

City of Waycross, Georgia

FY 2009 Budget



July 1, 2008 – June 30, 2009

Table of Contents

INTRODUCTION	
Distinguished Budget Award	1
Resolution to Adopt FY 2008 Budget	3
Budget Message	6
Budget Summary	12
CITY IN BRIEF	
How It Began	31
Demographics	32
Miscellaneous Statistics	39
Local Government	40
Organizational Chart	41
Component Units	42
FINANCIAL POLICIES	
Financial Policies	43
Basis of Accounting & Budgeting	45
Budget and Expenditure Control	46
Budget Process	47
Strategic Planning Session	47
Mayor & Commission Retreat Notes	53
Budget Calendar	57
Budget Amendment Process	58
FUNDS, DEBT SUMMARY & FINANCIAL TRENDS	
Governmental Fund Structure of the City of Waycross	61
Combined Statement of Budgeted Revenues & Expenditures	64
General Fund Expenditure Summary	66
General Fund Revenue Summary	67
General Fund Summary	69
Cemetery Fund Summary	70
WPD Information Technology Fund Summary	71
Hotel/Motel Tax Fund	72
Special Local Option Sales Tax Fund Summary	73
Proprietary Fund Structure of the City of Waycross	74
Combined Statement of Budgeted Revenues & Expenditures	76
Water & Sewer Fund Summary	78
Waste Management Fund Summary	79
Debt Summary	80
Legal Debt Margin	84
Financial Trend	84
Individual Fund Status Report	98
PERSONNEL SUMMARY	
Personnel Authorization Summary	103
Personal Positions By Department 2006-2008	104
DEPARTMENTAL SUMMARY AND GOALS	
General Fund	110
Executive Summary	111
Finance Summary	113

Human Resource Summary	115
Police Department Summary	117
Fire Department Summary	120
Public Works Summary	123
Community Improvement Summary	126
Engineering Department Summary	129
Non-Operating Summary	132
Water & Sewer Fund	133
Water and Sewer Operations Summary	134
Non-Operating Summary	135
Waste Management Fund	136
Garbage & Trash Collection Summary	137
Cemetery Fund	138
WPD Information Technology Fund	140
Hotel/Motel Tax Fund	141
SPLOST 2008-2013	142
Garage Fund	143
Data Processing Fund	145
Public Buildings Fund	146
Liability Insurance Fund	147
Health Insurance Fund	148
Retirement Fund	149
Worker's Compensation Fund	150
BUDGET DETAIL BY LINE ITEM , PERFORMANCE MEASURE & INDIVIDUAL GOALS AND OBJECTIVES	
<i>General Fund Revenues</i>	151
Executive Division	
Mayor	153
Commissioners	153
Elections	154
City Attorney	154
City Auditor	154
Municipal Court Judge	154
City Manager	155
Finance	
Channel 42	156
Administration	157
Purchasing	158
Human Resources	161
Police Division	
Administration	164
Criminal Investigation Unit	166
Uniform Patrol	170
Support Services	175
Training & Personnel	178
S.W.A.T.	181
School Resource Officers	183
Fire Department	185
Public Works	

Administration	188
Highway & Street	189
Community Improvement	
Inspections	191
Administration	193
Engineering	
Engineer	194
Streets/Walkways/Drainage Construction	195
Traffic Engineering	196
Street Lights	197
Non-Operating	197
<i>Water & Sewer Revenues</i>	198
Water & Sewer Operations	199
Non-Operating	201
<i>Waste Management Fund Revenues</i>	202
Garbage & Trash Collections	203
Brown/White Goods/Recyclable Collections/Landfill Closure	204
<i>Cemetery Fund</i>	206
<i>WPD Information Technology Fund</i>	208
<i>Hotel/Motel Tax Fund</i>	208
<i>SPLOST 2008-2013</i>	209
<i>Garage Fund</i>	210
<i>Data Processing</i>	211
<i>Public Buildings</i>	212
<i>Liability Insurance & Health Insurance</i>	216
<i>Retirement Fund & Worker's Compensation Fund</i>	218
Capital Improvement Plan	219
Major Capital Projects	220
Capital Improvement Summary	222
Capital Vehicles and Equipment Approved	224
Finance	225
Human Resources	227
Police Department	228
Fire Department	231
Public Works	228
Community Improvement	234
Engineering	235
Glossary	237



Fiscal Year 2009 Budget

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.

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

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

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

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

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

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

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 2009 Budget, please contact the City Manager at (912) 287-2912.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Waycross
Georgia**

For the Fiscal Year Beginning

July 1, 2007

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Waycross, Georgia for its annual budget for the fiscal year beginning July 1, 2007. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

RESOLUTION NO. 08-23

**A RESOLUTION TO APPROVE CITY OF WAYCROSS BUDGETS
FOR THE FISCAL YEAR JULY 1, 2008 THROUGH JUNE 30, 2009**

WHEREAS, on June 9, 2008 and June 11, 2008 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	\$12,375,460.00
Water & Sewer Fund	\$ 5,952,207.00
Waste Management Fund	\$ 1,483,606.00
Cemetery Fund	\$ 222,517.00
WPD Information Technology Fund	\$ 27,000.00
Hotel/Motel Tax Fund	\$ 108,289.00;
SPLOST 2008-2013 Fund	\$ 1,346,929.00

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	\$12,375,460.00
Water & Sewer Fund	\$ 5,952,207.00
Waste Management Fund	\$ 1,483,606.00
Cemetery Fund	\$ 222,517.00
WPD Information Technology Fund	\$ 27,000.00
Hotel/Motel Tax Fund	\$ 108,289.00;
SPLOST 2008-2013 Fund	\$ 1,346,929.00

for the fiscal year beginning July1, 2008 and ending June 30, 2009; and

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

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

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

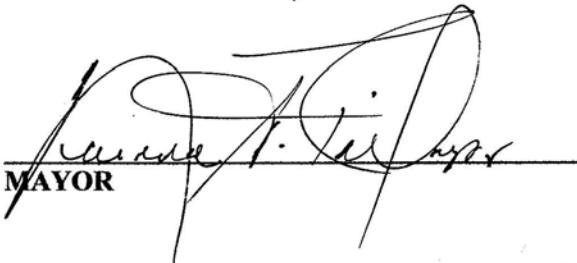
WHEREAS, pursuant to O.C.G.A. § 36-81-5 and related sections, on June 13, 2005, the Commission of the City of Waycross held a public hearing on said proposed budgets at which time persons wishing to be heard on the budgets were allowed to appear, notice of said hearing having been given pursuant to O.C.G.A. § 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, 2008, and ending June 30, 2009, for the City of Waycross, are approved.

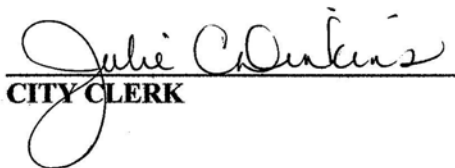
BE IT FURTHER RESOLVED by the Commission of the City of Waycross that amendments to the budget so as to adapt to changing governmental needs during the fiscal year may be made in accordance with the provision of O.C.G.A. § 36-81-3.

SO RESOLVED, this 17th day of June, 2008.

CITY OF WAYCROSS, GEORGIA


MAYOR

ATTEST:


CITY CLERK



Fiscal Year 2009 Budget

The City of Waycross, Georgia

Mayor

Clarence E. Billups

District 1

Norman E. Davis, Sr., Mayor Pro-Tem

District 2

William D. Simmons

District 3

Marian Solomon-Gaines

District 4

Diane L. Hopkins

District 5

Danny Yarbrough

City Manager

Pete Pyrzenski

Mission Statement

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

Budget Message from the City Manager



May 10, 2008

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

Ladies and Gentlemen:

I am pleased to present the Annual Operating and Capital Budget for the fiscal year beginning July 1, 2008 and ending June 30, 2009. In accordance with Georgia State Law and the charter of the City of Waycross, Section 37, this budget was adopted on June 17, 2008 by the Mayor and City Commission.

The City of Waycross continues to operate in a fiscally conservative manner while making improvements to the level of service provided to our citizens. During the last three fiscal years:

- Nine fire fighters positions were added
- Two fire pumpers were purchased
- Six police officers positions were added
- A program to recognize long-term employees was implemented
- A program to replace aging water and sewer infrastructure was began
- Equipment to increase employee productivity was purchased

In fiscal 2007, revenues of the general fund exceeded expenses resulting in a small addition to the fund balance bringing the fund balance total to over \$1,000,000. Fiscal 2008 has presented unique challenges that will continue into fiscal 2009. It is anticipated the 2008 budget will not be exceeded but this task becomes a greater challenge each day.

BUDGET OVERVIEW

The City of Waycross's budget consists of seven separate funds. The 2009 Budget totals \$21,515,371. A significant effort was made to accommodate each departments needs to provide the upmost level of services to our citizens. The Hotel/Motel Tax and SPLOST 2008 – 2013 funds have been added to the Budget process. The FY2009 budget consists of the following funds:

All Funds	2008 Budget	2009 Budget	Difference	%
General Fund	\$ 11,707,990	\$ 12,375,460	\$ 667,470	5.7%
Water and Sewer Fund	\$ 5,836,952	\$ 5,952,207	\$ 115,255	2.0%
Waste Management Fund	\$ 1,508,468	\$ 1,483,606	\$ (24,862)	-1.6%
Cemetery Fund	\$ 261,621	\$ 222,517	\$ (39,104)	-14.9%
WPD Information Technology Fund	\$ 27,000	\$ 27,000	\$ -	0.0%
Hotel/Motel Tax Fund	\$ -	\$ 108,289	\$ 108,289	100.0%
SPLOST 2008 - 2013 Fund	\$ -	\$ 1,346,292	\$ 1,346,292	100.0%
TOTAL BUDGET	<u>\$ 19,342,031</u>	<u>\$ 21,515,371</u>	<u>\$ 2,173,340</u>	<u>11.2%</u>

The budget process began with a strategic planning session on February 14 – 15, 2008 with division heads and middle management. In addition to setting direction for the City, each department's goals were reviewed. The results of the strategic planning session then feed into the Commissioners' planning retreat. These sessions serve as the basic building blocks for detailed budgets prepared by the division heads.

GENERAL FUND – The general fund budget is proposed to increase \$667, 470 or 5.7% from \$11,707,990 to \$12,375,460.

As inflation increases cost and an economic slowdown decreases the rate of revenue growth, tough decisions are required to maintain the level of service. In certain instances when rate or tax increases are not possible, the only decision is to reduce services. This year's budget faced all these issues.

The largest expense of the general fund is compensation and employee benefits for 195 employees. Compensation and employee benefits are 72% of the budget. Compensation levels are budgeted to increase 3% for merit and 2.5% for longevity for eligible employees. These increases are necessary to attract and maintain qualified employees. Two new fire fighter positions are being added to continue our progress towards industry standards. These positions along with the new fire equipment will insure our citizens continue to receive the lowest possible insurance ratings. A new position for a Main Street manager has been added which is partially being funded by prior contributions to the Downtown Waycross Development Authority (DWDA). The DWDA operated the Main Street Program with a part time manager. By creating a full time position and moving this program to the City, the chances for long-term economic development in down town are increased. This is an investment in downtown with future revenues generated by development offsetting the cost of the Main Street program.

Certain operating expenses are anticipated to increase dramatically. For example, the estimated impact of the cost of gasoline and diesel on the FY 2009 budget is \$113,189. Other operating expenses although subject to inflation are being maintained at current levels with increases being offset by efficiencies.

No significant increases in the level of capital expenditures are budgeted other than normal replacements.

The above increases are funded with 3% increases in recurring funding sources, a projected increase in the millage rate of approximately one-half mill and the anticipated \$300,000 federal reimbursement for expenses incurred during the “Monster” fire in April, 2007.

SPECIAL PURPOSE LOCAL OPTION SALES TAX - In February, 2008, voters approved a special purpose local option sales tax. A similar tax was approved in 2003 but the County retained primary control over the funds limiting the City’s use of the funds. Negotiations for the current SPLOST resulted in an agreed upon split of the funds. In fiscal 2009, the budgeted proceeds from the SPLOST are \$1,346,292. These funds will allow the City to begin to make substantial improvements in existing infrastructure other than water and sewer. Capital projects anticipated to begin in fiscal 2009 are:

- Purchase a fire ladder truck
- Renovate the police department, replacement of roofing system
- Street and traffic improvements

OTHER FUNDS – The percentage change or dollar amount of changes in the other funds of the City are not significant other than those discussed below.

SIGNIFICANT ISSUES

Several significant issues were addressed in this year’s budget and these are addressed below.

UTILITY BILLING LATE FEE

In previous years local legislation was introduced at the State level to reduce the late fees charged by the Satilla Regional Water Sewer Authority. Prior to that time, the authority charged the same late fee as the City. The Authority was mandated to lower their late fee to \$5.00. The same type of legislation has been proposed for the City, requiring the City to take action or have the late fee set by state law. Reducing the late fee for utility bills from \$20.00 to \$10.00, results in loss of revenues of \$90,000 which will be offset by a reconnection fee of \$35.00 to cover the cost incurred to terminate services for nonpayment and then reconnecting once payment is received. This cost is estimated to be \$21.00.

WASTE MANAGEMENT - HOUSEHOLD GARBAGE AND YARD TRASH

The contractor for household garbage has requested a rate increase to cover the known fuel cost increase. This increase was offset by an increase in rates of \$.35 per month per customer.

Revenues generated by yard trash total \$520,000. Labor cost for this service total \$470,984. When other operating costs are added expenses exceed revenues by \$247,737. In the past this deficit has been recovered by late fees and the profit generated from garbage collections. Yard trash collections will be

reduced from weekly to every other week service to reduce the labor cost to bring expenses more in line with revenues.

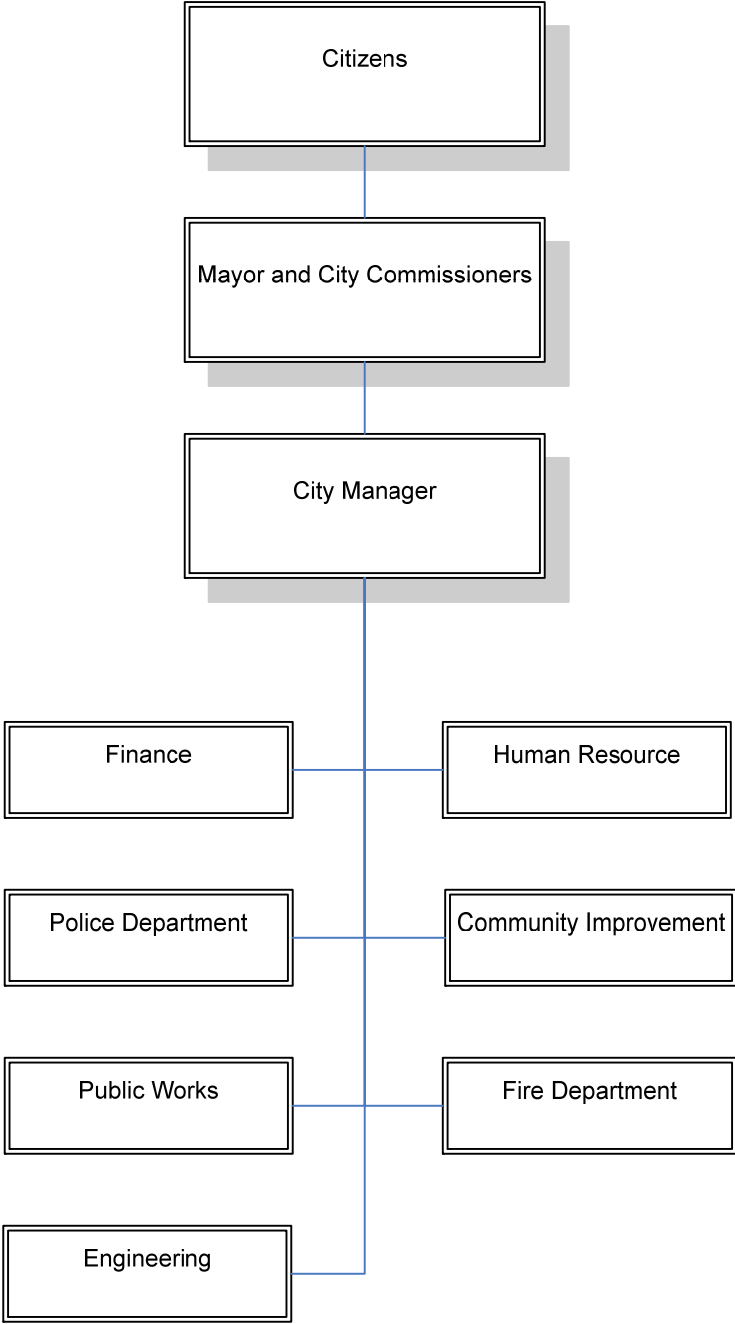
PROPERTY TAXES

In the past, the budget has relied upon increases in property tax values to recover cost increases. The current budget assumes only modest increases in tax collections from the increase in property values. The remaining increases are from an increase in the millage rate. The actual increase in the millage rate, if any, cannot be determined until the tax digest is received in August 2008.

FUTURE PROPERTY TAXES

The City relies on increased property values to produce increased property taxes. This has been the primary source to fund inflationary increases. Local legislation has been approved to grant an exemption to homeowners for the increase in the value of their property. This will require approval by the voters. If approved, a significant source of future revenue increases will be eliminated. If this decline is not made up by increases in commercial property, the City will need to increase revenues by increasing tax rates or reduce expenses by decreasing services.

City of Waycross Organizational Chart





Division Heads

Pete Pyrzenski

City Manager (912) 287-2912/ppyrzenski@waycrossga.com

Thomas Larry Gattis

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

Marilyn Moss

Human Resource Director (912) 287-2914/mmoss@waycrossga.com

Chief Tony Tanner

Police Chief (912) 287-2927/ttanner@waycrossga.com

Chief David Eddins

Fire Chief (912) 287-2937/deddins@waycrossga.com

Wilton Deloach

Public Works Director (912) 287-2955/wdeloach@waycrossga.com

Jonathan Lynn

Community Improvement Director (912) 287-2944/jlynn@waycrossga.com

Frank Baugh

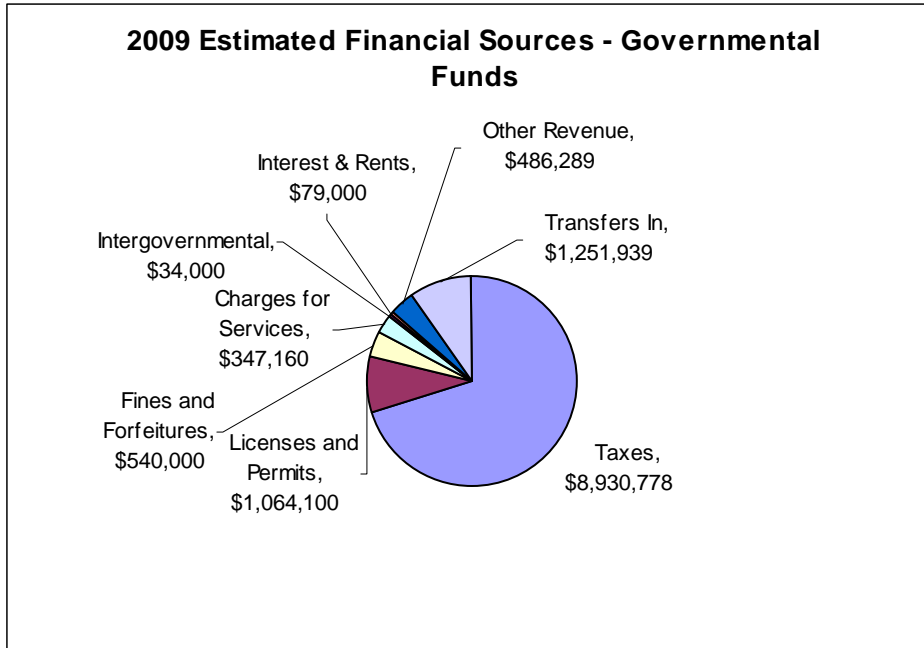
Engineering Director (912) 287-2945/fbaugh@waycrossga.com

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

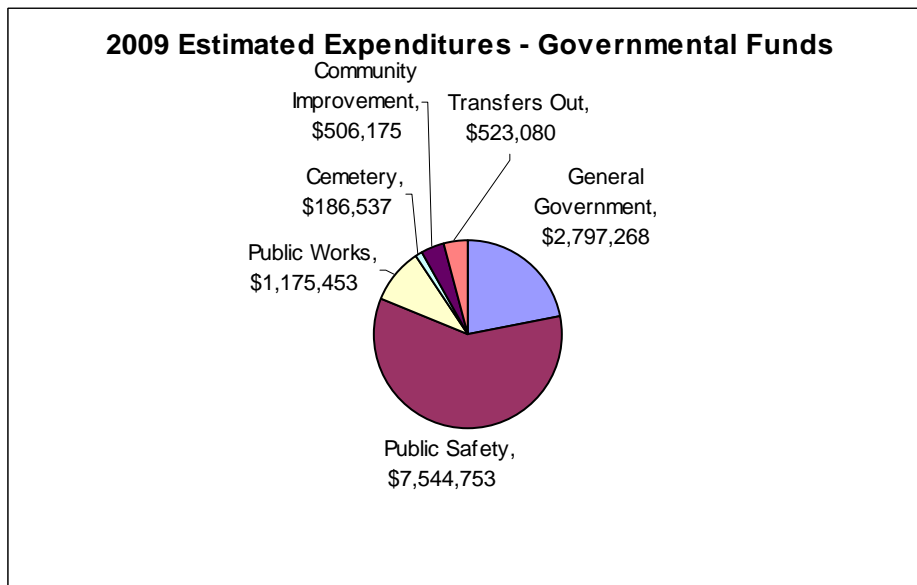
Budget Summary

Total Governmental Funds Summary of Estimated Financial Sources and Uses

Total Sources \$12,375,460



Total Expenditures \$12,375,460



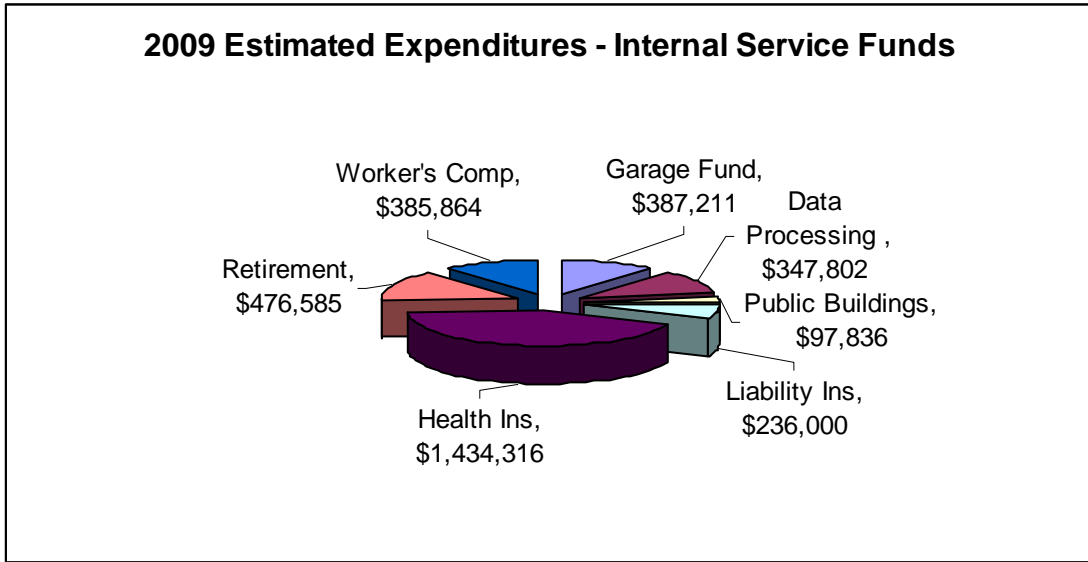
**Governmental Funds
2007-2009 Summary of Estimated Financial Sources and Uses**

	General Fund			Special Revenue Funds		
	2007 Actual	2008 Estimated	2009 Budget	2007 Actual	2008 Estimated	2009 Budget
Financial Sources:						
Taxes	\$8,243,291	\$8,442,656	\$8,930,778			
Licenses and Permits	\$816,330	\$1,035,444	\$1,064,100			
Fines and Forfeitures	\$491,605	\$494,025	\$540,000			
Charges for Services	\$17,130	\$265,355	\$240,160	\$107,515	\$101,825	\$107,000
Intergovernmental	\$148,542	\$30,757	\$34,000			
Interest & Rents	\$125,957	\$108,326	\$78,000	\$1,554	\$723	\$1,000
Other Revenue	\$60,580	\$19,071	\$308,000	\$86,750	\$188,709	\$178,289
Transfers In	\$0	\$821,646	\$1,180,422	\$26,378	\$75,771	\$71,517
Total Estimated Financial Sources:	\$9,903,435	\$11,217,280	\$12,375,460	\$222,197	\$367,028	\$357,806
Expenditures:						
General Government	\$839,445	\$2,401,575	\$2,688,979		\$111,729	\$108,289
Public Safety	\$6,606,135	\$6,938,571	\$7,517,753	\$24,316	\$22,739	\$27,000
Public Works	\$1,699,149	\$1,095,494	\$1,175,453			
Cemetery				\$149,741	\$196,052	\$186,537
Community Improvement	\$365,806	\$506,175	\$506,175			
Transfers Out	\$113,423	\$397,536	\$487,100	\$21,698	\$32,509	\$35,980
Total Uses of Resources:	\$9,623,958	\$11,339,351	\$12,375,460	\$195,755	\$363,029	\$357,806
Net Increase (Decrease) in Fund Balance	\$279,477	(\$122,071)	\$0	\$26,442	\$3,999	\$0
Beginning Fund Balance	\$929,516	\$1,018,304	\$896,233	\$728,310	\$728,310	\$732,309
Transfers and Other Adjustments	(\$190,689)			(\$26,442)		
Fund Balance - June 30	\$1,018,304	\$896,233	\$896,233	\$728,310	\$732,309	\$732,309

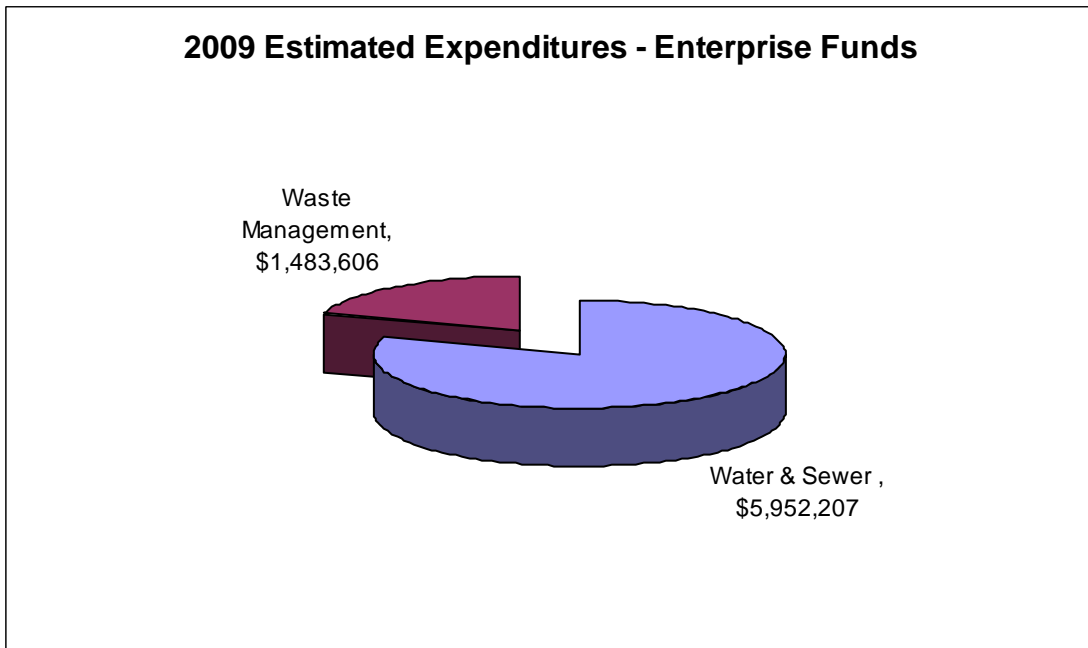
Governmental Funds (CONT'D)
2007-2009 Summary of Estimated Financial Sources and Uses

	Total Governmental Funds		
	2007 Actual	2008 Estimated	2009 Budget
Financial Sources:			
Taxes	\$8,243,291	\$8,442,656	\$8,930,778
Licenses and Permits	\$816,330	\$1,035,444	\$1,064,100
Fines and Forfeitures	\$491,605	\$494,025	\$540,000
Charges for Services	\$124,645	\$367,180	\$347,160
Intergovernmental	\$148,542	\$30,757	\$34,000
Interest & Rents	\$127,511	\$109,049	\$79,000
Other Revenue	\$147,330	\$207,780	\$486,289
Transfers In	\$26,378	\$897,417	\$1,251,939
Total Estimated Financial Sources:	\$10,125,632	\$11,584,308	\$12,733,266
Expenditures:			
General Government	\$839,445	\$2,513,304	\$2,797,268
Public Safety	\$6,630,451	\$6,961,310	\$7,544,753
Public Works	\$1,699,149	\$1,095,494	\$1,175,453
Cemetery	\$149,741	\$196,052	\$186,537
Community Improvement	\$365,806	\$506,175	\$506,175
Transfers Out	\$135,121	\$430,045	\$523,080
Total Uses of Resources:	\$9,819,713	\$11,702,380	\$12,733,266
Net Increase (Decrease) in Fund Balance	\$305,919	(\$118,072)	\$0
Beginning Fund Balance Transfers and Other Adjustments	\$1,657,826	\$1,746,614	\$1,628,542
	(\$217,131)		
Fund Balance - June 30	\$1,746,614	\$1,628,542	\$1,628,542

Total Operating Expenditures
\$3,365,614



Total Operating Expenditures
\$7,435,813



**Internal Service Funds
2007-2009 Summary of Estimated Revenues, Expenses and Changes in
Retained Earnings**

	Garage Fund			Data Processing Fund		
	2007 Actual	2008 Estimated	2009 Budget	2007 Actual	2008 Estimated	2009 Budget
Operating Revenues						
Charges for Services						
City Contributions	\$381,503	\$387,211	\$387,211	\$346,723	\$332,970	\$347,802
Other Revenue						
Total Operating Revenues	\$381,503	\$387,211	\$387,211	\$346,723	\$332,970	\$347,802
Operating Expenses						
Personal Services	\$276,852	\$300,071	\$300,071	\$216,234	\$220,127	\$227,997
Contractual Services	\$2,011			\$43,470	\$43,362	\$53,070
Premiums, Claims, Administration Fees						
Supplies, Repairs, Maintenance	\$50,607	\$16,500	\$16,500	\$12,453	\$13,965	\$14,350
Other Operating Expenses	\$22,984	\$29,544	\$70,640	\$39,443	\$41,161	\$52,385
Depreciation	\$5,778	\$10,709	\$0	\$14,534	\$14,967	\$0
Retirement Payments						
Total Expenditures	\$358,232	\$356,824	\$387,211	\$326,134	\$333,582	\$347,802
Operating Income (Loss)	\$23,271	\$30,387	\$0	\$20,589	(\$612)	\$0
Nonoperating Revenues (Expenses)						
Interest Revenue						
Interest Expenses						
Total Nonoperating Revenues (Expenses)	\$23,271	\$30,387	\$0	\$20,589	(\$612)	\$0
Operating Transfers In						
Operating Transfers Out						
Net Income (Loss)	\$23,271	\$30,387	\$0	\$20,589	(\$612)	\$0
Retained Earnings, July 1	\$249,700	\$264,998	\$295,385	\$82,925	\$143,193	\$142,581
Prior Period Adjustment	(\$7,973)			\$39,679		
Retained Earnings, June 30	\$264,998	\$295,385	\$295,385	\$143,193	\$142,581	\$142,581

Internal Service Funds (CONT'D)
2007-2009 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Public Buildings Fund			Liability Insurance Fund		
	2007 Actual	2008 Estimated	2009 Budget	2007 Actual	2008 Estimated	2009 Budget
Operating Revenues						
Charges for Services						
City Contributions	\$105,533	\$99,023	\$97,836	\$210,399	\$229,554	\$236,000
Other Revenue				\$3,970	\$8,818	\$0
Total Operating Revenues	\$105,533	\$99,023	\$97,836	\$214,369	\$238,372	\$236,000
Operating Expenses						
Personal Services	\$71,295	\$61,871	\$75,585			
Contractual Services						
Premiums, Claims, Administration Fees				\$161,620	\$196,883	\$236,000
Supplies, Repairs, Maintenance	\$11,486	\$9,355	\$9,600			
Other Operating Expenses	\$5,994	\$4,322	\$12,651			
Depreciation	\$4,311	\$4,241	\$0			
Retirement Payments						
Total Expenditures	\$93,086	\$79,789	\$97,836	\$161,620	\$196,883	\$236,000
Operating Income (Loss)	\$12,447	\$19,234	\$0	\$52,749	\$41,489	\$0
Nonoperating Revenues (Expenses)						
Interest Revenue				\$3,537	\$2,697	\$0
Interest Expenses						
Total Nonoperating Revenues (Expenses)	\$12,447	\$19,234	\$0	\$56,286	\$44,186	\$0
Operating Transfers In						
Operating Transfers Out						
Net Income (Loss)	\$12,447	\$19,234	\$0	\$56,286	\$44,186	\$0
Retained Earnings, July 1	\$150,621	\$166,498	\$185,732	\$572,060	\$628,346	\$672,532
Prior Period Adjustment	\$3,430					
Retained Earnings, June 30	\$163,068	\$185,732	\$185,732	\$628,346	\$672,532	\$672,532

Internal Service Funds (CONT'D)
2007-2009 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Health Insurance Fund			Retirement Fund		
	2007 Actual	2008 Estimated	2009 Budget	2007 Actual	2008 Estimated	2009 Budget
Operating Revenues						
Charges for Services						
City Contributions	\$376,022	\$384,145	\$381,436	\$348,366	\$477,609	\$476,585
Other Revenue	\$1,013,347	\$1,043,040	\$1,052,880			
Total Operating Revenues	\$1,389,369	\$1,427,185	\$1,434,316	\$348,366	\$477,609	\$476,585
Operating Expenses						
Personal Services						
Contractual Services						
Premiums, Claims, Administration Fees	\$1,288,744	\$1,326,971	\$1,434,316			
Supplies, Repairs, Maintenance						
Other Operating Expenses						
Depreciation						
Retirement Payments				\$334,035	\$477,609	\$476,585
Total Expenditures	\$1,288,744	\$1,326,971	\$1,434,316	\$334,035	\$477,609	\$476,585
Operating Income (Loss)	\$100,625	\$100,214	\$0	\$14,331	\$0	\$0
Nonoperating Revenues (Expenses)						
Interest Revenue	\$6,663	\$5,168	\$0	\$4,477	\$654	\$0
Interest Expenses						
Total Nonoperating Revenues (Expenses)	\$107,288	\$105,382	\$0	\$18,808	\$654	\$0
Operating Transfers In						
Operating Transfers Out						
Net Income (Loss)	\$107,288	\$105,382	\$0	\$18,808	\$654	\$0
Retained Earnings, July 1	(\$707,824)	(\$600,556)	(\$495,174)	\$279,553	\$298,361	\$299,015
Prior Period Adjustment						
Retained Earnings, June 30	(\$600,536)	(\$495,174)	(\$495,174)	\$298,361	\$299,015	\$299,015

Internal Service Funds (CONT'D)
2007-2009 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Workers Compensation Fund			Total Internal Service Funds		
	2007 Actual	2008 Estimated	2009 Budget	2007 Actual	2008 Estimated	2009 Budget
Operating Revenues						
Charges for Services						
City Contributions	\$366,999	\$379,004	\$385,864	\$2,135,545	\$2,289,516	\$2,312,734
Other Revenue				\$1,017,317	\$1,051,858	\$1,052,880
Total Operating Revenues	\$366,999	\$379,004	\$385,864	\$3,152,862	\$3,341,374	\$3,365,614
Operating Expenses						
Personal Services				\$564,381	\$582,069	\$603,653
Contractual Services				\$45,481	\$43,362	\$53,070
Premiums, Claims, Administration Fees	\$330,563	\$361,656	\$385,864	\$1,780,927	\$1,885,510	\$2,056,180
Supplies, Repairs, Maintenance				\$74,546	\$39,820	\$40,450
Other Operating Expenses				\$68,421	\$75,027	\$135,676
Depreciation				\$24,623	\$29,917	\$0
Retirement Payments				\$334,035	\$477,609	\$476,585
Total Expenditures	\$330,563	\$361,656	\$385,864	\$2,892,414	\$3,133,314	\$3,365,614
Operating Income (Loss)	\$36,436	\$17,348	\$0	\$260,448	\$208,060	\$0
Nonoperating Revenues (Expenses)						
Interest Revenue	\$9,862	\$5,549	\$0	\$24,539	\$14,068	\$0
Interest Expenses						
Total Nonoperating Revenues (Expenses)	\$46,298	\$22,897	\$0	\$284,987	\$222,128	\$0
Operating Transfers In						
Operating Transfers Out						
Net Income (Loss)	\$46,298	\$22,897	\$0	\$284,987	\$222,128	\$0
Retained Earnings, July 1	\$812,077	\$858,375	\$881,272	\$1,439,112	\$1,759,215	\$1,981,343
Prior Period Adjustment						
Retained Earnings, June 30	\$858,375	\$881,272	\$881,272	\$1,755,805	\$1,981,343	\$1,981,343

Enterprise Funds
2007-2009 Summary of Estimated Revenues, Expenses and Changes in
Retained Earnings

	Water & Sewer Fund			Waste Management Fund		
	2007 Actual	2008 Estimated	2009 Budget	2007 Actual	2008 Estimated	2009 Budget
Operating Revenues						
Charges for Services	\$5,023,109	\$5,304,774	\$5,303,436	\$1,537,721	\$1,521,972	\$1,483,606
Other Revenue	\$736,974	\$556,739	\$648,771			
Total Operating Revenues	\$5,760,083	\$5,861,513	\$5,952,207	\$1,537,721	\$1,521,972	\$1,483,606
Operating Expenses						
Personal Services				\$486,061	\$484,031	\$344,520
Contractual Services	\$2,147,360	\$2,211,224	\$2,355,266	\$646,937	\$654,670	\$713,844
Supplies, Repairs, Maintenance	\$279,275	\$201,993	\$198,500	\$139,562	\$30,928	\$35,500
Other Operating Expenses	\$1,179,996	\$2,482,251	\$3,398,441	\$195,499	\$338,676	\$389,742
Depreciation	\$1,210,865	\$2,943,451	\$0	\$100,294	\$82,748	\$0
Retirement Payments						
Total Expenditures	\$4,817,496	\$7,838,919	\$5,952,207	\$1,568,353	\$1,591,053	\$1,483,606
Operating Income (Loss)	\$942,587	(\$1,977,406)	\$0	(\$30,632)	(\$69,081)	\$0
Nonoperating Revenues (Expenses)						
Investment Income	\$10,505	\$6,104	\$0	\$623	\$1,528	\$0
Intergovernmental	\$0					
Other						
Interest Expense	(\$401,129)	(\$325,192)	\$0	(\$831)	\$630	\$0
Total Nonoperating Revenues (Expenses)	(\$390,624)	(\$319,088)	\$0	(\$208)	\$2,158	\$0
Income (loss) before contributions & transfers	\$551,963	(\$2,296,494)	\$0	(\$30,840)	(\$66,923)	\$0
Capital Contributions Transfers In (Out)				\$82,122	\$0	\$0
Change In Net Assets	\$551,963	(\$2,296,494)	\$0	\$51,282	(\$66,923)	\$0
Net Assets at Beginning of Year	\$21,595,894	\$22,442,599	\$20,146,105	\$175,414	\$466,401	\$399,478
	\$294,742			\$239,705		
Net Assets at End of Year	\$22,442,599	\$20,146,105	\$20,146,105	\$466,401	\$399,478	\$399,478

Enterprise Funds (CONT'D)
2007-2009 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Total Enterprise Funds		
	2007 Actual	2008 Estimated	2009 Budget
Operating Revenues			
Charges for Services	\$1,537,721	\$6,826,746	\$6,787,042
Other Revenue	\$736,974	\$556,739	\$648,771
Total Operating Revenues	\$2,274,695	\$7,383,485	\$7,435,813
Operating Expenses			
Personal Services	\$486,061	\$484,031	\$344,520
Contractual Services	\$2,794,297	\$2,865,894	\$3,069,110
Supplies, Repairs, Maintenance	\$418,837	\$232,921	\$234,000
Other Operating Expenses	\$1,375,495	\$2,820,927	\$3,788,183
Depreciation	\$1,311,159	\$3,026,199	\$0
Retirement Payments	\$0	\$0	\$0
Total Expenditures	\$6,385,849	\$9,429,972	\$7,435,813
Operating Income (Loss)	\$911,955	(\$2,046,487)	\$0
Nonoperating Revenues (Expenses)			
Investment Income	\$11,128	\$7,632	\$0
Intergovernmental	\$0	\$0	\$0
Other	\$0	\$0	\$0
Interest Expense	(\$401,960)	(\$324,562)	\$0
Total Nonoperating Revenues (Expenses)	(\$390,832)	(\$316,930)	\$0
Income (loss) before contributions & transfers	\$521,123	(\$2,363,417)	\$0
Capital Contributions Transfers In (Out)	\$82,122	\$0	\$0
Change In Net Assets	\$212,413	(\$2,680,347)	\$0
Net Assets at Beginning of Year	\$21,771,308	\$22,909,000	\$20,545,583
Net Assets at End of Year	\$21,983,721	\$20,228,653	\$20,545,583

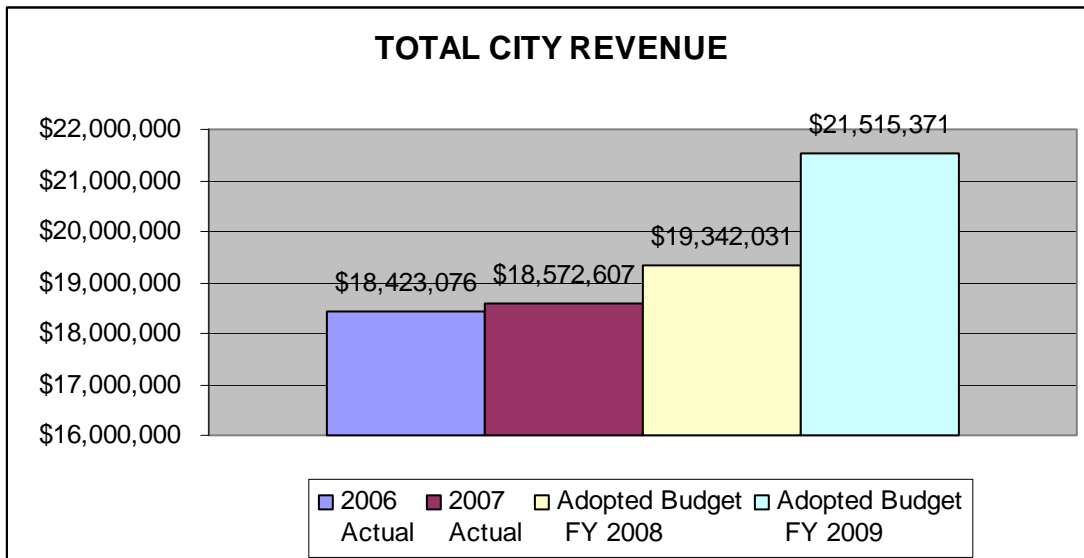
**CITY OF WAYCROSS
FISCAL YEAR 2009
JULY 1, 2008 - JUNE 30, 2009**

<u>Description</u>	<u>Actual FY 2006</u>	<u>Actual FY 2007</u>	<u>Adopted Budget FY 2008</u>	<u>Adopted Budget FY 2009</u>
REVENUE				
General Fund & Special Funds				
General Fund	\$ 10,692,076	\$ 10,959,839	\$ 11,707,990	\$ 12,375,460
Cemetery Fund	\$ 195,501	\$ 193,943	\$ 261,621	\$ 222,517
WPD Information Technology Fund	\$ 25,423	\$ 28,254	\$ 27,000	\$ 27,000
Hotel/Motel Fund	\$ -	\$ -	\$ -	\$ 108,289
SPLOST 2008-2013	\$ -	\$ -	\$ -	\$ 1,346,292
Enterprise Funds				
Water & Sewer Fund	\$ 5,816,950	\$ 5,770,140	\$ 5,836,952	\$ 5,952,207
Waste Management Fund	\$ 1,693,126	\$ 1,620,431	\$ 1,508,468	\$ 1,483,606
TOTAL REVENUE	\$ 18,423,076	\$ 18,572,607	\$ 19,342,031	\$ 21,515,371
EXPENDITURE				
General Fund & Special Funds				
General Fund	\$ 9,951,419	\$ 10,710,120	\$ 11,707,990	\$ 12,375,460
Cemetery Fund	\$ 170,192	\$ 171,439	\$ 261,621	\$ 222,517
WPD Information Technology Fund	\$ 26,705	\$ 24,316	\$ 27,000	\$ 27,000
Hotel/Motel Fund	\$ -	\$ -	\$ -	\$ 108,289
SPLOST 2008-2013	\$ -	\$ -	\$ -	\$ 1,346,292
Enterprise Funds				
Water & Sewer Fund	\$ 5,760,852	\$ 5,727,134	\$ 5,836,952	\$ 5,952,207
Waste Management Fund	\$ 1,604,823	\$ 1,497,851	\$ 1,508,468	\$ 1,483,606
TOTAL EXPENDITURE	\$ 17,513,991	\$ 18,130,860	\$ 19,342,031	\$ 21,515,371

2009 – TOTAL BUDGETED RESOURCES

The following table and graph provides a summary of the total operating revenue for the whole City of Waycross for fiscal years 2006 through 2009. The total budgeted revenue for the FY 2009 of \$21,515,371 for the City of Waycross represents an increase of \$2,173,340 or 11% from adding two additional funds to the budget process Hotel/Motel Tax Fund and Special Purpose Local Option Sales Tax Fund 2008-2013. The revenue chart below represents the whole City. However, as indicated from the chart below, the majority of the City’s revenues come from Taxes and Charges for Services.

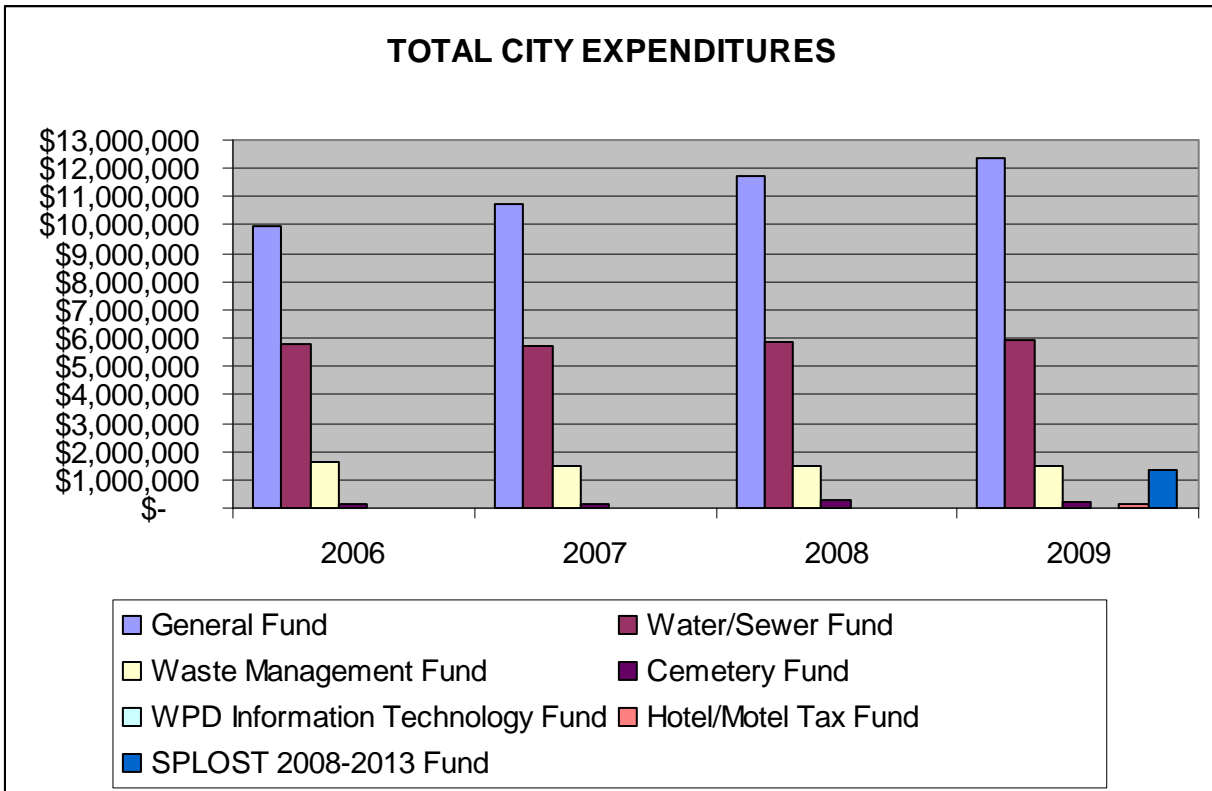
REVENUE CATEGORY	2006 Actual	2007 Actual	Adopted Budget FY 2008	Adopted Budget FY 2009
Taxes	\$ 7,984,047	\$ 8,272,163	\$ 8,860,904	\$ 10,385,359
Licenses & Permits	\$ 1,101,768	\$ 1,052,490	\$ 1,058,500	\$ 1,064,100
Fines & Forfeitures	\$ 479,420	\$ 519,859	\$ 506,000	\$ 567,000
Charges for Services	\$ 7,881,599	\$ 7,745,753	\$ 7,648,860	\$ 7,821,473
Intergovernmental	\$ 32,363	\$ 32,155	\$ 30,000	\$ 337,000
Interest & Rents	\$ 68,159	\$ 105,507	\$ 76,200	\$ 83,500
Other Financing Resources	\$ 875,720	\$ 844,680	\$ 1,161,567	\$ 1,256,939
Total Revenues	\$18,423,076	\$ 18,572,607	\$ 19,342,031	\$ 21,515,371



2009 – Operating Expenditures and Budget Highlights

The following table and graph provides a summary of the total operating expenditures for the whole City for fiscal years 2006 through 2009.

