital Vehicles and Equipment Listing

General Fund	Estimated Cost	Budgeted or Financing	
Accounting Department			
2018 Ford Focus	\$17,000	\$17,000	
TOTAL	\$17,000	\$17,000	
Police Department			
Report Management System	\$100,000	\$100,000	<i>SPLOST 2014</i>
New Patrol Vehicles	\$50,000	\$50,000	<i>SPLOST 2014</i>
TOTAL	\$150,000	\$150,000	
Fire Department			
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	
TOTAL	\$1,222,500	\$1,222,500	
Public Works			
Street Sweeper	\$196,000	\$196,000	
2017 Tractor	\$35,000	\$35,000	
TOTAL	\$35,000	\$35,000	
Waste Management Fund			
1,300 Garbage Cans 1st year(5 Yr Replacement)	\$78,000	\$78,000	
TOTAL	\$78,000	\$78,000	
Grand Total	\$1,485,500	\$1,485,500	

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

Capital Improvement Plan by Division

Police Division

Administration

FUND: (100) General Fund		DIVISION: POLICE		Department: Criminal Investigation Unit			FY 2019						
EQUIPMENT	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	#	FY 2023	TOTAL	Source	Approved
Unmarked Police Car	2	\$ 50,000											
Building Renocations	1	\$ 150,000											
Faro Technologies 3D Scanner	1	\$ 75,000											
TOTALS BY YEAR		\$ 275,000		\$ -		\$ -		\$ -		\$ -	\$ -		\$ -

Uniform Patrol

FUND: (100) General Fund		DIVISION: POLICE		Department: Uniform Patrol			FY 2019						
EQUIPMENT	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	#	FY 2023	TOTAL	Source	Approved
Patrol Car Digital In-Car Camera System		\$ 20,000		\$ 20,000		\$ 14,000		\$ 14,000		\$ 14,000	\$ 82,000	SPLOST	\$ 50,000
New K-9		\$ 9,000									\$ 9,000	Budget	
New Patrol Vehicles		\$ 300,000		\$ 300,000		\$ 150,000		\$ 150,000		\$ 150,000	\$ 1,050,000	Budget	
Digital / Analog Portable Radios		\$ 7,500		\$ 7,500							\$ 15,000	Budget	
New Patrol Vehicle Equipment		\$ 75,000		\$ 75,000		\$ 37,500		\$ 37,500		\$ 37,500	\$ 262,500	Budget	
											\$ -		\$ -
TOTALS BY YEAR		\$ 411,500		\$ 402,500		\$ 201,500		\$ 201,500		\$ 201,500	\$ 1,418,500		\$ 50,000

Support Services

FUND: (100) General Fund		DIVISION: POLICE		Department: Support Services			FY 2019						
EQUIPMENT	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	#	FY 2023	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	\$ -
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		\$ 89,000		\$ 89,000		\$ 10,000		\$ 10,000	\$ 298,000	SPLOST	\$ 100,000
Microfilm Machine		\$ 5,000		\$ 5,000		\$ 5,000		\$ 5,000		\$ 5,000	\$ 25,000	Budget	\$ -
Live Scan Fingerprint System		\$ 20,000									\$ 20,000	Budget	\$ -
TOTALS BY YEAR		\$ 238,524		\$ 107,500		\$ 107,500		\$ 28,500		\$ 28,500	\$ 510,524		\$ 100,000

S.W.A.T.

FUND: (100) General Fund		DIVISION: POLICE		Department S.W.A.T.				FY 2019					
EQUIPMENT	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	#	FY 2023	TOTAL	Source	Approved
Ar-15 Rifle	3	\$ 5,400									\$ 5,400	Budget	\$ -
Kenwood Digital Handheld Radio	6	\$ 15,000									\$ 15,000	Budget	\$ -
Negotiator Van	1	\$ 28,000									\$ 28,000	Budget	\$ -
											\$ -	Budget	\$ -
TOTALS BY YEAR		\$ 48,400		\$ -		\$ -		\$ -		\$ -	\$ 48,400		\$ -

