

# City of Waycross 2008 Budget



2007

Okefenokee Swamp, Georgia/Florida

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Photograph of Okefenokee Swamp highlights  
International Mail Stamp

July 1, 2007 – June 30, 2008



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## Fiscal Year 2008 Budget

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### The City of Waycross, Georgia

#### Mayor

John N. Fluker

#### District 1

Norman E. Davis, Sr.

#### District 2

William D. Simmons

#### District 3

Marian Solomon-Gaines, Mayor Pro-Tem

#### District 4

Diane L. Hopkins

#### District 5

W. Lynn Taylor

### **Mission Statement**

The City of Waycross, through strong leadership and a dedicated staff, provides responsive, cost effective and quality service's for our citizens.



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# Fiscal Year 2008 Budget

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## Budget Objective

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. Other items included are the Resolution to adopt the Fiscal Year Budget 2008 and the summary of the Strategic Planning Sessions.

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.

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 about 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 budget amounts, goals, and each department's Five Year Capital Improvement Plan.

The **Budget Detail** provides a detailed list of anticipated revenues and expenses by department. Subtotals for Personnel Services, Operating Expenses and Capital Outlay Expenditures are provided. The reader will be able to see the overall cost for each service that is provided by the City of Waycross and compare the current year's projected budget amounts to prior year budget and actual amounts.

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 2008 Budget, please contact the City Manager at (912) 287-2912.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Waycross  
Georgia**

For the Fiscal Year Beginning

**July 1, 2006**

A handwritten signature in cursive script, likely belonging to the President of the GFOA.

President

A handwritten signature in cursive script, likely belonging to the Executive Director of the GFOA.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) is pleased to announce that City of Waycross, Georgia has received the GFOA'S Distinguished Budget Presentation Award for its budget.

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.

In order to receive the budget award, a governmental unit must publish a budget document that meets program criteria as a policy document, a financial plan, an operations guide, and a communications device.

**A RESOLUTION TO APPROVE CITY OF WAYCROSS BUDGETS  
FOR THE FISCAL YEAR JULY 1, 2007 THROUGH JUNE 30, 2008**

WHEREAS, on June 11, 2007 the Commission of the City of Waycross held budget hearings and examined the proposed balanced budget; and

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

WHEREAS, said budgets indicate anticipated revenues as follows:

General Fund	\$ 11,707,990
Water & Sewer Fund	\$ 5,836,952
Waste Management Fund	\$ 1,508,468
Cemetery Fund	\$ 261,621; and
WPD Information Technology Fund	\$ 27,000

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	\$ 11,707,990
Water & Sewer Fund	\$ 5,836,952
Waste Management Fund	\$ 1,508,468
Cemetery Fund	\$ 261,621; and
WPD Information Technology Fund	\$ 27,000;

for the fiscal year beginning July1, 2007 and ending June 30, 2008; and

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

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

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

WHEREAS, pursuant to O.C.G.A. section 36-81-5 and related sections, on June 12, 2005, 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. section 36-81-5.

NOW, THEREFORE, BE IT RESOLVED by the Commission of the City of Waycross that the budgets, as revised, attached hereto and made a part hereof for the year beginning July 1, 2007, and ending June 30, 2008, 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. section 36-81-3.

SO RESOLVED, this 19<sup>th</sup> day of June, 2007.

CITY OF WAYCROSS, GEORGIA

BY: \_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

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TO: Mayor and Commissioners  
FROM: Pete Pyrzenski, City Manager  
RE: Budget Message Fiscal Year 2008  
DATE: May 10, 2007

## **THE PAST**

Before beginning the discussion of the FY 2008 budget, a look back at our accomplishments is in order. By June 30, 2003, the City of Waycross had accumulated a deficit in the general fund of \$1,139,616. From better management at all levels, we have been able to accomplish the following from FY 2004 to FY 2007:

- Eliminate the deficit and generate a surplus of \$929,516 at June 30, 2006.
- Eliminate short-term borrowings
- Increase salaries by 8.5%
- Eliminate increases in employees' contributions to health coverage
- Added 6 fire fighters
- Added 9 police officers
- Replaced numerous vehicles and equipment in all departments

All of the above has been accomplished without increasing the millage rate for property taxes or raising rates for fees and services.

For the Budget Year 2007 the City of Waycross received recognition on behalf of the Government Finance Officers Association for the Distinguished Budget Presentation Award.

## **Fiscal 2007 Results**

All funds operated within their total budgets. Revenues of the General Fund will exceed expenses by approximately \$200,000 resulting in an additional increase to the surplus better positioning the City to handle unanticipated events, such as the an event that occurred in fiscal 2007 known as the "monster" fire. Our entire community sacrificed to fight the largest forest fire in Georgia history. Over 6,600 hours of staff overtime were incurred by City workers from garage employees repairing fire trucks assisting our community to the assignment of a full fire crew and vehicle 24 hours a day for ten weeks. Our efforts were but a small part of the local, state and national support our community received.

## THE PRESENT

### FY 2008 AND FY 2007 BUDGET COMPARISON

	<b>FY 2007</b>	<b>FY 2008</b>	<b>Difference FY 07 and FY 08</b>	<b>%</b>
General Fund	\$ 11,465,322	\$ 11,707,990	\$ 242,668	2.1%
Water & Sewer Fund	\$ 6,008,000	\$ 5,836,952	\$ (171,048)	-2.8%
Waste Management Fund	\$ 1,582,309	\$ 1,508,468	\$ (73,841)	-4.7%
Cemetery Fund	\$ 176,578	\$ 261,621	\$ 85,043	48.2%
WPD Information Technology Fund	\$ 15,480	\$ 27,000	\$ 11,520	74.4%
<b>TOTAL</b>	<b>\$ 19,247,689</b>	<b>\$ 19,342,031</b>	<b>\$ 94,342</b>	<b>0.5%</b>

### General Fund Revenues

General Fund revenues are anticipated to increase \$242,668 or 2% over the FY 2007 budget as a result of growth in ad valorem tax, local option sales tax and insurance premium tax. For the past four years, the net tax digest has remained relatively flat although we have experienced substantial growth from new businesses. This growth has been offset by decreases in the valuation of utilities through the appeal process. If utility valuations remain stable, ad valorem taxes should increase. Growth in the local option sales tax is anticipated but the rate of growth is expected to decline. The insurance premium tax is expected to increase at rates consistent with previous years.

### General Fund Expenses

General fund expenses are anticipated to increase \$242,668. Below are the significant changes. These increases are funded primarily from the increase in revenues and a \$272,606 decrease in pension cost resulting from the transfer of water plant employees to ESG at the end of FY 2006.

#### All Divisions

Salaries other than uniformed police officers are budgeted to increase 3.5% from a 1% across the board increase and a 2.5% merit increase. Also, employees with five or more years experience will receive an additional 2.5%. The impact of these changes increased the budget \$212,824. To address the issues identified with the pay scale for police officers, all uniformed officers will receive a 7.5% increase. This change increased the budget \$150,781.

#### Fire

Three additional positions were budgeted in FY 2008 increasing the budget by \$121,758. In FY 2007 a fire truck financed in FY 2001 was paid off. These lease payments are being used to finance the addition of another fire truck.

#### Engineering

The position of project/program manger at a cost of \$ 52,301 was added to coordinate construction. These include SPLOST street paving, CSX project, Jasmine lift station and other water/sewer improvements.

### **Water and Sewer Fund**

No increases in rates and fees are budgeted and it is anticipated that revenues to will decline slightly by \$171,048 or 3%. Budgeted revenues are based on actual collections. The rate structure will need to be redone in FY 2008 to comply with the Coastal Georgia Water & Wastewater Permitting Plan for Managing Salt Water Intrusion.

The renovation of the waste water treatment plant is complete and we continue to market this state of the art system to outsiders as an additional source of revenue.

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. An annual investment of \$875,000 would replace the sewer collection system in 75 years and the water system in 100 years. At the beginning of FY 2008, a revenue bond will mature resulting in \$1,047,040 being available to the water and sewer fund. These funds will be primarily used to plan and design infrastructure improvements and to begin to implement many of these projects.

### **Cemetery Fund**

In the past, the excess of expenditures over revenues was supported by a contribution from the general fund. In the current year, this difference will come from the cemetery trust fund. In addition, the site work necessary to open the remaining ten acres at Oakland will be completed along with decorative fencing. This will cost \$63,000 with funding coming from the cemetery trust fund.

### **Waste Management Fund**

There are no significant a change other than a supporting contribution from the general fund is no longer required.

### **Other Funds**

There were no significant changes in the WPD Information Technology, Garage, Data Processing, Public Buildings, Liability Insurance, Health Insurance and Worker's Compensation Funds.

### **Other**

The rate used to calculate reimbursable expenses are proposed to be changed. The per diem rate for travel will increase from \$25.00 a day to \$35.00 per day (\$45.00 for major cities) and the mileage rate will increase from \$.365 per mile to \$.445 per mile based on an average for other cities. These rates were used in developing the various travel budgets for each department.

## **THE FUTURE**

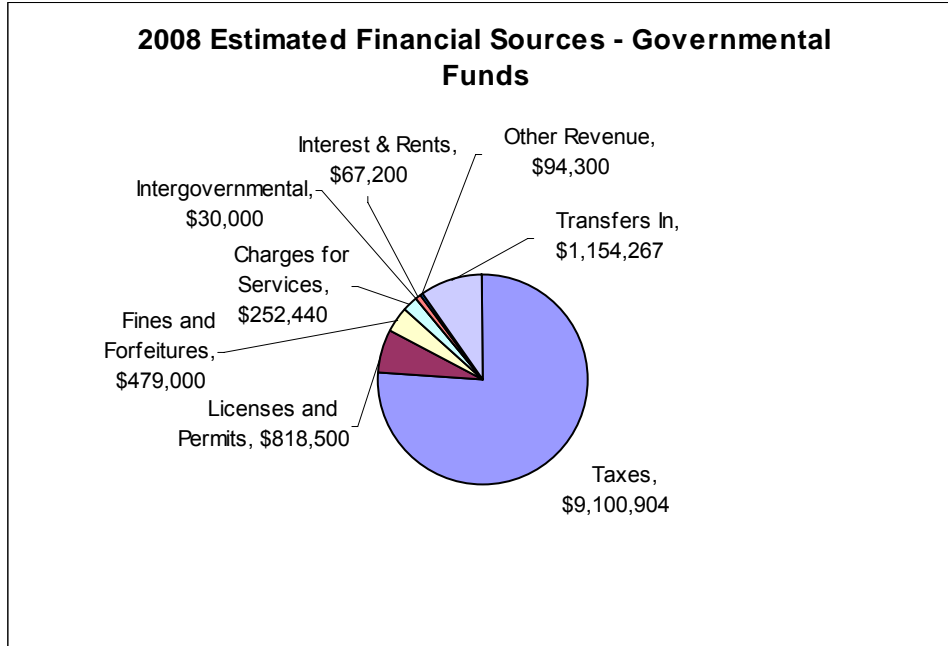
During fiscal 2008 the fourth most dangerous rail crossing in the United States will be removed from downtown Waycross. This task is a small portion of the \$23 million CSX Rail relocation project that should improve traffic in downtown Waycross. Local governments will share approximately 10% of the cost. Combining this with the major restorations in historic downtown, the downtown community should continue its recovery.

Recently a developer purchased approximately 500 acres of undeveloped land adjacent to the City. Plans are to develop a “live, work and play” community that will be annexed into the City. This project will present new opportunities and challenges for the City.

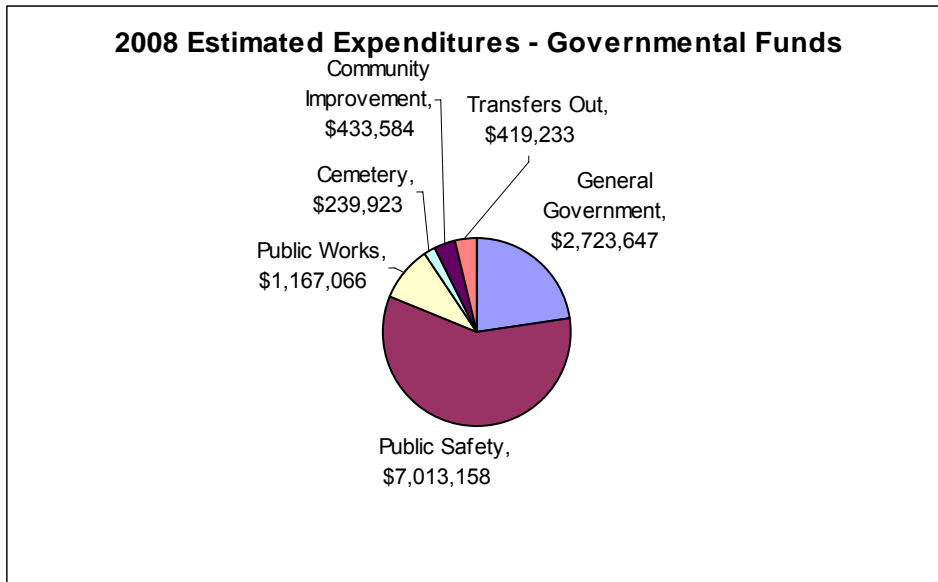
In February 2008, a SPLOST referendum will be available for the voters to address other capital improvement needs within the City of Waycross.

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

**Total Sources**  
**\$11,996,611**



**Total Expenditures**  
**\$11,996,611**



**Governmental Funds**  
**2006-2008 Summary of Estimated Financial Sources and Uses**

	General Fund			Special Revenue Funds		
	2006 Actual	2007 Estimated	2008 Budget	2006 Actual	2007 Estimated	2008 Budget
<b>Financial Sources:</b>						
Taxes	\$7,984,047	\$8,272,163	\$9,100,904			
Licenses and Permits	\$1,101,768	\$1,052,490	\$818,500			
Fines and Forfeitures	\$453,997	\$491,605	\$479,000			
Charges for Services	\$185,383	\$173,726	\$162,440	\$92,121	\$79,261	\$90,000
Intergovernmental	\$32,363	\$32,155	\$30,000			
Interest & Rents	\$58,798	\$93,020	\$66,200	\$486	\$1,554	\$1,000
Other Revenue	\$5,429	\$23,034	\$7,300	\$99,903	\$115,004	\$87,000
Transfers In	\$870,291	\$821,646	\$1,043,646	\$28,414	\$26,378	\$110,621
<b>Total Estimated Financial Sources:</b>	<b>\$10,692,076</b>	<b>\$10,959,839</b>	<b>\$11,707,990</b>	<b>\$220,924</b>	<b>\$222,197</b>	<b>\$288,621</b>
<b>Expenditures:</b>						
General Government	\$2,078,083	\$2,428,287	\$2,723,647			
Public Safety	\$6,176,175	\$6,696,561	\$6,986,158	\$26,705	\$24,316	\$27,000
Public Works	\$999,423	\$1,033,424	\$1,167,066			
Cemetery Community Improvement	\$362,042	\$311,714	\$433,584	\$154,911	\$149,741	\$239,923
Transfers Out	\$335,696	\$240,134	\$397,535	\$15,281	\$21,698	\$21,698
<b>Total Uses of Resources:</b>	<b>\$9,951,419</b>	<b>\$10,710,120</b>	<b>\$11,707,990</b>	<b>\$196,897</b>	<b>\$195,755</b>	<b>\$288,621</b>
Net Increase (Decrease) in Fund Balance	\$740,657	\$249,719	\$0	\$24,027	\$26,442	\$0
Beginning Fund Balance	\$139,176	\$929,516	\$1,179,235	\$687,727	\$728,310	\$754,752
Transfers and Other Adjustments	\$49,683			\$16,556		
<b>Fund Balance - June 30</b>	<b>\$929,516</b>	<b>\$1,179,235</b>	<b>\$1,179,235</b>	<b>\$728,310</b>	<b>\$754,752</b>	<b>\$754,752</b>

**Governmental Funds (CONT'D)**  
**2006-2008 Summary of Estimated Financial Sources and Uses**



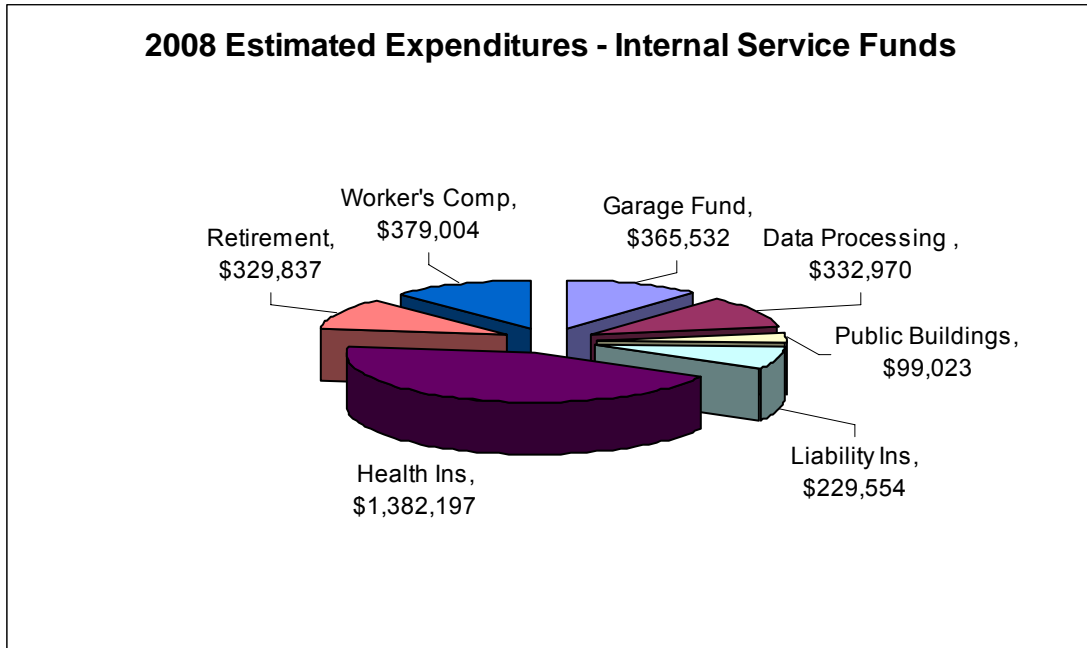
**Total  
Governmental Funds**

	<b>2006 Actual</b>	<b>2007 Estimated</b>	<b>2008 Budget</b>
<b>Financial Sources:</b>			
Taxes	\$7,984,047	\$8,272,163	\$9,100,904
Licenses and Permits	\$1,101,768	\$1,052,490	\$818,500
Fines and Forfeitures	\$453,997	\$491,605	\$479,000
Charges for Services	\$277,504	\$252,987	\$252,440
Intergovernmental	\$32,363	\$32,155	\$30,000
Interest & Rents	\$59,284	\$94,574	\$67,200
Other Revenue	\$105,332	\$138,038	\$94,300
Transfers In	\$898,705	\$848,024	\$1,154,267
<b>Total Estimated Financial Sources:</b>	<b>\$10,913,000</b>	<b>\$11,182,036</b>	<b>\$11,996,611</b>
<b>Expenditures:</b>			
General Government	\$2,078,083	\$2,428,287	\$2,723,647
Public Safety	\$6,202,880	\$6,720,877	\$7,013,158
Public Works	\$999,423	\$1,033,424	\$1,167,066
Cemetery Community Improvement	\$154,911	\$149,741	\$239,923
Transfers Out	\$362,042	\$311,714	\$433,584
	\$350,977	\$261,832	\$419,233
<b>Total Uses of Resources:</b>	<b>\$10,148,316</b>	<b>\$10,905,875</b>	<b>\$11,996,611</b>
Net Increase (Decrease) in Fund Balance	\$764,684	\$276,161	\$0
Beginning Fund Balance	\$826,903	\$1,657,826	\$1,933,987
Transfers and Other Adjustments	\$66,239		
<b>Fund Balance - June 30</b>	<b>\$1,657,826</b>	<b>\$1,933,987</b>	<b>\$1,933,987</b>

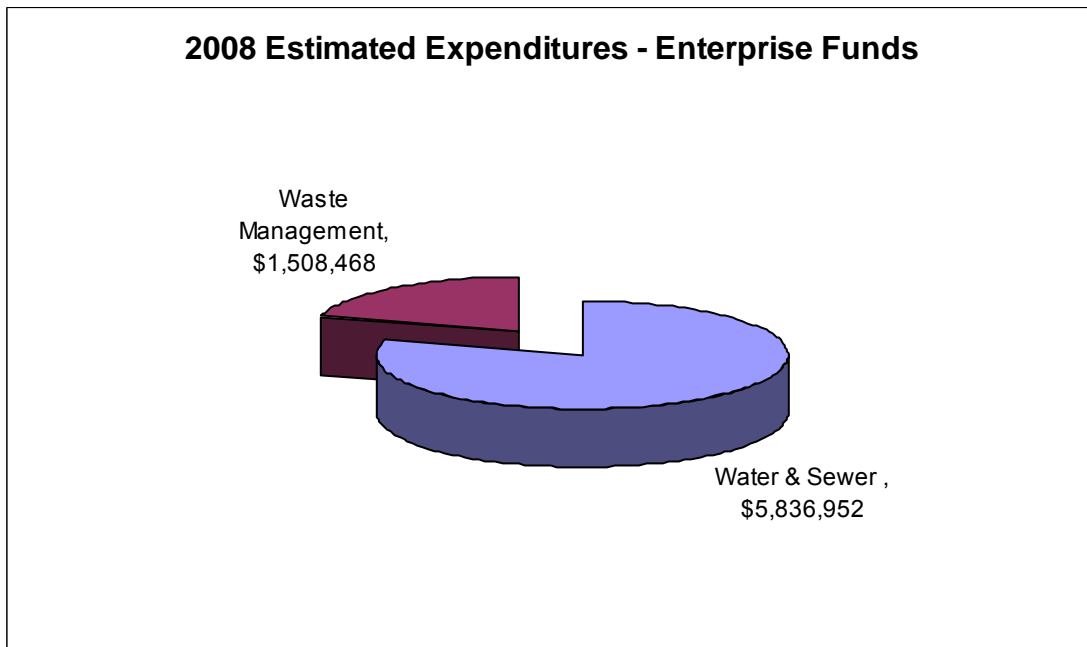
**Proprietary Funds Summary**

**Total Operating Expenditures**

**\$3,118,117**



**Total Operating Expenditures**  
**\$7,345,420**



**Internal Service Funds**  
**2006-2008 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings**

	Garage Fund			Data Processing Fund		
	2006 Actual	2007 Estimated	2008 Budget	2006 Actual	2007 Estimated	2008 Budget
Operating Revenues						
Charges for Services						
City Contributions	\$551,571	\$381,503	\$365,532	\$341,475	\$346,723	\$332,970
Other Revenue						
<b>Total Operating Revenues</b>	<b>\$551,571</b>	<b>\$381,503</b>	<b>\$365,532</b>	<b>\$341,475</b>	<b>\$346,723</b>	<b>\$332,970</b>
Operating Expenses						
Personal Services	\$259,613	\$274,657	\$291,217	\$213,808	\$216,720	\$215,904
Contractual Services	\$2,500					\$49,276
Premiums, Claims, Administration Fees						
Supplies, Repairs, Maintenance	\$193,925	\$95,824	\$36,000	\$60,129	\$59,289	\$14,921
Other Operating Expenses	\$23,666		\$38,315	\$38,057	\$38,993	\$52,869
Depreciation	\$2,749	\$5,505	\$0	\$4,738	\$14,627	\$0
Retirement Payments						
<b>Total Expenditures</b>	<b>\$482,453</b>	<b>\$375,986</b>	<b>\$365,532</b>	<b>\$316,732</b>	<b>\$329,629</b>	<b>\$332,970</b>
Operating Income (Loss)	\$69,118	\$5,517	\$0	\$24,743	\$17,094	\$0
Nonoperating Revenues (Expenses)						
Interest Revenue						
Interest Expenses						
<b>Total Nonoperating Revenues (Expenses)</b>	<b>\$69,118</b>	<b>\$5,517</b>	<b>\$0</b>	<b>\$24,743</b>	<b>\$17,094</b>	<b>\$0</b>
Operating Transfers In						
Operating Transfers Out						
<b>Net Income (Loss)</b>	<b>\$69,118</b>	<b>\$5,517</b>	<b>\$0</b>	<b>\$24,743</b>	<b>\$17,094</b>	<b>\$0</b>
Retained Earnings, July 1	\$180,582	\$249,700	\$255,217	\$58,182	\$82,925	\$100,019
Retained Earnings, June 30	\$249,700	\$255,217	\$255,217	\$82,925	\$100,019	\$100,019

**Internal Service Funds (CONT'D)**  
**2006-2008 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings**

	Public Buildings Fund			Liability Insurance Fund		
	2006 Actual	2007 Estimated	2008 Budget	2006 Actual	2007 Estimated	2008 Budget
Operating Revenues						
Charges for Services						
City Contributions	\$106,595	\$105,533	\$99,023	\$228,541	\$210,399	\$229,554
Other Revenue				\$13,303	\$0	\$0
<b>Total Operating Revenues</b>	<b>\$106,595</b>	<b>\$105,533</b>	<b>\$99,023</b>	<b>\$241,844</b>	<b>\$210,399</b>	<b>\$229,554</b>
Operating Expenses						
Personal Services	\$58,468	\$67,293	\$74,356			
Contractual Services						
Premiums, Claims, Administration Fees				\$148,507	\$161,621	\$229,554
Supplies, Repairs, Maintenance	\$13,545	\$9,401	\$12,656			
Other Operating Expenses	\$4,889	\$6,860	\$12,011			
Depreciation	\$3,879	\$4,310	\$0			
Retirement Payments						
<b>Total Expenditures</b>	<b>\$80,781</b>	<b>\$87,864</b>	<b>\$99,023</b>	<b>\$148,507</b>	<b>\$161,621</b>	<b>\$229,554</b>
Operating Income (Loss)	\$25,814	\$17,669	\$0	\$93,337	\$48,778	\$0
Nonoperating Revenues (Expenses)						
Interest Revenue				\$1,822	\$7,376	\$0
Interest Expenses						
<b>Total Nonoperating Revenues (Expenses)</b>	<b>\$25,814</b>	<b>\$17,669</b>	<b>\$0</b>	<b>\$95,159</b>	<b>\$56,154</b>	<b>\$0</b>
Operating Transfers In						
Operating Transfers Out						
Net Income (Loss)	\$25,814	\$17,669	\$0	\$95,159	\$56,154	\$0
Retained Earnings, July 1	\$124,807	\$150,621	\$168,290	\$476,901	\$572,060	\$628,214
Retained Earnings, June 30	\$150,621	\$168,290	\$168,290	\$572,060	\$628,214	\$628,214

### Internal Service Funds (CONT'D)

## 2006-2008 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Health Insurance Fund			Retirement Fund		
	2006 Actual	2007 Estimated	2008 Budget	2006 Actual	2007 Estimated	2008 Budget
Operating Revenues						
Charges for Services						
City Contributions	\$362,496	\$1,030,534	\$1,061,105	\$608,301	\$348,366	\$329,837
Other Revenue	\$930,705	\$396,796	\$321,092			
<b>Total Operating Revenues</b>	<b>\$1,293,201</b>	<b>\$1,427,330</b>	<b>\$1,382,197</b>	<b>\$608,301</b>	<b>\$348,366</b>	<b>\$329,837</b>
Operating Expenses						
Personal Services						
Contractual Services						
Premiums, Claims, Administration Fees	\$1,175,652	\$1,346,539	\$1,382,197			
Supplies, Repairs, Maintenance						
Other Operating Expenses						
Depreciation						
Retirement Payments				\$515,863	\$334,035	\$329,837
<b>Total Expenditures</b>	<b>\$1,175,652</b>	<b>\$1,346,539</b>	<b>\$1,382,197</b>	<b>\$515,863</b>	<b>\$334,035</b>	<b>\$329,837</b>
Operating Income (Loss)	\$117,549	\$80,791	\$0	\$92,438	\$14,331	\$0
Nonoperating Revenues (Expenses)						
Interest Revenue	\$1,456	\$6,487	\$0	\$1,558	\$4,025	\$0
Interest Expenses						
Total Nonoperating Revenues (Expenses)	\$119,005	\$87,278	\$0	\$93,996	\$18,356	\$0
Operating Transfers In						
Operating Transfers Out						
Net Income (Loss)	\$119,005	\$87,278	\$0	\$93,996	\$18,356	\$0
Retained Earnings, July 1	(\$826,829)	(\$707,824)	\$620,546	\$185,557	\$279,553	\$297,909
Retained Earnings, June 30	(\$707,824)	(\$620,546)	\$620,546	\$279,553	\$297,909	\$297,909

### Internal Service Funds (CONT'D)

## 2006-2008 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Workers Compensation Fund			Total Internal Service Funds		
	2006 Actual	2007 Estimated	2008 Budget	2006 Actual	2007 Estimated	2008 Budget
Operating Revenues						
Charges for Services						
City Contributions	\$366,997	\$367,000	\$379,004	\$2,565,976	\$2,790,058	\$2,797,025
Other Revenue				\$944,008	\$396,796	\$321,092
<b>Total Operating Revenues</b>	<b>\$366,997</b>	<b>\$367,000</b>	<b>\$379,004</b>	<b>\$3,509,984</b>	<b>\$3,186,854</b>	<b>\$3,118,117</b>
Operating Expenses						
Personal Services				\$531,889	\$558,670	\$581,477
Contractual Services				\$2,500	\$0	\$49,276
Premiums, Claims, Administration Fees	\$341,800	\$345,734	\$379,004	\$1,665,959	\$1,853,894	\$1,990,755
Supplies, Repairs, Maintenance				\$267,599	\$164,514	\$63,577
Other Operating Expenses				\$66,612	\$45,853	\$103,195
Depreciation				\$11,366	\$24,442	\$0
Retirement Payments				\$515,863	\$334,035	\$329,837
<b>Total Expenditures</b>	<b>\$341,800</b>	<b>\$345,734</b>	<b>\$379,004</b>	<b>\$3,061,788</b>	<b>\$2,981,408</b>	<b>\$3,118,117</b>
Operating Income (Loss)	\$25,197	\$21,266	\$0	\$448,196	\$205,446	\$0
Nonoperating Revenues (Expenses)						
Interest Revenue	\$1,558	\$9,611	\$0	\$6,394	\$27,499	\$0
Interest Expenses						
Total Nonoperating Revenues (Expenses)	\$26,755	\$30,877	\$0	\$454,590	\$232,945	\$0
Operating Transfers In						
Operating Transfers Out						
Net Income (Loss)	\$26,755	\$30,877	\$0	\$454,590	\$232,945	\$0
Retained Earnings, July 1	\$780,363	\$807,118	\$837,995	\$979,563	\$1,434,153	\$2,908,190
Retained Earnings, June 30	\$807,118	\$837,995	\$837,995	\$1,434,153	\$1,667,098	\$2,908,190

### Enterprise Funds

## 2006-2008 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Water & Sewer Fund			Waste Management Fund		
	2006 Actual	2007 Estimated	2008 Budget	2006 Actual	2007 Estimated	2008 Budget
Operating Revenues						
Charges for Services	\$5,002,692	\$5,032,662	\$5,278,774	\$1,514,191	\$1,537,731	\$1,508,468
Other Revenue	\$794,594	\$744,635	\$558,178			
<b>Total Operating Revenues</b>	<b>\$5,797,286</b>	<b>\$5,777,297</b>	<b>\$5,836,952</b>	<b>\$1,514,191</b>	<b>\$1,537,731</b>	<b>\$1,508,468</b>
Operating Expenses						
Personal Services	\$790,274			\$514,961	\$471,055	\$470,984
Contractual Services	\$998,595	\$2,148,570	\$2,276,719	\$630,422	\$638,374	\$654,900
Supplies, Repairs, Maintenance	\$541,224	\$418,120	\$410,000	\$153,177	\$145,899	\$84,000
Other Operating Expenses	\$1,229,660	\$1,951,014	\$3,150,233	\$267,609	\$223,916	\$298,584
Depreciation	\$1,006,257	\$967,367	\$0	\$5,278	\$4,754	\$0
Retirement Payments						
<b>Total Expenditures</b>	<b>\$4,566,010</b>	<b>\$5,485,071</b>	<b>\$5,836,952</b>	<b>\$1,571,447</b>	<b>\$1,483,998</b>	<b>\$1,508,468</b>
Operating Income (Loss)	\$1,231,276	\$292,226	\$0	(\$57,256)	\$53,733	\$0
Nonoperating Revenues (Expenses)						
Investment Income	\$9,957	\$11,218	\$0	\$323	\$591	\$0
Intergovernmental	\$143,208					
Other						
Interest Expense	(\$521,628)	(\$308,199)	\$0	(\$312)	(\$165)	\$0
Total Nonoperating Revenues (Expenses)	(\$368,463)	(\$296,981)	\$0	\$11	\$426	\$0
Income (loss) before contributions & transfers	\$862,813	(\$4,755)	\$0	(\$57,245)	\$54,159	\$0
Capital Contributions Transfers In (Out)				\$178,588	\$82,122	\$0
Change In Net Assets	\$494,350	(\$301,736)	\$0	\$121,354	\$136,707	\$0
Net Assets at Beginning of Year	\$20,733,081	\$21,227,431	\$20,925,696	\$54,071	\$175,425	\$312,132
Net Assets at End of Year	\$21,227,431	\$20,925,696	\$20,925,696	\$175,425	\$312,132	\$312,132

**Enterprise Funds (CONT'D)**  
**2006-2008 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings**

	<b>Total Enterprise Funds</b>		
	<b>2006 Actual</b>	<b>2007 Estimated</b>	<b>2008 Budget</b>
Operating Revenues			
Charges for Services	\$1,514,191	\$6,570,393	\$6,787,242
Other Revenue	\$794,594	\$744,635	\$558,178
<b>Total Operating Revenues</b>	<b>\$2,308,785</b>	<b>\$7,315,028</b>	<b>\$7,345,420</b>
Operating Expenses			
Personal Services	\$1,305,235	\$471,055	\$470,984
Contractual Services	\$1,629,017	\$2,786,944	\$2,931,619
Supplies, Repairs, Maintenance	\$694,401	\$564,019	\$494,000
Other Operating Expenses	\$1,497,269	\$2,174,930	\$3,448,817
Depreciation	\$1,011,535	\$972,121	\$0
Retirement Payments	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$6,137,457</b>	<b>\$6,969,069</b>	<b>\$7,345,420</b>
Operating Income (Loss)	\$1,174,020	\$345,959	\$0
Nonoperating Revenues (Expenses)			
Investment Income	\$10,280	\$11,809	\$0
Intergovernmental	\$143,208	\$0	\$0
Other	\$0	\$0	\$0
Interest Expense	(\$521,940)	(\$308,364)	\$0
Total Nonoperating Revenues (Expenses)	(\$368,452)	(\$296,555)	\$0
Income (loss) before contributions & transfers	\$805,568	\$49,404	\$0
Capital Contributions Transfers In (Out)	\$178,588	\$82,122	\$0
Change In Net Assets	\$615,704	(\$165,029)	\$0
Net Assets at Beginning of Year	\$20,787,152	\$21,402,856	\$21,237,828
Net Assets at End of Year	\$21,402,856	\$21,237,828	\$21,237,828



## **Strategic Planning Sessions**

February 7 - 8, 2007

The City of Waycross met for the staff 2008 strategic planning session on February 7 - 8, 2007. The purpose of this retreat was to identify key areas that may need to be addressed in the budget process and to provide the Commission with staff's view of the critical issues facing the City. A facilitator conducted the strategic planning session. A pre-retreat survey was distributed to Department Heads, asking for input on the strengths, challenges/opportunities and discussion topics for the City of Waycross. A summary of the 'strengths' and 'challenges' from those surveys is included.

On Wednesday morning the division heads ranked the challenges facing the City and began discussing the topics. The mid-level supervisors joined in at lunch. After a brief orientation to the process, the supervisors were also polled regarding their topics of interest. The remainder of the afternoon was consumed by the group discussions on the highest priority topics. An Action/Timetable/Accountability grid was prepared and is included. Staff also identified areas where input from the Commission and/or other entities were necessary.

The staff reconvened the next morning with a team building exercise, which utilizes a 'self discovery' process for communication, working cooperatively within teams, and a flexibility/adaptability component. The remainder of the day involved a review of staff and department goals and initiatives.

## **PRE-RETREAT SURVEY – RESPONSES**

### **Strengths, Advanced, Improved, Positive:**

Financial control	Police, Fire and Public Works departments
Reaction to problems	Morale
Increased efficiencies	Employee ownership
Evolving leadership	Department teamwork
Qualified department heads	Professional leadership
Sense of direction and purpose	Starting to focus on the future
Progress on departmental goals	Communication amongst employees
Customer Service – listening and response to citizens	

### **Challenges, Opportunities:**

Relationship with the Commission	Build team and momentum
Capital improvements	City/County elected officials relationship
Staffing	Public Relations
Funding = Services = Funding	Revenue stream
Overcome the past	Customer Service
Community involvement	Aging equipment
Infrastructure	Traffic
Prepare for changes in the future	Keep our young folks here
Attract/retain quality employees	Our geographic area
User friendly permits, zoning, ordinances	
Retail/Downtown/Commercial development	
Vision/Big Picture/Long Range perspective	
Compensation and Benefits enhancements and competitiveness	

<b>TOPIC</b>	<b>DISCUSSION POINTS, ACTION ITEMS</b>	<b>TIME-TABLE</b>	<b>RESPONSIBILITY</b>
Evaluate Infrastructure Problem Areas	1. Location and frequency of water pressure problems: continue current process. No further action required.	On-going	Fire Chief
	2. Location and number of hydrants: continue current process. No further action required.	On-going	Fire Chief
	3. Replacement of water lines: A. Determine priority of replacement B. ESG Operations – assist with engineering studies C. GIS Mapping program D. Consider obtaining outside consultant; determine funding available	Q2 – Q4 for items A – D	Engineering Director

TOPIC	DISCUSSION POINTS, ACTIONS ITEMS	TIME-TABLE	RESPONSIBILITY
	Further discussion of the Infrastructure topic is necessary. Timing to be determined.	TBD	City Manager
<p>Create Vision and Big Picture for City of Waycross</p> <p><b>* This is to be a Commission retreat topic</b></p>	<p>Items to include in final product:</p> <ol style="list-style-type: none"> <li>1. Quality community, and a way to keep our kids here</li> <li>2. Activities for adolescents and teens</li> <li>3. Reduce sub-standard housing</li> <li>4. Waycross to become a cultural/economic hub</li> <li>5. Community to be stable, clean, offer cultural opportunities to attract a diverse population</li> <li>6. Affordable and available housing and lots</li> <li>7. Provide alternative housing options – Lofts, Condos, Town-homes, etc.</li> <li>8. Maintain ‘small town’ charm</li> <li>9. Availability of recreation choices</li> <li>10. Create a multi-purpose area – including residential, retail, small business and parking options</li> <li>11. Logo and marketing effort – ‘sell’ Waycross</li> </ol>	TBD – This is both a short term and a long term process	City Manager and city staff, in conjunction with a joint City/County initiative
Attract and retain employees	<p>Create a plan and include the following actions:</p> <ol style="list-style-type: none"> <li>1. Perform a compensation and benefit analysis of comparable (size, population, services, cost of living, competitiveness) cities and companies</li> <li>2. Continue and enhance communication to employees about the ‘value’ of their ‘total’ compensation</li> <li>3. Establish multiple steps in pay scales</li> <li>4. Provide communication and direction on how to progress through pay scale steps</li> <li>5. Re-affirm performance appraisal process – earn their way to increases or be subject to consequences</li> <li>6. Vacation potential – staged increases based on longevity</li> </ol>	On-going review	Human Resource Director

TOPIC	DISCUSSION POINTS, ACTIONS ITEMS	TIME-TABLE	RESPONSIBILITY
	<ol style="list-style-type: none"> <li>7. Address existing vacation ‘carryover’ policy: define and communicate to employees</li> <li>8. Provide more training and cross training</li> <li>9. Provide opportunity for advancement and promotion</li> <li>10. Consider various retirement options – contributory, defined benefit</li> <li>11. Apply military service toward tenure</li> <li>12. Create matching 401k contribution</li> <li>13. Consider additional pay for additional education</li> </ol>		
Staffing	<ol style="list-style-type: none"> <li>1. Project a cost, labor, impact, resource needs analysis when requesting additional staff, or in response to Council requests for additional services: continue current process. No additional action required. <ul style="list-style-type: none"> <li>• Pete will bring analysis to Council for review</li> </ul> </li> <li>2. Staffing levels to consider levels necessary to cover vacations, sick leave, etc.</li> </ol>	<p>On-going</p> <p>Begin ASAP</p>	<p>Department heads</p> <p>Department heads</p>
User friendly services	<ol style="list-style-type: none"> <li>1. Include services such as permits, ordinances, zoning, planning, citations/court notices, new customer sign-ups and activation of services for new residents, businesses and locations.</li> <li>2. Development of existing web page to include more user friendly links.</li> <li>3. Create an all inclusive developers package, including web page links, that identifies a ‘to do’ list of everything they may need for their initiatives.</li> </ol>	<p>On-going</p> <p>TBD</p> <p>Q4 2007</p>	<p>City staff</p> <p>TBD</p> <p>City Engineer Community Improvement Director</p>

TOPIC	DISCUSSION POINTS, ACTIONS ITEMS	TIME-TABLE	RESPONSIBILITY
	4. Create a program for citizens to pay citations on-line.	Q2 2007	Police Captain
	5. Create a system for paying utility bills on-line; include a public access terminal (location TBD).	Pending new software system	Finance Director
Relationship with Council	Council to focus on policy, not details. <b>Include this topic at Commission retreat</b>		
Customer Service	City employee to citizens		
Teamwork and Morale	City employees		
Development	Retail, Downtown, Commercial, Alternative Residential		
Residential replacement	Program to assist in removing sub-standard housing and replacing it with improved housing		
Capital Improvements	Equipment and facility replacement; associate this with up-coming SPLOST		
Relationship between City and County elected officials	<b>Include this topic at Commission retreat</b>		
Community involvement	Community interaction and sentiment		
Geographic area	City of Waycross to take active role in taking advantage of the attractions of our geographic area		
Traffic	Review patterns, flow, signal synchronization, etc.		

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## City In Brief

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### How It Began. . . .

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

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

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

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

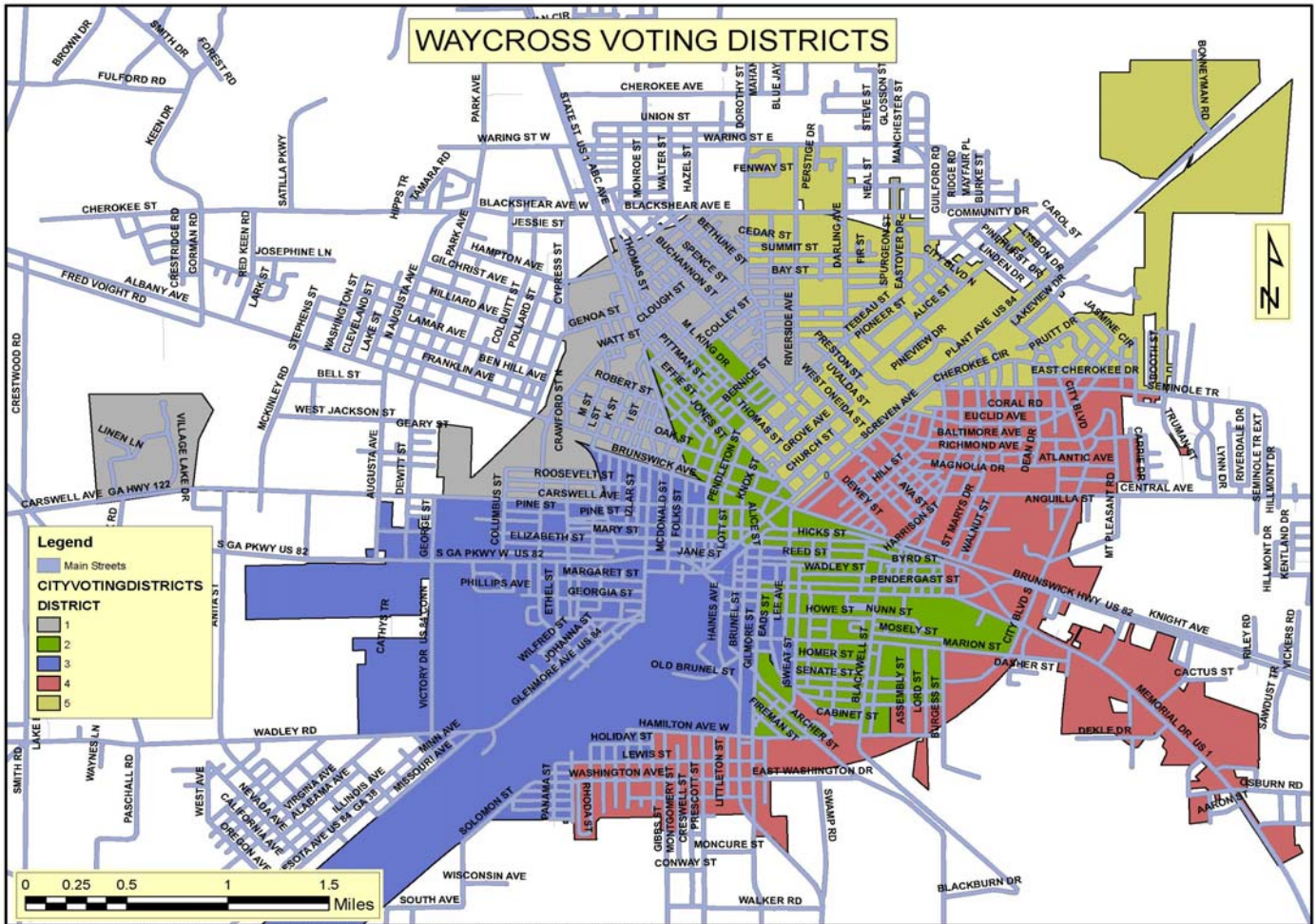
# Geographic



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



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



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

Below are some demographic tables about Waycross, Georgia.

Table 1: Population History Overview

Year	Total Population for Waycross, Georgia
2006 Estimated	14,813
2005 Estimated	15,112
2004 Estimated	15,136
2003 Estimated	15,240
2002 Estimated	15,267
2001 Estimated	15,284
2000 Census	15,333
1990 Census	16,410

Source: U.S. Census Bureau

Table 2: General Demographic Characteristics – Year 2000

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

Source: U.S. Census Bureau

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

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

Source: U.S. Census Bureau

Table 4: Education

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

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

Table 5: Race – Census 2000

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

Source: U.S. Census Bureau

Table 6: Marital Status – Census 2000

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

Source: U.S. Census Bureau

Table 7: Industry – Census 2000

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

Source: U.S. Census Bureau

Table 8: Top Five Employers in Ware County - 2005

Top Five Employers
Baptist Village
Concerted Services, Inc
Satilla Health Services, Inc
Wal-Mart Associates, Inc
Ware County State Prison

Source: Georgia Department of Labor

Note: Represents employment covered by unemployment insurance excluding all government agencies except correctional institutions, state and local hospitals, state college and universities. Date shown for Fourth Quarter 2005. Employers are listed alphabetically by area, not by the number of employees.

Table 9: Ten Largest Employers within surrounding counties - 2005

Employers	County
B Way Corporation	Clinch
Wal-Mart Associates	Coffee
Wal-Mart Associates	Ware
Gold Kist Inc	Coffee
Wheeler Correctional	Coffee
Coffee Regional Medical Center	Coffee
PCC Airfoils Inc	Coffee
Douglas Asphalt Co	Coffee
Satilla Health Services	Ware
Ware County Prison	Ware

Source: Georgia Department of Labor

Table 10: Miscellaneous Statistics

Date of Incorporation	November 1, 1889
Form of Government	Manager
Number of Employees (Excluding Police& Fire)	98
Area in Square Miles	11.69
Population:	
City	15,333
County	35,483
City of Waycross Facilities and Services	
Miles of Street	178
Number of Street Lights	2053
Number of Traffic Lights	21
Culture and Recreation	
Community Centers	1
Parks	17
Park Acreage	40
Cemeteries	3
Cemetery Acreage	140
Fire Protection	
Number of Stations	3
Number of Fire Personnel	55
Number of Calls Answered	874
Number of Inspections Conducted	623
Police Protection	
Number of Stations	1
Number of Police Personnel and Officers	69
Number of Patrol Units	47
Number of Law Violations:	
Physical Arrests	1828
Traffic Violations	4957
Sewerage System	

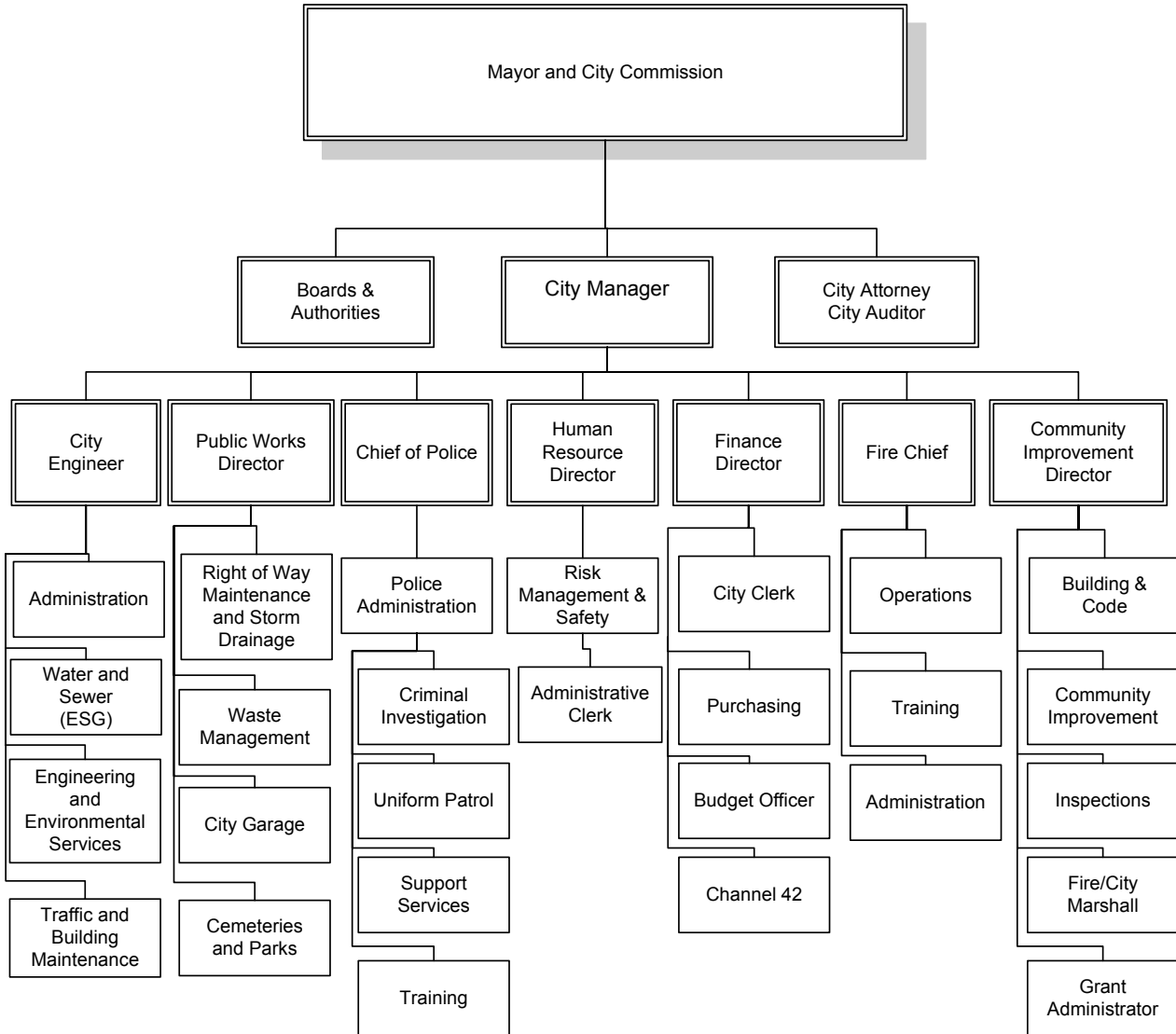
Miles of Sanitary Sewers	120
Miles of Storm Sewers	60
Number of Treatment Plants	1
Number of Service Connections	6858
Daily Average Treatment in Gallons	3,000,000
Maximum Daily Capacity - Treatment in Gallons	12,000,000
Water System	
Miles of Water Mains	145
Number of Service Connections	7358
Number of Fire Hydrants	931
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	181

## 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.



# City of Waycross Organizational Chart



## **Component Units of the City of Waycross**

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

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

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

## **Recreation**

The City has seventeen 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 eleven schools within the county. Higher education is provided by Waycross College, a two-year unit of the University System of Georgia, and Okefenokee Technical College (OTC). OTC provides high quality technical and adult education and training services to meet the needs of citizens and employers.