Operating Expenditures	2006 Actual	2007 Actual	Adopted Budget FY 2008	Adopted Budget FY 2009
General Fund	\$ 9,951,419	\$ 10,710,120	\$ 11,707,990	\$ 12,375,460
Water/Sewer Fund	\$ 5,760,852	\$ 5,727,134	\$ 5,836,952	\$ 5,952,207
Waste Management Fund	\$ 1,604,823	\$ 1,497,851	\$ 1,508,468	\$ 1,483,606
Cemetery Fund	\$ 170,192	\$ 171,439	\$ 261,621	\$ 222,517
WPD Information Technology Fund	\$ 26,705	\$ 24,316	\$ 27,000	\$ 27,000
Hotel/Motel Tax Fund	\$ -	\$ -	\$ -	\$ 108,289
SPLOST 2008-2013 Fund	\$ -	\$ -	\$ -	\$ 1,346,292
Total Expenditures	\$17,513,991	\$ 18,130,860	\$ 19,342,031	\$ 21,515,371



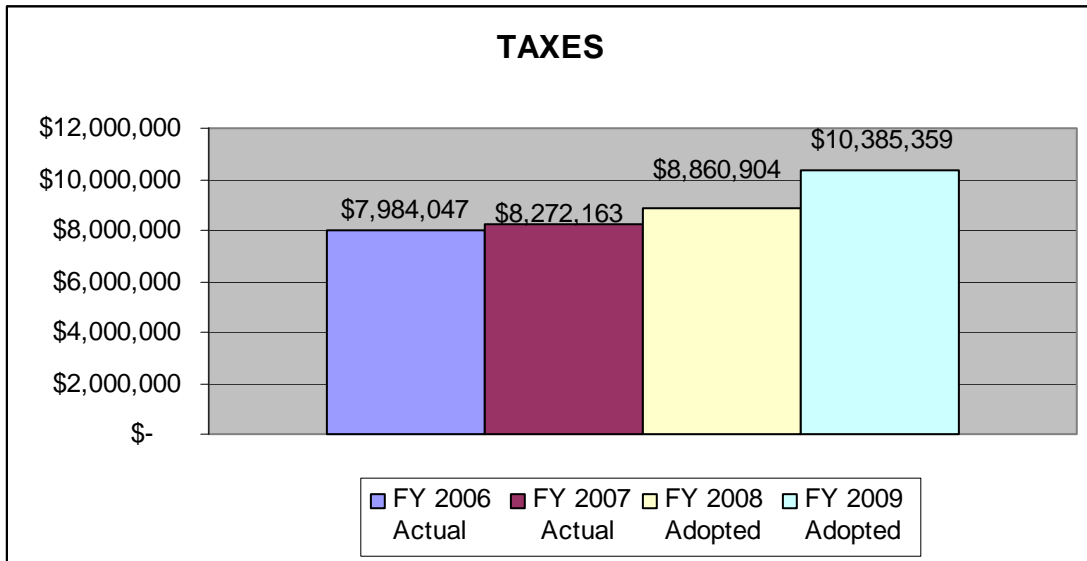
Property Tax Digest

The property digests for the City from 2003 through 2008 is shown below in the table. State law requires that all property assessments be a standardized 40% of the current market value. The millage has not been increased since 2001.

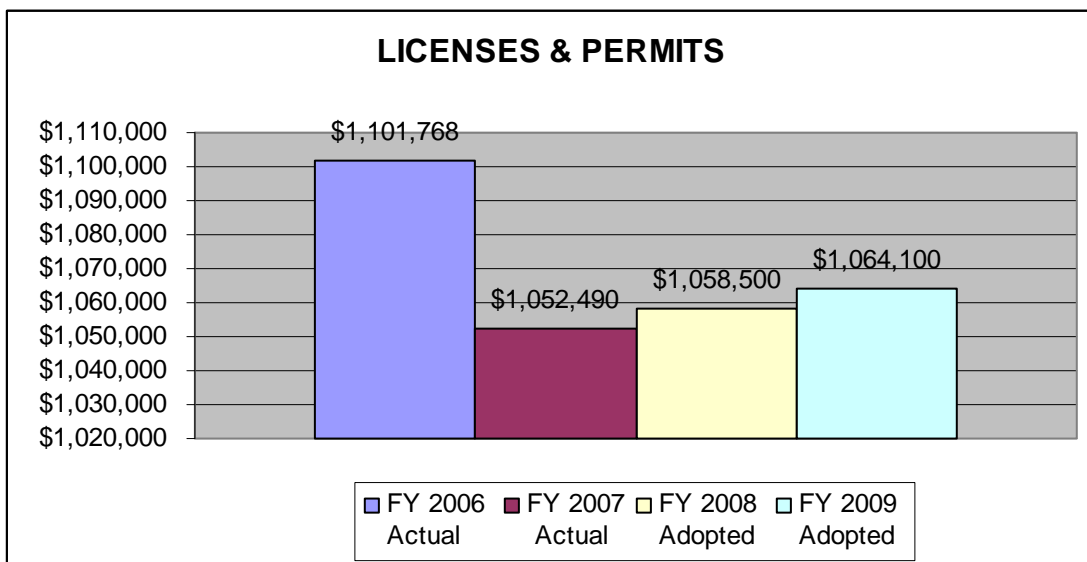
CITY ONLY	2003	2004	2005	2006	2007	2008
Real & Personal	239,560,327	250,548,419	249,930,878	251,211,826	267,543,295	268,176,077
Motor Vehicles	23,990,390	23,223,630	22,196,590	20,591,300	22,235,460	22,824,480
Mobile Homes	1,919,341	1,793,987	1,675,063	1,562,192	1,464,069	1,294,481
Timber - 100%						
Heavy Duty Equipment	6,788	2,325	2,098	6,674	2,331	
Gross Digest	265,476,846	275,568,361	273,804,629	273,371,992	291,245,155	292,295,038
Less Exemptions	-12,187,683	-12,694,207	-13,202,188	-13,158,455	-18,610,498	-14,868,088
Net M&O Digest	253,289,163	262,874,154	260,602,441	260,213,537	272,634,657	277,426,950
Gross M&O Millage	20.430	20.410	23.166	23.391	21.716	21.916
Sales Tax Rollback	-10.160	-10.140	-12.900	-13.165	-11.718	-11.918
Net M&O Millage	10.270	10.270	10.266	10.226	9.998	9.998
Total County Taxes Levied	\$2,601,280	\$2,699,718	\$2,675,345	\$2,660,944	\$2,775,791	\$2,773,715
Net Taxes \$ Increase		98,438	-24,373	-14,401	114,847	-2,076
Net Taxes % Increase		3.78%	-0.90%	-0.54%	4.32%	-0.07%

FY 2009 REVENUE AND EXPENSE SUMMARY

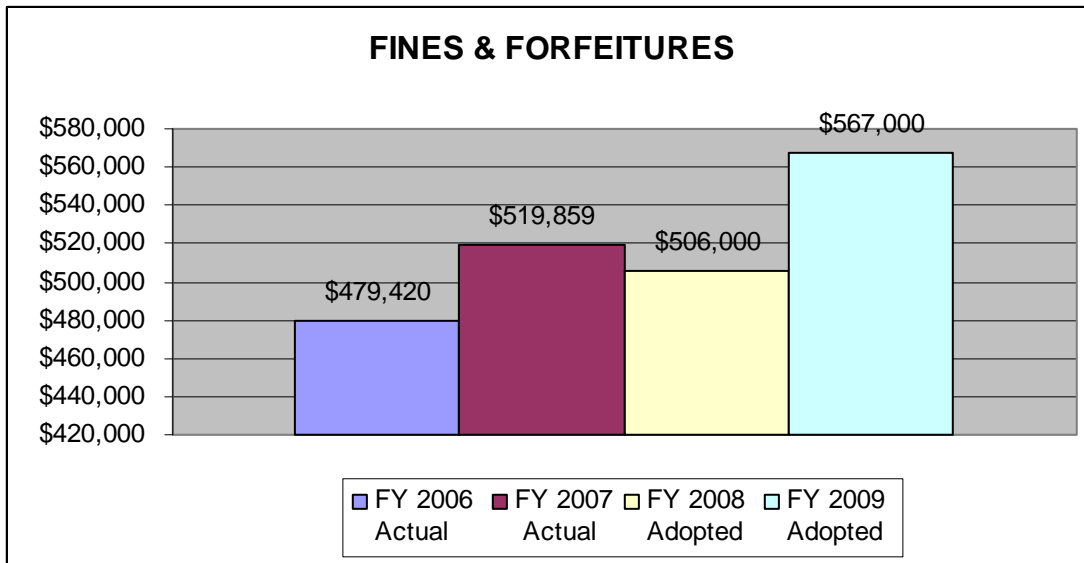
Tax Revenues include property (ad valorem) taxes, local option sales tax, sales and use taxes, business taxes, gross receipts, and franchise fees. The FY 2009 projection of \$8,930,778 in tax revenue includes both current and delinquent assessments of ad valorem taxes and franchise fees. There is a projected increase of the millage rate of one-half mill if the tax digest shows no growth. The current millage rate is 9.998.



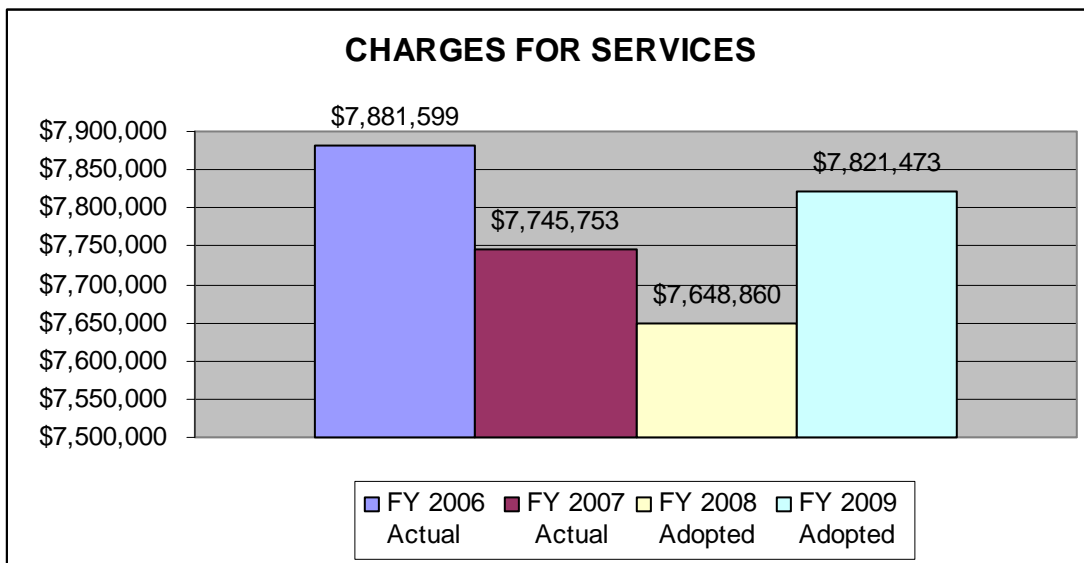
Licenses and Permits. Revenue from this source comes from licenses to conduct business in the City of Waycross. It includes beer and wine licenses, business permits and, application fees. Also included are any fees for permits and inspections.



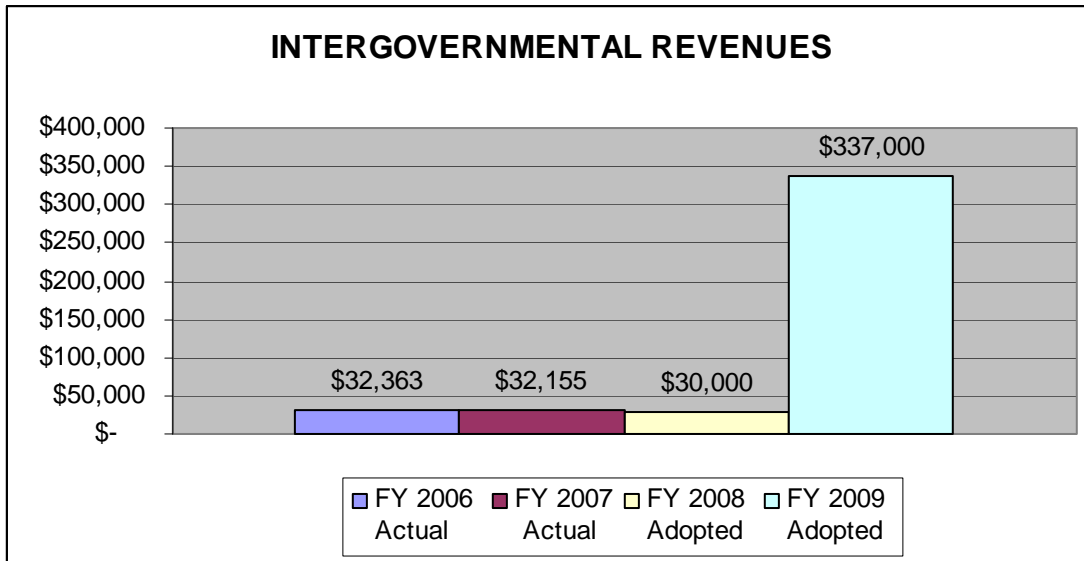
Fines and Forfeitures include municipal court fines and court fees.



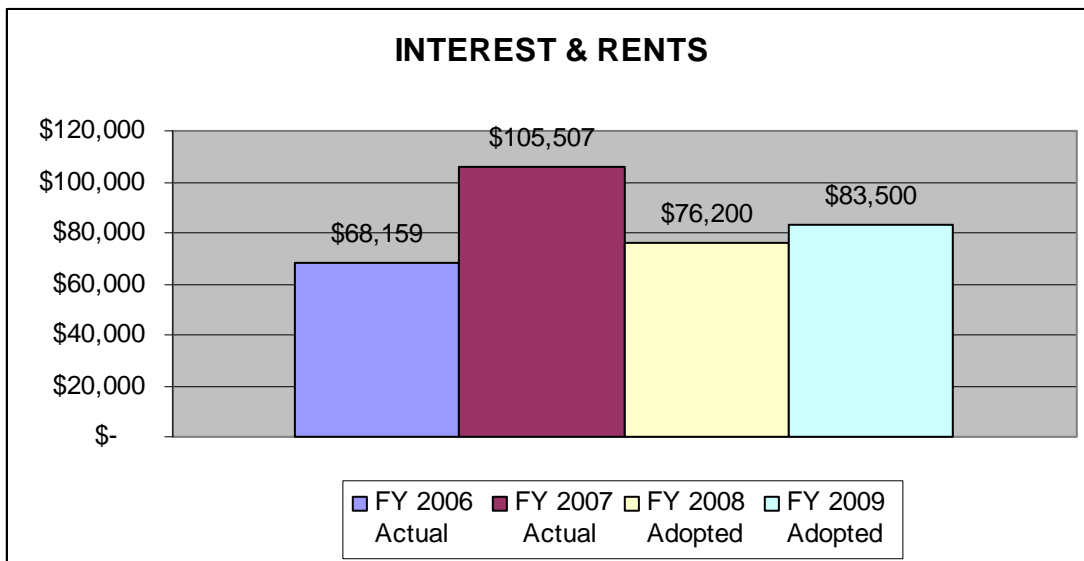
Charges for Services include joint services between the City of Waycross, Ware County Board of Education, and Waycross Housing Authority. It also includes cemetery lot charges, water and sewer charges, and waste management charges.



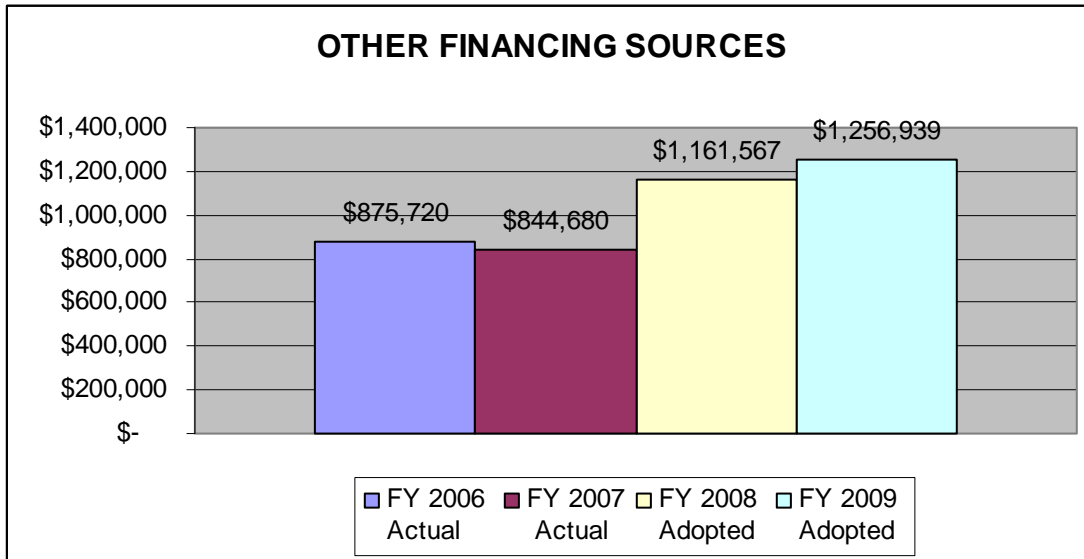
Intergovernmental revenues include federal and state monies received by the City. The increase of \$307,000 is for a reimbursement from the Federal Emergency Management Agency (FEMA) that the City anticipates in receiving for assisting with the Wildfires during April 2008.



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



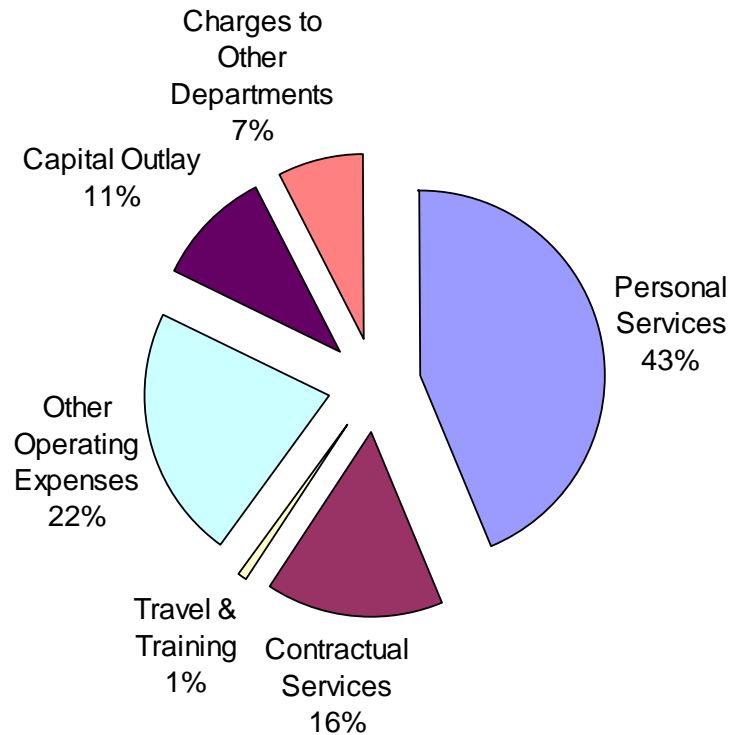
Other Financing Sources includes the operating transfers made between the various funds of the City.



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

All Funds by Expenditures	2006 Actual	2007 Actual	Adopted Budget FY 2008	Adopted Budget FY 2009
Personal Services	\$ 8,335,987	\$ 8,022,690	\$ 8,906,372	\$ 9,358,661
Contractual Services	\$ 1,663,797	\$ 3,050,787	\$ 3,255,535	\$ 3,396,763
Travel & Training	\$ 108,984	\$ 156,408	\$ 176,192	\$ 174,700
Other Operating Expenses	\$ 5,640,070	\$ 5,149,889	\$ 4,691,268	\$ 4,735,945
Capital Outlay	\$ 491,726	\$ 561,019	\$ 941,514	\$ 2,261,564
Charges to Other Departments	\$ 1,273,427	\$ 1,190,068	\$ 1,371,150	\$ 1,587,738
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$17,513,991	\$ 18,130,860	\$ 19,342,031	\$ 21,515,371

FY 2009 Approved Budget Expenditures



Budget Total \$21,515,371



City In Brief

How It Began. . . .

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

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

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

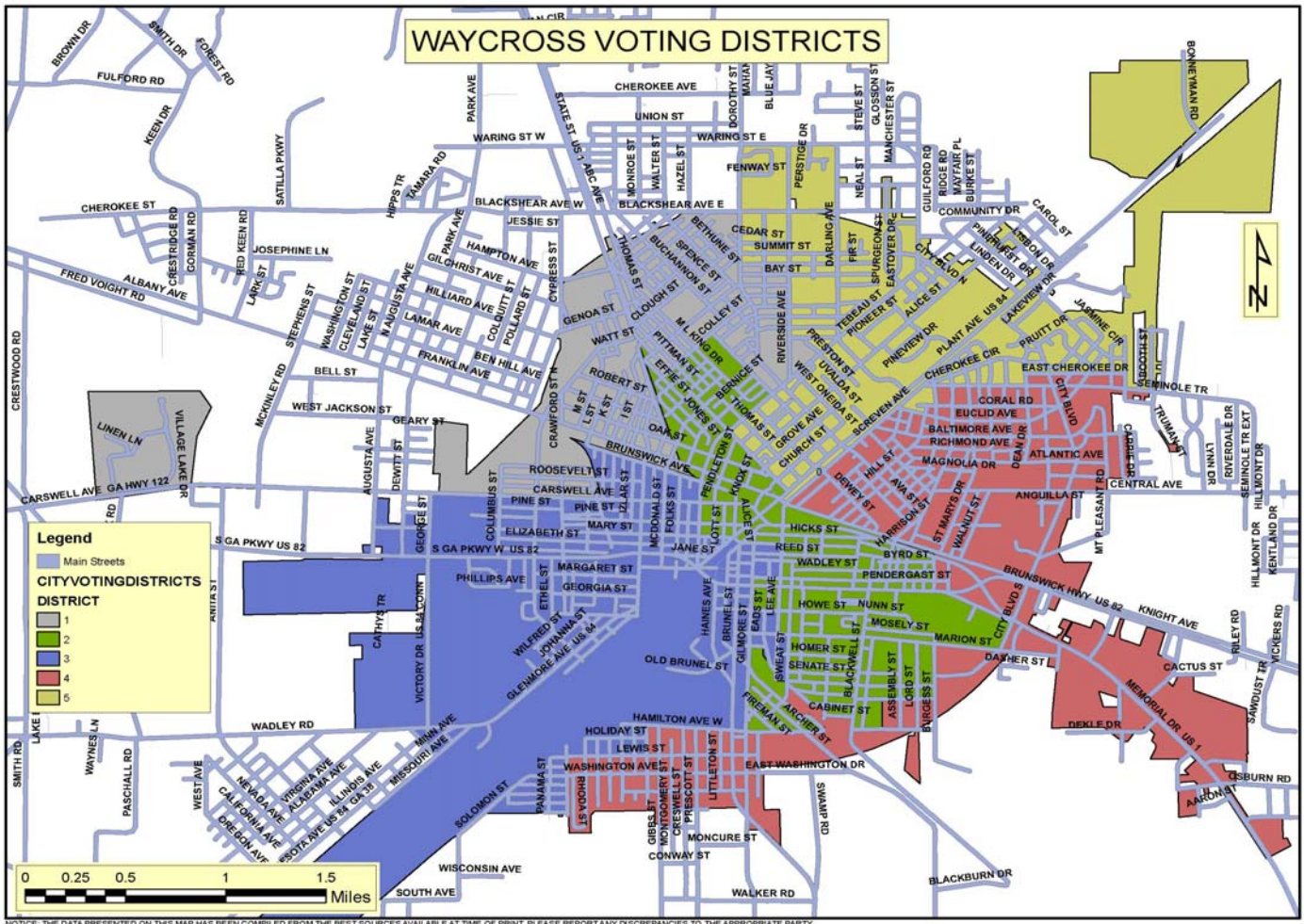
Waycross is blessed with an abundance of water and climate conducive to year round production without stoppage due to weather. The average minimum and maximum temperature range from 38.8 and 68.9 degrees for January, and 69.9 and 92.3 degrees in July.

Geographic



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

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



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

Below are some demographic tables about Waycross, Georgia.

Table 1: Population History Overview

Year	Total Population for Waycross, Georgia
2007 Estimated	14,765
2006 Estimated	14,786
2005 Estimated	14,563
2004 Estimated	14,827
2003 Estimated	14,957
2002 Estimated	14,998
2001 Estimated	15,101
2000 Census	15,333
1990 Census	16,410

Source: U.S. Census Bureau

Table 2: General Demographic Characteristics – Year 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 %				
Population									
Waycross	16,410		15,333		-6.60				
State	6,522,645		8,186,453		26.40				
Median Family Income									
Waycross	\$27,821		\$28,712		3.20				
State	\$34,525		\$49,280		42.70				
Families Below Poverty Level									
Waycross	988	22.9	963	24.8	1.90				
State	197,681	11.5	210,138	9.9	-1.60				
	Year 1990* Owned	%	Year 1990* Rented	%	Year 2000* Owned	%	Year 2000* Rented	%	Change %
Housing									
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 Vacant		Year 1990 Sub- standard	%	Year 2000 Vacant		Year 2000 Sub- standard	%	Change** %
Housing									
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

EDUCATIONAL ATTAINMENT				
	WAYCROSS		GA	US
	Number		Number	Number
Population 25 and older	10,151			
	Number	Pct	Pct	Pct
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
SCHOOL ENROLLMENT				
	Number		Number	Number
Population 3 years and over enrolled in school	4,003			
	Number	Pct	Pct	Pct
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

Race	Population	Percent
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
Total	15,333	

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 - 2007

Top Five Employers
Baptist Village
Carolina Skiff
Satilla Regional Medical
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 2007. Employers are listed alphabetically by area, not by the number of employees.

Table 9: Ten Largest Employers within surrounding counties - 2007

Employers	County
B Way Corporation	Clinch
Wal-Mart Associates	Coffee
Wal-Mart Associates	Ware
Pilgrims Pride Corp	Coffee
Coffee Regional Medical Center	Coffee
PCC Airfoils Inc	Coffee
Brooks Auto Parts Inc	Coffee
Design Space Inc	Coffee
Satilla Regional Medical	Ware
Ware County State Prison	Ware

Source: Georgia Department of Labor

Table 10: Miscellaneous Statistics

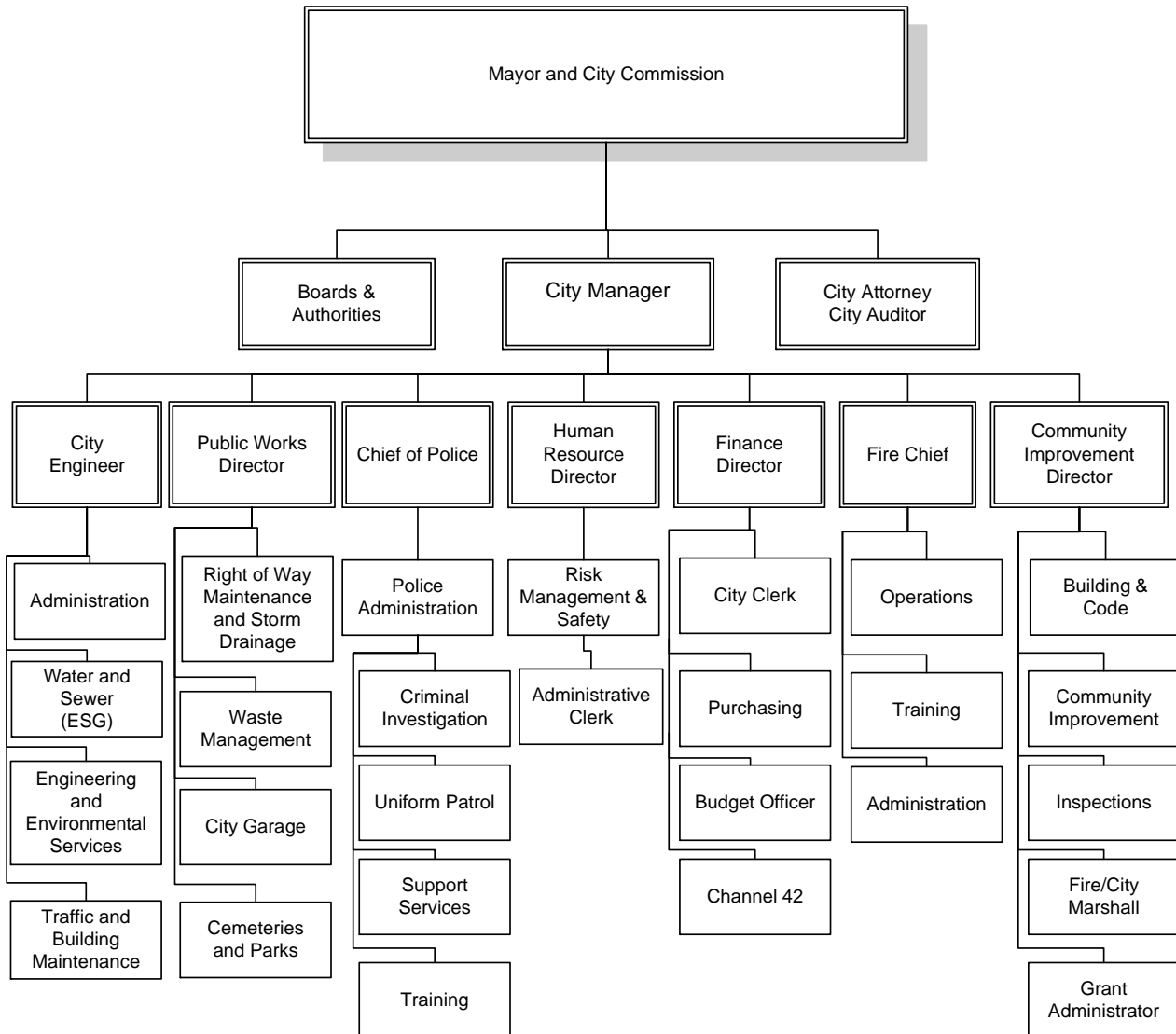
Date of Incorporation	November 1, 1874
Form of Government	Manager
Number of Employees (Excluding Police& Fire)	98
Area in Square Miles	11.69
Population:	
City	14,765
County	35,494
City of Waycross Facilities and Services	
Miles of Street	178
Number of Street Lights	2,053
Number of Traffic Lights	21
Culture and Recreation	
Community Centers	1
Parks	17
Park Acreage	40
Cemeteries	3
Cemetery Acreage	140
Fire Protection	
Number of Stations	3
Number of Fire Personnel	57
Number of Calls Answered	930
Number of Inspections & Pre Plans Conducted	1,445
Police Protection	
Number of Stations	1
Number of Police Personnel and Officers	71
Number of Patrol Units	49
Number of Law Violations:	
Physical Arrests	2,408
Traffic Violations	5,564
Sewerage System	

Miles of Sanitary Sewers	120
Miles of Storm Sewers	60
Number of Treatment Plants	1
Number of Service Connections	6,865
Daily Average Treatment in Gallons	3,000,000
Maximum Daily Capacity - Treatment in Gallons	12,000,000
Water System	
Miles of Water Mains	145
Number of Service Connections	7,398
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.



Financial Policies

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

Revenue Policies

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

Debt Policies

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

Banking and Investment Policies

- The City will issue request for proposals from local banks every five years to award a city depository status to the best bidder. The award shall be based on the best package presented for the overall lowest rate on debt and highest yield on deposits.
- The City will manage its monies to allow for a combination of adequate cash flow and maximum investments returns.

- Investments will be FDIC insured accounts, or a pledge of assets (110%) above insured amounts will be secured.
- Proper and adequate security of cash will be a priority and standard procedure.

Audit Policies

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

Purchasing Policies

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

Five Year Capital Improvement Program

- Each department is required to develop and annually update a capital improvement plan.
- The Capital Improvement Plan will be a guide to identify long-range capital projects and heavy equipment replacement purchases. The first year CIP (Capital Improvement Plan) is incorporated into the annual budget. The subsequent outlying years are updated and revised each year to reflect the changing needs and priorities of the department heads.
- If needed vehicles and heavy equipment will be either financed through local banks or the Georgia Municipal Association Direct Lease program.

Fixed Assets Policies

- Assets capitalized, not including infrastructure assets, have an original cost of \$5,000, or more and over three years of useful life.
- Useful Lives for infrastructure are estimated based on the City’s historical records of necessary improvements and replacement.
- All reported capital assets are depreciated except for land and construction in progress.
- Depreciation has been calculated on each class of depreciable property, using the straight-line method. The estimated useful lives are as follows:

Buildings	25-50 years
Water and Sewer System	30-50 years
Infrastructure	20-35 years
Machinery and Equipment	5-10 years
Improvements	20 years

Basis of Accounting & Budgeting

Whichever basis of accounting that the City chooses to use will determine when revenue and expenditures or expenses 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 utilize a budgetary basis, which employs encumbrance accounting. If items or services are ordered but not received by June 30, the amount of purchase is encumbered and carried forward into the next fiscal year.

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.

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 Policies

1. The City of Waycross will prepare and adopt balanced budgets annually for all funds, before the beginning of the fiscal year. A balanced budget is defined as the estimated current expenditures are equal to or less than the estimated current revenues. The City's fiscal year begins on July 1, and ends on June 30.
2. It is the City's policy that the budgets be prepared according to Generally Accepted Accounting Principles. All revenues and expenditures are based on accurate estimates and consider actual history as well as anticipated needs.
3. Equitable replacement and capital improvement budgets are to consider past and future maintenance requirements. Operating budgets will provide sufficient resources for regular maintenance and repair of all assets.
4. The City shall use a decentralized budget process with all departments given an opportunity to participate by their request for personnel, supplies, capital items and services needed to carry on its responsibilities in an exemplary manner.
5. Capital requests are to be included in the annual budget process and a five-year projection of anticipated needs will be included.
6. Enterprise funds shall be self-supporting with current revenues enough to cover current expenditures including debt service and capital improvements.
7. The City will strive to make Special Revenue Funds as self-supporting as possible.
8. Insurance and pension funds shall be maintained with allocations to provide for the level of coverage required and maintain prudent reserves.
9. The City will maintain a budget control system to ensure adherence to the budget and will prepare timely, monthly financial reports, comparing actual revenues, expenditure and encumbrances with budgeted amounts.

Budget and Expenditure Control

- Each department is responsible for controlling expenditures and expending funds only for items that were budgeted.
- Expenditures shall not exceed the appropriation budget amount.
- No increase in the overall budget for any one department is allowed, unless approval is granted by the City Council.
- Operational control of departmental budgets is maintained by the City's fund management system, which prohibits over spending within a budgetary line item.
- Encumbrances are established on the basis of the issuance of purchase orders.
- Each department has access to the fund management program to monitor and produce reports for their departmental budget line items daily.

Budget Process

Each January each department must submit their year end projections for the current fiscal year. This information is accumulated to help management forecast the City's financial status for year end. A department head retreat was held with the City manager and the City's department heads. This retreat included a review of goals made for the current fiscal year, programs and projects. They create objectives to be examined by the Mayor and City Commission. The Mayor and City Commission met for an annual retreat. The Mayor and City Commission decided on goals they would like the City employees to accomplish over the next year or two. The department heads' goals, projects and programs were review and discussed. In February, each department can download all budget forms and instructions from the City's Intranet. Once all information has been submitted from each department, the City Manager, Finance Director, and Budget Officer will begin budget review meetings with each division director. After the final budget numbers are calculated, a second meeting is held with the directors to review their edited budgets. Next the Mayor and Commissioners receive a copy of the recommend budget for review. A budget work session is held with the department head, Mayor and Commissioners to discuss the proposed budget. A public hearing is held a week prior to the adoption of the proposed fiscal year budget. After the budget has been approved, the Budget Officer distributes copies to all departments. The following pages show the Strategic Planning Sessions topics and goals that were discussed.

Strategic Planning Sessions

February 14 – 15, 2008

The City of Waycross met for the 2008 staff strategic planning session on February 14, 2008. 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 had been distributed to Department Heads and their staff, asking for input on the strengths, challenges/opportunities and discussion topics for the City of Waycross. Our discussions incorporated a review of those topics, as well as a polling of the participants for any additional items of consideration.

We began at 8:00 AM on Thursday with a summary of the positive actions that had occurred in Waycross over the past year. There were many accomplishments, and there is much to be proud of for the city. After a team exercise involving productivity, competition and a comparison of 'assembly line specialists' vs. 'cross trained generalists', we began our discussion of the proposed topics. All topics are listed below in an 'Action/Timetable/Accountability grid. A voting method was engaged in order to establish a priority ranking, so that we would proceed with the highest 'ranked' topics first. At the conclusion of the ranking, we began our discussions of the topics which continued until the lunch break.

We reconvened with a continuance of the topics discussions. In the early afternoon, we conducted another short team exercise with a challenge of competition but also with a continuous improvement element. The remainder of the afternoon was consumed by the group discussions on the topics.

We began the next morning with a status update of staff and department goals and initiatives. The retreat was concluded upon the completion of that discussion, at 12:00 Noon Friday, February 15, 2008.

TOPIC	DISCUSSION POINTS, ACTION ITEMS	TIME-TABLE	RESPONSIBILITY
Vision for the city, Short and Long Term Goals, Prioritized Goals and Objectives	<ul style="list-style-type: none"> • Do we want to become a retirement community? • What are our goals for retail development and for general business development? • What type of community do we want to be? • What is our plan for housing – rental vs. other? • How will we attract and retain young adults, and keep our youth and young adults? • We want to continue to be a safe community and maintain the appearance of our community. We are an epicenter from a location and attraction standpoint – how do we become a ‘city of tomorrow’? <ol style="list-style-type: none"> 1. Create a community committee to assist in establishing a vision. Committee will potentially consist of members from the School Board, local businesses, City and County Staff and Elected Officials, Health Care providers and Hospitals, Chamber/Tourism representatives, Churches, Civic organizations such as HOA’s, Real Estate development organizations and Economic Development organizations. 2. City staff chosen to serve on committee. 3. City team works with committee to help establish direction; provide direction to Pete and consultant firm. 	<p>Now</p> <p>Feb. 21</p> <p>June 15</p>	<p>City Manager and Directors</p> <p>City Manager and Human Resource Director</p> <p>Committee</p>
Infrastructure	<ul style="list-style-type: none"> • What are our priorities? <ol style="list-style-type: none"> 1. Establish priorities, considering factors such as oldest, worst condition, unpaved (streets), paved but poor condition (streets), and water issues for downtown 	Now and on-going	City Engineer

	(pressure, accessibility). Put ‘first things first’.		
	2. Wireless capabilities and possibilities	On-going	Community Improvement Director
	3. Master plan: review ESG.	Now	City Manager
Equipment upgrades	<ul style="list-style-type: none"> • We have to consider the economy and the issue of cost. • Carefully consider the maintenance and upkeep of existing equipment, and the possibility of new technology options, such as flex fuel, etc. • Carefully consider how new or more equipment impacts our current facilities, employee skill and competence levels, and how equipment requests may involve new training, sources, storage and additional equipment. For example: New equipment may mean new/more trailers to haul equipment. 	Now and on-going	Public Works Director
Employee image	<ul style="list-style-type: none"> • Perception is important – perception is reality. <ol style="list-style-type: none"> 1. All employees will carry an ID badge, and many visible employees will have a name badge. Depending on employee role, ID badge and name badge may be the same item, or name badge may be a separate item. <ul style="list-style-type: none"> A. Explore options for badges: laminated, engraved, and embroidered. B. Establish policy for name badges and ID’s. 2. City Hall first impression – need to feel welcome and welcome to come back. Establish a pilot program to determine needs and possible actions by counter personnel. 3. Create a ‘directions board’ to guide visitors where to go and to various locations in City Hall. 4. Establish a standard greeting for phone answering in all departments. 5. Add a Customer Service section to the performance appraisal form. 6. Review all forms and paperwork for standardization and consistent appearance. 7. Security of City Hall. 	<p>Q1</p> <p>Q1</p> <p>Now</p> <p>April</p> <p>Now and on-going</p> <p>July 1</p> <p>April 1</p> <p>Pending</p>	<p>HR Director</p> <p>HR Director</p> <p>City Clerk</p> <p>City Clerk</p> <p>HR Director, Committee</p> <p>HR Director</p> <p>Purchasing Dir/City Clerk</p> <p>City Manager/</p>

	8. Web site review and possible revision to include FAQ's, pictures of city sites and progress on city work, department 'spotlight' and updates.	2008	Finance Director
Employee Benefits and Retirement	<p>1. Review pay rates and steps within ranges to ensure competitiveness with surrounding communities and the private sector.</p> <p>2. Review the accrued 'paid time' issue on vacation, sick, personal, etc: study options and costs, and present numbers and recommendations to Pete, Larry.</p> <p>3. Eligibility for vacation, such as when eligible for three weeks, etc. Provide data from comparable like entities in both the public and private sector.</p> <p>4. Wellness bonus for certain physical fitness actions or levels, and health and life insurance premiums and deductibles: different rates and structures for non-smokers, participants in annual physical assessment, etc.</p>	<p>Now and on-going</p> <p>April 5</p> <p>Q2</p> <p>Q2</p>	<p>City Manager</p> <p>HR Director/ Committee</p> <p>HR Director</p> <p>HR Director/ Warehouse Clerk</p>
Succession Planning	<p>1. Durham, NC has a potential plan; obtain info on what they are doing.</p> <p>2. Identify who the 'high potentials' are:</p> <p>A. What plans can we make to take care of them?</p> <p>B. High potential employees should get the opportunity to participate and interact in growth activities, such as special projects, inter-departmental meetings (such as the retreat), leadership academy, and other 'motivational' challenges and activities.</p>	<p>Now</p> <p>Now and on-going</p>	<p>City Manager</p> <p>City Manger/ Committee</p>
Employee Retention	<p>General discussion about valuing our employees, especially key or high potential employees, by:</p> <p>A. Investing in them through training and appreciation initiatives;</p> <p>B. Including them as a part of decisions;</p> <p>C. Providing on-going public recognition;</p> <p>D. Looking to involve them in assignments and projects as a way to grow and develop skills;</p> <p>E. Providing ways to have them feel valued and important;</p>	<p>It was decided that each of these processes should be an on-going</p>	<p>City Department Heads and Staff</p>

	<p>B. Lower the qualifier from 1 year of service to 6 months.</p> <p>C. Open up qualifiers for award – cost savings, enhancement to existing process/continuous improvement.</p> <p>6. Engineering:</p> <p>A. Salt Water intrusion – create a proactive plan to address needs.</p> <p>B. Satilla Regional Water and Sewer authority – determine capacities, rate structures and impact.</p> <p>7. Police: On-going efforts are producing desired results and will continue as implemented.</p> <p>8. Finance: Create an improved methodology of password use and management for security measures.</p> <p>9. Executive: On-going actions to continue.</p>		<p>City Engineer</p> <p>Chief of Police</p> <p>Finance Director</p> <p>City Manager</p>
--	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	--------------------------------------------------------------------------------------------------

The next several pages include the agenda and issues that derived from the Mayor and City Commission's retreat.

Mayor and City Commission Retreat

February 29, 2008 – March 2, 2008

Friday, February 29

7:00 – 9:00 Dinner Welcome, overview, ground rules and introductions
“Things that need to be aired”

Saturday, March 1

8:30 – 9:15 Recap 2007 retreat goals and status Priority issues
for discussion

9:15 – 10:15 Revisit roles and expectations of Manager and Mayor and
Commission

10:15 – 10:30 Break

10:30 – 12:00 Prioritize issues and begin discussions

12:00 – 1:00 Lunch

1:00 – 4:30 Continue Issues Discussion and Develop Goals

Sunday, March 2

9:00 – 10:00 Continue Issues Discussion and Develop Goals

10:00 - 10:15 Break

10:15 – 11:30 Continue Issues Discussion and Develop Goals

11:30 – 12:00 Summary, Evaluation and adjourn

Major Issues Discussed and Action Items

Creation of City Planning Commission *(Are we ready?)*

Action:

City Attorney discuss with Scot Wrighton (CVIOG), GMA, DCA to determine process for creation of City Planning Commission and bring outline for implementation back to commission. *(July 1, 2008)*

Alcohol Ordinance *(Servers permit, ID's, consumption upon public ways)*

Action:

City Attorney and City Manager research other cities and re-write ordinance reflecting commission and city interests (areas of concern: density, festivals, downtown variances, sidewalk sales, relax ID checking) *Bring draft ordinance to Commission. 2nd meeting in April, 2008*

Branding the City

(New Flag Insignia, Vision/Mission Statement and Logo for the City of Waycross)

Action:

City Manager in process of identifying firm to create a vision, mission and branding of the city – results will be brought before commission

Sign Ordinance

Action:

Ordinance drafted after researching other cities. Present to Commission to vote *(March 17th meeting)*

Codes Department

Action:

Update on new form for better communications with citizen violators.

Discussion of condemned properties and schedule/cost of demolition

City Attorney and City Manager outline exact process for condemnation, demolition, disposal, up to taking. *(present to commission Mid May 2008)*

Good Landlord Rental Ordinance - Rental property and crime

Action:

Look at Savannah's and other city ordinances to determine options and bring to Commission (Section 8 – Federal Housing Code)

Moving to a Civil Court system vs. Criminal for all enforcement actions

Action:

City Attorney and City Manager and two commissioners visit Valdosta to assess their Environmental Civil Court system. (*April 2008*)

District wide rezoning

Action:

Move quickly to address the zoning challenges by adopting proposed zoning changes (*June 1, 2008*)

Levy moratorium (*Mid March 2008 meeting*)

Infrastructure & Revenue Items:

Land Bank Authority – Establish with county

Action:

Request formally if County has interest in partnering with the City to pursue establishment of a Land Bank Authority.

Intergovernmental Contract with Ware County to provide Municipal Court Services

Action:

Hold off until Civil Court success is determined

Sales / alcohol / occupation tax audit/recovery

City Manager contract with Recovery Services to audit tax collections (*July 2008*)

Recreation agreement with County

Action:

City Attorney will research and report to Commission around the Code and the agreement - Upgrade code of ordinances to reflect necessary changes.

Personnel Items

Mainstreet Program

Public Relations (channel 42)

2008 SPLOST Priorities and Action Plan

1. Re-evaluate administration software and hardware
2. Fire/ISO purchases
3. Water and Sewer Master Plan & Streets/Paving / Infrastructure funding options
4. Plan and design all three building improvements
5. Community Improvement – Demolition and land acquisition of public buildings
6. Renovation of Public works building , police department and Fire facilities

Below is the Budget Calendar for Fiscal Year 2009.

Fiscal Year 2009 Budget Calendar

Dates	Description
12/30/07	Mid-Year
01/18/08	FY2008 Projections forms posted on Intranet (COWnet)
01/31/08	Mail request for copy of Audit to various Organizations
01/31/08	FY2008 Projections Due (email to Budget Officer)
02/06/08	Issue 5 Year Capital Plan Forms
02/25/08	Deadline to complete 5 Year Capital Plan
02/14-15/08	Strategic Planning Session with Staff
02/29 /08	Mayor and Commissioner Retreat
03/10/08	Memo to Division head regarding instructions from City Manager and Worksheets displayed on Intranet (COWnet) for FY2009 Budget
DEADLINE <u>03/28/08</u>	Departmental Expenditures Due Personnel Reclassifications/ Additions Overtime Justifications Goals and Objectives Performance Measures
Return all forms to the Budget Officer	
04/21/08	Manager and Division Head Conference Begins
04/23/08	Manager and Division Head Conference Ends
05/14/08	Manager submits Budget Workbooks to Commission (Meet with Mayor & Commission @ 5:00 pm)
05/14/08	Proposed Budget Summary (Lobby at City Hall)
05/21/08	Commission Budget Work Session @ 4:00 pm
05/23/08	1. First advertisement of Budget Public Hearing to appear in Waycross Journal Herald. 2. Second advertisement to appear in Waycross Journal Herald.
06/02/08	

06/09/08	Budget Public Hearing @ 5:00 pm in Commission Chambers
06/17/08	Commission considers and adopts Fiscal Year 2009 Budget

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

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

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

Budget Amendment Process

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

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

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.