Fire Division

FUND: (100) General Fund		DIVISION: FIRE						FY 2019					
EQUIPMENT	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	#	FY 2023	TOTAL	Source	Approved
Replace Engine #2		\$ 450,000									\$ 450,000	SPLOST	
Replace Non-Compliant SCBA's		\$ 14,000									\$ 14,000	Budget	
Replace Portable Radios		\$ 10,000									\$ 10,000	Budget	
Replace Non-Compliant PPE		\$ 5,000									\$ 5,000	Budget	
Replace Damaged/Non-Compliant Hos		\$ 3,000									\$ 3,000	Budget	
Replace SCBA Cascade System				\$ 2,500							\$ 2,500	Budget	
PPE Washing Machines (#1, #2, #3)						\$ 1,250					\$ 1,250	Budget	
Replace Fire Safety Inspector Vehicle		\$ 23,000									\$ 23,000	SPLOST	
PPE for New Hires		\$ 10,000									\$ 10,000	Budget	
Replace 10 out of date SCBA Cylinders				\$ 11,350							\$ 11,350	Budget	
Replace Engine #3								\$ 475,000			\$ 475,000	SPLOST	
Replace Mattresses		\$ 6,000									\$ 6,000	Budget	
Replace 45 out of date SCBA Cylinders						\$ 52,000					\$ 52,000	Budget	
TOTALS BY YEAR		\$ 521,000		\$ 13,850		\$ 53,250		\$ 475,000		\$ -	\$ 1,063,100		\$ -

Notes:

Replace Fire Engine #2. Approved through current SPLOST

Replace 37 SCBA units and masks. Apply for AFG grant. Amount shown is our 5% match.

Replace 12 portable radios

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 SCBA Air Cascade system at Fire Station #1. Will apply for AFG grant

Purchase PPE Washing Machines for Stations #1, #2 and #3. Will apply for grant

Replace Fire Safety Inspector Vehicle. A 2005 Ford Expedition

Purchase personal protective equipment for new hires

Replace out of date SCBA cylinders if we do not get AFG grant to replace all SCBAs

Replace Engine #3. With new SPLOST

Replace mattresses in Stations 1, 2 and 3

Replace 45 out of date SCBA cylinders

Public Works Division

Highway & Streets

FUND: (100) General Fund		DIVISION: PUBLIC WORKS					Department: Highways & Streets		FY 2019	
EQUIPMENT	#	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	TOTAL	Source	Approved	
Dump Truck		\$ 90,000		\$ 90,000		\$90,000		Budget		
1/2 Ton Pickup Truck		\$ 37,000		\$ 37,000		\$39,000		Budget		
Batwing Mower		\$ 16,000						Budget		
Road Grader (Used)			\$ 60,000					Budget		
Excavator		\$ 250,000						Budget		
Small Dump Truck		\$ 60,000		\$ 62,000		64,000		Budget		
Tractor 70 HP		\$ 40,000			\$ 42,000			Budget		
Mosquito Sprayer		\$ 18,000		\$ 18,000				Budget		
60" Rear Discharge Mower	2	\$ 16,000	\$ 16,000	\$ 18,000	\$ 18,000	\$19,000	\$ 87,000		\$ -	
TOTALS BY YEAR		\$ 527,000	\$ 76,000	\$ 225,000	\$ 60,000	\$ 212,000	\$ 87,000		\$ -	

Notes:

Excavator is ten (10) years old wear has been extensive tearing houses
 Small Dump Trucks are over 30 years old and parts are virtually impossible to find
 Batwing mower purchased used from DOAS is in desperate need of replacement, mowing landfill cut in half
 Large dump truck is 20+ years old and used daily to haul dirt and mulch
 Purchase used road grader, current grader 41 years old

Garage

FUND: (606) GARAGE		DEPARTMENT: GARAGE					FY 2019		
EQUIPMENT	#	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	TOTAL	Source	Approved
Full Size Pickup Truck		\$ 22,000						Budget	
Diagnostic Scanner		\$ 7,500						Budget	
Tire Balancer		\$ 5,000						Budget	
TOTALS BY YEAR		\$ 34,500	\$ -		\$ -				

Notes:

Our current diagnostic scanner can not be updated, must be replaced
 Current Tire balancer has been repaired numerous times, currently not working

Cemetery Fund

FUND: (203) CEMETERY		DIVISION: PUBLIC WORKS					FY 2019		
EQUIPMENT	#	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	TOTAL	Source	Approved
Tractor 70 HP		\$ 35,000						Budget	
Zero turn mower 60"		\$ 8,000		\$ 8,000		\$ 9,000		Budget	
							\$ -		\$ -
							\$ -		\$ -
TOTALS BY YEAR		\$ 43,000	\$ -	\$ 8,000	\$ -	\$ 9,000	\$ -		\$ -

Notes:

Replace 1986 Tractor - Transfer to Public Works

Engineering Division

Administration

FUND: (100) General Fund		DIVISION: ENGINEERING					Department: Administration						
EQUIPMENT	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	#	FY 2023	TOTAL	Source	FY 2019 Approved
General Purpose Vehicle		\$ 20,000									\$ 20,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ 20,000		\$ -		\$ -		\$ -		\$ -	\$ 20,000		\$ -