## **Health Services**

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



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# Financial Policies

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

## **Revenue Policies**

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

## **Debt Policies**

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

## **Banking and Investment Policies**

- The City will issue request for proposals from local banks every five years to award a city depository status to the best bidder. The award shall be based on the best package presented for the overall lowest rate on debt and highest yield on deposits.

- The City will manage its monies to allow for a combination of adequate cash flow and maximum investments returns.
- Investments will be FDIC insured accounts, or a pledge of assets (110% above insured amounts will be secured).
- Proper and adequate security of cash will be a priority and standard procedure.

### **Audit Policies**

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

### **Purchasing Policies**

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

### **Capital Improvement Policies**

- The City will prepare annually and update a five-year Capital Improvement Plan (CIP).
- The Capital Improvement Plan will be a guide to identify long-range capital projects and heavy equipment replacement purchases. The CIP will be coordinated with the annual operating budget to maintain full operation of available resources.
- The City will search for federal, state and other funding resources that could assist in financing these enhancements.

### **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.

## **Budgeting**

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

## **Budget 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.

## **Fund Accounting**

The accounts of the City are categorized in to funds and account groups, each of which is considered a separate accounting entity. Therefore, each fund must have its own self-balancing set of accounts and must have information about all the financial resources assets, liabilities, and equities for those purposes. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. 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.

*Cemetery Fund* – This fund is used to account for operations all of the City's cemeteries. All costs are financed 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.

*Debt Service Funds* – Debt Service funds are used to account for debt service transactions for bonds and other debts issued by the City of Waycross.

*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).

### Proprietary Funds

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

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

*Waste Management Fund* – This fund is used to account for operations of solid waste collection and disposal services. All costs are financed through charges to sanitation customers.

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

### **Basis of Accounting**

The budgeting and basis of accounting policies of the City of Waycross conform to the generally accepted accounting principles (GAAP). The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All Governmental Fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they both become measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The expenditures are generally recognized under the modified accrual basis of accounting when the related liabilities are incurred.

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

**Basis of Budget**

The City of Waycross uses the cash and encumbrance method as its basis of budgeting for governmental funds. Revenue for the governmental funds is recognized when it is actually received in cash and encumbered amounts are treated as expenditures under this method. For the proprietary funds the City uses the accrual method as its basis of budgeting. Under the accrual method revenues are recognized in the accounting period in which they were earned, and expenses are recognized in the period in which they occur.

**Budget Process**

Each January each department must submit their year end projections for the current fiscal year. This information is accumulated to help management forecast the City’s financial status for year end. The budgetary process begins 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 directors, 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 page shows a copy of the Budget Calendar for Fiscal Year 2008.

**Fiscal Year Budget Calendar**

<b>Dates</b>	<b>Description</b>
12/30/06	Mid-Year
01/03/07	FY2007 Projections forms posted on Intranet (COWnet)



01/22/07	Mail request for copy of Audit to various Organizations
01/16/07	FY2007 Projections Due (email to Budget Officer)
02/07/07	Strategic Planning Re-treat Session
02/16/07	Revenue Projections Due
02/23/07	Commission Budget Retreat
02/28/07	Memo to Division head regarding instructions from City Manager and Worksheets displayed on Intranet (COWnet) for FY2008 Budget
<b>DEADLINE</b>  <b>03/19/07</b>  Return all forms to the Budget Officer	Departmental Expenditures Due  Personnel Reclassifications/Additions  Overtime Justifications  Goals and Objectives  Performance Measures
04/10/07	Manager and Division Head Conference Begins
04/12/07	Manager and Division Head Conference Ends
05/10/07	Manager submits proposed Budget Workbooks to Commission
05/10/07	Proposed Budget Summary (Lobby at City Hall)
05/21/07	Commission Budget Work Session @ 5:00 pm
05/14/07	1. First advertisement of Budget Public Hearing to appear in Waycross Journal Herald.
06/04/07	2. Second advertisement to appear in Waycross Journal Herald.
06/11/07	Budget Public Hearing @ 5:00 pm in Commission Chambers
<b>06/19/07</b>	<b>Commission considers and adopts Fiscal Year 2008 Budget</b>

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

The commission shall administer the affairs of the city through a budget system. At the beginning of each fiscal year, the City Manager shall prepare and submit a balanced budget to the Commission for their approval, a budget of estimated expenses of each department, and the reasons therefore, and of

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

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

### **Budget Amendment Process**

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

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

Sample of Budget Amendment Request form:

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



CITY OF WAYCROSS  
 BUDGET AMENDMENT REQUEST

Name \_\_\_\_\_ Position \_\_\_\_\_  
 Department \_\_\_\_\_ Date \_\_\_\_\_

Account Number	Account Name	\$ From	\$ To
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

.....  
 EXPLANATION:

.....  
 Department Head Approved: \_\_\_\_\_  
 City Manager Approved: \_\_\_\_\_

Purpose:

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

General:

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

Procedures:

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



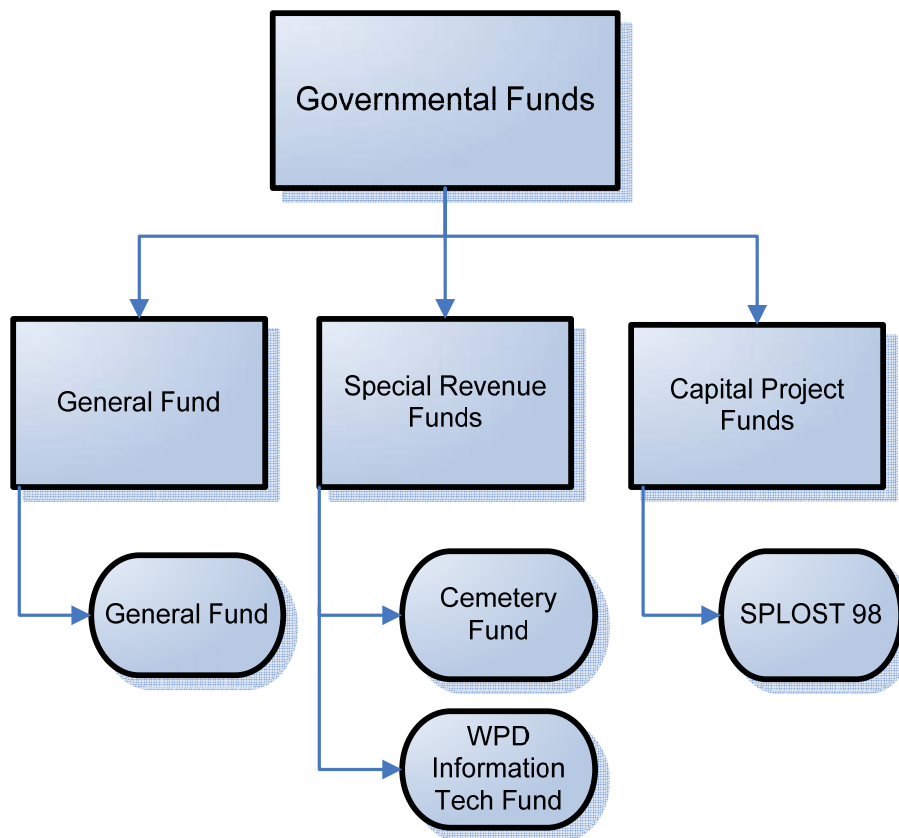
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# Funds, Debt Summary, & Financial Trends

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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.

## City of Waycross FY 2008 Governmental Fund Structure



As noted in the chart above, the City utilizes three (3) major governmental fund types: General Fund, Special Revenue, and Capital Project.

## **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.

## **Special Revenue Funds**

These funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditure for a specified purpose. The City has two special revenue funds: Cemetery Fund and WPD Information Technology 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 among fines within the police department.

## **Capital Project Fund**

Capital Project Funds are 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). The City of Waycross currently has only one Capital Project Fund called SPLOST 98.

**SPLOST 98** In 1997, the citizens of Waycross re-approved a 1% Special Purpose Local Options Sales Tax (SPLOST) for the purpose of funding capital improvement projects in the City.

***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

**WPD Information Technology Fund:**

WPD Information Technology Fund Summary of Revenues and Expenditures

**Special Purpose Local Option Sales Tax 1998:**

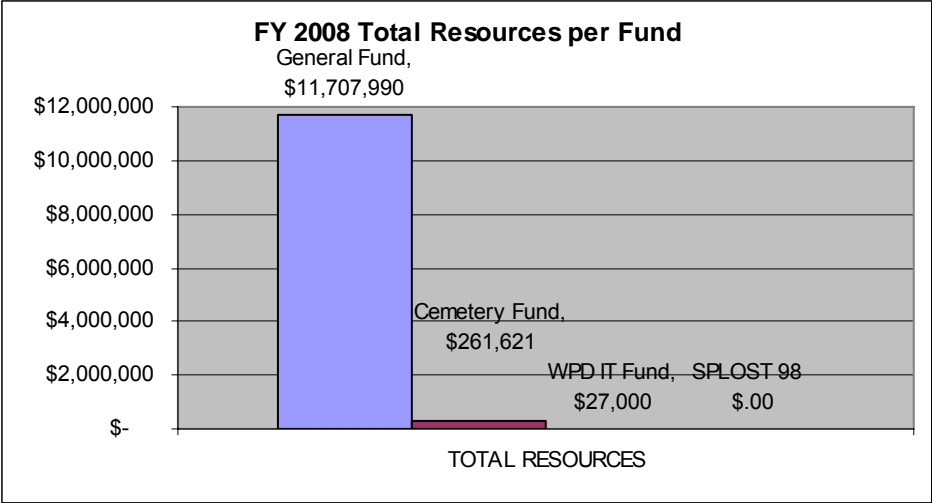
SPLOST 1998 Summary of Revenues and Expenditures

**All Government Fund Types In FY 2008  
Combined Statement of Budgeted Revenues and Expenditures**

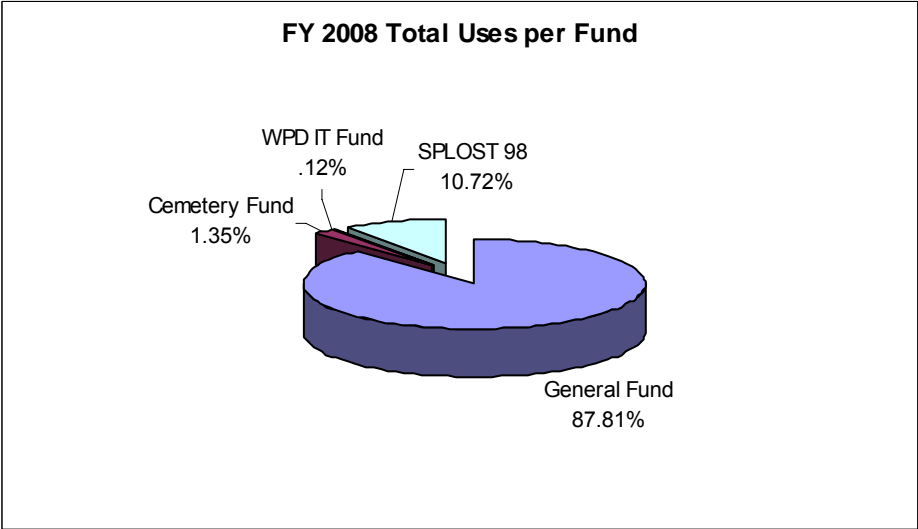
	General	Cemetery Fund	WPD IT Fund	SPLOST 98
<b>Resources</b>				
<b>Revenues</b>				
Taxes	\$ 9,100,904	-	-	-
Licenses and Permits	818,500	-	-	-
Fines and Forfeitures	479,000	-	-	-
Charges for Services	151,840	-	-	-
Intergovernmental	30,000	-	-	-
Interest & Rents	66,200	-	-	-
Other	17,900	151,000	27,000	-
<b>Total Revenues</b>	<b>\$ 10,664,344</b>	<b>\$ 151,000</b>	<b>\$ 27,000</b>	<b>\$ -</b>
<b>Operating Transfers In</b>				
General Fund	-	-	-	-
Water & Sewer Fund	663,362	-	-	-
Special Purpose Sales Tax	162,000	-	-	-
Cemetery Fund	21,698	-	-	-
Waste Management Fund	166,586	-	-	-
Community Improvement Fd	30,000	-	-	-
Cemetery Trust Fund	-	110,621	-	-
<b>Total Transfers In</b>	<b>\$ 1,043,646</b>	<b>\$ 110,621</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ 11,707,990</b>	<b>\$ 261,621</b>	<b>\$ 27,000</b>	<b>\$ -</b>
<b>Uses</b>				
<b>Expenditures</b>				
General Government	\$ 2,618,897	\$ -	\$ 27,000	\$ -
Public Safety	6,919,609	-	-	-
Public Works	1,167,066	-	-	1,139,939
Culture & Recreation	-	-	-	-
Cemetery	-	214,112	-	-
Community Improvement	427,084	-	-	-
Capital Outlay	177,798	15,000	-	-
Reimbursements	-	-	-	-
	<b>\$ 11,310,454</b>	<b>\$ 229,112</b>	<b>\$ 27,000</b>	<b>\$ 1,139,939</b>
<b>Operating Transfers Out</b>				
Data Processing	\$ 77,092	\$ -	\$ -	\$ -
Public Buildings	49,511	-	-	-
Waste Management	-	-	-	-
Cemetery	-	-	-	-
City Garage	270,933	10,811	-	-
General Fund	-	21,698	-	162,000
<b>Total Transfers Out</b>	<b>\$ 397,536</b>	<b>\$ 32,509</b>	<b>\$ -</b>	<b>\$ 162,000</b>
<b>TOTAL USES</b>	<b>\$ 11,707,990</b>	<b>\$ 261,621</b>	<b>\$ 27,000</b>	<b>\$ 1,301,939</b>
<b>Net Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,301,939)</b>
<b>Beginning Fund Balance</b>	<b>\$ 929,516</b>	<b>\$ 79,396</b>	<b>\$ 7,153</b>	<b>\$ 1,850,496</b>
<b>Ending Fund Balance</b>	<b>\$ 929,516</b>	<b>\$ 79,396</b>	<b>\$ 7,153</b>	<b>\$ 548,557</b>

The following bar graph illustrates the total FY2008 budgeted revenues for all Governmental Funds.





The following pie graph illustrates the total FY2008 budgeted expenditures for all Governmental Funds.



## General Fund Expenditure Summary

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2008 Budget</u>
<b>General Government</b>					
Mayor	\$23,449	\$25,184	\$26,088	\$25,685	\$28,410
City Commissioners	87,465	89,786	91,759	103,309	98,680
Elections	42	8,461	2,000	125	15,000
City Attorney	88,551	52,357	48,500	55,502	54,500
City Auditor	23,825	47,500	47,500	47,500	47,500
Municipal Court Judge	61,147	64,569	62,000	69,790	70,516
City Manager	187,830	198,233	210,424	205,554	223,653
Finance	305,645	297,527	294,603	275,400	282,960
Purchasing	254,153	277,657	300,148	289,237	306,858
Human Resources	146,237	143,683	199,018	175,470	217,993
Non-Operating	253,481	225,263	149,581	175,047	209,333
Transfer to Data Processing	73,003	75,397	78,867	78,867	77,092
Transfer to Public Buildings	68,895	53,298	52,767	52,767	49,511
Transfer to Garage Fund					270,933
Transfer to Waste Management	0	178,588	82,122	82,122	0
Transfer to Cemetery Fund	66,184	28,414	26,378	26,378	0
<b>Total General Government</b>	<b>\$1,639,906</b>	<b>\$1,765,917</b>	<b>\$1,671,755</b>	<b>\$1,662,753</b>	<b>\$1,952,939</b>
<b>Public Safety</b>					
Police Department	\$3,265,093	\$3,689,712	\$4,296,288	\$3,849,274	\$4,034,878
Fire Department	2,391,919	2,486,463	2,861,805	2,847,286	2,951,280
<b>Total Public Safety</b>	<b>\$5,657,012</b>	<b>\$6,176,174</b>	<b>\$7,158,092</b>	<b>\$6,696,560</b>	<b>\$6,986,158</b>
<b>Public Works</b>					
Administration	\$132,932	\$108,722	\$130,815	\$133,510	\$123,700
Highways & Streets	912,928	890,702	1,001,585	899,914	1,043,366
<b>Total Public Works</b>	<b>\$1,045,861</b>	<b>\$999,423</b>	<b>\$1,132,400</b>	<b>\$1,033,424</b>	<b>\$1,167,066</b>
<b>Community Improvement</b>					
Inspections/Code Enforcement	\$285,671	\$149,256	\$158,994	\$150,748	\$176,941
Administration/Grants	66,870	212,786	290,375	160,966	256,643
<b>Total Community Improvement</b>	<b>\$352,541</b>	<b>\$362,042</b>	<b>\$449,369</b>	<b>\$311,714</b>	<b>\$433,584</b>
<b>Engineering</b>					
Engineering	\$315,331	\$234,016	\$353,582	\$335,552	\$427,961
Traffic Engineering	169,304	156,029	284,989	242,135	233,131
Streets/Walkways/Drainage Construct	0	0	180,135	162,499	247,151
Street Lights	236,887	257,818	235,000	265,483	260,000
<b>Total Engineering</b>	<b>\$721,522</b>	<b>\$647,862</b>	<b>\$1,053,706</b>	<b>\$1,005,669</b>	<b>\$1,168,243</b>
<b>Total General Fund</b>	<b>\$9,416,843</b>	<b>\$9,951,419</b>	<b>\$11,465,322</b>	<b>\$10,710,120</b>	<b>\$11,707,990</b>

## General Fund Revenue Summary

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2008 Budget</u>
<b>Property Taxes</b>					
Current Property Tax	\$2,221,072	\$2,300,590	\$2,572,400	\$2,244,542	\$2,671,620
Timber Tax	60	0	0	0	0
Delinquent Tax	175,000	109,741	100,590	132,331	129,750
Motor Vehicle	269,238	237,494	265,471	254,936	241,762
Railroad Equip Tax	55,924	53,668	55,000	110,660	5,700
Real Estate-Intangible	18,158	40,260	35,000	53,208	42,000
Occupational Sales Tax	700,058	786,481	741,225	748,210	770,000
Interest & Penalties	23,278	21,299	20,000	18,236	12,120
<b>Total Property Taxes</b>	<b>\$3,462,789</b>	<b>\$3,549,533</b>	<b>\$3,789,686</b>	<b>\$3,562,122</b>	<b>\$3,872,952</b>
<b>Sales Tax</b>					
Local Option Sales Tax	\$2,887,890	\$3,090,041	\$3,425,790	\$3,239,588	\$3,475,682
<b>Total Sales Tax</b>	<b>\$2,887,890</b>	<b>\$3,090,041</b>	<b>\$3,425,790</b>	<b>\$3,239,588</b>	<b>\$3,475,682</b>
<b>Excise Tax</b>					
Utility Franchise Tax	\$980,474	\$1,105,090	\$1,116,428	\$1,121,519	\$1,101,950
Hotel/Motel Tax	236,493	245,110	237,960	278,197	277,000
Mixed Drink Tax	12,558	12,824	13,500	15,501	14,320
Insurance Tax	713,777	767,930	826,192	803,447	889,000
<b>Total Excise Tax</b>	<b>\$1,943,302</b>	<b>\$2,130,954</b>	<b>\$2,194,080</b>	<b>\$2,218,664</b>	<b>\$2,282,270</b>
<b>Alcohol Wholesale Tax</b>					
Liquor & Wine Tax	\$53,180	\$55,061	\$25,000	\$42,526	\$50,000
Beer Tax	192,509	189,799	220,000	193,215	190,000
<b>Total Alcohol Wholesale Tax</b>	<b>\$245,689</b>	<b>\$244,860</b>	<b>\$245,000</b>	<b>\$235,741</b>	<b>\$240,000</b>
<b>Permits</b>					
Building Permits	\$47,926	\$45,050	\$35,000	\$53,983	\$35,000
Fire Inspection Permits	1,791	1,131	1,500	732	1,000
Plumbing Permits	2,361	3,825	3,200	3,364	3,000
Electrical Permits	3,686	3,612	3,700	3,865	3,000
Mechanical Permits	3,180	3,002	3,900	4,070	3,200
Mobile Home Permits	1,300	300	500	850	1,000
County Inspection Fees	28,919	11,603	0	0	0
House Moving Permits	75	375	500	75	300
Signs Permits	960	1,525	1,500	1,575	1,500
Miscellaneous Permits	0	5	500	25	500
<b>Total Permits</b>	<b>\$90,198</b>	<b>\$70,427</b>	<b>\$50,300</b>	<b>\$68,539</b>	<b>\$48,500</b>
<b>Intergovernmental Revenue</b>					
Housing Authority Taxes	\$28,453	\$32,363	\$30,000	\$32,155	\$30,000
<b>Total Intergovernmental</b>	<b>\$28,453</b>	<b>\$32,363</b>	<b>\$30,000</b>	<b>\$32,155</b>	<b>\$30,000</b>
<b>Miscellaneous Fees</b>					
Planning & Development	\$0	\$0	\$1,500	\$0	\$1,000
Variance Fees	550	630	1,000	462	1,000
Special Exception Fees	0	0	1,000	0	500
Rezoning Fees	900	500	3,000	1,100	1,000
Administrative Review	0	0	100	0	100
Fire Inspections	0	0	0	0	0
Sub-Division Fees	12	0	0	0	0

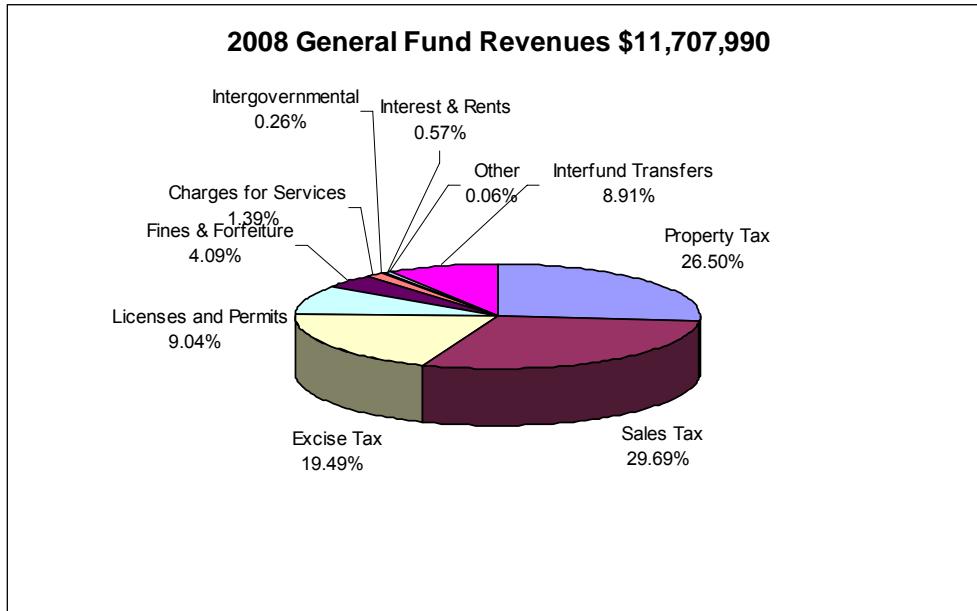
**General Fund  
Revenue Summary (Con't)**

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2008 Budget</u>
Miscellaneous Fees	6,056	4,690	3,000	2,043	2,500
Demolition Fees	750	1,065	2,000	3,320	2,500
Misc Reports/Code/Zoning	177	309	500	350	500
Driveways & Culverts Revenue				1,368	1,500
<b>Total Miscellaneous Fees</b>	<b>\$8,445</b>	<b>\$7,194</b>	<b>\$12,100</b>	<b>\$8,643</b>	<b>\$10,600</b>
<b>Miscellaneous Police Fees</b>					
Reimb: Housing Authority	\$0	\$0	\$0	\$0	\$0
Reimb: Board of Ed-SRO	160,878	136,059	140,000	118,389	110,000
Fire & Burglar Alarm Fees	1,320	1,140	720	840	840
Misc Police Fees	17,217	23,999	22,000	28,251	25,000
<b>Total Miscellaneous Police Fees</b>	<b>\$179,415</b>	<b>\$161,198</b>	<b>\$162,720</b>	<b>\$147,479</b>	<b>\$135,840</b>
<b>Channel 42</b>					
Broadcasting Fees	\$2,500	\$0	\$0	\$16,401	\$15,000
Advertising Fees	12,730	14,987	15,000		0
Split Fees	1,181	2,004	2,000	1,202	1,000
Message Board	755	0	0	0	0
Scroll Fees	2,340	0	0	0	0
Video Tape Copies	180	0	0	0	0
Airtime Fees	0	0	0	0	0
<b>Total Channel 42 Fees</b>	<b>\$19,686</b>	<b>\$16,991</b>	<b>\$17,000</b>	<b>\$17,603</b>	<b>\$16,000</b>
<b>Fines &amp; Forfeiture</b>					
Court Fines & Forfeitures	\$392,342	\$450,120	\$475,000	\$486,286	\$475,000
Court Probationary Fees	3,938	3,877	4,000	5,319	4,000
<b>Total Fines &amp; Forfeiture Revenue</b>	<b>\$396,280</b>	<b>\$453,997</b>	<b>\$479,000</b>	<b>\$491,605</b>	<b>\$479,000</b>
<b>Interest Income</b>					
Cash in Bank Interest	\$3,475	\$7,603	\$3,000	\$4,312	\$4,200
Bond Deposit Interest	0	\$1,355	0	2,201	2,000
Public Funds Interest	25,410	\$49,839	60,000	86,507	60,000
<b>Total Interest &amp; Income</b>	<b>\$28,886</b>	<b>\$58,798</b>	<b>\$63,000</b>	<b>\$93,020</b>	<b>\$66,200</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Receipts	\$1,086	\$2,011	\$3,000	\$1,465	\$1,000
Mosquito Spray-CSX	0	0	0	0	0
Surplus Property Sales	12,895	3,418	10,000	21,570	6,300
<b>Total Miscellaneous Revenue</b>	<b>\$13,981</b>	<b>\$5,429</b>	<b>\$13,000</b>	<b>\$23,035</b>	<b>\$7,300</b>
<b>Other Financing Sources</b>					
Water & Sewer Fund	\$647,672	\$631,536	\$633,362	\$633,362	\$663,362
SPLOST	0	0	162,000	0	162,000
Cemetery Fund	10,192	15,281	21,698	21,698	21,698
Residential Collection	25,000	0	0	0	0
Reimb: Garage Fund	5,236	0	0	0	0
Reimb: Data Processing	5,236	0	0	0	0
Reimb: Public Buildings	1,496	0	0	0	0
Waste Management	21,000	223,474	166,586	166,586	166,586
Community Improvement					30,000
<b>Total Other Financing Sources</b>	<b>\$715,832</b>	<b>\$870,291</b>	<b>\$983,646</b>	<b>\$821,645</b>	<b>\$1,043,646</b>
<b>Total General Fund Revenue</b>	<b>\$10,020,846</b>	<b>\$10,692,076</b>	<b>\$11,465,322</b>	<b>\$10,959,839</b>	<b>\$11,707,990</b>

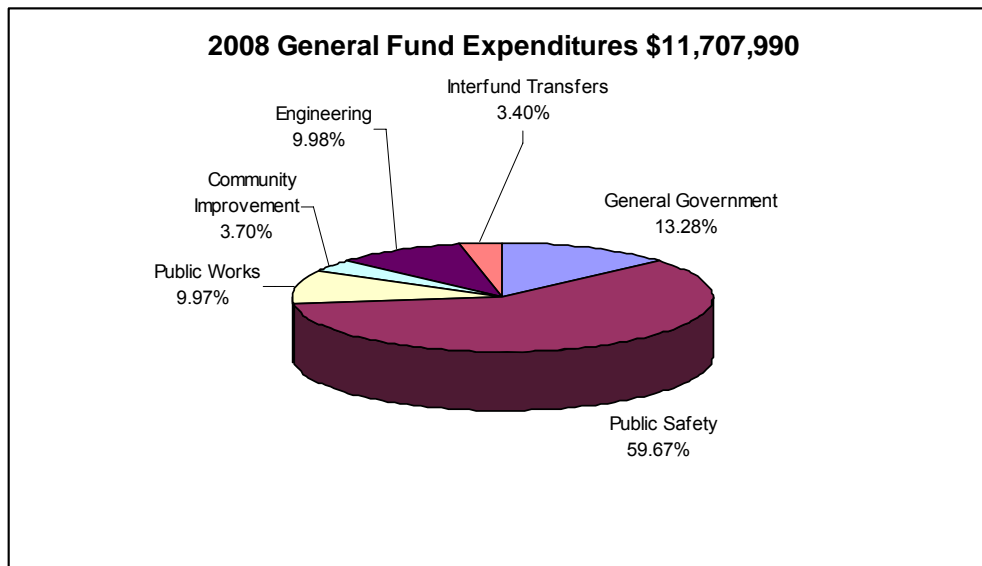
**General Fund  
Summary of Revenues and Expenditures**

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2008 Budget</u>
<b>RESOURCES</b>					
<b>Revenue</b>					
Property Tax	\$2,762,731	\$2,763,052	\$3,048,461	\$2,813,912	\$3,102,952
Sales Tax	\$2,887,890	\$3,090,041	\$3,425,790	\$3,239,588	\$3,475,682
Excise Tax	\$1,943,302	\$2,130,954	\$2,194,080	\$2,218,664	\$2,282,270
Licenses and Permits	1,035,945	1,101,768	1,036,525	1,052,490	1,058,500
Fines & Forfeiture	396,280	453,997	479,000	491,605	479,000
Charges for Services	199,101	185,383	191,820	173,725	162,440
Intergovernmental	28,453	32,363	30,000	32,155	30,000
Interest & Rents	28,886	58,798	63,000	93,020	66,200
Other	22,426	5,429	13,000	23,035	7,300
<b>Total Revenues</b>	<b>\$9,305,014</b>	<b>\$9,821,785</b>	<b>\$10,481,676</b>	<b>\$10,138,194</b>	<b>\$10,664,344</b>
<b>Operating Transfers In</b>					
Interfund Transfers	\$715,832	\$870,291	\$983,646	\$821,645	\$1,043,646
<b>Total Transfers In</b>	<b>\$715,832</b>	<b>\$870,291</b>	<b>\$983,646</b>	<b>\$821,645</b>	<b>\$1,043,646</b>
<b>Total Resources</b>	<b>\$10,020,846</b>	<b>\$10,692,076</b>	<b>\$11,465,322</b>	<b>\$10,959,839</b>	<b>\$11,707,990</b>
<b>Uses</b>					
<b>Expenditures</b>					
General Government	\$1,431,824	\$1,430,220	\$1,431,621	\$1,422,618	\$1,555,404
Public Safety	5,657,012	6,176,174	7,158,092	6,696,560	6,986,158
Public Works	1,045,861	999,423	1,132,400	1,033,424	1,167,066
Community Improvement	352,541	362,042	449,369	311,714	433,584
Engineering	721,522	647,862	1,053,706	1,005,669	1,168,243
<b>Total Expenditures</b>	<b>\$9,208,760</b>	<b>\$9,615,722</b>	<b>\$11,225,188</b>	<b>\$10,469,986</b>	<b>\$11,310,454</b>
<b>Other Financing Uses:</b>					
Interfund Transfers	208,082	335,697	240,134	240,134	397,536
<b>Total Other Financing Uses:</b>	<b>\$208,082</b>	<b>\$335,697</b>	<b>\$240,134</b>	<b>\$240,134</b>	<b>\$397,536</b>
<b>Total Uses</b>	<b>\$9,416,843</b>	<b>\$9,951,419</b>	<b>\$11,465,322</b>	<b>\$10,710,120</b>	<b>\$11,707,990</b>

The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2008. Sales taxes are the largest source of revenue followed by Property taxes, Excise taxes. These sources make up 75.68% of the General Fund. The remaining revenues include Licenses and Permits, Fines & Forfeitures, Charges for Services, Intergovernmental, Interest & Rents, Other, and Interfund Transfers.



The graph below illustrates the major categories of General Fund expenditures by function. The Public Safety function, which includes the Police and Fire Departments accounts for the largest appropriation in the General Fund at 59.67%. Interfund Transfers are allocations for the Internal Service Funds and Cemetery Fund.



## Cemetery Fund

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>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2008 Budget</u>
<b>RESOURCES</b>					
<b>Revenue</b>					
Cemetery Lots	\$71,450	\$74,480	\$60,000	\$86,750	\$60,000
Interment Fees	\$83,100	\$77,600	\$80,000	\$67,315	\$80,000
Monument & Transfer Fee	\$12,652	\$14,521	\$10,000	\$11,946	\$10,000
Miscellaneous Revenue	88	486	200	1,554	1,000
<b>Total Revenues</b>	<b>\$167,290</b>	<b>\$167,087</b>	<b>\$150,200</b>	<b>\$167,565</b>	<b>\$151,000</b>
<b>Operating Transfers In</b>					
General Fund	\$66,184	\$28,414	\$26,378	\$26,378	\$0
Cemetery Trust Fund					\$110,621
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,378</b>	<b>\$110,621</b>
<b>Total Resources</b>	<b>\$167,290</b>	<b>\$167,087</b>	<b>\$150,200</b>	<b>\$193,943</b>	<b>\$261,621</b>
<b>Uses</b>					
<b>Expenditures</b>					
Personal Service	\$123,667	\$84,922	\$90,378	\$89,487	\$93,158
Contractual Services	33,120	35,169	30,000	25,469	30,000
Travel & Training	0	0	0	0	0
Other Operating Expenses	66,539	50,101	56,200	56,483	123,463
Capital Outlay	0	0	0	0	15,000
<b>Total Expenditures</b>	<b>\$223,326</b>	<b>\$170,192</b>	<b>\$176,578</b>	<b>\$171,439</b>	<b>\$261,621</b>
<b>Operating Transfers Out</b>					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Uses</b>	<b>\$223,326</b>	<b>\$170,192</b>	<b>\$176,578</b>	<b>\$171,439</b>	<b>\$261,621</b>

## WPD Information Technology Fund

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>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2008 Budget</u>
<b>RESOURCES</b>					
<b>Revenue</b>					
IT Revenue Fees	\$21,990	\$25,423	\$15,480	\$28,254	\$27,000
<b>Total Revenues</b>	<u>\$21,990</u>	<u>\$25,423</u>	<u>\$15,480</u>	<u>\$28,254</u>	<u>\$27,000</u>
<b>Operating Transfers In</b>					
Operating Transfers					
<b>Total Transfers In</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Resources</b>	<u>\$21,990</u>	<u>\$25,423</u>	<u>\$15,480</u>	<u>\$28,254</u>	<u>\$27,000</u>
<b>Uses</b>					
<b>Expenditures</b>					
Computers/Equipment	\$16,545	\$26,705	\$15,480	\$24,316	\$27,000
<b>Total Expenditures</b>	<u>\$16,545</u>	<u>\$26,705</u>	<u>\$15,480</u>	<u>\$24,316</u>	<u>\$27,000</u>
<b>Operating Transfers Out</b>					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers Out</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Uses</b>	<u>\$16,545</u>	<u>\$26,705</u>	<u>\$15,480</u>	<u>\$24,316</u>	<u>\$27,000</u>



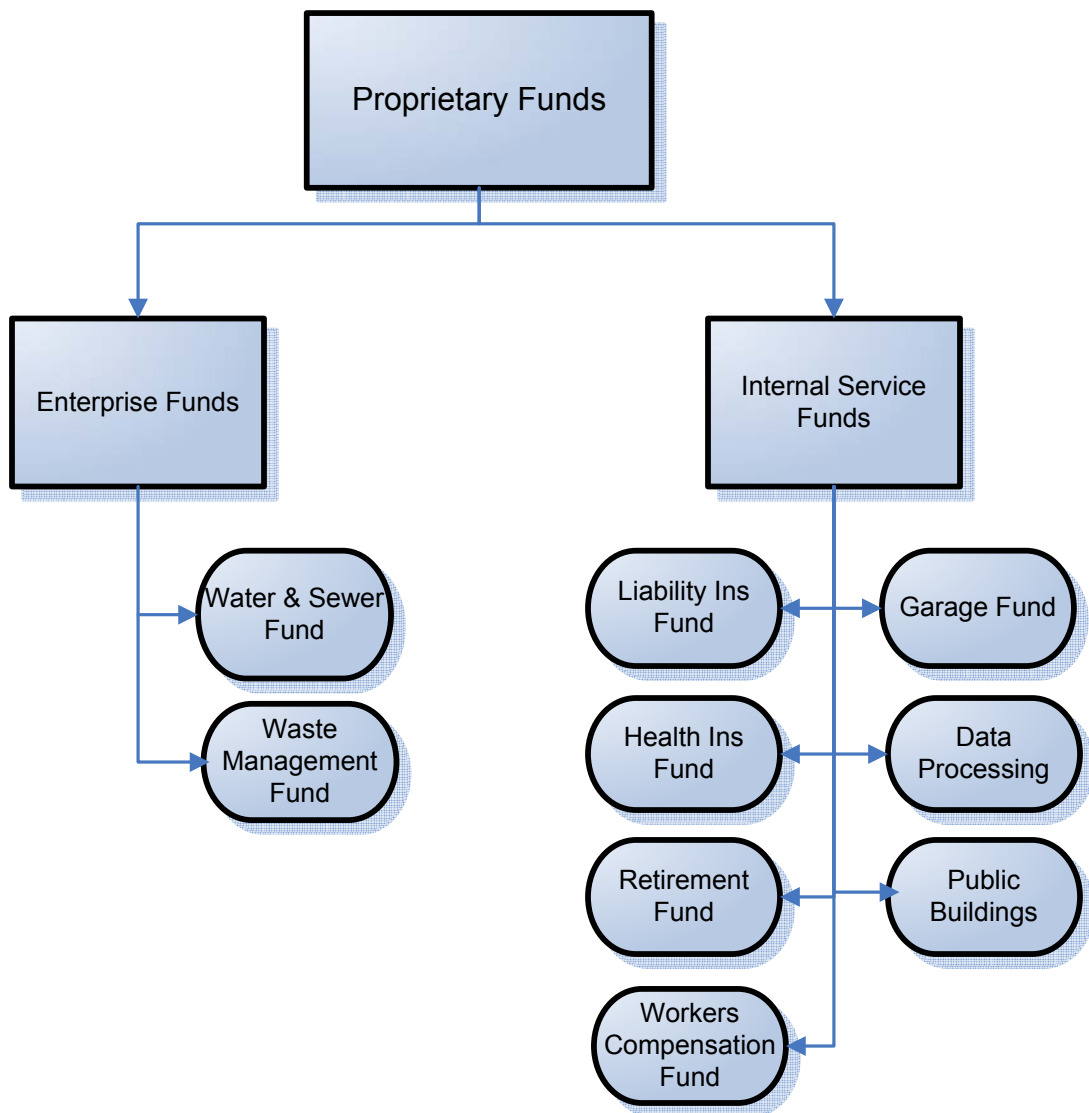
## Special Local Option Sales Tax Fund 1998 Issue

### SPLOST Fund Summary of Revenues and Expenditures

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2008 Budget</u>
<b>RESOURCES</b>					
<b>Revenue</b>					
SPLOST Revenue	\$123,705	\$0	\$0	\$56,322	\$0
Interest	\$22,335	\$0	\$0	\$39,900	\$0
<b>Total Revenues</b>	<b>\$146,040</b>	<b>\$0</b>	<b>\$0</b>	<b>\$96,222</b>	<b>\$0</b>
<b>Operating Transfers In</b>					
Transfers Ins	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$146,040</b>	<b>\$0</b>	<b>\$0</b>	<b>\$96,222</b>	<b>\$0</b>
<b>Uses</b>					
<b>Expenditures</b>					
Engineering Construction	\$472,618	\$0	\$1,238,000	\$303,886	\$1,139,939
<b>Total Expenditures</b>	<b>\$472,618</b>	<b>\$0</b>	<b>\$1,238,000</b>	<b>\$303,886</b>	<b>\$1,139,939</b>
<b>Operating Transfers Out</b>					
Operating Transfers	\$0	\$0	\$162,000	\$0	\$162,000
<b>Total Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$162,000</b>	<b>\$0</b>	<b>\$162,000</b>
<b>Total Uses</b>	<b>\$472,618</b>	<b>\$0</b>	<b>\$1,400,000</b>	<b>\$303,886</b>	<b>\$1,301,939</b>

As stated earlier the accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Previously stated 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 2008 Proprietary Fund Structure**



## **Enterprise Funds**

The Enterprise funds are used to report any activity for which a fee is charged to external users for goods or services. The following criteria must be applied:

- The activity is financed with debt that is secured solely by pledge of the net revenues from fees and charges of the activity.
- Laws or regulations require that the activity's costs of providing services, including capital costs be recovered with fees and charges, rather than with taxes or similar revenues.
- The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

Enterprise funds are used by the City to account for the water and sewer services and household garbage and yard trash collection. Internal Service funds are used as an accounting device to accumulate and allocate costs internally among the City's various functions.

**Water and Sewer Fund** The Water and Sewer Fund is used to account for the day to day operations of supplying potable water and treating waste water. This includes the water plant, quality control laboratory, construction, meter readers and waste water treatment plant. The water plant's daily average output is 2,300,000 gallons with the maximum daily capacity of 3,400,000 gallons of water. The sewer plant's daily average is 3,000,000 gallons with the capacity to treat up to 12,000,000 gallons of sewer. The City generates approximately 6,900 utility statements each month.

**Waste Management Fund** The Waste Management Fund is responsible for the collection and disposal of all residential garbage from approximately 6550 residences. They also collect typical yard trash from 5,143 residences (approximately 2,650 tons annually).

## **Internal Service Funds**

The Internal Service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

**Garage Fund** The Garage fund is responsible for the repair and maintenance of all City vehicles and equipment.

**Data Processing Fund** The Data Processing fund is responsible for carrying out all accounting and information technology functions.

**Public Buildings Fund** The Public Buildings Fund is responsible for maintenance and upkeep of all City buildings and facilities.

**Employee Benefit Funds** These funds include the Liability Insurance Fund, Health Insurance Fund, Retirement Fund and Workers Compensation Fund.

*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:**

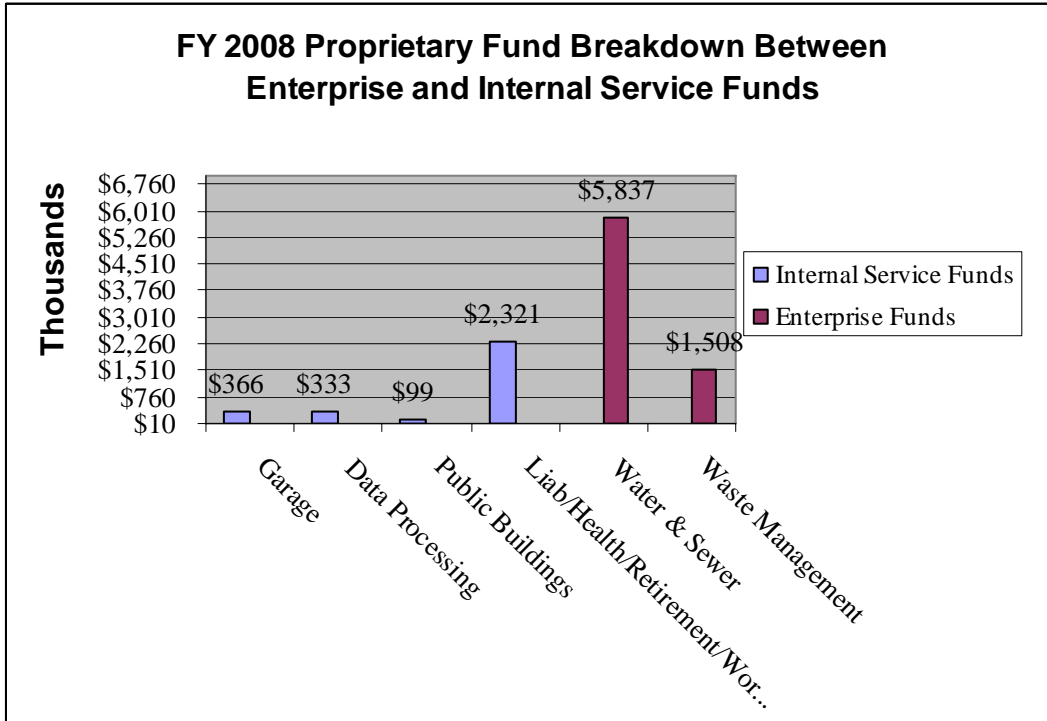
Waste Management Summary of Revenue and Expenditures

**All Proprietary Fund Types In FY 2008**

**Combined Statement of Budgeted Revenues and Expenditures**

	(Internal Service Funds)				Total
	Water & Sewer Fund	Waste Management	Garage Data Process Public Bldgs	Liab/Health Retirement Workers Comp	
<b>Operating Revenues:</b>					
Charges for Services	\$5,278,774	\$1,508,468	\$0	\$0	\$6,787,242
Miscellaneous Revenue	558,178	0	0	0	558,178
<b>Total Revenues</b>	<b>\$5,836,952</b>	<b>\$1,508,468</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,345,420</b>
<b>Transfers In</b>					
Transfers In	\$0	\$0	\$797,525	\$2,320,592	\$3,118,117
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$797,525</b>	<b>\$2,320,592</b>	<b>\$3,118,117</b>
<b>Total Revenues</b>	<b>\$5,836,952</b>	<b>\$1,508,468</b>	<b>\$797,525</b>	<b>\$2,320,592</b>	<b>\$10,463,537</b>
<b>Operating Expenditures:</b>					
Personal Services	\$0	\$470,984	\$581,477	\$0	\$1,052,461
Contractual Services	2,276,719	654,900	0	0	\$2,931,619
Travel & Training	0	800	9,950	0	\$10,750
Other Operating Exp	708,534	185,467	185,792	2,320,592	\$3,400,385
Capital Outlay	748,715	0	14,900	0	\$763,615
Debt Service	1,140,182	0	0	0	\$1,140,182
	<b>\$4,874,149</b>	<b>\$1,312,151</b>	<b>\$792,119</b>	<b>\$2,320,592</b>	<b>\$9,299,011</b>
<b>Transfers Out</b>					
Garage Fund	\$48,651	\$29,731	\$5,406	\$0	\$83,788
Data Processing	231,278	0	0	0	\$231,278
Public Buildings	49,512	0	0	0	\$49,512
General Fund	633,362	166,586	0	0	\$799,948
<b>Total Transfers Out</b>	<b>\$962,803</b>	<b>\$196,317</b>	<b>\$5,406</b>	<b>\$0</b>	<b>\$1,164,526</b>
<b>Total Expenditures</b>	<b>\$5,836,952</b>	<b>\$1,508,468</b>	<b>\$797,525</b>	<b>\$2,320,592</b>	<b>\$10,463,537</b>

The following graph illustrates a breakdown of the total amount of Proprietary Funds (\$10,463,537), between Internal Service and Enterprise Funds.



**Enterprise Funds**

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

	<u>2005</u> <u>Actual</u>	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Budget</u>	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Budget</u>
<b>Operating Revenues</b>					
Utility Service Fees	\$5,249,898	\$5,364,046	\$5,396,500	\$5,384,863	\$5,278,774
Water/Sewer Taps	\$81,837	\$59,383	\$45,000	\$41,058	\$30,000
Loads to Disposal	\$227,120	\$202,354	\$390,000	\$133,063	\$320,000
Miscellaneous Revenue	157,833	191,167	176,500	211,157	208,178
<b>Total Operating Revenues</b>	<u>\$5,716,688</u>	<u>\$5,816,950</u>	<u>\$6,008,000</u>	<u>\$5,770,139</u>	<u>\$5,836,952</u>
<b>Operating Transfers In</b>					
Interfund Transfers	\$21,877	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<u>\$21,877</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Resources</b>	<u>\$5,738,565</u>	<u>\$5,816,950</u>	<u>\$6,008,000</u>	<u>\$5,770,139</u>	<u>\$5,836,952</u>
<b>Operating Expenditures</b>					
Water & Sewer Operations	\$478,125	\$730,106	\$1,884,704	\$2,682,702	\$3,733,468
Water & Sewer Construction	918,208	734,190	0	0	0
Laboratory	124,694	150,847	0	0	0
Meter Readers	290,442	240,773	0	0	0
Wastewater Treatment Plant	785,930	806,942	797,969	0	0
Non-Operating	2,003,623	2,186,968	2,399,709	2,118,814	1,337,007
<b>Total Operating Expenditures</b>	<u>\$4,601,022</u>	<u>\$4,849,826</u>	<u>\$5,082,382</u>	<u>\$4,801,516</u>	<u>\$5,070,475</u>
<b>Other Financing Uses:</b>					
Interfund Transfers	968,256	911,025	925,618	925,618	766,477
<b>Total Other Financing Uses:</b>	<u>\$968,256</u>	<u>\$911,025</u>	<u>\$925,618</u>	<u>\$925,618</u>	<u>\$766,477</u>
<b>Total Expenditures</b>	<u>\$5,569,279</u>	<u>\$5,760,852</u>	<u>\$6,008,000</u>	<u>\$5,727,134</u>	<u>\$5,836,952</u>

<b>Waste Management</b>					
<b>Summary of Revenues and Expenditures</b>					
	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2008 Budget</u>
<b>Operating Revenues</b>					
Residential Garbage Fees	\$884,319	\$885,808	\$891,204	\$879,808	\$883,332
Trash Collection Fees	516,190	526,154	516,483	521,001	521,115
Reinstatement Fees	81,587	91,256	79,000	112,537	86,021
Miscellaneous Revenue	109	280	0	1,683	1,000
Container Deposits	7,010	1,725	5,000	3,675	2,500
Special Collections	6,118	7,130	8,000	10,185	9,000
Misc Trailer Rentals	2,980	2,185	500	9,420	5,500
<b>Total Operating Revenues</b>	<b>\$1,498,313</b>	<b>\$1,514,538</b>	<b>\$1,500,187</b>	<b>\$1,538,309</b>	<b>\$1,508,468</b>
<b>Operating Transfers In</b>					
Interfund Transfers	\$0	\$178,588	\$82,122	\$82,122	\$0
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$178,588</b>	<b>\$82,122</b>	<b>\$82,122</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$1,498,313</b>	<b>\$1,693,126</b>	<b>\$1,582,309</b>	<b>\$1,620,431</b>	<b>\$1,508,468</b>
<b>Operating Expenditures</b>					
Garbage/Yard Trash Collections	\$1,455,689	\$1,568,806	\$1,531,309	\$1,462,720	\$1,422,637
Brown/White Goods	8,725	14,297	15,000	13,932	18,000
Recyclable Collection	3,708	0	1,000	0	1,100
Landfill Closure	23,771	21,720	35,000	21,200	37,000
<b>Total Operating Expenditures</b>	<b>\$1,491,893</b>	<b>\$1,604,823</b>	<b>\$1,582,309</b>	<b>\$1,497,852</b>	<b>\$1,478,737</b>
<b>Other Financing Uses:</b>					
Interfund Transfers	0	0	0	0	29,731
<b>Total Other Financing Uses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,731</b>
<b>Total Expenditures</b>	<b>\$1,491,893</b>	<b>\$1,604,823</b>	<b>\$1,582,309</b>	<b>\$1,497,852</b>	<b>\$1,508,468</b>



## DEBT SUMMARY

### Water and Sewer Revenue Bonds, Refunding and Improvement Series 1997

In 1997, revenue bonds in the amount of \$3,140,000 were issued to expand the Waste Water Treatment Plant. Below is a summary of the remaining debt service.