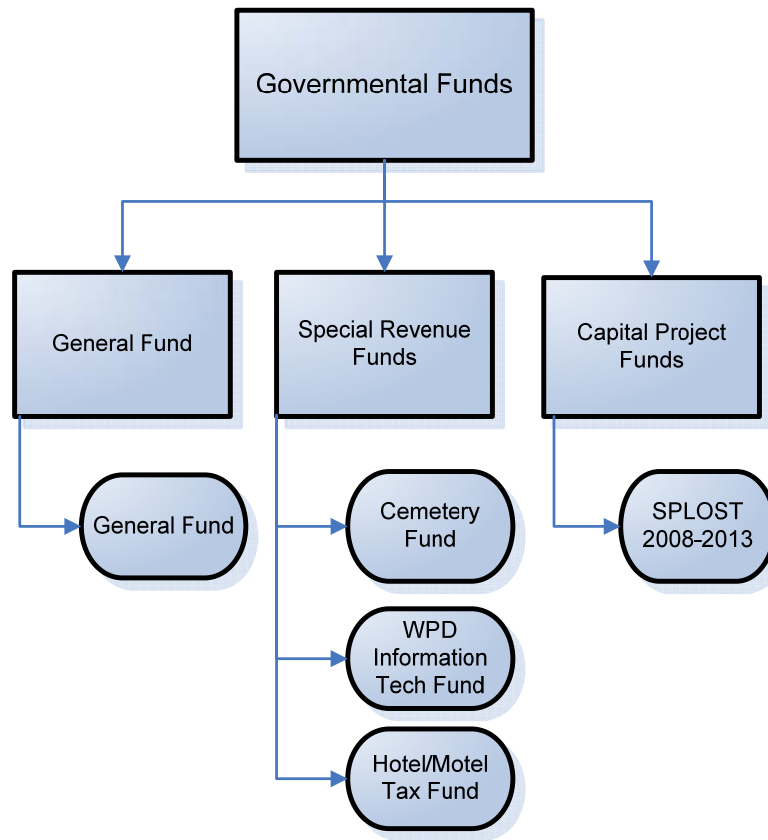
(Page is left blank intentionally)



Funds, Debt Summary, & Financial Trends

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

City of Waycross FY 2009 Governmental Fund Structure



The City utilizes three (3) major governmental fund types: General Fund, Special Revenue, and Capital Project. The funds in this budget are grouped into generic fund types and two broad fund categories as follows:

Governmental Funds

General Fund – This fund is the main operating fund of the City. The fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City of Waycross has three special revenue funds: Cemetery Fund, Waycross Police Department (WPD) Information Technology Fund, and Hotel/Motel Tax Fund.

Cemetery Fund – The Cemetery Fund is used to account for the day to day operations of the three cemeteries that the city owns. All revenues are generated through charges that pertain to monument fees, internment fees, and grave location fees.

WPD IT Technology Fund – This fund is used to account for proceeds of a specific revenue source that is collected from fines within the police department.

Hotel/Motel Tax Fund – This fund is used to account for the Hotel/Motel taxes collected as required by general law.

Capital Project Funds – Used to account for the accumulation of resources for and the acquisition or construction of major capital facilities (other than those financed by proprietary funds). A Special Purpose Local Option Sales Tax of 1% was approved by the voters in February 2008.

Special Purpose Local Option Sales Tax (SPLOST) Fund 2008-2013– This fund will be used to account for capital projects financed from SPLOST fund. This SPLOST revenue is dedicated to the following capital projects:

Pave dirt roads and resurface streets, sidewalk and traffic improvements, expand water/sewer mains, infrastructure improvements, purchase a fire pumper and 75 ft. aerial platform truck, build a remote fire station, building renovations, build a new Public Works facility.

On the following pages you will find reports for the following:

All Governmental Fund Types:

Combined Statement of Budgeted Revenues and Expenditures

(Note: In reference to the combined statement for governmental funds, the revenues are listed by major source and the expenditures are listed by major function and department. The operating transfers are listed as both “in” and “out”).

General Fund:

General Fund Expenditure Summary

General Fund Revenue Summary

General Fund Summary of Revenues and Expenditures

Cemetery Fund:

Cemetery Fund Summary of Revenues and Expenditures

Hotel/Motel Tax Fund:

Hotel/Motel Tax Fund Summary of Revenues and Expenditures

WPD Information Technology Fund:

WPD Information Technology Fund Summary of Revenues and Expenditures

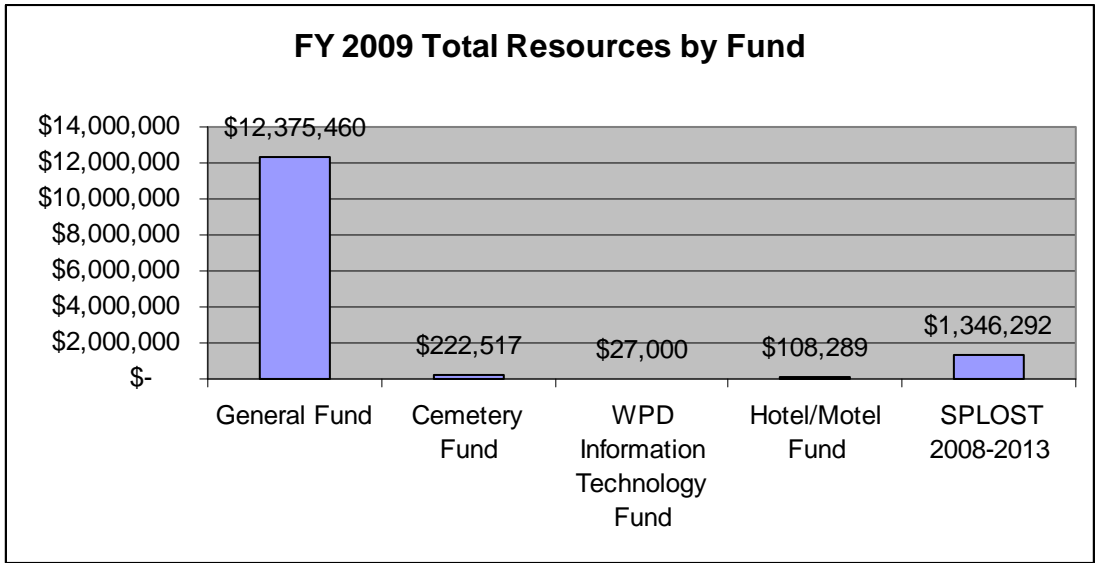
Special Purpose Local Option Sales Tax Fund 2008-2013:

Special Purpose Local Option Sales Tax Fund 2008-2013 Summary of Revenues and Expenditures

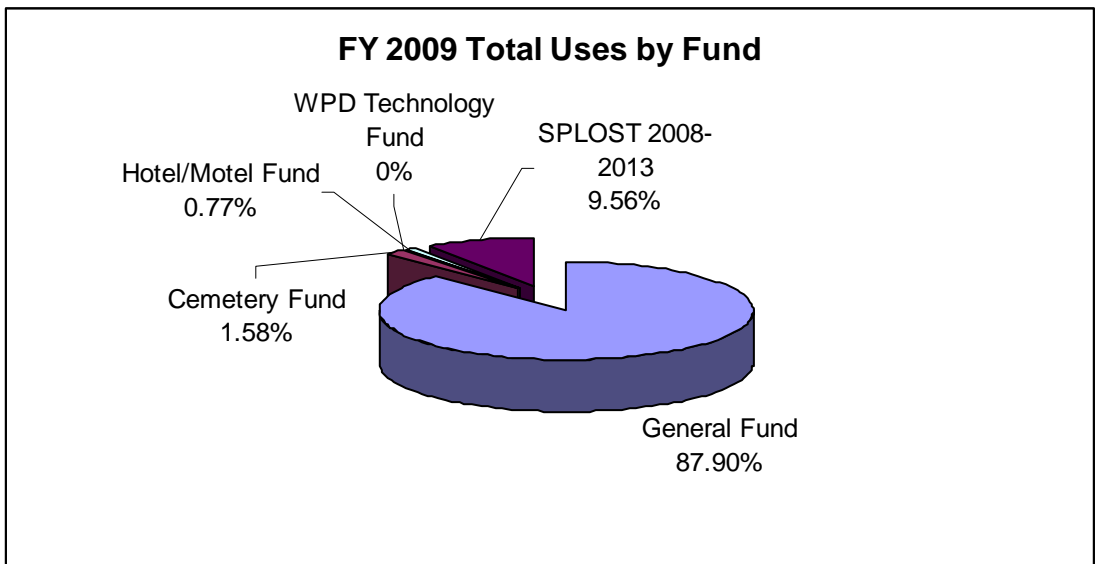
**All Government Fund Types in FY 2009
Combined Statement of Budgeted Revenues and Expenditures**

	General	Cemetery Fund	WPD IT Fund	Hotel/Motel Tax Fund	SPLOST 98
Resources					
Revenues					
Taxes	\$ 8,930,778	-	-	108,289	1,346,292
Licenses and Permits	1,064,100	-	-	-	-
Fines and Forfeitures	540,000	-	27,000	-	-
Charges for Services	240,160	150,000	-	-	-
Intergovernmental	34,000	-	-	-	-
Interest & Rents	78,000	-	-	-	-
Other	308,000	1,000	-	-	-
Total Revenues	\$ 11,195,038	\$ 151,000	\$ 27,000	\$ 108,289	\$ 1,346,292
Operating Transfers In					
General Fund	-	71,517	-	-	-
Water & Sewer Fund	747,876	-	-	-	-
Special Purpose Sales Tax	200,000	-	-	-	-
Cemetery Fund	24,352	-	-	-	-
Waste Management Fund	178,194	-	-	-	-
Community Improvement Fd	30,000	-	-	-	-
Cemetery Trust Fund	-	-	-	-	-
Total Transfers In	\$ 1,180,422	\$ 71,517	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 12,375,460	\$ 222,517	\$ 27,000	\$ 108,289	\$ 1,346,292
Uses					
Expenditures					
General Government	\$ 1,445,421	-	-	108,289	-
Public Safety	7,472,403	-	27,000	-	967,750
Public Works	1,175,453	-	-	-	-
Cemetery	-	186,537	-	-	-
Community Improvement	500,175	-	-	-	-
Engineering	1,151,108	-	-	-	378,542
Capital Outlay	143,800	-	-	-	-
Reimbursements	-	-	-	-	-
	\$ 11,888,360	\$ 186,537	\$ 27,000	\$ 108,289	\$ 1,346,292
Operating Transfers Out					
Data Processing	\$ 79,825	-	-	-	-
Public Buildings	48,918	-	-	-	-
Waste Management	-	-	-	-	-
Cemetery	71,517	-	-	-	-
City Garage	286,840	11,628	-	-	-
General Fund	-	24,352	-	-	-
Total Transfers Out	\$ 487,100	\$ 35,980	\$ -	\$ -	\$ -
TOTAL USES	\$ 12,375,460	\$ 222,517	\$ 27,000	\$ 108,289	\$ 1,346,292
Net Resources	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 742,839	\$ 103,665	\$ 12,588	\$ 183,687	\$ -
Ending Fund Balance	\$ 742,839	\$ 103,665	\$ 12,588	\$ 183,687	\$ -

The following bar graph illustrates the total FY 2009 budgeted revenues for all Governmental Funds.



The following pie graph illustrates the total FY 2009 budgeted expenditures for all Governmental Funds.



General Fund Expenditure Summary

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2009 Budget</u>
General Government					
Mayor	\$25,184	\$25,685	\$28,410	\$24,688	\$24,665
City Commissioners	89,786	103,309	98,680	97,248	99,248
Elections	8,461	125	15,000	16,215	0
City Attorney	52,357	55,502	54,500	60,783	58,307
City Auditor	47,500	47,500	47,500	47,500	47,500
Municipal Court Judge	64,569	69,790	70,516	72,914	72,278
City Manager	198,233	205,554	223,653	206,033	233,834
Finance	297,527	275,400	282,960	275,931	280,704
Purchasing	277,657	289,237	306,858	299,589	319,548
Human Resources	143,683	175,470	217,993	199,114	237,254
Non-Operating	225,263	175,047	209,333	84,930	78,533
Transfer to Data Processing	75,397	78,867	77,092	77,092	79,825
Transfer to Public Buildings	53,298	52,767	49,511	49,511	48,918
Transfer to Garage Fund			270,933	270,933	286,840
Transfer to Waste Management	178,588	82,122	0	0	0
Transfer to Cemetery Fund	28,414	26,378	0	0	71,517
Total General Government	\$1,765,917	\$1,662,753	\$1,952,939	\$1,782,481	\$1,938,971
Public Safety					
Police Department	\$3,689,712	\$3,849,274	\$4,034,878	\$4,008,206	\$4,365,396
Fire Department	2,486,463	2,847,286	2,951,280	2,930,365	3,152,357
Total Public Safety	\$6,176,174	\$6,696,560	\$6,986,158	\$6,938,571	\$7,517,753
Public Works					
Administration	\$108,722	\$133,510	\$123,700	\$103,816	\$120,969
Highways & Streets	890,702	899,914	1,043,366	991,678	1,054,484
Total Public Works	\$999,423	\$1,033,424	\$1,167,066	\$1,095,494	\$1,175,453
Community Improvement					
Inspections/Code Enforcement	\$149,256	\$150,748	\$176,941	\$179,308	\$194,410
Administration/Grants	212,786	160,966	256,643	215,498	311,765
Total Community Improvement	\$362,042	\$311,714	\$433,584	\$394,806	\$506,175
Engineering					
Engineering	\$234,016	\$335,552	\$427,961	\$398,422	\$450,803
Traffic Engineering	156,029	242,135	233,131	216,132	249,593
Streets/Walkways/Drainage Construct	0	162,499	247,151	226,772	261,712
Street Lights	257,818	265,483	260,000	286,674	275,000
Total Engineering	\$647,862	\$1,005,669	\$1,168,243	\$1,128,000	\$1,237,108
Total General Fund	\$9,951,419	\$10,710,120	\$11,707,990	\$11,339,351	\$12,375,460

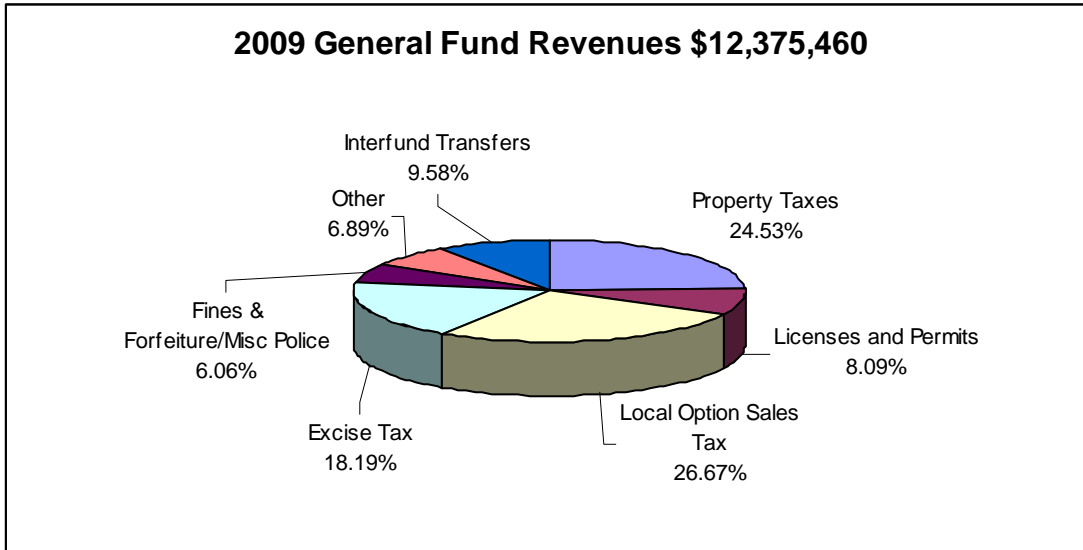
**General Fund
Revenue Summary**

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2009 Budget</u>
Property Taxes					
Current Property Tax	\$2,300,590	\$2,244,542	\$2,671,620	\$2,340,424	\$2,883,645
Timber Tax	0	0	0	0	0
Delinquent Tax	109,741	132,331	129,750	133,746	131,600
Motor Vehicle	237,494	254,936	241,762	257,497	250,000
Railroad Equip Tax	53,668	110,660	5,700	57,557	55,000
Real Estate-Intangible	40,260	53,208	42,000	35,483	40,000
Occupational Sales Tax	786,481	748,210	770,000	725,497	755,000
Interest & Penalties	21,299	18,236	12,120	21,736	20,000
Total Property Taxes	\$3,549,533	\$3,562,122	\$3,872,952	\$3,571,940	\$4,135,245
Sales Tax					
Local Option Sales Tax	\$3,090,041	\$3,239,588	\$3,475,682	\$3,379,176	\$3,300,000
Total Sales Tax	\$3,090,041	\$3,239,588	\$3,475,682	\$3,379,176	\$3,300,000
Excise Tax					
Utility Franchise Tax	\$1,105,090	\$1,121,519	\$1,101,950	\$1,200,882	\$1,200,000
Hotel/Motel Tax	245,110	278,197	277,000	167,424	162,433
Mixed Drink Tax	12,824	15,501	14,320	10,646	15,000
Insurance Tax	767,930	803,447	889,000	838,085	873,100
Total Excise Tax	\$2,130,954	\$2,218,664	\$2,282,270	\$2,217,037	\$2,250,533
Alcohol Wholesale Tax					
Liquor & Wine Tax	\$55,061	\$42,526	\$50,000	\$44,333	\$50,000
Beer Tax	189,799	193,215	190,000	204,108	196,500
Total Alcohol Wholesale Tax	\$244,860	\$235,741	\$240,000	\$248,441	\$246,500
Permits					
Building Permits	\$45,050	\$53,983	\$35,000	\$46,508	\$48,000
Fire Inspection Permits	1,131	732	1,000	1,641	1,000
Plumbing Permits	3,825	3,364	3,000	3,264	3,000
Electrical Permits	3,612	3,865	3,000	3,508	3,000
Mechanical Permits	3,002	4,070	3,200	3,188	3,200
Mobile Home Permits	300	850	1,000	475	1,000
County Inspection Fees	11,603	0	0	0	0
House Moving Permits	375	75	300	75	300
Signs Permits	1,525	1,575	1,500	2,847	3,000
Miscellaneous Permits	5	25	500	0	100
Total Permits	\$70,427	\$68,539	\$48,500	\$61,506	\$62,600
Intergovernmental Revenue					
Housing Authority Taxes	\$32,363	\$32,155	\$30,000	\$30,757	\$34,000
Total Intergovernmental	\$32,363	\$32,155	\$30,000	\$30,757	\$34,000
Miscellaneous Fees					
Planning & Development	\$0	\$0	\$1,000	\$1,700	\$1,000
Variance Fees	630	462	1,000	1,080	1,200
Special Exception Fees	0	0	500	0	500
Rezoning Fees	500	1,100	1,000	1,350	1,000
Administrative Review	0	0	100	90	100
Sub-Division Fees	0	0	0	0	0

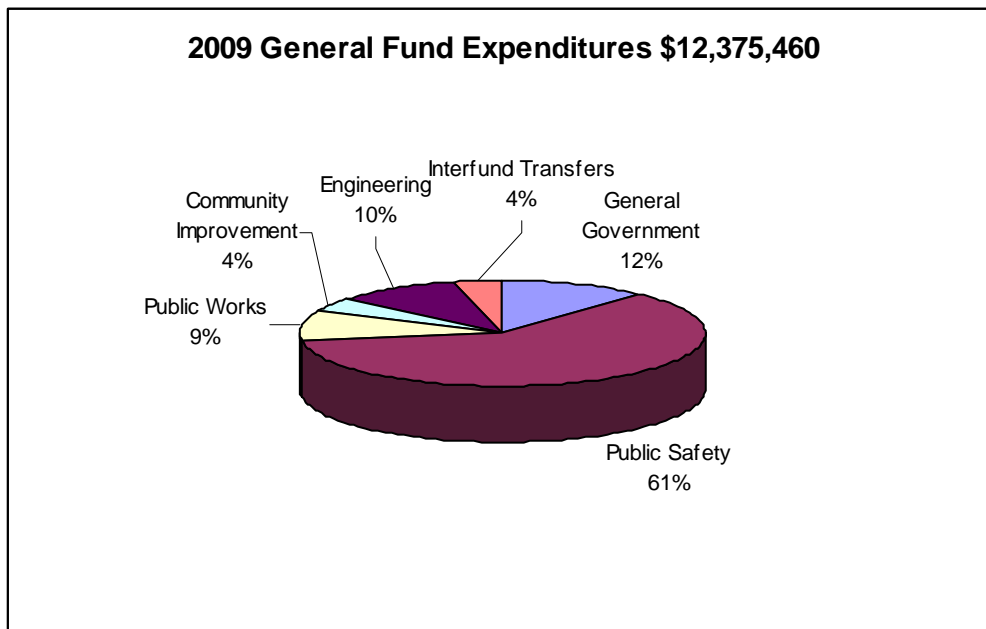
**General Fund
Revenue Summary (Con't)**

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2009 Budget</u>
Miscellaneous Fees	4,690	2,043	2,500	7,415	5,000
Demolition Fees	1,065	3,320	2,500	975	2,500
Vacancy Inspection Fee	0	0	0	1,630	1,000
Misc Reports/Code/Zoning	309	350	500	150	500
Election Qualifying Fee				1,080	0
Driveways & Culverts Revenue		1,368	1,500	565	1,000
Total Miscellaneous Fees	\$7,194	\$8,643	\$10,600	\$16,035	\$13,800
Miscellaneous Police Fees					
Reimb: Housing Authority	\$0	\$0	\$0	\$21,926	\$40,000
Reimb: Board of Ed-SRO	136,059	118,389	110,000	179,134	140,000
Fire & Burglar Alarm Fees	1,140	840	840	710	360
Misc Police Fees	23,999	28,251	25,000	30,582	30,000
Total Miscellaneous Police Fees	\$161,198	\$147,479	\$135,840	\$232,352	\$210,360
Channel 42					
Channel 42 City Revenue	\$0	\$16,401	\$15,000	\$16,744	\$15,000
Advertising Fees	14,987	0	0	0	0
Split Fees	2,004	1,202	1,000	224	1,000
Message Board	0	0	0	0	0
Scroll Fees	0	0	0	0	0
Video Tape Copies	0	0	0	0	0
Airtime Fees	0	0	0	0	0
Total Channel 42 Fees	\$16,991	\$17,603	\$16,000	\$16,968	\$16,000
Fines & Forfeiture					
Court Fines & Forfeitures	\$450,120	\$486,286	\$475,000	\$484,771	\$530,000
Court Probationary Fees	3,877	5,319	4,000	9,254	10,000
Total Fines & Forfeiture Revenue	\$453,997	\$491,605	\$479,000	\$494,025	\$540,000
Interest Income					
Cash in Bank Interest	\$7,603	\$4,312	\$4,200	\$0	\$3,000
Bond Deposit Interest	\$1,355	2,201	2,000	1,608	5,000
Public Funds Interest	\$49,839	86,507	60,000	106,718	70,000
Total Interest & Income	\$58,798	\$93,020	\$66,200	\$108,326	\$78,000
Miscellaneous Revenue					
Miscellaneous Receipts	\$2,011	\$1,465	\$1,000	\$2,593	\$3,000
Misc. GEMA Reimbursements	0	0	0	0	300,000
Surplus Property Sales	3,418	21,570	6,300	16,478	5,000
Total Miscellaneous Revenue	\$5,429	\$23,035	\$7,300	\$19,071	\$308,000
Other Financing Sources					
Water & Sewer Fund	\$631,536	\$633,362	\$663,362	\$633,362	\$747,876
SPLOST	0	0	162,000	0	200,000
Cemetery Fund	15,281	21,698	21,698	21,698	24,352
Residential Collection	0	0	0	0	0
Reimb: Garage Fund	0	0	0	0	0
Reimb: Data Processing	0	0	0	0	0
Reimb: Public Buildings	0	0	0	0	0
Waste Management	223,474	166,586	166,586	166,586	178,194
Community Improvement			30,000	0	30,000
Total Other Financing Sources	\$870,291	\$821,645	\$1,043,646	\$821,646	\$1,180,422
Total General Fund Revenue	\$10,692,076	\$10,959,839	\$11,707,990	\$11,217,280	\$12,375,460

The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2009. Sales taxes are the largest source of revenue followed by Property taxes, Excise taxes. These sources make up 69% of the General Fund. The remaining revenues include Licenses and Permits, Fines & Forfeitures, Interfund Transfers, and Other.



The graph below illustrates the major categories of General Fund expenditures by function. The Public Safety function, which includes the Police and Fire Departments accounts for the largest appropriation in the General Fund at 61%. 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>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2009 Budget</u>
RESOURCES					
Revenue					
Cemetery Lots	\$74,480	\$86,750	\$60,000	\$76,980	\$70,000
Interment Fees	\$77,600	\$67,315	\$80,000	\$67,300	\$70,000
Monument & Transfer Fee	\$14,521	\$11,946	\$10,000	\$10,289	\$10,000
Miscellaneous Revenue	486	1,554	1,000	723	1,000
Total Revenues	\$167,087	\$167,565	\$151,000	\$155,292	\$151,000
Operating Transfers In					
General Fund	\$28,414	\$26,378	\$0	\$0	\$71,517
Cemetery Trust Fund			\$110,621	\$75,771	\$0
Total Transfers In	\$28,414	\$26,378	\$110,621	\$75,771	\$71,517
Total Resources	\$195,501	\$193,943	\$261,621	\$231,063	\$222,517
Uses					
Expenditures					
Personal Service	\$84,922	\$89,487	\$93,158	\$93,243	\$98,697
Contractual Services	35,169	25,469	30,000	27,992	40,000
Travel & Training	0	0	0	0	0
Other Operating Expenses	50,101	56,483	123,463	92,381	83,820
Capital Outlay	0	0	15,000	14,945	0
Total Expenditures	\$170,192	\$171,439	\$261,621	\$228,561	\$222,517
Operating Transfers Out					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$0	\$0	\$0	\$0	\$0
Total Uses	\$170,192	\$171,439	\$261,621	\$228,561	\$222,517

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>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2009 Budget</u>
RESOURCES					
Revenue					
IT Revenue Fees	\$25,423	\$28,254	\$27,000	\$24,236	\$27,000
Total Revenues	<u>\$25,423</u>	<u>\$28,254</u>	<u>\$27,000</u>	<u>\$24,236</u>	<u>\$27,000</u>
Operating Transfers In					
Operating Transfers					
Total Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Resources	<u>\$25,423</u>	<u>\$28,254</u>	<u>\$27,000</u>	<u>\$24,236</u>	<u>\$27,000</u>
Uses					
Expenditures					
Computers/Equipment	\$26,705	\$24,316	\$27,000	\$22,739	\$27,000
Total Expenditures	<u>\$26,705</u>	<u>\$24,316</u>	<u>\$27,000</u>	<u>\$22,739</u>	<u>\$27,000</u>
Operating Transfers Out					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Uses	<u>\$26,705</u>	<u>\$24,316</u>	<u>\$27,000</u>	<u>\$22,739</u>	<u>\$27,000</u>

Hotel/Motel Tax Fund

This fund is for Hotel/Motel taxes collected to support tourism. Forty percent of the taxes collected are paid to the Tourism Bureau of the Waycross/Ware County Chamber of Commerce which is represented below. The remainder of the collections are available for General Fund use. Prior to 2008, these funds were included in the General Fund.

Hotel/Motel Tax Fund Summary of Revenues and Expenditures

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2009 Budget</u>
RESOURCES					
Revenue					
Hotel/Motel Tax Revenue	\$0	\$0	\$0	\$111,729	\$108,289
Interest	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$111,729	\$108,289
Operating Transfers In					
Transfers Ins	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$0	\$0	\$0	\$0	\$0
Total Resources	\$0	\$0	\$0	\$111,729	\$108,289
Uses					
Expenditures					
Chamber of Comm T&C Bureau	\$0	\$0	\$0	\$111,729	\$108,289
Total Expenditures	\$0	\$0	\$0	\$111,729	\$108,289
Operating Transfers Out					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$0	\$0	\$0	\$0	\$0
Total Uses	\$0	\$0	\$0	\$111,729	\$108,289

SPLOST 2008-2013 Fund

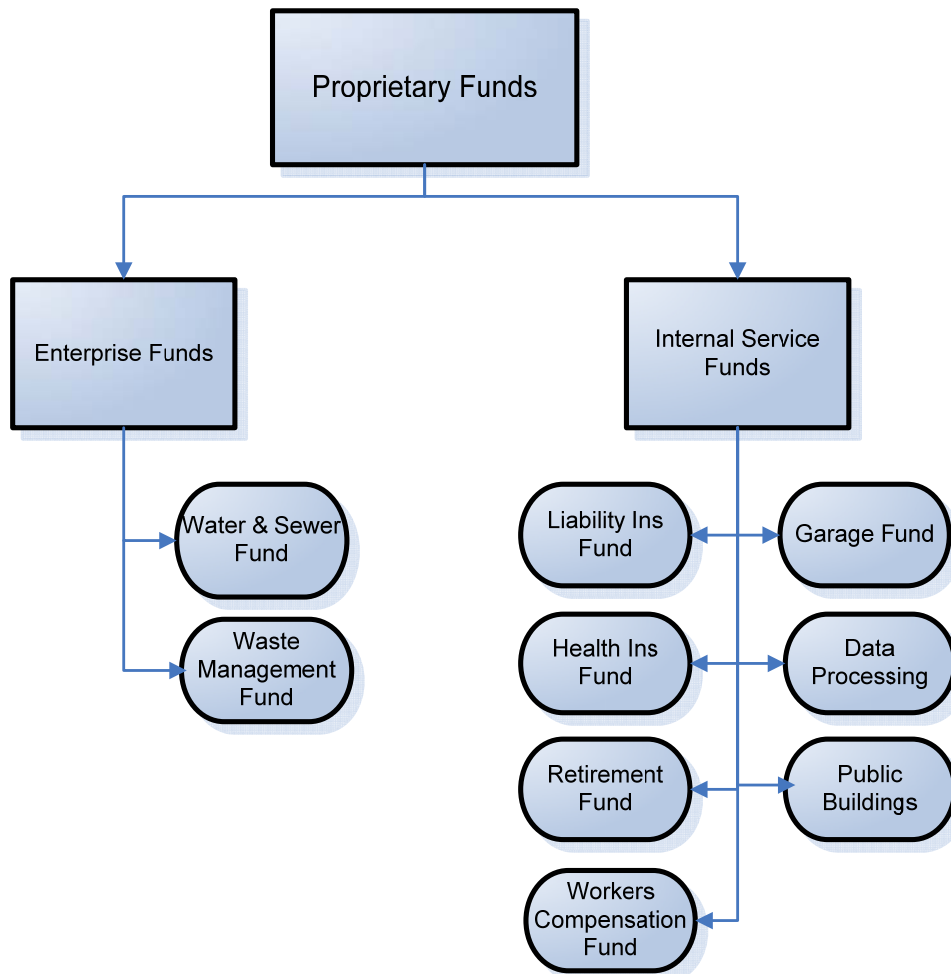
In 2008 voters approved a Special Purpose Local Option Sales Tax to fund a list of specifically identified capital projects. This sales tax will begin to be collected in October, 2008 and is split between the County and City based upon an agreed formula.

SPLOST 2008-2013 Fund Summary of Revenues and Expenditures

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2009 Budget</u>
RESOURCES					
Revenue					
SPLOST Revenue	\$0	\$0	\$0	\$0	\$1,346,292
Interest	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,346,292</u>
Operating Transfers In					
Transfers Ins	\$0	\$0	\$0	\$0	\$0
Total Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Resources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,346,292</u>
Uses					
Expenditures					
Engineering Projects	\$0	\$0	\$0	\$0	\$378,542
Fire Department Projects					671,500
Police Department Projects					296,250
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,346,292</u>
Operating Transfers Out					
Operating Transfers	\$0	\$0	\$162,000	\$162,000	\$0
Total Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$162,000</u>	<u>\$162,000</u>	<u>\$0</u>
Total Uses	<u>\$0</u>	<u>\$0</u>	<u>\$162,000</u>	<u>\$162,000</u>	<u>\$1,346,292</u>

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

**City of Waycross
FY 2008 Proprietary Fund Structure**



Proprietary Funds

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

Water and Sewer Fund - This fund is used to account for the provision of water and sewer services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water and sewer

system and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest for water and sewer debt. All costs are financed through charges to utility customers with rates review regularly and adjusted if necessary to insure integrity of the funds.

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

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

On the following pages you will find reports for the following:

All Proprietary Fund Types

Combined Statement of Budgeted Revenues and Expenditures

Water and Sewer Fund:

Water and Sewer Fund Summary of Revenue and Expenditures

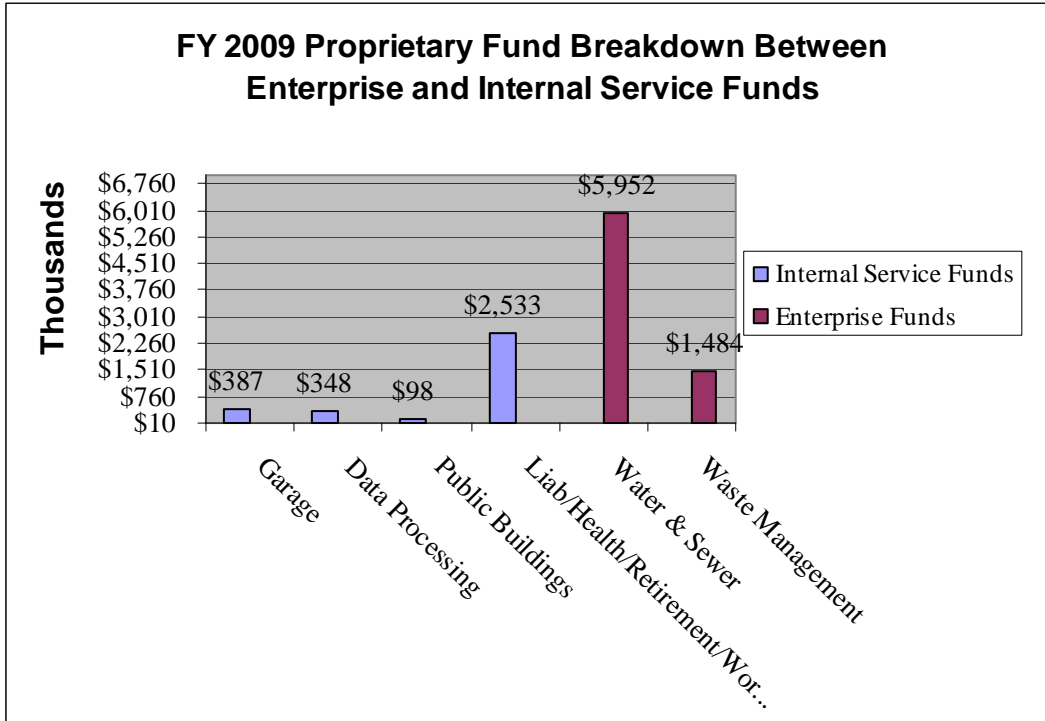
Waste Management Fund:

Waste Management Summary of Revenue and Expenditures

All Proprietary Fund Types In FY 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	
Operating Revenues:					
Charges for Services	\$5,303,436	\$1,483,606	\$0	\$0	\$6,787,042
Miscellaneous Revenue	648,771	0	0	0	648,771
Total Revenues	\$5,952,207	\$1,483,606	\$0	\$0	\$7,435,813
Transfers In					
Transfers In	\$0	\$0	\$832,849	\$2,532,765	\$3,365,614
Total Transfers In	\$0	\$0	\$832,849	\$2,532,765	\$3,365,614
Total Revenues	\$5,952,207	\$1,483,606	\$832,849	\$2,532,765	\$10,801,427
Operating Expenditures:					
Personal Services	\$0	\$344,520	\$603,653	\$0	\$948,173
Contractual Services	2,355,266	713,844	0	0	\$3,069,110
Travel & Training	0	700	9,700	0	\$10,400
Other Operating Exp	663,128	190,848	196,881	2,532,765	\$3,583,622
Capital Outlay	744,472	27,000	16,800	0	\$788,272
Debt Service	1,100,331	0	0	0	\$1,100,331
	\$4,863,197	\$1,276,912	\$827,034	\$2,532,765	\$9,499,908
Transfers Out					
Garage Fund	\$52,739	\$28,500	\$5,815	\$0	\$87,054
Data Processing	239,477	0	0	0	\$239,477
Public Buildings	48,918	0	0	0	\$48,918
General Fund	747,876	178,194	0	0	\$926,070
Total Transfers Out	\$1,089,010	\$206,694	\$5,815	\$0	\$1,301,519
Total Expenditures	\$5,952,207	\$1,483,606	\$832,849	\$2,532,765	\$10,801,427

The following graph illustrates a breakdown of the total amount of Proprietary Funds (\$10,801,427), between Internal Service and Enterprise Funds.



Enterprise Funds

Water & Sewer Fund Summary of Revenues and Expenditures

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2009 Budget</u>
Operating Revenues					
Utility Service Fees	\$5,364,046	\$5,384,863	\$5,278,774	\$5,304,774	\$5,303,436
Water/Sewer Taps	\$59,383	\$41,058	\$30,000	\$33,213	\$32,000
Loads to Disposal	\$202,354	\$133,063	\$320,000	\$240,723	\$274,641
Miscellaneous Revenue	191,167	211,157	208,178	288,907	342,130
Total Operating Revenues	\$5,816,950	\$5,770,139	\$5,836,952	\$5,867,617	\$5,952,207
Operating Transfers In					
Interfund Transfers	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$0	\$0	\$0	\$0	\$0
Total Resources	\$5,816,950	\$5,770,139	\$5,836,952	\$5,867,617	\$5,952,207
Operating Expenditures					
Water & Sewer Operations	\$730,106	\$2,682,702	\$3,733,468	\$3,064,187	\$3,762,866
Water & Sewer Construction	734,190	0	0	0	0
Laboratory	150,847	0	0	0	0
Meter Readers	240,773	0	0	0	0
Wastewater Treatment Plant	806,942	0	0	0	0
Non-Operating	2,186,968	2,118,814	1,337,007	1,193,670	1,100,331
Total Operating Expenditures	\$4,849,826	\$4,801,516	\$5,070,475	\$4,257,857	\$4,863,197
Other Financing Uses:					
Interfund Transfers	911,025	925,618	766,477	962,803	1,089,010
Total Other Financing Uses:	\$911,025	\$925,618	\$766,477	\$962,803	\$1,089,010
Total Expenditures	\$5,760,852	\$5,727,134	\$5,836,952	\$5,220,660	\$5,952,207

Waste Management
Summary of Revenues and Expenditures

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2009 Budget</u>
Operating Revenues					
Residential Garbage Fees	\$885,808	\$879,808	\$883,332	\$870,572	\$901,696
Trash Collection Fees	526,154	521,001	521,115	516,402	520,000
Reinstatement Fees	91,256	112,537	86,021	117,755	30,000
Miscellaneous Revenue	280	1,683	1,000	1,528	0
Container Deposits	1,725	3,675	2,500	3,075	3,000
Special Collections	7,130	10,185	9,000	12,658	17,000
Disconnect Fee					11,710
Misc Trailer Rentals	2,185	9,420	5,500	1,510	0
Total Operating Revenues	\$1,514,538	\$1,538,309	\$1,508,468	\$1,523,500	\$1,483,406
Operating Transfers In					
Interfund Transfers	\$178,588	\$82,122	\$0	\$0	\$0
Total Transfers In	\$178,588	\$82,122	\$0	\$0	\$0
Total Resources	\$1,693,126	\$1,620,431	\$1,508,468	\$1,523,500	\$1,483,406
Operating Expenditures					
Garbage/Yard Trash Collections	\$1,568,806	\$1,462,720	\$1,422,637	\$1,432,715	\$1,396,597
Brown/White Goods	14,297	13,932	18,000	13,974	19,000
Recyclable Collection	0	0	1,100	820	0
Landfill Closure	21,720	21,200	37,000	31,696	37,000
Total Operating Expenditures	\$1,604,823	\$1,497,852	\$1,478,737	\$1,479,205	\$1,452,597
Other Financing Uses:					
Interfund Transfers	0	0	29,731	29,731	31,009
Total Other Financing Uses:	\$0	\$0	\$29,731	\$29,731	\$31,009
Total Expenditures	\$1,604,823	\$1,497,852	\$1,508,468	\$1,508,936	\$1,483,606

Debt Summary

Georgia Environmental Facilities Authority Loans

In 2000 in anticipation of a major industrial concern beginning operations in Waycross, a substantial upgrade of the waste water treatment began. This upgrade increased the capacity at the plant from a maximum of 6,700,000 gallons per day to 12,000,000 gallons per day. Also the treatment process was upgraded to include an improved activated sludge system and filter system. Below is a summary of the Georgia Environmental Facilities Authority future debt service related to this project. The total amount borrowed was \$16,881,615.00.

<u>Year End</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30			
2009	\$812,393	\$287,139	\$1,099,532
2010	\$832,100	\$267,431	\$1,099,531
2011	\$852,329	\$247,202	\$1,099,531
2012	\$873,095	\$226,436	\$1,099,531
2013	\$798,692	\$205,594	\$1,004,286
2014	\$786,423	\$186,113	\$972,536
2015	\$806,278	\$166,257	\$972,535
2016	\$826,685	\$145,851	\$972,536
2017	\$847,661	\$124,876	\$972,537
2018	\$869,218	\$103,319	\$972,537
2019	\$891,380	\$81,157	\$972,537
2020	\$914,161	\$58,373	\$972,534
2021	\$780,729	\$37,342	\$818,071
2022	\$442,205	\$21,200	\$463,405
2023	\$122,472	\$15,033	\$137,505
2024	\$126,187	\$11,318	\$137,505
2025	\$130,016	\$7,489	\$137,505
2026	\$133,960	\$3,545	\$137,505
2027	\$34,119	\$256	\$34,375
	<u>\$11,880,103</u>	<u>\$2,195,931</u>	<u>\$14,076,034</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>
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>\$516,190</u>	<u>\$23,537</u>	<u>\$539,727</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>
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>\$1,458,234</u>	<u>\$395,336</u>	<u>\$1,853,569</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>
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>\$7,286,501</u>	<u>\$1,048,317</u>	<u>\$8,334,818</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>
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>\$692,169</u>	<u>\$146,284</u>	<u>\$838,453</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>
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>\$1,927,009</u>	<u>\$582,456</u>	<u>\$2,509,465</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, 2008. The lease agreements range from three to seven years.

<u>FY2009</u> <u>Year</u>	<u>Department</u>	<u>Description</u>	<u>Original</u> <u>Loan</u> <u>Amount</u>	<u>Annual</u> <u>Payments</u>	<u>Loan</u> <u>Balance</u> <u>as of 6/30</u>	<u>Maturity</u> <u>Date</u>
2007	Fire	(1) 2007 Fire Pumper 1500 GPM	\$211,940	\$30,277	\$174,094	Apr-14
2007	Public Works	(1) 2007 Tymco St Sweeper	\$142,028	\$20,290	\$116,666	Apr-14
2008	CIU	(1) Undercover Pursuit Vehicle (5) Chevy Impala's & (1)	\$18,032	\$6,011	\$16,029	Feb-11
2007	Uniform Patrol	Expedition	\$121,866	\$40,622	\$71,089	Apr-10
2008	Uniform Patrol	(5) 2008 Chevy Impala's	\$114,724	\$38,241	\$101,977	Feb-11
2008	Highways/Streets	(1) 2008 Track Hoe Excavator	\$159,807	\$22,830	\$152,197	Feb-15
2008	Community Imp	(3) Ford Rangers	\$40,540	\$13,513	\$36,036	Feb-11
2008	Water/Sewer Waste	(1) Sewer Jet Truck	\$250,980	\$35,854	\$239,029	Feb-15
2007	Management	(1) 2006 Knuckle Boom Loader	\$107,957	\$15,423	\$88,679	Apr-14
2008	Garage	(1) Service Truck	\$26,200	\$8,733	\$23,289	Feb-11
			<u>\$1,194,075</u>	<u>\$231,794</u>	<u>\$1,019,084</u>	

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	\$ 668,087	\$ -	\$ -	\$ 239,029	\$ 88,679	\$ 23,289	\$ 1,019,084
Georgia Environmental Facilities Authority Note	-	-	-	\$ 14,076,034	-	-	\$ 14,076,034
Revenue Bonds	-	-	-	\$ -	-	-	\$ -
Total	<u>\$ 668,087</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,315,063</u>	<u>\$ 88,679</u>	<u>\$ 23,289</u>	<u>\$ 15,095,118</u>

Legal Debt Margin

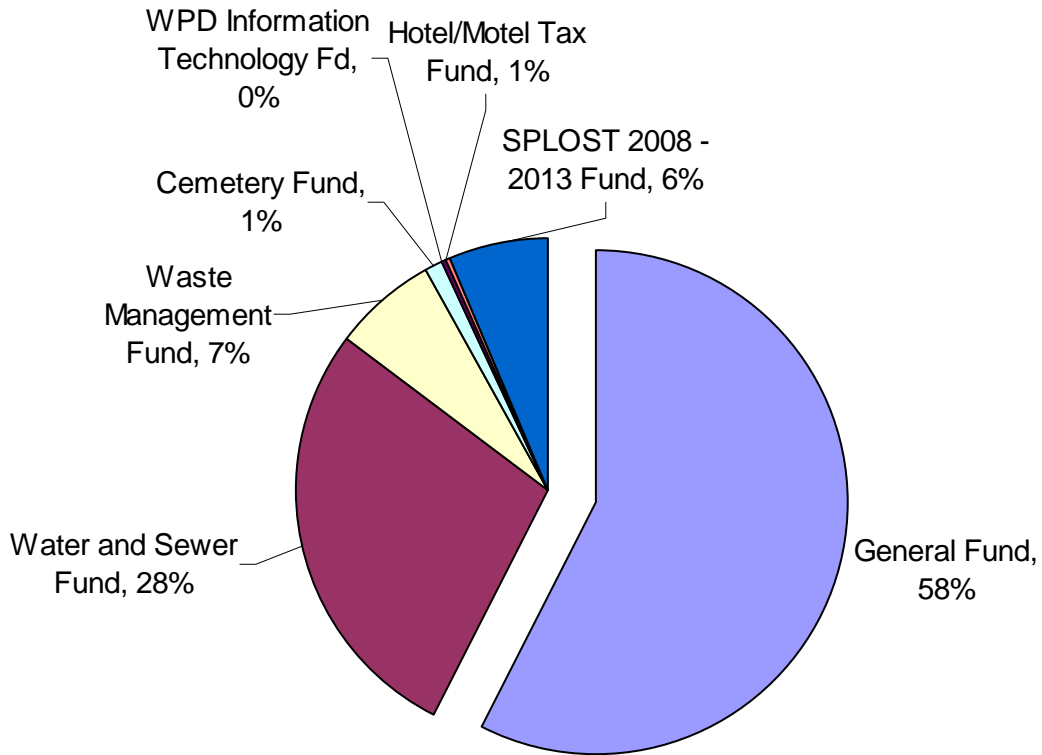
Under state law, the amount of debt is limited to 10% of the assessed value of all taxable property within the City. As of June 30, 2008 the assessed value was \$292,295,038 resulting in a legal debt limit of \$29,229,503. With general obligations indebtedness outstanding of \$16,848,982, the resulting debt margin is \$12,450,521.

Financial Trends

Within the next several pages, a four year history of fund balance and net assets for each of the City's budgeted funds will be shown. The fund balances and net assets are carried forward from the previous fiscal year. For the fiscal year 2008, the fund balance and net assets amounts are unaudited at this time. A positive Fund Balance provides the cushion to withstand unexpected economic downturns.

FY2009 BUDGET TOTAL AND FINANCIAL CONDITION

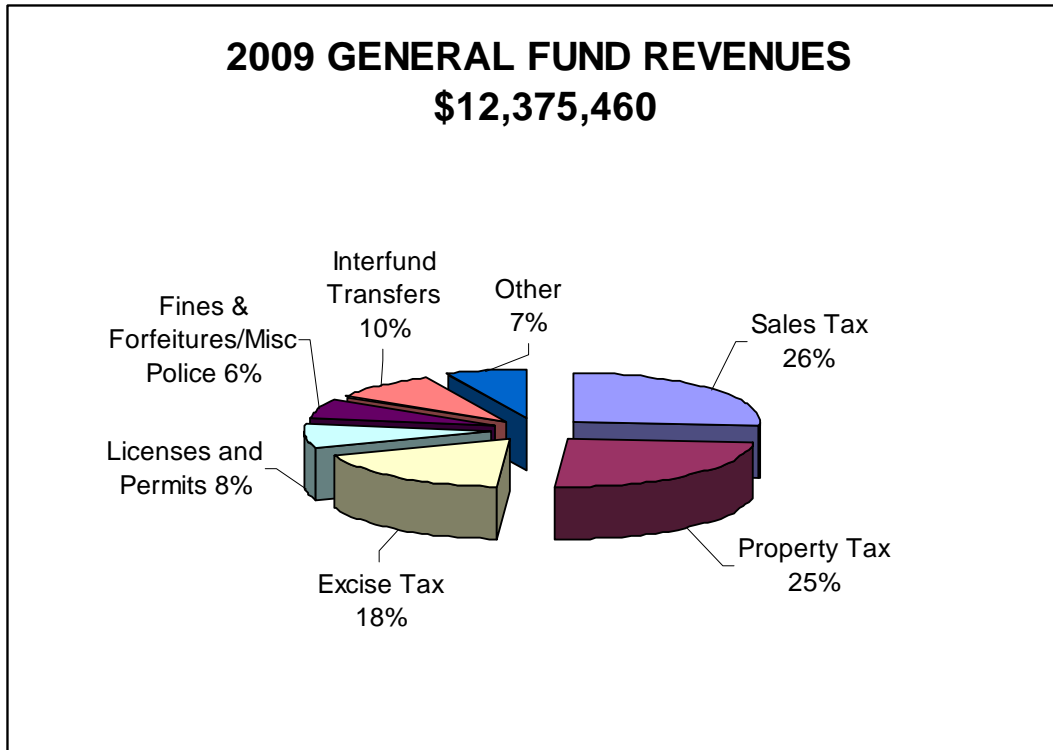
FY 2009 Approved Budget



Budget Total \$21,515,371

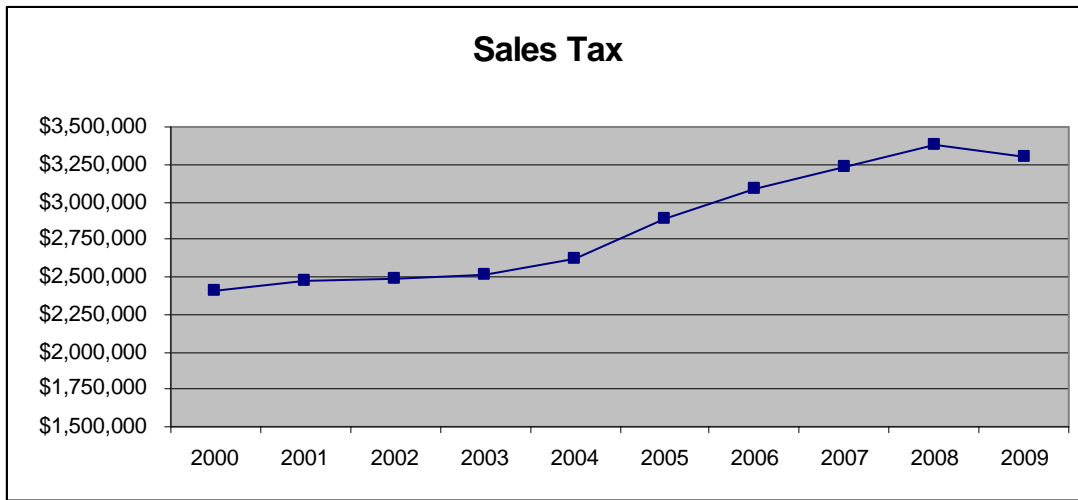
General Fund Summary

The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2009. Sales taxes are the largest source of revenue followed by Property taxes, Excise taxes. These sources make up 69% of the General Fund. The remaining revenues include Licenses and Permits, Fines & Forfeitures, Interfund Transfers, and Other.