Notes:

General Purpose Vehicle: 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						
ACCOUNT/ACTIVITY	#	FY 2019	#	FY 2020	#	FY 2021	#	FY 2022	#	FY 2023	TOTAL	Source	FY 2019 Approved
Infrastructure (Sidewalks)		\$ 30,000		\$ 30,000		\$ 30,000		\$ 30,000		\$ 30,000	\$ 150,000	Budget	\$ -
Infrastructure (Street Patching)		\$ 20,000		\$ 22,000		\$ 22,000		\$ 22,000		\$ 22,000	\$ 108,000	Budget	\$ -
Infrastructure (Culverts)		\$ 15,000		\$ 22,000		\$ 22,000		\$ 22,000		\$ 22,000	\$ 103,000	Budget	\$ -
Infrastructure (Drainage Projects)*		\$ 610,000		\$ 280,000		\$ 380,000		\$ 270,000		\$ 425,000	\$ 1,965,000	Budget*	\$ -
Infrastructure (Vehicles)		\$ 60,000		\$ 45,000		\$ -		\$ -		\$ -	\$ 105,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ 735,000		\$ 399,000		\$ 454,000		\$ 344,000		\$ 499,000	\$ 2,431,000		\$ -

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 2019.

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:
FY2019 EL Saunders Dr Culvert (\$250K); Dewey Street Box Culvert (\$140K); City Blvd Culvert (\$140K); City Blvd at Baltimore Storm Drain (\$10K); Carswell Ave Storm Drain (\$70K)
FY2020 Central Ave Box Culvert (\$140K); Hamilton Avenue Box Culvert (\$140K)
FY2021 Owens Street, Izlar Street, Cleo Street, Nicholls Street Storm Drain (\$180K); Brunel Storm Drain (200K)
FY2022 Long Bewick and L Street Storm Drain (\$120K); Quarterman Culvert (\$150K)
FY2023 MLK Culvert (\$150K); Northside Retention (\$150K); Daniel Culvert (\$125K)

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

***If funding is not available in the FY2019 Budget, we could consider Drainage Projects to be carried out in conjunction with SPLOST Street Paving and Resurfacing Projects.**

Infrastructure (Vehicles):

FY2019 Chase Truck (Small Truck) (20K)
FY2019 Crew Truck Replacement (40K)
FY2020 Flatbed Dump Truck (45K)