<u>Year End</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u> <u>5.25%</u>	<u>Total</u>
2008	\$ 1,015,000	\$ 53,288	\$1,068,288
	<u>\$ 1,015,000</u>	<u>\$ 53,288</u>	<u>\$1,068,288</u>

### 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.

<u>Year End</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$791,929	\$307,603	\$1,099,532
2009	\$811,091	\$288,441	\$1,099,532
2010	\$830,758	\$268,773	\$1,099,531
2011	\$850,947	\$248,585	\$1,099,532
2012	\$871,671	\$227,860	\$1,099,531
2013	\$797,224	\$207,062	\$1,004,286
2014	\$784,911	\$187,625	\$972,536
2015	\$804,720	\$167,815	\$972,535
2016	\$825,079	\$147,456	\$972,535
2017	\$846,006	\$126,530	\$972,536
2018	\$867,514	\$105,023	\$972,537
2019	\$889,624	\$82,913	\$972,537
2020	\$912,352	\$60,183	\$972,535
2021	\$778,865	\$39,206	\$818,071
2022	\$505,510	\$22,391	\$527,901
2023	\$122,472	\$15,033	\$137,505
2024	\$126,187	\$11,318	\$137,505
2025	\$130,016	\$7,489	\$137,505
2026	\$133,960	\$3,545	\$137,505
2027	\$34,119	\$256	\$34,375
	<u>\$12,714,954</u>	<u>\$2,525,106</u>	<u>\$15,240,060</u>

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

**Loan #CW13088301**

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

<u>Year End</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$115,227	\$11,768	\$126,995
2009	\$117,549	\$9,446	\$126,995
2010	\$119,917	\$7,077	\$126,995
2011	\$122,334	\$4,661	\$126,995
2012	\$124,799	\$2,196	\$126,995
2013	\$31,591	\$158	\$31,749
	<u>\$631,417</u>	<u>\$35,305</u>	<u>\$666,722</u>

**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. The quarterly payments are \$38,616.

<u>Year End</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$92,299	\$62,165	\$154,464
2009	\$96,142	\$58,322	\$154,464
2010	\$100,145	\$54,319	\$154,464
2011	\$104,315	\$50,150	\$154,464
2012	\$108,658	\$45,806	\$154,464
2013	\$113,182	\$41,283	\$154,464
2014	\$117,894	\$36,570	\$154,464
2015	\$122,802	\$31,662	\$154,464
2016	\$127,915	\$26,549	\$154,464
2017	\$133,241	\$21,223	\$154,464
2018	\$138,788	\$15,676	\$154,464
2019	\$144,567	\$9,897	\$154,464
2020	\$150,585	\$3,878	\$154,464
	<u>\$1,550,533</u>	<u>\$457,500</u>	<u>\$2,008,033</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. Repayment is over eighty (80) quarterly payments beginning in October 1, 2002 at 2 percent. 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>
2008	\$464,520	\$151,551	\$616,071
2009	\$473,880	\$142,191	\$616,071
2010	\$483,429	\$132,642	\$616,071
2011	\$493,170	\$122,900	\$616,071
2012	\$503,108	\$112,963	\$616,071
2013	\$513,246	\$102,825	\$616,071
2014	\$523,588	\$92,483	\$616,071
2015	\$534,138	\$81,932	\$616,071
2016	\$544,901	\$71,169	\$616,071
2017	\$555,882	\$60,189	\$616,071
2018	\$567,083	\$48,988	\$616,071
2019	\$578,510	\$37,561	\$616,071
2020	\$590,167	\$25,903	\$616,071
2021	\$602,059	\$14,011	\$616,071
2022	\$323,340	\$2,560	\$325,901
	<u>\$7,751,020</u>	<u>\$1,199,868</u>	<u>\$8,950,889</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>
2007	\$41,660	\$22,837	\$64,496
2008	\$42,924	\$21,573	\$64,496
2009	\$44,226	\$20,271	\$64,496
2010	\$45,568	\$18,929	\$64,496
2011	\$46,950	\$17,546	\$64,496
2012	\$48,374	\$16,122	\$64,496
2013	\$49,842	\$14,654	\$64,496

2014	\$51,354	\$13,142	\$64,496
2015	\$52,912	\$11,584	\$64,496
2016	\$54,518	\$9,979	\$64,496
2017	\$56,172	\$8,325	\$64,496
2018	\$57,876	\$6,621	\$64,496
2019	\$59,632	\$4,865	\$64,496
2020	\$61,441	\$3,055	\$64,496
2021	\$63,305	\$1,191	\$64,496
	<u>\$776,752</u>	<u>\$190,694</u>	<u>\$967,446</u>

**Loan #CWSRF-00-020**

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

<u>Year End</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$78,223	\$59,282	\$137,505
2009	\$80,596	\$56,909	\$137,505
2010	\$83,041	\$54,464	\$137,505
2011	\$85,560	\$51,945	\$137,505
2012	\$88,156	\$49,349	\$137,505
2013	\$90,831	\$46,674	\$137,505
2014	\$93,587	\$43,918	\$137,505
2015	\$96,426	\$41,079	\$137,505
2016	\$99,351	\$38,154	\$137,505
2017	\$102,366	\$35,139	\$137,505
2018	\$105,471	\$32,034	\$137,505
2019	\$108,671	\$28,834	\$137,505
2020	\$111,968	\$25,537	\$137,505
2021	\$115,365	\$22,140	\$137,505
2022	\$118,865	\$18,640	\$137,505
2023	\$122,472	\$15,033	\$137,505
2024	\$126,187	\$11,318	\$137,505
2025	\$130,016	\$7,489	\$137,505
2026	\$133,960	\$3,545	\$137,505
2027	\$34,119	\$256	\$34,375
	<u>\$2,005,232</u>	<u>\$641,739</u>	<u>\$2,646,970</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, 2007. The lease agreements range from three to seven years.

<u>Year</u>	<u>Department</u>	<u>Description</u>	<u>Annual Payments</u>	<u>Maturity Date</u>	<u>Loan Balance</u>
2007	Fire	(1) 2007 Fire Pumper 1500 GPM	\$30,277	Apr-14	\$179,259
2007	Public Works	(1) 2007 Tymco St Sweeper	\$20,290	Apr-14	\$120,128
2005	Uniform Patrol	(8) Police Cars- 2005 Chevy Impala's	\$22,612	Dec-07	\$22,612
2005	CIU	(1) Undercover Pursuit Vehicle	\$2,827	Dec-07	\$2,827
2005	Fire	(1) Command SUV - 2005 Expedition	\$3,928	Dec-07	\$3,928
2005	Water Plant	(1) 1/2 Ton Crew Work Truck	\$2,459	Dec-07	\$2,459
2005	Police-Administration	(1) 2005 Shuttle Van	\$3,040	Dec-07	\$3,040
2005	Meter Dept	(1) 2005 Chevy Colorado Ext. Cab	\$2,461	Dec-07	\$2,461
2005	Waste Management	(1) 2004 Full Size 1/2 Ton Truck	\$2,835	Dec-07	\$2,835
2007	Uniform Patrol	(5) Chevy Impala's & (1) Expedition	\$40,622	Apr-10	\$108,791
2007	Waste Management	(1) 2006 Knuckle Boom Loader	\$15,423	Apr-14	\$92,294
			\$146,774		\$540,634

## 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 Georgia Environmental Facilities Authority Note	\$ 440,585	\$ -	\$ -	\$ 4,920	\$ 95,129	\$ -	\$ 540,634
Revenue Bonds	-	-	-	\$ 1,068,288	-	-	\$ 1,068,288
<b>Total</b>	<b>\$ 440,585</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,313,268</b>	<b>\$ 95,129</b>	<b>\$ -</b>	<b>\$ 16,848,982</b>

## **LEGAL DEBT MARGIN**

Under state law, the amount of debt is limited to 10% of the assessed value of all taxable property within the City. As of June 30, 2007 the assessed value was \$291,245,155 resulting in a legal debt limit of \$29,124,515. With general obligations indebtedness outstanding of \$17,525,434, the resulting debt margin is \$11,599,081.

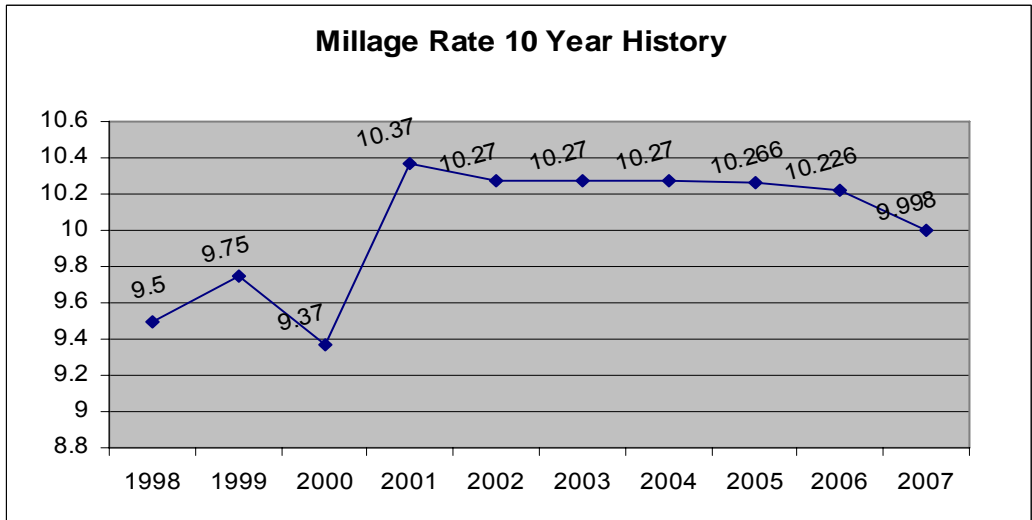
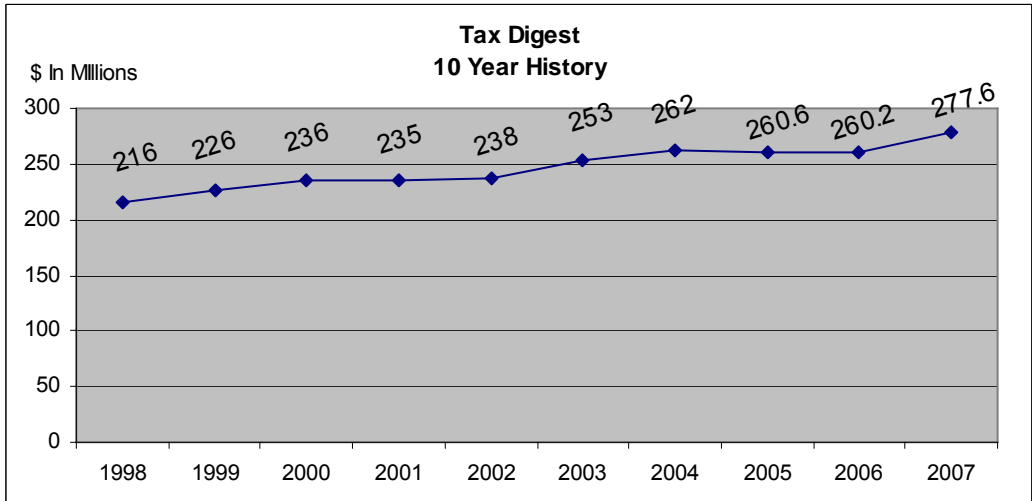
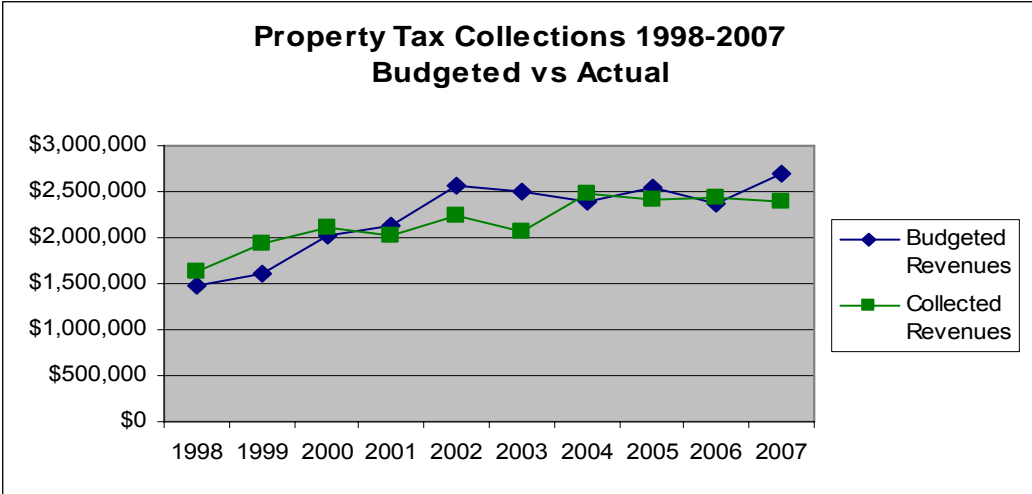
## **FINANCIAL TRENDS**

### **General Fund Revenues**

General fund revenues are anticipated to increase \$242,668 or 2.1% over the FY2007 budget as a result of growth in ad valorem tax, local option sales tax and excise taxes. Although we have experienced growth in the tax base from new businesses, the growth has been offset by decreases in taxes collected from utilities. The utility tax valuations and appeals are handled by the state. If utility valuations remain stable, ad valorem taxes should increase.

### **Property Tax**

Property taxes are budgeted to increase \$54,491 or 1.8% over the FY2007 budget. For the past three years the total tax digest and collections have remained relatively flat indicating a situation of no growth. In actuality growth is taking place. As a result, the 2007 tax digest is showing a minimum increase. Abandoned properties in the downtown area have been purchased by the Development Authorities becoming public property and resulting in no property taxes and certain utilities values have been decreased by the State. As indicated by the growth in sales taxes, these values have been replaced by commercial retail properties. The increase property tax is a direct result of these new developments allowing for additional revenue without increasing the millage rate. As the revitalization of downtown continues, abandoned property will be developed and at some point return to the property tax roles.

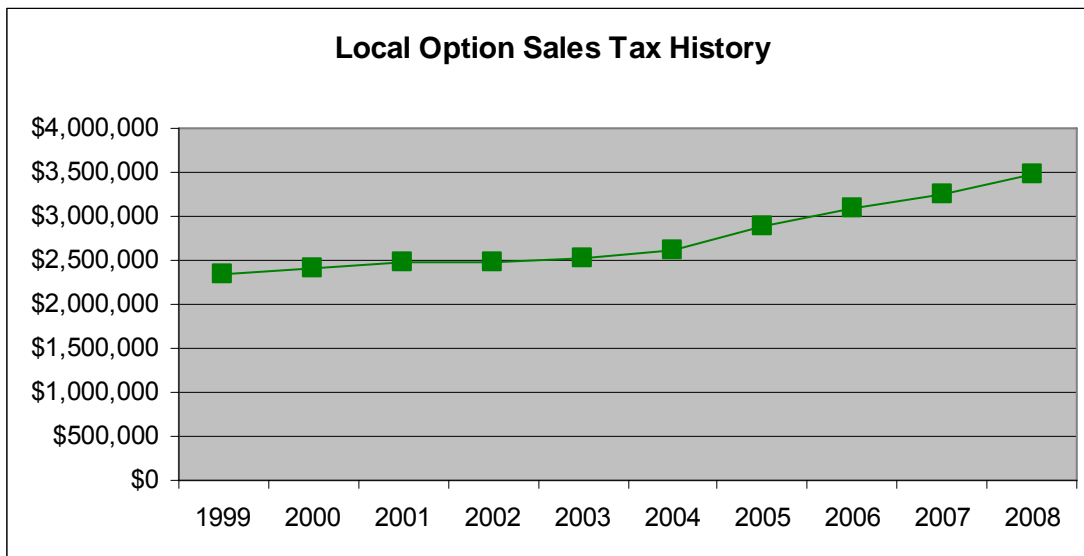


**Top Ten Taxpayers  
For The Year Ended June 30, 2006**

	Assessed Value	Tax Levied
1. CSX Corporation	\$ 18,693,575	\$ 191,161
2. Bellsouth Telecommunications	5,472,884	55,966
3. Wal-Mart Stores, Inc.	4,279,694	43,764
4. Georgia Power Company	3,677,725	37,608
5. Lowe's Home Centers, Inc.	3,263,893	33,377
6. Kolb & Wheeler & Walters	3,228,806	33,018
7. Wal-Mart Stores East LP	3,067,912	31,372
8. Lowe's Home Centers, Inc.	2,370,816	24,244
9. Flanders Provision Co.	1,910,025	17,488
10. Kroger Company	1,856,316	18,983
<b>TOTAL</b>	<b>\$ 47,821,646</b>	<b>\$ 486,981</b>

Sales Tax

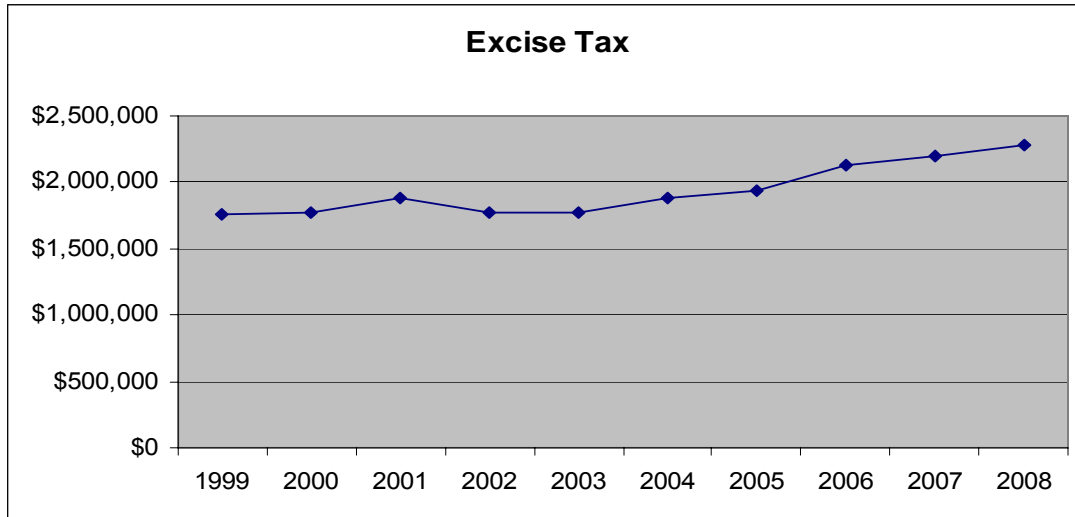
Sales taxes are budgeted to increase \$236,094 or 7.29% over FY2007 actual. The trend in sales tax revenues continues to be positive. This is a result of improved economic conditions and the increase in retail businesses as our City continues to grow as a regional shopping center for the eight county area.



Excise Tax



Excise taxes are budgeted to increase \$63,606 or 2.87% over FY2007 actual. These taxes will increase as the underlying revenue upon which they are based increase. In the case an assumed inflation rate was applied.



### **General Fund Expenditures**

General Fund expenses are anticipated to increase \$242,668.

General Fund Expenditures	Expenditures		Difference	%
	2007 Budget	2008 Budget		
Mayor	\$26,088	\$28,410	\$2,322	8.9%
Commission	\$91,759	\$98,680	\$6,921	7.5%
City Elections	\$2,000	\$15,000	\$13,000	650.0%
City Attorney	\$48,500	\$54,500	\$6,000	12.4%
City Auditor	\$47,500	\$47,500	\$0	0.0%
Municipal Court Judge	\$62,000	\$70,516	\$8,516	13.7%
City Manager	\$210,424	\$223,653	\$13,229	6.3%
Channel 42	\$36,467	\$34,558	-\$1,909	-5.2%
Finance Administration	\$258,136	\$248,402	-\$9,734	-3.8%
Purchasing /Warehouse/City Hall	\$300,148	\$306,858	\$6,710	2.2%
Human Resource	\$199,018	\$217,993	\$18,975	9.5%
Police	\$4,296,288	\$4,034,878	-\$261,410	-6.1%
Fire	\$2,861,805	\$2,951,280	\$89,475	3.1%
Public Works Administration	\$130,815	\$123,700	-\$7,115	-5.4%
Highway & Streets	\$999,591	\$1,043,366	\$43,775	4.4%
Community Improvement	\$449,369	\$433,584	-\$15,785	-3.5%
Engineering	\$1,055,700	\$1,168,243	\$112,543	10.7%
Interfund Transfer	\$240,134	\$397,535	\$157,402	65.5%
Other Cost	\$149,581	\$209,334	\$59,754	39.9%
<b>Total</b>	<b>\$11,465,322</b>	<b>\$11,707,990</b>	<b>\$242,668</b>	<b>2.1%</b>

Below are the significant changes.

### **City Elections**

Elections are held every two years. The 2008 Budget represents the estimated reimbursement to Ware County for handling the Mayor and Commission District 4 and 5 elections in November 2007.

### **City Manager**

A part time position was added to handle the increased administrative duties preparing for commission meetings.

### **Human Resources**

Funding for the wellness program was increased as the number of employees participating in annual physicals has increased. These physicals are now being tied to elective health programs for at risk employees (high blood pressure and smoking sensations, etc.). Also additional funds were provided to begin a public relations program.

### **Police**

No new positions are proposed. To address the issue identified with pay scale for police officers, all uniform officers pay was increased by 7.5% resulting in a budget increase of \$158,781. This increase was offset by decreases in vehicle repairs and maintenance and equipment purchases. The allocation of garage expenses was reduced to more clearly effect actual cost. In previous years, the new equipment for new patrol cars was not financed along with the cost of the vehicle. It will be in fiscal 2008.

### **Fire**

In fiscal 2007 the cost of a new fire pumper was initially budgeted to be financed. As cash flow permitted the budget was amended to cover the \$210,000 cost of the vehicle. This decrease is offset by adding three additional fire fighters with a cost of \$121,730.

### **Highways & Streets**

Financing of a back hoe excavator is budgeted in fiscal 2008.

### **Engineering**

The position of project/program manager at a cost of \$52,301 was added to coordinate technical engineering projects. These include SPLOST street paving, CSX Rail relocation project and planning on implementing infrastructure improvements.

### **Interfund Transfer**

In prior years the costs of operating the garage was allocated based on the number of vehicles. In fiscal 2007, we began to move to an actual cost system and the actual cost of parts was allocated to each department. This resulted in the fixed cost of garage operations remaining in the garage fund. In fiscal 2008 a transfer from the general fund to the garage fund was budgeted to cover these fixed costs. This increased interfund transfer was offset by the elimination of deficit funding for cemetery and waste management.

### **Other Costs**

In fiscal 2007, contributions to the Development Authorities' of \$22,500 were included in other budget areas. In fiscal 2008 these amounts were moved to this budget area.

### **Water & Sewer Fund**

No significant changes are proposed in the rate or fee structure for water and sewer operations. During fiscal 2008, the rate structure will be changed to comply with the requirements of the Coastal Georgia Water and Wastewater Permitting Plan for Managing Salt Water Intrusion. In fiscal 2007, Ware County became subject to these requirements. At the beginning of fiscal 2008, the final debt payment of \$1,068,288 Revenue Bond was made resulting in a reduction in debt service \$1,047,040. These funds will be used to begin a program of water and sewer distribution and collection system improvements. The first area of focus will be the sewer collection system. The first task will be to address known weaknesses for prior year catastrophic failure. Studies have been done in the past but the lack of funding prevented any action. These will be updated and a practical plan developed to begin a program of infrastructure replacement.

<b>Water &amp; Sewer Revenues</b>	<b>2007 Budget</b>	<b>2008 Budget</b>	<b>Difference</b>	<b>%</b>
Water Service Fees	\$2,461,500	\$2,424,049	-\$37,451	-1.5%
Sewer Service Fees	\$2,570,000	\$2,498,397	-\$71,603	-2.8%
Surcharge WWTP Fee	\$365,000	\$356,328	-\$8,672	-2.4%
Water/Sewer Taps	\$45,000	\$30,000	-\$15,000	-33.3%
Reinstatement Charges	\$110,000	\$110,000	\$0	0.0%
Loads to Disposal	\$390,000	\$320,000	-\$70,000	-17.9%
Account Set Up Fee	\$17,000	\$18,200	\$1,200	7.1%
Sewer Fees-Satilla W/S Authority	\$20,000	\$43,728	\$23,728	118.6%
Return Check Fees	\$5,000	\$5,000	\$0	0.0%
Utility Site Rental Fees	\$14,500	\$16,150	\$1,650	11.4%
Miscellaneous Revenues	\$10,000	\$15,100	\$5,100	51.0%
Reimbursements	\$0	\$0	\$0	
<b>Total</b>	<b>\$6,008,000</b>	<b>\$5,836,952</b>	<b>-\$171,048</b>	<b>-2.8%</b>

#### Expenditures

<b>Water &amp; Sewer Expenditures</b>	<b>2007 Budget</b>	<b>2008 Budget</b>	<b>Difference</b>	<b>%</b>
Water & Sewer Operations	\$2,632,673	\$3,144,753	\$512,080	19.5%
Water & Sewer Capital Projects	\$60,500	\$588,715	\$528,215	873.1%
Non-Operating	\$3,314,827	\$2,103,484	\$1,211,343	-36.5%
<b>Total</b>	<b>\$6,008,000</b>	<b>\$5,836,952</b>	<b>-\$171,048</b>	<b>-2.8%</b>

### Waste Management Fund

There are no significant changes other than a supporting contribution from the general fund is no longer required. No increase in rates and fees is budgeted. A new contract will be signed with Southland Waste this budget year with one of the changes being they will be responsible for all handicap services. Pay percentage increases equal to the general fund, increased the budget by \$17,058.

<b>Waste Management Revenues</b>	<b>2007 Budget</b>	<b>2008 Budget</b>	<b>Difference</b>	<b>%</b>
Residential Garbage Fees	\$891,204	\$883,332	(\$7,872)	-0.88%
Trash Collections Fees	\$516,483	\$521,115	\$4,632	0.90%
Reinstatement Charges	\$79,000	\$86,021	\$7,021	8.89%
Garbage Container Violation	\$0	\$1,000	\$1,000	100.00%
Container Deposit	\$5,000	\$2,500	(\$2,500)	-50.00%
Special Collections	\$8,000	\$9,000	\$1,000	12.50%
Trailer Rental for Brown/White	\$500	\$5,000	\$4,500	900.00%
Trailer Rental for Yard Trash		500	\$500	
Reimbursement to General Fund	\$82,122	\$0	(\$82,122)	100.00%
<b>Total</b>	<b>\$1,582,309</b>	<b>\$1,508,468</b>	<b>(\$73,841)</b>	<b>-4.67%</b>

**Expenditures**

<b>Waste Management Expenditures</b>	<b>2007 Budget</b>	<b>2008 Budget</b>	<b>Difference</b>	<b>%</b>
Garbage & Yard Trash Collection	\$1,531,309	\$1,422,637	(\$108,672)	-7.10%
Brown/White Goods	\$15,000	\$18,000	\$3,000	20.00%
Recyclable Collections	\$1,000	\$1,100	\$100	10.00%
Landfill Closure	\$35,000	\$37,000	\$2,000	5.71%
Non-Operating	\$0	\$29,731	\$29,731	100.00%
<b>Total</b>	<b>\$1,582,309</b>	<b>\$1,508,468</b>	<b>(\$73,841)</b>	<b>-4.67%</b>

**Cemetery Fund**

In the past, the excess of expenditures over revenues was supported by a contribution from the general fund. In the current year, this difference will come from the cemetery trust fund which has a balance of \$164,235.81. The site work necessary to open the remaining ten acres at Oakland will be done along with fencing at a cost of \$63,000 with funding coming from the cemetery trust fund. The actual grave sites will provide funding of the cemetery for the next twenty-six years. Pay percentage increases equal to the general fund, increased the budget by \$4,491.

<b>Cemetery Fund Revenues</b>	<b>2007 Budget</b>	<b>2008 Budget</b>	<b>Difference</b>	<b>%</b>
Sales: Cemetery Lots	\$60,000	\$60,000	\$0	0.00%
Interment Fees	\$80,000	\$80,000	\$0	0.00%
Monument & Transfer Fee	\$10,000	\$10,000	\$0	0.00%
Reimb: General Funds	\$26,378	\$0	(\$26,378)	100.00%
Cash In Bank Interest	\$200	\$1,000	\$800	100.00%
Reimb: Cemetery Trust Fund		\$110,621	\$110,621	100.00%
<b>Total</b>	<b>\$176,578</b>	<b>\$261,621</b>	<b>\$85,043</b>	<b>48.16%</b>

<b>Expenditures</b>				
<b>Cemetery Fund Expenditures</b>	<b>2007 Budget</b>	<b>2008 Budget</b>	<b>Difference</b>	<b>%</b>
Personal Services	\$90,378	\$93,158	\$2,780	3.08%
Operating Expenses	\$86,200	\$153,463	\$67,263	78.03%
Capital Outlay	\$0	\$15,000	\$15,000	100.00%
<b>Total</b>	<b>\$176,578</b>	<b>\$261,621</b>	<b>\$85,043</b>	<b>48.16%</b>

**Garage Fund**

In fiscal 2008, the actual cost of repair parts will be charged directly to the department. In addition to the salary percentage increases equal to general fund, the pay grade for all garage employees other than the supervisor was increased by two steps (5%) resulting in an increase to the budget of \$9,568. This is consistent with industry standards and needed for retention of mechanics.

<b>Garage Fund Revenues</b>	<b>2007 Budget</b>	<b>2008 Budget</b>	<b>Difference</b>	<b>%</b>
All Funds Contributions	\$550,582	\$365,532	(\$185,050)	-33.61%
<b>Total</b>	<b>\$550,582</b>	<b>\$365,532</b>	<b>(\$185,050)</b>	<b>-33.61%</b>
<b>Expenditures</b>				
<b>Garage Fund Expenditures</b>	<b>2007 Budget</b>	<b>2008 Budget</b>	<b>Difference</b>	<b>%</b>
Personal Services	\$280,591	\$291,217	\$10,626	3.79%
Operating Expenses	\$260,291	\$71,915	(\$188,376)	-72.37%
Capital Outlay	\$9,700	\$2,400	(\$7,300)	100.00%
<b>Total</b>	<b>\$550,582</b>	<b>\$365,532</b>	<b>(\$185,050)</b>	<b>-33.61%</b>

**Data Processing Fund**  
**Public Buildings Fund**

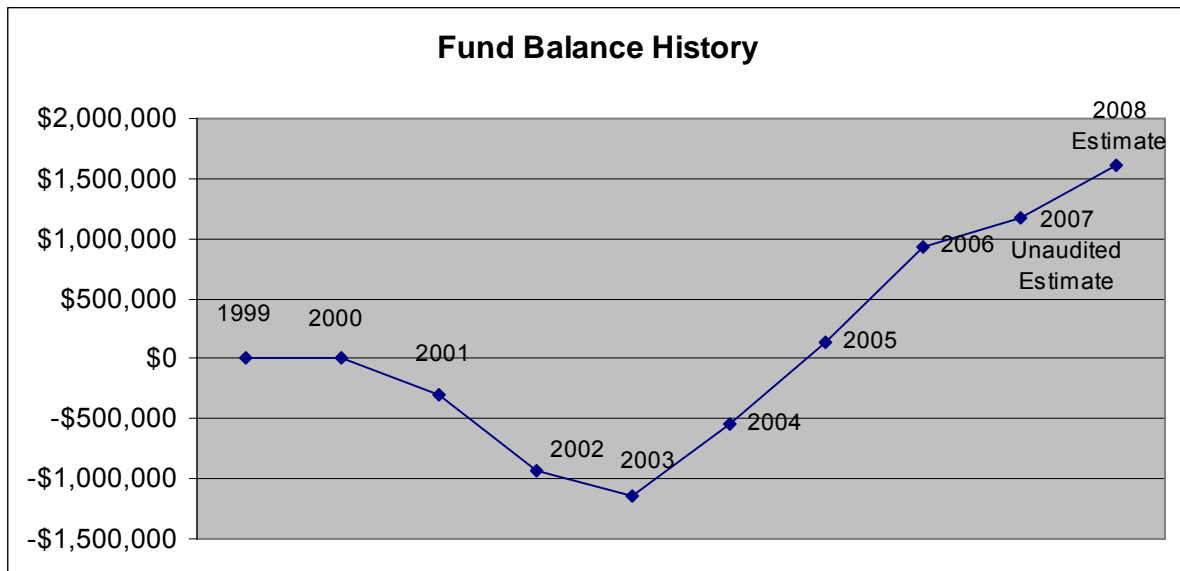
Pay percentage increases equal to the general fund, increased the budget by \$12,394 for the data processing fund and \$1,920 for the public buildings fund. There were no other significant changes.

**WPD Information Technology Fund**  
**Liability Insurance**  
**Health Insurance**  
**Worker's Compensation Fund**

There are no significant changes.

**Fund Balance/Equities for All Budgeted Funds**

As the local national economy turned downward in 2001 through 2003, the City failed to make adjustments in spending. In 2003 drastic measures were undertaken to reverse this trend. This included salary freezes, eliminating positions and reduced capital outlays. As conditions improved, an effort has been made to continue to control expenses, expand efficiently and build a prudent reserve to weather future downturns. The General Fund's Fund Balance is estimated at \$1,615,127 for fiscal year ending 2008. The Fund Balance and Equities are the liquid net worth of the City. A positive Fund Balance number ensures an adequate cash flow to fulfill contracts, payroll obligations, and payment of all expenditures.



**Individual Fund Status Report**



**General Fund  
Summary of Revenues and Expenditures**

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2008 Budget</u>
<b>Beginning Fund Balance (Deficit)</b>	(\$543,236)	\$139,176	\$929,516	\$929,516	\$1,179,235
<b>RESOURCES</b>					
<b>Revenues</b>	\$8,897,090	\$9,821,785	\$10,481,676	\$10,089,548	\$10,658,044
<b>Operating Transfers In</b>	\$728,727	\$870,291	\$983,646	\$870,291	\$1,049,946
<b>Total Resources</b>	<u>\$9,625,817</u>	<u>\$10,692,076</u>	<u>\$11,465,322</u>	<u>\$10,959,839</u>	<u>\$11,707,990</u>
<b>USES</b>					
<b>Total Expenditures</b>	\$8,869,512	\$9,566,039	\$11,225,188	\$10,469,986	\$11,310,454
<b>Other Financing Uses:</b>	\$73,893	\$335,697	\$240,134	\$240,134	\$397,536
<b>Total Uses</b>	<u>\$8,943,405</u>	<u>\$9,901,736</u>	<u>\$11,465,322</u>	<u>\$10,710,120</u>	<u>\$11,707,990</u>
Excess(deficiency) of revenues and other sources over expenditures and other uses	\$682,412	\$790,340	\$0	\$249,719	\$0
<b>Ending Fund Balance</b>	<u>\$139,176</u>	<u>\$929,516</u>	<u>\$929,516</u>	<u>\$1,179,235</u>	<u>\$1,179,235</u>

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

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2008 Budget</u>
<b>Beginning Fund Balance (Deficit)</b>	\$2,036,079	\$1,819,280	\$1,819,280	\$1,819,280	\$1,629,955
<b>RESOURCES</b>					
<b>Total Revenues</b>	\$22,335	\$41,357	\$0	\$96,111	\$0
<b>Operating Transfers In</b>					
<b>Total Resources</b>	<u>\$22,335</u>	<u>\$41,357</u>	<u>\$0</u>	<u>\$96,111</u>	<u>\$0</u>
<b>USES</b>					
<b>Total Expenditures</b>	\$61,738	\$10,141	\$0	\$285,436	\$1,238,000
<b>Other Financing Uses:</b>	\$177,396	\$0	\$0	\$0	\$162,000
<b>Total Uses</b>	<u>\$239,134</u>	<u>\$10,141</u>	<u>\$0</u>	<u>\$285,436</u>	<u>\$1,400,000</u>
Excess(deficiency) of revenues and other sources over expenditures and other uses	(\$216,799)	\$31,216	\$0	(\$189,325)	(\$1,400,000)
<b>Ending Fund Balance</b>	<u>\$1,819,280</u>	<u>\$1,850,496</u>	<u>\$1,819,280</u>	<u>\$1,629,955</u>	<u>\$229,955</u>

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

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2008 Budget</u>
<b>Beginning Net Assets</b>	\$19,104,179	\$20,733,081	\$21,595,894	\$21,595,894	\$21,638,900
<b>RESOURCES</b>					
<b>Total Revenues</b>	\$5,740,818	\$5,155,857	\$6,008,000	\$5,770,140	\$5,836,952
<b>Operating Transfers In</b>	\$544,970	\$794,594	0	0	0
<b>Total Resources</b>	<u>\$6,285,788</u>	<u>\$5,950,451</u>	<u>\$6,008,000</u>	<u>\$5,770,140</u>	<u>\$5,836,952</u>
<b>USES</b>					
<b>Total Expenditures</b>	\$4,656,886	\$4,566,010	\$5,082,382	\$4,801,516	\$4,874,149
<b>Other Financing Uses:</b>	\$0	\$521,628	\$925,618	\$925,618	\$962,803
<b>Total Uses</b>	<u>\$4,656,886</u>	<u>\$5,087,638</u>	<u>\$6,008,000</u>	<u>\$5,727,134</u>	<u>\$5,836,952</u>
Excess(deficiency) of revenues and other sources over expenditures and other uses	\$1,628,902	\$862,813	\$0	\$43,006	\$0
<b>Net Assets</b>	<u>\$20,733,081</u>	<u>\$21,595,894</u>	<u>\$21,595,894</u>	<u>\$21,638,900</u>	<u>\$21,638,900</u>

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

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2008 Budget</u>
<b>Beginning Net Assets</b>	\$33,250	\$54,071	\$175,414	\$175,414	\$297,994
<b>RESOURCES</b>					
<b>Total Revenues</b>	\$1,495,570	\$1,514,514	\$1,500,187	\$1,538,309	\$1,508,468
<b>Operating Transfers In</b>	\$0	178,588	82,122	82,122	0
<b>Total Resources</b>	<u>\$1,495,570</u>	<u>\$1,693,102</u>	<u>\$1,582,309</u>	<u>\$1,620,431</u>	<u>\$1,508,468</u>
<b>USES</b>					
<b>Total Expenditures</b>	\$1,474,749	\$1,571,759	\$1,582,309	\$1,497,851	\$1,508,468
<b>Other Financing Uses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Uses</b>	<u>\$1,474,749</u>	<u>\$1,571,759</u>	<u>\$1,582,309</u>	<u>\$1,497,851</u>	<u>\$1,508,468</u>
Excess(deficiency) of revenues and other sources over expenditures and other uses	\$20,821	\$121,343	\$0	\$122,580	\$0
<b>Net Assets</b>	<u>\$54,071</u>	<u>\$175,414</u>	<u>\$175,414</u>	<u>\$297,994</u>	<u>\$297,994</u>




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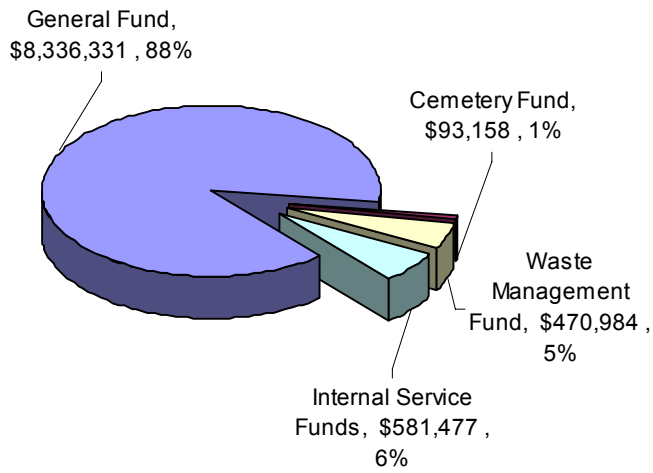
## Personnel Summary

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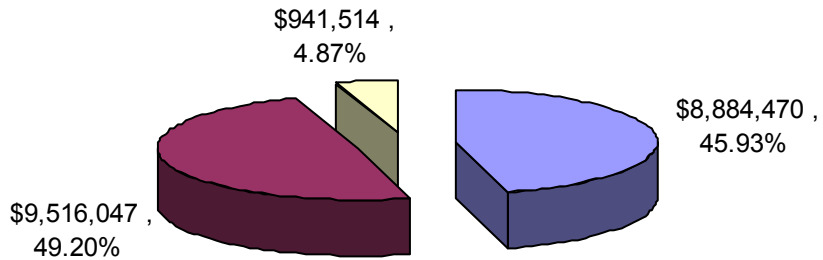
The City of Waycross is committed to a level of excellence in the quality and delivery of all programs and services. The City has a dedicated work force, which consist of 221 positions. There are 214 full-time positions and 7 part-time positions. Through these dedicated employees, the City provides a wide range of quality services to all citizens in our community.

<b>PERSONNEL AUTHORIZATION SUMMARY</b>		
<b>DEPT</b>	<b>GENERAL FUND</b>	<b>POSITIONS</b>
30	MAYOR	1
31	COMMISSION	5
32	CITY MANAGER'S	3
33	CHANNEL 42	1
34	CITY CLERK/FINANCE	4
36	HUMAN RESOURCES	3
38	POLICE ADMINISTRATION	7
39	CRIMINAL INVESTIGATION	9
40	UNIFORM PATROL	38
41	SUPPORT SERVICES	10
42	TRAINING	1
47	SRO	4
48	FIRE DEPT	55
49	PURCHASING/WAREHOUSE	4
51	PUBLIC WORKS	2
52	HIGHWAYS/STREETS	21
53	CONCRETE	4
54	TRAFFIC ENGINEERING	3
57	COMMUNITY IMPROVEMENT	8
58	ENGINEERING	8
65	TRASH COLLECTION	14
66	CEMETARY	2
67	DATA PROCESSING	5
68	GARAGE	7
71	PUBLIC BUILDINGS	2
	TOTAL	221

**City of Waycross FY2008 Total Personal Services By Fund \$8,884,470**



**FY 2008 Total Budget Breakdown of Expenditures \$19,342,031**



■ Personal Services 
 ■ Operating Expenses 
 ■ Capital Outlay

**2006 - 2008  
PERSONAL POSITIONS  
BY DEPARTMENT**

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION &	2006 BUDGETED POSITIONS	2007 BUDGETED POSITIONS	2008 BUDGETED POSITIONS	JOB TITLE
30	MAYOR	1	1	1	MAYOR
		<b>1</b>	<b>1</b>	<b>1</b>	
31	COMMISSION	5	5	5	COMMISSIONER
		<b>5</b>	<b>5</b>	<b>5</b>	
32	CITY MANAGER	0	0	1	ADMINISTRATIVE CLERK PART-TIME
		1	1	1	ASSISTANT TO THE CITY MANAGER
		1	1	1	CITY MANAGER
		<b>2</b>	<b>2</b>	<b>3</b>	
33	CHANNEL 42	2	1	1	CAMERA OPR
		<b>2</b>	<b>1</b>	<b>1</b>	
34	FINANCE	3	2	2	ADMINISTRATIVE CLERK
		1	1	1	CITY CLERK
		1	1	1	FINANCE DIRECTOR
		<b>5</b>	<b>4</b>	<b>4</b>	
36	HUMAN RESOURCES	1	1	1	ADMINISTRATIVE CLERK
		1	1	1	HUMAN RESOURCE DIRECTOR
		1	1	1	HR/RISK MGT. COORD.
		<b>3</b>	<b>3</b>	<b>3</b>	
38	POLICE ADMINISTRATION	1	2	2	CAPTAIN/ ADMINIST
		1	0	0	MAJOR
		1	1	1	CLERK OF MUNICIPAL COURT
		1	0	0	COURT SERVICE MANAGER
		0	1	1	LIEUTENANT ADMIN
		1	1	1	OFFICER
		1	1	1	POLICE CHIEF
		1	1	1	SERGEANT
		<b>7</b>	<b>7</b>	<b>7</b>	
39	CRIMINAL INVESTIGATION	1	1	1	ADMINISTRATIVE CLERK
		5	5	5	DETECTIVE
		1	1	1	LIEUTENANT CID
		2	2	2	SERGEANT
		<b>9</b>	<b>9</b>	<b>9</b>	
40	UNIFORM PATROL	1	1	1	LIEUTENANT POLICE
		28	33	30	OFFICER
		5	4	7	SERGEANT
		<b>34</b>	<b>38</b>	<b>38</b>	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2006 BUDGETED POSITIONS	2007 BUDGETED POSITIONS	2008 BUDGETED POSITIONS	JOB TITLE
41	SUPPORT SERVICES	1	1	1	ADMINISTRATIVE ASSISTANT
		1	1	1	CUSTODIAN
		1	1	1	EVIDENCE CLERK
		1	1	1	POLICE SYSTEMS IN
		6	6	6	RECORDS TECHNICIA
		<b>10</b>	<b>10</b>	<b>10</b>	
42	POLICE PERSONNEL TRAINING	1	1	1	LIEUTENANT
		<b>1</b>	<b>1</b>	<b>1</b>	
47	SCHOOL RESOURCE OFFICERS	4	4	4	SRO POLICE OFFICE
		<b>4</b>	<b>4</b>	<b>4</b>	
48	FIRE DEPARTMENT	1	1	1	ADMINISTRATIVE ASSISTANT
		3	3	3	BATTALION CHIEF
		12	12	14	FIRE DRIVER/ENGR
		1	1	1	FIRE CHIEF
		18	24	24	FIREFIGHTER
		1	1	1	FIRE SAFETY & TRAINING OFFICE
		1	1	1	FIRE MARSHALL
		10	10	11	LIEUTENANT FIRE D
		<b>46</b>	<b>52</b>	<b>55</b>	
49	PURCHASING/ WAREHOUSE	1	1	1	BUILD MAINT WORKER/
		1	1	1	PURCHASING DIRECT
		1	1	1	PURCHASING TECHNI
		1	1	1	WAREHOUSE CLERK
		<b>4</b>	<b>4</b>	<b>4</b>	
51	PUBLIC WORKS ADMINISTRATION	1	1	1	ADMINISTRATIVE ASSISTANT
		1	1	1	PUBLIC SAFETY DIR
		<b>2</b>	<b>2</b>	<b>2</b>	
52	HIGHWAYS & STREETS	1	4	4	HEAVY EQUIPMENT O
		4	2	3	LIGHT EQUIPMENT O
		1	4	4	LABORER 1
		1	1	1	LABORER SUPV 1
		1	1	1	LABOR CREW LEADER
		0	2	2	PART TIME MOSQUITO SPRAYER
		2	2	2	PARKS MAINT WKR
		3	1	1	STREET/DRAIN MAIN
		1	1	1	STREET SUPT
		1	0	0	LEAF LIMB COLLECTOR
		3	3	2	TRUCK DRIVER
		1	0	0	CONCRETE FINISHER
		<b>19</b>	<b>21</b>	<b>21</b>	



DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2006 BUDGETED POSITIONS	2007 BUDGETED POSITIONS	2008 BUDGETED POSITIONS	JOB TITLE
53	STREET/WALKWAY/ DRAINAGE CONSTR	0	1	1	CONCRETE FINISHER
		0	1	1	HEAVY EQUIPMENT O
		0	1	1	LABORER I
		0	1	1	STREET/MAIN CREW SUPERVISOR
		<b>0</b>	<b>4</b>	<b>4</b>	
54	TRAFFIC ENGINEERING	1	1	1	TRAFFIC ENG SUPERVISOR
		1	2	2	TRAFFIC ENGINEER
		<b>2</b>	<b>3</b>	<b>3</b>	
57	COMMUNITY IMPROVEMENT	1	1	1	ADMINISTRATIVE ASSISTANT
		1	0	1	COMM DEV SPECIALI
		1	1	0	CHIEF CODE INSPECTOR
		1	1	1	CODE INSPECTOR
		0	0	2	CODE ENFORCEMENT OFFICER
		1	1	1	CI DIRECTOR
		0	1	0	GRANT WRITER
		0	1	1	GRANT COORDINATOR
		2	0	0	GRANT ADMINISTRATOR
		0	1	0	GIS PLANNER
		1	1	1	CITY MARSHAL & FIRE MARSHAL
		<b>8</b>	<b>8</b>	<b>8</b>	
		58	ENGINEERING	1	1
0	0			1	PROJECT MANAGER/ENGINEER
1	1			1	CITY ENGINEER DIRECTOR
1	2			2	ENGINEERING AIDE
1	0			0	ASSISTANT TO CITY ENGINEER
0	0			2	INTERN
1	1			1	PERMIT & PLAN COORDINATOR
<b>5</b>	<b>5</b>			<b>8</b>	
<b>GENERAL FUND TOTAL</b>		<b>169</b>	<b>184</b>	<b>191</b>	
59	WATER PLANT OPERATIONS	1	0	0	UTILITIES TECHNICIAN
		2	0	0	WATER TREATMENT
		1	0	0	WATER PLANT SUPT
		1	0	0	BUILDINGS & GROUND MAINT
		<b>5</b>	<b>0</b>	<b>0</b>	
60	W/S CONSTRUCTION	1	0	0	BACKFLOW PREVENTION
		1	0	0	ASSIST TO WATER PLANT SUPT
		6	0	0	UTILITY SERVICE WORKER
		2	0	0	HEAVY EQUIP OPERATOR
		1	0	0	PUMP AND WEEL TECHNICIAN
		4	0	0	WATER & SEWER CREW LDR
		1	0	0	UTILITTIES LOCATOR
<b>16</b>	<b>0</b>	<b>0</b>			

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2006 BUDGETED POSITIONS	2007 BUDGETED POSITIONS	2008 BUDGETED POSITIONS	JOB TITLE
61	LABORATORY	1	0	0	LABORATORY SUPERINTENDENT
		1	0	0	LABORATORY TECH
		<b>2</b>	<b>0</b>	<b>0</b>	
62	METER DEPARTMENT	1	0	0	UTILITIES TECH SUPERVISOR
		4	0	0	UTILITIES TECHNICIANS
		<b>5</b>	<b>0</b>	<b>0</b>	
<b>WATER &amp; SEWER FUND TOTAL</b>		<b>28</b>	<b>0</b>	<b>0</b>	
65	GARBAGE & TRASH COLLECTION	10	9	7	LEAF/LIMB COLLECT
		1	3	4	LEAF/LIMB COLLECTOR DRIVER
		1	1	1	SOLID WASTE SUPERVISOR
		1	0	0	STREET SWEEPER OPERATOR
		1	1	0	REF COLL DR III
		0	0	1	WASTE MGMT SUPT
		1	0		LEAF/LIMB CREW SUPERVISOR
		1	1	1	WELDER
<b>WASTE MANAGEMENT FUND TOTAL</b>		<b>16</b>	<b>15</b>	<b>14</b>	
66	CEMETERY	1	1	1	CEMETERY SUPT
		1	1	1	LIGHT EQUIPMENT O
<b>CEMETERY FUND TOTAL</b>		<b>2</b>	<b>2</b>	<b>2</b>	
67	DATA PROCESSING	1	1	1	NETWORK ADMINISTRATOR
		1	1	1	INFO SYSTEMS SUPERVISOR
		1	1	1	UTILITY BILLING/COLLECTION CLERK
		1	1	1	CUSTOMER SERVICE
		1	1	1	ACCOUNTING CLERK
		1	1	0	COMPUTER TECH - PT
<b>DATA PROCESSING FUND TOTAL</b>		<b>6</b>	<b>6</b>	<b>5</b>	
68	GARAGE	1	1	1	AUTOMOTIVE BODY MECHANIC
		1	1	1	GARAGE SUPT
		0	0	1	GARAGE SUPERVISOR
		5	5	4	MECHANIC
<b>GARAGE FUND TOTAL</b>		<b>7</b>	<b>7</b>	<b>7</b>	
71	PUBLIC BUILDINGS	1	1	1	MAINT/TRAFFIC SUPERVISOR
		1	1	1	BUILDING MAINT HELPER
<b>PUBLIC BUILDINGS TOTAL</b>		<b>2</b>	<b>2</b>	<b>2</b>	
37	WEED & SEED	1	0	0	WEED & SEED DIRECTOR
<b>WEED &amp; SEED TOTAL</b>		<b>1</b>	<b>0</b>	<b>0</b>	
<b>GRAND TOTAL OF ALL EMPLOYEES</b>		<b>231</b>	<b>216</b>	<b>221</b>	

Note: In fiscal 2004, the City contracted with ESG to operate the wastewater treatment plant and in fiscal 2006 the contract was amended to include operations of the water system and the construction crews for both water and sewer.