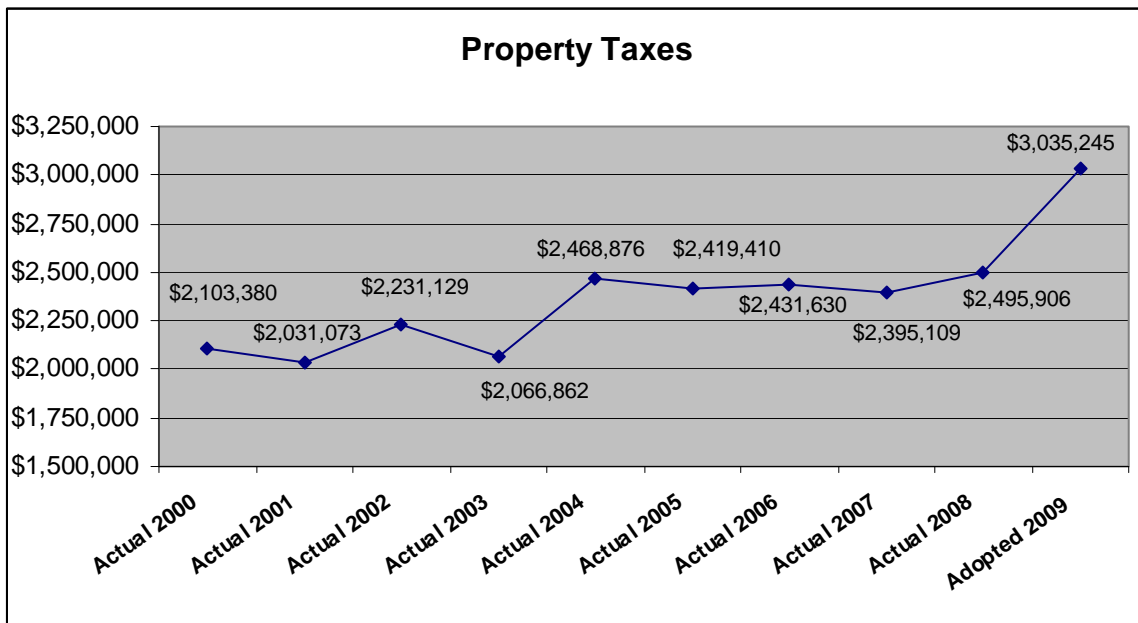
Sales Tax

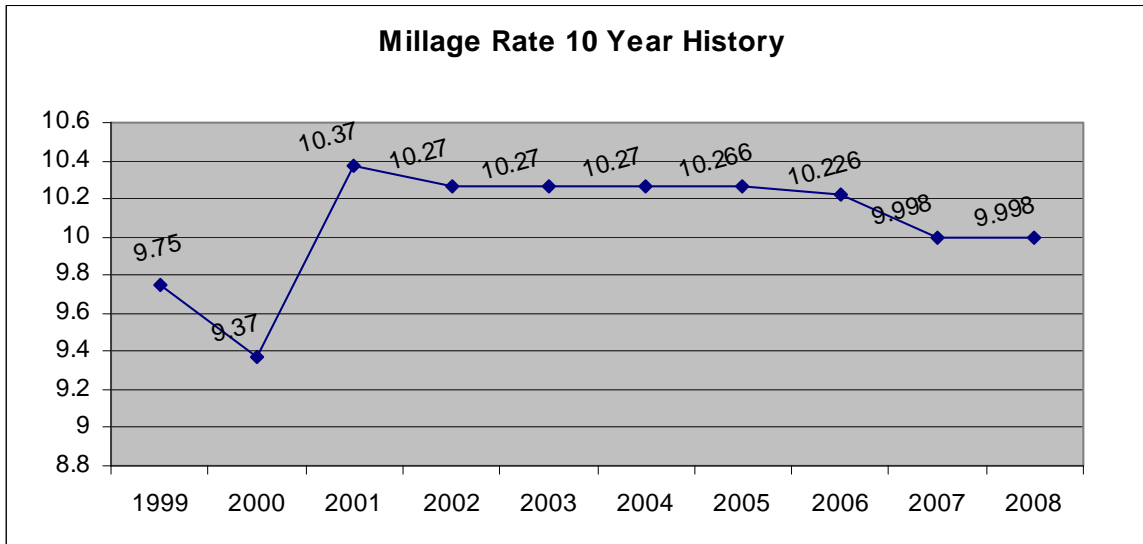
Sales taxes are budgeted to decrease \$79,176 or 2% over FY2008 actual. The FY 2009 budgeted amount was projected on the current economic trend. The city was extremely conservative on estimating the Sales Tax budget amount. However, the trend in sales tax revenues continues to be positive. The chart below indicates an increase in revenue of \$139,588 from FY 2007 to FY 2008. This is a result of the increase in retail businesses as our City continues to grow as a regional shopping center for the eight county areas.



Property Tax

Property taxes are the second largest source of revenue for the city's General Fund. The total amount budgeted for FY 2009 is \$3,035,245 which is 25% for the total General Fund budget. The FY 2009 budgeted amount was increased due to a proposed mileage rate increase if approved by the City Commission. If not approved, a budgeted amendment will be required.



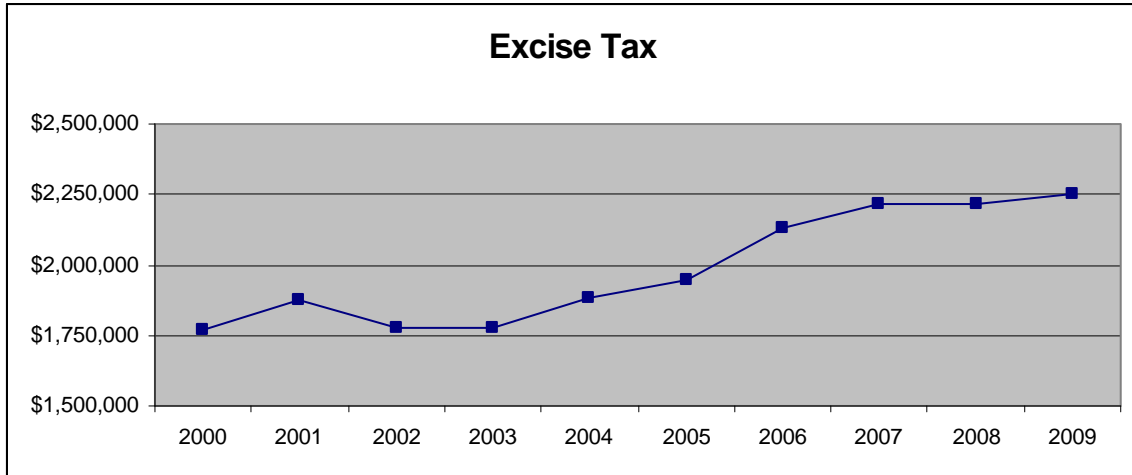


Top Ten Taxpayers For The Year Ended June 30, 2007

	Assessed Value	Tax Levied
1. CSX Corporation	\$ 10,103,404	\$ 103,317
2. Walmart Stores, Inc.	4,279,694	43,764
3. Georgia Power Company	4,037,638	-
4. Lowe's Home Centers, Inc.	3,263,893	33,377
5. Kolb & Wheeler & Walters	3,228,806	33,018
6. Walmart Stores East LP	3,067,912	31,372
7. Lowe's Home Centers, Inc.	2,370,816	24,244
8. Flanders Provision Co.	1,910,025	17,488
9. Kroger Company	1,856,316	18,983
10. SIPPA Corporation	1,650,373	16,877
TOTAL	\$ 35,768,877	\$ 322,440

Excise Tax

Excise taxes are budgeted to increase \$33,496 or 1% over FY 2008 actual. These taxes will increase as the underlying revenue upon which they are based increase. In the case an assumed inflation rate was applied.

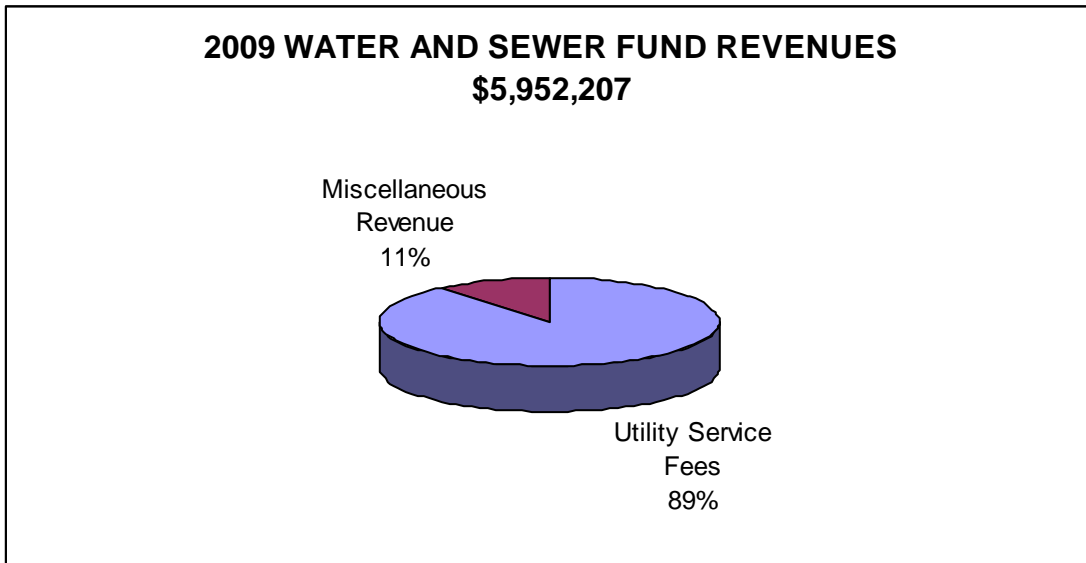


SUMMARY

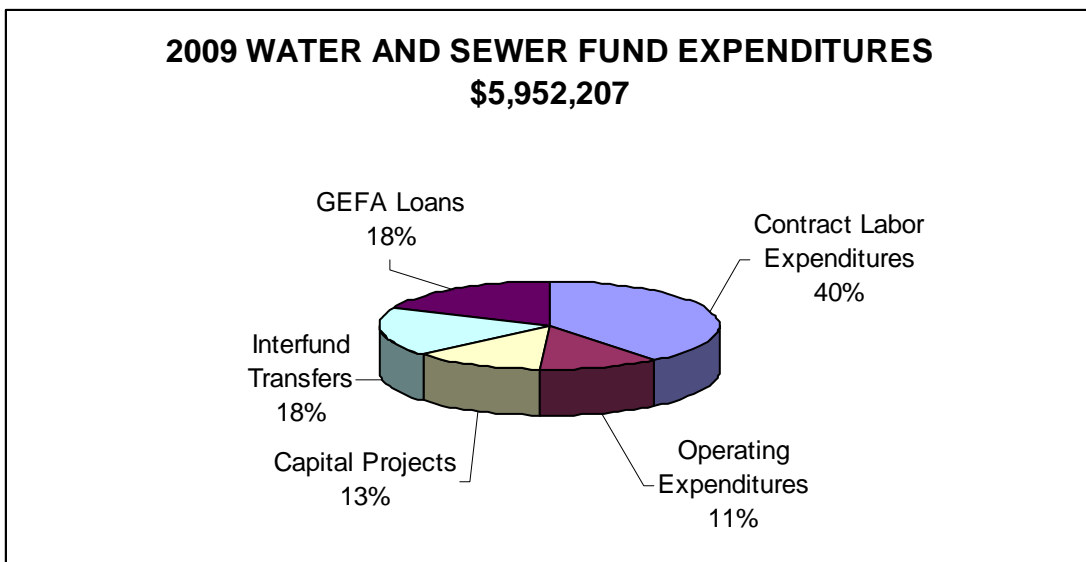
General Fund Expenditures	2008 Budget	2009 Budget	Difference	%
Mayor	\$28,410	\$24,665	-\$3,745	-13.2%
Commission	\$98,680	\$99,248	\$568	0.6%
City Elections	\$15,000	\$0	-\$15,000	-100.0%
City Attorney	\$54,500	\$58,307	\$3,807	7.0%
City Auditor	\$47,500	\$47,500	\$0	0.0%
Municipal Court Judge	\$70,516	\$72,278	\$1,762	2.5%
City Manager	\$223,653	\$233,834	\$10,181	4.6%
Channel 42	\$34,558	\$38,851	\$4,293	12.4%
Finance Administration	\$248,402	\$241,853	-\$6,549	-2.6%
Purchasing /Warehouse/City Ha	\$306,858	\$319,548	\$12,690	4.1%
Human Resource	\$217,993	\$237,254	\$19,261	8.8%
Police Administrative	\$509,784	\$537,534	\$27,750	5.4%
Criminal Investigation	\$571,231	\$612,886	\$41,655	7.3%
Uniform Patrol	\$2,128,441	\$2,322,381	\$193,940	9.1%
Support Service	\$447,235	\$450,821	\$3,586	0.8%
Training/Personnel	\$123,004	\$129,842	\$6,838	5.6%
SWAT	\$47,988	\$42,309	-\$5,679	-11.8%
School Resource Officer	\$207,195	\$269,623	\$62,429	30.1%
Fire	\$2,951,280	\$3,152,357	\$201,077	6.8%
Public Works Office	\$123,700	\$120,969	-\$2,731	-2.2%
Highway & Streets	\$1,043,366	\$1,054,484	\$11,118	1.1%
Community Improvement	\$433,584	\$506,175	\$72,591	16.7%
Engineering	\$427,961	\$450,803	\$22,842	5.3%
StreetWalkways/Drain Constr	\$247,151	\$261,712	\$14,561	5.9%
Traffic Engineering	\$233,131	\$249,593	\$16,462	7.1%
Street Lights	\$260,000	\$275,000	\$15,000	5.8%
Interfund Transfer	\$397,536	\$487,100	\$89,564	22.5%
Other Cost	\$209,334	\$78,533	-\$130,801	-62.5%
Total	\$ 11,707,990	\$ 12,375,460	\$ 667,470	5.7%

Water and Sewer Fund

The Water and Sewer fund is the second largest budgeted fund of the City of Waycross. This fund is used to account for the daily operations of supplying potable water and treating waste water. The FY 2009 budget is 1.97% greater than the FY 2008 budget that was \$5,836,952. Significant changes include reducing the Reinstatement Fee (late fee) from \$20 to \$10. Also, a Disconnect Fee of \$35 will be a new source of revenue for each account disconnected for non-payment. The City's focus is to encourage delinquent customers to pay by the due date; in return this would reduce the daily cost of collection procedures.



The City of Waycross outsources the daily operation of the Water and Sewer Plant with ESG, Inc. These costs consist of 40% of the budget.



SUMMARY

Water & Sewer Revenues	2008 Budget	2009 Budget	Difference	%
Water Service Fees	\$ 2,424,049	\$ 2,473,817	\$ 49,768	2.1%
Sewer Service Fees	\$ 2,498,397	\$ 2,470,784	\$ (27,613)	-1.1%
Surcharge WWTP Fee	\$ 356,328	\$ 358,835	\$ 2,507	0.7%
Water/Sewer Taps	\$ 30,000	\$ 32,000	\$ 2,000	6.7%
Reinstatement Charges	\$ 110,000	\$ 90,000	\$ (20,000)	-18.2%
Loads to Disposal	\$ 320,000	\$ 274,641	\$ (45,359)	-14.2%
Account Set Up Fee	\$ 18,200	\$ 20,280	\$ 2,080	11.4%
Sewer Fees-Satilla W/S Authority	\$ 43,728	\$ 120,000	\$ 76,272	174.4%
Return Check Fees	\$ 5,000	\$ 6,000	\$ 1,000	20.0%
Utility Site Rental Fees	\$ 16,150	\$ 16,500	\$ 350	2.2%
Disconnect Fee	\$ -	\$ 78,750	\$ 78,750	100.0%
Miscellaneous Revenues	\$ 15,100	\$ 10,600	\$ (4,500)	-29.8%
Reimbursements	\$ -	\$ -	\$ -	
Total	\$ 5,836,952	\$ 5,952,207	\$ 115,255	2.0%

Expenditures

Water & Sewer Expenditures	2008 Budget	2009 Budget	Difference	%
Water Plant	\$ 3,733,468	\$ 3,762,866	\$ 29,398	0.8%
Non-Operating	\$ 2,103,484	\$ 2,189,341	\$ 85,857	4.1%
Total	\$ 5,836,952	\$ 5,952,207	\$ 115,255	2.0%

Waste Management Fund

The garbage collection is still being outsourced with Southland Waste Company. The Garbage revenues include a \$.35 cent increase to all residential customers. This increase derived from economic factors the City had faced last budget year, such as the rising cost of gas/diesel fuel. Also, there will be changes in yard trash pickup. This department will determine if it would be cost effective to implement a bi-weekly yard trash pickup instead of continuing on a weekly pickup cycle. This department will be downsized by employees resigning or transferring to another department.

SUMMARY

Waste Management Revenues	2008 Budget	2009 Budget	Difference	%
Residential Garbage Fees	\$ 883,332	\$ 901,696	\$ 18,364	2.1%
Trash Collections Fees	\$ 521,115	\$ 520,000	\$ (1,115)	-0.2%
Reinstatement Charges	\$ 86,021	\$ 30,000	\$ (56,021)	-65.1%
Garbage Container Violation	\$ 1,000	\$ 200	\$ (800)	0.0%
Cash In Bank Interest			\$ -	
Container Deposit	\$ 2,500	\$ 3,000	\$ 500	20.0%
Special Collections	\$ 9,000	\$ 17,000	\$ 8,000	88.9%
Trailer Rental for Brown/White	\$ 5,000	\$ -	\$ (5,000)	-100.0%
Trailer Rental for Yard Trash	\$ 500	\$ -	\$ (500)	-100.0%
Disconnect/Connect Fee	\$ -	\$ 11,710	\$ 11,710	100.0%
Reimbursement to General Fund	\$ -	\$ -	\$ -	0.0%
Total	\$ 1,508,468	\$ 1,483,606	\$ (24,862)	-1.6%

Expenditures

Waste Management Expenditures	2008 Budget	2009 Budget	Difference	%
Garbage & Yard Trash Collection	\$ 1,422,637	\$ 1,396,597	\$ (26,040)	-1.8%
Brown/White Goods	\$ 18,000	\$ 19,000	\$ 1,000	5.6%
Recyclable Collections	\$ 1,100	\$ -	\$ (1,100)	100.0%
Landfill Closure	\$ 37,000	\$ 37,000	\$ -	0.0%
Non-Operating	\$ 29,731	\$ 31,009	\$ 1,278	4.3%
Total	\$ 1,508,468	\$ 1,483,606	\$ (24,862)	-1.6%

Cemetery Fund

During last budget year, the City completed the site work necessary to open the remaining ten acres at Oakland Cemetery. The actual gave sites will provide funding of the cemetery for the many years to come. But for this budget, a contribution from the General Fund of \$71,517 was budgeted.

Cemetery Fund	2008 Budget	2009 Budget	Difference	%
Sales: Cemetery Lots	\$ 60,000	\$ 70,000	\$ 10,000	16.7%
Interment Fees	\$ 80,000	\$ 70,000	\$ (10,000)	-12.5%
Monument & Transfer Fee	\$ 10,000	\$ 10,000	\$ -	0.0%
Remib: General Fund	\$ -	\$ 71,517	\$ 71,517	100.0%
Cash In Bank Interest	\$ 1,000	\$ 1,000	\$ -	0.0%
Reimb: Cemetery Trust	\$ 110,621	\$ -	\$ (110,621)	-100.0%
Total	\$ 261,621	\$ 222,517	\$ (39,104)	-14.9%

Expenditures

Cemetery Fund	2008 Budget	2009 Budget	Difference	%
Personal Services	\$ 93,158	\$ 98,697	\$ 5,539	5.9%
General Operating	\$ 153,463	\$ 123,820	\$ (29,643)	-19.3%
Capital Outlay	\$ 15,000	\$ -	\$ (15,000)	0.0%
Total	\$ 261,621	\$ 222,517	\$ (39,104)	-14.9%

WPD Information Technology Fund

This fund had no significant changes.

WPD Information Technology FD	2008 Budget	2009 Budget	Difference	%
IT Revenue Fee	\$ 27,000	\$ 27,000	\$ -	0.0%
Total	\$ 27,000	\$ 27,000	\$ -	0.0%

Expenditures

WPD Information Technology FD	2008 Budget	2009 Budget	Difference	%
Computer/Equipment	\$ 27,000	\$ 27,000	\$ -	0.0%
Total	\$ 27,000	\$ 27,000	\$ -	0.0%

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

Hotel/Motel Tax Fund

Hotel/Motel Tax Fund	2008 Budget	2009 Budget	Difference	%
Hotel/Motel Tax Revenue	\$ -	\$ 108,289	\$ 108,289	100.0%
Total	\$ -	\$ 108,289	\$ 108,289	100.0%

Expenditures

Hotel/Motel Tax Fund	2008 Budget	2009 Budget	Difference	%
Chamber of Comm T & C Bureau	\$ -	\$ 108,289	\$ 108,289	100.0%
Total	\$ -	\$ 108,289	\$ 108,289	100.0%

SPLOST Fund 2008-2013

In February 2008 a 1 % Special Purpose Local Option Sales Tax was approved by the voters. The City will begin receiving revenue during FY 2009. The SPLOST will fund significant capital projects over the next six years which include major repairs to public buildings, purchase of a ladder truck and infrastructure improvements to streets.

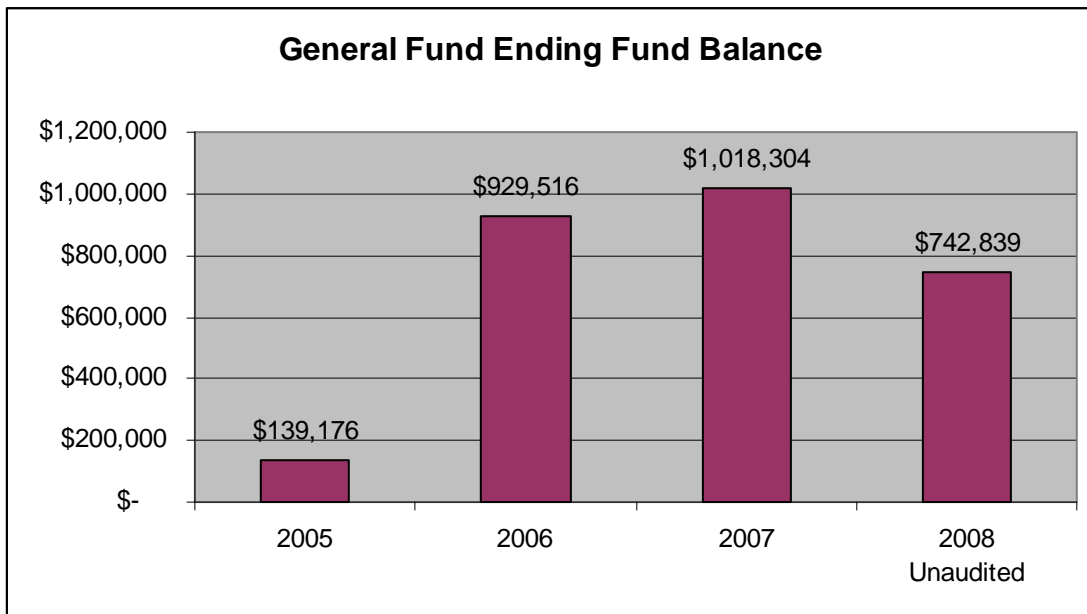
SPLOST Fund 2008-2013	2008 Budget	2009 Budget	Difference	%
Special Purpose Sales Tax Revenue	\$ -	\$ 1,346,292	\$ 1,346,292	100.0%
Total	\$ -	\$ 1,346,292	\$ 1,346,292	100.0%

Expenditures

SPLOST Fund 2008-2013	2008 Budget	2009 Budget	Difference	%
Engineering Projects	\$ -	\$ 378,542	\$ 378,542	100.0%
Fire Department Projects	\$ -	\$ 671,500	\$ 671,500	100.0%
Police Department Projects	\$ -	\$ 296,250	\$ 296,250	100.0%
Total	\$ -	\$ 1,346,292	\$ 1,346,292	100.0%

Fund Balance

The General Fund's Fund Balance is estimated at \$742,839 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>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2009 Budget</u>
Beginning Fund Balance (Deficit)	\$139,176	\$929,516	\$1,018,304	\$1,018,304	\$896,233
RESOURCES					
Revenues	\$9,821,785	\$9,081,789	\$10,658,044	\$10,395,634	\$11,195,038
Operating Transfers In	\$870,291	\$821,646	\$1,049,946	\$821,646	\$1,180,422
Total Resources	<u>\$10,692,076</u>	<u>\$9,903,435</u>	<u>\$11,707,990</u>	<u>\$11,217,280</u>	<u>\$12,375,460</u>
USES					
Total Expenditures	\$9,566,039	\$9,598,213	\$11,310,454	\$10,941,815	\$11,888,360
Other Financing Uses:	\$335,697	\$216,434	\$397,536	\$397,536	\$487,100
Total Uses	<u>\$9,901,736</u>	<u>\$9,814,647</u>	<u>\$11,707,990</u>	<u>\$11,339,351</u>	<u>\$12,375,460</u>
Excess(deficiency) of revenues and other sources over expenditures and other uses	\$790,340	\$88,788	\$0	(\$122,071)	\$0
Ending Fund Balance	<u>\$929,516</u>	<u>\$1,018,304</u>	<u>\$1,018,304</u>	<u>\$896,233</u>	<u>\$896,233</u>

SPLOST 2008 - 2013
Summary of Revenues and Expenditures

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2009 Budget</u>
Beginning Fund Balance (Deficit)	\$0	\$0	\$0	\$0	\$0
RESOURCES					
Total Revenues	\$0	\$0	\$0	\$0	\$1,346,292
Operating Transfers In				\$0	\$0
Total Resources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,346,292</u>
USES					
Total Expenditures	\$0	\$0	\$0	\$0	\$1,346,292
Other Financing Uses:	\$0	\$0	\$0	\$0	\$0
Total Uses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,346,292</u>
Excess(deficiency) of revenues and other sources over expenditures and other uses	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Water & Sewer Fund
Summary of Revenues and Expenditures

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2009 Budget</u>
Beginning Net Assets	\$20,733,081	\$21,595,894	\$21,638,900	\$21,638,900	\$22,285,857
RESOURCES					
Total Revenues	\$5,155,857	\$5,770,140	\$5,836,952	\$5,867,617	\$5,952,207
Operating Transfers In	\$794,594	0	0	\$0	\$0
Total Resources	<u>\$5,950,451</u>	<u>\$5,770,140</u>	<u>\$5,836,952</u>	<u>\$5,867,617</u>	<u>\$5,952,207</u>
USES					
Total Expenditures	\$4,566,010	\$4,801,516	\$4,874,149	\$4,257,857	\$4,863,197
Other Financing Uses:	\$521,628	\$925,618	\$962,803	\$962,803	\$1,089,010
Total Uses	<u>\$5,087,638</u>	<u>\$5,727,134</u>	<u>\$5,836,952</u>	<u>\$5,220,660</u>	<u>\$5,952,207</u>
Excess(deficiency) of revenues and other sources over expenditures and other uses	\$862,813	\$43,006	\$0	\$646,957	\$0
Net Assets	<u><u>\$21,595,894</u></u>	<u><u>\$21,638,900</u></u>	<u><u>\$21,638,900</u></u>	<u><u>\$22,285,857</u></u>	<u><u>\$22,285,857</u></u>

Waste Management Fund
Summary of Revenues and Expenditures

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2009 Budget</u>
Beginning Net Assets	\$54,071	\$175,414	\$297,994	\$297,994	\$312,559
RESOURCES					
Total Revenues	\$1,514,514	\$1,538,309	\$1,508,468	\$1,523,500	\$1,483,606
Operating Transfers In	178,588	82,122	0	\$0	\$0
Total Resources	<u>\$1,693,102</u>	<u>\$1,620,431</u>	<u>\$1,508,468</u>	<u>\$1,523,500</u>	<u>\$1,483,606</u>
USES					
Total Expenditures	\$1,571,759	\$1,497,851	\$1,508,468	\$1,479,204	\$1,452,597
Other Financing Uses:	\$0	\$0	\$0	\$29,731	\$31,009
Total Uses	<u>\$1,571,759</u>	<u>\$1,497,851</u>	<u>\$1,508,468</u>	<u>\$1,508,935</u>	<u>\$1,483,606</u>
Excess(deficiency) of revenues and other sources over expenditures and other uses	\$121,343	\$122,580	\$0	\$14,565	\$0
Net Assets	<u>\$175,414</u>	<u>\$297,994</u>	<u>\$297,994</u>	<u>\$312,559</u>	<u>\$312,559</u>

(Page is left blank intentionally)



Personnel Summary

The City of Waycross is committed to a level of excellence in the quality and delivery of all programs and services. The City has a dedicated work force, which consist of 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.

PERSONNEL AUTHORIZATION SUMMARY		
DEPT	GENERAL FUND	POSITIONS
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	39
41	SUPPORT SERVICES	10
42	TRAINING	1
47	SRO	5
48	FIRE DEPT	57
49	PURCHASING/WAREHOUSE	4
51	PUBLIC WORKS	2
52	HIGHWAYS/STREETS	21
53	CONCRETE	4
54	TRAFFIC ENGINEERING	3
57	COMMUNITY IMPROVEMENT	9
58	ENGINEERING	7
65	GARBAGE/TRASH COLLECTION	10
66	CEMETARY	2
67	DATA PROCESSING	5
68	GARAGE	7
71	PUBLIC BUILDINGS	2
	TOTAL	221

**2007 – 2009
PERSONAL POSITIONS
BY DEPARTMENT**

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION &	2007 BUDGETED POSITIONS	2008 BUDGETED POSITIONS	2009 BUDGETED POSITIONS	JOB TITLE
30	MAYOR	1	1	1	MAYOR
		1	1	1	
31	COMMISSION	5	5	5	COMMISSIONER
		5	5	5	
32	CITY MANAGER	0	1	1	ADMINISTRATIVE CLERK PART-TIME ASSISTANT TO THE CITY MANAGER CITY MANAGER
		1	1	1	
		1	1	1	
		2	3	3	
33	CHANNEL 42	1	1	1	CAMERA OPERATOR
		1	1	1	
34	FINANCE	2	2	2	ADMINISTRATIVE CLERK CITY CLERK FINANCE DIRECTOR
		1	1	1	
		1	1	1	
		4	4	4	
36	HUMAN RESOURCES	1	1	1	ADMINISTRATIVE CLERK HUMAN RESOURCE DIRECTOR HR/RISK MGT. COORD.
		1	1	1	
		1	1	1	
		3	3	3	
38	POLICE ADMINISTRATION	2	2	2	CAPTAIN/ ADMINIST CLERK OF MUNICIPAL COURT LIEUTENANT ADMIN OFFICER POLICE CHIEF SERGEANT
		1	1	1	
		1	1	1	
		1	1	1	
		1	1	1	
		1	1	1	
		7	7	7	
39	CRIMINAL INVESTIGATION	1	1	1	ADMINISTRATIVE CLERK DETECTIVE LIEUTENANT CID SERGEANT
		5	5	5	
		1	1	1	
		2	2	2	
		9	9	9	
40	UNIFORM PATROL	1	1	1	LIEUTENANT POLICE OFFICER SERGEANT
		33	31	31	
		4	7	7	
		38	39	39	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2007 BUDGETED POSITIONS	2008 BUDGETED POSITIONS	2009 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 TECHNICA
		10	10	10	
42	POLICE PERSONNEL TRAINING	1	1	1	LIEUTENANT
		1	1	1	
47	SCHOOL RESOURCE OFFICERS	4	4	5	SRO POLICE OFFICE
		4	4	5	
48	FIRE DEPARTMENT	1	1	1	ADMINISTRATIVE ASSISTANT
		3	3	3	BATTALION CHIEF
		12	14	14	FIRE DRIVER/ENGR
		1	1	1	FIRE CHIEF
		24	24	26	FIREFIGHTER
		1	1	1	FIRE SAFETY & TRAINING OFFICE
		1	1	1	FIRE MARSHALL
		10	11	11	LIEUTENANT FIRE D
52	55	57			
49	PURCHASING/ WAREHOUSE	1	1	1	BUILD MAINT WORKER/
		1	1	1	PURCHASING DIRECT
		1	1	1	PURCHASING TECHNI
		1	1	1	WAREHOUSE CLERK
		4	4	4	
51	PUBLIC WORKS ADMINISTRATION	1	1	1	ADMINISTRATIVE ASSISTANT
		1	1	1	PUBLIC SAFETY DIR
		2	2	2	
52	HIGHWAYS & STREETS	4	4	4	HEAVY EQUIPMENT O
		2	3	3	LIGHT EQUIPMENT O
		4	4	4	LABORER 1
		1	1	1	LABORER SUPV 1
		1	1	1	LABOR CREW LEADER
		2	2	2	PART TIME MOSQUITO SPRAYER
		2	2	2	PARKS MAINT WKR
		1	1	1	STREET/DRAIN MAIN
		1	1	1	STREET SUPT
		3	2	2	TRUCK DRIVER
		21	21	21	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2007 BUDGETED POSITIONS	2008 BUDGETED POSITIONS	2009 BUDGETED POSITIONS	JOB TITLE
53	STREET/WALKWAY/ DRAINAGE CONSTR	1	1	1	CONCRETE FINISHER
		1	1	1	HEAVY EQUIPMENT OPERATOR
		1	1	1	LABORER I
		1	1	1	STREET/MAIN CREW SUPERVISOR
		4	4	4	
54	TRAFFIC ENGINEERING	1	1	1	TRAFFIC ENG SUPERVISOR
		2	2	2	TRAFFIC ENGINEER
		3	3	3	
57	COMMUNITY IMPROVEMENT	1	1	1	ADMINISTRATIVE ASSISTANT
		0	1	1	COMM DEV SPECIALIST
		1	0	0	CHIEF CODE INSPECTOR
		1	1	1	CODE INSPECTOR
		0	2	2	CODE ENFORCEMENT OFFICER
		1	1	1	CI DIRECTOR
		1	0	0	GRANT WRITER
		1	1	1	GRANT COORDINATOR
		0	0	1	MAINSTREET COORDINATOR
		1	0	0	GIS PLANNER
		1	1	1	CITY MARSHAL & FIRE MARSHAL
		8	8	9	
58	ENGINEERING	1	1	1	ADMIN ASSISTANT ENGINEERING
		0	1	1	PROJECT MANAGER/ENGINEER
		1	1	1	CITY ENGINEER DIRECTOR
		2	2	2	ENGINEERING AIDE
		0	0	1	ENGINEERING SUPT
		0	2	1	INTERN (SUMMER)
		1	1	0	PERMIT & PLAN COORDINATOR
		5	8	7	
GENERAL FUND TOTAL		184	192	195	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2007 BUDGETED POSITIONS	2008 BUDGETED POSITIONS	2009 BUDGETED POSITIONS	JOB TITLE
65	GARBAGE & TRASH COLLECTION	9	7	5	LEAF/LIMB COLLECT
		3	4	3	LEAF/LIMB COLLECTOR DRIVER
		1	1	1	SOLID WASTE SUPERVISOR
		1	0	0	REF COLL DR III
		0	1	0	WASTE MGMT SUPT
		1	1	1	WELDER
WASTE MANAGEMENT FUND TOTAL		15	14	10	
66	CEMETERY	1	1	1	CEMETERY SUPT
		1	1	1	LIGHT EQUIPMENT O
CEMETERY FUND TOTAL		2	2	2	
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	0	0	COMPUTER TECH - PT
DATA PROCESSING FUND TOTAL		6	5	5	
68	GARAGE	1	1	1	AUTOMOTIVE BODY MECHANIC
		1	1	1	GARAGE SUPT
		0	1	1	GARAGE SUPERVISOR
		5	4	4	MECHANIC
GARAGE FUND TOTAL		7	7	7	
71	PUBLIC BUILDINGS	1	1	1	MAINT/TRAFFIC SUPERVISOR
		1	1	1	BUILDING MAINT HELPER
PUBLIC BUILDINGS TOTAL		2	2	2	
GRAND TOTAL OF ALL EMPLOYEES		216	222	221	

(Page is left blank intentionally)



Departmental Summary, Goals & Capital Improvement Plan

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 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
City Taxes	8,770,528	9,020,373	9,630,904	9,168,153	9,685,778
Alcohol Wholesale Tax	244,860	235,741	240,000	248,441	246,500
Code Enforcement	70,427	68,539	48,500	61,506	62,600
Intragovernmental	32,363	32,155	30,000	30,757	34,000
Miscellaneous Fees	7,194	8,644	10,600	16,035	13,800
Police Miscellaneous	161,198	147,479	135,840	232,352	210,360
Channel 42	16,991	17,603	16,000	16,968	16,000
Fines & Forfeiture	453,997	491,605	479,000	494,025	540,000
Interest Income	58,798	93,020	66,200	108,326	78,000
Miscellaneous Revenue	2,011	1,465	1,000	2,593	303,000
Total Revenues	\$9,818,368	\$10,116,623	\$10,658,044	\$10,379,156	\$11,190,038
Reimb from Other Departments	873,709	843,216	1,049,946	838,124	1,185,422
Net Revenues	\$10,692,076	\$10,959,839	\$11,707,990	\$11,217,280	\$12,375,460

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Executive	486,090	507,465	538,259	525,381	535,832
Finance	575,184	564,637	589,818	575,521	600,252
Human Resource	143,683	175,470	217,993	199,114	237,254
Police	3,689,712	3,849,274	4,034,878	4,008,206	4,365,396
Fire	2,486,463	2,847,286	2,951,280	2,930,365	3,152,357
Public Works	999,423	1,033,424	1,167,066	1,095,494	1,175,453
Community Improvement	362,042	311,714	433,584	394,806	506,175
Engineer	647,863	1,005,669	1,168,243	1,128,001	1,237,108
Non-Operating	225,263	175,046	209,334	84,928	78,533
Total Expenditures	\$9,615,723	\$10,469,986	\$11,310,454	\$10,941,815	\$11,888,360
Charges to Other Departments	335,697	240,134	397,536	397,536	487,100
Net Expenditures	\$9,951,419	\$10,710,120	\$11,707,990	\$11,339,351	\$12,375,460
Positions					
Full Time	166	180	184	184	189
Temporary (Part-time)	3	4	7	7	6
Total Positions	169	184	191	191	195

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 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services	217,532	223,130	244,021	237,533	256,323
Contractual Services	164,425	172,917	187,516	197,412	178,085
Travel & Training	38,270	53,997	48,900	44,834	45,000
Other Operating Expenses	65,863	57,420	57,822	45,601	56,424
Capital Outlay	0	0	0	0	0
Total Expenditures	\$486,090	\$507,465	\$538,259	\$525,381	\$535,832
Charges to Other Departments	0		0	0	0
Net Expenditures	\$486,090	\$507,465	\$538,259	\$525,381	\$535,832
Positions					
Full Time	8	8	8	8	8
Temporary			1	1	1
Total Positions	8	8	9	9	9

Mayor/Commissioner Goals:

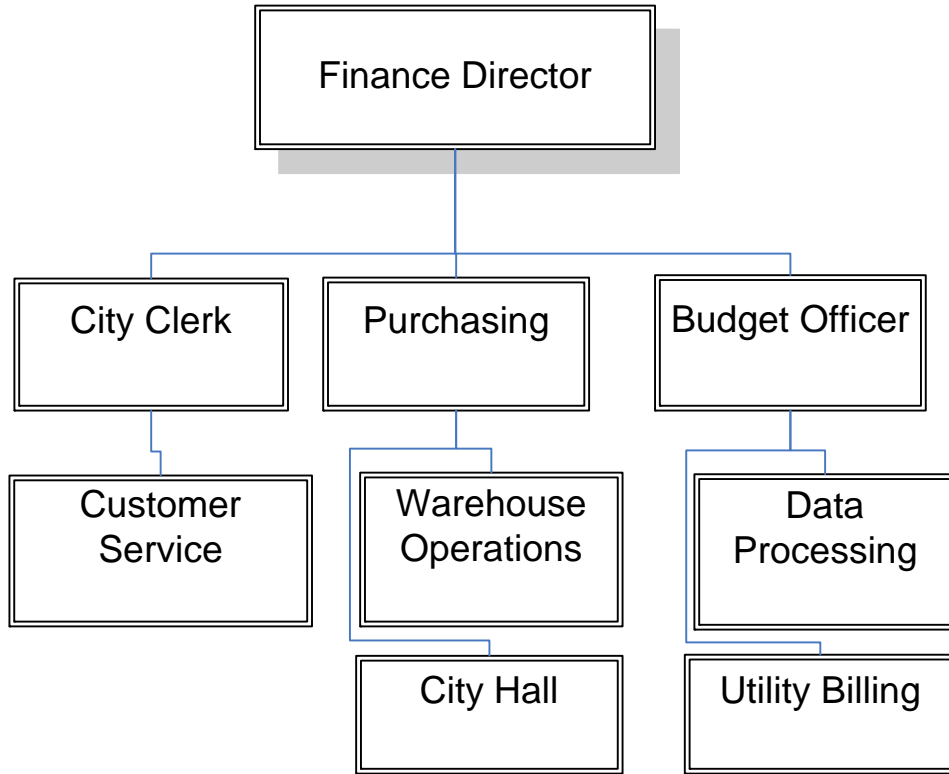
1. Find ways to improve the Codes Department communication with Landlords and Citizens.
2. Discuss condemned properties and schedule/cost of demolition, and outline the process for condemnation, demolition, and disposal property.
3. Good Landlord Rental Ordinance - Rental property and crime.
4. Moving to a Civil Court system vs Criminal for all enforcement actions.
5. District wide rezoning.
6. Infrastructure & Revenue - Land Bank Authority, Intergovernmental Contract to provide Municipal Court Services, Sales/Alcohol/Occupation Tax Audit recovery.
7. Miscellaneous Administrative Goals such as the following:
 - Creation of City Planning Commission
 - Coordinate a New Flag Insignia, New Vision/Mission Statement and Logo for the City of Waycross.
 - Sign Ordinance - Research to find information about other cities Sign Ordinances.
 - Recreation agreement with County.
 - Alcohol Ordinance - Servers permit, ID's, consumption upon public ways.
 - Mainstreet Program - Possibilities of structuring, funding and hiring an executive director.
 - Conduct study on Fire Department Salaries - Disparities.
 - Focus on 2008/2009 SPLOST Priorities and Action Plan

Mayor/Commissioner Goals continued

2008 GOALS

1. Create and Establish Improvements for the Code Enforcement Program. - **Completed**
2. Implement District Wide Rezoning. - **Ongoing**
3. Develop Water and Sewer Infrastructure Needs and Action Plan. - **Ongoing**
4. Investigate Options for Inner City Recreation. - **Completed**
5. Seek Alternate Revenue Sources. - **Ongoing**
6. Miscellaneous Administrative Goals such as the following:
 - Explore requiring business licenses on rental property. - **Completed**
 - Coordinate a New vision and Mission Statement. - **Current**
 - Request meeting with Waycross-Ware County Development Authority to discuss concerns and expectations of economic development (corporate park). - **Completed**
 - Request meeting with Chamber and the board to discuss concerns and present benefits of area. - **N/A**
 - Create project/capital SPLOST for Commission and Departments. - **Completed**
 - Finalize clearing and develop plan for disposing of city owned property. - **Completed**
 - 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. - **Completed**
 - Address enhancing compensation package for the city employees. - **Completed**
 - Revamp the Personnel Policy Manual. - **Completed**
 - 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. - **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 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services	404,589	347,208	374,555	371,552	383,570
Contractual Services	26,495	26,400	26,400	27,984	29,568
Travel & Training	4,331	5,927	7,500	5,656	7,500
Other Operating Expenses	138,660	166,887	166,863	159,740	176,914
Capital Outlay	1,110	18,215	14,500	10,589	2,700
Total Expenditures	\$575,184	\$564,637	\$589,818	\$575,521	\$600,252
Charges to Other Departments					
Net Expenditures	\$575,184	\$564,637	\$589,818	\$575,521	\$600,252
Positions					
Full Time	9	8	8	8	8
Temporary	2	1	1	1	1
Total Positions	11	9	9	9	9

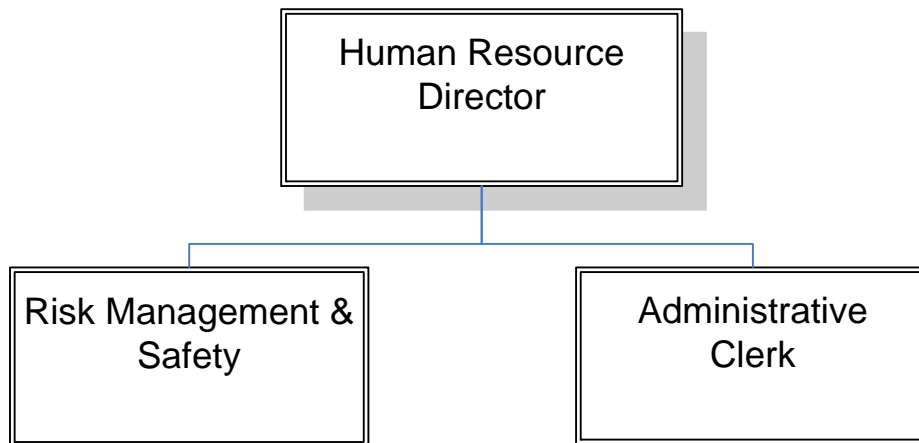
Department Goals:

1. Continue integrating the utility billing and cashier staff.
2. Select new software system that includes all major functions of the city.
3. Continue investigating methods to improve productivity using the intranet

2008 GOALS

1. Continue integrating the utility billing and cashier staff. - **Ongoing**
2. Continue investigating methods to improve productivity using the intranet. - **Ongoing**
3. Submit annual report in the Certificate of Achievement for Excellence in Financial Reporting Program. **Continue in FY2009**
4. Prepare popular annual financial report and submit in Popular Annual Financial Reporting program. - **Continue in FY2009**

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 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services	118,750	144,129	180,241	158,262	189,615
Contractual Services					
Travel & Training	1,296	2,537	4,600	4,031	5,000
Other Operating Expenses	22,419	27,504	30,902	31,652	38,888
Capital Outlay	1,219	1,300	2,250	5,169	3,750
Total Expenditures	\$143,683	\$175,470	\$217,993	\$199,114	\$237,254
Charges to Other Departments					
Net Expenditures	\$143,683	\$175,470	\$217,993	\$199,114	\$237,254
Positions					
Full Time	3	3	3	3	3
Temporary					
Total Positions	3	3	3	3	3

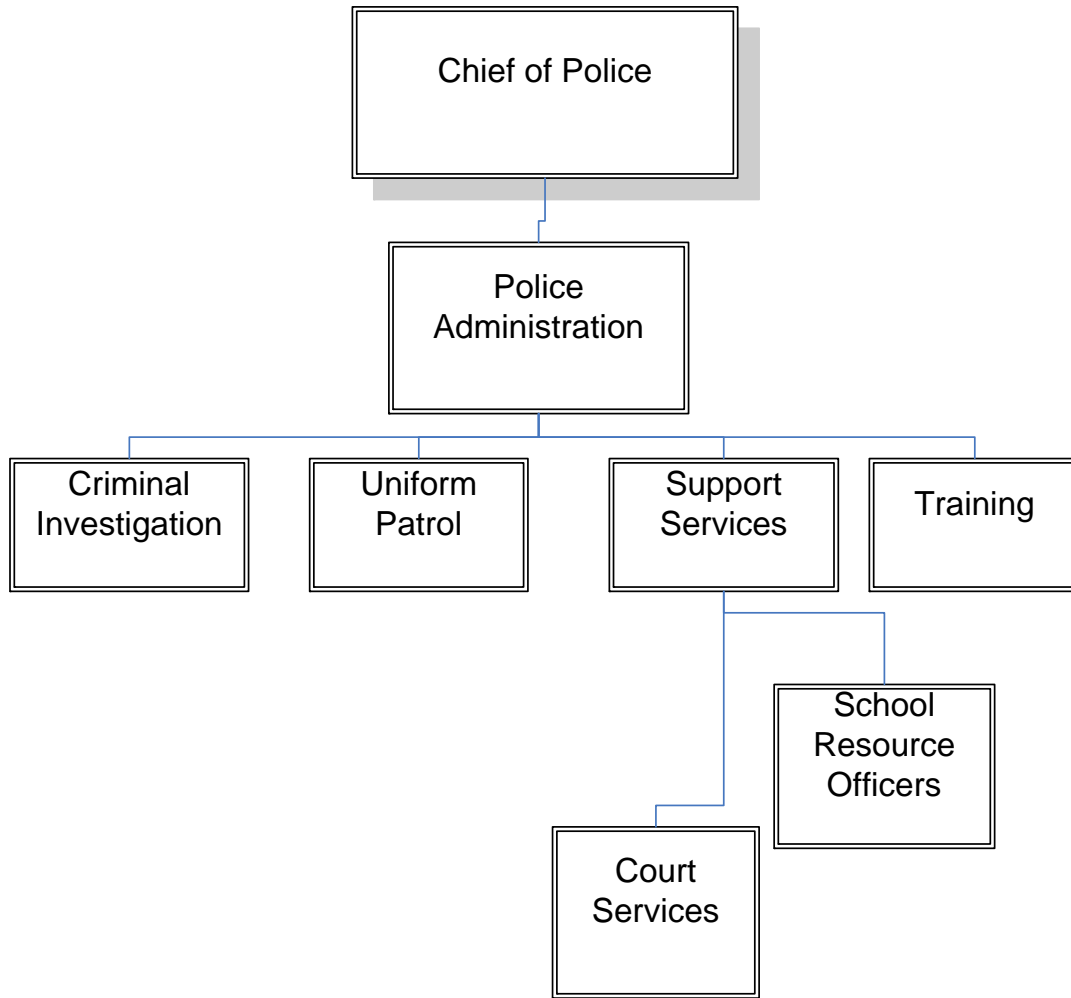
Department Goals:

1. Improve employee professionalism.
Objective: Provide inter departmental training on customer service, professionalism, establish succession planning guide for each department and a supervisory mentorship program.
2. Improve employee relations with additional motivational programs.
Objective: Provide health fairs, health education courses, wellness incentives and reductions Increase the employee of the month program (public safety and city employees) with an increased award amount. Employee luncheon with additional awards program.
3. Enhance City's Public Relations
Objective: Sponsor cultural based and fundraising events. At least 2-5 events per budget year.
Training and Professionalism Training.