Water and Sewer

FUND: (505) WATER SEWER		DIVISION: ENGINEERING					FY 2019	
ACTIVITY	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	TOTAL	Source	Approved
Tank Maintenance Program (recurring)	\$133,000	\$140,000	\$140,000	\$140,000	\$140,000	\$ 693,000	2560	\$ -
Litter Trap Financed through GEFA Loan	\$5,417	\$5,417				\$ 10,834	1400	\$ -
Vacuum/Jetter Truck	\$300,000					\$ 300,000	2320	
Dump Truck	\$85,000					\$ 85,000	2320	
Capital Project Funds								\$ -
Hatcher Road W&S Adjustments (GDOT Project)	\$120,000					\$ 120,000	2540**	
2012 W&S Rehab *1 Jasmine Cir & Coral Rd & Seminole Tr to Baltimore Circle (Canal)	\$320,000					\$ 320,000	2540**	
2016 W&S Rehab Project *2 Robert/Colley/Johnson Sewer Project	\$440,000					\$ 440,000	2540**	
Hanover Drive Sewer (Along Canal behind houses)	\$104,000					\$ 104,000	2540**	
Digester Cleaning	\$30,000					\$ 30,000	2540	
Lakeview Drive	\$170,000					\$ 170,000	2540***	
Bar Screens	\$482,016					\$ 482,016	2540	
WTP Well #3 VFD Motor	\$7,000					\$ 7,000	2540	
WWTP Leachate Aeration	\$50,000					\$ 50,000	2540	
Radio Read Water Meters/"No Lead" Change Out	\$2,600,000					\$2,600,000	GEFA	
WWTP Recycle Pumps	\$25,000	\$25,000				\$ 50,000	2540	
Deep Well Water Supply (Marion Street)*3	\$200,000	\$300,000				\$500,000	GEFA**	
WWTP Effluent Pumps	\$55,000	\$55,000	\$55,000			\$ 165,000	2540	
WWTP Influent Pumps	\$55,000	\$55,000	\$55,000			\$ 165,000	2540	
WWTP Intermediate Pumps	\$55,000	\$55,000	\$55,000			\$ 165,000	2540	
WWTP Samplers	\$7,000	\$7,500	\$8,000	\$8,000		\$ 30,500	2540	
Phased Fire Hydrant Replacement (ESG)	\$25,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 105,000	2540	
Lift Station Pump Rehab (ESG)	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$ 150,000	2540	
Water Meter Purchases (ESG)	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$ 30,000	2540	
WWTP Influent Pump & Digester Building Rehab	\$10,000	\$10,000	\$15,000	\$15,000	\$10,000	\$ 60,000	2540	
DFA Cabinet/Lift Station Scada	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$ 32,500	2540	
Emergency Water Repairs/Replacements	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$ 250,000	2540	
Emergency Sewer Repairs/Replacements	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$ 500,000	2540	
Sweat Street & Morton Avenue W&S Rehab (Corr Z)*4		\$325,000				\$ 325,000	2540**	
Well #2 City Inspection & Repair		\$75,000				\$ 75,000	2540	
WWTP Traveling Bridge Filters		\$224,000				\$ 224,000	2540	
WWTP Primary Sludge Pumps		\$60,000				\$ 60,000	2540	
WWTP Primary Sludge Drain Line Replacement		\$30,000				\$ 30,000	2540	
Roosevelt, Ketterer, Crawford W&S Rehab*5			\$210,000			\$ 210,000	2540**	
Well #3 City Inspection & Repair			\$75,000			\$ 75,000	2540	
WWTP Trickling Filter Rehabilitation*6 Creswell, Littleton, Miller, & Oneida*7				\$1,500,000		\$1,500,000	GEFA	
Mosely Street Sewer *8				\$260,000		\$ 260,000	2540**	
Sludge Disgester Rehabilitation*9				\$160,000		\$ 160,000	2540**	
Quarterman Street Sewer Rehab (Pendleton to Plant)*10					\$330,000	\$ 330,000	2540**	
Arnold McKinney, Folks, & Oak*11					\$210,000	\$ 210,000	2540**	
Brunel Street & Chandler Street Water Bore at CSX					\$120,000	\$ 120,000	2540**	
TOTALS	\$ 5,470,933	\$1,579,417	\$ 825,500	\$2,295,500	\$ 4,022,500	\$14,033,850		\$ -

Notes:				
*1-SPLOST funds for Pavement Replacement	\$100,000		\$100,000	SPLOST
*2-SPLOST funds for Pavement Replacement	\$418,000		\$418,000	SPLOST
*3-GEFA Loan Needed	\$500,000			GEFA
*4-SPLOST funds for Pavement Replacement		\$130,000	\$130,000	SPLOST
*5-SPLOST funds for Pavement Replacement		\$150,000	\$150,000	SPLOST
*3-GEFA Loan Needed			\$1,500,000	GEFA
*7-SPLOST funds for Pavement Replacement			\$210,000	SPLOST
*8-SPLOST funds for Pavement Replacement			\$100,000	SPLOST
*9-GEFA Loan Needed			\$3,000,000	GEFA
*10-SPLOST funds for Pavement Replacement			\$140,000	SPLOST
*11-SPLOST funds for Pavement Replacement			\$165,000	SPLOST
Total SPLOST Request			\$1,413,000	

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

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GLOSSARY

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

Bond	A written promise to pay a specified sum of money, called the per value or principal, at a specified date or dates in the future, together with periodic interest at a specified rate.
Bonded Debt	Payments on bonds sold by the city to spread over a long term.
Budget	A financial plan for a specific period of time (fiscal year) that matches all planned revenues and expenditures with various city services.
Budget Adjustment	A revision to the adopted budget that occurs during the affected fiscal year.
Budget Calendar	The schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.
Budget Message	The instrument used by the City Manager in presenting a Comprehensive financial program to the City Commission and the Citizens of Waycross.
Budget Resolution	The official enactment by the City Commission legally Authorizing the City Manager to obligate and spend resources.
Budget Transfer	Intra Division Transfer: A transfer from one departmental account in a division to an account in a different division.
Budgetary Control	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenue.
Capital Expenditures	Capital outlay of two thousand five hundred (\$2,500) or more that has a useful life in excess of one year.
Capital Improvement Plan	This is a multi-year planning instrument used by governments to identify needed capital projects and to coordinate the financial and timing of such improvements in a way that maximizes the return to the public.