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## Departmental Summary, Goals & Capital Improvement Plan

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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, goals, and capital improvement plans for each division.

### **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

### **Internal Service Funds**

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

# General Fund

## Revenues

### Revenue Summary:

Categories of Revenues	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
City Taxes	8,293,981	8,770,528	9,409,556	9,020,373	9,630,904
Alcohol Wholesale Tax	245,689	244,860	245,000	235,741	240,000
Code Enforcement	90,198	70,427	50,300	68,539	48,500
Intragovernmental	28,453	32,363	30,000	32,155	30,000
Miscellaneous Fees	8,445	7,194	12,100	8,644	10,600
Police Miscellaneous	179,415	161,198	162,720	147,479	135,840
Channel 42	19,686	16,991	17,000	17,603	16,000
Fines & Forfeiture	396,280	453,997	479,000	491,605	479,000
Interest Income	28,886	58,798	63,000	93,020	66,200
Miscellaneous Revenue	1,086	2,011	3,000	1,465	1,000
<b>Total Revenues</b>	<b>\$9,292,119</b>	<b>\$9,818,368</b>	<b>\$10,471,676</b>	<b>\$10,116,623</b>	<b>\$10,658,044</b>
Reimb from Other Departments	728,727	873,709	993,646	843,216	1,049,946
<b>Net Revenues</b>	<b>\$10,020,846</b>	<b>\$10,692,076</b>	<b>\$11,465,322</b>	<b>\$10,959,839</b>	<b>\$11,707,990</b>

## Expenditures

### Expenditure Summary:

Categories of Divisions	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Executive	472,308	486,090	480,376	507,465	538,259
Finance	559,798	575,184	599,513	564,637	589,818
Human Resource	146,237	143,683	193,917	175,470	217,993
Police	3,265,093	3,689,712	4,197,711	3,849,274	4,034,878
Fire	2,391,919	2,486,463	2,991,817	2,847,286	2,951,280
Public Works	1,045,861	999,423	1,108,235	1,033,424	1,167,066
Community Improvement	352,541	362,042	437,568	311,714	433,584
Engineer	721,522	647,863	1,066,471	1,005,669	1,168,243
Non-Operating	231,604	225,263	149,582	175,046	209,334
<b>Total Expenditures</b>	<b>\$9,186,883</b>	<b>\$9,615,723</b>	<b>\$11,225,188</b>	<b>\$10,469,986</b>	<b>\$11,310,454</b>
Charges to Other Departments	229,959	335,697	240,134	240,134	397,536
<b>Net Expenditures</b>	<b>\$9,416,842</b>	<b>\$9,951,419</b>	<b>\$11,465,322</b>	<b>\$10,710,120</b>	<b>\$11,707,990</b>
<b>Positions</b>					
Full Time	160	166	180	180	184
Temporary (Part-time)	2	3	4	4	7
<b>Total Positions</b>	<b>162</b>	<b>169</b>	<b>184</b>	<b>184</b>	<b>191</b>

# Executive

## Division Summary

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

### Expenditure Summary:

Categories of Expenditures	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services	225,320	217,532	220,709	223,130	244,021
Contractual Services	173,523	164,425	160,000	172,917	187,516
Travel & Training	37,795	38,270	40,150	53,997	48,900
Other Operating Expenses	35,671	65,863	59,517	57,420	57,822
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$472,308</b>	<b>\$486,090</b>	<b>\$480,376</b>	<b>\$507,465</b>	<b>\$538,259</b>
Charges to Other Departments	0	0	0	0	0
<b>Net Expenditures</b>	<b>\$472,308</b>	<b>\$486,090</b>	<b>\$480,376</b>	<b>\$507,465</b>	<b>\$538,259</b>
<b>Positions</b>					
Full Time	8	8	8	8	8
Temporary					1
<b>Total Positions</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>

### Mayor/Commissioner Goals:

1. Create and Establish Improvements for the Code Enforcement Program.
2. Implement District Wide Rezoning.
3. Develop Water and Sewer Infrastructure Needs and Action Plan.
4. Investigate Options for Inner City Recreation.
5. Seek Alternate Revenue Sources.
6. Miscellaneous Administrative Goals such as the following:
  - ▶ Explore requiring business licenses on rental property.
  - ▶ Coordinate a New vision and Mission Statement.
  - ▶ Request meeting with Waycross-Ware County Development Authority to discuss concerns and expectations of economic development (corporate park).
  - ▶ Request meeting with Chamber and the board to discuss concerns and present benefits of area.
  - ▶ Create project/capital SPLOST for Commission and Departments.
  - ▶ Finalize clearing and develop plan for disposing of city owned property.

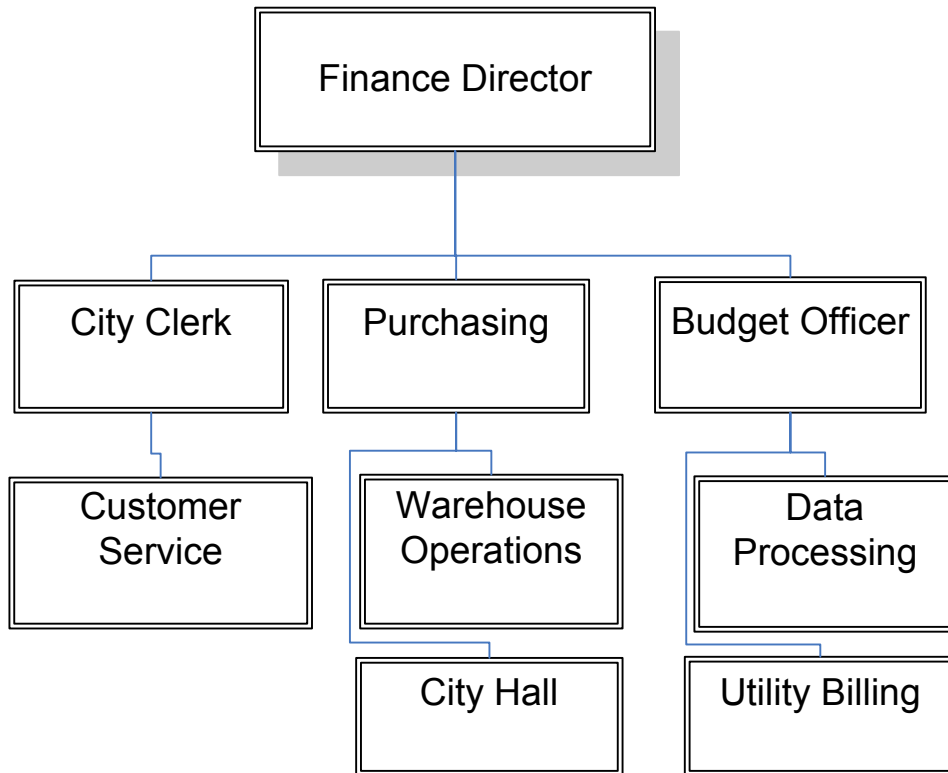
## Mayor/Commissioner Goals continued

- ▶ Improve internal mechanisms to prepare police officers for testing. Also select qualified individuals to prepare for promotion and or Command College and create a minority recruitment policy.
- ▶ Address enhancing compensation package for the city employees.
- ▶ Revamp the Personnel Policy Manual.
- ▶ Establish dress code policy, implement and enforce. Continue professional development training and focus on customer service. Provide cross training and back up for key personnel.

### **2007 GOALS**

1. Maintaining ISO Rating - **Completed**
2. Engineering Department - Infrastructure needs and vulnerabilities - **Completed**
3. Revenue Options - **Continue in FY 2008**
4. Mayor's Power - Charter Review - **To be Determined**
5. Resolving Critical Issues - **Completed**
6. Code Enforcement - More Informational needs with Property Owners - such as policies, procedures, and requirements - **Ongoing into FY 2008**
7. Annexation - **Completed**
8. Hazard Hill Project - **Completed**
9. Reduction of Utility Bill - **Discussed; no action taken**
10. Police Department - Implement various programs, Review SRO contract, and increase minority recruitment efforts - **Completed**
11. Mainstreet Program - Set Goals and Objectives - **Completed**
12. Develop Planning Commission - **To Be Determined**
13. Personnel - Training opportunities in public relations, focus on improving attitudes, plans for rebounding and understand the repercussions of actions - **Completed**

# FINANCE



# Finance

## Division Summary

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

### Expenditure Summary:

Categories of Expenditures	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services	404,951	404,589	370,660	347,208	374,555
Contractual Services	25,550	26,495	26,400	26,400	26,400
Travel & Training	7,158	4,331	10,000	5,927	7,500
Other Operating Expenses	117,347	138,660	167,161	166,887	166,863
Capital Outlay	4,793	1,110	25,292	18,215	14,500
<b>Total Expenditures</b>	<b>\$559,798</b>	<b>\$575,184</b>	<b>\$599,513</b>	<b>\$564,637</b>	<b>\$589,818</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$559,798</b>	<b>\$575,184</b>	<b>\$599,513</b>	<b>\$564,637</b>	<b>\$589,818</b>
<b>Positions</b>					
Full Time	9	9	8	8	8
Temporary	3	2	1	1	1
<b>Total Positions</b>	<b>12</b>	<b>11</b>	<b>9</b>	<b>9</b>	<b>9</b>

### Department Goals:

1. Continue integrating the utility billing and cashier staff.
2. Continue investigating methods to improve productivity using the intranet.
3. Submit annual report in the Certificate of Achievement for Excellence in Financial Reporting Program.
4. Prepare popular annual financial report and submit in Popular Annual Financial Reporting program.

### 2007 GOALS

1. Insure the audit is completed and distributed before December 31, 2006 - **Completed**
2. All employees will take the customer service portions of the WIN Program. These include Listening, Observation and Teamwork - **Completed**
3. The organization of the utility billing staff and cashier staff will be evaluated to determine if these two departments are organized in the most effective manner - **Completed**
4. The intranet committee will have all in house forms on line and insure all departments have access to them. In edition forms used by the public will be reviewed and free standing PC's placed at each counter for public use - **On line forms is a ongoing process, will continue in FY 2008**



## Capital Improvement Plan

FUND: (100) General Fund		DIVISION: FINANCE		Department: Administration						FY 2008			
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
Document Imaging Software		\$ 12,000				\$ 6,000				\$ 6,000	\$ 24,000	Budget	\$ 12,000
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 12,000</b>		<b>\$ -</b>		<b>\$ 6,000</b>		<b>\$ -</b>		<b>\$ 6,000</b>	<b>\$ 24,000</b>		<b>\$ 12,000</b>

**Note:**

Our goal is to continue with the Imaging Software and start converting the last 20 years of Minutes. Then keep continuing converting the old records stored in the vault along with current information.

## Capital Improvement Plan

FUND: (100) General Fund		DIVISION: FINANCE		Department: Purchasing/City Hall						FY 2008			
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
Replace Copy Machines				\$ 17,000		\$ 17,000		\$ 17,000			\$ 51,000	Budget	\$ -
Paint Inside City Hall (Windows)		\$ 50,000									\$ 50,000	Budget	\$ 20,000
Replace Blinds in City Hall		\$ 30,000									\$ 30,000	Budget	\$ 30,000
Repair/Replace Skylight for City Hall		\$ 25,000									\$ 25,000	Budget	\$ 25,000
Repair City Hall Roof		\$ 90,000									\$ 90,000	Budget	\$ -
Replace HVAC units 1st floor		\$ 7,000									\$ 7,000	Budget	\$ -
Refurbish Elevator at City Hall		\$ 80,000									\$ 80,000	Budget	\$ -
Used Forklift for Warehouse				\$ 7,000							\$ 7,000	Budget	\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 282,000</b>		<b>\$ 24,000</b>		<b>\$ 17,000</b>		<b>\$ 17,000</b>		<b>\$ -</b>	<b>\$ 340,000</b>		<b>\$ 75,000</b>

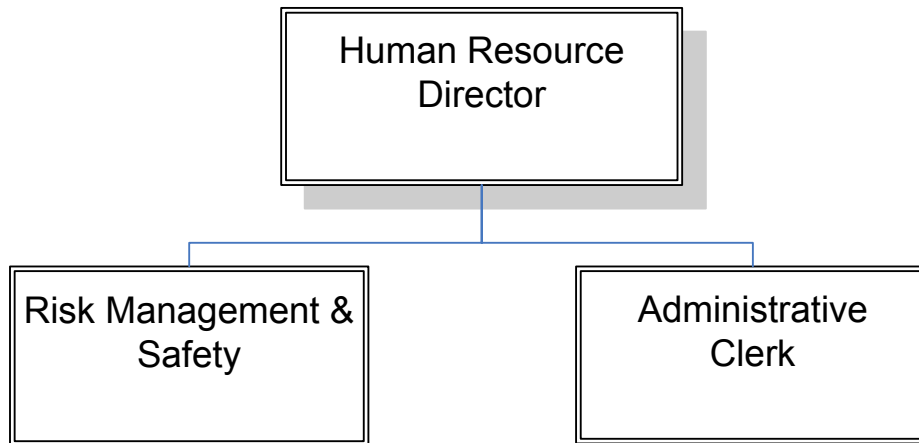
**Notes:**

**Repairs** - The above City Hall repairs not approved for Budget Year 2008 will be eligible for the upcoming SPLOST referendum.

**Forklift** - Schedule replacement.

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# 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 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services	128,717	118,750	159,720	144,129	180,241
Contractual Services					
Travel & Training	1,613	1,296	4,200	2,537	4,600
Other Operating Expenses	15,013	22,419	28,397	27,504	30,902
Capital Outlay	894	1,219	1,600	1,300	2,250
<b>Total Expenditures</b>	<b>\$146,237</b>	<b>\$143,683</b>	<b>\$193,917</b>	<b>\$175,470</b>	<b>\$217,993</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$146,237</b>	<b>\$143,683</b>	<b>\$193,917</b>	<b>\$175,470</b>	<b>\$217,993</b>
<b>Positions</b>					
Full Time	2	3	3	3	3
Temporary					
<b>Total Positions</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

### Department Goals:

1. Revise Personnel Policy and Procedures.  
Objective: Review and Draft new personnel policies.
2. Update Safety Policy with New Safety Committee.  
Objective: Establish City-Department wide Safety Team to review current Safety Policy and Handbook and draft new policies and procedures.
3. Improve Employee Relations (Health, Wellness, Morale, Professionalism).  
Objective: Hold Health Fairs, Health Education Training, Customer Service Training and Professionalism Training.
4. Improve City's Public Relations.  
Objective: Establish a public relations section and budget within HR and participate in at least 2-4 community activities or sponsor community events.

### 2007 Goals

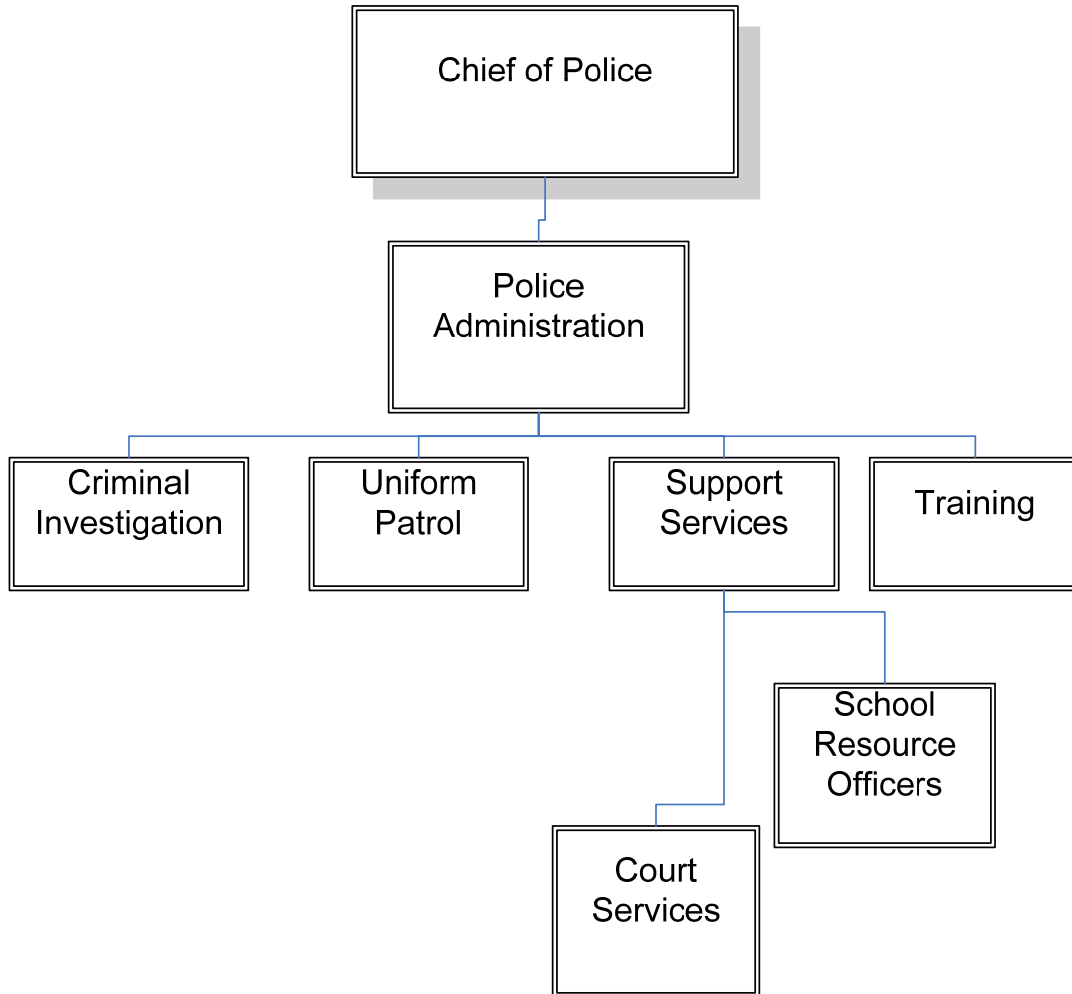
1. Create New Employee Orientations DVD - **Completed**
2. Update Safety Policy with New Safety Committee - **Continue in 2008**
3. Establish Operating Procedures for Human Resource Department - **Completed**
4. Upgrade Timekeeping System to improve accuracy and timing - **Completed**

## Capital Improvement Plan

FUND: (100) General Fund		DIVISION: HUMAN RESOURCES							FY 2008				
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
None											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		\$ -

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# 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 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services	2,604,885	2,741,428	3,106,789	2,931,743	3,203,649
Contractual Services					
Travel & Training	28,311	39,291	60,347	57,265	67,742
Other Operating Expenses	606,197	705,600	931,525	771,261	732,788
Capital Outlay	25,700	203,394	99,050	89,005	30,699
<b>Total Expenditures</b>	<b>\$3,265,093</b>	<b>\$3,689,712</b>	<b>\$4,197,711</b>	<b>\$3,849,274</b>	<b>\$4,034,878</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$3,265,093</b>	<b>\$3,689,712</b>	<b>\$4,197,711</b>	<b>\$3,849,274</b>	<b>\$4,034,878</b>
<b>Positions</b>					
Full Time	58	64	68	68	68
Temporary	1	1	1	1	1
<b>Total Positions</b>	<b>59</b>	<b>65</b>	<b>69</b>	<b>69</b>	<b>69</b>

### Department Goals:

1. The Waycross Police Department will investigate the need for implementation of the GREAT (Gang Resistance Education and Training) Program in the Ware Co. School System and if a need is determined implement the program for FY-08 school year.
2. Improve the accuracy of all incident reports taken in field operations.
3. Assure that the department continues to promote the concepts of Community Policing through further expansion of the Neighborhood Watch Program creating a minimum of two new crime watch groups and requiring the officers to attend at least four community meetings on their assigned sides of town per year.
4. To attract and retain quality candidates for a diverse group of applicants to meet our current and future needs. Utilize the HR department in distributing hiring information to a more diverse group of potential applicants.
5. Maintaining all required standards for continued compliance with CALEA and State Certification.
6. To continue a reduction in Part I Crimes utilizing information developed from concerned citizens who have been contacted through the variety of community policing efforts carried out by the police department.



## **Police Department Goals continued**

7. Continue to reduce the number of traffic accidents and injuries utilizing the traffic team both in enforcement and education in the community. Each traffic officer will host four educational events during FY-08.

### **2007 Goals**

1. To meet all applicable standards for national re-accreditations of the Department through the Commission for Accreditation for Law Enforcement Agencies Inc. - **Completed**
2. Utilize the Community relations and Crime prevention office to organize new Neighborhood watch programs in our community. Provide a contact person in all matters relating to crime prevention and community involvement including home security surveys and identification services. - **Completed**
3. Provide the citizens with a department which is professional and community oriented in its delivery of service as well in its facilities, vehicles, and officers appearance. - **Completed**
4. To reorganize the old evidence room in the jail into a mini fingerprint lab. - **Completed**
5. To ensure that all fiscal, administrative and operational functions are performed to the highest level of accuracy and professional conduct. - **Completed**
6. To attract and retain quality candidates from a diverse group of applicants to meet our current and future needs. - **Completed**

## Capital Improvement Plan

FUND: (100) General Fund		DIVISION: POLICE		Department: Administration									
										FY 2008			
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
None											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		\$ -

FUND: (100) General Fund		DIVISION: POLICE		Department: Crimminal Investigation Unit									
										FY 2008			
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
Replace Copy Machine				\$ 6,000							\$ 6,000	Budget	\$ -
Vehicle 08' Impala	1	\$ 18,500	1	\$ 22,000						\$ 22,000	\$ 62,500	Budget	\$ 18,500
Equipment New Position						\$ 7,000					\$ 7,000	Budget	\$ -
Fingerprint Station						\$ 2,500					\$ 2,500	Budget	\$ -
Fingerprint Analysis System								\$ 24,000			\$ 24,000	Budget	\$ -
Positive Pressure Vents				\$ 11,000							\$ 11,000	Budget	\$ -
Video Enhancement System		\$ 24,500									\$ 24,500	Budget	\$ -
Ground Hog Surveillance System		\$ 3,499									\$ 3,499	Budget	\$ 3,499
<b>TOTALS BY YEAR</b>		\$ 46,499		\$ 39,000		\$ 9,500		\$ 24,000		\$ 22,000	\$ 140,999		\$ 21,999

**Note:**

Scheduled Replacement of Vehicle for normal 7 yr. replacement. Repair and Enhancement of Lab capabilities.

FUND: (100) General Fund		DIVISION: POLICE		Department: Uniform Patrol									
										FY 2008			
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
New Patrol Vehicles	11	\$ 244,189	11	\$ 244,189	5	\$ 110,995	4	\$ 88,796	3	\$ 66,597	\$ 754,766	Budget	\$ 92,500
Equipment New Patrol Vehicles	11	\$ 46,409	11	\$ 28,133	5	\$ 20,095	4	\$ 4,019	3	\$ 12,057	\$ 110,713	Budget	\$ 21,095
Additional Lightbars	6	\$ 21,350	7	\$ 10,675							\$ 32,025	Budget	\$ -
Mobile VHF Band Radios		\$ 9,000		\$ 9,000		\$ 9,000		\$ 9,000		\$ 9,000	\$ 45,000	Budget	\$ 9,000
Kustom Eagle Dual Antennas	2	\$ 3,800									\$ 3,800	Budget	\$ 3,800
Digital System Video Server Plus		\$ 78,500		\$ 63,000		\$ 59,400		\$ 59,400		\$ 59,400	\$ 319,700	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		\$ 403,248		\$ 354,997		\$ 199,490		\$ 161,215		\$ 147,054	\$ 1,266,004		\$ 126,395

**Note:**

**Patrol Vehicles** - Normal purchase for the 7 year replacement plan, but only approved for 5 patrol vehicles in 2008 budget year.

**Digital System** - This will be the initial phase for Uniform Patrol to begin advancement into the 21st century by building a network of Digital and Wireless means of data transfer and retention for the technological age in which the future is taking us. An attempt to locate possible grant funding will be initiated to help offset the cost of this program. There is no guarantee, however, that any grant funding will be available. Yet we must prepare and stay current with the advancements being made in this new technological age that we are being thrust into.

Other options for that are being considered in the near future is the E-Ticket systems as well as other handheld devices which will allow the Uniform Patrol Officer in the field to access data immediately on violators, suspects, and arrestees. This will be achieved through the use of Blue Tooth Technology from the radio to the officer on the street. Fingerprint scanners will quickly and positively identify those persons that may be wanted while we have contact with them, yet are unknown to the officer personally.

By starting the initial phase, the department may build off of equipment already installed in the patrol units to open new avenues of the data transfer to fulfill the needs of the department in meeting the future technological requirements that we are ultimately going to be faced with.

## Capital Improvement Plan

FUND: (100) General Fund		DIVISION: POLICE		Department: Support Services				FY 2008					
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
Security System Internal		\$ 8,000									\$ 8,000	Budget	\$ 8,000
Update & Move Heating and Air				\$ 100,000							\$ 100,000	Budget	\$ -
Wireless Mobile Operations						\$ 80,000					\$ 80,000	Budget	\$ -
Resurface Parking Lot				\$ 20,000							\$ 20,000	Budget	\$ -
Re-roof Sation (M&R)				\$ 250,000							\$ 250,000	Budget	\$ -
Replace Tile Inside (M&R)				\$ 10,000							\$ 10,000	Budget	\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 8,000</b>		<b>\$ 380,000</b>		<b>\$ 80,000</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ 468,000</b>		<b>\$ 8,000</b>

**Notes:**

**Security System** - Replace security cameras for the front lobby, evidence room, and hallways.

**Miscellaneous Repairs** - Normal maintenance and repairs for the building.

FUND: (100) General Fund		DIVISION: POLICE		Department: Training & Personnel				FY 2008					
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
None											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

FUND: (100) General Fund		DIVISION: POLICE		Department: S.W.A.T.				FY 2008					
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
TacTic Search Cam				\$ 11,849							\$ 11,849	Budget	\$ -
Swat Negotiators Van				\$ 26,000							\$ 26,000	Budget	\$ -
Glock pistols				\$ 6,000							\$ 6,000	Budget	\$ -
Communication Head sets		\$ 7,500									\$ 7,500	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 7,500</b>		<b>\$ 43,849</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ 51,349</b>		<b>\$ -</b>

**Notes:**

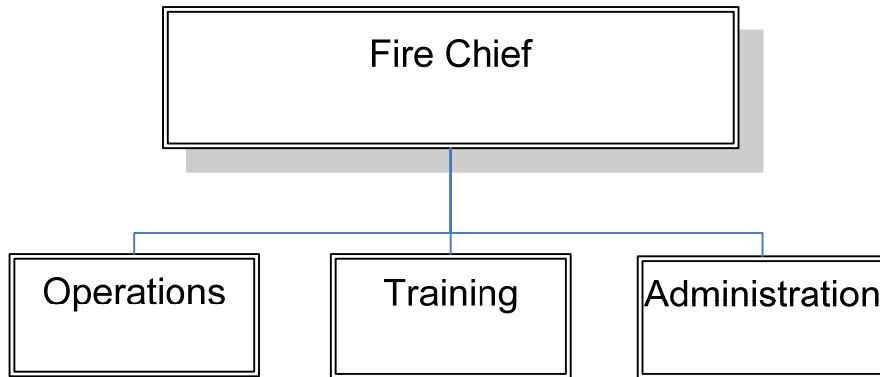
**Communication Head Set** - This will replace current system that would interfere with the wearing of a gas/chemical mask or HazMat clothing. This would keep SWAT better equipped to handle the current and growing threats post 9-11.

\*\*The Waycross Police Department has recently been approved for the Edward Byrne Memorial Justice Assistance Grant in the amount of \$13,500 to purchase specialized equipment for the S.W.A.T. Team.

FUND: (100) General Fund		DIVISION: POLICE		Department: School Resource Officers				FY 2008					
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
None											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

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# FIRE DEPARTMENT



# Fire Department

## Division Summary

The Waycross Fire Department provides protection of lives and property through fire prevention, public education and the mitigation of emergencies and disasters, whether natural or man-made.

### Expenditure Summary:

Categories of Expenditures	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services	2,138,755	2,170,556	2,412,624	2,324,417	2,632,836
Contractual Services					
Travel & Training	5,748	10,321	13,325	13,053	11,000
Other Operating Expenses	233,682	262,601	330,109	270,077	271,595
Capital Outlay	13,734	42,984	235,759	239,739	35,850
<b>Total Expenditures</b>	<b>\$2,391,919</b>	<b>\$2,486,463</b>	<b>\$2,991,817</b>	<b>\$2,847,286</b>	<b>\$2,951,280</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$2,391,919</b>	<b>\$2,486,463</b>	<b>\$2,991,817</b>	<b>\$2,847,286</b>	<b>\$2,951,280</b>
<b>Positions</b>					
Full Time	46	46	52	52	55
Temporary					
<b>Total Positions</b>	<b>46</b>	<b>46</b>	<b>52</b>	<b>52</b>	<b>55</b>

### Department Goals:

1. Post our ISO accomplishments as they are achieved.  
Objective: Post a flow chart and thermometer that shows our progress.
2. Test all pumping apparatus to meet ISO standard.  
Objective: Test all pumpers once during the year according to accepted standards.
3. Test all fire hydrants according to ISO standards.  
Objective: Test the hydrants twice a year using the guidelines set forth by ISO and NFPA.
4. Conduct company level inspections.  
Objective: Conduct at least 10 inspections per month.
5. Implement The First Responder Program.  
Objective: Re-introduce all personnel to the First Responder Program and begin phasing in training.

### 2007 Goals

1. Preplan all businesses twice during the year - **Continue in FY 2008**
2. Implement a Fire Safety Education program in the school system. - **Completed and continuing**
3. Have one entire station specialized as Haz-mat First Responders - **Continue in FY 2008**
4. As a department, run and/or walk 18,000 miles. - **In progress continue in FY 2008**

## Capital Improvement Plan

FUND: (100) General Fund		DIVISION: FIRE							FY 2008				
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
Fire Pumper 1500 GPM		\$ 268,000				\$ 268,000		\$ 268,000			\$ 804,000	Budget	\$ 268,000
Fire Truck/Aerial Platform				\$ 900,000							\$ 900,000	Bud/Splst	\$ -
Truck/Arson Invest & Fire Safety Ed		\$ 17,500									\$ 17,500	Budget	\$ -
Extrication Equipment Set		\$ 21,500									\$ 21,500	Budget	\$ 21,500
Equipment		\$ 17,500									\$ 17,500	Budget	\$ -
5" & 1 3/4 Hydr-Water Supply Hose		\$ 8,000									\$ 8,000	Budget	\$ 8,000
Thermal Imaging Cameras		\$ 18,000									\$ 18,000	Budget	\$ -
Radios		\$ 6,720									\$ 6,720	Budget	\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 357,220</b>		<b>\$ 900,000</b>		<b>\$ 268,000</b>		<b>\$ 268,000</b>		<b>\$ -</b>	<b>\$1,793,220</b>		<b>\$ 297,500</b>

**Notes:**

**Fire Pumper 1500 GPM** - This will be a replacement for a 1983 E-One Pumper. This purchase will adhere to the City's ISO rating.

**Fire Truck/Aerial Platform** - This purchase will also adhere to the City's ISO Rating.

**Truck/Arson Invest & Safety Ed** - This will be a replacement of the 1996 Ford Econoline Van.

**Extrication Equipment Set** - This set will include the jaws, ram, spreader and power unit. Also will include other accessories.

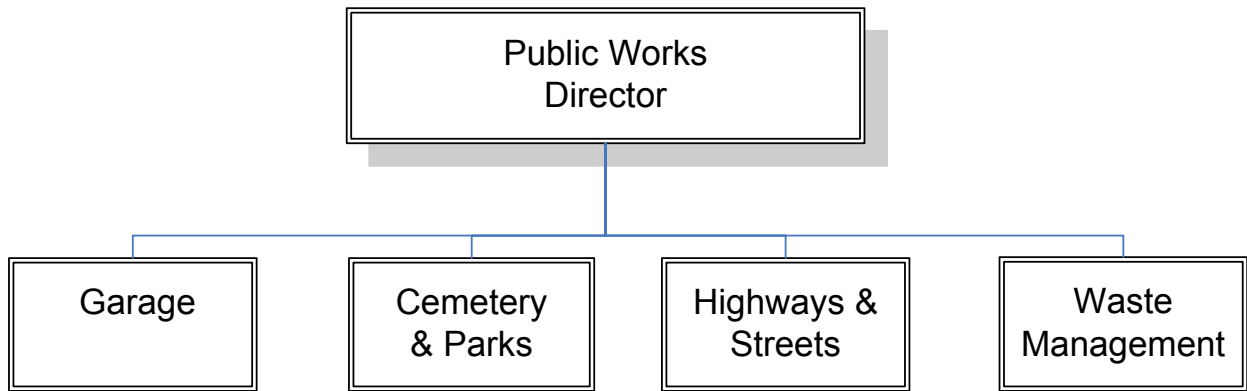
The current extrication equipment is very old. We are currently having to rely on county equipment.

**Thermal Imaging Camera** - These cameras can be used to seek out hidden fires and see through smoke. It uses thermal imaging technology to detect the heat given off by objects. If approved these cameras will be placed at Fire Station #2 and Fire Station #3.

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# 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 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services	725,048	665,946	757,251	725,086	758,507
Contractual Services	35,700	37,500	80,000	65,625	80,000
Travel & Training	410	2,817	4,500	2,998	6,950
Other Operating Expenses	244,590	246,925	264,484	239,716	321,609
Capital Outlay	40,113	46,235	2,000	0	0
<b>Total Expenditures</b>	<b>\$1,045,861</b>	<b>\$999,423</b>	<b>\$1,108,235</b>	<b>\$1,033,424</b>	<b>\$1,167,066</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$1,045,861</b>	<b>\$999,423</b>	<b>\$1,108,235</b>	<b>\$1,033,424</b>	<b>\$1,167,066</b>
<b>Positions</b>					
Full Time	22	21	21	21	21
Temporary			2	2	2
<b>Total Positions</b>	<b>22</b>	<b>21</b>	<b>23</b>	<b>23</b>	<b>23</b>

### Department Goals:

1. Provide better service for the citizens of the City of Waycross.  
Objective: Work closer with every department in the city to provide a higher standard of service.
2. Maintain all right-of-ways and parks in a timely manner.  
Objective: Set up a monthly schedule.
3. Determine Plan of Action for the disposal of yard trash material.  
Objective: Site selection of inert landfill and reach agreement with the county to take inert material.
4. Increase effectiveness with spraying program and control measure for weed and heavy growth areas.
5. Clean and maintain 27 miles of canals and open ditches.  
Objective: Keep all canals and open ditches clean so storm water can continue to flow.

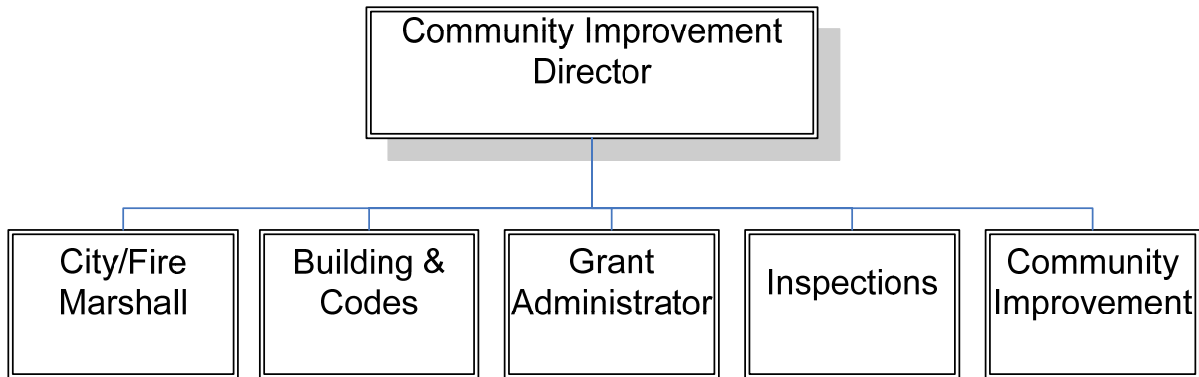
### 2007 Goals

1. Provide better service to the citizens of Waycross - **This is an ongoing goal each year**
2. Remove old storm sewer pipe on Darling Ave, Prescott St, and Glenmore Ave, and replace it with new pipe for better drainage - **Moved to Engineering Department**
3. Maintain landfill according to closure requirements - **Completed**



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# COMMUNITY IMPROVEMENT



# Community Improvement

## Division Summary

Community Improvement Department is responsible for the City Wide compliance of building codes and zoning regulations. The Division administers a city wide abatement program code enforcement division, inspection division and grants division. All divisions operate for the sole mission of improving the quality of life for the citizens of Waycross.

### Expenditure Summary:

Categories of Expenditures	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services	292,756	293,345	347,255	235,670	319,558
Contractual Services					
Travel & Training	12,200	6,785	11,600	11,006	12,500
Other Operating Expenses	45,201	54,580	73,717	61,780	95,025
Capital Outlay	2,384	7,331	4,996	3,258	6,500
<b>Total Expenditures</b>	<b>\$352,541</b>	<b>\$362,042</b>	<b>\$437,568</b>	<b>\$311,714</b>	<b>\$433,584</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$352,541</b>	<b>\$362,042</b>	<b>\$437,568</b>	<b>\$311,714</b>	<b>\$433,584</b>
<b>Positions</b>					
Full Time	7	8	8	8	8
Temporary					
<b>Total Positions</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

### Department Goals:

#### Inspections

1. Implement a model that will follow proceedings for code enforcement.  
Objective: Develop a tracking mechanism either through software implementation or creation of documents to follow all code enforcement proceedings.
  
2. Develop a training mechanism to ensure that inspections staff are adequately abreast current trends and regulations.  
Objective: Ensure that all staff members receive necessary training to properly service their respective areas of work.
  
3. Determine the most effective way(s) for utilizing the land bank.  
Objective: Research current trends and regulations for how to use the land bank to benefit the City of Waycross.
  
4. Implement housing initiative in residential neighborhoods through zoning and code enforcement.  
Objective: Work closely with DCA for applicable Rural Grant Programs.
  
5. Increase public relations with staff and citizens through departmental outreach.  
Objective: Strengthen departmental relations and operations with contractors, citizens, tenants, landlords, and property owners throughout the city.

## Community Improvement Department Goals continued

### Administrative

1. Identify grant funding for all applicable city departments.  
Objective: Locate grant funding for city departments and/or write grants for departments to increase monies for various city needed projects.
2. Continue and progress with staff development and training.  
Objective: Develop staff awareness and accuracy through professional development training sessions.
3. Revise, update, and amend office policies and procedures.  
Objective: Create a more streamlined office procedure with written manuals for various functions of the department.
4. Update district zoning maps.  
Objective: Create new zoning maps for city districts to provide the council and citizens and up-to-date reference guide for the City of Waycross.
5. Form a committee to visit other cities of similar size and scope to review their zoning procedures.  
Objective: Utilize this committee that is formed of a mixture of elected officials, city employees, and others from within the City to visit other cities to review their current zoning procedures and policies and compare their successes to what needs to be done in the City of Waycross.

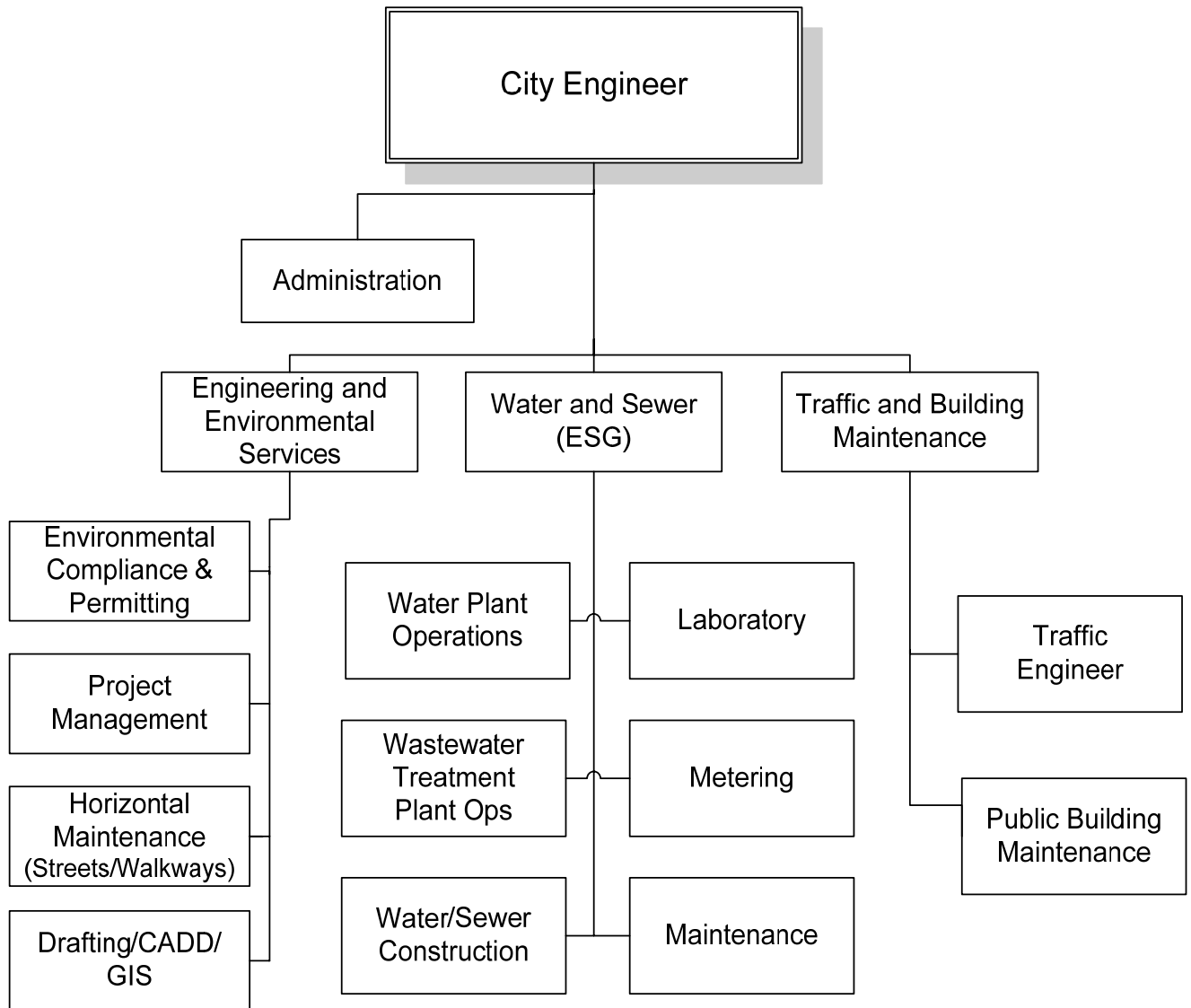
### 2007 Goals

1. Identify grant funding for various city departments - **Continue in FY 2008 & fill vacant positions**
2. Continue staff training and development - **Ongoing**
3. Develop customer service, public relations protocols - **Ongoing**
4. Develop systematic planning, zoning, inspections, and grant procedures - **Continue in FY 2008**
5. Develop systematic record keeping and documentation procedures - **Not Completed**





# 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 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services	385,323	288,273	538,826	512,157	628,863
Contractual Services					
Travel & Training	3,177	3,462	13,234	9,613	16,200
Other Operating Expenses	331,884	342,751	454,936	429,220	435,180
Capital Outlay	1,138	13,377	59,475	54,679	88,000
<b>Total Expenditures</b>	<b>\$721,522</b>	<b>\$647,863</b>	<b>\$1,066,471</b>	<b>\$1,005,669</b>	<b>\$1,168,243</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$721,522</b>	<b>\$647,863</b>	<b>\$1,066,471</b>	<b>\$1,005,669</b>	<b>\$1,168,243</b>
<b>Positions</b>					
Full Time	7	7	12	12	13
Temporary					2
<b>Total Positions</b>	<b>7</b>	<b>7</b>	<b>12</b>	<b>12</b>	<b>15</b>

### Department Goals:

1. Improve Service & Responsiveness to City Customers.  
Objective: Complete/refine developers' package to help citizens negotiate city permitting process, acquire/develop project management system to track/manage work requests, improve/modernize Policy, Procedures & Ordinances relating to primary city infrastructure, scan and archive city maps, plats, & as-built drawings, and continue to develop/refine GIS mapping and CADD technology and exploit new applications.
2. Develop Infrastructure Master Plan & Integrate into Waycross/Ware Comprehensive Plan.  
Objective: Complete basic water, sewer, & street infrastructure mapping in GIS format and develop a Capital Improvement Program.
3. Execute remaining SPLOST (contract 12) projects and build toward future SPLOST.  
Objective: Develop program for FY08 execution and posture city for future SPLOST opportunities.
4. Improve Project Execution Capability.  
Objective: Acquire staff augmentation, Build broader pool of contract inspection staff, and create Professional Development Program for each employee, Improve employee safety, put project management tools in hands of traffic and street/drainage staff, complete build-out GIS workspace, and improve Traffic and Building Maintenance workspace.

## **Engineering Department Goals continued**

5. Improve city traffic flow and minimize traffic and pedestrian safety hazards.  
Objective: Seek DOT support for signal and lane improvements, support CSX Double Track project executions and associated local projects, implement aggressive sign and signal upgrade program, and develop the Wayfinding Program in partnership with Waycross Mainstreet.
6. Support city growth and economic development.  
Objective: Support city annexation strategy and continue to represent city interest in on-going relationship with Satilla Regional Water & Sewer Authority, leverage existing wastewater treatment capacity to posture city as utility provider of choice for surrounding community.
7. Support sound environmental stewardship.  
Objective: Sustain on-going partnership with Satilla Riverkeeper, manage upcoming NPDES permit renewal process to achieve right balance of compliance costs and environmental risk, manage impending Groundwater Withdrawal Permit Changes and re-assess storm water infrastructure needs and evaluate feasibility of storm water utility.

### **2007 Goals**

1. Improve service and responsiveness to City customers - **Continue in FY 2008**
2. Develop infrastructure Master Plan & Integrate into Waycross/Ware Comprehensive Plan  
**Continue in FY 2008 - Multi-year Goal**
3. Execute remaining SPLOST (contract 12) projects and build toward future SPLOST  
**Continue in FY 2008 - Multi-year Goal**
4. Improve Project Execution Capability - **Continue in FY 2008**
5. Improve city traffic flow & minimize traffic safety hazards - **Continue in FY 2008**
6. Support city growth and economic development - **Continue in FY 2008**

## Capital Improvement Plan

FUND: (100) General Fund		DIVISION: ENGINEERING			Department: Administration			FY 2008					
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
Copier (11"x17") capability		\$ 3,600		\$ 3,600		\$ 3,600					\$ 10,800	Budget	\$ 3,600
Plan Scanner		\$ 6,696		\$ 6,696		\$ 3,906					\$ 17,298	Budget	\$ 6,696
Computers & Printers		\$ 6,000		\$ 3,500		\$ 3,500		\$ 3,500		3500	\$ 20,000	Budget	\$ 3,000
Furniture		\$ 5,000									\$ 5,000	Budget	\$ 5,000
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 21,296</b>		<b>\$ 13,796</b>		<b>\$ 11,006</b>		<b>\$ 3,500</b>		<b>\$ 3,500</b>	<b>\$ 53,098</b>		<b>\$ 18,296</b>

**Notes:**

**Copier** - Cost-share with Community Improvement (\$300 each/mo for 36 months)

**Scanner/Plotter** - Lease = \$558/mo for 36 months starting March 07 (\$1 buy-out at end of lease)

**Furniture** - Program phased replacement of workstations ~ 2 per year (assume 4 to 6 year lifespan)

FUND: (100) General Fund		DIVISION: ENGINEERING			Department: Streets/Walkways/Drainage Construct			FY 2008					
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
Infrastructure (Sidewalks)		\$ 50,000									\$ 50,000	Budget	\$ 50,000
Infrastructure (Street Patching)		\$ 10,000									\$ 10,000	Budget	\$ 10,000
Infrastructure (Culverts)		\$ 20,000									\$ 20,000	Budget	\$ 20,000
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 80,000</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ 80,000</b>		<b>\$ 80,000</b>

**Notes:**

**Infrastructure for Sidewalks** - Increase is necessary to more aggressively tackle mounting backlog of sidewalk & curbs in need of replacement.