2008 Goals

1. Revise Personnel Policy and Procedures. - **Completed**
2. Update Safety Policy with New Safety Committee. - **Ongoing**
3. Improve Employee Relations (Health, Wellness, Morale, Professionalism). - **Ongoing**
4. Improve City's Public Relations. - **Ongoing**

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 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services	2,741,428	2,931,743	3,203,649	3,297,308	3,480,189
Contractual Services					
Travel & Training	39,291	57,265	67,742	53,115	65,500
Other Operating Expenses	705,600	771,261	732,788	629,175	801,708
Capital Outlay	203,394	89,005	30,699	28,608	18,000
Total Expenditures	\$3,689,712	\$3,849,274	\$4,034,878	\$4,008,206	\$4,365,396
Charges to Other Departments					
Net Expenditures	\$3,689,712	\$3,849,274	\$4,034,878	\$4,008,206	\$4,365,396
Positions					
Full Time	64	68	68	69	70
Temporary	1	1	1	1	1
Total Positions	65	69	69	70	71

Department Goals:

1. Develop and begin implementation of wireless GCIC/NCIC and reporting procedures for the Waycross Police Department.
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. Continue to monitor the community views through the use of these meetings and the survey forms currently in place.
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. Conduct training for all employees to prepare them for upward mobility in the department.
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.

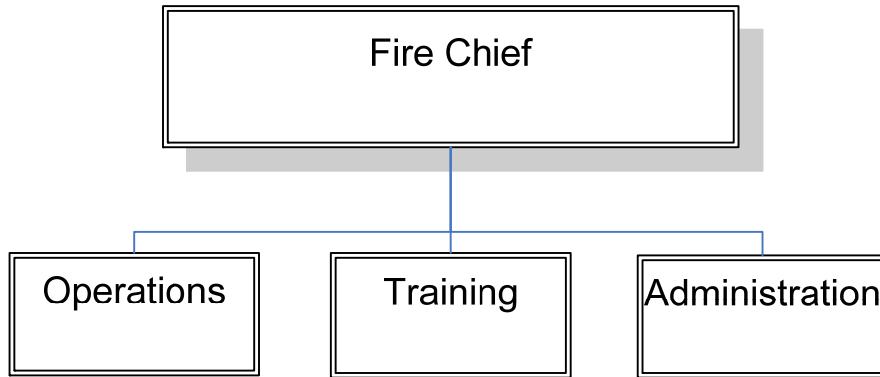
Police Department Goals continued

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-09.

2008 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.
Completed
2. Improve the accuracy of all incident reports taken in field operations. **Ongoing in FY2009**
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. **Continue in FY2009**
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. **Continue in FY2009**
5. Maintaining all required standards for continued compliance with CALEA and State Certification. **Continue in FY2009**
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. **Ongoing in FY2009**
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. **Continue in FY2009**

FIRE DEPARTMENT



Fire Department

Division Summary

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

Expenditure Summary:

Categories of Expenditures	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services	2,170,556	2,324,417	2,632,836	2,614,706	2,811,617
Contractual Services					
Travel & Training	10,321	13,053	11,000	10,956	13,000
Other Operating Expenses	262,601	270,077	271,595	269,759	300,390
Capital Outlay	42,984	239,739	35,850	34,944	27,350
Total Expenditures	\$2,486,463	\$2,847,286	\$2,951,280	\$2,930,365	\$3,152,357
Charges to Other Departments					
Net Expenditures	\$2,486,463	\$2,847,286	\$2,951,280	\$2,930,365	\$3,152,357
Positions					
Full Time	46	52	55	55	57
Temporary					
Total Positions	46	52	55	55	57

Department Goals:

- To ensure the continued preparation for the upcoming ISO review.
Objective: Schedule time sensitive functions for proper completion in order to gain maximum credit. This includes hydrant inspections twice a year, pre-fire planning reviews and updates twice a year, annual pump testing, annual hose testing, etc.
- Implement a company level business inspection program.
Objective: A check-off list will be developed to assist the crews in identifying compliance with specific city, state and National Codes in order to help prevent potential injuries or fires.
- Continue employee development through education and training.
Objective: Employees will meet the annual 240 required training hours for ISO. Employees will also meet the additional 24 or 40 training hours required by the State of Georgia along with required core competency drills. The annual requirement of eight company drills will be performed as well.
- Move forward with specialized training in the areas hazardous materials, first aid/CPR and AED.
Objective: All suppression will be trained and certified in HazMat Awareness, First Aid/CPR and AED.

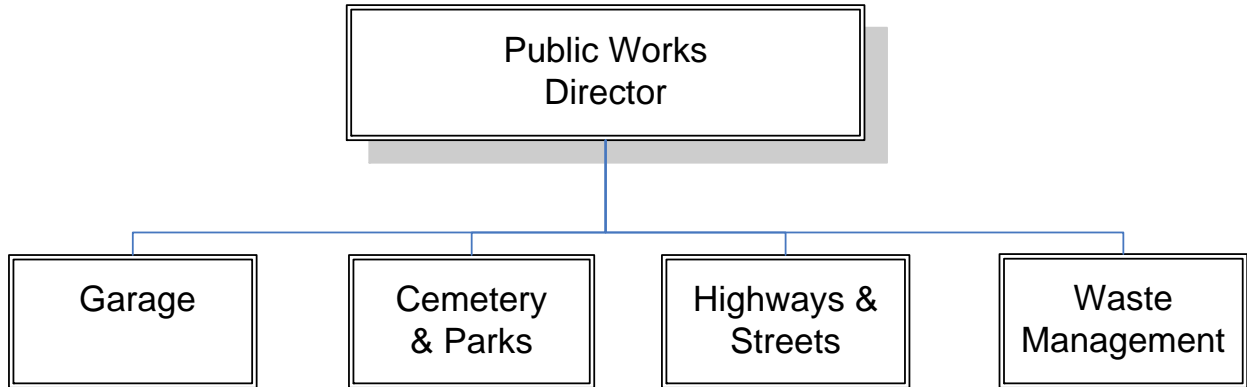
Fire Department Goals continued

5. Improve education opportunities to employees by working with the Okefenokee Technical College to set up access to the on-line Fire Science Diploma and Degree Program.
Objective: By having this training available this will improve the level of knowledge and abilities of the current workforce. It will also provide part of the State and ISO annual requirements for training. This program is HOPE eligible and would require minimum expense to the employees and department. Since the program is offered on-line employees are able to do the class work while on duty.

2008 Goals

1. Post our ISO accomplishments as they are achieved. - **Continue in FY2009**
2. Test all pumping apparatus to meet ISO standard. - **Continue in FY2009**
3. Test all fire hydrants according to ISO standards. - **Continue in FY2009**
4. Conduct company level inspections. - **Continue in FY2009**
5. Implement The First Responder Program. - **Continue in FY2009**

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 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services	665,946	725,086	758,507	722,280	755,835
Contractual Services	37,500	65,625	80,000	75,000	80,000
Travel & Training	2,817	2,998	6,950	3,309	6,000
Other Operating Expenses	246,925	239,716	321,609	294,905	333,618
Capital Outlay	46,235	0	0	0	0
Total Expenditures	\$999,423	\$1,033,424	\$1,167,066	\$1,095,494	\$1,175,453
Charges to Other Departments					
Net Expenditures	\$999,423	\$1,033,424	\$1,167,066	\$1,095,494	\$1,175,453
Positions					
Full Time	21	21	21	21	21
Temporary		2	2	2	2
Total Positions	21	23	23	23	23

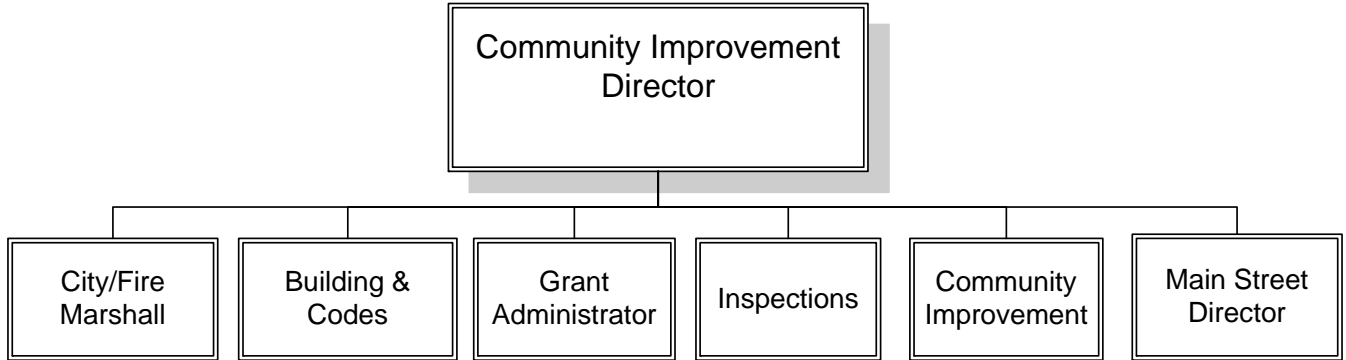
Department Goals:

- Maintain all City Right-of-ways within the City limits.
Objective: Mowing on a two week cycle, Sidewalks and street edging during winter months, Removal of dead and diseased trees and bushes, Maintain a six (6) month rotation of canal maintenance
- Meet and exceed all testing requirements for the Blackwell Street Landfill.
Objective: Coordinate with private contractor to ensure all required monitoring is conducted in a timely manner, Ensure reports are turned into reporting agencies as required, and Bid new contract for landfill monitoring services on a new annual contract for services
- Enhance the appearance of downtown Waycross.
Objective: Replace overgrown sidewalk plantings, Secure and execute a landscape design for Phoenix Park, Purchase Holiday Banners for the 3rd sector of 4 seasons, Removal of Railroad ballast along Plant Avenue and landscape
- Enhance Millie DeShazo Park.
Objective: Additional Landscaping, Larger electrical service, and Rejuvenate Sprinkler service.
- Increase efficiency of Trash crews.
Objective: Purchase additional claw truck, Coordinate routes for maximum efficiency, and Monitor closely special collections and associated cost

2008 Goals

1. Provide better service to the citizens of Waycross - **This is an ongoing goal each year**
2. Maintain all right-of-ways and parks in a timely manner. - **Ongoing**
3. Determine Plan of Action for the disposal of yard trash material. - **Ongoing**
4. Increase effectiveness with spraying program and control measure for weed and heavy growth areas. - **Completed**
5. Clean and maintain 27 miles of canals and open ditches. - **Completed**

COMMUNITY DEVELOPMENT



Community Improvement

Division Summary

The Department of Community Improvement consists of two divisions: Inspections and Administration. The Inspections division consist of a building and code inspector, city marshal/city planner, and two code enforcement officers. Within the Administration division, all grant procedures for the City of Waycross are handled, as well as all the housing programs for the City, including the CHIP Program. Within the DCI all inspections, planning and zoning, permits, code enforcement, grants, business licensing and housing programs for the City takes place on a daily basis.

Expenditure Summary:

Categories of Expenditures	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services	293,345	235,670	319,558	323,138	377,914
Contractual Services					
Travel & Training	6,785	11,006	12,500	14,711	16,000
Other Operating Expenses	54,580	61,780	95,025	50,658	106,261
Capital Outlay	7,331	3,258	6,500	6,299	6,000
Total Expenditures	\$362,042	\$311,714	\$433,584	\$394,806	\$506,175
Charges to Other Departments					
Net Expenditures	\$362,042	\$311,714	\$433,584	\$394,806	\$506,175
Positions					
Full Time	8	8	8	8	9
Temporary					
Total Positions	8	8	8	8	9

Department Goals:

Inspections

- Continue training for staff members and allow for proper certifications to be obtained in code enforcement inspections, and other applicable area of inspections.
Objective: Develop a tracking mechanism either through software implementation or creation of documents to follow all code enforcement proceedings, inspections, plan review and planning and zoning.
- Update software program to one that will track all code violations/inspections/rezonings and planning for all properties.
Objective: Purchase software that will meet the needs of the department.
- Continue staff training to ensure that inspections staff are adequately abreast on current trends and regulations.
Objective: Ensure that all staff members receive necessary training to properly service their respective areas of work.
- Create and utilize a Land Bank Authority through code enforcement efforts.
Objective: Monitor current trends in Georgia and regulations on how a land bank can benefit the City of Waycross.

Community Improvement Department Goals continued

Administrative

1. Revise city zoning ordinance to be more consist with current zoning trends.
Objective: Effectively communicate with other city departments, elected officials, board members, and citizens.
2. Continue to identify grant funding for city departments.
Objective: Locate funding for city departments and/or write grants for departments to increase monies for various city needed projects.
3. Update standard operating procedures, including an update of office software for more comprehensive record retention.
Objective: Create a more streamlined office procedure through utilization of software that will allow for continued record keeping for those instances where past records might be used for current situations, thus making them easily accessible for reference purposes.
4. Implement Landlord Training Program.
Objective: Research and train staff and citizens regarding appropriate landlord training procedures.

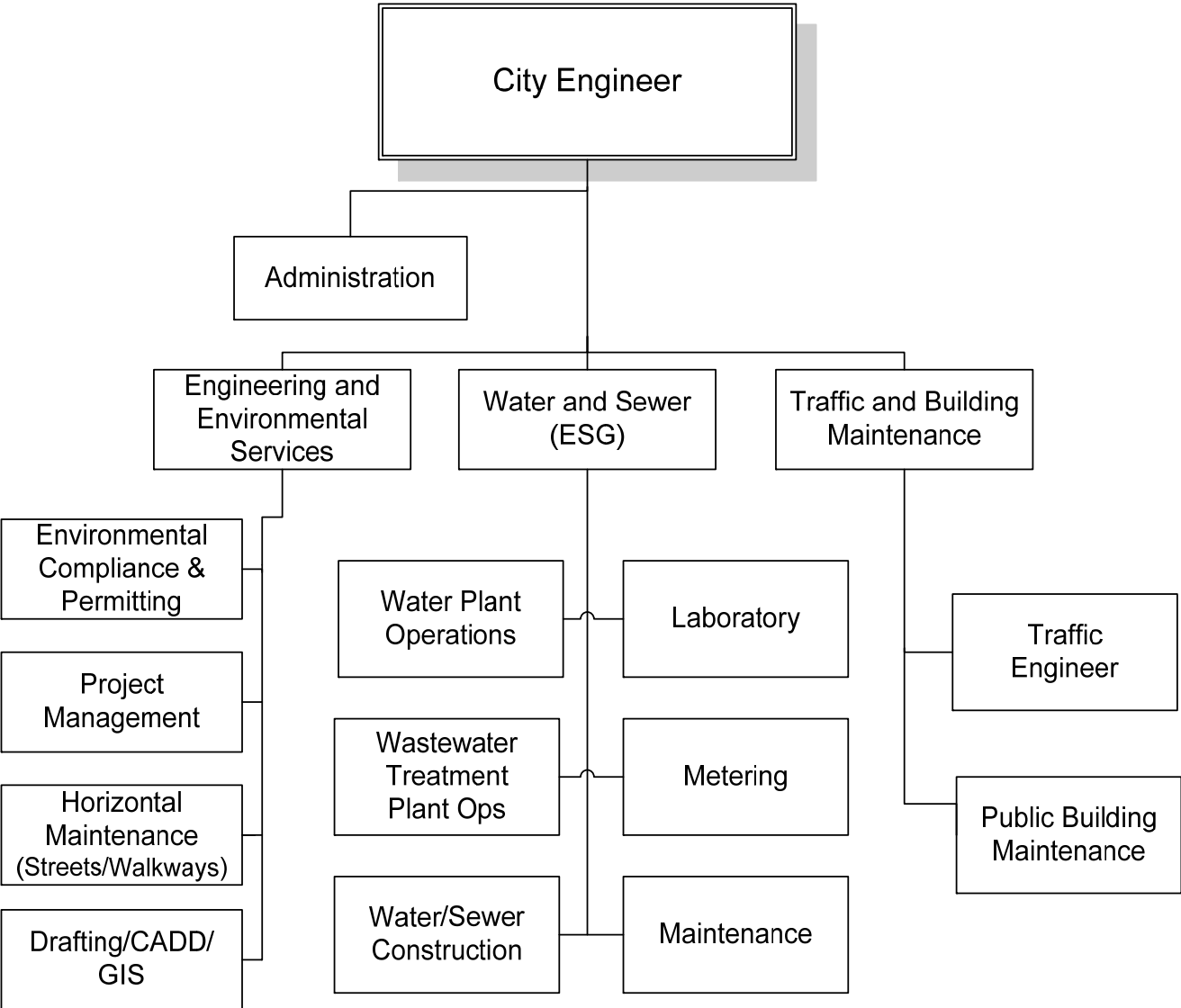
2008 Goals - Inspections

1. Implement a model that will follow proceedings for code enforcement - **Completed**
2. Develop a training mechanism to ensure that inspections staff are adequately abreast of current trends and regulations - **Completed**
3. Determine the most effective way(s) for utilizing the land bank - **Continue in FY2009**
4. Implement housing initiative in residential neighborhoods through zoning and code enforcement - **Ongoing**
5. Increase public relations with staff and citizens through departmental outreach - **Completed**

2008 Goals - Administration

1. Identify grant funding for all applicable city departments - **Continue in FY2009**
2. Continue and progress with staff development and training - **Completed**
3. Revise, update, and amend office policies and procedures - **Ongoing**
4. Update district zoning maps - **Continue in FY2009**
5. Form a committee to visit other cities of similar size and scope to review their zoning procedures - **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 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services	288,273	512,157	628,863	590,022	660,381
Contractual Services					
Travel & Training	3,462	9,613	16,200	5,189	16,000
Other Operating Expenses	342,751	429,220	435,180	445,009	474,727
Capital Outlay	13,377	54,679	88,000	87,781	86,000
Total Expenditures	\$647,863	\$1,005,669	\$1,168,243	\$1,128,001	\$1,237,108
Charges to Other Departments					
Net Expenditures	\$647,863	\$1,005,669	\$1,168,243	\$1,128,001	\$1,237,108
Positions					
Full Time	7	12	13	13	13
Temporary			2	2	1
Total Positions	7	12	15	15	14

Department Goals:

- Plan, Design and Execute City Infrastructure improvements.
Objective: Complete basic water, sewer and street infrastructure mapping in GIS format. Continue Capital Improvements Program development, Compile results of mapping and capital project programming into an infrastructure master plan and complete existing SPLOST projects.
- Broaden Staff Expertise and Acquire New Capabilities.
Objective: Build pool of contract inspection augmentees, promote staff professional development. Acquire/develop project management system to track work and project requirements.
- Improve City Traffic Flow and Minimize Traffic and Pedestrian Safety Hazards.
Objective: Continue to pursue sign, signal and lane improvements. Continue support to follow on Rail Expansion related projects, and continue aggressive sign and signal upgrade program. Continue to develop and implement directional signage plan.
- Promote City Growth and Economic Development
Objective: Support city annexation strategy, leverage existing wastewater treatment capacity to posture city as utility provider of choice for surrounding community. Complete/refine developers' package to help citizens negotiate city permitting process and improve/modernize policy, procedures & ordinances relating to primary city infrastructure.
- Support sound environmental stewardship.
Objective: Sustain on-going partnership with Satilla Riverkeeper and Manage upcoming NPDES permit renewal process to achieve right balance of compliance costs and environmental risk. Manage impending groundwater Withdrawal Permit Changes and re-asses storm water infrastructure needs and evaluate feasibility of storm water utility.

Engineering Department Goals continued

2008 Goals

1. Improve Service & Responsiveness to City Customers.
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.
5. Improve city traffic flow and minimize traffic and pedestrian safety hazards.
6. Support city growth and economic development.
7. Support sound environmental stewardship.

Non-Operating

Department Summary

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

Expenditure Summary:

Categories of Expenditures	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	225,263	175,046	209,334	84,928	78,533
Capital Outlay					
Total Expenditures	\$225,263	\$175,046	\$209,334	\$84,928	\$78,533
Charges to Other Departments	335,697	240,134	397,536	397,536	487,100
Net Expenditures	\$560,960	\$415,180	\$606,870	\$482,464	\$565,633
Positions					
Full Time					
Temporary					
Total Positions	0	0	0	0	0

Enterprise Funds

Water & Sewer Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Utility Service Fees	5,364,046	5,384,863	5,278,774	5,304,774	5,303,436
Water/Sewer Taps	59,383	41,058	30,000	33,213	32,000
Reinstatement Charges	118,024	108,296	110,000	111,041	90,000
Loads to Disposal	202,354	133,063	320,000	240,723	274,641
Account Set Up Fee	20,175	19,740	18,200	20,310	20,280
Disconnect Fee					78,750
Sewer Fees-Satilla W/S Authority	19,740	44,265	43,728	102,354	120,000
Utility Site Rental Fees	14,236	16,151	16,150	29,651	16,500
Miscellaneous Revenue	18,991	22,704	20,100	25,551	16,600
Total Revenues	\$5,816,950	\$5,770,140	\$5,836,952	\$5,867,617	\$5,952,207
Reimb from Other Departments	0	0	0	0	0
Net Revenues	\$5,816,950	\$5,770,140	\$5,836,952	\$5,867,617	\$5,952,207

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Water & Sewer Operations	2,662,859	2,682,702	3,733,468	3,064,187	3,762,866
Non-Operating	2,186,968	2,118,815	1,140,681	1,193,670	1,100,331
Total Expenditures	\$4,849,827	\$4,801,516	\$4,874,149	\$4,257,857	\$4,863,197
Charges to Other Departments	911,025	925,618	962,803	962,803	1,089,010
Net Expenditures	\$5,760,852	\$5,727,134	\$5,836,952	\$5,220,660	\$5,952,207
Positions					
Full Time	23	0	0	0	0
Temporary					
Total Positions	23	0	0	0	0

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 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services	828,275	0	0	0	0
Contractual Services	805,802	2,148,570	2,276,719	2,211,224	2,355,266
Travel & Training	2,412	-8	0	0	0
Other Operating Expenses	865,635	379,318	708,034	350,943	663,128
Capital Outlay	160,735	154,822	748,715	502,021	744,472
Total Expenditures	\$2,662,859	\$2,682,702	\$3,733,468	\$3,064,187	\$3,762,866
Charges to Other Departments	0				
Net Expenditures	\$2,662,859	\$2,682,702	\$3,733,468	\$3,064,187	\$3,762,866
Positions					
Full Time	5	0	0	0	0
Temporary					
Total Positions	5	0	0	0	0

Non-Operating

Department Summary

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

Expenditure Summary:

Categories of Expenditures	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	2,186,968	2,118,815	1,140,681	1,193,670	1,100,331
Capital Outlay					
Total Expenditures	\$2,186,968	\$2,118,815	\$1,140,681	\$1,193,670	\$1,100,331
Charges to Other Departments	911,025	925,618	962,803	962,803	1,089,010
Net Expenditures	\$3,097,993	\$3,044,433	\$2,103,484	\$2,156,473	\$2,189,341
Positions					
Full Time					
Temporary					
Total Positions					

Waste Management Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Residential Garbage Fees	885,808	879,808	883,332	870,572	901,696
Trash Collection Fees	526,154	521,001	521,115	516,402	520,000
Reinstatement Fees	91,256	112,537	86,021	117,755	30,000
Miscellaneous Revenue	280	578	0	1,528	0
Garbage Container Violation		1,105	1,000	0	200
Container Deposits	1,725	3,675	2,500	3,075	3,000
Special Collections	7,130	10,185	9,000	12,658	17,000
Disconnect Fee					11,710
Misc Trailer Rentals	2,185	9,420	5,500	1,510	0
Reimb: General Fund	178,588	82,122	0	0	0
Total Revenues	\$1,693,126	\$1,620,431	\$1,508,468	\$1,523,500	\$1,483,606
Reimb from Other Departments	0				
Net Revenues	\$1,693,126	\$1,620,431	\$1,508,468	\$1,523,500	\$1,483,606

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Garbage/Yard Trash Collections	1,568,806	1,462,720	1,422,637	1,432,715	1,396,597
Brown/White Goods	14,297	13,932	18,000	13,974	19,000
Recyclable Collection	0	0	1,100	820	0
Landfill Closure	21,720	21,200	37,000	31,696	37,000
Non-Operating	0	0	0	0	0
Total Expenditures	\$1,604,823	\$1,497,851	\$1,478,737	\$1,479,204	\$1,452,597
Charges to Other Departments		0	29,731	29,731	31,009
Net Expenditures	\$1,604,823	\$1,497,851	\$1,508,468	\$1,508,935	\$1,483,606
Positions					
Full Time	16	15	14	15	10
Temporary					
Total Positions	16	15	14	15	10

Garbage & Trash Collection

Department Summary

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

Expenditure Summary:

Categories of Expenditures	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services	522,371	489,663	470,984	484,031	344,520
Contractual Services	594,405	611,806	654,900	654,670	713,844
Travel & Training	0	20	800	10	700
Other Operating Expenses	472,704	396,363	381,784	365,111	397,542
Capital Outlay	15,342	0	0	5,114	27,000
Total Expenditures	\$1,604,822	\$1,497,851	\$1,508,468	\$1,508,935	\$1,483,606
Charges to Other Departments					
Net Expenditures	\$1,604,822	\$1,497,851	\$1,508,468	\$1,508,935	\$1,483,606
Positions					
Full Time	16	15	14	15	10
Temporary					
Total Positions	16	15	14	15	10

Department Goals:

1. Implement changes from a weekly yard trash cycle to a bi-weekly collection cycle.
Objective: Purchase additional Pac-Mac truck to increase productivity of leaf & limb collections.
2. Streamline Special Collection notification
Objective: Increase customer service by allowing customers with current bills to call in Special Collections and charge to Utility Bill.
3. Decrease illegal dumping.
Objective: Work in conjunction with code department, multi media, and education to decrease illegal dumping.
4. Raise awareness of litter within the City of Waycross.
Objective: Expand "Keep America Beautiful" as well as work with Ware County to expand litter prevention into schools.
5. Self audit of trash containers to make certain we are billing correctly.
Objective: Work to ensure all customers with multiple roll-out cans are being charged accordingly.

2008 Goals

1. Maintain a weekly collection schedule of yard trash. - **Ongoing**
2. Increase efficiency with special collection activities. - **Completed**
3. Provide trailers to city residents for weekend use as requested. - **Ongoing**
4. Revise fee structure for special pick up collections. - **Completed**
5. Clean and maintain city-issued garbage containers, provide/remove containers through work orders. - **Ongoing**

Special Revenue Funds

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 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Sales: Cemetery Lots	74,480	86,750	60,000	76,980	70,000
Interment Fees	77,600	67,315	80,000	67,300	70,000
Monument & Transfer Fees	14,521	11,946	10,000	10,289	10,000
Reimb: General Fund	28,414	26,378	0	0	71,517
Miscellaneous Revenue	486	1,554	1,000	723	1,000
Reimb Cemetery Trust Fund		0	110,621	75,771	0
Total Revenues	\$195,501	\$193,943	\$261,621	\$231,063	\$222,517
Reimb from Other Departments					
Net Revenues	\$195,501	\$193,943	\$261,621	\$231,063	\$222,517

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services	84,922	89,487	93,158	93,243	98,697
Contractual Services	35,169	25,469	30,000	27,992	40,000
Travel & Training	0	0	0	0	0
Other Operating Expenses	50,101	56,483	112,652	81,570	72,192
Capital Outlay	0	0	15,000	14,945	0
Total Expenditures	\$170,192	\$171,439	\$250,810	\$217,750	\$210,889
Charges to Other Departments		0	10,811	10,811	11,628
Net Expenditures	\$170,192	\$171,439	\$261,621	\$228,561	\$222,517
Positions					
Full Time	3	2	2	2	2
Temporary	0	0	0	0	0
Total Positions	3	2	2	2	2

Department Goals:

1. Maintain a 10-day mowing cycle in all city owned cemeteries.
Objective: Utilize existing city employees and equipment for mowing and beautification.
2. Update Cemetery rules and regulations.
Objective: Develop new brochure to give to families desiring information on City Cemeteries.
3. Complete development of new cemetery section.
Objective: Install all corner markers, pins, and landscaping in newly developed section of Oakland cemetery.
4. Pave roads in new section of Oakland cemetery.
Objective: Utilize contractors to pave roads in the new section at Oakland.
5. Clean fence row on the back section of Hazard Hill Cemetery.
Objective: Use Cemetery workers and prison crew to clean overgrown fence row.

2008 Goals

1. Maintain a 10-day mowing cycle in all city owned cemeteries. - **Ongoing**
2. Implement new 10 acre track for new grave site availability. - **Ongoing**
3. Maintain the appearance of all cemeteries. - **Ongoing**

WPD Information Technology Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
All Funds Contributions	25,423	28,254	27,000	24,236	27,000
Total Revenues	\$25,423	\$28,254	\$27,000	\$24,236	\$27,000
Reimb from Other Departments					
Net Revenues	\$25,423	\$28,254	\$27,000	\$24,236	\$27,000

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Computers/Equipment	26,705	24,316	27,000	22,739	27,000
Total Expenditures	\$26,705	\$24,316	\$27,000	\$22,739	\$27,000
Charges to Other Departments					
Net Expenditures	\$26,705	\$24,316	\$27,000	\$22,739	\$27,000
Positions					
Full Time					
Temporary					
Total Positions					

Hotel/Motel Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Hotel/Motel Revenues				111,729	108,289
Total Revenues	\$0	\$0	\$0	\$111,729	\$108,289
Reimb from Other Departments					
Net Revenues	\$0	\$0	\$0	\$111,729	\$108,289

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Chamber of Comm T & C Bureau				111,729	108,289
Total Expenditures	\$0	\$0	\$0	\$111,729	\$108,289
Charges to Other Departments					
Net Expenditures	\$0	\$0	\$0	\$111,729	\$108,289
Positions					
Full Time					
Temporary					
Total Positions					

Capital Project Funds

SPLOST 2008-2013

Revenues

Revenue Summary:

Categories of Revenues	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
SPLOST Revenues				0	1,346,292
Total Revenues	\$0	\$0	\$0	\$0	\$1,346,292
Reimb from Other Departments					
Net Revenues	\$0	\$0	\$0	\$0	\$1,346,292

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Engineering Projects					378,542
Water & Sewer Projects					
Fire Department Projects					671,500
Police Department Projects					296,250
Public Works Projects					
Administration Projects					
Community Improvement Projects					
Total Expenditures	\$0	\$0	\$0	\$0	\$1,346,292
Charges to Other Departments					
Net Expenditures	\$0	\$0	\$0	\$0	\$1,346,292
Positions					
Full Time					
Temporary					
Total Positions					

Internal Service Funds

Garage Fund

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

Revenues

Revenue Summary:

Categories of Revenues	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
All Funds Contributions	551,571	381,503	365,532	365,532	387,211
Miscellaneous Revenue					
Total Revenues	\$551,571	\$381,503	\$365,532	\$365,532	\$387,211
Reimb from Other Departments					
Net Revenues	\$551,571	\$381,503	\$365,532	\$365,532	\$387,211

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services	260,671	274,657	291,217	289,376	300,071
Contractual Services					
Travel & Training	0	59	1,750	830	3,500
Other Operating Expenses	234,520	95,765	70,165	55,917	80,040
Capital Outlay	10,000	8,761	2,400	-6	3,600
Total Expenditures	\$505,190	\$379,242	\$365,532	\$346,115	\$387,211
Charges to Other Departments					
Net Expenditures	\$505,190	\$379,242	\$365,532	\$346,115	\$387,211
Positions					
Full Time	6	7	7	7	7
Temporary	0	0	0	0	0
Total Positions	6	7	7	7	7

Department Goals:

1. Replace our existing ignition scanner system with a new and enhanced diagnostic system and to have all mechanics trained to use it to its fullest capabilities.
Objective: Obtain a suitable replacement for our system that will be able to be updated as our present unit will be obsolete and no longer have updates available after this year. We will request factory training on its proper use and care.
2. To focus more effort towards the training and certification of our mechanics.
Objective: Obtain training programs and certification material available through factory and aftermarket representatives to support the enhancement of our mechanics skills.

2008 Goals

1. Review and revise the preventative maintenance schedule. - **Continue in FY2009**
2. Continue to work towards reducing the amount of unscheduled repairs. - **Completed**
3. Provide better tools and equipment used to service and repair our fleet. - **Completed**

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. 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 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
All Funds Contributions	301,589	318,357	308,370	308,370	319,302
All Funds Reimb-IT Exp	39,886	28,366	24,600	24,600	28,500
Miscellaneous Revenue					
Total Revenues	\$341,475	\$346,723	\$332,970	\$332,970	\$347,802
Reimb from Other Departments					
Net Revenues	\$341,475	\$346,723	\$332,970	\$332,970	\$347,802

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services	213,582	216,499	215,904	220,127	227,997
Contractual Services					
Travel & Training	4,867	5,030	5,500	1,570	5,500
Other Operating Expenses	85,500	91,172	99,566	91,155	102,305
Capital Outlay	4,334	2,301	12,000	5,762	12,000
Total Expenditures	\$308,283	\$315,002	\$332,970	\$318,615	\$347,802
Charges to Other Departments					
Net Expenditures	\$308,283	\$315,002	\$332,970	\$318,615	\$347,802
Positions					
Full Time	5	5	5	5	5
Temporary	1	1	0	0	0
Total Positions	6	6	5	5	5

Department Goals:

1. Implement a more secure backup system that would be cost efficient.

Objective: To cut expense of having to purchase tapes for each individual server repairs on tape drives.

2008 Goals

1. Re-evaluate all networking hardware (may need to start replacing). - **Continue In FY2009**
2. Take more initiative with developing & improving the Web Page and City's COWnet.
Continue in FY2009
3. Research Broadband/Wireless capabilities for Waycross and Ware County. **Continue in FY2009**

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 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
All Funds Contributions	106,595	105,533	99,023	99,023	97,836
Miscellaneous Revenue					
Total Revenues	\$106,595	\$105,533	\$99,023	\$99,023	\$97,836
Reimb from Other Departments					
Net Revenues	\$106,595	\$105,533	\$99,023	\$99,023	\$97,836

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Personal Services	63,452	70,203	74,356	61,871	75,585
Contractual Services					
Travel & Training	407	352	700	140	700
Other Operating Expenses	18,026	15,909	23,467	13,538	20,352
Capital Outlay	0	1,219	500	0	1,200
Total Expenditures	\$81,886	\$87,683	\$99,023	\$75,548	\$97,836
Charges to Other Departments					
Net Expenditures	\$81,886	\$87,683	\$99,023	\$75,548	\$97,836
Positions					
Full Time	2	2	2	2	2
Temporary					
Total Positions	2	2	2	2	2

Liability Insurance Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
All Funds Contributions	228,541	210,399	229,554	241,069	236,000
Miscellaneous Revenue	14,720	7,378	0	0	0
Total Revenues	\$243,262	\$217,776	\$229,554	\$241,069	\$236,000
Reimb from Other Departments					
Net Revenues	\$243,262	\$217,776	\$229,554	\$241,069	\$236,000

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Premium Auto	35,123	40,047	45,000	38,491	45,000
Premium Liability	93,681	97,274	106,554	99,651	113,000
Premium Property	9,948	12,330	28,000	11,308	28,000
Claims Payment Reserve	9,755	11,970	50,000	47,433	50,000
Total Expenditures	\$148,507	\$161,621	\$229,554	\$196,883	\$236,000
Charges to Other Departments					
Net Expenditures	\$148,507	\$161,621	\$229,554	\$196,883	\$236,000
Positions					
Full Time					
Temporary					
Total Positions					

Health Insurance Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
City Premium	912,706	1,013,348	1,043,040	1,043,040	1,052,880
Interest	1,101	6,487	0	5,168	0
Miscellaneous Revenue	0	30,107	0	0	0
Employee Premiums	333,220	349,137	303,992	347,587	345,280
Retired Premiums	27,852	17,552	17,100	17,473	17,100
Group Life	17,999	17,186	18,065	19,085	19,056
Reserve for Claims					
Total Revenues	\$1,292,878	\$1,433,817	\$1,382,197	\$1,432,354	\$1,434,316
Reimb from Other Departments					
Net Revenues	\$1,292,878	\$1,433,817	\$1,382,197	\$1,432,354	\$1,434,316

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Health Claims	1,235,301	1,108,862	1,122,197	1,076,796	1,138,316
Administration Fees		217,578	240,000	231,626	276,000
Life Insurance	22,720	20,099	20,000	18,549	20,000
Total Expenditures	\$1,258,021	\$1,346,539	\$1,382,197	\$1,326,971	\$1,434,316
Charges to Other Departments					
Net Expenditures	\$1,258,021	\$1,346,539	\$1,382,197	\$1,326,971	\$1,434,316
Positions					
Full Time					
Temporary					
Total Positions					

Retirement Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Interest					
Retirement Contribution	609,592	352,390	329,837	478,263	476,585
Miscellaneous Revenue					
Total Revenues	\$609,592	\$352,390	\$329,837	\$478,263	\$476,585
Reimb from Other Departments					
Net Revenues	\$609,592	\$352,390	\$329,837	\$478,263	\$476,585

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Retirement Payments	515,863	334,035	329,837	477,609	476,585
Fund Balance					
Total Expenditures	\$515,863	\$334,035	\$329,837	\$477,609	\$476,585
Charges to Other Departments					
Net Expenditures	\$515,863	\$334,035	\$329,837	\$477,609	\$476,585
Positions					
Full Time					
Temporary					
Total Positions					

Worker's Compensation Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
All Funds Contributions	372,621	376,611	379,004	384,553	385,864
Miscellaneous Revenue					
Total Revenues	\$372,621	\$376,611	\$379,004	\$384,553	\$385,864
Reimb from Other Departments					
Net Revenues	\$372,621	\$376,611	\$379,004	\$384,553	\$385,864

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget
Expenditure for Claims	229,832	239,882	224,004	294,138	228,285
Administration Cost	52,772	105,852	80,000	67,518	82,579
Reserve for Claims	74,885	0	75,000	0	75,000
Fund Balance					
Employee Bonus	0		0	0	0
Total Expenditures	\$357,490	\$345,734	\$379,004	\$361,656	\$385,864
Charges to Other Departments					
Net Expenditures	\$357,490	\$345,734	\$379,004	\$361,656	\$385,864
Positions					
Full Time					
Temporary					
Total Positions					

Detail by Line Item
General Fund Revenue

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-31-1100	Current Year Adv Tax	2,300,590	2,244,542	2,671,620	2,340,424	2,883,645
100-31-1120	Timber Tax	0	0	0	0	0
100-31-1200	Prior Year Adv Tax (1)	95,720	120,407	118,000	114,663	112,000
100-31-1201	Prior Year Adv Tax (2)	7,185	6,116	7,000	11,983	12,000
100-31-1202	Prior Year Adv Tax (3)	3,039	1,988	2,000	2,458	2,500
100-31-1203	Prior Year Adv Tax (4)	2,005	1,329	1,000	1,651	1,800
100-31-1204	Prior Year Adv Tax (5)	1,452	2,314	1,500	1,789	1,800
100-31-1205	All Prior Year Taxes	340	177	250	1,202	1,500
100-31-1310	Motor Vehicle/Mobile Homes	237,494	254,936	241,762	257,497	250,000
100-31-1320	Motor Homes Tax	0	0	0	0	0
100-31-1350	Railroad Equipment Tax	53,668	110,660	5,700	57,557	55,000
100-31-1600	Real Estate Tax-Intangible	40,260	53,208	42,000	35,483	40,000
100-31-1700	Utility Franchise Tax	1,105,090	1,121,519	1,101,950	1,200,882	1,200,000
100-31-3100	Local Option Sales Tax	3,090,041	3,239,588	3,475,682	3,379,176	3,300,000
100-31-4100	Hotel/Motel Tax	245,110	278,197	277,000	167,424	162,433
100-31-4300	Mixed Drink Tax	12,824	15,501	14,320	10,646	15,000
100-31-6100	Business License	786,481	748,210	770,000	725,497	755,000
100-31-6200	Insurance Tax	767,930	803,447	889,000	838,085	873,100
100-31-9100	Current Year Adv Tax Interest	21,299	18,236	12,120	21,736	20,000
	Total City Taxes	8,770,528	9,020,373	9,630,904	9,168,153	9,685,778
100-32-1100	Liquor & Wine Tax	55,061	42,526	50,000	44,333	50,000
100-32-1110	Beer Tax	189,799	193,215	190,000	204,109	196,500
	Alcohol Wholesale Tax	244,860	235,741	240,000	248,441	246,500
100-32-2120	Building Permits	45,050	53,983	35,000	46,508	48,000
100-32-2125	Fire Inspections Permits	1,131	732	1,000	1,641	1,000
100-32-2130	Plumbing Permits	3,825	3,364	3,000	3,264	3,000
100-32-2140	Electrical Permits	3,612	3,865	3,000	3,508	3,000
100-32-2160	Mechanical Permits	3,002	4,070	3,200	3,188	3,200
100-32-2175	Manufactured Home Permit	300	850	1,000	475	1,000
100-32-2190	County Inspection Fees	11,603	0	0	0	0
100-32-2220	House Moving Permits	375	75	300	75	300
100-32-2230	Signs Permits	1,525	1,575	1,500	2,847	3,000
100-32-2990	Miscellaneous Permits	5	25	500	0	100
	Total Code Enforcement	70,427	68,539	48,500	61,506	62,600
100-33-3000	Housing Authority in Lieu of Taxes	32,363	32,155	30,000	30,757	34,000
	Total Intragovernmental	32,363	32,155	30,000	30,757	34,000

General Fund Revenue cont'd

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-34-1300	Planning & Development	0	0	1,000	1,700	1,000
100-34-1390	Variance Fees	630	462	1,000	1,080	1,200
100-34-1391	Special Exception Fees	0	0	500	0	500
100-34-1392	Rezoning Fees	500	1,100	1,000	1,350	1,000
100-34-1393	Administrative Review Fee	0	0	100	90	100
100-34-1395	Sub-Division Fees	0	0	0	0	0
100-34-1396	Miscellaneous Permits & Fees	4,690	2,043	2,500	7,415	5,000
100-34-1397	Demolition Permits	1,065	3,320	2,500	975	2,500
100-34-1398	Vacancy Inspection Fees				1,630	1,000
100-34-1400	Printing/Duplication Code, Zoning, etc.	309	350	500	150	500
100-34-1910	Election Qualifying Fee				1,080	0
100-34-3110	Driveways & Culverts Revenue		1,368	1,500	565	1,000
	Total Miscellaneous Fees	7,194	8,644	10,600	16,035	13,800
100-34-2000	Reimb: Housing Authority	0	0		21,926	40,000
100-34-2101	Reimb: Board of Education SRO	136,059	118,389	110,000	179,134	140,000
100-34-2102	Fire and Burglar Alarms Fees	1,140	840	840	710	360
100-34-2901	Miscellaneous Police Fees	23,999	28,251	25,000	30,582	30,000
	Total Miscellaneous Police Revenue	161,198	147,479	135,840	232,352	210,360
100-34-9902	Channel 42 City Revenue	14,987	16,401	15,000	16,744	15,000
100-34-9903	Channel 42 Split Revenue	2,004	1,202	1,000	224	1,000
	Total Channel 42 Revenue	16,991	17,603	16,000	16,968	16,000
100-35-1170	Municipal Court Fines & Forfeitures	450,120	486,286	475,000	484,771	530,000
100-35-1171	Municipal Court Probationary Fees	3,877	5,319	4,000	9,254	10,000
	Total Fines & Forfeiture Revenue	453,997	491,605	479,000	494,025	540,000
100-36-1000	Cash-in-Bank Interest Earned	7,603	4,312	4,200	0	3,000
100-36-1011	Bond Deposit Interest	1,355	2,201	2,000	1,608	5,000
100-36-1500	Interest Public Funds	49,839	86,507	60,000	106,718	70,000
	Total Interest Income	58,798	93,020	66,200	108,326	78,000
100-38-9000	Miscellaneous Receipts	2,011	1,465	1,000	2,593	3,000
100-38-9010	Misc. GEMA Reimbursements					300,000
	Total Miscellaneous Revenue	2,011	1,465	1,000	2,593	303,000
100-39-1200	Reimb: Water & Sewer Fund	631,536	633,362	663,362	633,362	747,876
100-39-1201	Reimb: Special Purpose Sales Tax Fd	0	0	162,000	0	200,000
100-39-1202	Reimb: Cemetery Fund	15,281	21,698	21,698	21,698	24,352
100-39-1207	Reimb: Waste Management	223,474	166,586	166,586	166,586	178,194
100-39-1209	Reimb: Community Improvement	0	0	30,000	0	30,000
100-39-2100	Surplus Property Sales	3,418	21,570	6,300	16,478	5,000
	Total Reimbursements	873,709	843,216	1,049,946	838,124	1,185,422
TOTAL GENERAL FUND REVENUES		10,692,076	10,959,839	11,707,990	11,217,280	12,375,460

GENERAL FUND - EXECUTIVE DIVISION

MAYOR

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
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	708	380	389	563	533
100-51-1-310-30-2700	Worker's Comp	1,596	1,699	1,715	1,715	1,715
	Personal Services	11,026	10,801	10,826	10,999	10,969
100-52-1-310-30-3100	Liability Insurance	689	672	734	734	1,196
100-52-1-310-30-3200	Communication	328	1,781	1,600	693	900
100-52-1-310-30-3300	Advertisement	250	0	250	116	0
100-52-1-310-30-3500	Business Travel	7,000	7,325	6,500	6,077	4,500
100-52-1-310-30-3600	Dues & Subscription	866	825	500	500	500
100-52-1-310-30-3700	Business Training	2,500	3,267	3,000	2,427	3,000
100-53-1-310-30-1100	General Operating	526	880	1,000	804	1,000
100-53-1-310-30-1270	Gas	0	0	1,000	339	600
100-55-1-310-30-1300	Garage M & R	0	0	1,000	0	1,000
100-57-1-310-30-9000	Contingency	2,000	134	2,000	2,000	1,000
	Operating Expenses	14,158	14,884	17,584	13,688	13,696
TOTAL MAYOR		25,184	25,685	28,410	24,688	24,665

COMMISSIONERS

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-1-110-31-1100	Salaries	30,004	30,066	30,000	30,066	30,000
100-51-1-110-31-2200	Social Security	2,295	2,300	2,295	2,300	2,295
100-51-1-110-31-2400	Retirement	2,625	1,410	1,440	2,085	1,973
100-51-1-110-31-2700	Worker's Comp	7,978	8,495	8,575	8,575	8,575
	Personal Services	42,902	42,272	42,310	43,026	42,843
100-52-1-110-31-3100	Liability Insurance	3,447	3,359	3,670	3,670	3,705
100-52-1-110-31-3200	Communication	0	2,128	3,000	2,177	3,000
100-52-1-110-31-3300	Advertisement	1,200	-217	1,200	870	1,200
100-52-1-110-31-3500	Business Travel	16,120	20,994	20,000	20,000	20,000
100-52-1-110-31-3600	Dues & Subscription	9,328	10,473	4,000	3,906	4,000
100-52-1-110-31-3700	Business Training	5,150	10,496	10,000	10,104	10,000
100-53-1-110-31-1100	General Operating	3,551	7,246	6,500	5,495	6,500
100-53-1-110-31-1270	Gas	0	0	3,000	3,000	3,000
100-57-1-110-31-9000	Contingency	8,088	6,557	5,000	5,000	5,000
	Operating Expenses	46,884	61,037	56,370	54,222	56,405
TOTAL COMMISSIONERS		89,786	103,309	98,680	97,248	99,248

GENERAL FUND - EXECUTIVE DIVISION

ELECTIONS

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-52-1-530-73-1200	Professional Services	7,020	125	15,000	16,215	0
100-53-1-530-73-1100	General Operating	1,441	0	0	0	0
TOTAL ELECTIONS		8,461	125	15,000	16,215	0

CITY ATTORNEY

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-52-1-530-74-1200	Professional Services	51,932	55,502	54,000	60,783	58,307
100-52-1-530-74-3500	Business Travel	425	0	500	0	0
TOTAL CITY ATTORNEY		52,357	55,502	54,500	60,783	58,307

CITY AUDITOR

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-52-1-560-75-1200	Professional Services	47,500	47,500	47,500	47,500	47,500
TOTAL CITY AUDITOR		47,500	47,500	47,500	47,500	47,500

MUNICIPAL COURT JUDGE

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-52-2-650-76-1200	Professional Services	64,569	69,790	70,516	72,914	72,278
TOTAL MUNICIPAL COURT JUDGE		64,569	69,790	70,516	72,914	72,278