Capital Project Fund	A fund used to account for financial resources used for the acquisition or construction of major capital equipment or facilities.
Capital Outlay	Expenditures that result in the acquisition of/ or addition to fixed assets.
Debt Service	Expenditures for principle and interest payments on loans, notes and bonds.
Debt Service Requirements	The amount of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal year, and contributions required to accumulate money for the future retirement of term bonds.
Department	Departments are the major functional sub-divisions and correspond roughly to functional hierarchy used by the City. Each department has been assigned to one of the functions according to the type of activity it performs.
Depreciation	(1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a fiscal period.
Encumbrance	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.
Enterprise Fund	A governmental accounting fund in which the services provide are financed and operated similarity to those of a private business. The rate schedules for these services were established to insure that revenues are adequate to meet all necessary expenditures.
Equipment or Vehicle Purchase	Line items listed in the Capital Outlay expenditures within each individual department for equipment and vehicle replacement cost. If an amount is shown in these budgeted line items, no financing will be needed. All financed items will be accounted for under Lease Purchase Payments within each department.
Expenditures	This term refers to the outflow of funds paid, or to be paid for assets, goods, or services obtained regardless of when the expenses are actually paid.

Fiscal Year	A twelve (12) month period between settlements of financial accounts. This fiscal year for the City of Waycross begins July 1, and ends June 30, of each.
Fixed Assets	Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, improvements other than building, machinery, and equipment.
Franchise Tax	Fees levied on a corporation in return for granting a privilege sanctioning a monopoly or permitting the use of public property, usually subject to regulation set by the governing body.
Fund	A fiscal and accounting entity that is composed of a self balancing set of accounts that reflects all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose position and the results of operations. Funds are established as individual records for purposes of legal compliance, difference natures of the activities performed, measurement of difference objectives, and to facilitate management control.
Fund Balance	Refer to the net of unrestricted money remaining in a fund after the year's expenditures and revenues are tallied, and is therefore also known as surplus funds.
Fund Equity	The excess of assets over liabilities. A portion of the equity may be reserved or designated; the remainder is Fund Balance.
GAAP	Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standards setting bodies.
General Fixed Assets Account Group	A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit.
General Fund	This fund is used to account for all revenues and expenditures of the City of Waycross not accounted for in any other fund; and is an operating fund from which most of current operations of the city are financed.

Governmental Fund	A generic classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and fiduciary funds. General fund, special revenue funds and capital projects funds are all examples of governmental fund types.
Grant	A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function, activity or for the acquisition or construction of fixed assets.
Infrastructure	The basic installations and facilities on which the continuance and growth of a community depend upon. Examples include water and sewer improvements, roads and street paving, and public buildings.
Insurance Tax	Tax paid by insurance companies for premiums collected inside the city.
Interfund Reimbursement Transfer	A planned movement of money between funds to offset expenses incurred in the receiving fund due to operation of the sending fund. This is also referred to as an overhead transfer.
Intergovernmental Revenue	Revenue from other governments in the form of entitlements, grants, shared revenues or payments in lieu of taxes.
Internal Service Funds	Funds used to account for the financing of goods or services provided by one department of the government to other government departments on a cost reimbursement basis.
Lease Purchase Payments	Expenditures for leasing or renting equipment or vehicles for both temporary and long-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.
Levy	The assessment and collection of tax or other fees.
Line Item Budget	A budget that lists each expenditure category (personnel services, supplies, travel, training, etc.) separately, along with the dollar amount budgeted for each specified category.

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

Proprietary Fund	A fund that is used to account for business-type activities of a government. The basis of accounting for this type of fund is the accrual basis which means most transactions are measured when they occur, regardless of when cash has been received or disbursed.
Real Estate Tax	Taxes collected by Ware County on real estate transfers (deed fees) within the city.
Reserve	An account used to indicate a portion of a fund balance legally restricted for a specific purpose and is therefore not available to general appropriations.
Retained Earnings	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.
Revenue	Funds that the city receives as income. It includes such items as taxes, license, permits, fines, forfeitures, user fees, service charge, and grants.
Revenue Bonds	Revenue bonds are issued to finance industrial and commercial growth projects. Projects can include land acquisition, new-facility construction, improvements to existing facilities, and purchase and renovation of existing structures.
Small Tools	For purchase of small hand tools and small equipment and having a life expectancy or not more than three (3) years.
Special Purpose Local Option Sales Tax (SPLOST)	A special one-cent sales tax revenue approved by voters that are specifically restricted to capital projects. A SPLOST only lasts five years.
Special Revenue Fund	A fund established to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government.
State Revolving Loan (SRF)	State of Georgia loan pool for sewer improvements by local governments. This is a two (2) percentage loan rate, with twenty (20) year term.
Street Assessments	Street improvement cost assessed against landowner's

property and due to the city.

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