Prior year capital needs had been deferred to stay within budget.

**Infrastructure for Patching** - Programmed for street cut repair particularly large cuts from storm drain replacements.

**Infrastructure for Culverts** - Programmed for large-scope storm drain repairs (storm drain pipes & box culverts).

FUND: (100) General Fund		DIVISION: ENGINEERING			Department: Traffic			FY 2008					
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
2008 Truck		\$ 17,000									\$ 17,000	Budget	\$ 17,000
Re-roof Colley Street Building		\$ 200,000									\$ 200,000	Budget	\$ -
Directional Signage(Wayfinding)		\$ 100,000									\$ 100,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 317,000</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ 317,000</b>		<b>\$ 17,000</b>

**Notes:**

**Re-roof Coley Street Building** - Depending upon long-term capital plans, new roof (\$200k) necessary if we continue to occupy Coley Street building. If long-term Plan includes demolition of Coley Street building, need to program new facility for SPLOST referendum (e.g. Common building for Public Works, Vehicle Maintenance, Traffic and Building Maintenance).

**Truck** - Purchase new vehicle for Traffic; Retire Engineering's 1993 Crown Victoria and reassign Traffic existing 1999 Truck to replace Engineering Technician Crown Victoria.

**Overhead Signs & Stop and Speed Limit Signs** - Continuing aggressive replacements.

# Non-Operating

## Department Summary

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

### Expenditure Summary:

Categories of Expenditures	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	231,604	225,263	149,582	175,046	209,334
Capital Outlay					
<b>Total Expenditures</b>	<b>\$231,604</b>	<b>\$225,263</b>	<b>\$149,582</b>	<b>\$175,046</b>	<b>\$209,334</b>
Charges to Other Departments	229,959	335,697	240,134	240,134	397,536
<b>Net Expenditures</b>	<b>\$461,563</b>	<b>\$560,960</b>	<b>\$389,716</b>	<b>\$415,180</b>	<b>\$606,870</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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# Water & Sewer Fund

## Revenues

### Revenue Summary:

Categories of Revenues	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Utility Service Fees	5,249,898	5,364,046	5,396,500	5,384,863	5,278,774
Water/Sewer Taps	81,837	59,383	45,000	41,058	30,000
Loads to Disposal	227,120	202,354	390,000	133,063	320,000
Miscellaneous Revenue	157,833	191,167	176,500	211,156	208,178
<b>Total Revenues</b>	<b>\$5,716,688</b>	<b>\$5,816,950</b>	<b>\$6,008,000</b>	<b>\$5,770,140</b>	<b>\$5,836,952</b>
Reimb from Other Departments	21,877	0	0	0	0
<b>Net Revenues</b>	<b>\$5,738,565</b>	<b>\$5,816,950</b>	<b>\$6,008,000</b>	<b>\$5,770,140</b>	<b>\$5,836,952</b>

## Expenditures

### Expenditure Summary:

Categories of Divisions	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Water & Sewer Operations	2,597,399	2,662,859	2,693,173	2,682,702	3,733,468
Non-Operating	2,003,623	2,186,968	2,389,209	2,118,815	1,140,681
<b>Total Expenditures</b>	<b>\$4,601,022</b>	<b>\$4,849,827</b>	<b>\$5,082,382</b>	<b>\$4,801,516</b>	<b>\$4,874,149</b>
Charges to Other Departments	968,256	911,025	925,618	925,618	962,803
<b>Net Expenditures</b>	<b>\$5,569,278</b>	<b>\$5,760,852</b>	<b>\$6,008,000</b>	<b>\$5,727,134</b>	<b>\$5,836,952</b>
<b>Positions</b>					
Full Time	28	23	0	0	0
Temporary					
<b>Total Positions</b>	<b>28</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services	989,484	828,275	0	0	0
Contractual Services	792,956	805,802	2,137,694	2,148,570	2,276,719
Travel & Training	3,502	2,412	0	-8	0
Other Operating Expenses	643,692	865,635	334,979	379,318	708,034
Capital Outlay	167,765	160,735	220,500	154,822	748,715
<b>Total Expenditures</b>	<b>\$2,597,399</b>	<b>\$2,662,859</b>	<b>\$2,693,173</b>	<b>\$2,682,702</b>	<b>\$3,733,468</b>
Charges to Other Departments	0	0			
<b>Net Expenditures</b>	<b>\$2,597,399</b>	<b>\$2,662,859</b>	<b>\$2,693,173</b>	<b>\$2,682,702</b>	<b>\$3,733,468</b>
<b>Positions</b>					
Full Time	5	5	0	0	0
Temporary					
<b>Total Positions</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Capital Improvement Plan

FUND: (505) WATER SEWER		DIVISION: ENGINEERING										
EQUIPMENT	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	FY 2008 Approved
Well Inspections			\$ 40,000				\$ 40,000			\$ 80,000	Budget	\$ -
Tank Maintenance Program	\$ 160,000		\$ 160,000		\$ 160,000		\$ 110,000		\$ 110,000	\$ 700,000	Budget	\$ 160,000
Clearwell Cleaning(Underground)	\$ 7,000								\$ 7,000	\$ 14,000	Budget	\$ -
Abandon Well #1			\$ 100,000							\$ 100,000	Budget	\$ -
Water Plant Bldg Exterior Rehab	\$ 20,000									\$ 20,000	Budget	\$ -
Water & Sewer Projects	\$ 915,000		\$ 900,000		\$ 900,000		\$ 900,000		\$ 900,000	\$ 4,515,000	Budget	\$ 588,715
Alice St. Tank (Well #4) Activation	\$ 15,000									\$ 15,000	Budget	\$ -
Taste & Odor Control for Well #4			\$ 150,000							\$ 150,000	Budget	\$ -
Taste & Odor Ctrl Ind. Park Well							\$ 40,000			\$ 40,000	Budget	\$ -
Lift Station Rehabilitation	\$ 350,000				\$ 150,000				\$ 150,000	\$ 650,000	GEFA	\$ -
Vac-Con Truck	\$ 127,433									\$ 127,433	Budget	\$ -
<b>TOTALS BY YEAR</b>	<b>\$ 1,594,433</b>		<b>\$ 1,350,000</b>		<b>\$ 1,210,000</b>		<b>\$ 1,090,000</b>		<b>\$ 1,167,000</b>	<b>\$ 6,411,433</b>		<b>\$ 748,715</b>

**Notes:**

**Lift Station Rehabilitation** - Jasmine Lift Station is at the end of economic life span - Rehab to be financed via FY08 GEFA Loan (\$350k).

**Water & Sewer Projects** - Include the following:

Suwanne Drive Sewer Rehab- Replacing 1,000 ft of failed sewer main

Pittman/Clough Sewer Rehab - Replace failing 80 year old section of main. Total of 3,330 ft in two phases

# Non-Operating

## Department Summary

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

### Expenditure Summary:

Categories of Expenditures	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	2,003,623	2,186,968	2,389,209	2,118,815	1,140,681
Capital Outlay					
<b>Total Expenditures</b>	<b>\$2,003,623</b>	<b>\$2,186,968</b>	<b>\$2,389,209</b>	<b>\$2,118,815</b>	<b>\$1,140,681</b>
Charges to Other Departments	968,256	911,025	925,618	925,618	962,803
<b>Net Expenditures</b>	<b>\$2,971,879</b>	<b>\$3,097,993</b>	<b>\$3,314,827</b>	<b>\$3,044,433</b>	<b>\$2,103,484</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

# Waste Management Fund

## Revenues

### Revenue Summary:

Categories of Revenues	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Residential Garbage Fees	884,319	885,808	891,204	879,808	883,332
Trash Collection Fees	516,190	526,154	516,483	521,001	521,115
Reinstatement Fees	81,587	91,256	79,000	112,537	86,021
Miscellaneous Revenue	109	280	0	578	0
Garbage Container Violation				1,105	1,000
Container Deposits	7,010	1,725	5,000	3,675	2,500
Special Collections	6,118	7,130	8,000	10,185	9,000
Misc Trailer Rentals	2,980	2,185	500	9,420	5,500
Reimb: General Fund	0	178,588	82,122	82,122	0
<b>Total Revenues</b>	<b>\$1,498,313</b>	<b>\$1,693,126</b>	<b>\$1,582,309</b>	<b>\$1,620,431</b>	<b>\$1,508,468</b>
Reimb from Other Departments		0			
<b>Net Revenues</b>	<b>\$1,498,313</b>	<b>\$1,693,126</b>	<b>\$1,582,309</b>	<b>\$1,620,431</b>	<b>\$1,508,468</b>

## Expenditures

### Expenditure Summary:

Categories of Divisions	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Garbage/Yard Trash Collections	1,455,689	1,568,806	1,531,309	1,462,720	1,422,637
Brown/White Goods	8,725	14,297	15,000	13,932	18,000
Recyclable Collection	3,708	0	1,000	0	1,100
Landfill Closure	23,771	21,720	35,000	21,200	37,000
Non-Operating	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$1,491,893</b>	<b>\$1,604,823</b>	<b>\$1,582,309</b>	<b>\$1,497,851</b>	<b>\$1,478,737</b>
Charges to Other Departments				0	29,731
<b>Net Expenditures</b>	<b>\$1,491,893</b>	<b>\$1,604,823</b>	<b>\$1,582,309</b>	<b>\$1,497,851</b>	<b>\$1,508,468</b>
<b>Positions</b>					
Full Time	16	16	15	15	14
Temporary	0	0	0	0	0
<b>Total Positions</b>	<b>16</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>14</b>

# 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 weekly by city employees.

### Expenditure Summary:

Categories of Expenditures	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services	538,216	522,371	509,853	489,663	470,984
Contractual Services	593,986	594,405	611,801	611,806	654,900
Travel & Training	0	0	800	20	800
Other Operating Expenses	349,601	472,704	433,855	396,363	381,784
Capital Outlay	10,090	15,342	26,000	0	0
<b>Total Expenditures</b>	<b>\$1,491,893</b>	<b>\$1,604,822</b>	<b>\$1,582,309</b>	<b>\$1,497,851</b>	<b>\$1,508,468</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$1,491,893</b>	<b>\$1,604,822</b>	<b>\$1,582,309</b>	<b>\$1,497,851</b>	<b>\$1,508,468</b>
<b>Positions</b>					
Full Time	16	16	15	15	14
Temporary					
<b>Total Positions</b>	<b>16</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>14</b>

### Department Goals:

1. Maintain a weekly collection schedule of yard trash.  
Objective: Collect yard trash by providing adequate equipment and personnel to collect debris one time per week.
2. Increase efficiency with special collection activities.
3. Provide trailers to city residents for weekend use as requested.
4. Revise fee structure for special pick up collections.
5. Clean and maintain city-issued garbage containers, provide/remove containers through work orders.

### 2007 Goals

1. Maintain a weekly collection of yard trash - **Completed**
2. Remove large items placed on the street ROW without notice - **Completed**
3. Clean and maintain city-used garbage containers, and provide/remove containers through work orders - **Completed**

## Capital Improvement Plan

FUND: (540) WASTE MANAGEMENT		DIVISION: PUBLIC WORKS							FY 2008				
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
Tub Grinder Duratech 3012		\$ 321,775									\$ 321,775	Budget	\$ -
Loader-Caterpillar 924GZ		\$ 102,555									\$ 102,555	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 424,330</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ 424,330</b>		<b>\$ -</b>

**Notes:**

**Tub Grinder** - This will replace the Grinder that is not workable anymore due to a fire.

We will not need this equipment if the city decides to outsource the grinding of yard trash with another entity.

The most cost-effective decision will be chosen.

**Loader Caterpillar** - Will replace the existing front end loader at the mulch yard.

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# 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 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Sales: Cemetery Lots	71,450	74,480	60,000	86,750	60,000
Interment Fees	83,100	77,600	80,000	67,315	80,000
Monument & Transfer Fees	12,652	14,521	10,000	11,946	10,000
Reimb: General Fund	66,184	28,414	26,378	26,378	0
Miscellaneous Revenue	88	486	200	1,554	1,000
Reimb Cemetery Trust Fund				0	110,621
<b>Total Revenues</b>	<b>\$233,474</b>	<b>\$195,501</b>	<b>\$176,578</b>	<b>\$193,943</b>	<b>\$261,621</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$233,474</b>	<b>\$195,501</b>	<b>\$176,578</b>	<b>\$193,943</b>	<b>\$261,621</b>

## Expenditures

### Expenditure Summary:

Categories of Divisions	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services	123,667	84,922	90,378	89,487	93,158
Contractual Services	33,120	35,169	30,000	25,469	30,000
Travel & Training	0	0	0	0	0
Other Operating Expenses	66,539	50,101	56,200	56,483	112,652
Capital Outlay	0	0	0	0	15,000
<b>Total Expenditures</b>	<b>\$223,326</b>	<b>\$170,192</b>	<b>\$176,578</b>	<b>\$171,439</b>	<b>\$250,810</b>
Charges to Other Departments				0	10,811
<b>Net Expenditures</b>	<b>\$223,326</b>	<b>\$170,192</b>	<b>\$176,578</b>	<b>\$171,439</b>	<b>\$261,621</b>
<b>Positions</b>					
Full Time	3	3	2	2	2
Temporary	0	0	0	0	0
<b>Total Positions</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>

### Department Goals:

- Maintain a 10-day mowing cycle in all city owned cemeteries.  
Objective: Utilize existing city employees and equipment for mowing and beautification.
- Implement new 10 acre track for new grave site availability.  
Objective: Develop new grave spaces in Oakland Cemetery.
- Maintain the appearance of all cemeteries.  
Objective: Plant more trees for beautification and pave more roads.

## Capital Improvement Plan

FUND: (203) CEMETERY		DIVISION: PUBLIC WORKS					FY 2008						
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	FY 2008 Approved
Truck 1/2 Ton	2	\$ 40,000									\$ 40,000	Budget	\$ -
Walker Mowers, 42" cut	2	\$ 15,000			2	\$ 15,000			2	\$ 15,000	\$ 45,000	Budget	\$ 15,000
Push Movers, 21" cut	2	\$ 1,660									\$ 1,660	Budget	\$ -
Mosquito Sprayer	1	\$ 8,700	1	\$ 8,700			1	\$ 8,700			\$ 26,100	Budget	\$ -
Expansion of Cemetery		\$ 18,000									\$ 18,000	Budget	\$ 18,000
Fence & Gates @ Oakland Cem		\$ 45,000									\$ 45,000	Budget	\$ 45,000
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 128,360</b>		<b>\$ 8,700</b>		<b>\$ 15,000</b>		<b>\$ 8,700</b>		<b>\$ 15,000</b>	<b>\$ 175,760</b>		<b>\$ 78,000</b>

**Notes:**

**Truck 1/2 Ton** - This will replace the '90 Chevy w/121,000 Miles and the '92 Ford w/140,000 miles.

**Walker Mowers** - Normal Replacements

**Mosquito Sprayer** - Will replace the 92' model

**Expansion of Cemetery** - Need additional cemetery lots at the Oakland Cemetery, this includes installing Drain Tile & Layout for Cemetery Lots.

**Fence & Gates @ Oakland Cemetery** - Vandalism has increased during the last couple of years, installing the fence and gates the city anticipates this will lower the incidents.



# WPD Information Technology Fund

## Revenues

### Revenue Summary:

Categories of Revenues	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
All Funds Contributions	21,990	25,423	15,480	28,254	27,000
<b>Total Revenues</b>	<b>\$21,990</b>	<b>\$25,423</b>	<b>\$15,480</b>	<b>\$28,254</b>	<b>\$27,000</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$21,990</b>	<b>\$25,423</b>	<b>\$15,480</b>	<b>\$28,254</b>	<b>\$27,000</b>

## Expenditures

### Expenditure Summary:

Categories of Divisions	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Computers/Equipment	16,545	26,705	15,480	24,316	27,000
<b>Total Expenditures</b>	<b>\$16,545</b>	<b>\$26,705</b>	<b>\$15,480</b>	<b>\$24,316</b>	<b>\$27,000</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$16,545</b>	<b>\$26,705</b>	<b>\$15,480</b>	<b>\$24,316</b>	<b>\$27,000</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

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# Garage Fund

The Garage Fund is under the supervision of the Public Works Director. The mission of the garage is to serve 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 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
All Funds Contributions	490,311	551,571	550,582	381,503	365,532
Miscellaneous Revenue					
<b>Total Revenues</b>	<b>\$490,311</b>	<b>\$551,571</b>	<b>\$550,582</b>	<b>\$381,503</b>	<b>\$365,532</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$490,311</b>	<b>\$551,571</b>	<b>\$550,582</b>	<b>\$381,503</b>	<b>\$365,532</b>

## Expenditures

### Expenditure Summary:

Categories of Divisions	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services	233,813	260,671	280,591	274,657	291,217
Contractual Services					
Travel & Training	0	0	1,750	59	1,750
Other Operating Expenses	235,239	234,520	258,541	95,765	70,165
Capital Outlay	4,619	10,000	9,700	8,761	2,400
<b>Total Expenditures</b>	<b>\$473,672</b>	<b>\$505,190</b>	<b>\$550,582</b>	<b>\$379,242</b>	<b>\$365,532</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$473,672</b>	<b>\$505,190</b>	<b>\$550,582</b>	<b>\$379,242</b>	<b>\$365,532</b>
<b>Positions</b>					
Full Time	6	6	7	7	7
Temporary	0	0	0	0	0
<b>Total Positions</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>

### Department Goals:

1. Review and revise the preventative maintenance schedule.  
Objective: Use information obtained from this year's service experience to revise the schedule to better fit the needs of our fleet.
  
2. Continue to work towards reducing the amount of unscheduled repairs.  
Objective: Continue to try and identify and defects or potential problems and take corrective actions during scheduled routine maintenance.
  
3. Provide better tools and equipment used to service and repair our fleet.  
Objective: Repair or replace existing equipment and purchase new tools.

## Capital Improvement Plan

FUND: (606) GARAGE		DEPARTMENT: GARAGE								FY 2008		
EQUIPMENT	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
Truck 3/4 Ton w/Work Body	\$ 25,000									\$ 25,000	Budget	\$ 25,000
Wrecker 1 Ton/Recovery Vehicle			\$ 65,000							\$ 65,000	Budget	\$ -
Truck Heavy/Equipment Lift					\$ 16,000					\$ 16,000	Budget	\$ -
										\$ -		\$ -
										\$ -		\$ -
										\$ -		\$ -
										\$ -		\$ -
<b>TOTALS BY YEAR</b>	<b>\$ -</b>		<b>\$ 65,000</b>		<b>\$ 16,000</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ 106,000</b>		<b>\$ 25,000</b>

**Notes:**

**3/4 Ton Truck w/Work Body** - This will replace existing 1993 Ford Ranger.

**Wrecker** - Replacement of 1980 Ford Wrecker.

# Data Processing Fund

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

## Revenues

### Revenue Summary:

Categories of Revenues	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
All Funds Contributions	323,377	301,589	315,471	318,357	308,370
All Funds Reimb-IT Exp	46,855	39,886	28,366	28,366	24,600
Miscellaneous Revenue					
<b>Total Revenues</b>	<b>\$370,232</b>	<b>\$341,475</b>	<b>\$343,837</b>	<b>\$346,723</b>	<b>\$332,970</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$370,232</b>	<b>\$341,475</b>	<b>\$343,837</b>	<b>\$346,723</b>	<b>\$332,970</b>

## Expenditures

### Expenditure Summary:

Categories of Divisions	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services	240,257	213,582	226,603	216,499	215,904
Contractual Services					
Travel & Training	1,986	4,867	5,500	5,030	5,500
Other Operating Expenses	111,206	85,500	99,733	91,172	99,566
Capital Outlay	6,464	4,334	12,000	2,301	12,000
<b>Total Expenditures</b>	<b>\$359,913</b>	<b>\$308,283</b>	<b>\$343,837</b>	<b>\$315,002</b>	<b>\$332,970</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$359,913</b>	<b>\$308,283</b>	<b>\$343,837</b>	<b>\$315,002</b>	<b>\$332,970</b>
<b>Positions</b>					
Full Time	5	5	5	5	5
Temporary	1	1	1	1	0
<b>Total Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>5</b>

### Department Goals:

1. Re-evaluate all networking hardware (may need to start replacing).  
Objective: Continue to work with Cisco for replacing hardware.
2. Take more initiative with developing & improving the Web Page and City's COWnet.  
Objective: IT staff will achieve this goal by dedicating the necessary time on a weekly basis.
3. Research Broadband/Wireless capabilities for Waycross and Ware County.  
Objective: Search to find a grant to help support the cost for having Broadband and Wireless capabilities and determine the cost of these services on a yearly basis.

## Capital Improvement Plan

FUND: (607) DATA PROCESSING			DIVISION: FINANCE										
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	FY 2008 Approved
Application Software/Accounting/UB						\$ 120,000					\$ 120,000	Budget	\$ -
Network Equipment		\$ 6,000		\$ 6,000		\$ 6,000		\$ 6,000		\$ 6,000	\$ 30,000	Budget	\$ 6,000
Computers		\$ 6,000		\$ 6,000		\$ 6,000		\$ 6,000		\$ 6,000	\$ 30,000	Budget	\$ 6,000
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 12,000</b>		<b>\$ 12,000</b>		<b>\$ 132,000</b>		<b>\$ 12,000</b>		<b>\$ 12,000</b>	<b>\$ 180,000</b>		<b>\$ 12,000</b>

**Notes:**

**Application Software** - Time to research and employ new software that is applicable.

**Network Equipment and Computers** - Allowance for normal equipment replacements if necessary.

# Public Buildings Fund

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

## Revenues

### Revenue Summary:

Categories of Revenues	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
All Funds Contributions	139,105	106,595	105,533	105,533	99,023
Miscellaneous Revenue					
<b>Total Revenues</b>	<b>\$139,105</b>	<b>\$106,595</b>	<b>\$105,533</b>	<b>\$105,533</b>	<b>\$99,023</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$139,105</b>	<b>\$106,595</b>	<b>\$105,533</b>	<b>\$105,533</b>	<b>\$99,023</b>

## Expenditures

### Expenditure Summary:

Categories of Divisions	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Personal Services	86,017	63,452	74,619	70,203	74,356
Contractual Services					
Travel & Training	65	407	700	352	700
Other Operating Expenses	17,363	18,026	28,714	15,909	23,467
Capital Outlay	0	0	1,500	1,219	500
<b>Total Expenditures</b>	<b>\$103,445</b>	<b>\$81,886</b>	<b>\$105,533</b>	<b>\$87,683</b>	<b>\$99,023</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$103,445</b>	<b>\$81,886</b>	<b>\$105,533</b>	<b>\$87,683</b>	<b>\$99,023</b>
<b>Positions</b>					
Full Time	2	2	2	2	2
Temporary					
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Capital Improvement Plan

FUND: (608) PUBLIC BUILDINGS		DIVISION: ENGINEERING							FY 2008				
EQUIPMENT	#	FY 2008	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	TOTAL	Source	Approved
None											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		\$ -



# Liability Insurance Fund

## Revenues

### Revenue Summary:

Categories of Revenues	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
All Funds Contributions	228,540	228,541	228,540	210,399	229,554
Miscellaneous Revenue	2,626	14,720		7,378	0
<b>Total Revenues</b>	<b>\$231,166</b>	<b>\$243,262</b>	<b>\$228,540</b>	<b>\$217,776</b>	<b>\$229,554</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$231,166</b>	<b>\$243,262</b>	<b>\$228,540</b>	<b>\$217,776</b>	<b>\$229,554</b>

## Expenditures

### Expenditure Summary:

Categories of Divisions	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Premium Auto	41,394	35,123	45,000	40,047	45,000
Premium Liability	96,704	93,681	105,540	97,274	106,554
Premium Property	31,211	9,948	28,000	12,330	28,000
Claims Payment Reserve	24,658	9,755	50,000	11,970	50,000
<b>Total Expenditures</b>	<b>\$193,967</b>	<b>\$148,507</b>	<b>\$228,540</b>	<b>\$161,621</b>	<b>\$229,554</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$193,967</b>	<b>\$148,507</b>	<b>\$228,540</b>	<b>\$161,621</b>	<b>\$229,554</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

# Health Insurance Fund

## Revenues

### Revenue Summary:

Categories of Revenues	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
City Premium	1,105,976	912,706	1,013,520	1,013,348	1,043,040
Interest	478	1,101	0	6,487	0
Miscellaneous Revenue	0	0	0	30,107	0
Employee Premiums	323,220	333,220	293,436	349,137	303,992
Retired Premiums	32,896	27,852	20,346	17,552	17,100
Group Life	37,140	17,999	17,187	17,186	18,065
Reserve for Claims					
<b>Total Revenues</b>	<b>\$1,499,711</b>	<b>\$1,292,878</b>	<b>\$1,344,489</b>	<b>\$1,433,817</b>	<b>\$1,382,197</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$1,499,711</b>	<b>\$1,292,878</b>	<b>\$1,344,489</b>	<b>\$1,433,817</b>	<b>\$1,382,197</b>

## Expenditures

### Expenditure Summary:

Categories of Divisions	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Health Claims	1,469,037	1,235,301	1,099,302	1,108,862	1,122,197
Administration Fees			228,000	217,578	240,000
Life Insurance	30,674	22,720	17,187	20,099	20,000
<b>Total Expenditures</b>	<b>\$1,499,711</b>	<b>\$1,258,021</b>	<b>\$1,344,489</b>	<b>\$1,346,539</b>	<b>\$1,382,197</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$1,499,711</b>	<b>\$1,258,021</b>	<b>\$1,344,489</b>	<b>\$1,346,539</b>	<b>\$1,382,197</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

# Retirement Fund

## Revenues

### Revenue Summary:

Categories of Revenues	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Interest					
Retirement Contribution	585,467	609,592	602,443	352,390	329,837
Miscellaneous Revenue					
<b>Total Revenues</b>	<b>\$585,467</b>	<b>\$609,592</b>	<b>\$602,443</b>	<b>\$352,390</b>	<b>\$329,837</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$585,467</b>	<b>\$609,592</b>	<b>\$602,443</b>	<b>\$352,390</b>	<b>\$329,837</b>

## Expenditures

### Expenditure Summary:

Categories of Divisions	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Retirement Payments	593,628	515,863	602,443	334,035	329,837
Fund Balance					
<b>Total Expenditures</b>	<b>\$593,628</b>	<b>\$515,863</b>	<b>\$602,443</b>	<b>\$334,035</b>	<b>\$329,837</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$593,628</b>	<b>\$515,863</b>	<b>\$602,443</b>	<b>\$334,035</b>	<b>\$329,837</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

# Worker's Compensation Fund

## Revenues

### Revenue Summary:

Categories of Revenues	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
All Funds Contributions	439,393	372,621	366,999	376,611	379,004
Miscellaneous Revenue					
<b>Total Revenues</b>	<b>\$439,393</b>	<b>\$372,621</b>	<b>\$366,999</b>	<b>\$376,611</b>	<b>\$379,004</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$439,393</b>	<b>\$372,621</b>	<b>\$366,999</b>	<b>\$376,611</b>	<b>\$379,004</b>

## Expenditures

### Expenditure Summary:

Categories of Divisions	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Actual	FY 2008 Approved
Expenditure for Claims	201,702	229,832	211,999	239,882	224,004
Administration Cost	48,514	52,772	80,000	105,852	80,000
Reserve for Claims	0	74,885	75,000	0	75,000
Fund Balance					
Employee Bonus	44,298	0	0		0
<b>Total Expenditures</b>	<b>\$294,514</b>	<b>\$357,490</b>	<b>\$366,999</b>	<b>\$345,734</b>	<b>\$379,004</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$294,514</b>	<b>\$357,490</b>	<b>\$366,999</b>	<b>\$345,734</b>	<b>\$379,004</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

## Capital Improvement Summary 2008 - 2012

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
<b>Finance</b>					
Administration	\$ 12,000	\$ -	\$ 6,000	\$ -	\$ 6,000
Channel 42	\$ -	\$ -	\$ -	\$ -	\$ -
Puchasing	\$ 75,000	\$ 494,000	\$ 17,000	\$ 17,000	\$ -
Data Processing	\$ 12,000	\$ 12,000	\$ 132,000	\$ 12,000	\$ 12,000
<b>Total</b>	<b>\$ 99,000</b>	<b>\$ 506,000</b>	<b>\$ 155,000</b>	<b>\$ 29,000</b>	<b>\$ 18,000</b>
<b>Police Department</b>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
CIU	\$ 21,999	\$ 39,000	\$ 9,500	\$ 24,000	\$ 22,000
Uniform	\$ 126,395	\$ 354,997	\$ 199,490	\$ 161,215	\$ 147,054
Support	\$ 8,000	\$ 380,000	\$ 80,000	\$ -	\$ -
Training	\$ -	\$ -	\$ -	\$ -	\$ -
S.W.A.T.	\$ -	\$ 43,849	\$ -	\$ -	\$ -
SRO	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 156,394</b>	<b>\$ 817,846</b>	<b>\$ 288,990</b>	<b>\$ 185,215</b>	<b>\$ 169,054</b>
<b>Fire Department</b>					
Fire	\$ 297,500	\$ 900,000	\$ 268,000	\$ 268,000	\$ -
<b>Total</b>	<b>\$ 297,500</b>	<b>\$ 900,000</b>	<b>\$ 268,000</b>	<b>\$ 268,000</b>	<b>\$ -</b>
<b>Public Works</b>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Highway & Streets	\$ 166,300	\$ 124,355	\$ 57,900	\$ 42,350	\$ -
Waste Management	\$ -	\$ -	\$ -	\$ -	\$ -
Cemetery	\$ 78,000	\$ 8,700	\$ 15,000	\$ 8,700	\$ 15,000
Garage	\$ 25,000	\$ 65,000	\$ 16,000	\$ -	\$ -
<b>Total</b>	<b>\$ 269,300</b>	<b>\$ 198,055</b>	<b>\$ 88,900</b>	<b>\$ 51,050</b>	<b>\$ 15,000</b>
<b>Community Improvement</b>					
Inspections	\$ 16,000	\$ -	\$ 16,000	\$ -	\$ -
Administrations	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 16,000</b>	<b>\$ -</b>	<b>\$ 16,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Engineering</b>					
Administration	\$ 18,296	\$ 13,796	\$ 11,006	\$ 3,500	\$ 3,500
Street/Walkways/Drainage	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Traffic	\$ 17,000	\$ -	\$ -	\$ -	\$ -
Water Plant	\$ 748,715	\$ 1,350,000	\$ 1,210,000	\$ 1,090,000	\$ 1,167,000
Public Building	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 864,011</b>	<b>\$ 1,363,796</b>	<b>\$ 1,221,006</b>	<b>\$ 1,093,500</b>	<b>\$ 1,170,500</b>

## Capital Summary By Fund 2008 - 2012

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
General Fund	\$ 838,490	\$ 2,349,997	\$ 664,896	\$ 516,065	\$ 178,554
Water & Sewer Fund	\$ 748,715	\$ 1,350,000	\$ 1,210,000	\$ 1,090,000	\$ 1,167,000
Waste Management Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Cemetery Fund	\$ 78,000	\$ 8,700	\$ 15,000	\$ 8,700	\$ 15,000
<b>Total</b>	<b>\$ 1,665,205</b>	<b>\$ 3,708,697</b>	<b>\$ 1,889,896</b>	<b>\$ 1,614,765</b>	<b>\$ 1,360,554</b>
Internal Service Funds	\$ 37,000	\$ 77,000	\$ 148,000	\$ 12,000	\$ 12,000
<b>Total</b>	<b>\$ 37,000</b>	<b>\$ 77,000</b>	<b>\$ 148,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
<b>Grand Total</b>	<b>\$ 1,702,205</b>	<b>\$ 3,785,697</b>	<b>\$ 2,037,896</b>	<b>\$ 1,626,765</b>	<b>\$ 1,372,554</b>

## Budget Detail

**By Line Item**  
**GENERAL FUND - REVENUES**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-31-1100	Current Year Adv Tax	2,221,072	2,300,590	2,572,400	2,244,542	2,671,620
100-31-1120	Timber Tax	60	0	0	0	0
100-31-1200	Prior Year Adv Tax (1)	139,932	95,720	90,244	120,407	118,000
100-31-1201	Prior Year Adv Tax (2)	24,124	7,185	8,231	6,116	7,000
100-31-1202	Prior Year Adv Tax (3)	7,489	3,039	2,115	1,988	2,000
100-31-1203	Prior Year Adv Tax (4)	2,722	2,005	0	1,329	1,000
100-31-1204	Prior Year Adv Tax (5)	733	1,452	0	2,314	1,500
100-31-1205	All Prior Year Taxes	0	340	0	177	250
100-31-1310	Motor Vehicle/Mobile Homes	269,238	237,494	265,471	254,936	241,762
100-31-1320	Motor Homes Tax	0	0	0	0	0
100-31-1350	Railroad Equipment Tax	55,924	53,668	55,000	110,660	5,700
100-31-1600	Real Estate Tax-Intangible	18,158	40,260	35,000	53,208	42,000
100-31-1700	Utility Franchise Tax	980,474	1,105,090	1,116,428	1,121,519	1,101,950
100-31-3100	Local Option Sales Tax	2,887,890	3,090,041	3,425,790	3,239,588	3,475,682
100-31-4100	Hotel/Motel Tax	236,493	245,110	237,960	278,197	277,000
100-31-4300	Mixed Drink Tax	12,558	12,824	13,500	15,501	14,320
100-31-6100	Business License	700,058	786,481	741,225	748,210	770,000
100-31-6200	Insurance Tax	713,777	767,930	826,192	803,447	889,000
100-31-9100	Current Year Adv Tax Interest	23,278	21,299	20,000	18,236	12,120
	<b>Total City Taxes</b>	<b>8,293,981</b>	<b>8,770,528</b>	<b>9,409,556</b>	<b>9,020,373</b>	<b>9,630,904</b>
100-32-1100	Liquor & Wine Tax	53,180	55,061	25,000	42,526	50,000
100-32-1110	Beer Tax	192,509	189,799	220,000	193,215	190,000
	<b>Alcohol Wholesale Tax</b>	<b>245,689</b>	<b>244,860</b>	<b>245,000</b>	<b>235,741</b>	<b>240,000</b>
100-32-2120	Building Permits	47,926	45,050	35,000	53,983	35,000
100-32-2125	Fire Inspections Permits	1,791	1,131	1,500	732	1,000
100-32-2130	Plumbing Permits	2,361	3,825	3,200	3,364	3,000
100-32-2140	Electrical Permits	3,686	3,612	3,700	3,865	3,000
100-32-2160	Mechanical Permits	3,180	3,002	3,900	4,070	3,200
100-32-2175	Manufactured Home Permit	1,300	300	500	850	1,000
100-32-2190	County Inspection Fees	28,919	11,603	0	0	0
100-32-2220	House Moving Permits	75	375	500	75	300
100-32-2230	Signs Permits	960	1,525	1,500	1,575	1,500
100-32-2990	Miscellaneous Permits	0	5	500	25	500
	<b>Total Code Enforcement</b>	<b>90,198</b>	<b>70,427</b>	<b>50,300</b>	<b>68,539</b>	<b>48,500</b>
100-33-3000	Housing Authority in Lieu of Taxes	28,453	32,363	30,000	32,155	30,000
	<b>Total Intragovernmental</b>	<b>28,453</b>	<b>32,363</b>	<b>30,000</b>	<b>32,155</b>	<b>30,000</b>
100-34-1300	Planning & Development	0	0	1,500	0	1,000
100-34-1390	Variance Fees	550	630	1,000	462	1,000
100-34-1391	Special Exception Fees	0	0	1,000	0	500
100-34-1392	Rezoning Fees	900	500	3,000	1,100	1,000
100-34-1393	Administrative Review Fee	0	0	100	0	100
100-34-1396	Miscellaneous Permits & Fees	6,056	4,690	3,000	2,043	2,500
100-34-1397	Demolition Permits	750	1,065	2,000	3,320	2,500
100-34-1400	Printing/Duplication Code, Zoning, etc.	177	309	500	350	500
100-34-3110	Driveways & Culverts Revenue				1,368	1,500
	<b>Total Miscellaneous Fees</b>	<b>8,445</b>	<b>7,194</b>	<b>12,100</b>	<b>8,644</b>	<b>10,600</b>

**GENERAL FUND - REVENUES**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-34-2101	Reimb: Board of Education SRO	160,878	136,059	140,000	118,389	110,000
100-34-2102	Fire and Burglar Alarms Fees	1,320	1,140	720	840	840
100-34-2901	Miscellaneous Police Fees	17,217	23,999	22,000	28,251	25,000
	<b>Total Miscellaneous Police Revenue</b>	<b>179,415</b>	<b>161,198</b>	<b>162,720</b>	<b>147,479</b>	<b>135,840</b>
100-34-9902	Channel 42 City Revenue	12,730	14,987	15,000	16,401	15,000
100-34-9903	Channel 42 Split Revenue	1,181	2,004	2,000	1,202	1,000
	<b>Total Channel 42 Revenue</b>	<b>19,686</b>	<b>16,991</b>	<b>17,000</b>	<b>17,603</b>	<b>16,000</b>
100-35-1170	Municipal Court Fines & Forfeitures	392,342	450,120	475,000	486,286	475,000
100-35-1171	Municipal Court Probationary Fees	3,938	3,877	4,000	5,319	4,000
	<b>Total Fines &amp; Forfeiture Revenue</b>	<b>396,280</b>	<b>453,997</b>	<b>479,000</b>	<b>491,605</b>	<b>479,000</b>
100-36-1000	Cash-in-Bank Interest Earned	3,475	7,603	3,000	4,312	4,200
100-36-1011	Bond Deposit Interest	0	1,355		2,201	2,000
100-36-1500	Interest Public Funds	25,410	49,839	60,000	86,507	60,000
	<b>Total Interest Income</b>	<b>28,886</b>	<b>58,798</b>	<b>63,000</b>	<b>93,020</b>	<b>66,200</b>
100-38-9000	Miscellaneous Receipts	1,086	2,011	3,000	1,465	1,000
	<b>Total Miscellaneous Revenue</b>	<b>1,086</b>	<b>2,011</b>	<b>3,000</b>	<b>1,465</b>	<b>1,000</b>
100-39-1200	Reimb: Water & Sewer Fund	647,672	631,536	633,362	633,362	663,362
100-39-1201	Reimb: Special Purpose Sales Tax Fd	0	0	162,000	0	162,000
100-39-1202	Reimb: Cemetery Fund	10,192	15,281	21,698	21,698	21,698
100-39-1207	Reimb: Waste Management	21,000	223,474	166,586	166,586	166,586
100-39-1209	Reimb: Community Improvement	0	0	0	0	30,000
100-39-2100	Surplus Property Sales	12,895	3,418	10,000	21,570	6,300
	<b>Total Reimbursements</b>	<b>728,727</b>	<b>873,709</b>	<b>993,646</b>	<b>843,216</b>	<b>1,049,946</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>10,020,846</b>	<b>10,692,076</b>	<b>11,465,322</b>	<b>10,959,839</b>	<b>11,707,990</b>



**GENERAL FUND - EXECUTIVE DIVISION**

**MAYOR**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-1-310-30-1100	Salaries	8,102	8,102	8,102	8,102	8,102
100-51-1-310-30-2200	Social Security	620	620	620	620	620
100-51-1-310-30-2400	Retirement	730	708	380	380	389
100-51-1-310-30-2700	Worker's Comp	1,930	1,596	1,699	1,699	1,715
	<b>Personal Services</b>	<b>11,381</b>	<b>11,026</b>	<b>10,801</b>	<b>10,801</b>	<b>10,826</b>
100-52-1-310-30-3100	Liability Insurance	702	689	672	672	734
100-52-1-310-30-3200	Communication	363	328	1,500	1,781	1,600
100-52-1-310-30-3300	Advertisement	0	250	250	0	250
100-52-1-310-30-3500	Business Travel	7,150	7,000	6,500	7,325	6,500
100-52-1-310-30-3600	Dues & Subscription	650	866	500	825	500
100-52-1-310-30-3700	Business Training	1,093	2,500	2,500	3,267	3,000
100-53-1-310-30-1100	General Operating	255	526	1,000	880	1,000
100-53-1-310-30-1270	Gas		0	0	0	1,000
100-55-1-310-30-1300	Garage M & R		0	0	0	1,000
100-57-1-310-30-9000	Contingency	1,854	2,000	2,000	134	2,000
	<b>Operating Expenses</b>	<b>12,067</b>	<b>14,158</b>	<b>14,922</b>	<b>14,884</b>	<b>17,584</b>
<b>TOTAL MAYOR</b>		<b>23,449</b>	<b>25,184</b>	<b>25,723</b>	<b>25,685</b>	<b>28,410</b>

**COMMISSIONERS**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-1-110-31-1100	Salaries	29,312	30,004	30,000	30,066	30,000
100-51-1-110-31-2200	Social Security	2,242	2,295	2,295	2,300	2,295
100-51-1-110-31-2400	Retirement	2,700	2,625	1,410	1,410	1,440
100-51-1-110-31-2700	Worker's Comp	9,650	7,978	8,495	8,495	8,575
	<b>Personal Services</b>	<b>43,904</b>	<b>42,902</b>	<b>42,200</b>	<b>42,272</b>	<b>42,310</b>
100-52-1-110-31-3100	Liability Insurance	3,510	3,447	3,359	3,359	3,670
100-52-1-110-31-3200	Communication	0	0	4,500	2,128	3,000
100-52-1-110-31-3300	Advertisement	0	1,200	1,200	-217	1,200
100-52-1-110-31-3500	Business Travel	20,330	16,120	19,000	20,994	20,000
100-52-1-110-31-3600	Dues & Subscription	10,509	9,328	4,000	10,473	4,000
100-52-1-110-31-3700	Business Training	2,987	5,150	5,150	10,496	10,000
100-53-1-110-31-1100	General Operating	3,111	3,551	4,000	7,246	6,500
100-53-1-110-31-1270	Gas		0	0	0	3,000
100-57-1-110-31-9000	Contingency	3,113	8,088	7,000	6,557	5,000
	<b>Operating Expenses</b>	<b>43,561</b>	<b>46,884</b>	<b>48,209</b>	<b>61,037</b>	<b>56,370</b>
<b>TOTAL COMMISSIONERS</b>		<b>87,465</b>	<b>89,786</b>	<b>90,409</b>	<b>103,309</b>	<b>98,680</b>

**NOTES: FY 2008**

100-53-1-110-31-1270	Gas	<b>Gas Allowance for each Commissioner @ \$50 per month.</b>
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**GENERAL FUND - EXECUTIVE DIVISION**

**ELECTIONS**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-52-1-530-73-1200	Professional Services	0	7,020	1,000	125	15,000
100-53-1-530-73-1100	General Operating	42	1,441	1,000	0	
<b>TOTAL ELECTIONS</b>		<b>42</b>	<b>8,461</b>	<b>2,000</b>	<b>125</b>	<b>15,000</b>

**CITY ATTORNEY**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-52-1-530-74-1200	Professional Services	88,551	51,932	48,000	55,502	54,000
100-52-1-530-74-3500	Business Travel	0	425	500	0	500
<b>TOTAL CITY ATTORNEY</b>		<b>88,551</b>	<b>52,357</b>	<b>48,500</b>	<b>55,502</b>	<b>54,500</b>

**CITY AUDITOR**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-52-1-560-75-1200	Professional Services	23,825	47,500	47,500	47,500	47,500
<b>TOTAL CITY AUDITOR</b>		<b>23,825</b>	<b>47,500</b>	<b>47,500</b>	<b>47,500</b>	<b>47,500</b>

**MUNICIPAL COURT JUDGE**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-52-2-650-76-1200	Professional Services	61,147	64,569	62,000	69,790	70,516
100-52-1-650-76-3500	Business Travel	0	0	0		
<b>TOTAL MUNICIPAL COURT JUDGE</b>		<b>61,147</b>	<b>64,569</b>	<b>62,000</b>	<b>69,790</b>	<b>70,516</b>

**GENERAL FUND - EXECUTIVE DIVISION**

**CITY MANAGER**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-1-320-32-1100	Salaries	134,517	129,621	137,174	137,811	156,531
100-51-1-320-32-2100	Health Insurance	10,288	8,297	9,840	9,840	9,840
100-51-1-320-32-2101	Life Insurance	737	342	362	362	386
100-51-1-320-32-2200	Social Security	8,868	9,580	10,494	10,206	11,975
100-51-1-320-32-2400	Retirement	11,764	12,572	6,440	8,440	7,009
100-51-1-320-32-2700	Workers' Comp. Ins.	3,860	3,191	3,398	3,398	5,145
	<b>Personal Services</b>	<b>170,034</b>	<b>163,603</b>	<b>167,708</b>	<b>170,058</b>	<b>190,885</b>
100-52-1-320-32-1200	Professional Services			5,000	0	5,000
100-52-1-320-32-1300	Maint./Tech. Service	0	0	500	0	500
100-52-1-320-32-3100	Liability Insurance	1,404	1,379	1,344	1,344	1,468
100-52-1-320-32-3200	Communication	2,616	3,399	3,500	3,632	3,500
100-52-1-320-32-3500	Business Travel	4,963	5,500	5,000	8,981	6,500
100-52-1-320-32-3600	Dues & Subscriptions	1,600	1,653	1,000	1,685	1,000
100-52-1-320-32-3700	Business Training	1,271	2,000	2,000	2,934	2,900
100-53-1-320-32-1100	General Operating	2,661	2,854	3,000	3,918	3,800
100-53-1-320-32-1270	Gas	218	0	0	0	0
100-53-1-320-32-1300	Employee Appreciation	1,427	1,893	2,000	1,692	2,000
100-53-1-320-32-1600	Small Equipment	501	322	500	469	500
100-55-1-320-32-1200	Reimb: DP IT Expenses	74	974	692	10,149	600
100-57-1-320-32-9000	Contingency	1,060	14,656	12,000	692	5,000
	<b>Operating Expenses</b>	<b>17,796</b>	<b>34,630</b>	<b>36,536</b>	<b>35,497</b>	<b>32,768</b>
<b>TOTAL CITY MANAGER</b>		<b>187,830</b>	<b>198,233</b>	<b>204,244</b>	<b>205,554</b>	<b>223,653</b>
<b>TOTAL EXECUTIVE DIVISION</b>		<b>472,308</b>	<b>486,090</b>	<b>480,376</b>	<b>507,465</b>	<b>538,259</b>

**NOTES: FY 2008**

100-51-1-320-32-1100	Salaries <b>Added part-time position for Administrative purpose. Position was previously funded within Data Processing Fund.</b>
100-57-1-320-32-9000	Contingency <b>Moved DDA back to the Non-Operating Section</b>

**GENERAL FUND - FINANCE**

**Channel 42**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-1-570-33-1100	Salaries	1,789	875	1,600	748	1,000
100-51-1-570-33-1300	Overtime	0				
100-51-1-570-33-2100	Health Insurance	0				
100-51-1-570-33-2101	Life Insurance	0				
100-51-1-570-33-2200	Social Security	133	67	122	57	75
100-51-1-570-33-2400	Retirement	0				
100-51-1-570-33-2700	Workers' Comp. Ins.	5,790	3,191	1,699	1,699	1,715
	<b>Personal Services</b>	<b>7,711</b>	<b>4,133</b>	<b>3,421</b>	<b>2,505</b>	<b>2,790</b>
100-52-1-570-33-1300	Maint./Tech. Service	0				
100-52-1-570-33-2200	Repairs/Maint. Bldg.	0				
100-52-1-570-33-2320	Lease Payments	0				
100-52-1-570-33-3100	Liability Insurance	2,652	1,930	1,186	1,186	734
100-52-1-570-33-3200	Communication	1,620	1,444	1,614	1,091	1,084
100-52-1-570-33-3500	Business Travel	0				
100-52-1-570-33-3600	Dues & Subscriptions	0				
100-52-1-570-33-3700	Business Training	0				
100-52-1-570-33-3850	Contract Labor	25,550	26,495	26,400	26,400	26,400
100-53-1-570-33-1100	General Operating	703	354	500	-486	250
100-53-1-570-33-1270	Gas	0	0			
100-53-1-570-33-1600	Small Equipment	535	552	3,000	2,030	3,000
100-55-1-570-33-1200	Reimb: DP IT Expense	1,275	487	346	346	300
100-55-1-570-33-1300	Garage M & R	2,769	0		0	
100-57-1-570-33-9000	Contingency	0	0		0	
	<b>Operating Expense</b>	<b>35,104</b>	<b>31,262</b>	<b>33,046</b>	<b>30,567</b>	<b>31,768</b>
100-54-1-570-33-2200	Vehicle Purchase	0	0	0	0	0
100-54-1-570-33-2400	Computers/Printers	0	0	0	0	0
100-54-1-570-33-2500	Equipment	3,885	0	0	0	0
	<b>Capital Outlay</b>	<b>3,885</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CHANNEL 42 OPERATIONS</b>		<b>46,700</b>	<b>35,395</b>	<b>36,467</b>	<b>33,071</b>	<b>34,558</b>

**GENERAL FUND - FINANCE**

**Administration**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-1-515-34-1100	Salaries	169,705	172,811	159,650	159,538	166,661
100-51-1-515-34-1300	Overtime	231	933	500	631	600
100-51-1-515-34-2100	Health Insurance	25,720	20,743	19,680	19,680	19,680
100-51-1-515-34-2101	Life Insurance	960	464	421	421	440
100-51-1-515-34-2200	Social Security	12,430	12,658	12,251	11,523	12,795
100-51-1-515-34-2400	Retirement	15,318	15,086	7,496	7,496	8,000
100-51-1-515-34-2700	Worker's Comp. Ins.	9,650	7,978	6,796	6,796	6,860
	<b>Personal Services</b>	<b>234,015</b>	<b>230,673</b>	<b>206,794</b>	<b>206,086</b>	<b>215,036</b>
100-52-1-515-34-1200	Professional Services			0	0	0
100-52-1-515-34-1300	Maint./Tech. Service	646	0	500	0	500
100-52-1-515-34-2320	Lease Purchase	0	1,805	1,800	1,578	1,800
100-52-1-515-34-3400	Municipal Code Supp.	2,882	2,502	2,500	3,874	2,500
100-52-1-515-34-3100	Liability Insurance	3,510	3,447	3,874	2,129	2,936
100-52-1-515-34-3200	Communication	1,908	2,271	2,400	3,041	330
100-52-1-515-34-3500	Business Travel	1,898	700	2,000	922	1,500
100-52-1-515-34-3600	Dues & Subscriptions	1,136	1,018	1,300	1,246	1,000
100-52-1-515-34-3700	Business Training	2,484	899	2,500	1,230	2,000
100-53-1-515-34-1100	General Operating	3,162	2,738	3,200	3,881	4,000
100-53-1-515-34-1600	Small Equipment	2,380	657	2,500	210	1,000
100-53-1-580-34-1100	Record Management	695	0	1,000	2,076	1,500
100-55-1-515-34-1200	Reimb:DP IT Expense	3,180	2,922	2,076	1,043	1,800
100-57-1-515-34-9000	Contingency	49	12,500	12,500	15,013	500
	<b>Operating Expenses</b>	<b>24,930</b>	<b>31,458</b>	<b>38,150</b>	<b>36,243</b>	<b>21,366</b>
100-54-1-515-34-2300	Furniture & Equipment	0	0	0	0	
100-54-1-515-34-2400	Computer/Printers		0	6,000	0	12,000
100-54-1-515-34-2500	Equipment	0	0	0	0	
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>12,000</b>
<b>TOTAL ADMINISTRATION</b>		<b>258,945</b>	<b>262,131</b>	<b>250,944</b>	<b>242,328</b>	<b>248,402</b>

**NOTES: FY 2008**

100-54-1-515-34-2400	Computer/Printers <b>Document Imager Software</b>
100-57-1-515-34-9000	Contingency <b>Moved Waycross-Ware County Development Authority back to the Non-Operating Section \$12,500</b>

**GENERAL FUND - FINANCE**

**Purchasing**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-1-517-49-1100	Salaries	115,405	123,821	118,490	98,933	115,026
100-51-1-517-49-1300	Overtime	396	552	500	442	500
100-51-1-517-49-2100	Health Insurance	20,576	18,669	19,680	19,680	19,680
100-51-1-517-49-2101	Life Insurance	652	331	313	313	304
100-51-1-517-49-2200	Social Security	8,070	8,537	9,103	6,891	8,838
100-51-1-517-49-2400	Retirement	10,405	10,693	5,563	5,563	5,521
100-51-1-517-49-2700	Workers' Comp. Ins.	7,720	7,180	6,796	6,796	6,860
	<b>Personal Services</b>	<b>163,225</b>	<b>169,782</b>	<b>160,445</b>	<b>138,617</b>	<b>156,729</b>
100-52-1-517-49-1300	Maint./Tech. Service	2,914	347	500	223	500
100-52-1-517-49-2200	Repairs/Maint. Bldg.	27,530	37,714	60,000	66,144	75,000
100-52-1-517-49-2320	Lease Purchase	350	2,509	2,800	1,785	2,000
100-52-1-517-49-3100	Liability Insurance	2,808	2,757	2,687	2,687	3,929
100-52-1-517-49-3200	Communication	18,940	21,466	22,400	19,609	22,000
100-52-1-517-49-3300	Advertising	0	2,016	2,000	1,260	1,500
100-52-1-517-49-3500	Business Travels	1,620	1,338	4,500	2,775	3,000
100-52-1-517-49-3600	Dues & Subscriptions	1,576	500	510	560	600
100-52-1-517-49-3700	Business Training	1,156	1,393	1,000	1,000	1,000
100-53-1-517-49-1100	General Operating	4,107	4,836	3,000	4,384	3,000
100-53-1-517-49-1120	General Op-City Hall					2,500
100-53-1-517-49-1230	Utilities	25,861	27,537	27,000	26,335	28,000
100-53-1-517-49-1270	Gas	922	387	500	241	300
100-53-1-517-49-1600	Small Equipment	20	106	200	184	200
100-53-1-517-49-1700	Uniforms	198	197	200	198	200
100-55-1-517-49-1200	Reimb: DP IT Expenses	1,590	1,461	1,038	1,038	900
100-55-1-517-49-1300	Garage M & R	0	1,500	3,430	3,430	2,000
100-57-1-517-49-9000	Contingency	429	700	600	556	1,000
	<b>Operating Expenses</b>	<b>90,020</b>	<b>106,765</b>	<b>132,365</b>	<b>132,405</b>	<b>147,629</b>
100-54-1-517-49-2200	Vehicle Purchase			17,292	17,292	
100-54-1-517-49-2300	Furniture/Fixtures	0	2	0	0	500
100-54-1-517-49-2400	Computer/Printer	908	1,108	2,000	923	2,000
100-54-1-517-49-2500	Equipment		0	0	0	0
	<b>Capital Outlay</b>	<b>908</b>	<b>1,110</b>	<b>19,292</b>	<b>18,215</b>	<b>2,500</b>
<b>TOTAL PURCHASING</b>		<b>254,153</b>	<b>277,657</b>	<b>312,102</b>	<b>289,237</b>	<b>306,858</b>
<b>TOTAL FINANCE</b>		<b>559,798</b>	<b>575,184</b>	<b>599,513</b>	<b>564,637</b>	<b>589,818</b>

**NOTES: FY 2008**

100-52-1-517-49-2200	Repairs to Building/Maint:	
	<b>Skylights</b>	\$ 25,000
	<b>Paint Windows (All Floors)</b>	\$ 20,000
	<b>Miscellaneous</b>	\$ 15,000
	<b>Replace Blinds</b>	\$ 15,000
		<u>\$ 75,000</u>

<b>DEPARTMENT ACTIVITIES PERFORMANCE MEASURE</b>				
<b>ACTIVITY</b>	<b>PERFORMANCE MEASURE</b>			
	<b>FY-06 Actual</b>	<b>FY-07 Actual to date</b>	<b>FY-07 Estimated</b>	<b>FY-08 Proposed</b>
PO's Processed	3265	1800	2700	2500
Work Orders Processed	2400	1566	2352	2400
Formal Bids/Proposals Completed	26	14	15	20
Surplus Property Sold - Gross Collected	\$444.00	\$10,726.08	\$16,000.00	\$20,000.00

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
<b>Division and Department / Unit:</b>
The Purchasing Department Provides a centralized Purchasing Department, Warehouse, Accounts Payable, Surplus Property Control and Custodian/ Mail Clerk.
The Centralized Purchasing Department provides all equipment, supplies and services necessary to operate the City, Including the disposal of Surplus Property.
The Purchasing Warehouse supplies all departments with office products, janitorial products, Hardware and water/sewer repair materials.
Accounts Payable processes all requisitions, purchase orders, invoices and all monthly bills for payment.
City Hall Building Includes the Custodian/Mail Clerk whose duties include keeping City Hall clean, picking up and delivering mail to post office daily and processing mail and UPS in-house.
City Hall building responsibilities include: maintenance, elevator, phone system, copy machines, postage and postage machines.