GENERAL FUND - EXECUTIVE DIVISION

CITY MANAGER

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-1-320-32-1100	Salaries	129,621	137,811	156,531	145,214	164,430
100-51-1-320-32-2100	Health Insurance	8,297	9,840	9,840	9,840	9,840
100-51-1-320-32-2101	Life Insurance	342	362	386	386	406
100-51-1-320-32-2200	Social Security	9,580	10,206	11,975	10,773	12,579
100-51-1-320-32-2400	Retirement	12,572	8,440	7,009	12,150	10,110
100-51-1-320-32-2700	Workers' Comp. Ins.	3,191	3,398	5,145	5,145	5,145
	Personal Services	163,603	170,058	190,885	183,507	202,510
100-52-1-320-32-1200	Professional Services		0	5,000	776	5,000
100-52-1-320-32-1300	Maint./Tech. Service	0	0	500	63	500
100-52-1-320-32-3100	Liability Insurance	1,379	1,344	1,468	1,468	2,223
100-52-1-320-32-3200	Communication	3,399	3,632	3,500	3,476	3,500
100-52-1-320-32-3500	Business Travel	5,500	8,981	6,500	5,535	4,500
100-52-1-320-32-3600	Dues & Subscriptions	1,653	1,685	1,000	1,207	1,000
100-52-1-320-32-3700	Business Training	2,000	2,934	2,900	693	3,000
100-53-1-320-32-1100	General Operating	2,854	3,918	3,800	2,438	4,000
100-53-1-320-32-1270	Gas	0	0	0	0	0
100-53-1-320-32-1300	Employee Appreciation	1,893	1,692	2,000	1,856	2,000
100-53-1-320-32-1600	Small Equipment	322	469	500	515	0
100-55-1-320-32-1200	Reimb: DP IT Expenses	974	10,149	600	600	600
100-57-1-320-32-9000	Contingency	14,656	692	5,000	3,899	5,000
	Operating Expenses	34,630	35,497	32,768	22,525	31,323
TOTAL CITY MANAGER		198,233	205,554	223,653	206,033	233,834
TOTAL EXECUTIVE DIVISION		486,090	507,465	538,259	525,381	535,832

GENERAL FUND - FINANCE

Channel 42

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-1-570-33-1100	Salaries	875	748	1,000	1,018	1,600
100-51-1-570-33-1300	Overtime					
100-51-1-570-33-2100	Health Insurance					
100-51-1-570-33-2101	Life Insurance					
100-51-1-570-33-2200	Social Security	67	57	75	76	122
100-51-1-570-33-2400	Retirement					
100-51-1-570-33-2700	Workers' Comp. Ins.	3,191	1,699	1,715	1,715	1,715
	Personal Services	4,133	2,505	2,790	2,809	3,437
100-52-1-570-33-1300	Maint./Tech. Service					
100-52-1-570-33-2200	Repairs/Maint. Bldg.					
100-52-1-570-33-2320	Lease Payments					
100-52-1-570-33-3100	Liability Insurance	1,930	1,186	734	734	1,196
100-52-1-570-33-3200	Communication	1,444	1,091	1,084	1,135	1,100
100-52-1-570-33-3500	Business Travel					
100-52-1-570-33-3600	Dues & Subscriptions					
100-52-1-570-33-3700	Business Training					
100-52-1-570-33-3850	Contract Labor	26,495	26,400	26,400	27,984	29,568
100-53-1-570-33-1100	General Operating	354	-486	250	52	250
100-53-1-570-33-1270	Gas	0				
100-53-1-570-33-1600	Small Equipment	552	2,030	3,000	2,077	3,000
100-55-1-570-33-1200	Reimb: DP IT Expense	487	346	300	300	300
100-55-1-570-33-1300	Garage M & R	0	0			
100-57-1-570-33-9000	Contingency	0	0			
	Operating Expense	31,262	30,567	31,768	32,282	35,414
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	0	0	0	0	0
	Capital Outlay	0	0	0	0	0
TOTAL CHANNEL 42 OPERATIONS		35,395	33,071	34,558	35,091	38,851

NOTES: FY 2009

100-52-1-50-33-3850	Contract Labor Monthly Contract \$1232 x 2 = \$2,464 x 12 = \$29,568
---------------------	-------------------------------------------------------------------------

GENERAL FUND - FINANCE

Administration

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-1-515-34-1100	Salaries	172,811	159,538	166,661	160,942	164,687
100-51-1-515-34-1300	Overtime	933	631	600	1,891	600
100-51-1-515-34-2100	Health Insurance	20,743	19,680	19,680	19,680	19,680
100-51-1-515-34-2101	Life Insurance	464	421	440	440	435
100-51-1-515-34-2200	Social Security	12,658	11,523	12,795	11,879	12,644
100-51-1-515-34-2400	Retirement	15,086	7,496	8,000	11,584	10,883
100-51-1-515-34-2700	Worker's Comp. Ins.	7,978	6,796	6,860	6,860	6,860
	Personal Services	230,673	206,086	215,036	213,276	215,789
100-52-1-515-34-1300	Maint./Tech. Service	0	0	500	0	500
100-52-1-515-34-2320	Lease Purchase	1,805	1,578	1,800	1,020	2,000
100-52-1-515-34-3100	Liability Insurance	3,447	2,129	2,936	2,936	2,964
100-52-1-515-34-3200	Communication	2,271	3,041	330	2,901	3,000
100-52-1-515-34-3400	Municipal Code Supp.	2,502	3,874	2,500	1,535	2,500
100-52-1-515-34-3500	Business Travel	700	922	1,500	1,006	1,500
100-52-1-515-34-3600	Dues & Subscriptions	1,018	1,246	1,000	540	1,000
100-52-1-515-34-3700	Business Training	899	1,230	2,000	1,556	2,000
100-53-1-515-34-1100	General Operating	2,738	3,881	4,000	2,934	4,000
100-53-1-515-34-1600	Small Equipment	657	210	1,000	228	1,000
100-53-1-580-34-1100	Record Management	0	2,076	1,500	564	2,000
100-55-1-515-34-1200	Reimb:DP IT Expense	2,922	1,043	1,800	1,800	2,100
100-57-1-515-34-9000	Contingency	12,500	15,013	500	94	500
	Operating Expenses	31,458	36,243	21,366	17,114	25,064
100-54-1-515-34-2300	Furniture & Equipment	0	0	0	0	0
100-54-1-515-34-2400	Computer/Printers	0	0	12,000	10,450	1,000
100-54-1-515-34-2500	Equipment	0	0	0	0	0
	Capital Outlay	0	0	12,000	10,450	1,000
TOTAL ADMINISTRATION		262,131	242,328	248,402	240,840	241,853

GENERAL FUND - FINANCE

Purchasing

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-1-517-49-1100	Salaries	123,821	98,933	115,026	112,311	119,892
100-51-1-517-49-1300	Overtime	552	442	500	402	500
100-51-1-517-49-2100	Health Insurance	18,669	19,680	19,680	19,680	19,680
100-51-1-517-49-2101	Life Insurance	331	313	304	304	317
100-51-1-517-49-2200	Social Security	8,537	6,891	8,838	7,915	9,210
100-51-1-517-49-2400	Retirement	10,693	5,563	5,521	7,995	7,886
100-51-1-517-49-2700	Workers' Comp. Ins.	7,180	6,796	6,860	6,860	6,860
	Personal Services	169,782	138,617	156,729	155,467	164,344
100-52-1-517-49-1300	Maint./Tech. Service	347	223	500	0	500
100-52-1-517-49-2200	Repairs/Maint. Bldg.	37,714	66,144	75,000	74,913	75,000
100-52-1-517-49-2320	Lease Purchase	2,509	1,785	2,000	2,062	2,040
100-52-1-517-49-3100	Liability Insurance	2,757	2,687	3,929	3,929	2,964
100-52-1-517-49-3200	Communication	21,466	19,609	22,000	21,641	26,500
100-52-1-517-49-3300	Advertising	2,016	1,260	1,500	1,500	1,650
100-52-1-517-49-3500	Business Travels	1,338	2,775	3,000	2,322	3,000
100-52-1-517-49-3600	Dues & Subscriptions	500	560	600	600	650
100-52-1-517-49-3700	Business Training	1,393	1,000	1,000	772	1,000
100-53-1-517-49-1100	General Operating	4,836	4,384	3,000	3,454	3,000
100-53-1-517-49-1120	General Op-City Hall			2,500	2,523	2,500
100-53-1-517-49-1230	Utilities	27,537	26,335	28,000	27,562	30,000
100-53-1-517-49-1270	Gas	387	241	300	300	400
100-53-1-517-49-1600	Small Equipment	106	184	200	0	200
100-53-1-517-49-1700	Uniforms	197	198	200	198	200
100-55-1-517-49-1200	Reimb: DP IT Expenses	1,461	1,038	900	900	900
100-55-1-517-49-1300	Garage M & R	1,500	3,430	2,000	308	2,000
100-57-1-517-49-9000	Contingency	700	556	1,000	1,000	1,000
	Operating Expenses	106,765	132,405	147,629	143,983	153,504
100-54-1-517-49-2200	Vehicle Purchase		17,292		0	0
100-54-1-517-49-2300	Furniture/Fixtures	2	0	500	32	500
100-54-1-517-49-2400	Computer/Printer	1,108	923	2,000	107	1,200
100-54-1-517-49-2500	Equipment	0	0	0		
	Capital Outlay	1,110	18,215	2,500	139	1,700
TOTAL PURCHASING		277,657	289,237	306,858	299,589	319,548
TOTAL FINANCE		575,184	564,637	589,818	575,521	600,252

NOTES: FY 2009

100-52-1-517-49-2200	Repairs/Maint. Bldg Paint Inside/Roof/Refurbish Elevator General Maintenance
----------------------	--------------------------------------------------------------------------------------------------

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit:

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 2009

DIVISION	Finance	DEPT/UNIT:	Purchasing
Please list your Goals for your department here:			
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.			
4. Update Purchasing Policies and Procedures Manual to include Warehouse and Accounts Payable			
Please list your Objectives for you Goals below:			
1. To cross train Laura - Accounts Payable Clerk with Cynthia - Warehouse Coordinator.			
Laura is 100% Crosstrained in the mail and custodial duties for Donna.			
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.			
30 % Complete			
3. Implement a "GREEN PROCUREMENT POLICY" for the City. Continue to investigate new and improved purchasing methods.			
4. Rewrite and update policies and procedures for the purchasing function, warehousing, accounts payable.			

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-07 Actual	FY-08 Actual to date	FY-08 Estimated	FY-09 Proposed
PO's Processed	2700	2310	3000	2500
Work Orders Processed	2352	2026	2700	2700
Formal Bids/Proposals Completed	28	25	30	30
Surplus Property Sold	16000	34000	40000	40000

GENERAL FUND - HUMAN RESOURCES

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-1-540-36-1100	Salaries	76,321	96,770	122,821	104,914	124,560
100-51-1-540-36-2100	Health Insurance	12,446	14,760	14,760	14,760	14,760
100-51-1-540-36-2101	Life Insurance	269	299	324	324	329
100-51-1-540-36-2200	Social Security	4,395	6,926	9,396	7,670	9,529
100-51-1-540-36-2400	Retirement	8,832	5,317	5,895	8,537	8,193
100-51-1-540-36-2700	Worker's Comp. Ins.	4,787	5,097	5,145	5,145	5,145
100-51-1-540-36-2910	Wellness Program	10,489	13,560	16,000	14,707	21,000
100-51-1-540-36-2920	Employee Incentive	600	1,000	3,500	1,906	3,700
100-51-1-540-36-2930	Stay In School Program	611	400	2,400	300	2,400
	Personal Services	118,750	144,129	180,241	158,262	189,615
100-52-1-540-36-1200	Professional Services	3,100	6,349	3,600	6,350	5,100
100-52-1-540-36-1300	Maint./Tech. Service	0	855	1,000	255	1,000
100-52-1-540-36-2320	Lease Payments	661	1,552	1,000	726	4,565
100-52-1-540-36-3100	Liability Insurance	2,068	2,015	2,202	2,202	2,223
100-52-1-540-36-3200	Communication	2,503	3,406	3,500	3,052	3,500
100-52-1-540-36-3300	Advertising	1,000	1,303	2,000	1,926	2,000
100-52-1-540-36-3500	Business Travel	187	437	2,100	1,608	2,500
100-52-1-540-36-3600	Dues & Subscriptions	2,024	1,006	1,500	1,498	2,500
100-52-1-540-36-3700	Business Training	1,109	2,100	2,500	2,423	2,500
100-53-1-540-36-1100	General Operating	3,600	3,593	4,500	4,366	4,800
100-53-1-540-36-1120	General Op-Public Rel			3,000	2,677	3,000
100-53-1-540-36-1270	Gas	0	0	0	0	0
100-53-1-540-36-1600	Small Equipment	0	0	0	0	300
100-55-1-540-36-1200	Reimb: DP IT Expense	974	692	600	600	900
100-57-1-540-36-9000	Contingency	6,488	6,733	8,000	8,000	9,000
	Operating Expenses	23,714	30,041	35,502	35,683	43,888
100-54-1-540-36-2300	Furniture/Fixtures					1,500
100-54-1-540-36-2400	Computer/Printers	1,219	1,300	1,500	4,484	1,500
100-54-1-540-36-2500	Equipment		0	750	685	750
	Capital Outlay	1,219	1,300	2,250	5,169	3,750
TOTAL HUMAN RESOURCES		143,683	175,470	217,993	199,114	237,254

NOTES: FY 2009

100-52-1-540-36-2320	Lease Payments	
	Upgrade Timekeeping System \$20,000	\$3,565
	(Monthly Pmnt \$594.22 x 6 = \$3,565.34 @ 4.42% 36 months)	
	Copier	\$1,000
		<u>\$4,565</u>
100-54-1-540-36-2300	Furniture/Fixtures	
	Petitions w/door	<u>\$1,500</u>

DEPARTMENTAL RESPONSIBILITIES AND DUTIES
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
Division and Department / Unit:
The Human Resources Department is responsible for all human resources functions for all City Departments, including but not limited to:
Recruitment, Selection, Placement, Orientation and Training of Employees
Benefit Administration (Health, 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 2009			
DIVISION	Human Resources Dept	DEPT/UNIT:	HR
Please list your Goals for your department here:			
1. Improve Employee Professionalism			
2. Enhance Employee Relations			
3. Enhance City's Public Relations			
Please list your Objectives for you Goals below:			
1. Improve Employee Professionalism			
Objective - Provide inter departmental training on customer service, professionalism, establish succession planning guide for each department and a supervisory mentorship program.			
2. Enhance Employee Relations			
Objective - Provide health fairs, health education courses, wellness incentives and reductions. Increase the employ			
(public safety and city employees) with an increased award amount. Enhance employee luncheon with			
additional awards program.			
3. Enhance City's Public Relations			
Objective - Sponsor cultural based and fundraising events. At least 2-5 events per budget year.			

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-07 Actual	FY-08 Actual to date	FY-08 Estimated	FY-09 Proposed
Worker's Compensation Claims		30	36	25
Auto Claims		18	21	15
Liability Claims		28	31	25
Death Claims		0	0	0
Unemployment Claims	2	1	2	2
Retirees	1	1	2	4
New Hires	30	21	26	10
Terminations	18	17	17	5
Employee Health Fair/Open Enrollment	1	0	1	2
Applications Received	905	414	550	600
Employee luncheons	6	4	6	6
Public Relations Events	2	4	5	5

GENERAL FUND - POLICE

Administration

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-3-210-38-1100	Salaries	232,379	282,035	336,588	338,459	358,311
100-51-3-210-38-1300	Overtime	1,960	4,141	5,000	3,705	5,000
100-51-3-210-38-2100	Health Insurance	29,040	34,440	34,440	34,440	34,440
100-51-3-210-38-2101	Life Insurance	838	833	889	889	946
100-51-3-210-38-2200	Social Security	17,545	21,050	26,131	25,223	27,793
100-51-3-210-38-2400	Retirement	27,233	14,819	16,156	23,394	23,567
100-51-3-210-38-2700	Workers' Comp. Ins.	11,169	11,893	12,005	12,005	12,005
	Personal Services	320,164	369,212	431,209	438,115	462,061
100-52-3-210-38-1200	Professional Services	3,438	9,215	12,000	7,730	12,000
100-52-3-210-38-1300	Maint./Tech. Service	1,957	1,028	3,580	0	2,380
100-52-3-210-38-2200	Repairs/Maint. Bldg.	0	23,981	10,000	3,724	5,000
100-52-3-210-38-2320	Lease Payments	6,080	6,080	3,041	3,008	0
100-52-3-210-38-3100	Liability Insurance	7,030	7,276	7,124	7,124	8,369
100-52-3-210-38-3200	Communication	3,575	3,583	3,235	3,031	3,295
100-52-3-210-38-3500	Business Travel	1,205	2,616	4,000	2,522	4,000
100-52-3-210-38-3600	Dues & Subscriptions	978	1,830	2,370	1,342	2,755
100-52-3-210-38-3700	Business Training	2,242	2,862	4,000	1,281	4,000
100-53-3-210-38-1100	General Operating	4,134	938	5,000	1,142	4,000
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	5,540	5,910	6,825	8,170	15,674
100-53-3-210-38-1600	Small Equipment	0	0	0	0	0
100-53-3-210-38-1700	Uniforms	2,500	2,913	3,200	3,194	3,200
100-55-3-210-38-1200	Reimb:DP IT Expense	1,948	1,384	1,200	1,200	1,800
100-55-3-210-38-1300	Garage M & R	19,988	20,580	7,000	3,819	7,000
100-57-3-210-38-9000	Contingency	1,748	6,020	6,000	3,062	2,000
	Operating Expenses	62,361	96,215	78,575	50,346	75,473
100-54-3-210-38-2200	Vehicle Purchase	37,595	0	0	0	0
100-54-3-210-38-2300	Furniture & Fixture	0	0	0	0	0
100-54-3-210-38-2400	Computers/Printers	0	0	0	0	0
100-54-3-210-38-2500	Equipment	0	0	0	0	0
	Capital Outlay	37,595	0	0	0	0
TOTAL ADMINISTRATION		420,121	465,427	509,784	488,461	537,534

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>

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.

GENERAL FUND - POLICE

Criminal Investigation

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-3-221-39-1100	Salaries	303,862	295,695	345,453	312,867	357,633
100-51-3-221-39-1300	Overtime	7,632	4,235	10,000	4,979	7,500
100-51-3-221-39-2100	Health Insurance	37,338	44,280	44,280	44,280	44,280
100-51-3-221-39-2101	Life Insurance	842	877	912	912	944
100-51-3-221-39-2200	Social Security	23,097	22,174	27,192	23,625	27,933
100-51-3-221-39-2400	Retirement	27,304	15,591	16,582	24,011	23,522
100-51-3-221-39-2700	Workers' Comp. Ins.	14,361	15,292	15,435	15,435	15,435
	Personal Services	414,436	398,144	459,853	426,108	477,246
100-52-3-221-39-1200	Professional Services	2,755	3,570	3,500	3,493	3,500
100-52-3-221-39-1300	Maint./Tech. Service	3,633	2,487	5,000	4,450	4,500
100-52-3-221-39-2200	Repairs/Maint. Bldg.	1,389	240	5,000	1,898	3,300
100-52-3-221-39-2320	Lease Payments	5,653	5,653	6,138	4,798	9,042
100-52-3-221-39-3100	Liability Insurance	10,613	11,708	11,570	11,570	11,215
100-52-3-221-39-3200	Communication	8,179	12,154	11,578	11,258	12,588
100-52-3-221-39-3500	Business Travel	323	2,634	4,892	4,702	5,000
100-52-3-221-39-3600	Dues & Subscriptions	28	355	310	70	310
100-52-3-221-39-3700	Business Training	4,814	4,200	5,150	2,802	5,000
100-53-3-221-39-1100	General Operating	4,328	6,566	6,619	7,235	5,000
100-53-3-221-39-1110	Chemicals	911	912	2,075	2,075	1,000
100-53-3-221-39-1230	Utilities	3,811	3,949	5,800	5,330	5,800
100-53-3-221-39-1270	Gas	11,303	13,229	12,000	13,722	25,184
100-53-3-221-39-1600	Small Equipment	4,222	3,916	3,547	3,547	3,000
100-53-3-221-39-1700	Uniforms	3,766	4,202	4,500	4,500	4,500
100-55-3-221-39-1200	Reimb:DP IT Expense	2,922	2,076	1,800	1,800	2,700
100-55-3-221-39-1300	Garage M & R	37,589	32,230	14,000	8,005	14,000
100-57-3-221-39-9000	Contingency	0	789	2,000	1,122	2,000
	Operating Expenses	106,239	110,870	105,479	92,377	117,639
100-54-3-221-39-2200	Vehicle Purchase	0	0	0		17,000
100-54-3-221-39-2300	Furniture /Fixtures	0	0	0		0
100-54-3-221-39-2400	Computers/Printers	0	0	2,400	2,400	1,000
100-54-3-221-39-2500	Equipment	4,992	13,781	3,499	3,499	0
	Capital Outlay	4,992	13,781	5,899	5,899	18,000
TOTAL CRIMINAL INVESTIGATION		525,667	522,796	571,231	524,384	612,886

100-52-3-221-39-2320 Lease Payments - (1) 2008 Impala @ \$18,199
 Monthly Payment \$500.90 x 12 = \$6,010.80 @ 2.82% Paid in full 2/2011

NOTES: FY 2009

100-52-3-221-39-2320	Lease Payments (1) Impala \$17,000 (Monthly pymnt \$505.09 x 6 = \$3,030.54) Will be financed @ 4.42% x 3 years
----------------------	-------------------------------------------------------------------------------------------------------------------------------------

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 2009

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 have the Investigators assigned to each patrol section attend at least two community meetings for their section and for all Investigators attend at least two city wide community functions. (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 and CIU 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)

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE					
ACTIVITY	PERFORMANCE MEASURE				
	FY-06 Actual	FY-07 Actual	FY-08 Actual to date	FY-08 Estimated	FY-09 Proposed
Total Part I Crimes Assigned	363	327	195	330	325
Part I Cleared by Arrest	42%	47%	40%	50%	60%
Total Cases Assigned	816	782	381	820	830
Total Cases Cleared by Arrest	49%	48%	52%	60%	65%
Hours in Court	855	456	288	800	600
Informants Recruited (Investigative)	2	2	0	4	6
Informants Recruited (Drug Squad)	24	43	28	36	36
Public Speaking Engagements	19	10	9	20	24
Briefings with Patrol Unit	38	46	30	45	48

GENERAL FUND - POLICE

Uniform Patrol

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-3-223-40-1100	Salaries	1,029,854	1,110,696	1,192,918	1,229,006	1,277,961
100-51-3-223-40-1300	Overtime	69,591	79,962	80,000	71,377	80,000
100-51-3-223-40-1350	Overtime-Housing Auth	0	2,735	5,000	37,498	40,000
100-51-3-223-40-1400	PSO Program	0	0	10,000	0	0
100-51-3-223-40-2100	Health Insurance	141,055	186,960	186,960	186,960	191,880
100-51-3-223-40-2101	Life Insurance	2,702	2,993	3,149	3,149	3,374
100-51-3-223-40-2200	Social Security	77,288	87,439	98,526	97,335	106,944
100-51-3-223-40-2400	Retirement	87,492	53,235	57,260	82,913	84,054
100-51-3-223-40-2700	Workers' Comp. Ins.	54,252	64,565	65,168	65,168	66,883
	Personal Services	1,462,234	1,588,585	1,698,981	1,773,406	1,851,096
100-52-3-223-40-1200	Professional Services	3,358	3,353	5,000	4,491	5,000
100-52-3-223-40-1300	Maint./Tech. Service	4,492	7,598	10,500	3,397	7,500
100-52-3-223-40-2320	Lease Payments	54,222	56,207	82,267	81,611	110,312
100-52-3-223-40-3100	Liability Insurance	48,239	46,630	51,224	51,224	52,538
100-52-3-223-40-3200	Communication	2,187	2,245	1,997	2,324	2,543
100-52-3-223-40-3500	Business Travel	335	3,883	5,000	3,588	5,000
100-52-3-223-40-3600	Dues & Subscriptions	225	215	180	175	170
100-52-3-223-40-3700	Business Training	600	3,883	5,000	4,295	5,000
100-53-3-223-40-1100	General Operating	3,580	2,618	6,000	4,057	6,000
100-53-3-223-40-1110	Chemicals	714	1,045	5,116	766	5,116
100-53-3-223-40-1270	Gas	87,705	101,937	157,775	129,899	188,506
100-53-3-223-40-1600	Small Equipment	10,298	21,191	15,000	11,313	12,000
100-53-3-223-40-1700	Uniforms	27,071	22,931	25,000	20,906	25,000
100-55-3-223-40-1200	Reimb:DP IT Expense	10,666	7,610	6,600	6,600	6,600
100-55-3-223-40-1300	Garage M & R	141,228	150,413	40,000	33,114	40,000
100-57-3-223-40-9000	Contingency	0	0	0	0	0
	Operating Expenses	394,920	431,760	416,659	357,760	471,285
100-54-3-223-40-2200	Vehicle Purchase	103,886	0	0	0	0
100-54-3-223-40-2400	Computers/Printers	0	0	0	0	0
100-54-3-223-40-2500	Equipment	21,970	71,305	12,800	11,468	0
	Capital Outlay	125,856	71,305	12,800	11,468	0
TOTAL UNIFORM PATROL		1,983,010	2,091,649	2,128,441	2,142,634	2,322,381

100-52-3-223-40-2320 Note: 1 Lease Payments (5) 2008 Impala @ \$18,199 each & Equipment for vehicles
 Monthly Payment \$3,186.79 x 12 = \$38,241.48 @ 2.82% Paid in full 2/2011
Note: 2 Motorcycle Leases 2 @ \$225.96 x 2 x 12 (Yearly \$5,423.04)
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 2009

100-52-3-223-40-2320	Lease Payments (5) Marked Patrol Impala's @ \$18,500 each Monthly pymnt \$2,748.28 x 6 = \$16,489.71 @ 4.42% for 3 years (5) Equipment for new vehicles @ \$4,450 each (5) Motorola MDVR Car Camera System @ \$6,247.50 each Total financed \$53,488 @ 4.42% 3 years(\$1,589.19 x 6)
----------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Police / Uniform Patrol

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.

GOALS AND OBJECTIVES FOR FISCAL YEAR 2009

DIVISION	Field Operations	DEPT/UNIT:	Police / Uniform Patrol
-----------------	-------------------------	-------------------	--------------------------------

Please list your Goals for your department here:

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-09.

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-09.

Please list your Objectives for your Goals below:

During FY 2009 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 2009, 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 its 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 2009 each uniform patrol officer will be sent to two (2) specialized schools of training. By educating the officers on the changes and new threats faced, the officers of the Waycross Police Department, as a whole, will be better able to serve their citizens with greater efficiency and safer techniques while conducting lawful and successful investigations, reducing the liability of law suits and conserving wasted time and valuable resources on cases which would not be prosecutable.

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 public's 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 2007 we arrested 112 impaired drivers and investigated 809 auto accidents which resulted in 332 injuries and 2 fatalities. The totals are comparative to 2006. In the calendar year of 2006, Waycross Police Department investigated 795 auto accidents which resulted in 367 injuries and 2 fatalities. The goal being set for the calendar year of 2008 is the detection, arrest and prosecution of at least 120 impaired drivers, be required to investigate less than 775 auto accidents, have less than 320 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.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-07 Actual	FY-08 Actual to date	FY-08 Estimated	FY-09 Proposed
CIU & Patrol Unit Briefings	40	33	40	40
Attend 12 monthly CATEN Meetings	12	8	12	12
Conduct Driver License Check Points	19	7	36	36
Conduct Multi Agency Sobriety Check Points	1	1	4	4
Increase Number of Impaired Drivers Arrest	112	76		120
Reduce Number of Roadway Accidents	790	555	700	775
Reduce Number of Injuries from Accidents	304	254	300	320
Reduce Number of Traffic Fatalities	1	1	1	2
Have a WPD Representative at CATEN Meetings	12	9	12	12
Each Officer attend 4 community meetings		8	8	16
Traffic Unit hold 6 education events per officer		7	7	6
Private Property Accident	354	240	354	350

GENERAL FUND - POLICE

Support Services

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-3-224-41-1100	Salaries	206,109	214,042	231,419	226,946	241,622
100-51-3-224-41-1300	Overtime	10,666	10,879	13,744	6,102	8,000
100-51-3-224-41-2100	Health Insurance	37,338	49,200	49,200	49,200	49,200
100-51-3-224-41-2101	Life Insurance	555	594	611	611	638
100-51-3-224-41-2200	Social Security	16,021	16,673	18,755	17,269	19,096
100-51-3-224-41-2400	Retirement	17,943	10,556	11,108	16,085	15,892
100-51-3-224-41-2700	Workers' Comp. Ins.	15,957	16,991	17,150	17,150	17,150
	Personal Services	304,590	318,934	341,987	333,363	351,597
100-52-3-224-41-1200	Professional Services	11,750	7,718	5,000	5,000	5,000
100-52-3-224-41-1300	Maint./Tech. Service	9,680	7,692	5,872	6,409	6,010
100-52-3-224-41-2200	Repairs/Maint. Bldg.	5,000	104	0	0	0
100-52-3-224-41-2320	Lease Payments	0	0	3,500	0	3,500
100-52-3-224-41-3100	Liability Insurance	6,893	6,718	7,340	7,340	7,411
100-52-3-224-41-3200	Communication	10,328	14,437	16,036	16,573	14,578
100-52-3-224-41-3500	Business Travel	0	0	0	0	0
100-52-3-224-41-3600	Dues & Subscriptions	231	204	375	368	275
100-52-3-224-41-3700	Business Training	856	1,000	1,000	973	1,500
100-53-3-224-41-1100	General Operating	18,738	25,143	21,500	21,875	23,700
100-53-3-224-41-1110	Chemicals	0	125	700	410	700
100-53-3-224-41-1230	Utilities	23,821	29,000	23,000	33,514	28,000
100-53-3-224-41-1270	Gas	0	0	0	0	0
100-53-3-224-41-1600	Small Equipment	237	0	925	1,054	550
100-53-3-224-41-1700	Uniforms	2,026	1,794	2,200	1,595	2,200
100-55-3-224-41-1200	Reimb:DP IT Expense	2,922	2,076	1,800	1,860	1,800
100-55-3-224-41-1300	Garage M & R	3,998	3,430	1,000	0	1,000
100-57-3-224-41-9000	Contingency	1,372	564	3,000	400	3,000
	Operating Expenses	97,852	100,003	93,248	97,370	99,224
100-54-3-224-41-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-224-41-2300	Furniture /Fixtures	34,950	1,931	4,000	3,370	0
100-54-3-224-41-2400	Computers/Printers	0	0	0	0	0
100-54-3-224-41-2500	Equipment	0	0	8,000	7,871	0
	Capital Outlay	34,950	1,931	12,000	11,241	0
TOTAL SUPPORT SERVICES		437,392	420,869	447,235	441,973	450,821

DEPARTMENTAL RESPONSIBILITIES AND DUTIES
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
Division and Department / Unit: Police Support Services
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 2009			
DIVISION	Police	DEPT/UNIT:	Support Services
Please list your Goals for your department here:			
1. To ensure that each position in the unit has at least two people trained in the operations and procedures of that function.			
2. To achieve 100 percent accuracy in accounting principles for the funds in the bond drawer.			
3. To provide the highest quality customer service while dealing with citizens at the police department.			
4. To expand and improve the Evidence room allowing for better storage and tracking of all evidence.			
5. To achieve 100 percent accuracy in all GCIC/NCIC operations and perform each action in a timely manner.			
Please list your Objectives for you Goals below:			
1. Provide each record technician the proper training and guidance necessary to act as a back up employee to the primary employee assigned to that position.			
2. Conduct random audits of the funds and receipts of all transactions in the front office, and continue to address and improve procedures as needed.			
3. Have set guidelines with acceptable greetings and responses to customers while providing service.			
4. Convert part of the former jail area into a secure and acceptable evidence storage area, and have all evidentiary items to be bar coded for better tracking for each item.			
5. Ensure the Terminal Agency Coordinator is reviewing all files daily and correcting and documenting any errors that occur.			

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-07 Actual	FY-08 Actual to date	FY-08 Estimated	FY-09 Proposed
Inspect Evidence Procedures	2	4	4	4
Conduct Random Inspections of Court Balancing	4	8	8	8
Conduct Four Court Sessions per Month	48	48	48	48
Performance of GCIC Activities and Functions	98%	98%	100%	100%
Ensure Accuracy of Reports and Documents	98%	98%	100%	100%

GENERAL FUND - POLICE

Training & Personnel

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-3-240-42-1100	Salaries	47,434	49,050	53,060	53,156	56,440
100-51-3-240-42-2100	Health Insurance	4,149	4,920	4,920	4,920	4,920
100-51-3-240-42-2101	Life Insurance	126	130	140	140	149
100-51-3-240-42-2200	Social Security	3,428	3,500	4,059	3,814	4,318
100-51-3-240-42-2400	Retirement	4,079	2,319	2,547	3,688	3,712
100-51-3-240-42-2700	Workers' Comp. Ins.	1,596	1,699	1,715	1,715	1,715
	Personal Services	60,812	61,619	66,441	67,433	71,254
100-52-3-240-42-1200	Professional Services	8,629	8,850	5,000	5,000	5,000
100-52-3-240-42-1300	Maint./Tech. Service	503	750	400	0	600
100-52-3-240-42-2320	Lease Payments	0	0	0	0	0
100-52-3-240-42-3100	Liability Insurance	1,240	1,186	1,727	1,727	1,196
100-52-3-240-42-3200	Communication	1,037	1,217	1,755	1,257	1,820
100-52-3-240-42-3500	Business Travel	8,993	10,000	10,000	10,314	10,000
100-52-3-240-42-3600	Dues & Subscriptions	60	0	75	75	75
100-52-3-240-42-3700	Business Training	17,157	14,798	15,000	14,882	15,000
100-53-3-240-42-1100	General Operating	10,854	11,169	10,000	10,054	10,000
100-53-3-240-42-1110	Chemicals	0	0	1,806	1,313	2,606
100-53-3-240-42-1230	Utilities	0	0	0	0	0
100-53-3-240-42-1270	Gas	1,361	2,622	2,700	2,905	4,492
100-53-3-240-42-1600	Small Equipment	7,199	1,929	4,000	3,474	4,000
100-53-3-240-42-1700	Uniforms	500	500	500	500	500
100-55-3-240-42-1200	Reimb:DP IT Expense	974	692	600	600	300
100-55-3-240-42-1300	Garage M & R	3,998	3,430	3,000	584	3,000
	Operating Expenses	62,505	57,143	56,563	52,684	58,589
100-54-3-240-42-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-240-42-2400	Computers & Printers	0	1,989	0	0	0
100-54-3-240-42-2500	Equipment	0	0	0	0	0
	Capital Outlay	0	1,989	0	0	0
TOTAL TRAINING & PERSONNEL		123,317	120,751	123,004	120,117	129,842

DEPARTMENTAL RESPONSIBILITIES AND DUTIES
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
Division and Department / Unit: PERSONNEL & TRAINING - 2008
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 2009

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

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE				
ACTIVITY	PERFORMANCE MEASURE			
	FY-07 Actual	FY-08 Actual to date	FY-08 Estimated	FY-09 Proposed
Recruit Qualified personnel for employment	100%	90%	100%	100%
Provide 40 hours of update training to officers	90%	80%	100%	100%
Provide required training for support personnel	100%	70%	100%	100%
Keep current in all areas as an Instructor	100%	80%	100%	100%
Recruit Qualified Protected Class Applicant	100%	100%	100%	100%
Add all supervisors as Instructors	40%	50%	100%	100%

GENERAL FUND - POLICE

S.W.A.T.

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-3-229-46-1100	Salaries					
100-51-3-229-46-1300	Overtime	8,136	7,762	10,000	9,021	10,000
100-51-3-229-46-2100	Health Insurance					
100-51-3-229-46-2101	Life Insurance					
100-51-3-229-46-2200	Social Security	0	0	765	0	768
100-51-3-229-46-2400	Retirement					
100-51-3-229-46-2700	Workers' Comp. Ins.					
	Personal Services	8,136	7,762	10,765	9,021	10,768
100-52-3-229-46-1300	Maint./Tech. Service	0	4,760	5,050	3,609	4,800
100-52-3-229-46-3100	Liability Insurance	1,102	1,029	993	993	909
100-52-3-229-46-3200	Communication	3,378	981	4,035	1,487	2,477
100-52-3-229-46-3500	Business Travel	948	2,378	4,500	2,893	4,500
100-52-3-229-46-3600	Dues & Subscriptions	150	0	150	150	375
100-52-3-229-46-3700	Business Training	1,785	4,960	5,500	2,754	3,000
100-53-3-229-46-1100	General Operating	338	2,939	4,975	4,229	3,000
100-53-3-229-46-1110	Chemicals	0	461	2,620	2,494	1,000
100-53-3-229-46-1270	Gas	447	281	1,800	362	2,880
100-53-3-229-46-1600	Small Equipment	0	381	4,000	3,015	3,000
100-53-3-229-46-1700	Uniforms	759	1,600	1,600	144	1,600
100-55-3-229-46-1300	Garage M & R	7,995	6,860	2,000	299	4,000
	Operating Expenses	16,902	26,630	37,223	22,428	31,541
100-54-3-229-46-2200	Vehicle Purchase					0
100-54-3-229-46-2500	Equipment	0	0	0	0	0
	Capital Outlay	0	0	0	0	0
TOTAL S.W.A.T.		25,038	34,392	47,988	31,449	42,309

DEPARTMENTAL RESPONSIBILITIES AND DUTIES
<i>Departmental Budget Overview: To be completed for all departments or units within your division</i>
Division and Department / Unit: Field Operations / SWAT / Police
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.

GOALS AND OBJECTIVES FOR FISCAL YEAR 2009

DIVISION	Police	DEPT/UNIT:	Field Operations / SWAT
Please list your Goals for your department here:			
Maintain and Improve the quality of service delivered to the community, providing for their safety during extremely dangerous situations, through the use of the S.W.A.T. Team of the City of Waycross Police Dept.			
Please list your Objectives for you Goals below:			
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.			

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-07 Actual	FY-08 Actual to date	FY-08 Estimated	FY-09 Proposed
Responded to SWAT Call Outs in Waycross	1	1	1	1
Responded to SWAT Call Outs Outside City	0	1	2	2
Team for Use other than SWAT Tactical Ops.	3	0	5	5
Train 3 times per month a minimum of 3 hrs.	30	23	36	36
Negotiators Training 2 times per month	3	2	4	24

GENERAL FUND - POLICE

School Resource Officers

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-3-291-47-1100	Salaries	116,849	124,176	131,746	172,099	171,261
100-51-3-291-47-1300	Overtime	9,373	19,347	18,000	26,186	25,000
100-51-3-291-47-2100	Health Insurance	16,595	19,680	19,680	19,680	24,600
100-51-3-291-47-2101	Life Insurance	367	350	348	348	452
100-51-3-291-47-2200	Social Security	9,608	10,920	11,456	15,534	15,014
100-51-3-291-47-2400	Retirement	11,882	6,218	6,324	9,157	11,264
100-51-3-291-47-2700	Workers' Comp. Ins.	6,383	6,796	6,860	6,860	8,575
	Personal Services	171,056	187,487	194,412	249,863	256,166
100-52-3-291-47-1200	Professional Services	200	225	300	250	500
100-52-3-291-47-1300	Maint./Tech. Service	0	0	800	800	1,000
100-52-3-291-47-3100	Liability Insurance	2,757	2,687	2,936	2,936	3,705
100-53-3-291-47-3200	Communication	0	0	783	0	877
100-52-3-291-47-3500	Business Travel	33	609	1,900	610	1,000
100-52-3-291-47-3700	Business Training	0	0	1,800	1,500	2,500
100-53-3-291-47-1100	General Operating	150	697	1,000	909	1,000
100-53-3-291-47-1270	Gas	0	163	1,000	62	0
100-53-3-291-47-1600	Small Equipment	0	0	264	259	375
100-53-3-291-47-1700	Uniforms	971	1,524	2,000	2,000	2,500
100-55-3-291-47-1300	Garage M & R	0	0	0	0	0
100-57-3-291-47-9000	Contingency	0	0	0	0	0
	Operating Expenses	4,111	5,905	12,783	9,325	13,457
100-54-3-291-47-2200	Vehicle Purchase	0	0	0	0	0
	Capital Outlay	0	0	0	0	0
TOTAL SCHOOL RESOURCE OFFICER		175,167	193,391	207,195	259,188	269,623
TOTAL POLICE DEPARTMENT		3,689,712	3,849,274	4,034,878	4,008,206	4,365,396

DEPARTMENTAL RESPONSIBILITIES AND DUTIES
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
Division and Department / Unit: Police / Uniform Patrol / SRO
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 middles 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 carrier in the
occupational fields of the criminal justice system.

GOALS AND OBJECTIVES FOR FISCAL YEAR 2009			
DIVISION	Police	DEPT/UNIT:	Uniform Patrol / SRO
Please list your Goals for your department here:			
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.			
Please list your Objectives for you Goals below:			
Maintain a safe environment for the children of our community to learn in so that each child may attend school without fear of harm threat or intimidation from others. This will be done through the swift and fair enforcement of the local, state, and federal laws that apply to the school property and school setting. Take decisive action against those identified as being involved in acts that are in direct violation of the laws. Preservation of peace and protection of those that are violated by the criminal behavior of others when the acts are made known to SRO.			
Interact with students so they may become accustomed to speaking with a Uniformed Police Officer and establish a rapport with them so they may freely give valuable information about past or future criminal conduct occurring in the school setting or elsewhere.			
Educate the student body on legal issue, personal safety issues, the dangers associated with driving a vehicle and gang involvement by conducting no less than 2 speeches each semester to various school classes or clubs.			

GENERAL FUND - FIRE

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-3-500-48-1100	Salaries	1,585,031	1,699,700	1,927,339	1,881,591	2,051,261
100-51-3-500-48-1300	Overtime	57,198	81,654	69,561	66,451	75,000
100-51-3-500-48-2100	Health Insurance	192,914	258,300	287,820	287,820	282,900
100-51-3-500-48-2101	Life Insurance	4,242	4,688	5,088	5,088	5,415
100-51-3-500-48-2200	Social Security	119,660	107,509	152,763	142,044	162,659
100-51-3-500-48-2400	Retirement	137,313	83,365	92,512	133,959	134,916
100-51-3-500-48-2700	Workers' Comp. Ins.	74,198	89,201	97,752	97,752	99,467
	Personal Services	2,170,556	2,324,417	2,632,836	2,614,706	2,811,617
100-52-3-500-48-1200	Professional Services	1,200	3,858	7,500	6,558	8,000
100-52-3-500-48-1300	Maint./Tech. Service	2,827	5,661	6,700	10,118	6,700
100-52-3-500-48-2200	Repairs/Maint. Bldg.	14,015	18,497	21,125	20,889	21,000
100-52-3-500-48-2320	Lease Purchase	57,645	28,528	47,856	36,203	32,714
100-52-3-500-48-3100	Liability Insurance	37,771	39,093	45,117	45,117	47,409
100-53-3-500-48-3200	Communication	10,321	10,190	11,396	8,516	11,000
100-52-3-500-48-3500	Business Travels	2,521	1,775	3,000	2,831	3,000
100-52-3-500-48-3600	Dues & Subscriptions	1,394	2,364	3,000	2,795	5,000
100-52-3-500-48-3700	Business Training	7,800	11,278	8,000	8,124	10,000
100-53-3-500-48-1000	Gen Oper-Fire Prevention	0	2,705	3,000	1,732	3,000
100-53-3-500-48-1100	General Operating	10,117	14,364	13,500	13,232	13,500
100-53-3-500-48-1110	Chemicals	6	0	1,000	1,000	1,000
100-53-3-500-48-1230	Utilities	32,402	35,750	33,000	36,097	38,700
100-53-3-500-48-1270	Gas	16,689	22,099	20,400	25,321	41,167
100-53-3-500-48-1300	Food	206	300	500	468	500
100-53-3-500-48-1600	Small Equipment	6,011	12,402	14,000	17,268	19,000
100-53-3-500-48-1700	Uniforms	23,103	41,217	18,600	18,963	18,500
100-55-3-500-48-1200	Reimb: DP IT Expense	3,896	2,767	2,400	2,400	2,700
100-55-3-500-48-1300	Garage M & R	45,000	30,160	22,000	22,776	30,000
100-57-3-500-48-9000	Contingency	0	122	500	306	500
	Operating Expense	272,923	283,130	282,595	280,715	313,390
100-54-3-500-48-2200	Vehicle	16,634	210,000	0	0	0
100-54-3-500-48-2300	Furniture & Fixtures		2,125	3,000	1,498	3,000
100-54-3-500-48-2400	Computer/Printer	9,478	2,480	3,350	4,093	3,350
100-54-3-500-48-2500	Equipment	16,872	17,145	29,500	29,353	19,500
100-54-3-500-48-2510	Equip-Homeland Grant	0	7,989	0	0	1,500
	Capital Outlay	42,984	239,739	35,850	34,944	27,350
TOTAL FIRE DEPARTMENT		2,486,463	2,847,286	2,951,280	2,930,365	3,152,357

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

Note 1: 2007 Fire Pumper 1500 GPM \$185,030 @ 4.70% for 7 yrs

Monthly pmnt = \$2,523.10 (Yearly \$30,277.20)

Note 2: Copier lease \$203 x 12 = \$2,436

NOTES: FY 2009

100-51-3-500-48-1100	Salaries Hire (3) New firefighter positions
100-52-3-500-48-1200	Professional Services Firehouse Consultant \$5,000
10-54-3-500-48-2500	Equipment Purchase ISO required equipment for Ladder Truck

DEPARTMENTAL RESPONSIBILITIES AND DUTIES
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
Division and Department / Unit: Fire
The Waycross Fire Department provides protection for the lives and property of those within the
City of Waycross, Georgia 24 hours a day 7 days a week. This is accomplished through fire prevention and public education, on-going employee training and education, business inspections
and pre-fire planning. In the event of an emergency situation, whether man-made or natural disaster, the Waycross Fire Department will respond promptly in order to provide the necessary services or assistance for the mitigation of the emergency.

GOALS AND OBJECTIVES FOR FISCAL YEAR 2009			
DIVISION	Fire	DEPT/UNIT:	48
Please list your Goals for your department here:			
1. To ensure the continued preparation for the upcoming ISO review.			
2. Implement a company level business inspection program.			
3. Continue employee development through education and training.			
4. Move forward with specialized training in the areas hazardous materials, first aid/CPR and AED.			
5. Purchase new Aerial/Ladder truck to replace older ladder truck.			
6. Plan for building of Fire Station #4.			
7. Improve education opportunities to employees by working with the Okefenokee Technical College to set up access to the on-line Fire Science Diploma and Degree Program.			
Please list your Objectives for you Goals below:			
1. Schedule time sensitive functions for proper completion in order to gain maximum credit. This will include hydrant inspections twice a year, pre-fire planning reviews and updates twice a year, annual pump testing, annual hose testing, etc.			
2. A check-off list will be developed to assist the crews in identifying compliance with specific City, State and National Codes in order to help prevent potential injuries or fires.			
3. Employees will meet the annual 240 required training hours for ISO. Employees will also meet the additional 24 or 40 training hours required by the State of Georgia along with required core competency drills. The annual requirement of eight company drills will be performed as well.			
4. All of suppression will be trained and certified in HazMat Awareness, First Aid/CPR and AED.			