## GOALS AND OBJECTIVES FOR FISCAL YEAR 2008

<b>DIVISION</b>	<b>Finance</b>	<b>DEPT/UNIT:</b>	<b>Purchasing</b>
<b>Please list your Goals for your department here:</b>			
1. To have all personnel cross trained.			
2. Implement a Purchasing Card Program. This has been started in FY07.			
3. Continue to bring the Purchasing Department into the 21st Century.			
<b>Please list your Objectives for you Goals below:</b>			
1. To cross train Laura - Accounts Payable Clerk with Betty - Warehouse Coordinator.			
To cross Train Betty with Donna - Custodian Mail Clerk.			
2. Working with Finance, decide exactly what we need in the Purchasing Card Program. Issue RFP's for "P Card", Make Award, Write "P Card" Manual and Admin. "P Card" for effectiveness and accuracy.			
3. Continue to investigate new purchasing practices and decide if it will be beneficial for the City.			
Update ordinances as necessary.			



**GENERAL FUND - HUMAN RESOURCES**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-1-540-36-1100	Salaries	75,574	76,321	109,985	96,770	122,821
100-51-1-540-36-2100	Health Insurance	15,432	12,446	14,760	14,760	14,760
100-51-1-540-36-2101	Life Insurance	632	269	299	299	324
100-51-1-540-36-2200	Social Security	5,278	4,395	8,662	6,926	9,396
100-51-1-540-36-2400	Retirement	10,084	8,832	5,317	5,317	5,895
100-51-1-540-36-2700	Worker's Comp. Ins.	5,790	4,787	5,097	5,097	5,145
100-51-1-540-36-2910	Wellness Program	9,517	10,489	12,000	13,560	16,000
100-51-1-540-36-2920	Employee Incentive	0	600	1,200	1,000	3,500
100-51-1-540-36-2930	Stay In School Program	6,409	611	2,400	400	2,400
	<b>Personal Services</b>	<b>128,717</b>	<b>118,750</b>	<b>159,720</b>	<b>144,129</b>	<b>180,241</b>
100-52-1-540-36-1200	Professional Services	3,050	3,100	6,350	6,349	3,600
100-52-1-540-36-1300	Maint./Tech. Service	914	0	1,000	855	1,000
100-52-1-540-36-2320	Lease Payments	0	661	1,140	1,552	1,000
100-52-1-540-36-3100	Liability Insurance	2,106	2,068	2,015	2,015	2,202
100-52-1-540-36-3200	Communication	3,059	2,503	2,800	3,406	3,500
100-52-1-540-36-3300	Advertising	0	1,000	1,500	1,303	2,000
100-52-1-540-36-3500	Business Travel	760	187	2,100	437	2,100
100-52-1-540-36-3600	Dues & Subscriptions	1,484	2,024	2,500	1,006	1,500
100-52-1-540-36-3700	Business Training	853	1,109	2,100	2,100	2,500
100-53-1-540-36-1100	General Operating	2,747	3,600	3,600	3,593	4,500
100-53-1-540-36-1120	General Op-Public Rel					3,000
100-53-1-540-36-1270	Gas	0	0		0	0
100-53-1-540-36-1600	Small Equipment	0	0		0	0
100-55-1-540-36-1200	Reimb: DP IT Expense	1,590	974	692	692	600
100-57-1-540-36-9000	Contingency	62	6,488	6,800	6,733	8,000
	<b>Operating Expenses</b>	<b>16,626</b>	<b>23,714</b>	<b>32,597</b>	<b>30,041</b>	<b>35,502</b>
100-54-1-540-36-2400	Computer/Printers	894	1,219	1,600	1,300	1,500
100-54-1-540-36-2500	Equipment	0		0	0	750
	<b>Capital Outlay</b>	<b>894</b>	<b>1,219</b>	<b>1,600</b>	<b>1,300</b>	<b>2,250</b>
<b>TOTAL HUMAN RESOURCES</b>		<b>146,237</b>	<b>143,683</b>	<b>193,917</b>	<b>175,470</b>	<b>217,993</b>

**NOTES: FY 2008**

100-53-1-540-36-1120	General Op-Public Relations New Account established
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<b>DEPARTMENT ACTIVITIES PERFORMANCE MEASURE</b>				
<b>ACTIVITY</b>	<b>PERFORMANCE MEASURE</b>			
	<b>FY-06 Actual</b>	<b>FY-07 Actual to date</b>	<b>FY-07 Estimated</b>	<b>FY-08 Proposed</b>
Worker's Compensation Claims	35	23	26	25
Auto Claims	25	17	20	20
Liability Claims	28	7	15	10
Death Claims	8	2	3	4
Unemployment Claims	4	5		6
Retirees	1	3	3	5
Safety Inspections at all Departments	2	3	4	4
Training Classes	3	8	12	20
New Hires	29	35	40	
Terminations	29	29	32	30
Pre-Employment Physicals/Annual Physicals	120	45	245	230
Employee Health Fair/Open Enrollment	0	1	1	2
Monies Recovered SITF (worker's comp)	10000	10000	20000	10000
GA Works Reimbursement	12000	5000	12000	5000
Applications Received	675	632	700	750
Employee Luncheons	6	4	6	6
Public Relations Events	0	2	3	5

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
<b>Division and Department / Unit:</b>
The Human Resources Department is responsible for all human resources functions for all City Departments, including but not limited to:
Recruitment, Selection, Placement, Orientation and Training of Employees
Benefit Administration (Health, Wellness, Insurance Coverage)
Compensation/Payroll
Development of Personnel Policies and Procedures
Risk Management, Safety Training, Worker's Compensation and Liability
City Wide Public Relations
Employee Relations and Incentives

## GOALS AND OBJECTIVES FOR FISCAL YEAR 2008

<b>DIVISION</b>	<b>Human Resources</b>	<b>DEPT/UNIT:</b>		
<b>Please list your Goals for your department here:</b>				
Revise Personnel Policy and Procedures				
Update Safety Policy				
Improve Employee Relations (Health, Wellness, Morale, Professionalism)				
Improve City's Publish Relations				
<b>Please list your Objectives for you Goals below:</b>				
Draft new personnel policies				
Establish City- Department Wide Safety Team to Review current Safety Policy and Handbook and Draft new policies and procedures				
Hold Health Fairs, Health Education Training, Customer Service Training and Professionalism Training				
Events/Activities for city employees - luncheon, picnic, Christmas party, employee of month activities				
Establish a public relations division and budget within HR - participate in at least 2-4 community activities or sponsor community events				

**GENERAL FUND - POLICE**

**Administration**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-3-210-38-1100	Salaries	246,950	232,379	315,630	282,035	336,588
100-51-3-210-38-1300	Overtime	3,148	1,960	4,500	4,141	5,000
100-51-3-210-38-2100	Health Insurance	30,864	29,040	34,440	34,440	34,440
100-51-3-210-38-2101	Life Insurance	1,499	838	833	833	889
100-51-3-210-38-2200	Social Security	18,784	17,545	24,490	21,050	26,131
100-51-3-210-38-2400	Retirement	23,913	27,233	14,819	14,819	16,156
100-51-3-210-38-2700	Workers' Comp. Ins.	11,580	11,169	11,893	11,893	12,005
	<b>Personal Services</b>	<b>336,738</b>	<b>320,164</b>	<b>406,605</b>	<b>369,212</b>	<b>431,209</b>
100-52-3-210-38-1200	Professional Services	8,068	3,438	7,240	9,215	12,000
100-52-3-210-38-1300	Maint./Tech. Service	306	1,957	5,430	1,028	3,580
100-52-3-210-38-2200	Repairs/Maint. Bldg.	0	0	30,000	23,981	10,000
100-52-3-210-38-2320	Lease Payments	4,239	6,080	6,081	6,080	3,041
100-52-3-210-38-3100	Liability Insurance	6,396	7,030	7,276	7,276	7,124
100-52-3-210-38-3200	Communication	2,505	3,575	4,802	3,583	3,235
100-52-3-210-38-3500	Business Travel	1,348	1,205	3,000	2,616	4,000
100-52-3-210-38-3600	Dues & Subscriptions	1,685	978	2,005	1,830	2,370
100-52-3-210-38-3700	Business Training	687	2,242	2,970	2,862	4,000
100-53-3-210-38-1100	General Operating	2,737	4,134	7,200	938	5,000
100-53-3-210-38-1110	Chemicals	0	0	0	0	0
100-53-3-210-38-1230	Utilities	0	0	0	0	0
100-53-3-210-38-1270	Gas	3,374	5,540	13,650	5,910	6,825
100-53-3-210-38-1600	Small Equipment	0	0	0	0	0
100-53-3-210-38-1700	Uniforms	2,383	2,500	3,200	2,913	3,200
100-53-3-210-38-1710	Food	0	0	0	0	0
100-55-3-210-38-1200	Reimb:DP IT Expense	2,120	1,948	1,384	1,384	1,200
100-55-3-210-38-1300	Garage M & R	12,506	19,988	20,580	20,580	7,000
100-57-3-210-38-9000	Contingency	3,324	1,748	5,000	6,020	6,000
	<b>Operating Expenses</b>	<b>51,678</b>	<b>62,361</b>	<b>119,818</b>	<b>96,215</b>	<b>78,575</b>
100-54-3-210-38-2200	Vehicle Purchase	350	37,595	0	0	0
100-54-3-210-38-2300	Furniture & Fixture	6,175	0	0	0	0
100-54-3-210-38-2400	Computers/Printers	0	0	0	0	0
100-54-3-210-38-2500	Equipment	90	0	0	0	0
	<b>Capital Outlay</b>	<b>6,615</b>	<b>37,595</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ADMINISTRATION</b>		<b>395,031</b>	<b>420,121</b>	<b>526,423</b>	<b>465,427</b>	<b>509,784</b>

100-52-3-210-38-2320 Lease Payments - (1) 2005 Shuttle Van - Monthly Payment \$506.70 will be Paid in full on Dec 2007 (6 Months \$3040)

**NOTES: FY 2008**

100-51-3-210-38-1100	Salaries	<u>\$23,113</u>
	<b>Pay scale adjustment budgeted for Officers @ 7.5%</b>	

## DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-06 Actual	FY-07 Actual to date	FY-07 Estimated	FY-08 Proposed
Attend four community meetings		4	4	4
Conduct Staff meeting weekly		52	52	52
Conduct monthly inspection of assigned areas		6	12	12
Meet semi annually to evaluate training		1	2	2
Conduct inspections per policy		10	10	10

## 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.

## GOALS AND OBJECTIVES FOR FISCAL YEAR 2008

DIVISION	Police	DEPT/UNIT:	Administration
<b>Please list your Goals for your department here:</b>			
1. To work diligently at continuing to improve community involvement and relations with our agency to gain strong support from our citizens.			
2. To ensure that there is open communication with each unit of the Police Department allowing for teamwork to assist us in meeting successful results in all aspects of police work.			
3. To properly maintain files in an organized manner that will allow for statistics to be easily obtained when needed. This includes all files and standards needed to meet qualifications for the Commission for Accreditation for Law Enforcement Agencies and for the State Certification for Accreditation.			
4. To properly educate and train all employees in their position to maximize efficiency in the processes at the Police Department.			
5. To ensure that all staff inspections are completed in a timely, organized manner and recorded properly.			
<b>Please list your Objectives for your Goals below:</b>			
1. Support neighborhood watch meetings and community meetings to promote openness from citizens to give us ideas on what is important to them.			
2. Promote and support giving and receiving of information needed to achieve desired goals. This includes Criminal Activity Forms and open communications at Briefings with Detectives and Patrol Officers.			
3. Keep computer files updated with proper programs for finding necessary information and inspect all files in each unit to ensure proper storage.			
4. Keep an understanding of what training and education is needed for each position and be able to amend requirements as needed. Properly schedule each employee for needed training.			
5. Properly train each supervisor on the procedure for performing an effective inspection. Supply each			
1. Supervisor with the necessary equipment and forms to efficiently perform an inspection. Ensure that each inspection is done, recorded, and stored correctly.			

**GENERAL FUND - POLICE**

**Criminal Investigation**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-3-221-39-1100	Salaries	265,134	303,862	332,079	295,695	345,453
100-51-3-221-39-1300	Overtime	4,236	7,632	11,000	4,235	10,000
100-51-3-221-39-2100	Health Insurance	41,153	37,338	44,280	44,280	44,280
100-51-3-221-39-2101	Life Insurance	1,590	842	877	877	912
100-51-3-221-39-2200	Social Security	20,250	23,097	26,246	22,174	27,192
100-51-3-221-39-2400	Retirement	25,368	27,304	15,591	15,591	16,582
100-51-3-221-39-2700	Workers' Comp. Ins.	15,440	14,361	15,292	15,292	15,435
	<b>Personal Services</b>	<b>373,171</b>	<b>414,436</b>	<b>445,365</b>	<b>398,144</b>	<b>459,853</b>
100-52-3-221-39-1200	Professional Services	3,611	2,755	3,500	3,570	3,500
100-52-3-221-39-1300	Maint./Tech. Service	4,327	3,633	5,000	2,487	5,000
100-52-3-221-39-2200	Repairs/Maint. Bldg.	268	1,389	1,500	240	5,000
100-52-3-221-39-2320	Lease Payments	2,827	5,653	5,653	5,653	6,138
100-52-3-221-39-3100	Liability Insurance	9,984	10,613	11,708	11,708	11,570
100-52-3-221-39-3200	Communication	10,376	8,179	11,578	12,154	11,578
100-52-3-221-39-3500	Business Travel	1,193	323	3,000	2,634	4,892
100-52-3-221-39-3600	Dues & Subscriptions	0	28	510	355	310
100-52-3-221-39-3700	Business Training	1,107	4,814	4,200	4,200	5,150
100-53-3-221-39-1100	General Operating	4,912	4,328	6,619	6,566	6,619
100-53-3-221-39-1110	Chemicals	518	911	1,000	912	2,075
100-53-3-221-39-1230	Utilities	3,485	3,811	4,800	3,949	5,800
100-53-3-221-39-1270	Gas	9,130	11,303	27,000	13,229	12,000
100-53-3-221-39-1600	Small Equipment	939	4,222	5,500	3,916	3,547
100-53-3-221-39-1700	Uniforms	3,056	3,766	4,500	4,202	4,500
100-55-3-221-39-1200	Reimb:DP IT Expense	580	2,922	2,076	2,076	1,800
100-55-3-221-39-1300	Garage M & R	3,180	37,589	32,230	32,230	14,000
100-57-3-221-39-9000	Contingency	11,200	0	4,500	789	2,000
	<b>Operating Expenses</b>	<b>70,692</b>	<b>106,239</b>	<b>134,874</b>	<b>110,870</b>	<b>105,479</b>
100-54-3-221-39-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-221-39-2300	Furniture /Fixtures	0	0	0	0	0
100-54-3-221-39-2400	Computers/Printers	0	0	0	0	2,400
100-54-3-221-39-2500	Equipment	0	4,992	14,435	13,781	3,499
	<b>Capital Outlay</b>	<b>0</b>	<b>4,992</b>	<b>14,435</b>	<b>13,781</b>	<b>5,899</b>
<b>TOTAL CRIMINAL INVESTIGATION</b>		<b>443,863</b>	<b>525,667</b>	<b>594,674</b>	<b>522,796</b>	<b>571,231</b>

100-52-3-221-39-2320 Lease Payments (1) 2005 Impala - Monthly Payment \$471.09 will be Paid In Full in Dec 2007 (6 Months \$2,826.54)

**NOTES: FY 2008**

100-51-3-221-39-1100	Salaries	
	<b>Pay scale adjustment budgeted for Officers @ 7.5%</b>	<u>\$23,732</u>
100-54-3-221-39-2200	Vehicle Purchase	
	<b>(1) 2008 Impala @ \$18,500</b>	<u>\$3,312</u>
	<b>(Monthly pmnt \$551.97 x 6=\$3,312)</b>	
100-54-3-221-39-2500	Equipment	
	<b>Ground Hog Surveillance</b>	<u>\$3,499</u>
	<b>City pay 1/2 &amp; County pay 1/2 of total costs</b>	

## DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-06 Actual	FY-07 Actual to date	FY-07 Estimated	FY-08 Proposed
Total Part I Crimes Assigned	363	192	330	325
Part I Cleared by Arrest	42%	40%	55%	60%
Total Cases Assigned	816	484	820	880
Total Cases Cleared by Arrest	49%	58%	60%	65%
Hours in Court	855	868	1200	1000
Informants Recruited (Investigative)	2	1	4	6
Informants Recruited (Drug Squad)	24	28	36	36
Public Speaking Engagements	19	13	24	24
Briefings with Patrol Unit	38	31	45	48

## DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

### **Division and Department / Unit: Public Safety, Police/Criminal Investigations**

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

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

CIU Investigators provide a resource to the community in the form of expert advice in the areas of protection from crime, recognizing scams, target hardening and what to do when victimized.

CIU also provides investigative resources to assist citizens in recognizing when criminal activities are being perpetrated against them.

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



## GOALS AND OBJECTIVES FOR FISCAL YEAR 2008

**DIVISION Police**

**DEPT/UNIT: Criminal Investigations Unit**

**Please list your Goals for your department here:**

1. To work toward a comprehensive Citywide Community Policing Strategy.
2. To provide a timely and effective response to emergency situations and calls for service.
3. To attain open lines of communication and data services between all Sections, Units and functions of the department.
4. To ensure that all fiscal, administrative and operational functions are performed to the highest level of accuracy and professional conduct.

**Please list your Objectives for you Goals below:**

To improve public awareness of the Citizens Automated Tip Line (CAT-Line) as demonstrated by a 10% increase in calls reported through this system. (Goal 1)

To more effectively utilize the Waycross/Ware Drug Team to respond to activity reported by citizens and in addressing major targets identified by the team. (Goal 1 & 3)

To utilize the Waycross/Ware Drug Team more effectively to target individuals who are suspected of responsibility in violent and ongoing property crime activities. (Goal 1 & 3)

To recruit a minimum of six reliable and credible confidential informants each year to assist in both criminal and drug investigations. (Goal 1)

To maintain all fleet vehicles and equipment in such a manner that it is always ready to provide timely and effective response to all emergency situations. (Goal 2)

To ensure that all investigative personnel are able to attend required re-certification classes in a timely fashion and are scheduled for a minimum of one advanced or specialized training function each year to improve their skills and competencies. (Goal 2)

To meet, at briefing, with each of the patrol shifts and staff a minimum of 40 times per year for the purpose of promoting the free exchange of ideas, observations and suggestions. (Goal 3 & 4)

**GENERAL FUND - POLICE**

**Uniform Patrol**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-3-223-40-1100	Salaries	967,527	1,029,854	1,133,833	1,110,696	1,192,918
100-51-3-223-40-1300	Overtime	66,179	69,591	90,000	79,962	80,000
100-51-3-223-40-1350	Overtime-Housing Auth		0	0	2,735	5,000
100-51-3-223-40-1400	PSO Program		0	20,007	0	10,000
100-51-3-223-40-2100	Health Insurance	159,466	141,055	186,960	186,960	186,960
100-51-3-223-40-2101	Life Insurance	5,321	2,702	2,993	2,993	3,149
100-51-3-223-40-2200	Social Security	81,624	77,288	93,623	87,439	98,526
100-51-3-223-40-2400	Retirement	84,913	87,492	53,235	53,235	57,260
100-51-3-223-40-2700	Workers' Comp. Ins.	59,830	54,252	64,565	64,565	65,168
	<b>Personal Services</b>	<b>1,424,860</b>	<b>1,462,234</b>	<b>1,645,216</b>	<b>1,588,585</b>	<b>1,698,981</b>
100-52-3-223-40-1200	Professional Services	4,133	3,358	4,340	3,353	5,000
100-52-3-223-40-1300	Maint./Tech. Service	1,907	4,492	10,125	7,598	10,500
100-52-3-223-40-2320	Lease Payments	22,612	54,222	70,774	56,207	82,267
100-52-3-223-40-3100	Liability Insurance	41,418	48,239	46,630	46,630	51,224
100-52-3-223-40-3200	Communication	2,269	2,187	2,036	2,245	1,997
100-52-3-223-40-3500	Business Travel	656	335	5,000	3,883	5,000
100-52-3-223-40-3600	Dues & Subscriptions	215	225	225	215	180
100-52-3-223-40-3700	Business Training	0	600	5,000	3,883	5,000
100-53-3-223-40-1100	General Operating	3,027	3,580	6,000	2,618	6,000
100-53-3-223-40-1110	Chemicals	194	714	3,000	1,045	5,116
100-53-3-223-40-1270	Gas	61,571	87,705	157,825	101,937	157,775
100-53-3-223-40-1600	Small Equipment	1,072	10,298	25,000	21,191	15,000
100-53-3-223-40-1700	Uniforms	16,671	27,071	23,438	22,931	25,000
100-55-3-223-40-1200	Reimb:DP IT Expense	11,660	10,666	7,610	7,610	6,600
100-55-3-223-40-1300	Garage M & R	89,727	141,228	150,413	150,413	40,000
100-57-3-223-40-9000	Contingency	0	0	0	0	0
	<b>Operating Expenses</b>	<b>257,133</b>	<b>394,920</b>	<b>517,416</b>	<b>431,760</b>	<b>416,659</b>
100-54-3-223-40-2200	Vehicle Purchase	0	103,886	0	0	0
100-54-3-223-40-2400	Computers/Printers	0	0	0	0	0
100-54-3-223-40-2500	Equipment	11,763	21,970	71,615	71,305	12,800
	<b>Capital Outlay</b>	<b>11,763</b>	<b>125,856</b>	<b>71,615</b>	<b>71,305</b>	<b>12,800</b>
<b>TOTAL UNIFORM PATROL</b>		<b>1,693,756</b>	<b>1,983,010</b>	<b>2,234,247</b>	<b>2,091,649</b>	<b>2,128,441</b>

100-52-3-223-40-2320 Note: 1 Lease Payments (8) 2005 Impala - Monthly Payment \$3,768.69 will be Paid in full on Dec 2007 (6 months \$22,612.14)

Note: 2 Motorcycle Leases 2 @ \$370.00 x 2 x 12 (Yearly \$8,880)

Note: 3 2007 (5) Impala's @ \$18,454 & (1) Ford Expedition @ \$22,329  
Monthly Pmnt \$3,385.18 x 12 = \$40,622.16 will be paid in full 4/2010

**NOTES: FY 2008**

100-51-3-223-40-1100	Salaries					
	<b>Pay scale adjustment budgeted for Officers @ 7.5%</b>					<u>\$83,227</u>
100-52-3-223-40-2320	Lease Purchase					
	<b>(5) Chevy Impala's @ \$18,500</b>					\$ 8,265
	<b>(Monthly pmnt \$551 x 5 x 3 months = \$8,265)</b>					
	<b>Equip for 5 new Vehicles @ \$21,095 \$4,219 each</b>					\$ 1,888
	<b>(Monthly pmnt \$629.39 x 3 months = \$1,888)</b>					
						<u>\$ 10,153</u>
100-54-3-223-40-2500	Equipment					
	<b>Mobile VHF Band Radios</b>					\$ 9,000
	<b>(2) Dual Antenna Motorcycle Radars @ \$1,900</b>					\$ 3,800
						<u>\$ 12,800</u>

<b>DEPARTMENT ACTIVITIES PERFORMANCE MEASURE</b>				
<b>ACTIVITY</b>	<b>PERFORMANCE MEASURE</b>			
	<b>FY-06 Actual</b>	<b>FY-07 Actual to date</b>	<b>FY-07 Estimated</b>	<b>FY-08 Proposed</b>
CIU & Patrol Unit Briefings	40	31	40	40
Attend 12 monthly CATEN Meetings	12	6	10	12
Conduct Driver License Check Points	36	15	36	36
Conduct Multi Agency Sobriety Check Points	2	0	4	4
Increase Number of Impaired Drivers Arrest	89	113	120	120
Reduce Number of Roadway Accidents	810	795	775	775
Reduce Number of Injuries from Accidents	373	367	350	350
Reduce Number of Traffic Fatalities	1	2	2	2
Have a WPD Representative at CATEN Meetings	8	12	10	12
Each Officer attend 4 community meetings	XXXX	XXXX	4	4
Traffic Unit hold 6 education events per officer	XXXX	XXXX	XXXX	16

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
<b>Division and Department / Unit: Police / Uniform Patrol</b>
The Uniform Patrol Unit is the most visible of all the units of the police department. Uniform Patrol currently has the following positions approved for staffing. Uniform Patrol Officers to handle the daily calls for service and carry out the enforcement duties is 30. The 30 Officers are supervised by 7 Shift Sergeants. There are 4 School Resource Officers also. The Unit is managed by a Lieutenant. The Unit has 3 K-9 that are multi-purpose trained for drug detection, officer protection, building search, article / evidence search, crowd control and criminal apprehension. The unit started a 8 man bicycle patrol last year as well. 4 of the 30 officers work as the traffic team and are utilized for any type of 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.

The units primary responsibility is to provide police protection to the citizen of Waycross and 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 aide 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.

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 streets 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).

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.

<b>GOALS AND OBJECTIVES FOR FISCAL YEAR 2008</b>			
<b>DIVISION</b>	<b>Field Operations</b>	<b>DEPT/UNIT:</b>	<b>Police / Uniform</b>
<b>Please list your Goals for your department here:</b>			
Increase the flow of information between the Uniform Patrol Unit and the Criminal Investigation Unit.			
Increase the number of arrest of Street Level Drug Dealer by increased proactive patrol activity in known drug sale areas.			
Increase the level of Specialized Training in all areas of patrol work by sending various Patrol Officers to school for specialized training and then have them return to implement the strategies and techniques learned by sharing this information with the other officers.			
Increase the public's awareness of the laws and statistics of seat belt safety and usage by attending monthly Coastal Area Traffic Enforcement Network meetings and educating motorist through programs sponsored through the Governor's Office of Highway Safety. Additionally have each traffic team officer host 4 educational events in FY-08.			
Maintain or decrease the number of Alcohol related traffic collisions in the City of Waycross by increasing the number of Multi-Agency Roadside Sobriety Checkpoints to a minimum of 4 per year and Drivers License checkpoints to a minimum of 36 per year.			
Each Officer of the Patrol Unit will attend the minimum of 4 Community Meetings on their assigned sides of town during FY-08.			
<b>Please list your Objectives for your Goals below:</b>			
During FY 2008 personnel from the Uniform Patrol Unit will meet with Criminal Investigations Unit Investigators a minimum of 40 times during the year in order to maintain the constant flow of information between the two units of the Field Operations Section of the Waycross Police Department. These meetings will serve as an avenue for the exchange of information concerning wanted persons, suspects of criminal investigations, suspicious activity, known and suspected locations of vice operations and drug activity. This will allow information gained by patrol officers to be passed along to detectives freely without constraints as to the believed importance of information. This can also increase the patrol officer's ability to become more efficient in their daily activities while patrolling the City of Waycross. The past meetings have proven to be beneficial for both Units as information shared has aided in the clearance of cases by arrest. The arrests of wanted persons along with the identification of high drug activity areas and drug offenders have also shown the meetings to be successful.			
During FY 2008, the Uniform Patrol Unit will maintain the relay of drug offender information to other Uniform Patrol Officers and the members of the Criminal Investigations Unit. The information provided will consist of known and suspected drug offenders, their vehicles, last known addresses and any known associates. The information passed along shall also include pertinent information such as the suspect's physical characteristics, method of operation when known, and other details learned or known as may be relevant to the person. This will arm the police officers with necessary information to assist them in developing their probable cause for increased enforcement activity against the flow of drugs and other contraband through our city.			

The Uniform Patrol Unit met it's goal of increased training for the officers of the unit. Due to the changes in technology, the criminal laws and new threats against the public, Uniform Patrol Officers must be kept current in the new investigative techniques and court requirements placed on them. Members must be kept abreast of these new advancements or suffer a short fall in the recognition, detection, investigation, and successful prosecution of the offenses that they are employed to investigate, thereby failing to do the thorough job that our department's policy and reputation demands. These changing laws, procedures and threats demand increased specialized training for the Officers in the field. In the FY of 2008 each uniform patrol officer will again be sent to two (2) specialized schools of training. By educating the officers on the changes and new threats faced, the officers of the Waycross Police Department, as a whole, will be better able to serve their citizens with greater efficiency and safer techniques while conducting lawful and successful investigations, reducing the liability of law suits and conserving wasted time and valuable resources on cases which would not be prosecutable.

The Patrol Unit will continue to work to increase the public's awareness of the state laws regarding the use of seatbelts and child restraints devices during the year. This will be accomplished by the attendance of the monthly Coastal Area Traffic Enforcement Network (CATEN) meetings held throughout the southeastern coastal region of Georgia. C.A.T.E.N. is a program sponsored by the Governor's Office of Highway Safety. It is designed to assist local law enforcement with such programs as "Click It or Ticket", "100 Days of Heat", and "Operation Zero Tolerance". C.A.T.E.N. is instrumental in the acquisition of equipment for use throughout this region. Some things made available are the Breath Alcohol testing mobile or commonly referred to as the BAT-MOBILE. The traffic trailer is used to promote officer safety during drier license road checks and field sobriety check points. The "Roll-Over" simulator is used in education programs to raise the publics awareness of the dangers of not wearing seatbelts. The use of these devices and other devices are free to the agency. The participation in this program will allow access to asserts for assisting the officers of the Uniform Patrol Unit with safely enforcing the laws at high risk events such as check points and educating the public on the needs, laws and safety reason fro wearing safety belts while operating vehicles.

The Uniform Patrol Unit will strive to maintain the low number of impaired drivers on the streets of Waycross. Through the use of services and equipment from C.A.T.E.N. and the "Zero Tolerance" enforcement effort from the Uniform Patrol Officers on the street 24 hours a day, the Unit will attempt to make the street safer from drunk and drugged drivers. In the calendar year of 2006 we arrested 113 impaired drivers and investigated 795 auto accidents which resulted in 367 injuries and 2 fatalities. The totals are lower than those for 2005 and from the previous year. In the calendar year of 2005, Waycross Police Department investigated 810 auto accidents which resulted in 373 injuries and 1 fatality. The goal being set for the calendar year of 2007 is the detection, arrest and prosecution of at least 120 impaired drivers, be required to investigate less than 775 auto accidents, have less than 350 injuries, while sustaining no more than 2 fatalities for the year. This aggressive enforcement along with conducting 4 sobriety check points and 36 driver license check points will aide in reaching this goal.

**GENERAL FUND - POLICE**

**Support Services**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-3-224-41-1100	Salaries	211,971	206,109	224,826	214,042	231,419
100-51-3-224-41-1300	Overtime	8,228	10,666	11,500	10,879	13,744
100-51-3-224-41-2100	Health Insurance	41,153	37,338	49,200	49,200	49,200
100-51-3-224-41-2101	Life Insurance	1,106	555	594	594	611
100-51-3-224-41-2200	Social Security	16,353	16,021	18,079	16,673	18,755
100-51-3-224-41-2400	Retirement	16,839	17,943	10,556	10,556	11,108
100-51-3-224-41-2700	Workers' Comp. Ins.	17,370	15,957	16,991	16,991	17,150
	<b>Personal Services</b>	<b>313,020</b>	<b>304,590</b>	<b>331,746</b>	<b>318,934</b>	<b>341,987</b>
100-52-3-224-41-1200	Professional Services	15,661	11,750	15,779	7,718	5,000
100-52-3-224-41-1300	Maint./Tech. Service	6,185	9,680	700	7,692	5,872
100-52-3-224-41-2200	Repairs/Maint. Bldg.	12,016	5,000	0	104	0
100-52-3-224-41-2320	Lease Payments	0	0	3,500	0	3,500
100-52-3-224-41-3100	Liability Insurance	6,318	6,893	6,718	6,718	7,340
100-52-3-224-41-3200	Communication	13,816	10,328	15,950	14,437	16,036
100-52-3-224-41-3500	Business Travel	0	0	0	0	0
100-52-3-224-41-3600	Dues & Subscriptions	0	231	375	204	375
100-52-3-224-41-3700	Business Training	591	856	1,000	1,000	1,000
100-53-3-224-41-1100	General Operating	13,700	18,738	16,500	25,143	21,500
100-53-3-224-41-1110	Chemicals	0	0	700	125	700
100-53-3-224-41-1230	Utilities	22,044	23,821	23,000	29,000	23,000
100-53-3-224-41-1270	Gas	0	0	0	0	0
100-53-3-224-41-1600	Small Equipment	40	237	600	0	925
100-53-3-224-41-1700	Uniforms	1,983	2,026	2,200	1,794	2,200
100-55-3-224-41-1200	Reimb:DP IT Expense	0	2,922	2,076	2,076	1,800
100-55-3-224-41-1300	Garage M & R	3,180	3,998	3,430	3,430	1,000
100-57-3-224-41-9000	Contingency	2,769	1,372	3,000	564	3,000
	<b>Operating Expenses</b>	<b>98,302</b>	<b>97,852</b>	<b>95,528</b>	<b>100,003</b>	<b>93,248</b>
100-54-3-224-41-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-224-41-2300	Furniture /Fixtures	8,055	34,950	4,000	1,931	4,000
100-54-3-224-41-2400	Computers/Printers	0	0	0	0	0
100-54-3-224-41-2500	Equipment	0	0	6,000	0	8,000
	<b>Capital Outlay</b>	<b>8,055</b>	<b>34,950</b>	<b>10,000</b>	<b>1,931</b>	<b>12,000</b>
<b>TOTAL SUPPORT SERVICES</b>		<b>419,378</b>	<b>437,392</b>	<b>437,274</b>	<b>420,869</b>	<b>447,235</b>

**NOTES: FY 2008**

100-54-3-224-41-2500	Equipment					
	<b>Building Camera System</b>				<u>\$8,000</u>	

<b>DEPARTMENT ACTIVITIES PERFORMANCE MEASURE</b>				
<b>ACTIVITY</b>	<b>PERFORMANCE MEASURE</b>			
	<b>FY-06 Actual</b>	<b>FY-07 Actual to date</b>	<b>FY-07 Estimated</b>	<b>FY-08 Proposed</b>
GCIC Entries and Deletions	98%	98%	100%	100%
Accuracy of reports and other Documents	97%	97%	100%	100%
Four Court Sessions per month	48	48	48	48
Perform random inspections of court balancing		4	4	8
Inspect evidence procedures		2	2	4

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
<b>Division and Department / Unit: Police Support Services</b>
The Support Services Unit provides administrative support to the field operation functions of the Department. The unit manages the flow of paperwork generated by the other units of the department.
The unit keeps current on laws, rules and policies for records retention. The unit maintains the accuracy of all citations, reports and other paperwork on all cases handled by the Police Department. The unit manages the flow of paperwork generated by the other units of the department.
Ordering of all supplies, uniforms and other items needed by the department are handled by this unit.
The unit handles all GCIC entries and removal of the entries as needed. This includes wanted persons and well as stolen items.



## GOALS AND OBJECTIVES FOR FISCAL YEAR 2008

<b>DIVISION</b>	<b>Police</b>	<b>DEPT/UNIT:</b>	<b>Support Services</b>
<b>Please list your Goals for your department here:</b>			
To achieve a 100% accuracy rate in the preparation and distribution of reports.			
Maintain a professional image when dealing with the public in person or during conversations on the phone.			
To make all GCIC/NCIC entries and deletions in a timely manner without errors within guidelines.			
Audit all entries regarding any funds to ensure proper posting of bonds, fines, and other revenue funding.			
<b>Please list your Objectives for you Goals below:</b>			
Perform daily inspections of paperwork and computer entries to detect errors. Ensure that corrections are made and properly recorded.			
Inspect all areas that are observable by the public weekly. Ensure that the areas are clean, maintained and repairs are made in timely manner.			
Perform inspections of GCIC/NCIC files weekly with a complete audit monthly. Check corrections for completeness and that documentation meet GCIC requirements.			
Maintain an ongoing audit of all monies handled by employees. Audit will include random checking of cash drawers. Receipts will be checked weekly with a staff officer review monthly.			
Bank accounts will be reviewed monthly after balancing by the employee responsible for the account.			

**GENERAL FUND - POLICE**

**Training & Personnel**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-3-240-42-1100	Salaries	46,525	47,434	49,407	49,050	53,060
100-51-3-240-42-2100	Health Insurance	5,144	4,149	4,920	4,920	4,920
100-51-3-240-42-2101	Life Insurance	263	126	130	130	140
100-51-3-240-42-2200	Social Security	3,347	3,428	3,780	3,500	4,059
100-51-3-240-42-2400	Retirement	4,195	4,079	2,319	2,319	2,547
100-51-3-240-42-2700	Workers' Comp. Ins.	1,930	1,596	1,699	1,699	1,715
	<b>Personal Services</b>	<b>61,404</b>	<b>60,812</b>	<b>62,255</b>	<b>61,619</b>	<b>66,441</b>
100-52-3-240-42-1200	Professional Services	8,431	8,629	8,985	8,850	5,000
100-52-3-240-42-1300	Maint./Tech. Service	325	503	800	750	400
100-52-3-240-42-2320	Lease Payments	0	0	0	0	0
100-52-3-240-42-3100	Liability Insurance	1,248	1,240	1,186	1,186	1,727
100-52-3-240-42-3200	Communication	1,205	1,037	1,755	1,217	1,755
100-52-3-240-42-3500	Business Travel	2,793	8,993	10,000	10,000	10,000
100-52-3-240-42-3600	Dues & Subscriptions	55	60	60	0	75
100-52-3-240-42-3700	Business Training	17,809	17,157	15,000	14,798	15,000
100-53-3-240-42-1100	General Operating	9,619	10,854	12,000	11,169	10,000
100-53-3-240-42-1110	Chemicals	0	0	0	0	1,806
100-53-3-240-42-1230	Utilities	0	0	0	0	0
100-53-3-240-42-1270	Gas	1,412	1,361	2,700	2,622	2,700
100-53-3-240-42-1600	Small Equipment	2,879	7,199	2,600	1,929	4,000
100-53-3-240-42-1700	Uniforms	459	500	500	500	500
100-55-3-240-42-1200	Reimb:DP IT Expense	1,060	974	692	692	600
100-55-3-240-42-1300	Garage M & R		3,998	3,430	3,430	3,000
	<b>Operating Expenses</b>	<b>47,295</b>	<b>62,505</b>	<b>59,708</b>	<b>57,143</b>	<b>56,563</b>
100-54-3-240-42-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-240-42-2400	Computers & Printers	0	0	3,000	1,989	0
100-54-3-240-42-2500	Equipment	0	0	0	0	0
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>1,989</b>	<b>0</b>
<b>TOTAL TRAINING &amp; PERSONNEL</b>		<b>108,699</b>	<b>123,317</b>	<b>124,963</b>	<b>120,751</b>	<b>123,004</b>

**NOTES: FY 2008**

100-51-3-240-42-1100	Salaries					
	<b>Pay scale adjustment budgeted for Officers @ 7.5%</b>				<u>\$3,702</u>	

<b>DEPARTMENT ACTIVITIES PERFORMANCE MEASURE</b>				
<b>ACTIVITY</b>	<b>PERFORMANCE MEASURE</b>			
	<b>FY-06 Actual</b>	<b>FY-07 Actual to date</b>	<b>FY-07 Estimated</b>	<b>FY-08 Proposed</b>
Recruit Qualified personnel for employment	74%	100%	100%	100%
Provide 40 hours of updated training to Officers	75%	65%	100%	100%
Provide required training for support personnel	100%	80%	100%	100%
Keep current in all areas as an Instructor	100%	75%	100%	100%
Recruit Qualified Protected Class Applicants	100%	100%	100%	100%
Add all supervisors as Instructors	20%	0%	50%	100%

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
<b>Division and Department / Unit: PERSONNEL &amp; TRAINING - 2008</b>
The Personnel and Training Unit has the duties of seeing that the Waycross Police Department recruits qualified personnel and place them in a timely fashion. The unit is also charged to see that 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 that the department's needs for placement of qualified and protected class applicants are met.
Training is geared to see that personnel receive the updates needed to do a good job and follow guidelines set by current law.
The training and personnel unit works to see that expense is kept in line of received quality without over spending.

## GOALS AND OBJECTIVES FOR FISCAL YEAR 2008

DIVISION	POLICE	DEPT/UNIT:	PERSONNEL/TRAINING
<b>Please list your Goals for your department here:</b>			
1. Recruit qualified personnel for all positions at the Waycross Police Department.			
2. Provide 40 hours of up-date Training to all employees of the police department.			
3. keep current in all needed areas as an instructor.			
4. Recruit more protected class applicants that are qualified.			
5. Add all supervisors as instructors.			
<b>Please list your Objectives for you Goals below:</b>			
1. Keep a large enough selection of applicants to select the best qualified for the open positions.			
Have two hiring processes per year. Travel to four Job fairs and colleges to promote the opportunities at the police department.			
2. Training will be coordinated with local, state and out of state school services to ensure employees receive the most current training and the sworn officers received the 20 hours of training mandated by the state.			
3. I will attend the required schools to keep my state certification up-to-date.			
4. I will receive the Chief's permission to send supervisors to instructor schools as the schedule allows.			
5. Travel to area schools, colleges, and job fairs to increase the number protected class applicants.			

**GENERAL FUND - POLICE**

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

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-3-229-46-1100	Salaries					
100-51-3-229-46-1300	Overtime	4,271	8,136	15,000	7,762	10,000
100-51-3-229-46-2100	Health Insurance	0				
100-51-3-229-46-2101	Life Insurance	0				
100-51-3-229-46-2200	Social Security	0	0	1,148	0	765
100-51-3-229-46-2400	Retirement	0				
100-51-3-229-46-2700	Workers' Comp. Ins.	0				
	<b>Personal Services</b>	<b>4,271</b>	<b>8,136</b>	<b>16,148</b>	<b>7,762</b>	<b>10,765</b>
100-52-3-229-46-1300	Maint./Tech. Service	65	0	5,050	4,760	5,050
100-52-3-229-46-3100	Liability Insurance	1,092	1,102	1,029	1,029	993
100-52-3-229-46-3200	Communication	1,713	3,378	4,035	981	4,035
100-52-3-229-46-3500	Business Travel	1,978	948	4,500	2,378	4,500
100-52-3-229-46-3600	Dues & Subscriptions	1,001	150	150	0	150
100-52-3-229-46-3700	Business Training	150	1,785	5,500	4,960	5,500
100-53-3-229-46-1100	General Operating	180	338	4,975	2,939	4,975
100-53-3-229-46-1110	Chemicals	0	0	1,000	461	2,620
100-53-3-229-46-1270	Gas	471	447	1,789	281	1,800
100-53-3-229-46-1600	Small Equipment	822	0	2,106	381	4,000
100-53-3-229-46-1700	Uniforms	248	759	1,600	1,600	1,600
100-55-3-229-46-1300	Garage M & R	5,300	7,995	6,860	6,860	2,000
	<b>Operating Expenses</b>	<b>13,019</b>	<b>16,902</b>	<b>38,594</b>	<b>26,630</b>	<b>37,223</b>
100-54-3-229-46-2200	Vehicle Purchase	0				
100-54-3-229-46-2500	Equipment	5,880	0	0	0	0
	<b>Capital Outlay</b>	<b>5,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL S.W.A.T.</b>		<b>23,170</b>	<b>25,038</b>	<b>54,742</b>	<b>34,392</b>	<b>47,988</b>

**DEPARTMENT ACTIVITIES PERFORMANCE MEASURE**

<b>ACTIVITY</b>	<b>PERFORMANCE MEASURE</b>			
	<b>FY-06 Actual</b>	<b>FY-07 Actual to date</b>	<b>FY-07 Estimated</b>	<b>FY-08 Proposed</b>
Responded to SWAT Call Outs in Waycross	1	1	1	1
Responded to SWAT Call Outs Outside City	2	0	2	2
Team for Use other than SWAT Tactical Ops.	4	3	5	5
Train 3 times per month a minimum of 3 hrs.	26	24	36	36
Negotiators Training 2 times per month	12	3	24	24

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
<b>Division and Department / Unit: Field Operations / SWAT / Police</b>
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 grave danger to the citizens of Waycross.

<b>GOALS AND OBJECTIVES FOR FISCAL YEAR 2008</b>			
<b>DIVISION</b>	<b>Police</b>	<b>DEPT/UNIT:</b>	<b>Field Operations SWAT</b>
<b>Please list your Goals for your department here:</b>			
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.			
<b>Please list your Objectives for you Goals below:</b>			
This Goal will be met through training a minimum of 3 times 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.			

**GENERAL FUND - POLICE**

**School Resource Officers**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-3-291-47-1100	Salaries	108,154	116,849	132,434	124,176	131,746
100-51-3-291-47-1300	Overtime	12,832	9,373	22,150	19,347	18,000
100-51-3-291-47-2100	Health Insurance	20,576	16,595	19,680	19,680	19,680
100-51-3-291-47-2101	Life Insurance	766	367	350	350	348
100-51-3-291-47-2200	Social Security	8,997	9,608	11,826	10,920	11,456
100-51-3-291-47-2400	Retirement	12,217	11,882	6,218	6,218	6,324
100-51-3-291-47-2700	Workers' Comp. Ins.	7,720	6,383	6,796	6,796	6,860
	<b>Personal Services</b>	<b>171,262</b>	<b>171,056</b>	<b>199,454</b>	<b>187,487</b>	<b>194,412</b>
100-52-3-291-47-1200	Professional Services	200	200	300	225	300
100-52-3-291-47-1300	Maint./Tech. Service	49	0	800	0	800
100-52-3-291-47-3100	Liability Insurance	2,808	2,757	2,687	2,687	2,936
100-53-3-291-47-3200	Communication	24	0	783	0	783
100-52-3-291-47-3500	Business Travel	0	33	1,900	609	1,900
100-52-3-291-47-3700	Business Training	0	0	1,800	0	1,800
100-53-3-291-47-1100	General Operating	0	150	1,000	697	1,000
100-53-3-291-47-1270	Gas	0	0	14,400	163	1,000
100-53-3-291-47-1600	Small Equipment	0	0	264	0	264
100-53-3-291-47-1700	Uniforms	1,252	971	2,000	1,524	2,000
100-55-3-291-47-1300	Garage M & R	5,600	0	0	0	0
100-57-3-291-47-9000	Contingency	0	0	0	0	0
	<b>Operating Expenses</b>	<b>9,933</b>	<b>4,111</b>	<b>25,934</b>	<b>5,905</b>	<b>12,783</b>
100-54-3-291-47-2200	Vehicle Purchase	0	0	0	0	0
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SCHOOL RESOURCE OFFICER</b>		<b>181,195</b>	<b>175,167</b>	<b>225,388</b>	<b>193,391</b>	<b>207,195</b>
<b>TOTAL POLICE DEPARTMENT</b>		<b>3,265,094</b>	<b>3,689,712</b>	<b>4,197,711</b>	<b>3,849,274</b>	<b>4,034,878</b>

**NOTES: FY 2008**

100-51-3-291-47-1100	Salaries					
	<b>Pay scale adjustment budgeted for Officers @ 7.5%</b>				<u>\$9,192</u>	

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>	
<i>Departmental Budget Overview: To be completed for all departments or units within your division</i>	
<b>Division and Department / Unit: Police / Uniform Patrol / SRO</b>	
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 and the 2 middle schools, Waycross Middle and Ware County Middle School. Additionally they handle police related matters for the Alternative School located on New Mexico Avenue and 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 that they can establish a feeling of confidence to communicate to the SRO any perceived threats, Gang affiliation, criminal acts (past or future), or relate any social concerns they may have about themselves. They 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.	
They 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.	

<b>GOALS AND OBJECTIVES FOR FISCAL YEAR 2008</b>			
<b>DIVISION</b>	<b>Police</b>	<b>DEPT/UNIT:</b>	<b>Uniform Patrol / SRO</b>
<b>Please list your Goals for your department here:</b>			
Maintain a safe environment for the children of our community to learn in so that each child may attend school without fear of harm threat or intimidation from others, students and other wise.			
Establish an open line of communication with the student body so that the school children feel confident that they may speak freely with the SRO on police related matters or on personal issues that they feel they need speak with someone about.			
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.			



<b>Please list your Objectives for you Goals below:</b>
Maintain a safe environment for the children of our community to learn in so that each child may attend school
without fear of harm threat or intimidation from others. This will be done through the swift and fair enforcement
of the local, state, and federal laws that apply to the school property and school setting. Take decisive action
against those identified as being involved in acts that are in direct violation of the laws. Preservation of peace
and protection of those that are violated by the criminal behavior of others when the acts are made known to
SRO.
Interact with students so they may become accustomed to speaking with a Uniformed Police Officer and
establish a report 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.

**GENERAL FUND - FIRE**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-3-500-48-1100	Salaries	1,472,198	1,585,031	1,752,324	1,699,700	1,927,339
100-51-3-500-48-1300	Overtime	81,552	57,198	82,596	81,654	69,561
100-51-3-500-48-2100	Health Insurance	236,628	192,914	258,300	258,300	287,820
100-51-3-500-48-2101	Life Insurance	8,654	4,242	4,688	4,688	5,088
100-51-3-500-48-2200	Social Security	112,851	119,660	142,150	107,509	152,763
100-51-3-500-48-2400	Retirement	138,092	137,313	83,365	83,365	92,512
100-51-3-500-48-2700	Workers' Comp. Ins.	88,780	74,198	89,201	89,201	97,752
	<b>Personal Services</b>	<b>2,138,755</b>	<b>2,170,556</b>	<b>2,412,624</b>	<b>2,324,417</b>	<b>2,632,836</b>
100-52-3-500-48-1200	Professional Services	1,014	1,200	4,000	3,858	7,500
100-52-3-500-48-1300	Maint./Tech. Service	2,395	2,827	6,315	5,661	6,700
100-52-3-500-48-2200	Repairs/Maint. Bldg.	6,000	14,015	18,800	18,497	21,125
100-52-3-500-48-2320	Lease Purchase	51,219	57,645	74,536	28,528	47,856
100-52-3-500-48-3100	Liability Insurance	37,752	37,771	39,093	39,093	45,117
100-53-3-500-48-3200	Communication	9,293	10,321	11,500	10,190	11,396
100-52-3-500-48-3500	Business Travels	167	2,521	1,775	1,775	3,000
100-52-3-500-48-3600	Dues & Subscriptions	515	1,394	2,995	2,364	3,000
100-52-3-500-48-3700	Business Training	5,581	7,800	11,550	11,278	8,000
100-53-3-500-48-1000	Gen Oper-Fire Prevention		0	3,000	2,705	3,000
100-53-3-500-48-1100	General Operating	12,995	10,117	13,790	14,364	13,500
100-53-3-500-48-1110	Chemicals	82	6	0	0	1,000
100-53-3-500-48-1230	Utilities	29,243	32,402	36,200	35,750	33,000
100-53-3-500-48-1270	Gas	14,491	16,689	21,800	22,099	20,400
100-53-3-500-48-1300	Food	0	206	300	300	500
100-53-3-500-48-1600	Small Equipment	9,760	6,011	13,000	12,402	14,000
100-53-3-500-48-1700	Uniforms	18,002	23,103	41,353	41,217	18,600
100-55-3-500-48-1200	Reimb: DP IT Expense	4,240	3,896	2,767	2,767	2,400
100-55-3-500-48-1300	Garage M & R	36,316	45,000	40,160	30,160	22,000
100-57-3-500-48-9000	Contingency	365	0	500	122	500
	<b>Operating Expense</b>	<b>239,430</b>	<b>272,923</b>	<b>343,434</b>	<b>283,130</b>	<b>282,595</b>
100-54-3-500-48-2200	Vehicle	0	16,634	210,000	210,000	0
100-54-3-500-48-2300	Furniture & Fixtures	160		3,000	2,125	3,000
100-54-3-500-48-2400	Computer/Printer	0	9,478	2,500	2,480	3,350
100-54-3-500-48-2500	Equipment	13,574	16,872	20,259	17,145	29,500
100-54-3-500-48-2510	Equip-Homeland Grant	0	0	0	7,989	0
	<b>Capital Outlay</b>	<b>13,734</b>	<b>42,984</b>	<b>235,759</b>	<b>239,739</b>	<b>35,850</b>
<b>TOTAL FIRE DEPARTMENT</b>		<b>2,391,919</b>	<b>2,486,463</b>	<b>2,991,817</b>	<b>2,847,286</b>	<b>2,951,280</b>

100-52-3-500-48-2320 Note1: Lease Payments - (1) 2005 SUV - Monthly Payment \$654.74 will be Paid in full on Dec 2007 (6 months = \$3,928.44)

Note2: Lease Payment - 2007 Fire Pumper 1500 GPM \$185,030 @ 4.70% for 7 yrs  
Monthly pmnt = \$2,523.10 (Yearly \$30,277.20)

**NOTES: FY 2008**

100-51-3-500-48-1100	Salaries	
	<b>Includes (3) New Firefighter positions</b>	<u>\$121,758</u>
100-52-3-500-48-2320	Lease Purchase	
	<b>2008 Fire Pumper Truck @ \$268,000</b>	<u>\$11,251</u>
	<b>(Monthly pmnt \$3,750.22 x 3 = \$11,250.66)</b>	
100-54-3-500-48-2500	Equipment	
	<b>Extrication Equip Set</b>	\$21,500
	<b>5" &amp; 1 3/4 Hydrant Water Supply Hose</b>	<u>\$8,000</u>
		<u>\$29,500</u>

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
<b>Division and Department / Unit: Fire</b>
The Waycross Fire Department provides protection of lives and property through fire prevention, public education and the mitigation of emergencies and disasters, whether natural or man-made.

<b>GOALS AND OBJECTIVES FOR FISCAL YEAR 2008</b>			
<b>DIVISION</b>	<b>Fire</b>	<b>DEPT/UNIT:</b>	<b>48</b>
<b>Please list your Goals for your department here:</b>			
Post our ISO accomplishments as they are achieved			
Test all pumping apparatus to meet ISO standards			
Test all fire hydrants according to ISO standards			
Conduct company level inspections			
Computerize all inventory and test results as they are completed			
Implement The First Responder Program			
<b>Please list your Objectives for you Goals below:</b>			
Post a flow chart and thermometer that shows our progress			
Test all pumpers once during the year according accepted standards			
Test all fire hydrants twice a year using the guidelines set forth by ISO and NFPA			
Conduct company level inspections to include 10 inspections per month			
Input all equipment, inventory, training, hydrant, and test results into Firehouse software			
Re-introduce all personnel to the First Responder Program and begin phasing in training			

**GENERAL FUND - PUBLIC WORKS DIVISION**

**Public Works Office**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-4-100-51-1100	Salaries	92,297	76,862	90,588	99,919	87,564
100-51-4-100-51-1300	Overtime	0	59	0	260	200
100-51-4-100-51-2100	Health Insurance	10,288	6,223	9,840	9,840	9,840
100-51-4-100-51-2101	Life Insurance	521	207	239	239	231
100-51-4-100-51-2200	Social Security	6,896	5,675	6,930	7,262	6,714
100-51-4-100-51-2400	Retirement	8,319	6,699	4,254	4,254	4,203
100-51-4-100-51-2700	Workers' Comp. Ins.	3,860	2,393	3,398	3,398	3,430
	<b>Personal Services</b>	<b>122,180</b>	<b>98,117</b>	<b>115,249</b>	<b>125,172</b>	<b>112,182</b>
100-52-4-100-51-1300	Maint./Tech. Service	0	0	1,000	0	1,000
100-52-4-100-51-3100	Liability Insurance	1,404	1,379	1,344	1,344	1,468
100-52-4-100-51-3200	Communication	1,906	2,474	3,000	2,604	3,000
100-52-4-100-51-3500	Business Travels	231	287	750	131	750
100-52-4-100-51-3600	Dues & Subscriptions	313	471	0	0	0
100-52-4-100-51-3700	Business Training	179	946	1,200	528	1,200
100-53-4-100-51-1100	General Operating	2,074	2,739	2,500	2,493	2,500
100-53-4-100-51-1270	Gas	3,096	0	0	0	0
100-53-4-100-51-1600	Small Equipment	14	0	500	379	500
100-53-4-100-51-1700	Uniforms	118	0	0	0	0
100-55-4-100-51-1200	Reimb. DP IT Expense	1,060	974	692	692	600
100-57-4-100-51-9000	Contingency	356	46	500	167	500
	<b>Operating Expenses</b>	<b>10,752</b>	<b>9,315</b>	<b>11,486</b>	<b>8,338</b>	<b>11,518</b>
100-54-4-100-51-2300	Furniture/Fixtures	0	5	0	0	0
100-54-4-100-51-2400	Computer/Printer	0	1,285	0	0	0
100-54-4-100-51-2500	Equipment	0	0	0	0	0
	<b>Capital Outlay</b>	<b>0</b>	<b>1,290</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PUBLIC WORKS OFFICE</b>		<b>132,932</b>	<b>108,722</b>	<b>126,735</b>	<b>133,510</b>	<b>123,700</b>

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
<b>Division and Department / Unit: Public Works / Administration</b>
The Public Works Director and Administrative Assistant are responsible for budgeting, planning, coordinating and inspecting the daily activities of four major departments within the City:
Highways and Streets
Waste Management
Cemetery
Garage

## GOALS AND OBJECTIVES FOR FISCAL YEAR 2008

<b>DIVISION</b>	<b>Public Works</b>	<b>DEPT/UNIT:</b>	<b>Administration</b>
<b>Please list your Goals for your department here:</b>			
Provide professional customer service to the public.			
Monitor all garbage container placements and removals within the city.			
Handle paperwork on all cemetery lot purchases, burials and transfers.			
Create work orders for division departments.			
Continue working on cemetery database as time permits.			
Continue to assist other departments when needed.			
<b>Please list your Objectives for you Goals below:</b>			
Utilize current employees and software programs already in place.			

**GENERAL FUND - PUBLIC WORKS DIVISION**

**Highways & Streets**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-4-200-52-1100	Salaries	383,755	388,718	445,859	416,371	452,167
100-51-4-200-52-1300	Overtime	8,866	3,138	10,000	2,382	7,000
100-51-4-200-52-2100	Health Insurance	102,881	78,825	93,480	93,480	93,480
100-51-4-200-52-2101	Life Insurance	2,346	1,139	1,177	1,177	1,175
100-51-4-200-52-2200	Social Security	28,984	28,785	34,872	29,889	35,126
100-51-4-200-52-2400	Retirement	37,436	36,907	20,934	20,934	21,363
100-51-4-200-52-2700	Workers' Comp. Ins.	38,600	30,317	35,680	35,680	36,014
	<b>Personal Services</b>	<b>602,868</b>	<b>567,829</b>	<b>642,002</b>	<b>599,913</b>	<b>646,325</b>
100-52-4-200-52-1200	Professional Services					5,000
100-52-4-200-52-1300	Maint./Tech. Service	0	588	850	0	1,000
100-52-4-200-52-2200	Repairs/Maint. Bldg.	53	380	500	193	1,000
100-52-4-200-52-2320	Lease Purchase	0	0	10,441	3,535	48,459
100-52-4-200-52-3100	Liability Insurance	26,598	21,916	18,312	18,312	22,882
100-52-4-200-52-3200	Communication	1,837	2,409	2,975	845	3,500
100-52-4-200-52-3500	Business Travels	0	414	850	764	2,000
100-52-4-200-52-3600	Dues & Subscriptions	0	0	0	0	0
100-52-4-200-52-3700	Business Training	0	1,171	1,700	1,574	3,000
100-52-4-200-52-3850	Contract Labor	35,700	37,500	80,000	65,625	80,000
100-53-4-200-52-1100	General Operating	24,888	34,915	30,000	23,941	30,000
100-53-4-200-52-1110	Chemicals	36,497	23,293	30,000	23,586	30,000
100-53-4-200-52-1230	Utilities	381	0	4,500	3,901	5,000
100-53-4-200-52-1270	Gas	36,891	50,235	56,400	61,328	75,000
100-53-4-200-52-1600	Small Equipment	8,674	10,970	10,200	5,885	10,200
100-53-4-200-52-1700	Uniforms	2,624	2,232	3,200	3,548	4,000
100-55-4-200-52-1300	Garage M & R	95,537	90,000	86,570	86,570	75,000
100-57-4-200-52-9000	Contingency	270	1,905	1,000	393	1,000
	<b>Operating Expenses</b>	<b>269,948</b>	<b>277,928</b>	<b>337,498</b>	<b>300,001</b>	<b>397,041</b>
100-54-4-200-52-1400	Infrastructure (Sidewalks)	5,798	14,512	0	0	0
100-54-4-200-52-1410	Infrastructure (Patching)	10,772	0	0	0	0
100-54-4-200-52-1420	Infrastructure (Culverts)	13,092	0	0	0	0
100-54-4-200-52-2200	Vehicle Purchase	10,449	0	0	0	0
100-54-4-200-52-2400	Computer/Printer			2,000	0	0
100-54-4-200-52-2500	Equipment	0	30,433	0	0	0
	<b>Capital Outlay</b>	<b>40,112</b>	<b>44,945</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL HIGHWAYS &amp; STREETS</b>		<b>912,928</b>	<b>890,702</b>	<b>981,500</b>	<b>899,914</b>	<b>1,043,366</b>
<b>TOTAL PUBLIC WORKS DIVISION</b>		<b>1,045,861</b>	<b>999,423</b>	<b>1,108,235</b>	<b>1,033,424</b>	<b>1,167,066</b>

**100-52-4-200-52-2320** Lease Purchase = (1) 2007 St Sweeper \$123,995 7 yrs @ 3.929%  
 Monthly pmnt of \$1,690.81 x 12 = \$20,289.72 Paid in full 4/2014

**NOTES: FY 2008**

100-52-4-200-52-2320	Lease Purchase	
	(1) 2008 1/2 Ton Truck @ \$22,000	\$3,938
	(Monthly pmnt \$656.40 x 6 = \$3,938.40 @ 4.70%)	
	(1) 2008 Track Hoe Excavator @ \$144,300	\$24,231
	(Monthly pmnt \$2,019.24 x 12 = \$24,230.88 @ 4.70%)	
		<u>\$28,169</u>

<b>DEPARTMENT ACTIVITIES PERFORMANCE MEASURE</b>				
<b>ACTIVITY</b>	<b>PERFORMANCE MEASURE</b>			
	<b>FY-06 Actual</b>	<b>FY-07 Actual to date (Dec 06)</b>	<b>FY-07 Estimated</b>	<b>FY-08 Proposed</b>
Driveways repaired	138	52	100	100
Parks and grounds maintenance (crew hours)	2,397	1,052	1,500	1,500
Streets graded (miles)	44	18	40	40
Canals underbrush (L.F.)	15,800	544	7,000	15,800
Canals reworked (L.F.)	27,900	20,664	7,000	1,000
Ditches cleaned	38	7	10	10
Picked up litter (crew hours)	53	97	100	100
Trees removed	114	172	100	50
Stumps removed	50	135	100	50
Blind corners cleared	73	20	100	50
Alleys cleaned	4	3	5	6
R.O.W's cleared		50	100	100
Curbs bumped (L.F.)	107,500	2,724	5,000	1,000
City streets swept (miles)	11,746	6,455	12,000	12,000
Prison Detail:				
Picked up litter (crew hours)	154	136	150	156
R.O.W.s cleared (hours)	44	562	500	500
Bumped curbs (L.F.)	40,760	58,467	50,000	100,000
Monitor mosquito control	Cemetery	100%	100%	100%

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>
<i>Departmental Budget Overview: To be completed for all departments or units within your division</i>
<b>Division and Department / Unit: Public Works / Highways and Streets</b>
Responsible for the beautification of all parks and street right-of-ways.
Responsible for maintenance and upkeep of all dirt streets, dirt driveways (ROW) drainage canals, ditches and hedge trimming (ROW).
Removal of trees and stumps on right-of-ways and in parks, as needed.
Provide support to other departments, as needed.
Monitor mosquito control.
Responsible for maintaining landfill according to closure plan.

## GOALS AND OBJECTIVES FOR FISCAL YEAR 2008

DIVISION	Public Works	DEPT/UNIT:	Highways and Streets
<b>Please list your Goals for your department here:</b>			
Provide better service for the citizens of Waycross.			
Maintain all right-of-ways and parks.			
Grade all dirt roads in the city.			
Maintain landfill according to closure plan.			
Clean and maintain 27 miles of canals and open ditches.			
<b>Please list your Objectives for you Goals below:</b>			
Work closer with every department in the city to provide a higher standard of service for the citizens of Waycross.			
We will use city employees and city equipment to mow right-of-ways and parks.			
We will grade all dirt roads more often and repair any holes.			
We will inspect landfill quarterly and make necessary repairs when needed.			
We will keep all canals and open ditches clean so storm water can flow free.			



**GENERAL FUND - COMMUNITY IMPROVEMENT**

**210 = Inspections Department**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-7-210-57-1100	Salaries	179,381	90,788	87,673	90,325	95,837
100-51-7-210-57-1300	Overtime	762	707	1,200	851	1,000
100-51-7-210-57-2100	Health Insurance	30,864	14,520	12,300	12,300	17,220
100-51-7-210-57-2101	Life Insurance	1,105	302	231	231	253
100-51-7-210-57-2200	Social Security	13,214	6,785	6,799	6,756	7,408
100-51-7-210-57-2400	Retirement	17,630	9,744	4,116	4,116	4,600
100-51-7-210-57-2700	Workers' Comp. Ins.	11,580	5,585	4,248	4,248	6,860
	<b>Personal Services</b>	<b>254,537</b>	<b>128,431</b>	<b>116,567</b>	<b>118,827</b>	<b>133,178</b>
100-52-7-210-57-1200	Professional Services	3,932	254	2,500	1,120	3,000
100-52-7-210-57-1300	Maint./Tech. Service	1,000	0	1,500	0	1,500
100-52-7-210-57-2320	Lease Purchase			0	0	6,664
100-52-7-210-57-3100	Liability Insurance	4,212	2,757	4,231	4,231	2,698
100-53-7-210-57-3200	Communication	2,646	2,750	3,000	2,951	3,500
100-52-7-210-57-3300	Advertisement	750	570	1,500	1,451	2,000
100-52-7-210-57-3500	Business Travels	3,000	2,353	2,600	2,600	3,000
100-52-7-210-57-3600	Dues & Subscriptions	1,051	506	1,900	1,730	1,500
100-52-7-210-57-3700	Business Training	4,000	1,909	3,000	2,709	3,000
100-53-7-210-57-1100	General Operating	3,415	3,073	2,250	2,297	3,000
100-53-7-210-57-1270	Gas	2,525	2,751	4,000	3,098	4,800
100-53-7-210-57-1600	Small Equipment	0	0	500	465	500
100-55-7-210-57-1200	Reimb: DP IT Expense	2,650	1,461	1,038	1,038	900
100-55-7-210-57-1300	Garage M & R			6,860	6,860	3,000
100-57-7-210-57-9000	Contingency		0	1,000	0	1,000
100-57-7-210-57-9030	Permit Refund	320	50	200	146	200
	<b>Operating Expenses</b>	<b>29,501</b>	<b>18,433</b>	<b>36,279</b>	<b>30,695</b>	<b>40,263</b>
100-54-7-210-57-2200	Vehicle Purchase		900		0	0
100-54-7-210-57-2300	Furniture/Fixtures	390	468	0	0	1,000
100-54-7-210-57-2400	Computer/Printer	1,244	1,024	2,198	1,225	2,500
100-54-7-210-57-2500	Equipment	0		0	0	0
	<b>Capital Expenditure</b>	<b>1,634</b>	<b>2,392</b>	<b>2,198</b>	<b>1,225</b>	<b>3,500</b>
<b>TOTAL INSPECTIONS DEPARTMENT</b>		<b>285,671</b>	<b>149,256</b>	<b>155,044</b>	<b>150,748</b>	<b>176,941</b>

**NOTES: FY 2008**

100-52-7-310-57-2320	Lease Purchase	
	<b>Color Copier(split w/Engineering)</b>	\$3,800
	<b>(1) 2008 Ford F150 Truck @ \$16,000</b>	\$2,864
	<b>(Monthly pmnt \$477.38 x 6 = \$2,864.28)</b>	<u>\$6,664</u>
<b>*Transfer unfilled position GIS Planner from Administration to Inspections and reclassify as Code Enforcement Officer</b>		

<b>DEPARTMENT ACTIVITIES PERFORMANCE MEASURE</b>				
<b>ACTIVITY</b>	<b>PERFORMANCE MEASURE</b>			
	<b>FY-06 Actual</b>	<b>FY-07 Actual to date</b>	<b>FY-07 Estimated</b>	<b>FY-08 Proposed</b>
Building Inspections	666	644	1000	1500
Plumbing Inspections	490	480	600	750
Electrical Inspections	812	668	900	1000
Mechanical Inspections	330	381	300	500
Fire Inspections	295	122	300	400
Mobile Home Inspections	9	18	12	25

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
<b>Division and Department / Unit:</b>
The Community Improvement Department is responsible for the City Wide compliance of building codes and zoning regulations. The Division administers a city wide abatement program code enforcement division, inspection division and grants division. All divisions operate for the sole mission of improving the quality of life for the citizens of Waycross.

<b>DIVISION</b>	<b>Community Improvement</b>	<b>DEPT/UNIT:</b>	<b>Inspections</b>
<b>Please list your Goals for your department here:</b>			
1) Develop a consistent method for tracking progress			
2) Implement a model that will follow proceedings for code enforcement			
3) Develop a training mechanism to ensure that inspections staff are adequately abreast of current trends and regulations			
4) Increase demolition funds through property maintenance division			
5) Determine the most effective way (s) for utilizing the land bank.			
6) Decrease incidents of drug activity in residential neighborhoods through zoning and code enforcement			
7) Develop an office procedure and conduct training with staff on field safety			
8) Increase public relations with staff and citizens through departmental outreach			

**Please list your Objectives for your Goals below:**

1) Implement a new tracking method using software programs to monitor the management of licenses, code enforcement, Inspections, Permit review, and plan review.

2) Develop a tracking mechanism either through software implementation or creation of documents to follow all code enforcement proceedings.

3) Ensure that all staff members receive necessary training to properly service their respective areas of work.

4) Continue to demolish those properties that no longer serve a purpose for their neighborhoods.

5) Research current trends and regulations for how to use the land bank to benefit the City of Waycross

6) Increase code enforcement and monitoring of those areas where there are high incidents of drug activity as would be reported through the WPD

7) Determine the daily hazards that are exposed to staff and develop a training program that will allow all staff members to practice safety will in all exposed circumstances.

8) Strengthen departmental relations and operations with contractors, citizens, tenants, landlords, and property owners throughout the city.

**GENERAL FUND - COMMUNITY IMPROVEMENT**

**310 = Administration**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-7-310-57-1100	Salaries	26,125	119,731	174,273	70,328	140,856
100-51-7-310-57-1300	Overtime	482	82	1,250	183	1,000
100-51-7-310-57-2100	Health Insurance	5,144	16,595	24,600	24,600	19,680
100-51-7-310-57-2101	Life Insurance	148	397	460	459	372
100-51-7-310-57-2200	Social Security	2,035	8,899	13,428	4,595	10,852
100-51-7-310-57-2400	Retirement	2,356	12,827	8,182	8,182	6,761
100-51-7-310-57-2700	Workers' Comp. Ins.	1,930	6,383	8,495	8,495	6,860
	<b>Personal Services</b>	<b>38,220</b>	<b>164,915</b>	<b>230,688</b>	<b>116,843</b>	<b>186,380</b>
100-52-7-310-57-1200	Professional Services	1,499	3,027	3,500	1,923	3,000
100-52-7-310-57-1300	Maint./Tech. Service	272	0	0	0	500
100-52-7-310-57-2320	Lease Purchase		412	2,268	1,004	3,800
100-52-7-310-57-3100	Liability Insurance	702	2,757	2,687	2,687	4,663
100-53-7-310-57-3200	Communication	633	2,100	2,200	2,299	2,800
100-52-7-310-57-3300	Advertisement	1,762	1,593	2,000	1,994	3,000
100-52-7-310-57-3500	Business Travels	2,771	679	3,000	2,937	3,500
100-52-7-310-57-3600	Dues & Subscriptions	387	715	1,200	819	1,500
100-52-7-310-57-3700	Business Training	2,430	1,845	3,000	2,760	3,000
100-52-7-310-57-3850	Demolitions	14,030	9,909	20,000	17,602	30,000
100-53-7-310-57-1100	General Operating	882	11,371	6,000	6,475	7,500
100-53-7-310-57-1270	Gas	2,004	577	1,000	25	1,500
100-53-7-310-57-1600	Small Equipment	0	0	800	183	800
100-55-7-310-57-1200	Reimb: DP IT Expenses	530	1,948	1,383	1,383	1,200
100-55-7-310-57-1300	Garage M & R		6,000	0	0	0
100-57-7-310-57-9000	Contingency	0	0	0	0	500
	<b>Operating Expenses</b>	<b>27,900</b>	<b>42,932</b>	<b>49,038</b>	<b>42,090</b>	<b>67,263</b>
100-54-7-310-57-2300	Furniture/Fixtures	250	750	0	0	500
100-54-7-310-57-2400	Computer/Printer	500	4,189	2,798	2,033	2,500
100-54-7-310-57-2500	Equipment	0		0	0	
	<b>Capital Expenditure</b>	<b>750</b>	<b>4,939</b>	<b>2,798</b>	<b>2,033</b>	<b>3,000</b>
<b>TOTAL ADMINISTRATION</b>		<b>66,870</b>	<b>212,786</b>	<b>282,524</b>	<b>160,966</b>	<b>256,643</b>
<b>TOTAL COMMUNITY IMPROVEMENT</b>		<b>352,541</b>	<b>362,042</b>	<b>437,568</b>	<b>311,714</b>	<b>433,584</b>

**NOTES: FY 2008**

\*Transfer unfilled GIS Planner position from Administration to Inspections and reclassify as Code Enforcement Officer

\*Reclassify Grant Administrator position to Community Development Specialist

\*Reclassify Grant Writer position to Grant Coordinator

## GOALS AND OBJECTIVES FOR FISCAL YEAR 2008

<b>DIVISION</b>	<b>Community Improvement</b>	<b>DEPT/UNIT:</b>	<b>Administrative</b>
<b>Please list your Goals for your department here:</b>			
1) Identify grant funding for all applicable city departments			
2) Continue and progress with staff development and training			
3) Consider and develop updated public relations protocols			
4) Revise, update, and amend office policies and procedures			
5) Continue to maintain accurate documentation of all departmental records.			
6) Update districts zoning maps			
7) Develop and host work sessions with current board and elected officials for planning and zoning.			
8) Form a committee to visit other cities of similar size and scope to review their zoning procedures.			
<b>Please list your Objectives for your Goals below:</b>			
1) Locate grant funding for city departments and/or write grants for departments to increase monies for various city needed projects.			
2) Develop staff awareness and accuracy through professional development training sessions			
3) Effectively communicate with other city departments, elected officials, board members, and citizens.			
4) Create a more streamlined office procedure with written manuals for various functions of the department.			
5) Continuing accurate record keeping for those instances where past records might be used for current situations, thus making them easily accessible for reference purposes.			
6) Create new zoning maps for city districts to provide the council and citizens and up-to-date reference guide for the city of Waycross.			
7) Create a working session with a diverse group of attendees introducing them to the ways of planning and zoning in order to allow them to maintain and accurate representation of the natures of each.			
8) Utilize this committee that is formed of a mixture of elected officials, city employees, and others from within the City to visit other cities to review their current zoning procedures and policies and compare their successes to what needs to be done in the City of Waycross.			

**GENERAL FUND - ENGINEERING**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-1-575-58-1100	Salaries	206,765	135,417	220,497	216,263	280,585
100-51-1-575-58-1300	Overtime	4,866	902	1,000	1,410	3,000
100-51-1-575-58-2100	Health Insurance	25,720	20,743	24,600	24,600	29,520
100-51-1-575-58-2101	Life Insurance	1,150	569	586	586	741
100-51-1-575-58-2200	Social Security	15,867	10,273	17,058	16,597	21,694
100-51-1-575-58-2400	Retirement	18,343	18,491	10,422	10,422	13,019
100-51-1-575-58-2700	Workers' Comp. Ins.	9,650	7,978	8,495	8,495	10,290
	<b>Personal Services</b>	<b>282,361</b>	<b>194,373</b>	<b>282,658</b>	<b>278,374</b>	<b>358,848</b>
100-52-1-575-58-1200	Professional Services	10,940	2,716	15,000	15,000	15,000
100-52-1-575-58-1300	Maint./Tech. Service	1,171	1,177	4,180	2,924	3,000
100-52-1-575-58-2320	Lease Purchase	0	0	88	88	10,300
100-52-1-575-58-3100	Liability Insurance	3,510	3,447	4,388	4,388	4,663
100-52-1-575-58-3200	Communication	2,922	5,504	3,500	3,322	4,000
100-52-1-575-58-3500	Business Travels	750	1,901	3,000	2,420	4,000
100-52-1-575-58-3600	Dues & Subscriptions	405	969	750	997	1,200
100-52-1-575-58-3700	Business Training	2,427	1,056	5,000	5,000	7,000
100-53-1-575-58-1100	General Operating	1,613	2,146	3,000	2,875	5,000
100-53-1-575-58-1270	Gas	5,982	1,117	2,540	1,752	2,500
100-53-1-575-58-1600	Small Equipment	498	2,405	750	517	750
100-53-1-575-58-1700	Uniforms	266	0	750	576	750
100-55-1-575-58-1200	Reimb: DP IT Expenses	2,120	1,948	1,383	1,383	1,200
100-55-1-575-58-1300	Garage M & R		1,500	6,860	6,860	1,000
100-57-1-575-58-9000	Contingency	227	452	750	119	750
	<b>Operating Expenses</b>	<b>32,831</b>	<b>26,337</b>	<b>51,939</b>	<b>48,221</b>	<b>61,113</b>
100-54-1-575-58-2200	Vehicle Purchase	0	0	0	0	0
100-54-1-575-58-2300	Furniture/Fixtures	0	0	2,938	2,938	5,000
100-54-1-575-58-2400	Computers & Printers	0	13,306	6,047	6,019	3,000
100-54-1-575-58-2500	Equipment	140	0	0	0	0
	<b>Capital Outlay</b>	<b>140</b>	<b>13,306</b>	<b>8,985</b>	<b>8,957</b>	<b>8,000</b>
<b>TOTAL ENGINEER</b>		<b>315,331</b>	<b>234,016</b>	<b>343,582</b>	<b>335,552</b>	<b>427,961</b>

**NOTES: FY 2008**

100-51-1-575-58-1100	Salaries	
	<b>(1) New Position Project/Program Manager</b>	<u>\$52,302</u>
100-52-1-575-58-2320	Lease Purchase	
	<b>Scanner/Plotter lease</b>	\$6,700
	<b>Color Copier lease</b>	<u>\$3,600</u>
		<u>\$10,300</u>

## GOALS AND OBJECTIVES FOR FISCAL YEAR 2008

<b>DIVISION</b>	<b>Engineering</b>	<b>DEPT/UNIT:</b>	<b>City Engineer</b>
<b>Please list your Goals for your department here:</b>			
<b>GOAL: Improve Service &amp; Responsiveness to City Customers</b>			
<b>Objective 1:</b> Complete/refine developers' package to help citizens negotiate city permitting process			
<u>Milestone:</u> Map-out and flow-chart all processes for doing business in the city (e.g. board hearings, permits, fees, etc.): 1st Qtr FY08			
<u>Milestone:</u> Prepare and field package with forms and step-by-step instructions to walk developers through the city bureaucracy: 1st Qtr FY08			
<b>Objective 2:</b> Acquire/develop project management system to track/manage work requests			
<u>Milestone:</u> Research available project management tools (e.g. off-the-shelf software, ESG's Butler system, etc.): 1st Qtr FY08			
<u>Milestone:</u> Program resources and develop phase-in plan: 2nd Qtr FY08; Acquire system and implement: 3rd & 4th Qtr FY08			
<b>Objective 3:</b> Improve/modernize Policy, Procedures & Ordinances relating to primary city infrastructure			
<u>Milestone:</u> Review/catalog recommended changes to policy, procedures & ordinances: 1st Qtr FY08: Offer for commission ratification: 2nd Qtr FY08			
<b>Objective 4:</b> Scan & Archive city maps, plats, & as-built drawings			
<u>Milestone:</u> Inventory/Catalog existing maps and drawings: 1st Qtr FY08; Complete scan/digital archiving: 3rd Qtr FY08; Acquire long-term storage venue & re-locate original maps: 4th Qtr FY08			
<u>Milestone:</u> Develop web-based medium for staff/public access to selected digital mapping products (e.g. zoning map, tax/parcel maps, etc.): 2nd Qtr FY08			
<b>Objective 5:</b> Continue to develop/refine GIS mapping and CADD technology and exploit new applications			
<u>Milestones:</u> Develop GIS strategic plan prescribing new data layers, ownership and update protocols. 2nd Qtr FY08; Explore network connectivity improvements for application roll-out at Water Plant and Colley St. (e.g. W&S, Signage & Street Lighting layer			
<u>Milestones:</u> Implement GIS Plan; Work with other departments to field new applications: 4th Qtr FY08			
<b>GOAL: Develop Infrastructure Master Plan &amp; Integrate into Waycross/Ware Comprehensive Plan</b>			
<b>Objective 1:</b> Complete basic water, sewer, & street infrastructure mapping in GIS format			
<u>Milestone:</u> Develop/implement protocol with County for on-going data sharing and map update: 2nd Qtr FY08			
<u>Milestone:</u> Complete initial field verification and update phase for new infrastructure layers: 4th Qtr FY08 (long-term maintenance and update will be on-going and never-ending)			
<b>Objective 2:</b> Develop Capital Improvements Program			
<u>Milestone:</u> Take stock of corrective actions from existing I&I study and evaluate follow-on assessment needs: 1st Qtr FY08; With ESG, complete review and evaluation of collection and distribution system: 1st Qtr FY08; Develop & program W&S capital project			

<p><u>Milestone</u>: Complete A-E study to accomplish scoring/evaluation of pavement surfaces and prepare initial prioritized capital project listing. (1st Qtr, FY08); Acquire pavement management system software &amp; training: 1st Qtr FY08; Develop &amp; program pavement</p>
<p><b>GOAL: Execute remaining SPLOST (contract 12) projects and build toward future SPLOST</b></p>
<p><b>Objective 1:</b> Develop program for FY08 execution</p>
<p><u>Milestones</u>: Take stock of available SPLOST balance after execution of FY07 program and identify candidate projects and estimates for FY08: 1st Qtr FY08; Develop prioritized listing and obtain commission ratification: 1st Qtr FY08; Complete Design of FY0</p>
<p><b>Objective 2:</b> Posture city for future SPLOST opportunities</p>
<p><u>Milestones</u>: Employ results of infrastructure master planning and develop candidate projects for future SPLOST consideration: 1st Qtr FY08 w/ on-going updates</p>
<p><u>Milestones</u>: Obtain commission ratification of prioritized project listing in preparation of upcoming SPLOST referendum: 2nd Qtr FY08</p>
<p><b>GOAL: Improve Project Execution Capability</b></p>
<p><b>Objective 1:</b> Acquire staff augmentation</p>
<p><u>Milestone</u>: Acquire authorization/hire with /project mgt/civil/environmental background: 1st Qtr FY08</p>
<p><u>Milestone</u>: Acquire authorization/hire w/ eng tech/construction mgt background if resources allow: 1st Qtr FY08</p>
<p><u>Milestone</u>: Acquire authorization for summer intern program: 1st Qtr FY08</p>
<p><b>Objective 2:</b> Build broader pool of contract inspection staff (invest in contract/project management training)</p>
<p><u>Milestones</u>: Source available training: 4th Qtr FY07; Program and schedule training: 1st &amp; 2nd Qtr FY08</p>
<p><b>Objective 3:</b> Create Professional Development Program for each employee (i.e. training/certification prog.)</p>
<p><u>Milestone</u>: Establish training milestones for existing needs: 1st Qtr FY08</p>
<p><u>Milestone</u>: Develop program to broaden employee expertise and acquire new capabilities: 2nd Qtr FY08</p>
<p><b>Objective 4:</b> Improve employee safety</p>
<p><u>Milestone</u>: Perform safety audit: 1 Qtr FY08</p>
<p><u>Milestone</u>: Schedule training and invest in necessary PPE to eliminate unnecessary risk: 1st Qtr FY08</p>
<p><b>Objective 5:</b> Put project management tools in hands of traffic and street/drainage staff</p>
<p><u>Milestone</u>: Extend network connectivity to Traffic superintendent and Concrete crew leader: 1st Qtr FY08</p>
<p><u>Milestone</u>: Acquire workstations and &amp; Include Traffic and Concrete staff in future project management system acquisition: 4th Qtr FY08</p>
<p><b>Objective 6:</b> Complete build-out of GIS workspace (if not funded in FY07)</p>
<p><u>Milestone</u>: Acquire furniture &amp; configure workstations/layout based on plan: 1st Qtr FY08</p>
<p><b>Objective 7:</b> Improve Traffic &amp; Building Maintenance workspace</p>
<p><u>Milestone</u>: Invest in Colley St. Bldg improvements (Roof) if funded or program project for SPLOST referendum if long-term plan for Colley St. includes demolition (i.e. new engineering/public works/vehicle maintenance facility)</p>
<p><b>GOAL: Improve city traffic flow &amp; minimize traffic and pedestrian safety hazards</b></p>
<p><b>Objective 1:</b> Seek DOT support for signal and lane improvements</p>
<p><u>Milestone</u>: Complete CSX traffic study (corridor Z) and seek local participation in US-1 traffic study: 1st Qtr FY08; Compile supporting data/analyses necessary to obtain DOT support for improvements: 2nd Qtr FY08</p>



<b>Objective 2:</b> Support CSX Double Track Project execution and associated local projects
<u>Milestones:</u> Fulfill remaining terms of Memorandum of Agreement: 2nd Qtr FY08; Complete Perham St paving: 1st Qtr FY08; Complete safety fence: 2nd Qtr FY08; Apply for quiet zone designation: 2nd Qtr FY08; Support development of "Rails-to-trails" T-Gran
<b>Objective 3:</b> Implement Aggressive Sign and Signal Upgrade Program
<u>Milestones:</u> Develop plan for sign and signal inventory and begin phased implementation: 3rd Qtr FY08; Create GIS layer to use for out-year programming and budgeting: 4th Qtr FY08
<u>Milestones:</u> Complete stop-sign change out program for FY08 (300 signs): 4th Qtr FY08; replace school zone signs from Engineering Yellow to High-visibility Yellow: 4th Qtr FY08
<u>Milestones:</u> Work with GDOT to acquire additional LED signals and implement program of phased replacement of off-system incandescent signals: 4th Qtr FY08.
<b>Objective 5:</b> Develop Directional Signage Plan in partnership with Waycross Mainstreet
<u>Milestones:</u> Develop signage template and street/directional signage system employing way finding concepts: 2nd Qtr FY08; Present for City Commission review/approval: 3rd Qtr FY08; Implement initial phase: 4th Qtr FY08
<b>GOAL: Support city growth and economic development</b>
<b>Objective 1:</b> Support city annexation strategy
<u>Milestone:</u> Develop plan to solicit owners of contiguous parcels along US-1 / Brunswick Highway commercial corridor for voluntary annexation opportunities: 1st Qtr FY08; Implement approved plan: 3rd Qtr FY08
<u>Milestone:</u> Identify candidate "unincorporated islands" for next annexation phase: 1st Qtr FY08; Complete evaluation of utility infrastructure requirements for proposed annexations: 2nd Qtr FY08; Implement follow-on annexations: 3rd Qtr FY08
<b>Objective 2:</b> Continue to represent city interests in on-going relationship with Satilla Regional Water & Sewer Authority
<u>Milestones:</u> Resume dialogue toward execution of protocol for taps, metering and environmental compliance: 2nd Qtr FY08
<b>Objective 3:</b> Leverage existing wastewater treatment capacity to posture city as utility provider of choice for surrounding community
<u>Milestones:</u> Develop plan for Industrial/corporate park utility build-out: 2nd Qtr FY08; Develop plan to support annexation opportunities along contiguous growth corridors: 2nd Qtr FY08; Refine plan to market capacity to surrounding municipalities: 2
<b>GOAL: Support sound environmental stewardship</b>
<b>Objective 1:</b> Sustain on-going partnership with Satilla River keeper
<u>Milestone:</u> Continue to support information exchange and concurrent discharge sampling to improve water quality of city canal system: on-going
<b>Objective 2:</b> Manage upcoming NPDES permit renewal process to achieve right balance of compliance costs and environmental risk
<u>Milestone:</u> Obtain preliminary permit modifications: 1st Qtr FY08
<u>Milestone:</u> Prepare city response and undertake discussions with EPD: 2nd Qtr FY08
<u>Milestone:</u> Implement final permit modifications and program necessary process changes: 4th Qtr FY08
<b>Objective 3:</b> Manage impending Groundwater Withdrawal Permit Changes

<u>Milestone:</u> Evaluate new "saltwater intrusion zone" groundwater withdrawal special conditions: 4th Qtr FY07
<u>Milestone:</u> Implement terms of re-issued permit: 1st Qtr FY08
<b>Objective 4:</b> Re-assess storm water infrastructure needs and evaluate feasibility of storm water utility
<u>Milestone:</u> Assess backlog of storm water-system projects and capacity improvements: 1st Qtr FY08
<u>Milestone:</u> Evaluate long term capital needs against preliminary assessment of utility revenue generation: 2nd Qtr FY08
<u>Milestone:</u> Commit to A-E study for storm water utility program plan development and implementation if feasible: 3rd Qtr FY08
<u>Milestone:</u> Offer plan for commission ratification and phased out-year implementation: 4th Qtr FY08

**GENERAL FUND - ENGINEERING**

**Streets/Walkways/Drainage Construction**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-4-220-53-1100	Salaries			87,881	72,523	100,902
100-51-4-220-53-1300	Overtime			0	52	2,000
100-51-4-220-53-2100	Health Insurance			19,680	19,680	19,680
100-51-4-220-53-2101	Life Insurance			236	236	266
100-51-4-220-53-2200	Social Security			6,826	5,323	7,872
100-51-4-220-53-2400	Retirement			4,189	4,189	4,938
100-51-4-220-53-2700	Workers' Comp. Ins.			6,796	6,796	6,860
	<b>Personal Services</b>	<b>0</b>	<b>0</b>	<b>125,608</b>	<b>108,799</b>	<b>142,518</b>
100-52-4-220-53-1300	Maint./Tech. Service			150	0	0
100-52-4-220-53-2200	Repairs/Maint. Bldg.			0	0	0
100-52-4-220-53-2320	Lease Purchase			0	0	0
100-52-4-220-53-3100	Liability Insurance			3,202	3,202	3,432
100-52-4-220-53-3200	Communication			525	265	200
100-52-4-220-53-3500	Business Travels			350	100	500
100-52-4-220-53-3600	Dues & Subscriptions			0	0	0
100-52-4-220-53-3700	Business Training			884	884	1,000
100-53-4-220-53-1100	General Operating			4,000	3,901	5,000
100-53-4-220-53-1230	Utilities			0	0	1,000
100-53-4-220-53-1270	Gas			1,800	1,757	5,000
100-53-4-220-53-1600	Small Equipment			465	464	5,000
100-53-4-220-53-1700	Uniforms			311	310	500
100-55-4-220-53-1300	Garage M & R			3,430	3,430	3,000
100-57-4-220-53-9000	Contingency			0	0	0
	<b>Operating Expenses</b>	<b>0</b>	<b>0</b>	<b>15,117</b>	<b>14,313</b>	<b>24,632</b>
100-54-4-220-53-1400	Infrastructure(Sidewalks)			42,990	39,388	50,000
100-54-4-220-53-1410	Infrastructure(Patching)			0	0	10,000
100-54-4-220-53-1420	Infrastructure(Culverts)			0	0	20,000
100-54-4-220-53-2200	Vehicle Purchase			0	0	0
100-54-4-220-53-2500	Equipment			0	0	0
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>42,990</b>	<b>39,388</b>	<b>80,000</b>
<b>TOTAL ST/WALKWAYS/DRAIN CONSTRUCTION</b>		<b>0</b>	<b>0</b>	<b>183,715</b>	<b>162,499</b>	<b>247,151</b>

**NOTES: FY 2008**

100-54-4-220-53-1400	Infrastructure(Sidewalks) <b>Backlog of sidewalks &amp; curbs in need of replacement</b>
100-54-4-220-53-1410	Infrastructure(Patching) <b>Street cut repairs-Large cuts resulting from storm drain replacement</b>
100-54-4-220-53-1420	Infrastructure(Culverts) <b>Large-scope storm drain repairs (storm drain pipes &amp; box culverts)</b>

**GENERAL FUND - ENGINEERING**

**Traffic Engineering**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-51-4-270-54-1100	Salaries	73,548	65,508	92,228	83,445	91,085
100-51-4-270-54-1300	Overtime	2,547	5,505	2,500	6,590	4,500
100-51-4-270-54-2100	Health Insurance	10,288	8,297	14,760	14,760	14,760
100-51-4-270-54-2101	Life Insurance	417	184	243	243	240
100-51-4-270-54-2200	Social Security	5,649	5,260	7,247	6,364	7,312
100-51-4-270-54-2400	Retirement	6,653	5,954	8,485	8,485	4,453
100-51-4-270-54-2700	Workers' Comp. Ins.	3,860	3,191	5,097	5,097	5,145
	<b>Personal Services</b>	<b>102,962</b>	<b>93,899</b>	<b>130,560</b>	<b>124,985</b>	<b>127,496</b>
100-52-4-270-54-1300	Maint./Tech. Service	227	493	1,500	444	1,000
100-52-4-270-54-2200	Repairs/Maint. Bldg.	2,673	1,928	98,285	46,419	10,000
100-52-4-270-54-2320	Lease Purchase	9,979	0	0	0	3,043
100-52-4-270-54-3100	Liability Insurance	2,496	2,481	2,373	2,373	3,691
100-52-4-270-54-3200	Communication	3,339	2,626	2,500	2,123	3,000
100-52-4-270-54-3500	Business Travels	0	50	2,000	511	1,700
100-52-4-270-54-3600	Dues & Subscriptions	120	0	100	0	0
100-52-4-270-54-3700	Business Training	0	455	2,000	698	2,000
100-53-4-270-54-1100	General Operating	5,482	3,575	5,000	5,154	5,000
100-53-4-270-54-1230	Utilities	6,566	5,973	5,500	6,509	7,000
100-53-4-270-54-1270	Gas	5,915	5,400	5,500	8,381	6,000
100-53-4-270-54-1600	Small Equipment	2,420	1,496	3,400	588	2,000
100-53-4-270-54-1610	Signs & Markings	19,727	29,011	30,000	30,000	55,000
100-53-4-270-54-1700	Uniforms	133	90	500	386	500
100-55-4-270-54-1200	Reimb: DP IT Expense	530	487	346	346	300
100-55-4-270-54-1300	Garage M & R	5,537	7,995	6,860	6,860	5,300
100-57-4-270-54-9000	Contingency	199	0	250	24	100
	<b>Operating Expenses</b>	<b>65,343</b>	<b>62,059</b>	<b>166,114</b>	<b>110,816</b>	<b>105,635</b>
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	999	71	7,500	6,334	0
100-54-4-270-54-2500	Equipment		0	0	0	0
	<b>Capital Outlay</b>	<b>999</b>	<b>71</b>	<b>7,500</b>	<b>6,334</b>	<b>0</b>
<b>TOTAL TRAFFIC ENGINEER</b>		<b>169,304</b>	<b>156,029</b>	<b>304,174</b>	<b>242,135</b>	<b>233,131</b>
<b>TOTAL ENGINEERING DIVISION</b>		<b>484,635</b>	<b>390,045</b>	<b>831,471</b>	<b>740,186</b>	<b>908,243</b>