5. Find the Aerial/Ladder truck that best meets the needs and requirements of the department and ISO
6. Work with the necessary departments to plan and prepare for the building of Fire Station #4.
7. By having this training available will improve the level of knowledge and abilities of the current workforce. It will also provide part of the State and ISO annual requirements for training. This program is HOPE eligible and would require minimum expense to the employees and Department. Since the program is offered on-line employees are able to do the class work while on duty.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE				
ACTIVITY	PERFORMANCE MEASURE			
	FY-07 Actual	FY-08 Actual to date	FY-08 Estimated	FY-09 Proposed
Minimum of 20 hours a month training for each certified firefighter for an annual total of 240 hours.				240 each
24 hours of continuing education for certified firefighters				24 each
40 hours of continuing education for certified firefighters in Administrative Functions				40 each
Fire hydrants checked twice annually.				550-6 months
(* indicates all were checked but not in the ISO specified time frames)				1100 for year

GENERAL FUND - PUBLIC WORKS DIVISION

Public Works Office

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-4-100-51-1100	Salaries	76,862	99,919	87,564	70,067	84,069
100-51-4-100-51-1300	Overtime	59	260	200	174	200
100-51-4-100-51-2100	Health Insurance	6,223	9,840	9,840	9,840	9,840
100-51-4-100-51-2101	Life Insurance	207	239	231	231	222
100-51-4-100-51-2200	Social Security	5,675	7,262	6,714	4,958	6,447
100-51-4-100-51-2400	Retirement	6,699	4,254	4,203	6,086	5,529
100-51-4-100-51-2700	Workers' Comp. Ins.	2,393	3,398	3,430	3,430	3,430
	Personal Services	98,117	125,172	112,182	94,786	109,737
100-52-4-100-51-1300	Maint./Tech. Service	0	0	1,000	0	250
100-52-4-100-51-2320	Lease Purchase	0	0	0	0	0
100-52-4-100-51-3100	Liability Insurance	1,379	1,344	1,468	1,468	1,482
100-52-4-100-51-3200	Communication	2,474	2,604	3,000	2,541	2,600
100-52-4-100-51-3500	Business Travels	287	131	750	47	1,000
100-52-4-100-51-3600	Dues & Subscriptions	471	0	0	0	0
100-52-4-100-51-3700	Business Training	946	528	1,200	1,054	1,500
100-53-4-100-51-1100	General Operating	2,739	2,493	2,500	2,706	2,500
100-53-4-100-51-1270	Gas	0	0	0	0	0
100-53-4-100-51-1600	Small Equipment	0	379	500	203	400
100-53-4-100-51-1700	Uniforms	0	0	0	0	100
100-55-4-100-51-1200	Reimb. DP IT Expense	974	692	600	600	900
100-57-4-100-51-9000	Contingency	46	167	500	411	500
	Operating Expenses	9,315	8,338	11,518	9,030	11,232
100-54-4-100-51-2300	Furniture/Fixtures	5	0	0	0	0
100-54-4-100-51-2400	Computer/Printer	1,285	0	0	0	0
100-54-4-100-51-2500	Equipment	0	0	0	0	0
	Capital Outlay	1,290	0	0	0	0
TOTAL PUBLIC WORKS OFFICE		108,722	133,510	123,700	103,816	120,969

DEPARTMENTAL RESPONSIBILITIES AND DUTIES
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
Division and Department / Unit: Public Works / Administration
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

GENERAL FUND - PUBLIC WORKS DIVISION

Highways & Streets

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-4-200-52-1100	Salaries	388,718	416,371	452,167	432,685	447,882
100-51-4-200-52-1300	Overtime	3,138	2,382	7,000	2,222	4,000
100-51-4-200-52-2100	Health Insurance	78,825	93,480	93,480	93,480	93,480
100-51-4-200-52-2101	Life Insurance	1,139	1,177	1,175	1,175	1,164
100-51-4-200-52-2200	Social Security	28,785	29,889	35,126	30,984	34,569
100-51-4-200-52-2400	Retirement	36,907	20,934	21,363	30,934	28,990
100-51-4-200-52-2700	Workers' Comp. Ins.	30,317	35,680	36,014	36,014	36,014
	Personal Services	567,829	599,913	646,325	627,493	646,098
100-52-4-200-52-1200	Professional Services			5,000	2,788	5,000
100-52-4-200-52-1300	Maint./Tech. Service	588	0	1,000	479	1,000
100-52-4-200-52-2200	Repairs/Maint. Bldg.	380	193	1,000	595	1,000
100-52-4-200-52-2320	Lease Purchase	0	3,535	48,459	36,815	45,687
100-52-4-200-52-3100	Liability Insurance	21,916	18,312	22,882	22,882	24,199
100-52-4-200-52-3200	Communication	2,409	845	3,500	1,006	2,500
100-52-4-200-52-3500	Business Travels	414	764	2,000	923	1,500
100-52-4-200-52-3600	Dues & Subscriptions	0	0	0	0	0
100-52-4-200-52-3700	Business Training	1,171	1,574	3,000	1,286	2,000
100-52-4-200-52-3850	Contract Labor	37,500	65,625	80,000	75,000	80,000
100-53-4-200-52-1100	General Operating	34,915	23,941	30,000	25,117	30,000
100-53-4-200-52-1110	Chemicals	23,293	23,586	30,000	35,997	30,000
100-53-4-200-52-1230	Utilities	0	3,901	5,000	7,595	8,000
100-53-4-200-52-1270	Gas	50,235	61,328	75,000	76,026	88,500
100-53-4-200-52-1600	Small Equipment	10,970	5,885	10,200	5,432	10,000
100-53-4-200-52-1700	Uniforms	2,232	3,548	4,000	2,683	3,500
100-55-4-200-52-1300	Garage M & R	90,000	86,570	75,000	69,222	75,000
100-57-4-200-52-9000	Contingency	1,905	393	1,000	339	500
	Operating Expenses	277,928	300,001	397,041	364,185	408,386
100-54-4-200-52-1400	Infrastructure (Sidewalks)	14,512	0	0	0	0
100-54-4-200-52-2500	Equipment	30,433	0	0	0	0
	Capital Outlay	44,945	0	0	0	0
TOTAL HIGHWAYS & STREETS		890,702	899,914	1,043,366	991,678	1,054,484
TOTAL PUBLIC WORKS DIVISION		999,423	1,033,424	1,167,066	1,095,494	1,175,453

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
Note: 2 2008 Track Hoe Excavator @ \$142,760
 Monthly pmnt \$1,902.46 x 12 = \$22,829.52 @ 3.25% Paid in Full 2/2015

NOTES: FY 2009

100-52-4-200-52-2320	Equipment				
	2009 Truck 1/2 Ton \$23,000 @ 4.42%			<u>\$2,568</u>	
	Monthly pmnt \$427.95 x 6 = \$2,567.72 for 5 years				

DEPARTMENTAL RESPONSIBILITIES AND DUTIES
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
Division and Department / Unit: Public Works / Highways and Streets
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 2009			
DIVISION	Public Works	DEPT/UNIT:	Highways & Streets
Please list your Goals for your department here:			
1) Maintain all City Right-of ways with in the City limits			
2) Maintaining land fill in accordance with EPD regulations			
3) Maintain regular schedule of mosquito spray			
4) Plant and maintain trees, plants, flowers			
5) To enhance the appearance of Millie DeShazo Park			
Please list your Objectives for you Goals below:			
1) To work to ensure all City rights-of-way are maintained by mowing, edging, fill dirt, removing dead vegetation			
2) Keep testing current, mowed at appropriate intervals, maintain records,			
3) Replace one mosquito sprayer that is in bad condition, maintain adequate supply of chemical			
4) Replace canna lily's yearly, enhance landscape as budget allows			
5) Prepare park for Christmas lights, shrubby trimming, new flower plantings			

GENERAL FUND - COMMUNITY IMPROVEMENT

210 = Inspections Department

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-7-210-57-1100	Salaries	90,788	90,325	95,837	101,711	99,097
100-51-7-210-57-1300	Overtime	707	851	1,000	651	1,000
100-51-7-210-57-2100	Health Insurance	14,520	12,300	17,220	17,220	17,220
100-51-7-210-57-2101	Life Insurance	302	231	253	253	262
100-51-7-210-57-2200	Social Security	6,785	6,756	7,408	7,433	7,657
100-51-7-210-57-2400	Retirement	9,744	4,116	4,600	6,661	6,518
100-51-7-210-57-2700	Workers' Comp. Ins.	5,585	4,248	6,860	6,860	6,860
	Personal Services	128,431	118,827	133,178	140,789	138,613
100-52-7-210-57-1200	Professional Services	254	1,120	3,000	2,906	3,000
100-52-7-210-57-1300	Maint./Tech. Service	0	0	1,500	0	1,500
100-52-7-210-57-2320	Lease Purchase		0	6,664	4,504	13,514
100-52-7-210-57-3100	Liability Insurance	2,757	4,231	2,698	4,425	4,782
100-53-7-210-57-3200	Communication	2,750	2,951	3,500	3,517	4,000
100-52-7-210-57-3300	Advertisement	570	1,451	2,000	1,914	2,000
100-52-7-210-57-3500	Business Travels	2,353	2,600	3,000	3,000	4,000
100-52-7-210-57-3600	Dues & Subscriptions	506	1,730	1,500	576	1,500
100-52-7-210-57-3700	Business Training	1,909	2,709	3,000	3,000	4,000
100-53-7-210-57-1100	General Operating	3,073	2,297	3,000	3,101	3,500
100-53-7-210-57-1270	Gas	2,751	3,098	4,800	5,482	4,800
100-53-7-210-57-1600	Small Equipment	0	465	500	68	500
100-55-7-210-57-1200	Reimb: DP IT Expense	1,461	1,038	900	900	1,200
100-55-7-210-57-1300	Garage M & R		6,860	3,000	1,568	3,000
100-57-7-210-57-9000	Contingency	0	0	1,000	118	1,000
100-57-7-210-57-9030	Permit Refund	50	146	200	0	200
	Operating Expenses	18,433	30,695	40,263	35,081	52,496
100-54-7-210-57-2200	Vehicle Purchase	900	0	0	0	0
100-54-7-210-57-2300	Furniture/Fixtures	468	0	1,000	1,000	1,500
100-54-7-210-57-2400	Computer/Printer	1,024	1,225	2,500	2,438	1,800
100-54-7-210-57-2500	Equipment		0	0	0	0
	Capital Expenditure	2,392	1,225	3,500	3,438	3,300
TOTAL INSPECTIONS DEPARTMENT		149,256	150,748	176,941	179,308	194,410

100-52-7-210-57-2320 Lease Purchase (3) 2008 Ford Compact Trucks @ \$12,943 each
 Monthly pmnt \$1,126.12 x 12=\$13,513.44 @ 2.82% Paid in Full 2/2011

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit:

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.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE				
	FY-06 Actual	FY-07 Actual to date	FY-07 Estimated	FY-08 Proposed	FY-09 Proposed
Building Inpections	666	644	1000	1500	1500
Plumbing Inspections	490	480	600	750	750
Electrical Inspections	812	668	900	1000	1000
Mechanical Inspections	330	381	300	500	500
Fire Inspections	295	122	300	400	N/A
Mobile Home Inspections	9	18	12	25	10

GENERAL FUND - COMMUNITY IMPROVEMENT

310 = Administration

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-7-310-57-1100	Salaries	119,731	70,328	140,856	135,107	190,334
100-51-7-310-57-1300	Overtime	82	183	1,000	1,053	1,000
100-51-7-310-57-2100	Health Insurance	16,595	24,600	19,680	19,680	19,680
100-51-7-310-57-2101	Life Insurance	397	459	372	372	389
100-51-7-310-57-2200	Social Security	8,899	4,595	10,852	9,487	11,348
100-51-7-310-57-2400	Retirement	12,827	8,182	6,761	9,790	9,690
100-51-7-310-57-2700	Workers' Comp. Ins.	6,383	8,495	6,860	6,860	6,860
	Personal Services	164,915	116,843	186,380	182,348	239,301
100-52-7-310-57-1200	Professional Services	3,027	1,923	3,000	2,906	5,000
100-52-7-310-57-1300	Maint./Tech. Service	0	0	500	0	500
100-52-7-310-57-2320	Lease Purchase	412	1,004	3,800	2,764	3,800
100-52-7-310-57-3100	Liability Insurance	2,757	2,687	4,663	2,936	2,964
100-53-7-310-57-3200	Communication	2,100	2,299	2,800	1,733	3,000
100-52-7-310-57-3300	Advertisement	1,593	1,994	3,000	985	3,000
100-52-7-310-57-3500	Business Travels	679	2,937	3,500	4,610	4,000
100-52-7-310-57-3600	Dues & Subscriptions	715	819	1,500	1,136	1,500
100-52-7-310-57-3700	Business Training	1,845	2,760	3,000	4,101	4,000
100-52-7-310-57-3850	Demolitions	9,909	17,602	30,000	1,044	30,000
100-53-7-310-57-1100	General Operating	11,371	6,475	7,500	5,867	7,500
100-53-7-310-57-1270	Gas	577	25	1,500	338	1,500
100-53-7-310-57-1600	Small Equipment	0	183	800	217	800
100-55-7-310-57-1200	Reimb: DP IT Expenses	1,948	1,383	1,200	1,200	1,200
100-55-7-310-57-1300	Garage M & R	6,000	0	0	0	0
100-57-7-310-57-9000	Contingency	0	0	500	451	1,000
	Operating Expenses	42,932	42,090	67,263	30,288	69,764
100-54-7-310-57-2300	Furniture/Fixtures	750	0	500	414	1,500
100-54-7-310-57-2400	Computer/Printer	4,189	2,033	2,500	2,447	1,200
100-54-7-310-57-2500	Equipment	0	0	0	0	0
	Capital Expenditure	4,939	2,033	3,000	2,861	2,700
TOTAL ADMINISTRATION		212,786	160,966	256,643	215,498	311,765
TOTAL COMMUNITY IMPROVEMENT		362,042	311,714	433,584	394,806	506,175

NOTES: FY 2009

100-51-7-310-57-1100	Salaries	
	Added position for MainStreet Manager	<u><u>\$43,000</u></u>

GENERAL FUND - ENGINEERING

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-1-575-58-1100	Salaries	135,417	216,263	280,585	262,536	292,532
100-51-1-575-58-1300	Overtime	902	1,410	3,000	1,029	2,000
100-51-1-575-58-2100	Health Insurance	20,743	24,600	29,520	29,520	29,520
100-51-1-575-58-2101	Life Insurance	569	586	741	741	772
100-51-1-575-58-2200	Social Security	10,273	16,597	21,694	19,751	22,532
100-51-1-575-58-2400	Retirement	18,491	10,422	13,019	18,851	18,556
100-51-1-575-58-2700	Workers' Comp. Ins.	7,978	8,495	10,290	10,290	10,290
	Personal Services	194,373	278,374	358,848	342,718	376,202
100-52-1-575-58-1200	Professional Services	2,716	15,000	15,000	15,938	15,000
100-52-1-575-58-1300	Maint./Tech. Service	1,177	2,924	3,000	2,880	7,500
100-52-1-575-58-2320	Lease Purchase	0	88	10,300	9,460	10,300
100-52-1-575-58-3100	Liability Insurance	3,447	4,388	4,663	4,663	6,551
100-52-1-575-58-3200	Communication	5,504	3,322	4,000	4,012	4,000
100-52-1-575-58-3500	Business Travels	1,901	2,420	4,000	1,493	4,000
100-52-1-575-58-3600	Dues & Subscriptions	969	997	1,200	1,818	1,200
100-52-1-575-58-3700	Business Training	1,056	5,000	7,000	2,639	7,000
100-53-1-575-58-1100	General Operating	2,146	2,875	5,000	4,365	5,000
100-53-1-575-58-1270	Gas	1,117	1,752	2,500	1,441	2,500
100-53-1-575-58-1600	Small Equipment	2,405	517	750	683	750
100-53-1-575-58-1700	Uniforms	0	576	750	166	750
100-55-1-575-58-1200	Reimb: DP IT Expenses	1,948	1,383	1,200	1,200	1,800
100-55-1-575-58-1300	Garage M & R	1,500	6,860	1,000	233	1,500
100-57-1-575-58-9000	Contingency	452	119	750	872	750
	Operating Expenses	26,337	48,221	61,113	51,863	68,601
100-54-1-575-58-2200	Vehicle Purchase	0	0	0	0	0
100-54-1-575-58-2300	Furniture/Fixtures	0	2,938	5,000	0	2,500
100-54-1-575-58-2400	Computers & Printers	13,306	6,019	3,000	3,841	3,500
100-54-1-575-58-2500	Equipment	0	0	0	0	0
	Capital Outlay	13,306	8,957	8,000	3,841	6,000
TOTAL ENGINEER		234,016	335,552	427,961	398,422	450,803

100-52-1-575-58-2320 Lease Purchase
 Copier split with Comm Imp \$300/monthly (3 years)
 Scanner/Plotter lease \$558/monthly (3 yrs began in March 07)

NOTES: FY 2009

100-52-1-575-58-1200	Professional Services Anticipate significant survey/study costs associated with project design
100-52-1-575-58-1300	Maint/Tech Service Includes increased costs for new ESRI and AutoCAD licenses and support subscription and cost for project advertisement fees

GENERAL FUND - ENGINEERING

Streets/Walkways/Drainage Construction

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-4-220-53-1100	Salaries		72,523	100,902	84,315	107,184
100-51-4-220-53-1300	Overtime		52	2,000	1,418	2,000
100-51-4-220-53-2100	Health Insurance		19,680	19,680	19,680	19,680
100-51-4-220-53-2101	Life Insurance		236	266	272	283
100-51-4-220-53-2200	Social Security		5,323	7,872	6,308	8,353
100-51-4-220-53-2400	Retirement		4,189	4,938	7,151	7,050
100-51-4-220-53-2700	Workers' Comp. Ins.		6,796	6,860	6,860	6,860
	Personal Services	0	108,799	142,518	126,003	151,409
100-52-4-220-53-2320	Lease Purchase		0	0	0	8,038
100-52-4-220-53-3100	Liability Insurance		3,202	3,432	3,432	2,964
100-52-4-220-53-3200	Communication		265	200	233	300
100-52-4-220-53-3500	Business Travels		100	500	0	500
100-52-4-220-53-3600	Dues & Subscriptions		0	0	0	0
100-52-4-220-53-3700	Business Training		884	1,000	181	1,000
100-53-4-220-53-1100	General Operating		3,901	5,000	5,338	5,000
100-53-4-220-53-1230	Utilities		0	1,000	0	0
100-53-4-220-53-1270	Gas		1,757	5,000	4,983	6,000
100-53-4-220-53-1600	Small Equipment		464	5,000	1,605	2,500
100-53-4-220-53-1700	Uniforms		310	500	300	1,000
100-55-4-220-53-1300	Garage M & R		3,430	3,000	958	3,000
100-57-4-220-53-9000	Contingency		0	0	0	0
	Operating Expenses	0	14,313	24,632	17,030	30,302
100-54-4-220-53-1400	Infrastructure(Sidewalks)		39,388	50,000	50,235	50,000
100-54-4-220-53-1410	Infrastructure(Patching)		0	10,000	14,584	10,000
100-54-4-220-53-1420	Infrastructure(Culverts)		0	20,000	18,920	20,000
100-54-4-220-53-2200	Vehicle Purchase		0	0	0	0
100-54-4-220-53-2500	Equipment		0	0	0	0
	Capital Outlay	0	39,388	80,000	83,739	80,000
TOTAL ST/WALKWAYS/DRAIN CONSTRUCTION		0	162,499	247,151	226,772	261,712

NOTES: FY 2009

100-52-4-220-53-2320	Lease Purchase Replacement of Backhoe \$72,000 @ 4.42% for 60 months Monthly pmnt \$1,339.68 x 6 months = \$8,038.08 for 5yrs
100-54-4-220-53-1400	Infrastructure(Sidewalks) Continue to clear backlog of sidewalks & curbs in need of replacement
100-54-4-220-53-1410	Infrastructure(Patching) Programmed for street cut repair-particularly large cuts resulting from storm drain replacement
100-54-4-220-53-1420	Infrastructure(Culverts) Programmed for large-scope storm drain repairs (storm drain pipes& box culverts)

GENERAL FUND - ENGINEERING

Traffic Engineering

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-51-4-270-54-1100	Salaries	65,508	83,445	91,085	78,058	92,937
100-51-4-270-54-1300	Overtime	5,505	6,590	4,500	10,284	6,000
100-51-4-270-54-2100	Health Insurance	8,297	14,760	14,760	14,760	14,760
100-51-4-270-54-2101	Life Insurance	184	243	240	245	245
100-51-4-270-54-2200	Social Security	5,260	6,364	7,312	6,361	7,569
100-51-4-270-54-2400	Retirement	5,954	8,485	4,453	6,449	6,113
100-51-4-270-54-2700	Workers' Comp. Ins.	3,191	5,097	5,145	5,145	5,145
	Personal Services	93,899	124,985	127,496	121,301	132,769
100-52-4-270-54-1300	Maint./Tech. Service	493	444	1,000	0	1,000
100-52-4-270-54-2200	Repairs/Maint. Bldg.	1,928	46,419	10,000	2,412	10,000
100-52-4-270-54-2320	Lease Purchase	0	0	3,043	0	6,087
100-52-4-270-54-3100	Liability Insurance	2,481	2,373	3,691	3,691	3,587
100-52-4-270-54-3200	Communication	2,626	2,123	3,000	2,473	3,000
100-52-4-270-54-3500	Business Travels	50	511	1,700	299	1,500
100-52-4-270-54-3600	Dues & Subscriptions	0	0	0	0	0
100-52-4-270-54-3700	Business Training	455	698	2,000	576	2,000
100-53-4-270-54-1100	General Operating	3,575	5,154	5,000	5,465	5,000
100-53-4-270-54-1230	Utilities	5,973	6,509	7,000	8,333	7,500
100-53-4-270-54-1270	Gas	5,400	8,381	6,000	11,466	11,250
100-53-4-270-54-1600	Small Equipment	1,496	588	2,000	1,520	2,000
100-53-4-270-54-1610	Signs & Markings	29,011	30,000	55,000	55,981	55,000
100-53-4-270-54-1700	Uniforms	90	386	500	207	500
100-55-4-270-54-1200	Reimb: DP IT Expense	487	346	300	300	900
100-55-4-270-54-1300	Garage M & R	7,995	6,860	5,300	1,907	7,000
100-57-4-270-54-9000	Contingency	0	24	100	0	500
	Operating Expenses	62,059	110,816	105,635	94,630	116,824
100-54-4-270-54-2200	Vehicle Purchase	0	0	0	0	0
100-54-4-270-54-2300	Furniture/Fixtures	0	0	0	0	0
100-54-4-270-54-2400	Computer/Printer	71	6,334	0	200	0
100-54-4-270-54-2500	Equipment	0	0	0	0	0
	Capital Outlay	71	6,334	0	200	0
TOTAL TRAFFIC ENGINEER		156,029	242,135	233,131	216,131	249,593
TOTAL ENGINEERING DIVISION		390,045	740,186	908,243	841,326	962,108

NOTES: FY 2009

100-52-4-270-54-2200	Repairs/Maint Bldg Includes partial roof repair at Colley St, drop ceiling repair, plumbing upgrade, and Exterior Maint
----------------------	---------------------------------------------------------------------------------------------------------------------------------------

GENERAL FUND - STREET LIGHTS

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-53-4-260-77-1230	Utilities	257,818	265,483	260,000	286,674	275,000
TOTAL STREET LIGHTS		257,818	265,483	260,000	286,674	275,000

NOTES: FY 2009

Estimate is based on 12 months @ approx \$24K (allowing for 5% rate increase)

GENERAL FUND - NON-OPERATING

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
100-52-3-920-10-3900	Region 8HazMat-City of Douglas	1,533	0	1,534	3,067	1,533
100-55-4-860-10-1110	Data Processing Oper.	75,397	78,867	77,092	77,092	79,825
100-55-4-860-10-1120	Public Buildings Oper.	53,298	52,767	49,511	49,511	48,918
100-55-4-860-10-1130	City Garage Oper.		0	270,933	270,933	286,840
100-55-4-860-10-1150	Waste Management Oper.	178,588	82,122	0	0	0
100-55-4-900-10-1040	Reimburse Cemetery	28,414	26,378	0	0	71,517
100-57-4-900-10-1050	Hotel/Motel Tax Prom.	5,500	6,000	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	1,500	1,500
100-57-4-900-10-2060	Magnolia House					2,500
100-57-4-900-10-2070	CASA					2,500
100-57-4-900-10-2600	Unemployment Comp.	21,256	16,024	20,000	2,904	8,000
100-57-4-900-10-2700	Reimburse Postage	-316	-241	0	-243	0
100-57-7-400-10-2000	WWC Planning Comm.	7,240	0	0	0	0
100-57-7-520-10-2000	WWC Dev Auth.		0	12,500	12,500	12,500
100-57-7-520-10-2010	SE Area Planning Comm.	18,945	18,984	20,000	18,984	20,000
100-57-7-540-10-2000	Chamber of Comm T&C	105,884	111,246	110,800	0	0
100-57-7-550-10-2000	Downtown Dev Auth	0	0	15,000	14,890	0
100-61-9-000-10-3000	Note Payable - Int TANS	42,795	0	0	0	0
100-61-9-000-10-9900	Deficit Recovery					
100-61-9-000-10-5000	Fund Balance					
100-61-9-000-10-9000	Reserve Fund					
100-61-9-030-10-8010	Misc Bank Stmt Charges	2,926	3,533	2,500	5,827	4,500
TOTAL NON-OPERATING		560,960	415,180	606,870	482,464	565,633
TOTAL GENERAL FUND		9,951,419	10,710,120	11,707,990	11,339,351	12,375,460

NOTES: FY 2009

100-57-7-550-10-2000 Downtown Development Authority
Eliminated the Contribution of \$15,000 to offset Main Street salary position of \$40,000.

Enterprise Funds

Enterprise Fund 505 Water & Sewer Revenues

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
505-34-4210	Water Service Fees	2,444,458	2,512,208	2,424,049	2,475,635	2,473,817
505-34-4230	Sewer Service Fees	2,549,875	2,511,695	2,498,397	2,470,615	2,470,784
505-34-4245	Surcharge WWTP Fee	369,713	360,960	356,328	358,524	358,835
	Total Utility Service Fees	5,364,046	5,384,863	5,278,774	5,304,774	5,303,436
505-34-4212	Water Taps	41,262	32,958	20,000	22,366	20,000
505-34-4240	Sewer Taps	18,121	8,100	10,000	10,846	12,000
	Total Water/Sewer Taps	59,383	41,058	30,000	33,213	32,000
505-34-4214	Contract Extensions	2,589	1,592	2,500	583	1,000
505-34-4215	Reinstatement Charges	118,024	108,296	110,000	111,041	90,000
505-34-4216	Miscellaneous Revenue	1,118	2,063	2,500	10,990	4,000
505-34-4217	Cash in Bank Interest	8,595	10,355	9,000	6,104	4,500
505-34-4218	Loads to Disposal	202,354	133,063	320,000	240,723	274,641
505-34-4219	Disconnect Fee	0	0	0	0	78,750
505-34-4220	Account Set Up Fee	20,175	19,740	18,200	20,310	20,280
505-34-4221	Laboratory Analysis Fee	500	25	100	0	100
505-34-4225	MBB Collections Revenue	464	2,069	1,000	1,494	1,000
505-34-4250	Sewer Fees-Satilla W/S Auth	19,740	44,265	43,728	102,354	120,000
505-34-9300	Returned Check Fees	5,725	6,600	5,000	6,380	6,000
505-38-1000	Utility Site Rental Fees	14,236	16,151	16,150	29,651	16,500
	Total Miscellaneous Revenue	393,520	344,219	528,178	529,630	616,771
505-39-1200	Reimb: Capital Project Fund	0	0	0	0	0
505-39-1300	Reimb: General Fund	0	0	0	0	0
	Total Reimbursements	0	0	0	0	0
TOTAL WATER & SEWER FUND		5,816,950	5,770,140	5,836,952	5,867,617	5,952,207

* **Note1:** The Reinstatement Fee will be changed to \$10.00.

* **Note2:** The Disconnect Fee of \$35 will be a new source of revenue for each account disconnected for non-payment.

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

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
505-51-4-430-59-1100	Salaries	533,382				
505-51-4-430-59-1300	Overtime	20,380				
505-51-4-430-59-2100	Health Insurance	116,162				
505-51-4-430-59-2101	Life Insurance	1,886				
505-51-4-430-59-2200	Social Security	40,668				
505-51-4-430-59-2400	Retirement	71,122				
505-51-4-430-59-2700	Workers' Comp Insurance	44,677				
	Personal Services	828,277	0	0	0	0
505-52-4-430-59-1200	Professional Services	18,600	0	365,000	4,704	320,000
505-52-4-430-59-1300	Maint. & Technical Serv.	5,236				
505-52-4-430-59-2200	Repairs & Maint. Building	4,336	2,204	20,000	8,400	5,000
505-52-4-430-59-2320	Lease Purchase	24,240	24,234	49,598	16,839	35,855
505-52-4-430-59-3100	Liability Insurance	28,120	8,750	8,936	8,936	7,273
505-52-4-430-59-3200	Communication	5,774	499			
505-52-4-430-59-3500	Business Travel	398				
505-52-4-430-59-3600	Dues & Subscriptions	1,685				
505-52-4-430-59-3700	Business Training	2,014	-8			
505-52-4-430-59-3850	Contract Labor	998,595	2,148,570	2,276,719	2,211,224	2,355,266
505-53-4-430-59-1100	General Operating	8,872	-8		75	500
505-53-4-430-59-1110	Chemicals	48,892	0			
505-53-4-430-59-1230	Utilities	275,519	271,194	230,000	275,207	260,000
505-53-4-430-59-1270	Gas	21,270	-1,777			
505-53-4-430-59-1600	Small Equipment	1,947				
505-53-4-430-59-1700	Uniforms	2,220				
505-55-4-430-59-1200	Reimb: DP IT Expenses	2,435	1,730	1,500	1,500	1,500
505-55-4-430-59-1300	Garage M & R	76,886	68,440	33,000	27,739	33,000
505-55-4-430-59-1500	ESG Whse/Phone/Supplies		4,052		7,543	
505-57-4-430-59-9000	Contingency	1,655	0			
505-57-4-430-59-9070	Safety	433	0			
	Operating Expenses	1,529,126	2,527,880	2,984,753	2,562,166	3,018,394
505-54-4-430-59-1420	Infrastructure-Culverts	43,823	10,100			
505-54-4-430-59-1430	Infrastructure-Jasmine Lift					
505-54-4-430-59-2200	Vehicle Purchase					
505-54-4-430-59-2400	Computers & Printers	2,236				
505-54-4-430-59-2500	Equipment	54,831				
505-54-4-430-59-2540	Water/Sewer Capital Proj	59,845		588,715	343,785	584,472
505-54-4-430-59-2550	Water Pumps	0				
505-54-4-430-59-2560	Tank Maintenance Program	144,722	144,722	160,000	158,236	160,000
	Capital Outlay	305,457	154,822	748,715	502,021	744,472
	TOTAL WATER & SEWER OPERATIONS	2,662,859	2,682,702	3,733,468	3,064,187	3,762,866

505-52-4-430-59-2320 Lease Purchase Payments = (1) 2007 Vac-con Truck @ \$224,208.00
Monthly pmnt \$2,987.86 x 12 = \$35,855 @ 3.25% Paid in full 2/2015

NOTES: FY 2009

505-52-4-430-59-1200 Professional Services

Well Inspections - Visual & video inspections of pumps, well casing, screening for 4 in-service wells

Re-use Feasibility Study & Eval of Alternate Water Sources - Required by EPD Permit

Watershed Assessment - Required by EPD Permit

Storm water Master Plan & Utility Study - expensed in FY09 (FY08 carryover)

Pavement Inventory & Master Plan - expensed in FY09 (FY08 carryover)

Misc Sewer Design Services - for capital sewer project design

505-52-4-430-59-2200 Repairs & Maint Bldg

Misc Building Repairs

505-52-4-430-59-3850 Contract Labor

Water/Sewer ESG Contract - CPI at 4.6%; however negotiated increase is only 3.45%;

FY09 contract will address variable costs. Monthly payment will be \$196,272

505-54-4-430-59-2540 Water/Sewer Capital Projects

Abandon Well #1 - Required per EPD. Includes equipment removal, sealing, & certification

Water & Sewer Projects

Pittman Street Sewer Rehab - Replace 1650 LF of failing sewer main

Mary Street Rehab - Replace 1407 LF of failing sewer main

Lee Avenue Rehab - Replace 363 LF of failing sewer main

Owens Street Rehab - Replace 632 LF of failing sewer main

Walker Street Rehab - Replace 708 LF of failing sewer main

Taste & Odor Control for Well #4 - Install aerator and/or carbon filter system, Alice Street Well

Water Re-Use Pilot Program

Phased Hydrant Replacement - Programmed replacement of unservicable fire hydrants

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

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
505-55-4-400-10-1110	Data Processing Oper.	226,192	239,490	231,278	231,278	239,477
505-55-4-400-10-1120	Public Building Oper.	53,297	52,766	49,512	49,512	48,918
505-55-4-400-10-1130	City Garage Operations	0		48,651	48,651	52,739
505-55-4-400-10-1140	Reimb: General Fd. Opr.	631,536	633,362	633,362	633,362	747,876
505-57-4-400-10-9050	Refunds & Reimbursement	671	346	500	507	800
505-58-4-300-10-1300	GEFA Principle	130,581	117,481	132,723	117,481	137,771
505-58-4-300-10-2000	GEFA Interest	101,480	101,480	143,747	158,989	138,699
505-58-4-400-10-1325	GEFA CW00-020	123,481	68,753	79,996	79,996	79,996
505-58-4-400-10-1300	SRF Payments	520,285	510,009	535,254	576,862	588,486
505-58-4-400-10-2000	SRF Interest	169,799	180,075	154,830	166,203	154,579
505-61-4-400-10-1000	Revenue Bonds Sinking Fd.	1,140,672	1,140,672	93,632	93,632	0
TOTAL NON-OPERATING		3,097,993	3,044,433	2,103,484	2,156,473	2,189,341
TOTAL W&S FUND EXPENDITURES		5,760,852	5,727,134	5,836,952	5,220,660	5,952,207

Enterprise Fund 540
Waste Management Fund - Revenues

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
540-34-4110	Residential Garbage Fees	885,808	879,808	883,332	870,572	901,696
540-34-4115	Trash Collection Fees	526,154	521,001	521,115	516,402	520,000
540-34-4190	Reinstatement Fees	91,256	112,537	86,021	117,755	30,000
540-34-4191	Garbage Container Violation	0	1,105	1,000	0	200
540-34-4192	Cash In Bank Interest	280	578		1,528	0
540-34-4193	Container Deposit	1,725	3,675	2,500	3,075	3,000
540-34-4195	Special Collections	7,130	10,185	9,000	12,658	17,000
540-34-4196	Trailer Rental for Brn/White	2,185	9,020	5,000	1,510	0
540-34-4197	Trailer Rental for Yd. Trash	0	400	500	0	0
540-34-4200	Disconnect/Connect Fee					11,710
540-39-1200	Reimb: General Fund	178,588	82,122	0	0	0
TOTAL WASTE MANAGEMENT REVENUES		1,693,126	1,620,431	1,508,468	1,523,500	1,483,606

* **Note1:** Reinstatement Fees have been lowered to \$10 and a Disconnect Fee of \$35 has been added.

These items are budgeted only at 25% of the amount collected within the Water & Sewer Fund.

* **Note2:** Residential Garbage Fees includes a .34 increase in the Garbage Rates.

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

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
540-51-4-530-65-1100	Salaries	363,998	326,620	331,149	337,981	187,436
540-51-4-530-65-1300	Overtime	817	6,591	4,500	4,415	4,680
540-51-4-530-65-2100	Health Insurance	66,379	73,800	68,880	68,880	73,800
540-51-4-530-65-2101	Life Insurance	1,008	921	874	874	957
540-51-4-530-65-2200	Social Security	26,656	24,162	25,677	24,855	28,084
540-51-4-530-65-2400	Retirement	37,983	32,083	15,895	23,016	23,838
540-51-4-530-65-2700	Workers' Comp Ins.	25,530	25,486	24,009	24,009	25,724
	Personal Services	522,371	489,663	470,984	484,031	344,520
540-52-4-530-65-1300	Maint.&Technical Serv.	215	0	100	0	100
540-52-4-530-65-2200	Repairs & Maint. Bldg	0	84	0	0	0
540-52-4-530-65-2320	Lease Purchase Pymts.	48,023	26,568	21,496	18,225	26,664
540-52-4-530-65-3100	Liability Insurance	17,643	17,596	16,471	16,471	17,025
540-52-4-530-65-3200	Communication	957	1,202	2,200	886	1,000
540-52-4-530-65-3500	Business Travel	0	0	300	0	200
540-52-4-530-65-3600	Dues & Subscriptions	80	0	100	0	50
540-52-4-530-65-3700	Business Training	0	20	500	10	500
540-52-4-530-65-3850	Contract Labor	594,405	611,806	654,900	654,670	713,844
540-53-4-530-65-1100	General Operating	7,127	6,435	5,000	7,296	6,500
540-53-4-530-65-1110	Chemicals	163	328	500	241	500
540-53-4-530-65-1230	Utilities	9,169	9,709	5,000	5,992	6,500
540-53-4-530-65-1270	Gas	35,599	37,443	45,000	46,700	40,000
540-53-4-530-65-1600	Small Equipment	391	1,063	2,500	902	2,500
540-53-4-530-65-1700	Uniforms	1,915	1,933	2,500	2,200	2,500
540-55-4-530-65-1000	Reimb.Gen. Fd. Opr.	223,499	166,586	166,586	166,586	178,194
540-55-4-530-65-1300	Garage M & R	91,900	91,900	28,500	23,391	28,500
540-57-4-530-65-2000	Tipping Fees	0	0	0	0	0
540-57-4-530-65-9000	Contingency	8	385	0	0	500
	Operating Expenses	1,031,093	973,057	951,653	943,570	1,025,077
540-54-4-530-65-2500	Equipment	15,342	0	0	5,114	27,000
	Capital Outlay	15,342	0	0	5,114	27,000
TOTAL GARBAGE & TRASH COLLECTIONS		1,568,806	1,462,720	1,422,637	1,432,715	1,396,597

540-52-4-530-65-2320 Lease Purchase
 (1) Knuckle Boom Loader \$94,250 @ 3.929% Monthly pmnt = \$1,285.21
 \$1,285.21 x 12 = \$15,422.52 will be paid in full 4/2014

NOTES: FY 2008

540-51-4-530-65-1100	Salaries Will be reduced due to implementing a Bi-Weekly Yard Trash collection vs. Weekly collection cycle					
540-52-4-530-65-2320	Lease Purchase Knuckle Boom Loader \$100,000 @ 4.42% 5 years				<u>\$ 11,164</u>	
	Monthly pmnt \$1,860.67 x 6 months = \$11,164					
540-52-4-530-65-3850	Contract Labor Contract with Southland Waste includes a 9% increase \$59,487 x 12 = \$713,844					
540-54-4-530-65-2500	Equipment Garbage Cans				<u>\$ 27,000</u>	

**Enterprise Fund 540
Waste Management Fund**

BROWN/WHITE GOODS

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
540-57-4-530-70-2000	Transfer Station Tipping	14,297	13,932	18,000	13,974	19,000
540-57-4-530-70-9000	Contingency					
TOTAL BROWN/WHITE GOODS		14,297	13,932	18,000	13,974	19,000

RECYCLABLE COLLECTION

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
540-52-4-540-71-2110	Collection & Delivery	0	0	1,100	820	0
TOTAL RECYCLABLE COLLECTION		0	0	1,100	820	0

LANDFILL CLOSURE

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
540-52-4-560-72-1200	Professional Services	6,800	14,400	16,000	8,027	16,000
540-52-4-560-72-1300	Technical Services	14,920	6,800	21,000	23,669	21,000
540-55-4-560-72-1120	Reimburse: Water/Sewer					
TOTAL LANDFILL CLOSURE		21,720	21,200	37,000	31,696	37,000

NON-OPERATING

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
540-55-4-400-10-1130	City Garage Operations	0	0	29,731	29,731	31,009
540-61-9-000-10-5000	Fund Balance	0	0	0	0	0
TOTAL NON-OPERATING		0	0	29,731	29,731	31,009
TOTAL WASTE MGMT. EXPENDITURES		1,604,822	1,497,851	1,508,468	1,508,935	1,483,606

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Public Works / Waste Management

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.

Special Revenue Funds

Special Revenue Fund 203 Cemetery Fund Revenues

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
203-34-9100	Sales: Cemetery Lots	74,480	86,750	60,000	76,980	70,000
203-34-9101	Interment Fees	77,600	67,315	80,000	67,300	70,000
203-34-9102	Monument & Transfer Fee	14,521	11,946	10,000	10,289	10,000
203-34-9103	Reimb: General Funds	28,414	26,378	0	0	71,517
203-34-9104	Cash In Bank Interest	486	1,554	1,000	723	1,000
203-34-9105	Reimb: Cemetery Trust			110,621	75,771	0
Total Revenues		195,501	193,943	261,621	231,063	222,517

Cemetery Fund Expenditures

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
203-51-4-850-66-1100	Salaries	62,437	65,265	70,399	69,719	74,332
203-51-4-850-66-1300	Overtime	21	99	500	139	300
203-51-4-850-66-2100	Health Insurance	8,297	9,840	9,840	9,840	9,840
203-51-4-850-66-2101	Life Insurance	167	172	186	186	196
203-51-4-850-66-2200	Social Security	4,529	4,705	5,424	5,036	5,709
203-51-4-850-66-2400	Retirement	6,280	6,009	3,379	4,893	4,889
203-51-4-850-66-2700	Workers' Comp Insurance	3,191	3,398	3,430	3,430	3,430
	Personal Services	84,922	89,487	93,158	93,243	98,697
203-52-4-850-66-2200	Repairs & Maint. Building			63,000	31,904	20,000
203-52-4-850-66-2320	Lease Purchase Payments	0	0	0	0	0
203-52-4-850-66-3100	Liability Insurance	3,583	3,402	3,454	3,454	3,300
203-52-4-850-66-3200	Communication	552	634	1,200	641	1,140
203-52-4-850-66-3850	Contract Labor	35,169	25,469	30,000	27,992	40,000
203-53-4-850-66-1100	General Operating	6,995	5,873	5,000	5,686	5,000
203-53-4-850-66-1110	Chemicals	310	347	600	489	500
203-53-4-850-66-1230	Utilities	4,479	4,533	5,000	4,574	4,500
203-53-4-850-66-1270	Gas	9,954	11,428	3,000	4,369	4,000
203-53-4-850-66-1600	Small Equipment	619	237	1,500	587	1,500
203-53-4-850-66-1700	Uniforms	328	332	700	409	400
203-55-4-850-66-1000	Reimb: General Fund Opr.	15,281	21,698	21,698	21,698	24,352
203-55-4-850-66-1130	Reimb: Garage Operations			10,811	10,811	11,628
203-55-4-850-66-1300	Garage M & R	8,000	8,000	7,500	7,760	7,500
203-57-4-850-66-9000	Contingency	0	0	0	0	0
	Operating Expenses	85,270	81,952	153,463	120,373	123,820
203-54-4-850-66-2500	Equipment	0	0	15,000	14,945	0
	Capital Outlay	0	0	15,000	14,945	0
Total Expenditures		170,192	171,439	261,621	228,561	222,517

Notes: FY 2009

203-52-4-850-66-2200	Repairs & Maint. Building Replace existing old section of building	<u>\$20,000</u>
203-52-4-850-66-3850	Contract Labor MR's received a price increase last year due to min. wage, will receive another \$.70 per hour	

DEPARTMENTAL RESPONSIBILITIES AND DUTIES
<i>Departmental Budget Overview: To be completed for all departments or units within you division</i>
Division and Department / Unit: Public Works / Cemetery
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

DIVISION		DEPT/UNIT:	
-----------------	--	-------------------	--

Please list your Goals for your department here:

- | |
|-----------------------------------------------------------------|
| |
| 1) Maintain a ten day mowing cycle in all cemetery's |
| |
| 2) Update Cemetery rules and regulations |
| |
| 3) Complete developement of new cemetery section |
| |
| 4) Pave roads in new section of cemetery |
| |
| 5) Clean fence row on the back section of Hazzard Hill Cemetery |
| |

Please list your Objectives for you Goals below:

- | |
|--------------------------------------------------------------------------------------------|
| |
| 1) Make certain all cemeteries are mowed using Ware MR services |
| |
| 2) Develop new brochure to give to families desiring information on City Cemeteries |
| |
| 3) Install all corner markers, pins, and landscaping in newly developed section at Oakland |
| |
| 4) Utilize contractors to pave roads in new cemetery section at Oakland |
| |
| 5) Use Cemetery workers and prison crew to clean overgrown fence row |

WPD Information Technology Fund

Revenues

Account #	Revenue Source	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
205-38-1050	IT Revenue Fee	25,423	28,254	27,000	24,236	27,000
TOTAL		25,423	28,254	27,000	24,236	27,000

Expenditures

Account #	Account Number	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
205-53-9-034-80-2500	Computers/Equipment	26,705	24,316	27,000	22,739	27,000
TOTAL		26,705	24,316	27,000	22,739	27,000

Hotel/Motel Fund

Revenues

Account #	Revenue Source	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
275-31-4100	Hotel/Motel Revenue	0	0	0	111,729	108,289
TOTAL		0	0	0	111,729	108,289

Expenditures

Account #	Account Number	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
275-57-7-540-10-2000	Chamber of Comm T & C Bureau	0	0	0	111,729	108,289
TOTAL		0	0	0	111,729	108,289

Note: Overall Budgeted to collect \$270,722 in revenues.

General Fund will be budgeted \$162,433 (60%) and Tourism will be budgeted \$108,289 (40%).

SPLOST 2008-2013

Revenues

Account #	Revenue Source	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
435-33-7100	Special Purpose Sales Tax					1,346,292
435-36-1000	Interest Earned					
TOTAL		0	0	0	0	1,346,292

Expenditures	Account Number	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
435-55-9-033-17-1000	Engineering Projects					378,542
435-55-9-033-17-2000	Water & Sewer Projects					
435-55-9-033-17-3000	Fire Department Projects					671,500
435-55-9-033-17-4000	Police Department Projects					296,250
435-55-9-033-17-5000	Public Works Projects					
435-55-9-033-17-6000	Administration Projects					
435-55-9-033-17-7000	Community Improvement Proj					
TOTAL		0	0	0	0	1,346,292

Internal Service Funds

Internal Service Fund 606 City Garage Fund Revenues

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
606-34-9200	All Funds Contributions	551,571	381,503	365,532	365,532	387,211
TOTAL CITY GARAGE		551,571	381,503	365,532	365,532	387,211

City Garage Fund Expenditures

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
606-51-4-800-68-1100	Salaries	187,173	195,378	215,252	211,044	219,645
606-51-4-800-68-1300	Overtime	65	354	2,000	1,452	2,000
606-51-4-800-68-2100	Health Insurance	29,041	34,440	34,440	34,440	34,440
606-51-4-800-68-2101	Life Insurance	515	523	568	568	580
606-51-4-800-68-2200	Social Security	13,292	13,835	16,620	14,905	16,956
606-51-4-800-68-2400	Retirement	19,415	18,233	10,332	14,961	14,446
606-51-4-800-68-2700	Workers' Comp Insurance	11,170	11,893	12,005	12,005	12,005
	Personal Services	260,671	274,657	291,217	289,376	300,071
606-52-4-800-68-1200	Professional Services	2,400	2,000	4,000	950	5,000
606-52-4-800-68-1300	Maint. & Technical Serv.	100	11	6,000	500	6,000
606-52-4-800-68-2200	Repairs/Maint. Building	1,350	0	1,000	1,410	1,500
606-52-4-800-68-2320	Lease Purchase Payments	0	0	2,238	2,911	8,734
606-52-4-800-68-3100	Liability Insurance	6,479	6,246	6,627	6,627	7,006
606-52-4-800-68-3200	Communication	1,308	1,329	2,500	1,486	2,500
606-52-4-800-68-3500	Business Travel	0	44	500	34	1,000
606-52-4-800-68-3600	Dues & Subscriptions	2,495	1,669	2,000	2,000	2,500
606-52-4-800-68-3700	Business Training	0	15	1,250	796	2,500
606-53-4-800-68-1100	General Operating	13,835	13,038	15,000	13,363	15,000
606-53-4-800-68-1110	Chemicals	1,208	1,597	2,000	1,634	2,000
606-53-4-800-68-1115	Fleet Cost-Warehouse	-4,890	47,272	0	-5,046	0
606-53-4-800-68-1120	Fleet Cost-Outside Parts	192,901	-596	0	0	0
606-53-4-800-68-1230	Utilities	9,914	9,477	9,000	10,868	9,500
606-53-4-800-68-1270	Gas	2,975	3,797	3,500	5,153	4,500
606-53-4-800-68-1600	Small Equipment	1,350	5,042	8,000	7,711	7,500
606-53-4-800-68-1700	Uniforms	2,600	2,878	3,000	3,266	3,000
606-55-4-800-68-1000	Reimb: General Fund Opr.	0	0	0	0	0
606-55-4-800-68-1200	Reimb: DP IT Expense	487	345	300	300	300
606-55-4-800-68-1300	Garage M & R		1,252	4,000	2,715	4,000
606-57-4-800-68-9000	Contingency	8	407	1,000	67	1,000
	Operating Expenses	234,520	95,824	71,915	56,746	83,540
606-54-4-800-68-2200	Vehicles	0	0	0	0	0
606-54-4-800-68-2300	Furniture & Fixtures	0		1,200	0	1,200
606-54-4-800-68-2400	Computers & Printers	80	1,266	1,200	-6	1,400
606-54-4-800-68-2500	Equipment	9,920	7,495	0	0	1,000
	Capital Outlay	10,000	8,761	2,400	-6	3,600
TOTAL CITY GARAGE		505,190	379,242	365,532	346,115	387,211

606-52-4-800-68-2320 Lease Purchase Payments
 2008 3/4 Ton Truck w/Work Body @ \$25,094
 Monthly pmnt \$727.77 x 12 = \$8,733.24 @ 2.82% Paid in Full 2/2011

DEPARTMENTAL RESPONSIBILITIES AND DUTIES
<i>Departmental Budget Overview: To be completed for all departments or units within your division</i>
Division and Department / Unit: Public Works / Garage
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.

GOALS AND OBJECTIVES FOR FISCAL YEAR 2009			
DIVISION	Public Works	DEPT/UNIT:	Garage
Please list your Goals for your department here:			
1) To revise and issue an updated preventive maintenance schedule for our fleet.			
2) Replace our existing ignition scanner system with a new and enhanced diagnostic system and to have all the mechanics trained to use it to its fullest capabilities.			
3) To focus more effort towards the training and certification of our mechanics.			
Please list your Objectives for your Goals below:			
1) Use information gained from this and previous years experience, along with manufacturer recommendations to prepare and issue a preventive maintenance schedule for our fleet.			
2) Obtain a suitable replacement for our system that will be able to be updated as our present unit will be obsolete and no longer have updates available after this year. We will request factory training on its proper use and care.			
3) Obtain training programs and certification material available through factory and aftermarket representatives to support the enhancement of our mechanics skills.			