**NOTES: FY 2008**

100-52-4-270-54-2320	Lease Purchase					
	(1) 2008 Truck @ \$17,000					<u>\$3,043</u>
	(Monthly pmnt \$507.21 x 6 = \$3,043.26)					
100-53-4-270-54-1610	Signs & Markings					
	Wayfinding Program Implementation					<u>\$25,000</u>

**GENERAL FUND - STREET LIGHTS**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-53-4-260-77-1230	Utilities	236,887	257,818	235,000	265,483	260,000
<b>TOTAL STREET LIGHTS</b>		<b>236,887</b>	<b>257,818</b>	<b>235,000</b>	<b>265,483</b>	<b>260,000</b>

**GENERAL FUND - NON-OPERATING**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
100-52-3-920-10-3900	Region 8HazMat-City of Douglas	1,533	1,533	1,534	0	1,534
100-55-4-860-10-1110	Data Processing Oper.	73,003	75,397	78,867	78,867	77,092
100-55-4-860-10-1120	Public Buildings Oper.	68,895	53,298	52,767	52,767	49,511
100-55-4-860-10-1130	City Garage Oper.	0			0	270,933
100-55-4-860-10-1150	Waste Management Oper.		178,588	82,122	82,122	0
100-57-4-900-10-1040	Reimburse Cemetery	66,184	28,414	26,378	26,378	0
100-57-4-900-10-1050	Hotel/Motel Tax Prom.	5,500	5,500	6,000	6,000	6,000
100-57-4-900-10-2030	Drug Coordinator	15,000	15,000	15,000	15,000	15,000
100-57-4-900-10-2040	Heritage Center	4,500	4,500	4,500	4,500	4,500
100-57-4-900-10-2050	DAV					1,500
100-57-4-900-10-2600	Unemployment Comp.	12,264	21,256	7,000	16,024	20,000
100-57-4-900-10-2700	Reimburse Postage	-386	-316		-241	0
100-57-7-400-10-2000	WWC Planning Comm.	8,243	7,240	0	0	0
100-57-7-520-10-2000	WWC Dev Auth.	12,500		0	0	12,500
100-57-7-520-10-2010	SE Area Planning Comm.	18,958	18,945	20,000	18,984	20,000
100-57-7-540-10-2000	Chamber of Comm T&C	88,288	105,884	93,047	111,246	110,800
100-57-7-550-10-2000	Downtown Dev Auth	10,521	0	0	0	15,000
100-61-9-000-10-3000	Note Payable - Int TANS	52,403	42,795	0	0	0
100-61-9-000-10-9900	Deficit Recovery	0				
100-61-9-000-10-5000	Fund Balance	0				
100-61-9-000-10-9000	Reserve Fund					
100-61-9-030-10-8010	Misc Bank Stmt Charges	2,280	2,926	2,501	3,533	2,500
<b>TOTAL NON-OPERATING</b>		<b>461,563</b>	<b>560,960</b>	<b>389,716</b>	<b>415,180</b>	<b>606,870</b>
<b>TOTAL GENERAL FUND</b>		<b>9,416,843</b>	<b>9,951,419</b>	<b>11,465,322</b>	<b>10,710,120</b>	<b>11,707,990</b>

**Enterprise Fund 505  
Water & Sewer Revenues**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
505-34-4210	Water Service Fees	2,388,748	2,444,458	2,461,500	2,512,208	2,424,049
505-34-4230	Sewer Service Fees	2,521,099	2,549,875	2,570,000	2,511,695	2,498,397
505-34-4245	Surcharge WWTP Fee	340,051	369,713	365,000	360,960	356,328
	<b>Total Utility Service Fees</b>	<b>5,249,898</b>	<b>5,364,046</b>	<b>5,396,500</b>	<b>5,384,863</b>	<b>5,278,774</b>
505-34-4212	Water Taps	66,950	41,262	30,000	32,958	20,000
505-34-4240	Sewer Taps	14,888	18,121	15,000	8,100	10,000
	<b>Total Water/Sewer Taps</b>	<b>81,837</b>	<b>59,383</b>	<b>45,000</b>	<b>41,058</b>	<b>30,000</b>
505-34-4214	Contract Extensions	500	2,589	2,500	1,592	2,500
505-34-4215	Reinstatement Charges	102,570	118,024	110,000	108,296	110,000
505-34-4216	Miscellaneous Revenue	2,964	1,118	2,500	2,063	2,500
505-34-4217	Cash in Bank Interest	3,028	8,595	4,200	10,355	9,000
505-34-4218	Loads to Disposal	227,120	202,354	390,000	133,063	320,000
505-34-4220	Account Set Up Fee	20,025	20,175	17,000	19,740	18,200
505-34-4221	Laboratory Analysis Fee	350	500	300	25	100
505-34-4225	Regional/MBB/MJ Altman	736	464	500	2,069	1,000
505-34-4250	Sewer Fees-Satilla W/S Auth	8,280	19,740	20,000	44,265	43,728
505-34-9300	Returned Check Fees	5,543	5,725	5,000	6,600	5,000
505-38-1000	Utility Site Rental Fees	13,837	14,236	14,500	16,151	16,150
	<b>Total Miscellaneous Revenue</b>	<b>384,953</b>	<b>393,520</b>	<b>566,500</b>	<b>344,219</b>	<b>528,178</b>
505-39-1200	Reimb: Capital Project Fund	0	0	0		0
505-39-1300	Reimb: General Fund	21,877	0	0		0
	<b>Total Reimbursements</b>	<b>21,877</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL WATER &amp; SEWER FUND</b>	<b>5,738,565</b>	<b>5,816,950</b>	<b>6,008,000</b>	<b>5,770,140</b>	<b>5,836,952</b>

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

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
505-51-4-430-59-1100	Salaries	645,431	533,382			
505-51-4-430-59-1300	Overtime	29,277	20,380			
505-51-4-430-59-2100	Health Insurance	144,033	116,162			
505-51-4-430-59-2101	Life Insurance	3,966	1,886			
505-51-4-430-59-2200	Social Security	49,448	40,668			
505-51-4-430-59-2400	Retirement	63,287	71,122			
505-51-4-430-59-2700	Workers' Comp Insurance	54,040	44,677			
	<b>Personal Services</b>	<b>989,482</b>	<b>828,277</b>	<b>0</b>	<b>0</b>	<b>0</b>
505-52-4-430-61-1200	Professional Services	13,754	18,600			365,000
505-52-4-430-59-1300	Maint. & Technical Serv.	4,273	5,236			
505-52-4-430-59-2200	Repairs & Maint. Building	2,550	4,336	0	2,204	20,000
505-52-4-430-59-2320	Lease Purchase	19,320	24,240	26,059	24,234	49,598
505-52-4-430-59-3100	Liability Insurance	30,030	28,120	8,750	8,750	8,936
505-52-4-430-59-3200	Communication	9,045	5,774		499	
505-52-4-430-59-3500	Business Travel	1,001	398			
505-52-4-430-59-3600	Dues & Subscriptions	1,120	1,685			
505-52-4-430-59-3700	Business Training	2,501	2,014		-8	
505-52-4-430-59-3850	Contract Labor	808,454	998,595	2,137,694	2,148,570	2,276,719
505-53-4-430-59-1100	General Operating	15,798	8,872		-8	
505-53-4-430-59-1110	Chemicals	40,493	48,892		0	
505-53-4-430-59-1230	Utilities	247,911	275,519	230,000	271,194	230,000
505-53-4-430-59-1270	Gas	21,833	21,270		-1,777	
505-53-4-430-59-1600	Small Equipment	2,640	1,947			
505-53-4-430-59-1700	Uniforms	3,817	2,220			
505-55-4-430-59-1200	Reimb: DP IT Expenses	5,300	2,435	1,730	1,730	1,500
505-55-4-430-59-1300	Garage M & R	72,553	76,886	68,440	68,440	33,000
505-55-4-430-59-1500	ESG Whse/Phone/Supplies	0		0	4,052	
505-57-4-430-59-9000	Contingency	5,008	1,655		0	
505-57-4-430-59-9070	Safety	875	433		0	
	<b>Operating Expenses</b>	<b>1,308,276</b>	<b>1,529,126</b>	<b>2,472,673</b>	<b>2,527,880</b>	<b>2,984,753</b>
505-54-4-430-59-1420	Infrastructure-Culverts		43,823	10,500	10,100	
505-54-4-430-59-1430	Infrastructure-Jasmine Lift					
505-54-4-430-59-2200	Vehicle Purchase	0				
505-54-4-430-59-2400	Computers & Printers	3,025	2,236			
505-54-4-430-59-2500	Equipment	8,947	54,831	50,000		
505-54-4-430-59-2540	Water/Sewer Capital Proj	155,118	59,845			588,715
505-54-4-430-59-2550	Water Pumps	675	0	0		
505-54-4-430-59-2560	Tank Maintenance Program	131,876	144,722	160,000	144,722	160,000
	<b>Capital Outlay</b>	<b>299,641</b>	<b>305,457</b>	<b>220,500</b>	<b>154,822</b>	<b>748,715</b>
<b>TOTAL WATER &amp; SEWER OPERATIONS</b>		<b>2,597,399</b>	<b>2,662,859</b>	<b>2,693,173</b>	<b>2,682,702</b>	<b>3,733,468</b>

505-52-4-430-59-2320 Note: 1 Lease Purchase Payments = (1) 2005 Truck Monthly Pymnt \$409.76 will be paid in full 12/2007 (6 months \$2,458.56) W&S Construction

Note: 2 Lease Purchase Payments = (1) 2005 Ext Cab Truck Monthly Payment is \$410.23 will be paid in full 12/2007 (6 months \$2,461.38) Meter Dept

Note: 3 Lease Purchase Payments = (1) 2007 Vac-Con Truck Monthly Payment is \$3,723.20 paid in full 12/2012 (Yearly \$44,678.40)

**NOTES: FY 2008**

505-52-4-430-59-1200	Professional Services		
	<b>Contract cost to camera &amp; clean clear well-EPD</b>	\$7,000	
	<b>Saltwater Intrusion Study</b>	\$18,000	
	<b>Assessment/Plan</b>	\$100,000	
	<b>Storm water Master Plan &amp; Utility Study</b>	\$75,000	
	<b>Pavement Inventory &amp; Master Plan</b>	\$75,000	
	<b>Pittman St Sewer Rehab Design</b>	\$90,000	
		<u>\$365,000</u>	
505-52-4-430-59-2200	Repairs & Maint Bldg		
	<b>Estimate for exterior building to be painted</b>	\$20,000	
505-52-4-430-59-3850	Contract Labor		
	<b>Water Plant Contract</b>	\$124,260	
	<b>Waster Treatment Plant Contract</b>	\$55,090	
	<b>CPI at 2.8%</b>	\$5,021.80	
	<b>New Vehicles &amp; Equipment</b>	\$4,254.80	
	<b>Capital Items (one-time)</b>	\$1,100	
		<u>\$189,727</u>	Monthly Payment
		<u>\$2,276,719</u>	Yearly Total
505-54-4-430-59-2540	Water/Sewer Capital Projects		
	<b>Suwannee Drive Repairs</b>		
	<b>Pittman Street Rehab</b>		
	<b>Additional cost for Jasmine Lift Station Rehab</b>		
	<b>Variable Frequency Drive to moderate peak power consumption</b>		
	<b>for Alice Street Tank Pump (Necessary to economically put Well#4 into service \$15,000)</b>		

\*The WasteWater Treatment Plant Budget was merged into the Water/Plant Operations Budget.

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

Account #	Description	2005 Actual	2006 Actual	2007 Budget	2007 Actual	2008 Budget
505-13-4-400-10-4115	Fund Balance	0	0	242,139		0
505-52-4-300-10-1210	AGL Drainage Constr.	0	0			
505-52-4-400-10-1200	Water & Sewer Audit	16,000	0			
505-54-4-400-10-2200	Capital Outlay - Vehicles	0	0			
505-55-4-400-10-1110	Data Processing Oper.	250,374	226,192	239,490	239,490	231,278
505-55-4-400-10-1120	Public Building Oper.	70,210	53,297	52,766	52,766	49,512
505-55-4-400-10-1130	City Garage Operations	0	0			48,651
505-55-4-400-10-1140	Reimb: General Fd. Opr.	647,672	631,536	633,362	633,362	633,362
505-57-4-400-10-1010	Repay Workers' Comp	0				
505-57-4-400-10-9040	W/S Deposit Refund	0				
505-57-4-400-10-9050	Refunds & Reimbursement	2,779	671	1,500	346	500
505-58-4-300-10-1300	GEFA Principle	117,466	130,581	117,462	117,481	132,723
505-58-4-300-10-2000	GEFA Interest	101,495	101,480	101,500	101,480	143,747
505-58-4-400-10-1325	GEFA CW00-020		123,481	75,000	68,753	79,996
505-58-4-400-10-1300	SRF Payments	510,009	520,285	541,137	510,009	535,254
505-58-4-400-10-2000	SRF Interest	180,075	169,799	169,799	180,075	154,830
505-61-4-400-10-1000	Revenue Bonds Sinking Fd.	1,075,800	1,140,672	1,140,672	1,140,672	93,632
<b>TOTAL NON-OPERATING</b>		<b>2,971,879</b>	<b>3,097,993</b>	<b>3,314,827</b>	<b>3,044,433</b>	<b>2,103,484</b>
<b>TOTAL W&amp;S FUND EXPENDITURES</b>		<b>5,569,278</b>	<b>5,760,852</b>	<b>6,008,000</b>	<b>5,727,134</b>	<b>5,836,952</b>



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

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
540-34-4110	Residential Garbage Fees	884,319	885,808	891,204	879,808	883,332
540-34-4115	Trash Collection Fees	516,190	526,154	516,483	521,001	521,115
540-34-4190	Reinstatement Fees	81,587	91,256	79,000	112,537	86,021
540-34-4191	Garbage Container Violation	0	0		1,105	1,000
540-34-4192	Cash In Bank Interest	109	280		578	
540-34-4193	Container Deposit	7,010	1,725	5,000	3,675	2,500
540-34-4195	Special Collections	6,118	7,130	8,000	10,185	9,000
540-34-4196	Trailer Rental for Brn/White	2,850	2,185	500	9,020	5,000
540-34-4197	Trailer Rental for Yd. Trash	130	0		400	500
540-39-1200	Reimb: General Fund		178,588	82,122	82,122	0
<b>TOTAL WASTE MANAGEMENT REVENUES</b>		<b>1,498,313</b>	<b>1,693,126</b>	<b>1,582,309</b>	<b>1,620,431</b>	<b>1,508,468</b>

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

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
540-51-4-530-65-1100	Salaries	361,691	363,998	348,732	326,620	331,149
540-51-4-530-65-1300	Overtime	642	817	2,000	6,591	4,500
540-51-4-530-65-2100	Health Insurance	82,305	66,379	73,800	73,800	68,880
540-51-4-530-65-2101	Life Insurance	2,017	1,008	921	921	874
540-51-4-530-65-2200	Social Security	26,559	26,656	26,831	24,162	25,677
540-51-4-530-65-2400	Retirement	32,192	37,983	32,083	32,083	15,895
540-51-4-530-65-2700	Workers' Comp Ins.	32,810	25,530	25,486	25,486	24,009
	<b>Personal Services</b>	<b>538,216</b>	<b>522,371</b>	<b>509,853</b>	<b>489,663</b>	<b>470,984</b>
540-52-4-530-65-1300	Maint.&Technical Serv.	470	215	1,000	0	100
540-52-4-530-65-2200	Repairs & Maint. Bldg	343	0	1,000	84	0
540-52-4-530-65-2320	Lease Purchase Pymts.	60,592	48,023	48,023	26,568	21,496
540-52-4-530-65-3100	Liability Insurance	18,486	17,643	17,596	17,596	16,471
540-52-4-530-65-3200	Communication	2,491	957	2,500	1,202	2,200
540-52-4-530-65-3500	Business Travel	0	0	300	0	300
540-52-4-530-65-3600	Dues & Subscriptions	0	80	250	0	100
540-52-4-530-65-3700	Business Training	0	0	500	20	500
540-52-4-530-65-3850	Contract Labor	593,986	594,405	611,801	611,806	654,900
540-53-4-530-65-1100	General Operating	7,482	7,127	5,000	6,435	5,000
540-53-4-530-65-1110	Chemicals	287	163	500	328	500
540-53-4-530-65-1230	Utilities	8,656	9,169	4,500	9,709	5,000
540-53-4-530-65-1270	Gas	28,751	35,599	40,000	37,443	45,000
540-53-4-530-65-1600	Small Equipment	1,000	391	1,500	1,063	2,500
540-53-4-530-65-1700	Uniforms	2,327	1,915	2,000	1,933	2,500
540-55-4-530-65-1000	Reimb:Gen. Fd. Opr.	46,000	223,499	166,586	166,586	166,586
540-55-4-530-65-1300	Garage M & R	137,000	91,900	91,900	91,900	28,500
540-57-4-530-65-2000	Tipping Fees	0	0	0	0	0
540-57-4-530-65-9000	Contingency	-487	8	500	385	0
	<b>Operating Expenses</b>	<b>907,383</b>	<b>1,031,093</b>	<b>995,456</b>	<b>973,057</b>	<b>951,653</b>
540-54-4-530-65-2200	Vehicles Purchase	0	0	0	0	0
540-54-4-530-65-2300	Furniture & Fixtures	0	0	0	0	0
540-54-4-530-65-2400	Computers & Printers	0	0	0	0	0
540-54-4-530-65-2500	Equipment	10,090	15,342	26,000	0	0
	<b>Capital Outlay</b>	<b>10,090</b>	<b>15,342</b>	<b>26,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL GARBAGE &amp; TRASH COLLECTIONS</b>		<b>1,455,689</b>	<b>1,568,806</b>	<b>1,531,309</b>	<b>1,462,720</b>	<b>1,422,637</b>

540-52-4-530-65-2320 Lease Purchase - (1) 2004 Truck Monthly Payments \$472.49 will be paid in full 12/2007  
 $\$472.49 \times 6 = \$2,834.94$   
 (1) Knuckle Boom Loader \$94,250 @ 3.929% Monthly pmnt = \$1,285.21  
 $\$1,285.21 \times 12 = \$15,422.52$  will be paid in full 4/2014

**NOTES: FY 2008**

540-52-4-530-65-3850 Contract Labor  
**Contract with Southland Waste includes the following:**  
**CPI 3% with new 5-year contract**  
**Responsible for managing of Garbage cans for the handicap customers**  
**Monthly payment will be \$52,985 (based on 6519 customers)**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
540-52-4-540-71-2110	Collection & Delivery	3,708	0	1,000	0	1,100
<b>TOTAL RECYCLABLE COLLECTION</b>		<b>3,708</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,100</b>

**LANDFILL CLOSURE**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
540-52-4-560-72-1200	Professional Services	9,061	6,800	15,000	14,400	16,000
540-52-4-560-72-1300	Technical Services	12,661	14,920	20,000	6,800	21,000
540-55-4-560-72-1120	Reimburse: Water/Sewer	2,050	0			
<b>TOTAL LANDFILL CLOSURE</b>		<b>23,771</b>	<b>21,720</b>	<b>35,000</b>	<b>21,200</b>	<b>37,000</b>

**NON-OPERATING**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
540-55-4-400-10-1130	City Garage Operations	0	0	0	0	29,731
540-61-9-000-10-5000	Fund Balance	0	0	0	0	0
<b>TOTAL NON-OPERATING</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,731</b>
<b>TOTAL WASTE MGMT. EXPENDITURES</b>		<b>1,491,893</b>	<b>1,604,822</b>	<b>1,582,309</b>	<b>1,497,851</b>	<b>1,508,468</b>

<b>DEPARTMENT ACTIVITIES PERFORMANCE MEASURE</b>				
<b>ACTIVITY</b>	<b>PERFORMANCE MEASURE</b>			
	<b>FY-06 Actual</b>	<b>FY-07 Actual to date (Dec 06)</b>	<b>FY-07 Estimated</b>	<b>FY-08 Proposed</b>
Yard trash picked up (tons)	2,650	1446	2800	2800
Brown/white trash picked up (tons)	414	153	300	300
Mulch given (loads)	786	196	600	600
Special Collections	not figured	194	400	400
Trailer rentals	not figured	2	6	6
GB container violations	N/A	188	350	350
Garbage container work orders (place and remove cans as needed and keep accurate inventory of the cans)	100%	100%	100%	100%
Clean and perform maintenance on city issued roll-out garbage containers	100%	100%	100%	100%
Keep the city streets free of debris utilizing the truck street sweepers	100%	moved to Street Dept.	moved to Street Dept.	moved to Street Dept.
Provide garbage container roll out service to the handicapped	100%	100%	100%	to be handled by SWS
Provide Special Collections on an as scheduled	100%	100%	100%	100%
basis (residential brown and white goods)				

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>	
<i>Departmental Budget Overview: To be completed for all departments or units within your division</i>	
<b>Division and Department / Unit: Public Works / Waste Management</b>	
This department is responsible for the collection of typical yard trash from 7,000 plus residences with approximately 2,600 tons annually. After collection, trash is put through a grinder and given back to the public free of charge.	
This department is also responsible for Special Collections (brown and white goods) throughout the city. Approximately 400+ tons is expected to be collected annually.	
This department is responsible for the cleaning and maintenance of the city issued garbage containers and keeps inventory of the containers on hand.	

<b>GOALS AND OBJECTIVES FOR FISCAL YEAR 2008</b>			
<b>DIVISION</b>	<b>Public Works</b>	<b>DEPT/UNIT:</b>	<b>Waste Management</b>
<b>Please list your Goals for your department here:</b>			
Maintain a weekly collection of yard trash.			
Provide Special Collections (brown and white goods) to city residents as requested and paid for.			
Provide trailers to city residents for weekend use, as requested and paid for.			
Remove large items placed on the street ROW without notice, and clear illegal dump sites.			
Clean and maintain city-issued garbage containers, and provide/remove containers through work orders.			
<b>Please list your Objectives for your Goals below:</b>			
Collect yard trash by providing adequate equipment and personnel.			
Provide Special Collections and clear dump sites by using current employees and equipment.			
Provide trailers by work order upon request.			
Garbage container work orders and container maintenance will be performed by the current employee(s).			

**Special Revenue Fund 203  
Cemetery Fund Revenues**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
203-34-9100	Sales: Cemetery Lots	71,450	74,480	60,000	86,750	60,000
203-34-9101	Interment Fees	83,100	77,600	80,000	67,315	80,000
203-34-9102	Monument & Transfer Fee	12,652	14,521	10,000	11,946	10,000
203-34-9103	Reimb: General Funds	66,184	28,414	26,378	26,378	0
203-34-9104	Cash In Bank Interest		486	200	1,554	1,000
203-34-9105	Reimb: Cemetery Trust	88				110,621
<b>Total Revenues</b>		<b>233,474</b>	<b>195,501</b>	<b>176,578</b>	<b>193,943</b>	<b>261,621</b>

**Cemetery Fund Expenditures**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
203-51-4-850-66-1100	Salaries	87,634	62,437	65,316	65,265	70,399
203-51-4-850-66-1300	Overtime	54	21	600	99	500
203-51-4-850-66-2100	Health Insurance	15,432	8,297	9,840	9,840	9,840
203-51-4-850-66-2101	Life Insurance	495	167	172	172	186
203-51-4-850-66-2200	Social Security	6,362	4,529	5,043	4,705	5,424
203-51-4-850-66-2400	Retirement	7,899	6,280	6,009	6,009	3,379
203-51-4-850-66-2700	Workers' Comp Insurance	5,790	3,191	3,398	3,398	3,430
	<b>Personal Services</b>	<b>123,667</b>	<b>84,922</b>	<b>90,378</b>	<b>89,487</b>	<b>93,158</b>
203-52-4-850-66-1300	Main. & Technical Serv.	0	0		0	0
203-52-4-850-66-2200	Repairs & Maint. Building					63,000
203-52-4-850-66-2320	Lease Purchase Payments	0	0		0	0
203-52-4-850-66-3100	Liability Insurance	4,836	3,583	3,402	3,402	3,454
203-52-4-850-66-3200	Communication	1,300	552	700	634	1,200
203-52-4-850-66-3500	Business Travel	0	0		0	0
203-52-4-850-66-3600	Dues & Subscriptions	0	0		0	0
203-52-4-850-66-3700	Business Training	0	0		0	0
203-52-4-850-66-3850	Contract Labor	33,120	35,169	30,000	25,469	30,000
203-53-4-850-66-1100	General Operating	22,641	6,995	5,000	5,873	5,000
203-53-4-850-66-1110	Chemicals	445	310	400	347	600
203-53-4-850-66-1230	Utilities	4,274	4,479	5,000	4,533	5,000
203-53-4-850-66-1270	Gas	10,278	9,954	10,000	11,428	3,000
203-53-4-850-66-1600	Small Equipment	3,125	619	1,500	237	1,500
203-53-4-850-66-1700	Uniforms	307	328	500	332	700
203-55-4-850-66-1000	Reimb: General Fund Opr.	10,192	15,281	21,698	21,698	21,698
203-55-4-850-66-1130	Reimb: Garage Operations					10,811
203-55-4-850-66-1110	Cemetery Trust Fund	1,140	0	0	0	0
203-55-4-850-66-1300	Garage M & R	8,000	8,000	8,000	8,000	7,500
203-57-4-850-66-9000	Contingency	0	0		0	0
	<b>Operating Expenses</b>	<b>99,659</b>	<b>85,270</b>	<b>86,200</b>	<b>81,952</b>	<b>153,463</b>
203-54-4-850-66-2200	Vehicles	0	0	0	0	0
203-54-4-850-66-2300	Furniture & Fixtures	0	0	0	0	0
203-54-4-850-66-2400	Computers & Printers	0	0	0	0	0
203-54-4-850-66-2500	Equipment	0	0	0	0	15,000
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b>Total Expenditures</b>		<b>223,326</b>	<b>170,192</b>	<b>176,578</b>	<b>171,439</b>	<b>261,621</b>

**Notes: FY 2008**

203-52-4-850-66-2200	Repairs & Maint Building	
	<b>Install gates and fence at Oakland Cemetery</b>	\$45,000
	<b>Install Drain Tile &amp; Layout for Cemetery Lots</b>	\$18,000
		<u>\$63,000</u>
203-54-4-850-66-2500	Equipment	
	<b>(2) Walker Mowers</b>	<u>\$15,000</u>

<b>DEPARTMENT ACTIVITIES PERFORMANCE MEASURE</b>				
<b>ACTIVITY</b>	<b>PERFORMANCE MEASURE</b>			
	<b>FY-06 Actual</b>	<b>FY-07 Actual to date (Dec 06)</b>	<b>FY-07 Estimated</b>	<b>FY-08 Proposed</b>
Internments	189	90	180	
Disinterment's	1	0	0	
Monument permits	138	62	124	
Sales (grave spaces)	87	48	80	
Sales, service and beautification	100%	100%	100%	100%
Meet with funeral homes, monument companies and families	100%	100%	100%	100%
Small engine repair	100%	100%	100%	100%
Maintain 10-day mowing cycle	100%	100%	100%	100%

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
<b>Division and Department / Unit: Public Works / Cemetery</b>
Sales and service of cemetery lots within all city owned cemeteries.
Meet with funeral directors and monument sales personnel.
Meet with families.
Lay out grave spaces.
Beautification and maintenance in all city owned cemeteries.
Responsible for digging graves for pauper burials.
Locate graves for funeral homes and families.
Small engine repair shop for the City of Waycross on premises (supervised under Garage Dept.)

## GOALS AND OBJECTIVES FOR FISCAL YEAR 2008

<b>DIVISION</b>	<b>Public Works</b>	<b>DEPT/UNIT:</b>	<b>Cemetery</b>
<b>Please list your Goals for your department here:</b>			
Maintain a 10-day mowing cycle in all city owned cemeteries, and schedule mowing times/dates for employees of the Ware Developmental Service Center.			
Monitor all small engine repairs for the City of Waycross (supervised under Garage Dept.).			
Provide two mosquito trucks May through October, or as needed.			
<b>Please list your Objectives for you Goals below:</b>			
Utilize existing city employees and equipment for mowing, small engine repair, maintenance and beautification.			
Develop new grave spaces in Oakland Cemetery.			
Plant more trees in cemeteries for beautification.			
Pave more roads in cemeteries, if funded.			



**WPD Information Technology Fund**

**Revenues**

<b>Account #</b>	<b>Revenue Source</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
205-38-1050	IT Revenue Fee	21,990	25,423	15,480	28,254	27,000
<b>TOTAL</b>		<b>21,990</b>	<b>25,423</b>	<b>15,480</b>	<b>28,254</b>	<b>27,000</b>

**Expenditures**

<b>Expenditures</b>	<b>Account Number</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
205-53-9-034-80-2500	Computers/Equipment	16,545	26,705	15,480	24,316	27,000
<b>TOTAL</b>		<b>16,545</b>	<b>26,705</b>	<b>15,480</b>	<b>24,316</b>	<b>27,000</b>

**Internal Service Fund 606  
City Garage Fund Revenues**

Account #	Description	2005 Actual	2006 Actual	2007 Budget	2007 Actual	2008 Budget
606-34-9200	All Funds Contributions	490,311	551,571	550,582	381,503	365,532
606-39-1200	Reimb: Capital Proj. Fund	0	0			
<b>TOTAL CITY GARAGE</b>		<b>490,311</b>	<b>551,571</b>	<b>550,582</b>	<b>381,503</b>	<b>365,532</b>

**City Garage Fund Expenditures**

Account #	Description	2005 Actual	2006 Actual	2007 Budget	2007 Actual	2008 Budget
606-51-4-800-68-1100	Salaries	163,673	187,173	198,187	195,378	215,252
606-51-4-800-68-1300	Overtime	410	65	2,000	354	2,000
606-51-4-800-68-2100	Health Insurance	30,864	29,041	34,440	34,440	34,440
606-51-4-800-68-2101	Life Insurance	926	515	523	523	568
606-51-4-800-68-2200	Social Security	11,298	13,292	15,314	13,835	16,620
606-51-4-800-68-2400	Retirement	15,061	19,415	18,233	18,233	10,332
606-51-4-800-68-2700	Workers' Comp Insurance	11,580	11,170	11,893	11,893	12,005
	<b>Personal Services</b>	<b>233,813</b>	<b>260,671</b>	<b>280,591</b>	<b>274,657</b>	<b>291,217</b>
606-52-4-800-68-1200	Professional Services	0	2,400	4,000	2,000	4,000
606-52-4-800-68-1300	Maint. & Technical Serv.	1,738	100	6,000	11	6,000
606-52-4-800-68-2200	Repairs/Maint. Building	267	1,350	0	0	1,000
606-52-4-800-68-2320	Lease Purchase Payments	0	0	0	0	2,238
606-52-4-800-68-3100	Liability Insurance	5,850	6,479	6,246	6,246	6,627
606-52-4-800-68-3200	Communication	1,695	1,308	2,500	1,329	2,500
606-52-4-800-68-3500	Business Travel	0	0	500	44	500
606-52-4-800-68-3600	Dues & Subscriptions	690	2,495	2,000	1,669	2,000
606-52-4-800-68-3700	Business Training	0	0	1,250	15	1,250
606-52-4-800-68-3850	Contract Labor	0	0	0	0	0
606-53-4-800-68-1100	General Operating	8,595	13,835	15,000	13,038	15,000
606-53-4-800-68-1110	Chemicals	2,000	1,208	2,000	1,597	2,000
606-53-4-800-68-1115	Fleet Cost-Warehouse	-155	-4,890	10,000	47,272	0
606-53-4-800-68-1120	Fleet Cost-Outside Parts	190,462	192,901	190,000	-596	0
606-53-4-800-68-1230	Utilities	10,177	9,914	8,500	9,477	9,000
606-53-4-800-68-1270	Gas	2,526	2,975	3,000	3,797	3,500
606-53-4-800-68-1600	Small Equipment	3,242	1,350	5,200	5,042	8,000
606-53-4-800-68-1700	Uniforms	2,297	2,600	2,750	2,878	3,000
606-55-4-800-68-1000	Reimb: General Fund Opr.	5,236	0	0	0	0
606-55-4-800-68-1200	Reimb: DP IT Expense	530	487	345	345	300
606-55-4-800-68-1300	Garage M & R				1,252	4,000
606-57-4-800-68-9000	Contingency	90	8	1,000	407	1,000
	<b>Operating Expenses</b>	<b>235,239</b>	<b>234,520</b>	<b>260,291</b>	<b>95,824</b>	<b>71,915</b>
606-54-4-800-68-2200	Vehicles	0		0		0
606-54-4-800-68-2300	Furniture & Fixtures	360	0	0		1,200
606-54-4-800-68-2400	Computers & Printers	0	80	2,200	1,266	1,200
606-54-4-800-68-2500	Equipment	4,259	9,920	7,500	7,495	0
	<b>Capital Outlay</b>	<b>4,619</b>	<b>10,000</b>	<b>9,700</b>	<b>8,761</b>	<b>2,400</b>
<b>TOTAL CITY GARAGE</b>		<b>473,672</b>	<b>505,190</b>	<b>550,582</b>	<b>379,242</b>	<b>365,532</b>

**NOTES: FY 2008**

606-51-4-800-68-1100	Salaries	
	<b>Pay scale adjustment for all mechanics</b>	<u>\$9,568</u>
606-52-4-800-68-2320	Lease Purchase Payments	
	<b>(1) 2008 3/4 Ton Truck w/Work Body @ \$25,000</b>	<u>\$2,238</u>
	<b>(Monthly pmnt \$745.90 x 3 months = \$2,237.70)</b>	

<b>DEPARTMENT ACTIVITIES PERFORMANCE MEASURE</b>				
<b>ACTIVITY</b>	<b>PERFORMANCE MEASURE</b>			
	<b>FY-06 Actual</b>	<b>FY-07 Actual to date (Feb 28)</b>	<b>FY-07 Estimated</b>	<b>FY-08 Proposed</b>
Work tickets processed (many tickets contain multiple repairs)	2,085	1400	1900	2000

<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
<b>Division and Department / Unit: Public Works / Garage</b>
The mission of the garage is to service and repair all vehicles and equipment owned or contractually supported by the City of Waycross.
Perform preventative maintenance and to uphold the fleet program.

<b>GOALS AND OBJECTIVES FOR FISCAL YEAR 2008</b>			
<b>DIVISION</b>	<b>Public Works</b>	<b>DEPT/UNIT:</b>	<b>Garage</b>
<b>Please list your Goals for your department here:</b>			
Review and revise the preventative maintenance schedule.			
Continue to work towards reducing the amount of unscheduled repairs.			
Provide better tools and equipment used to service and repair our fleet.			
<b>Please list your Objectives for your Goals below:</b>			
Use information obtained from this year's service experience to revise the schedule to better fit the needs of our fleet			
Continue to try and identify any defects or potential problems and take corrective actions during scheduled routine maintenance.			
Repair or replace existing equipment and purchase new tools for our shop.			

**Internal Service Fund 607  
Data Processing Fund Revenues**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
607-34-9200	All Funds Contributions	323,377	301,589	315,471	318,357	308,370
607-34-9210	All Funds Contrib-IT Exp	46,855	39,886	28,366	28,366	24,600
<b>TOTAL DATA PROCESSING</b>		<b>370,232</b>	<b>341,475</b>	<b>343,837</b>	<b>346,723</b>	<b>332,970</b>

**Data Processing Fund Expenditures**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
607-51-1-535-67-1100	Salaries	168,419	155,413	163,547	154,680	161,067
607-51-1-535-67-1300	Overtime	1,253	961	1,100	1,227	1,100
607-51-1-535-67-2100	Health Insurance	30,864	20,743	24,600	24,600	24,600
607-51-1-535-67-2101	Life Insurance	937	404	406	406	425
607-51-1-535-67-2200	Social Security	12,248	11,265	12,595	11,230	12,406
607-51-1-535-67-2400	Retirement	14,956	15,222	14,161	14,161	7,731
607-51-1-535-67-2700	Workers' Comp Insurance	11,580	9,574	10,194	10,194	8,575
	<b>Personal Services</b>	<b>240,257</b>	<b>213,582</b>	<b>226,603</b>	<b>216,499</b>	<b>215,904</b>
607-52-1-535-67-1300	Maint, & Technical Serv.	60,250	41,722	50,796	42,894	49,276
607-52-1-535-67-2320	Lease Purchase Payments	1,428	1,343	1,320	1,272	1,680
607-52-1-535-67-3100	Liability Insurance	4,212	4,136	4,031	4,031	4,404
607-52-1-535-67-3200	Communication	26,768	26,600	27,656	27,677	27,656
607-52-1-535-67-3500	Business Travel	1,711	3,166	3,000	2,736	3,000
607-52-1-535-67-3600	Dues & Subscriptions	161	126	350	176	350
607-52-1-535-67-3700	Business Training	275	1,701	2,500	2,294	2,500
607-53-1-535-67-1100	General Operating	12,329	10,588	14,000	13,865	14,000
607-53-1-535-67-1270	Gas	823	985	1,080	1,236	1,200
607-53-1-535-67-1600	Small Equipment	0	0	0	0	500
607-55-1-535-67-1000	Reimb: General Fund Opr.	5,236	0	0	0	0
607-57-1-535-67-9000	Contingency	0	0	500	22	500
	<b>Operating Expenses</b>	<b>113,192</b>	<b>90,367</b>	<b>105,233</b>	<b>96,202</b>	<b>105,066</b>
607-54-1-535-67-2400	Computers & Printers	0	1,843	6,000	845	6,000
607-54-1-535-67-2500	Equipment	6,464	2,491	6,000	1,456	6,000
	<b>Capital Outlay</b>	<b>6,464</b>	<b>4,334</b>	<b>12,000</b>	<b>2,301</b>	<b>12,000</b>
<b>TOTAL DATA PROCESSING</b>		<b>359,913</b>	<b>308,283</b>	<b>343,837</b>	<b>315,002</b>	<b>332,970</b>

**NOTES: FY 2008**

607-51-1-535-67-1100 Salaries <b>Eliminated part-time Computer Tech position</b>
607-52-1-535-67-2320 Lease Purchase Payments <b>Printer/Copier Duo for 1st floor-Cost will be split with Finance</b>

<b>DEPARTMENT ACTIVITIES PERFORMANCE MEASURE</b>				
<b>ACTIVITY</b>	<b>PERFORMANCE MEASURE</b>			
	<b>FY-06 Actual</b>	<b>FY-07 Actual to Date</b>	<b>FY-07 Estimated</b>	<b>FY-08 Proposed</b>
<b>Accounting Department</b>				
Checks Issued(Except Payroll)	3,255	2,123	2,856	3,000
Checks Reconciled(Except Payroll)	3,192	2,002	3,003	3,000
Checks Reconciled (Payroll)	4,576	2,087	3,132	3,100
Voided Checks	22	76	114	85
Stop Payment on Checks	9	3	5	5
Deposits	881	507	761	800
Incoming Wire or ACH Transfers	144	190	288	350
Outgoing Wire or ACH Transfers	20	78	117	120
Misc Journal Postings	801	648	972	1,000
Handwritten Checks	20	22	33	20
Budget Amendments	43	8	45	30
<b>Utility Billing Department</b>				
Utility Billing Statements Mailed	79,577	52,408	78,412	78,500
Cut-Off WorkOrders Issued	3,496	2,346	3,650	3,700
Check Read WO Issued	693	356	516	500
Move In/New Service	1,417	992	1,488	1,510
Move Out/Finals	1,600	1,041	1,561	1,580
Water Turn Ons	2,242	1,791	2,687	2,720
Check for Vacancy	167	146	218	220
Check for Broke Locks	35	22	30	30
Lock Meters for Return Checks	349	242	362	320
Change Meter Tickets	208	146	218	200
Misc Maint WO for Meter Dept	3,451	1,603	2,403	2,000
Lock Meters Inactive w/consumption	134	61	93	100
<b>Information Technology Department</b>				
Hardware Repairs(CD/Printer/KB/MS)	19	19	28	42
Operating System/Application Repairs	26	7	19	32
Registry Repairs	12	2	5	7
Spyware Removals	20	28	65	75
Virus Removals	23	9	40	50
Anti-Virus Installed	28	7	13	12
Windows Updates Installed	50	89	211	150
Backup Error Repairs	9	11	6	8
Email Repairs	31	10	12	9
Reinstall/New Computer Install	12	4	15	15
Web Page Changes/Updates	200	60	75	100
Barracuda Administration(New)	-	1	1	1
Research for Technology (Hours)	300	80	150	150

## DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

### **Division and Department / Unit: Finance/Data Processing**

The Data Processing Department is responsible for several different functions:

**Accounting Responsibilities:** This department's responsibilities are updating and balancing 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, monthly and yearly reporting, and reconciling all bank statements, and assisting auditors with year in audit.

**Utility Billing Responsibilities:** This department's responsibilities are mailing out the Utility Billing statements on a monthly basis, loading and unloading handhelds, openings accounts, issuing daily maintenance work orders to meter department, posting adjustments, and collection of delinquent accounts, handles customer inquires and complaints, processing and collecting of return checks.

**Information Technology Responsibilities:** This department's responsibilities are monitors and maintains computer networks to ensure smooth and uninterrupted service to city and connected systems, provides technical support and assistance to all network users, maintains network security and integrity, troubleshoots all computers connected to the city network and repairs damaged, disabled and malfunctioning systems, computer, software and related hardware, researches, tests and evaluates new technologies, systems, hardware for future integration. A new responsibility was added in FY2004 was creating, hosting and maintaining the City's own Web Page.

**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 public hearing and budget books for disbursement, distributes monthly financial and budget overview reports.

<b>GOALS AND OBJECTIVES FOR FISCAL YEAR 2008</b>	
<b>DIVISION:</b> <b>Finance</b>	<b>DEPT/UNIT:</b> <b>Data Processing</b>
<b>Please list your Goals for your department here:</b>	
(1) Re-evaluate all networking hardware, may need to start replacing(already started in FY2007)	
(2) Continue improving the Web Page and City's COWnet	
(3) Research Broadband/Wireless capabilities for Waycross and Ware County	
(4) Continue cross training with employees within the Finance Department	
<b>Please list your Objectives for your Goals below:</b>	
(1) Continue to work with Cisco representative for replacing hardware.	
(2) IT staff will achieve this goal thru attending Network and Web based Training classes.	
(3) Search to find a grant to help support the cost for having Broadband and Wireless capabilities and	
determine the cost of these services on a yearly basis.	
(4) Create schedule to allow time for cross training.	

**PUBLIC BUILDINGS FUND**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
608-34-9200	All Funds Contributions	139,105	106,595	105,533	105,533	99,023
<b>TOTAL PUBLIC BUILDINGS</b>		<b>139,105</b>	<b>106,595</b>	<b>105,533</b>	<b>105,533</b>	<b>99,023</b>

**PUBLIC BUILDINGS FUND**

<b>Account #</b>	<b>Description</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
608-51-1-565-71-1100	Salaries	53,461	38,811	49,859	45,749	50,376
608-51-1-565-71-1300	Overtime	8,923	4,419	2,500	2,910	4,000
608-51-1-565-71-2100	Health Insurance	10,288	8,297	9,840	9,840	9,840
608-51-1-565-71-2101	Life Insurance	298	143	132	132	133
608-51-1-565-71-2200	Social Security	4,428	3,198	4,303	3,587	4,160
608-51-1-565-71-2400	Retirement	4,758	5,393	4,587	4,587	2,418
608-51-1-565-71-2700	Workers' Comp Insurance	3,860	3,191	3,398	3,398	3,430
	<b>Personal Services</b>	<b>86,017</b>	<b>63,452</b>	<b>74,619</b>	<b>70,203</b>	<b>74,356</b>
608-52-1-565-71-1300	Maint. & Technical Serv.	0	0	300	81	300
608-52-1-565-71-2200	Repairs & Maint. Building	186	0	4,000		1,000
608-52-1-565-71-2320	Lease Purchase Payments	0	0			
608-52-1-565-71-3100	Liability Insurance	2,496	2,481	2,373	2,373	2,461
608-52-1-565-71-3200	Communication	1,575	1,924	2,000	1,191	1,300
608-52-1-565-71-3500	Business Travel	0	207	200	42	200
608-52-1-565-71-3600	Dues & Subscriptions	0	26	100		0
608-52-1-565-71-3700	Business Training	65	200	500	310	500
608-53-1-565-71-1100	General Operating	2,438	3,535	5,000	2,099	5,000
608-53-1-565-71-1100	Chemicals	90	0	100		100
608-53-1-565-71-1230	Utilities			1,000		0
608-53-1-565-71-1270	Gas	2,268	1,451	5,081	2,027	4,000
608-53-1-565-71-1600	Small Equipment	960	563	1,000	984	1,000
608-53-1-565-71-1700	Uniforms	287	31	400	244	400
608-55-1-565-71-1130	Reimb: Garage Operat					5,406
608-55-1-565-71-1100	Reimb: General Fund Opr.	1,496	0			0
608-55-1-565-71-1300	Garage M & R	5,537	7,995	6,860	6,860	2,000
608-57-1-565-71-9000	Contingency	30	20	500	52	500
	<b>Operating Expenses</b>	<b>17,428</b>	<b>18,433</b>	<b>29,414</b>	<b>16,261</b>	<b>24,167</b>
608-54-1-565-71-2200	Vehicles	0	0			
608-54-1-565-71-2300	Furniture & Fixtures	0	0			
608-54-1-565-71-2400	Computers & Printers	0	0	1,500	1,219	500
608-54-1-565-71-2500	Equipment	0	0			
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,219</b>	<b>500</b>
<b>TOTAL PUBLIC BUILDINGS</b>		<b>103,445</b>	<b>81,886</b>	<b>105,533</b>	<b>87,683</b>	<b>99,023</b>



### LIABILITY INSURANCE

#### Revenues

Account #	Revenue Source	2005 Actual	2006 Actual	2007 Budget	2007 Actual	2008 Budget
600-34-9200	All Funds Contribution	228,540	228,541	228,540	210,399	229,554
600-36-1000	CIB Interest	274	1,417		3,406	0
600-38-9000	Liability Misc Revenue	2,351	13,303		3,970	0
600-38-9010	Reserve	0	0		0	
<b>TOTAL</b>		<b>231,166</b>	<b>243,262</b>	<b>228,540</b>	<b>217,776</b>	<b>229,554</b>

Expenditures	Account Number	2005 Actual	2006 Actual	2007 Budget	2007 Actual	2008 Budget
600-52-9-020-11-3100	Premium Auto	41,394	35,123	45,000	40,047	45,000
600-52-9-021-11-3100	Premium Liability	96,704	93,681	105,540	97,274	106,554
600-52-9-022-11-3100	Premium Property	31,211	9,948	28,000	12,330	28,000
600-52-9-023-11-3100	Claims Payment	24,658	9,755	50,000	11,970	50,000
600-52-9-028-11-3100	Reserve	0	0			
600-61-9-000-11-5000	Fund Balance	0	0			
<b>TOTAL</b>		<b>193,967</b>	<b>148,507</b>	<b>228,540</b>	<b>161,621</b>	<b>229,554</b>

### HEALTH INSURANCE

#### Revenues

Account #	Revenue Source	2005 Actual	2006 Actual	2007 Budget	2007 Actual	2008 Budget
601-36-1000	CIB Interest	174	700	0	5,815	0
601-36-1010	Reserve CIB Interest	304	401	0	672	0
601-38-9000	City Premium	1,105,976	912,706	1,013,520	1,013,348	1,043,040
601-38-9001	Miscellaneous Revenue	0	0	0	30,107	0
601-38-9010	Employee Premiums	323,220	333,220	293,436	349,137	303,992
601-38-9020	Retired Premiums	32,896	27,852	20,346	17,552	17,100
601-38-9030	Group Life	37,140	17,999	17,187	17,186	18,065
601-38-9040	Reserve for Claims	0	0	0	0	0
<b>TOTAL</b>		<b>1,499,711</b>	<b>1,292,878</b>	<b>1,344,489</b>	<b>1,433,817</b>	<b>1,382,197</b>

Expenditures	Account Number	2005 Actual	2006 Actual	2007 Budget	2007 Actual	2008 Budget
601-52-9-024-12-1010	Group Resource Claims	1,469,037	1,235,301	1,099,302	1,108,862	1,122,197
601-52-9-024-12-1020	Administration Fees		0	228,000	217,578	240,000
601-52-9-025-12-3100	Ins - Miscellaneous	30,674	22,720	17,187	20,099	20,000
<b>TOTAL</b>		<b>1,499,711</b>	<b>1,258,021</b>	<b>1,344,489</b>	<b>1,346,539</b>	<b>1,382,197</b>

**RETIREMENT FUND**

**Revenues**

<b>Account #</b>	<b>Revenue Source</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
602-36-1000	CIB Interest	39	1,291	0	4,025	0
602-38-9000	Retirement Contribution	585,428	608,301	602,443	348,366	329,837
	<b>TOTAL</b>	<b>585,467</b>	<b>609,592</b>	<b>602,443</b>	<b>352,390</b>	<b>329,837</b>

<b>Expenditures</b>	<b>Account Number</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
602-57-9-023-15-3000	Retirement Payments	593,628	515,863	602,443	334,035	329,837
602-61-9-000-15-5000	Fund Balance	0	0	0	0	0
	<b>TOTAL</b>	<b>593,628</b>	<b>515,863</b>	<b>602,443</b>	<b>334,035</b>	<b>329,837</b>

**WORKER'S COMPENSATION FUND**

**Revenues**

<b>Account #</b>	<b>Revenue Source</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
603-36-1000	Workers Comp Int	2,747	5,624	0	9,611	0
603-38-9000	Miscellaneous Revenue	0	0	0	0	0
603-38-9010	Reserve	0	0	0	0	0
603-39-1000	General Fund Contrib	316,986	269,664	312,629	312,629	327,555
603-39-1010	Water/Sewer Fd Contrib	54,040	44,677	0	0	0
603-39-1020	Cemetery Fd Contrib	5,790	3,191	3,398	3,398	3,430
603-39-1030	Waste Manag Contrib	32,810	25,530	25,486	25,486	24,009
603-39-1060	Weed & Seed Contrib	0	0		0	0
603-39-1070	City Garage Contrib	11,580	11,170	11,893	11,893	12,005
603-39-1080	Data Processing Contrib	11,580	9,574	10,194	10,194	8,575
603-39-1090	Public Buildings Contrib	3,860	3,191	3,398	3,398	3,430
	<b>TOTAL</b>	<b>439,393</b>	<b>372,621</b>	<b>366,999</b>	<b>376,611</b>	<b>379,004</b>

<b>Expenditures</b>	<b>Account Number</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Actual</b>	<b>2008 Budget</b>
603-52-9-023-18-3100	Expend for all Claims	201,702	229,832	211,999	239,882	224,004
603-52-9-027-18-1100	Administration Cost	48,514	52,772	80,000	105,852	80,000
603-52-9-028-18-3100	Reserve for Claims	0	74,885	75,000	0	75,000
603-61-9-000-18-5000	Fund Balance	0	0	0	0	0
	<b>TOTAL</b>	<b>294,514</b>	<b>357,490</b>	<b>366,999</b>	<b>345,734</b>	<b>379,004</b>



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# Glossary

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

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

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

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

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

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



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

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



**City of Waycross**  
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