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

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
607-34-9200	All Funds Contributions	301,589	318,357	308,370	308,370	319,302
607-34-9210	All Funds Contrib-IT Exp	39,886	28,366	24,600	24,600	28,500
TOTAL DATA PROCESSING		341,475	346,723	332,970	332,970	347,802

Data Processing Fund Expenditures

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
607-51-1-535-67-1100	Salaries	155,413	154,680	161,067	161,624	168,753
607-51-1-535-67-1300	Overtime	961	1,227	1,100	1,877	1,500
607-51-1-535-67-2100	Health Insurance	20,743	24,600	24,600	24,600	24,600
607-51-1-535-67-2101	Life Insurance	404	406	425	425	446
607-51-1-535-67-2200	Social Security	11,265	11,230	12,406	11,832	13,024
607-51-1-535-67-2400	Retirement	15,222	14,161	7,731	11,195	11,099
607-51-1-535-67-2700	Workers' Comp Insurance	9,574	10,194	8,575	8,575	8,575
Personal Services		213,582	216,499	215,904	220,127	227,997
607-52-1-535-67-1300	Maint, & Technical Serv.	41,722	42,894	49,276	42,139	51,540
607-52-1-535-67-2320	Lease Purchase Payments	1,343	1,272	1,680	1,223	1,530
607-52-1-535-67-3100	Liability Insurance	4,136	4,031	4,404	4,404	3,705
607-52-1-535-67-3200	Communication	26,600	27,677	27,656	28,051	28,644
607-52-1-535-67-3500	Business Travel	3,166	2,736	3,000	541	3,000
607-52-1-535-67-3600	Dues & Subscriptions	126	176	350	186	350
607-52-1-535-67-3700	Business Training	1,701	2,294	2,500	1,029	2,500
607-53-1-535-67-1100	General Operating	10,588	13,865	14,000	13,779	14,000
607-53-1-535-67-1270	Gas	985	1,236	1,200	1,314	1,536
607-53-1-535-67-1600	Small Equipment	0	0	500	0	500
607-57-1-535-67-9000	Contingency	0	22	500	60	500
Operating Expenses		90,367	96,202	105,066	92,726	107,805
607-54-1-535-67-2400	Computers & Printers	1,843	845	6,000	3,680	6,000
607-54-1-535-67-2500	Equipment	2,491	1,456	6,000	2,082	6,000
Capital Outlay		4,334	2,301	12,000	5,762	12,000
TOTAL DATA PROCESSING		308,283	315,002	332,970	318,615	347,802

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.

GOALS AND OBJECTIVES FOR FISCAL YEAR 2009

DIVISION: Finance **DEPT/UNIT:** Data Processing

Please list your Goals for your department here:

- (1) Implement a more secure backup system that would be cost effective.
- (2) Continue improving the Web Page and City's CowNet.
- (3) Continue to research Broadband/Wireless capabilities for Waycross and Ware County

Please list your Objectives for your Goals below:

- (1) To cut the expense of having to purchase tapes for each individual server and repairs for tape drives.
- (2) IT staff will achieve this goal thru committee meetings and allowing a contact person from each department be the one to pass all information to the IT staff so the Web and CowNet will be updated accordingly.
- (3) Continue with the feasibility study and apply for additional grant funds to help support the cost for having Broadband and Wireless capabilities and determine the cost of these services on a yearly basis.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-07 Actual	FY-08 Actual to Date	FY-08 Estimated	FY-09 Proposed
Accounting Department				
Checks Issued(Except Payroll)	2,833	2,302	2,784	2,850
Checks Reconciled(Except Payroll)	3,201	2,117	2,604	2,850
Checks Reconciled (Payroll)	3,056	1,944	2,600	2,200
Voided Checks	41	20	30	35
Stop Payment on Checks	21	15	20	20
Deposits	873	707	800	831
Incoming Wire or ACH Transfers	187	161	190	200
Outgoing Wire or ACH Transfers	59	43	70	75
Misc Journal Postings	831	659	750	775
Handwritten Checks	24	18	30	25
Budget Amendments	27	8	20	23
Utility Billing Department				
Utility Billing Statements Mailed	77,366	57,901	77,113	77,500
Cut-Off WorkOrders Issued	3,078	2,687	3,437	3,500
Check Read WO Issued	791	586	650	600
Move In/New Service	1,382	992	1,488	1,510
Move Out/Finals	1,440	1,169	1,350	1,400
Water Turn Ons	2,082	1,927	2,500	2,500
Check for Vacancy	138	44	60	75
Check for Broke Locks	23	29	40	50
Lock Meters for Return Checks	295	227	260	275
Change Meter Tickets	149	34	50	45
Misc Maint WO for Meter Dept	3,171	2,601	3,000	3,200
Lock Meters Inactive w/consumption	100	90	120	130

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE				
ACTIVITY	PERFORMANCE MEASURE			
	FY-07 Actual	FY-08 Actual to Date	FY-08 Estimated	FY-09 Proposed
Information Technology Department				
Hardware Repairs(CD/Printer/KB/MS)	25	22	32	30
Operating System/Application Repairs	44	21	33	35
Registry Repairs	16	13	20	20
Spyware Removals	27	23	30	30
Virus Removals	22	17	25	25
Anti-Virus Installed	18	6	18	15
Windows Updates Installed	61	42	60	60
Backup Error Repairs	10	5	8	10
Email Repairs	27	16	20	20
Reinstall/New Computer Install	21	18	25	25
Web Page Changes/Updates	152	60	90	100
Barracuda Administration(New)	-	1	1	1
Research for Technology (Hours)	190	110	180	200

**Internal Service Fund 608
Public Buildings Fund Revenues**

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
608-34-9200	All Funds Contributions	106,595	105,533	99,023	99,023	97,836
TOTAL PUBLIC BUILDINGS		106,595	105,533	99,023	99,023	97,836

Public Buildings Fund Expenditures

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
608-51-1-565-71-1100	Salaries	38,811	45,749	50,376	40,362	51,889
608-51-1-565-71-1300	Overtime	4,419	2,910	4,000	1,562	2,700
608-51-1-565-71-2100	Health Insurance	8,297	9,840	9,840	9,840	9,840
608-51-1-565-71-2101	Life Insurance	143	132	133	133	137
608-51-1-565-71-2200	Social Security	3,198	3,587	4,160	3,042	4,176
608-51-1-565-71-2400	Retirement	5,393	4,587	2,418	3,501	3,413
608-51-1-565-71-2700	Workers' Comp Insurance	3,191	3,398	3,430	3,430	3,430
	Personal Services	63,452	70,203	74,356	61,871	75,585
608-52-1-565-71-1300	Maint. & Technical Serv.	0	81	300	0	500
608-52-1-565-71-2200	Repairs & Maint. Building	0		1,000	268	1,000
608-52-1-565-71-2320	Lease Purchase Payments	0	0	0	0	0
608-52-1-565-71-3100	Liability Insurance	2,481	2,373	2,461	2,461	1,937
608-52-1-565-71-3200	Communication	1,924	1,191	1,300	1,155	1,300
608-52-1-565-71-3500	Business Travel	207	42	200	0	200
608-52-1-565-71-3600	Dues & Subscriptions	26		0	0	0
608-52-1-565-71-3700	Business Training	200	310	500	140	500
608-53-1-565-71-1100	General Operating	3,535	2,099	5,000	2,276	5,000
608-53-1-565-71-1100	Chemicals	0		100	0	100
608-53-1-565-71-1230	Utilities			0	0	0
608-53-1-565-71-1270	Gas	1,451	2,027	4,000	1,243	1,800
608-53-1-565-71-1600	Small Equipment	563	984	1,000	708	1,000
608-53-1-565-71-1700	Uniforms	31	244	400	0	400
608-55-1-565-71-1130	Reimb: Garage Operat			5,406	5,406	5,815
608-55-1-565-71-1300	Garage M & R	7,995	6,860	2,000	22	1,000
608-57-1-565-71-9000	Contingency	20	52	500	0	500
	Operating Expenses	18,433	16,261	24,167	13,678	21,052
608-54-1-565-71-2200	Vehicles	0	0	0	0	0
608-54-1-565-71-2300	Furniture & Fixtures	0	0	0	0	200
608-54-1-565-71-2400	Computers & Printers	0	1,219	500	0	500
608-54-1-565-71-2500	Equipment	0				500
	Capital Outlay	0	1,219	500	0	1,200
TOTAL PUBLIC BUILDINGS		81,886	87,683	99,023	75,548	97,836

**Internal Service Funds
Liability Insurance Fund**

Revenues

Account #	Revenue Source	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
600-34-9200	All Funds Contribution	228,541	210,399	229,554	229,554	236,000
600-36-1000	CIB Interest	1,417	3,406	0	2,697	0
600-38-9000	Liability Misc Revenue	13,303	3,970	0	8,818	0
600-38-9010	Reserve	0	0	0	1	0
TOTAL		243,262	217,776	229,554	241,069	236,000

Expenditures	Account Number	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
600-52-9-020-11-3100	Premium Auto	35,123	40,047	45,000	38,491	45,000
600-52-9-021-11-3100	Premium Liability	93,681	97,274	106,554	99,651	113,000
600-52-9-022-11-3100	Premium Property	9,948	12,330	28,000	11,308	28,000
600-52-9-023-11-3100	Claims Payment	9,755	11,970	50,000	47,433	50,000
600-52-9-028-11-3100	Reserve	0	0	0	0	0
600-61-9-000-11-5000	Fund Balance	0	0	0	0	0
TOTAL		148,507	161,621	229,554	196,883	236,000

Health Insurance Fund

Revenues

Account #	Revenue Source	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
601-36-1000	CIB Interest	700	5,815	0	4,597	0
601-36-1010	Reserve CIB Interest	401	672	0	571	0
601-38-9000	City Premium	912,706	1,013,348	1,043,040	1,043,040	1,052,880
601-38-9001	Miscellaneous Revenue	0	30,107	0	0	0
601-38-9010	Employee Premiums	333,220	349,137	303,992	347,587	345,280
601-38-9020	Retired Premiums	27,852	17,552	17,100	17,473	17,100
601-38-9030	Group Life	17,999	17,186	18,065	19,085	19,056
601-38-9040	Reserve for Claims	0	0	0	0	0
TOTAL		1,292,878	1,433,817	1,382,197	1,432,354	1,434,316

Expenditures	Account Number	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
601-52-9-024-12-1010	Group Resource Claims	1,235,301	1,108,862	1,122,197	1,076,796	1,138,316
601-52-9-024-12-1020	Administration Fees	0	217,578	240,000	231,626	276,000
601-52-9-025-12-3100	Ins - Miscellaneous	22,720	20,099	20,000	18,549	20,000
TOTAL		1,258,021	1,346,539	1,382,197	1,326,971	1,434,316

Retirement Fund

Revenues

Account #	Revenue Source	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
602-36-1000	CIB Interest	1,291	4,025	0	654	0
602-38-9000	Retirement Contribution	608,301	348,366	329,837	477,609	476,585
TOTAL		609,592	352,390	329,837	478,263	476,585

Expenditures	Account Number	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
602-57-9-023-15-3000	Retirement Payments	515,863	334,035	329,837	477,609	476,585
602-61-9-000-15-5000	Fund Balance	0	0	0	0	0
TOTAL		515,863	334,035	329,837	477,609	476,585

Worker's Compensation Fund

Revenues

Account #	Revenue Source	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
603-36-1000	Workers Comp Int	5,624	9,611	0	5,549	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	269,664	312,629	327,555	327,556	332,700
603-39-1010	Water/Sewer Fd Contrib	44,677	0	0	0	0
603-39-1020	Cemetery Fd Contrib	3,191	3,398	3,430	3,430	3,430
603-39-1030	Waste Manag Contrib	25,530	25,486	24,009	24,009	25,724
603-39-1070	City Garage Contrib	11,170	11,893	12,005	12,005	12,005
603-39-1080	Data Processing Contrib	9,574	10,194	8,575	8,575	8,575
603-39-1090	Public Buildings Contrib	3,191	3,398	3,430	3,430	3,430
TOTAL		372,621	376,611	379,004	384,553	385,864

Expenditures	Account Number	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
603-52-9-023-18-3100	Expend for all Claims	229,832	239,882	224,004	294,138	228,285
603-52-9-027-18-1100	Administration Cost	52,772	105,852	80,000	67,518	82,579
603-52-9-028-18-3100	Reserve for Claims	74,885	0	75,000	0	75,000
603-61-9-000-18-5000	Fund Balance	0	0	0	0	0
TOTAL		357,490	345,734	379,004	361,656	385,864

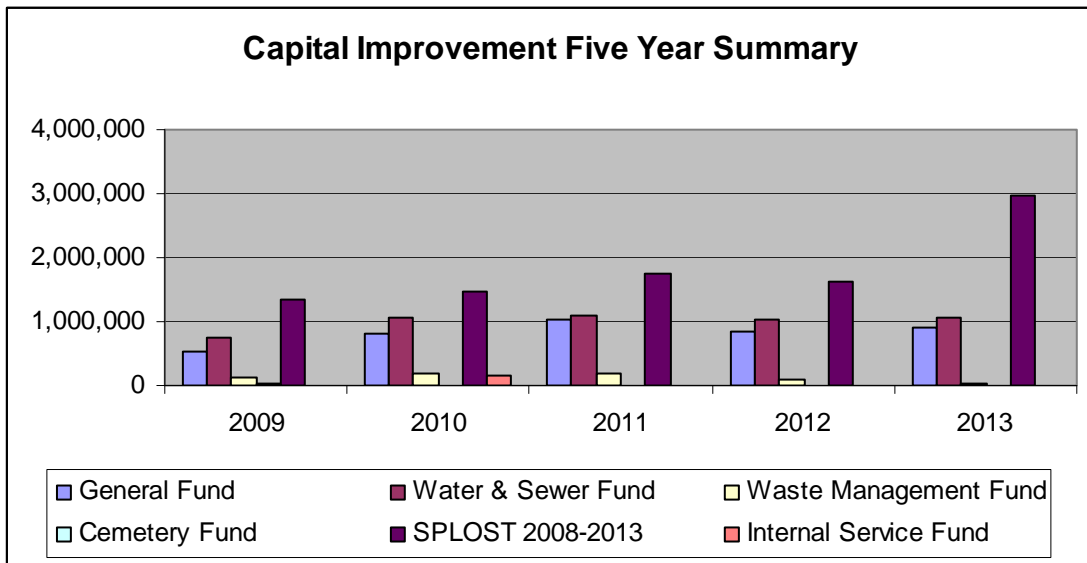
CAPITAL IMPROVEMENT PLAN

This plan is used as a tool in projecting and planning the city’s needs for improvements within different areas of the city. These include infrastructure development and improvements, purchasing of software and various equipment to improve the quality of service, and upkeep and repairs on city buildings. A Special Purpose Local Option Sales Tax of 1% was approved by the voters in February 2008. This opportunity will allow the city to make many improvements and reach goals that will benefit not only the City of Waycross, but taxpayers as well.

The capital improvement plan is reviewed and updated annually in order to maintain a current and viable program of on going capital programs and activities.

The capital projects approved for the fiscal year 2009 are budgeted within each department’s individual budget. These projects will be funded by each funds revenue source and/or grants. The city continues to search for grants to supplement the cost of all capital projects.

The graph below illustrates each fund’s Capital Improvement expenditures for the next five years. The Special Purpose Local Option Sales Tax (SPLOST) capital plan for the next five years accumulates to \$9,170,376. The Water and Sewer Fund has the next largest capital improvement cost of \$4,994,472, and the General Fund has a total of \$4,149,138.



MAJOR CAPITAL PROJECTS FOR FISCAL YEAR 2009

Following is a listing of major capital projects planned for the city. The projects are listed below on the following pages. Also shown, is the impact that the project will have on the operating funds once the project is completed. The amount of impact is referred to in the following terms: Positive, Negligible, Slight, Moderate and High. Examples of what might have an impact on the operating budget due to a capital project are new staff, maintenance, and daily operations (utilities, supplies).

- Positive – The project will either generate some revenue to offset expenses or will actually reduce operating costs.
- Negligible – The impact will be very small. It will generate less than \$10,000 per year in increased operating expenditures.
- Slight – The impact will be between \$10,000 - \$50,000 in increased operating expenditures.
- Moderate – The impact will be between \$50,001 - \$100,000 in increased in operating expenditures.
- High – This project will cause an increase in operating expenditures of \$100,001 or more annually.

MAJOR CAPITAL PROJECT:	<u>Replacing failing Sewer Main</u>	
IMPACT ON OPERATING BUDGET:	<u>Positive</u>	
<p>At the beginning of FY 2008, a Water/Sewer revenue bond was paid in full. Most of the water distribution (140 miles) and sewer collection (164 miles) infrastructure has never been replaced. Annual maintenance has been limited to stop gap repairs and in recent years the occurrence of catastrophic failures has increased. In FY 2008 the city begin resplacing the failing sewer main and a total of \$343,785 was spent on construction cost. This project will be on going for the next 10 years. The total estimated cost of this project will be \$9,000,000.</p>		
<u>Water and Sewer Fund FY 2009</u>		
Engineering	\$	220,000
Construction	\$	<u>584,472</u>
TOTAL	\$	804,472

MAJOR CAPITAL PROJECT: Resurfacing Streets

IMPACT ON OPERATING BUDGET: Negligible < \$10,000

This capital project will be funded by the Special Local Option Sales Tax (SPLOST) that was approved in February 2008. A total of \$3,541,835 has been budgeted for roads and street improvements for the duration of 2009-2013.

SPLOST Fund FY 2009

Engineering	\$	16,000
Construction	\$	313,167
TOTAL	\$	<u>329,167</u>

MAJOR CAPITAL PROJECT: Building Revnovations

IMPACT ON OPERATING BUDGET: Positive

This capital project will be funded by the Special Local Option Sales Tax (SPLOST) that was approved in February 2008. A total of \$770,250 has been budgeted for renovating the Waycross Police Department building and training facility, and for each of the three Fire Stations during the next five years. For this budget year the city will focus on the Waycross Police Department building. The roof needs to be completely replaced.

SPLOST Fund FY 2009

Engineering	\$	20,000
Construction	\$	276,250
TOTAL	\$	<u>296,250</u>

MAJOR CAPITAL PROJECT: 75 ft. Aerial Platform Fire Truck

IMPACT ON OPERATING BUDGET: Slight \$10,000 - \$50,000

This capital project will be funded by the Special Local Option Sales Tax (SPLOST) that was approved in February 2008. The ISO (Insurance Services Office, Inc.) is the leading supplier of statistical, actuarial, and underwriting information for and about the property/casualty insurance industry. The City of Waycross rating is currently a (3) three. To keep this rating, the city must purchase a 75 ft. Aerial Platform fire truck.

SPLOST Fund FY 2009

Heavy Equipment	\$	671,500
TOTAL	\$	<u>671,500</u>

Capital Improvement 5 Year Summary by Division

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
Finance					
Administration	\$ -	\$ 1,000	\$ -	\$ -	\$ -
Channel 42	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Puchasing	\$ 75,000	\$ 40,000	\$ 68,000	\$ 18,000	\$ -
Data Processing	\$ 15,000	\$ 136,000	\$ 12,000	\$ 12,000	\$ 12,000
Total	\$ 93,000	\$ 180,000	\$ 83,000	\$ 33,000	\$ 15,000
Human Resources					
Human Resources	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Police Department					
Administration	\$ 17,000	\$ 17,000	\$ 34,000	\$ -	\$ -
CIU	\$ 17,000	\$ 25,200	\$ 45,200	\$ 73,200	\$ 37,700
Uniform	\$ 145,988	\$ 228,700	\$ 327,300	\$ 228,700	\$ 192,350
Support	\$ -	\$ 84,000	\$ 4,000	\$ 4,000	\$ 154,000
Training	\$ -	\$ 27,000	\$ -	\$ -	\$ -
S.W.A.T.	\$ -	\$ 2,400	\$ -	\$ -	\$ -
SRO	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 179,988	\$ 384,300	\$ 410,500	\$ 305,900	\$ 384,050
Fire Department					
Fire	\$ 19,500	\$ 15,000	\$ 15,000	\$ 200,000	\$ -
Total	\$ 19,500	\$ 15,000	\$ 15,000	\$ 200,000	\$ -
Public Works					
Administration	\$ -	\$ 3,600	\$ 3,600	\$ -	\$ -
Highway & Streets	\$ 23,000	\$ 95,000	\$ 240,000	\$ -	\$ 9,000
Waste Management	\$ 127,000	\$ 187,000	\$ 187,000	\$ 87,000	\$ 27,000
Cemetery	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Garage	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Total	\$ 170,000	\$ 305,600	\$ 430,600	\$ 87,000	\$ 36,000
Community Improvement					
Inspections	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Administrations	\$ 2,700	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,700	\$ -	\$ -	\$ -	\$ 40,000

Capital Improvement 5 Year Summary by Division cont'd

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
Engineering					
Administration	\$ 6,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Street/Walkways/Drainage Construction	\$ 152,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
Traffic	\$ 65,000	\$ 21,000	\$ 40,000	\$ 45,000	\$ 216,000
Water Plant	\$ 744,472	\$ 1,070,000	\$ 1,100,000	\$ 1,030,000	\$ 1,050,000
Public Building	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 967,472	\$ 1,355,000	\$ 1,404,000	\$ 1,339,000	\$ 1,530,000
SPLOST 2008-2013					
SPLOST Projects	\$ 1,346,292	\$ 1,480,542	\$ 1,741,292	\$ 1,629,625	\$ 2,972,625
Total	\$ 1,346,292	\$ 1,480,542	\$ 1,741,292	\$ 1,629,625	\$ 2,972,625

Summary by Fund

General Fund	\$ 526,188	\$ 826,900	\$ 1,044,100	\$ 835,900	\$ 916,050
Water & Sewer Fund	\$ 744,472	\$ 1,070,000	\$ 1,100,000	\$ 1,030,000	\$ 1,050,000
Waste Management Fund	\$ 127,000	\$ 187,000	\$ 187,000	\$ 87,000	\$ 27,000
Cemetery Fund	\$ 20,000	\$ -	\$ -	\$ -	\$ -
SPLOST 2008-2013	\$ 1,346,292	\$ 1,480,542	\$ 1,741,292	\$ 1,629,625	\$ 2,972,625
Total	\$ 2,763,952	\$ 3,564,442	\$ 4,072,392	\$ 3,582,525	\$ 4,965,675
Internal Service Funds	\$ 15,000	\$ 156,000	\$ 12,000	\$ 12,000	\$ 12,000
Total	\$ 15,000	\$ 156,000	\$ 12,000	\$ 12,000	\$ 12,000
Grand Total	\$ 2,778,952	\$ 3,720,442	\$ 4,084,392	\$ 3,594,525	\$ 4,977,675

Capital Vehicles and Equipment Requested for FY 2009

General Fund	Estimated Cost	Budgeted or Financing
Police Department		
<u>Criminal Investigation</u>		
(1) Chevy Impala(unmarked)	\$17,000	\$3,031
	\$17,000	\$3,031
<u>Uniform Patrol</u>		
(5) Cars \$18,500	\$92,500	\$16,490
(5) Equipment for New Patrol Cars & Car Camera System	\$53,488	\$9,535
	\$145,988	\$26,025
Fire Department		
Equipment ISO required for Ladder Truck	\$19,500	\$19,500
	\$19,500	\$19,500
Public Works		
<u>Highways & Streets</u>		
2009 1/2 Ton Truck	\$23,000	\$2,568
	\$23,000	\$2,568
Engineering Department		
<u>Street/Walkways/Drainage Construction</u>		
Backhoe	\$72,000	\$8,038
	\$72,000	\$8,038
TOTAL GENERAL FUND		
	\$277,488	\$59,162
Waste Management Fund		
Garbage Cans	\$27,000	\$27,000
Knuckle Boom Loader	\$100,000	\$11,164
TOTAL WASTE MANAGEMENT FUND	\$127,000	\$38,164
 Grand Total		
	\$404,488	\$97,326

Note: Above amounts are included in each budget as lease payments reflecting the financing of most items.

On the following pages you will find each division Capital Improvement Plan from 2009 to 2013.

Finance Division Capital Improvement Plan

FUND: (100) General Fund		DIVISION: FINANCE		Department: Channel 42									
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	FY 2009 Approved
Equipment		\$ 3,000		\$ 3,000		\$ 3,000		\$ 3,000		\$ 3,000	\$ 15,000	Budget	\$ 3,000
TOTALS BY YEAR		\$ -		\$ -		\$ -		\$ -		\$ -	\$ 15,000		\$ 3,000

Notes:

Equipment - Normal replacement if equipment failure occurs.

Capital Improvement Plan

FUND: (100) General Fund		DIVISION: FINANCE		Department: Administration									
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	FY 2009 Approved
Cash Receipt Printers		\$ 1,000									\$ 1,000	Budget	\$ 1,000
Furniture		\$ 2,500									\$ 2,500	Budget	\$ -
TOTALS BY YEAR		\$ 3,500		\$ -		\$ -		\$ -		\$ -	\$ 3,500		\$ 1,000

Notes:

Cash Receipt Printers - Need to upgrade these printers with new software purchase. Current receipt printers are 7 years old.

Furniture - Upgrade desk area behind cashiers take down partitions and replace with desk furniture.

Capital Improvement Plan

FUND: (100) General Fund		DIVISION: FINANCE		Department: Purchasing/City Hall									
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	FY 2009 Approved
Paint Inside/Roof/Refurbish Elevator		\$ 60,000									\$ 60,000	Budget	\$ 60,000
General Maintenance		\$ 15,000									\$ 15,000	Budget	\$ 15,000
Replace Carpet						\$ 50,000					\$ 50,000	Budget	\$ -
Replace Bathroom Fixtures				\$ 5,000							\$ 5,000	Budget	\$ -
Upgrade Commission Chambers				\$ 10,000							\$ 10,000	Budget	\$ -
Replace Copy Machines				\$ 18,000		\$ 18,000		\$ 18,000			\$ 54,000	Budget	\$ -
Replace Forklift at Warehouse				\$ 7,000							\$ 7,000	Budget	\$ -
TOTALS BY YEAR		\$ 75,000		\$ 40,000		\$ 68,000		\$ 18,000		\$ -	\$ 201,000		\$ 75,000

Notes:

Paint Inside City Hall - Normal upkeep to inside of building. The walls and woodwork needs repainting.

Repair City Hall Roof - Full roof needs fixing to prevent leaks.

Refurbish Elevator - Elevator needs to be upgraded because of obsolete parts.

For the fiscal year 2010 and out are normal repairs that will be needed to be addressed in the future.

Finance Division cont'd

Capital Improvement Plan

FUND: (607) DATA PROCESSING					DIVISION: FINANCE								
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	FY 2009 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		\$ 10,000		\$ 6,000		\$ 6,000		\$ 6,000	\$ 34,000	Budget	\$ 6,000
Centralized Backup System		\$ 3,000									\$ 3,000	Budget	\$ -
TOTALS BY YEAR		\$ 15,000		\$ 136,000		\$ 12,000		\$ 12,000		\$ 12,000	\$ 187,000		\$ 12,000

Notes:

Application Software - Time to research and employ new software that is applicable for all departments.

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

Centralized Backup System - This will be more reliable storage and retrieval of our data. The travan are not meeting our capacity needs and becoming unpredicable on the daily backup scheduled runs. A centralized backup system will require less administrative efforts and would be cost effective. This system will be a key part of the upcoming disaster recovery plan that we will be implementing.

Human Resources Division

Capital Improvement Plan

FUND: (100) General Fund		DIVISION: HUMAN RESOURCES											
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	FY 2009 Approved
Upgrade Timekeeping System		\$ 20,000									\$ 20,000	Budget	\$ 20,000
Construct Walls/Doors		\$ 5,000									\$ 5,000	Budget	\$ 1,500
TOTALS BY YEAR		\$ 25,000		\$ -		\$ -		\$ -		\$ -	\$ 25,000		\$ 21,500

Notes:

Timekeeping System - Current Timekeeping System is outdated and not accessible to all departments as needed. This Web based system will be more efficient for all employees.

Walls/Doors - Need more privacy in the department. Need doors attached to the current petitions.

Police Division Capital Improvement Plan

FUND: (100) General Fund		DIVISION: POLICE		Department: Administration									
										FY 2009			
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Impala (Unmarked)	1	\$ 17,000		\$ 17,000	2	\$ 34,000					\$ 68,000	Budget	\$ -
TOTALS BY YEAR		\$ 17,000		\$ 17,000		\$ 34,000		\$ -		\$ -	\$ 68,000		\$ -

Notes:

Vehicles - (FY09) Normal replace of vehicle # 5451,(FY10) vehicle # 5408,(FY11) vehicle #5402/5403

Capital Improvement Plan

FUND: (100) General Fund		DIVISION: POLICE		Department: Crimminal Investigation Unit									
										FY 2009			
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Replace Copy Machine								\$ 6,000			\$ 6,000	Budget	\$ -
Vehicle - Impala (Unmarked)		\$ 17,000		\$ 18,500		\$ 20,000		\$ 37,000		\$ 18,500	\$ 111,000	Budget	\$ 17,000
Equipment for New Position				\$ 5,500							\$ 5,500	Budget	\$ -
Replace Desktop Computers				\$ 1,200		\$ 1,200		\$ 1,200		\$ 1,200	\$ 4,800	Budget	\$ -
Forensic Fingerprint Analysis Sys						\$ 24,000					\$ 24,000	Budget	\$ -
Video Enhancement System		\$ 15,612									\$ 15,612	Budget	\$ -
A/C Unit										\$ 9,000	\$ 9,000	Budget	\$ -
Replace Façade of Building								\$ 19,000			\$ 19,000	Budget	\$ -
Replace Roof										\$ 9,000	\$ 9,000	Budget	\$ -
Renovate Interior and Plumbing								\$ 10,000			\$ 10,000	Budget	\$ -
Carpet Office Spaces		\$ 1,500									\$ 1,500	Budget	\$ -
TOTALS BY YEAR		\$ 34,112		\$ 25,200		\$ 45,200		\$ 73,200		\$ 37,700	\$ 215,412		\$ 17,000

Notes:

Vehicles - These vehicles will be replacing vehicle #5427 a 1999 Ford Crown Vic police package vehicle with 135,000 miles. The second vehicle will replace #5443 a 2005 Chevrolet Impala which was a total loss as the result of a single vehicle accident caused by equipment failure.

Forensic Video Enhancement System - This is an Ocean Systems Avid Express Pro video enhancement system. This equipment will permit the in-house enhancement and upgrading of surveillance video for use as evidence in cases and for the efficient apprehension of offenders.

Forensic Lab Server - This server will be used in the lab to support hardware and software dedicated to mining data from computers, laptops, telephones, and blackberrys used in the commission of crimes. This server is significantly tailored for the intended use and is a "value added" product.

Police Division cont'd Capital Improvement Plan

FUND: (100) General Fund		DIVISION: POLICE		Department: Uniform Patrol									
											FY 2009		
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
New Patrol Vehicles - Impala's	8	\$ 148,000	9	\$ 166,500	10	\$ 185,000	9	\$ 166,500	6	\$ 111,000	\$ 777,000	Budget	\$ 92,500
Equipment for New Patrol Vehicles	8	\$ 35,600	7	\$ 31,150	8	\$ 35,600	7	\$ 31,150	4	\$ 17,800	\$ 151,300	Budget	\$ 22,250
Digital Video Server Plus**					1	\$ 32,500			1	\$ 32,500	\$ 65,000	Budget	\$ -
Motorola MDVR Car Cameras	8	\$ 49,980	5	\$ 29,000	10	\$ 58,000	5	\$ 29,000	5	\$ 29,000	\$ 194,980	Budget	\$ 31,238
4-Rack Docking Station					1	\$ 9,600					\$ 9,600	Budget	\$ -
Radar Interface Cables			5	\$ 1,300	10	\$ 2,600	5	\$ 1,300	5	\$ 1,300	\$ 6,500	Budget	\$ -
Prisoner Camera			5	\$ 750	10	\$ 1,500	5	\$ 750	5	\$ 750	\$ 3,750	Budget	\$ -
Software Upgrades & Warranty					1	\$ 2,500					\$ 2,500	Budget	\$ -
**Indicates Equip. for Digital System													
TOTALS BY YEAR		\$ 233,580	\$ 228,700	\$ 327,300	\$ 228,700	\$ 192,350	\$ 1,210,630			\$ 145,988			

Notes:

New Patrol Vehicles - Replacement of 14 worn out patrol vehicles. These vehicles are unsafe to operate as emergency response vehicles due to their age, miles and everyday wear and tear placed on them.

New Patrol SUV - This will also replace 1 worn out patrol vehicle that is unsafe.

Equipment for New Patrol Vehicles - This includes the Setina RP-10 Security Screens with recessed panels for the Double Weapon Mounting Systems, New 14 Head Whelen Liberty LED Light Bars, new light bar switches, new siren speakers with control heads and grill mounts, 3-hole power outlets, new mobile radios, computer stands, striping. This equipment to fit in the newly designed vehicles that will replace year model specific equipment. The current equipment in the old vehicles are obsolete equipment that is worn out.

Digital In-Car Video Camera System - Purchase of 12 car camera units, 15 prisoner camera units, 12 hard drives for the systems; installation cost, shipping, handling and tech support. This will be in connection with developing a wireless download systems through meshing networking which will eventually incorporate data transfer, e-tickets, CAD Dispatching and other technological advancements. New digital camera would replace the oldest of existing In-Car analog VHS video camera systems that requires valuable space in evidence to be kept for 5 years. The digital video will be kept on the server there by freeing valuable space in the heated and A/C evidence room where the current tapes must be kept to prevent destruction from extreme heat and cold. The evidence from the video is also easily transferred to the court system as evidence for prosecution of an individual stop instead of the whole tape being copied for trial. Data for profile reporting demographics and departmental needs can be easily retrieved by search parameters thereby freeing up man-hours wasted on video tape research methods making the system more cost effective.

Capital Improvement Plan

FUND: (100) General Fund		DIVISION: POLICE		Department: Support Services									
											FY 2009		
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Wireless Mobile Operations				\$ 80,000							\$ 80,000	Budget	\$ -
Refurnish Office Furniture		\$ 4,000		\$ 4,000		\$ 4,000		\$ 4,000		\$ 4,000	\$ 20,000	Budget	\$ -
Resurface Parking Lot		\$ 20,000									\$ 20,000	Budget	\$ -
Replace Floor Tiles in Building		\$ 10,000									\$ 10,000	Budget	\$ -
Renovate Former Jail Area										\$ 150,000	\$ 150,000	Budget	\$ -
TOTALS BY YEAR		\$ 34,000	\$ 84,000	\$ 4,000	\$ 4,000	\$ 154,000	\$ 280,000			\$ -			

Notes:

Refurnish Office Furniture - Normal upkeep to update furniture.

Resurface/Repaint Parking Lot - Resurface and repaint lines in the parking lot at Police Department.

Replace Floor Tiles - Normal upkeep many tiles are broken and need to be replaced.

Police Division cont'd

Capital Improvement Plan

FUND: (100) General Fund		DIVISION: POLICE		Department: Training & Personnel									
										FY 2009			
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Police SUV				\$ 27,000							\$ 27,000	Budget	\$ -
TOTALS BY YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000		\$ -

Notes:

Police SUV - Normal replacement of vehicle for training officer.

Capital Improvement Plan

FUND: (100) General Fund		DIVISION: POLICE		Department: S.W.A.T.									
										FY 2009			
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Rescue/Negotiators Phone		\$ 6,000									\$ 6,000	Budget	\$ -
Negotiators Van	1	\$ 30,000									\$ 30,000	Budget	\$ -
Glock Model 37 Pistol	10	\$ 6,000	4	\$ 2,400							\$ 8,400	Budget	\$ -
TOTALS BY YEAR		\$ 42,000	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,400		\$ -

Notes:

Rescue/Negotiators Phone - This will replace our current outdated equipment which can not be repaired due to the age of the equipment. Parts are no longer available for the current negotiators phone.

Negotiators Van - 2008 GMC Savana 3500 Extended Panel Van which would be used as a SWAT negotiators van. This will replace a 1989 GMC Vandura Panel Van. This van is worn out due to age and has become undependable. This vehicle is constantly needing repair and has broken down several times during SWAT callouts and operations.

Glock Model 37 Pistol - This is a .45 caliber semi-automatic pistol. The pistol utilizes a 10 round magazine and has a 5.5 lb trigger pull. The set also comes with a case and 2 magazines. A cleaning kit is also supplied. This will replace the Glock model 22.40 caliber pistols. The pistols have begun showing wear and tear to the metal slides. This is due to the age and use of the weapons. Some extractors will need to be replaced soon and large purchase will be made to replace unusable day sights with night sights so the weapon is more effective at night. With the future repair costs, it would be more cost efficient to purchase the Glock model 37 which is also more technically sound and dependable weapon.

Fire Division

Capital Improvement Plan

FUND: (100) General Fund		DIVISION: FIRE							FY 2009				
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Pickup Truck Arson Invest & Fire Ed		\$ 20,300									\$ 20,300	Budget	\$ -
Replace Fire Marshall's Car		\$ 18,500									\$ 18,500	Budget	\$ -
Station Generators Installed		\$ 10,000									\$ 10,000	Budget	\$ -
Extrication Equipment				\$ 15,000		\$ 15,000					\$ 30,000	Budget	\$ -
Fire Pumper 1500 GPM								\$ 200,000			\$ 200,000	Budget	\$ -
ISO Equipment for Ladder Truck		\$ 19,500									\$ 19,500	Budget	\$ 19,500
TOTALS BY YEAR		\$ 68,300		\$ 15,000		\$ 15,000		\$ 200,000		\$ -	\$ 298,300		\$ 19,500

Notes:

Pickup Truck Arson Invest & Fire Ed - Purchase a Chevrolet Silverado - Extended Cab, V-6, two-wheel drive to replace a 1995 Ford Econline Van with over 130,000 miles.

Replace Fire Marshall's Car - Purchase Chevrolet Impala to replace the current 1996 Crown Victoria that is becoming a maintenance issue.

Station Back-up Generators Installed - This is the installation of back-up station generators for Fire Stations #2 and #3. The generators are on site.

ISO Equipment for Ladder Truck - Maintain previous years funding in order to continue with the purchase of ISO required equipment for Ladder Truck.

Extrication Equipment Set - FY2010 To have a set of extrication equipment on all first line pumpers.

Fire Pumper 1500 GPM - FY2012 is to replace the Engine#1 at 2012 Model funded through budget. Both are part of our current and ongoing ISO initiative.

Public Works Division

Capital Improvement Plan

FUND: (100) General Fund		DIVISION: PUBLIC WORKS				Department: Administration					FY 2009		
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Computers & Printers				\$ 2,000		\$ 2,000					\$ 4,000	Budget	\$ -
Copier		\$ 3,600		\$ 3,600		\$ 3,600					\$ 10,800	Budget	\$ -
H/Speed Scanner Cemetery Records		\$ 3,000									\$ 3,000	Budget	\$ -
TOTALS BY YEAR		\$ 6,600	\$ 3,600	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,800		\$ -

Notes:

Computers & Printers - Normal replacement of Computers for staff.

Copier - Copier will be shared with Purchasing and City Manager.

Scanner - Scanner will be used to scan cemetery records and save the records digitally.

Capital Improvement Plan

FUND: (100) General Fund		DIVISION: PUBLIC WORKS				Department: Highways & Streets					FY 2009		
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Low Boy Trailer		\$ 45,000									\$ 45,000	Budget	\$ -
Backhoe with extendable Boom		\$ 72,000									\$ 72,000	Budget	\$ -
Side Arm Mower				\$ 80,000							\$ 80,000	Budget	\$ -
Street Sweeper						\$ 145,000					\$ 145,000	Budget	\$ -
Truck Standard 1/2 Ton		\$ 23,000									\$ 23,000	Budget	\$ 23,000
Dump Truck Flatbed F-750		\$ 72,000									\$ 72,000	Budget	\$ -
Portable Chipper		\$ 30,000									\$ 30,000	Budget	\$ -
(2) Rear discharge Mowers						\$ 9,000				\$ 9,000	\$ 18,000	Budget	\$ -
F-800 6 Yd Dump Truck						\$ 75,000					\$ 75,000	Budget	\$ -
Mosquito Sprayer		\$ 11,000				\$ 11,000					\$ 22,000	Budget	\$ -
Pickup Trucks (Small/Ext Cab)		\$ 14,500		\$ 15,000							\$ 29,500	Budget	\$ -
TOTALS BY YEAR		\$ 267,500	\$ 95,000	\$ 240,000	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ 611,500		\$ 23,000

Notes:

Low Boy Trailer - This will replace our current trailer that is not heavy enough to support our current trailer.

Backhoe with extendable Boom - This will replace a 1987 (21yr) John Deere 310C backhoe that is in dire need of replacement.

Side Arm Mower (FY10) - This will be an additional mower to maintain canal banks and roadways.

Street Sweeper (FY11) - Replace oldest sweeper.

Truck 1/2 Ton - This will replace a current 1995 Ford F-150 with 75,000 miles. This truck is used to pull the mower trailer.

Dump Truck F-750 - This will replace vehicle #6207 a 1990 F-600 with 89,550 miles.

Portable Chipper - This chipper will replace a 1980 model chipper we are currently using. A new model would have new safety equipment needed.

Rear Discharge Mowers (FY11 & FY13) - Normal replacement of discharge mowers currently being used.

F-800 Dump Truck (FY11) - This would replace a vehicle #6205 a 1995 F-800 with 144,000 miles.

Mosquito Sprayer - Normal replacement one mosquito sprayer in 2009 and 2011.

Pickup Truck (Small/Ext Cab) - Replacement of current mosquito trucks that have over 100,000 miles. Residue from spray has eaten much of the bed in one the these trucks that need replacing.

Public Works Division cont'd

Capital Improvement Plan

FUND: (203) CEMETERY		DIVISION: PUBLIC WORKS							FY 2009				
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Storage Space		\$ 20,000									\$ 20,000	Budget	\$ 20,000
42" Rear Discharge Mower		\$ 7,000									\$ 7,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ 27,000		\$ -		\$ -		\$ -		\$ -	\$ 27,000		\$ 20,000

Notes:

Storage Space - Some of the equipment will not fit under existing shelters.

42" Rear Discharge Mower - This will replace a 60" mower purchased in 2007 that will be transferred to the Street & Drainage department which will be suitable for usage. This 60" mower will not fit between grave spaces.

Capital Improvement Plan

FUND: (540) WASTE MANAGEMENT		DIVISION: PUBLIC WORKS							FY 2009				
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Truck to Pull Sway Cars/Trailers*				\$ 60,000		\$ 60,000		\$ 60,000			\$ 180,000	Budget	\$ -
Garbage Cans		\$ 27,000		\$ 27,000		\$ 27,000		\$ 27,000		\$ 27,000	\$ 135,000	Budget	\$ 27,000
Knuckle Boom Loader*		\$ 100,000		\$ 100,000		\$ 100,000					\$ 300,000	Budget	\$ 100,000
TOTALS BY YEAR		\$ 127,000		\$ 187,000		\$ 187,000		\$ 87,000		\$ 27,000	\$ 615,000		\$ 127,000

Notes:

Truck to Pull Sway Cars/Trailers - All of these trucks are 1996 F-800 models with more hours than miles. Vehicle #6523 has 67,500 miles/#6525 66,000 miles/#6526 63,000 miles/6527 69,500 miles. If we choose Pac-Mac trucks these will not be needed.

Garbage Cans - Replace 500 Rollout cans per year @ \$54.00 each. We will be replacing many of the original 1997 cans. Many are in such bad condition we can no longer use them. There were 7000 on the initial purchase.

Knuckle Boom Loader - These would replace the F-700 trucks that pull the Sway Cars and Trailers.

Capital Improvement Plan

FUND: (606) GARAGE		DEPARTMENT: GARAGE							FY 2009				
EQUIPMENT		FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Air Power Floor Jacks		\$ 1,000		\$ 1,000							\$ 2,000	Budget	\$ -
20 Ton Floor Lift				\$ 20,000							\$ 20,000	Budget	\$ -
TOTALS BY YEAR		\$ -		\$ 20,000		\$ -		\$ -		\$ -	\$ 22,000		\$ -

Notes:

Air Power Floor Jacks - This will be new equipment purchase for the mechanics to use.

20 Ton Floor Lift - Add on additional floor jack/lift for daily work.

Community Improvement Division

Capital Improvement Plan

FUND: (100) General Fund		DIVISION: COMMUNITY IMPROVEMENT					Department: Inspections		FY 2009				
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Computer Upgrades for Department		\$ 12,000									\$ 12,000	Budget	\$ -
Trucks for Inspections (3) Ford Ranger										\$ 40,000	\$ 40,000	Budget	\$ -
Furniture		\$ 7,500									\$ 7,500	Budget	\$ -
TOTALS BY YEAR		\$ 19,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 59,500			\$ -

Notes:

Computer Upgrades for Department - Current computer in the department are outdated and will not allow for cost beneficial upgrades. This item will allow laptops to be purchased in lieu of desktops for each department member along with docking stations to provide more mobility and increase communications for all members of the department. In addition, this item will include 2 mobile printers, and 2 mounts for vehicles to allow laptops to be utilized in office and in the the field for Code Officers.

Trucks - Rotating trucks out on a five year basis and all trucks were purchased at the same time and will need to be upgraded at the same time.

Furniture - Phasing out of old dilapidated workstations of departmental staff.

Capital Improvement Plan

FUND: (100) General Fund		DIVISION: COMMUNITY IMPROVEMENT					Department: Administration		FY 2009				
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Computer Upgrades for Department		\$ 8,000									\$ 8,000	Budget	\$ 1,200
Furniture		\$ 5,000									\$ 5,000	Budget	\$ 1,500
TOTALS BY YEAR		\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000		\$ 2,700

Notes:

Computer Upgrades for Department - Current computers in the department are outdated and will not allow for cost beneficial upgrades. This item will allow laptops to be purchased in lieu of desktops for each department member along with docking stations to provide more mobility and increase communications for all members of the department.

Furniture - Phasing out of old dilapidated workstations of departmental staff. Will include at a minimum two full desk sets for staff members, as well as the addition of book cases for offices.

Engineering Division

Capital Improvement Plan

FUND: (100) General Fund		DIVISION: ENGINEERING					Department: Administration			FY 2009			
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Computers & Printers		\$ 3,500		\$ 3,500		\$ 3,500		\$ 3,500		3500	\$ 17,500	Budget	\$ 3,500
Furniture		\$ 500		\$ 500		\$ 500		\$ 500		500	\$ 2,500	Budget	\$ 2,500
Total Station Theodolite		\$ 5,000									\$ 5,000	Budget	\$ -
TOTALS BY YEAR		\$ 9,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 25,000			\$ 6,000

Notes:

Computers & Printers - Program phased replacement of workstations ~ 2 per year (assume 4 to 6 year lifespan).

Furniture (FY09) - Map storage system for GIS workspace. (FY10 and out): Phased furniture upgrade in GIS workspace and staff offices.

Total Station Theodolite - Computerized transit to collect survey/elevation data much more quickly and accurately. Needed for increased output of infrastructure project design.

Capital Improvement Plan

FUND: (100) General Fund		DIVISION: ENGINEERING					Department: Streets/Walkways/Drainage Construct			FY 2009			
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Infrastructure (Sidewalks)		\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000	\$ 250,000	Budget	\$ 50,000
Infrastructure (Street Paving)		\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000	\$ 50,000	Budget	\$ 10,000
Infrastructure (Culverts)		\$ 20,000		\$ 200,000		\$ 200,000		\$ 200,000		\$ 200,000	\$ 820,000	Budget	\$ 20,000
Backhoe #6218 Replacement (John Deere 310SJ or equal)		\$ 72,000									\$ 72,000	Budget	\$ 72,000
TOTALS BY YEAR		\$ 152,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 1,192,000			\$ 152,000

Notes:

Infrastructure for Sidewalks - More concrete work has been accomplished during FY08 than prior year; however, significant backlog persists.

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

Infrastructure for Culverts - Programmed for large-scope storm drain repairs and replacements performed primarily by in-house personnel.

Projections for FY2010 - FY2013 reflect programmed box culvert upgrades and other larger-scope contract improvements. Anticipate more fully developed out-year program pending completion of storm water master plan this fiscal year.

Backhoe #6218 Replacement - Existing backhoe is over twenty years old requiring frequent repair this year. Backhoe is used every day by crew responsible for sidewalk, storm drain, and pavement maintenance.

Capital Improvement Plan

FUND: (100) General Fund		DIVISION: ENGINEERING					Department: Traffic			FY 2009			
EQUIPMENT	#	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Sign Replacement		\$ 12,000		\$ 12,000		\$ 12,000		\$ 12,000		\$ 12,000	\$ 60,000	Budget	\$ 55,000
Vehicle Replacement						\$ 20,000		\$ 20,000			\$ 40,000	Budget	\$ -
Roof Replacement										\$ 200,000	\$ 200,000	Budget	\$ 10,000
AC/HVAC Replacement				\$ 4,000		\$ 4,000		\$ 4,000			\$ 12,000	Budget	\$ -
Rollup Door Replacement						\$ 4,000		\$ 4,000		\$ 4,000	\$ 12,000	Budget	\$ -
Asphalt Repair				\$ 5,000				\$ 5,000			\$ 10,000	Budget	\$ -
TOTALS BY YEAR		\$ 12,000	\$ 21,000	\$ 40,000	\$ 45,000	\$ 216,000	\$ 334,000						\$ 65,000

Notes:

Sign Replacement - Annual programmed replacement of traffic signs.

Vehicle Replacement Program - Forecasted FY11 replacement of existing 2005 model; FY12 replacement of existing 2006 model.

AC/HVAC Replacement - Out-year place-holder in anticipation of packaged HVAC unit failure prior to follow-on facility occupancy.

Roll-up Door - Out-year place-holder to replace unserviceable roll-up doors in anticipation of failure prior to follow-on facility occupancy.

Asphalt Repair - Interim repair of Colley Street rear drive/parking area.

Engineering Division cont'd

Capital Improvement Plan

FUND: (505) WATER SEWER		DIVISION: ENGINEERING								FY 2009		
EQUIPMENT	FY 2009	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Well Inspections					\$ 40,000					\$ 40,000	Budget	\$ -
Tank Maintenance Program	\$ 160,000		\$ 160,000		\$ 110,000		\$ 110,000		\$ 110,000	\$ 650,000	Budget	\$ 160,000
Clearwell Cleaning (Underground)							\$ 10,000			\$ 10,000	Budget	\$ -
Abandon Well #1	\$ 100,000									\$ 100,000	Budget	\$ -
Water Plant Exterior Rehab, Ph II									\$ 30,000	\$ 30,000	Budget	\$ -
Water & Sewer Projects	\$ 623,000		\$ 900,000		\$ 900,000		\$ 900,000		\$ 900,000	\$ 4,223,000	Budget	\$ 584,472
Taste & Odor Control for Well #4	\$ 150,000									\$ 150,000	Budget	\$ -
Taste & Odor Ctrl Ind. Park Well					\$ 40,000					\$ 40,000	Budget	\$ -
Phased Hydrant Replacement	\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000	\$ 50,000	Budget	\$ -
Water Re-Use Pilot Program	\$ 150,000								\$ -	\$ 150,000	Budget	\$ -
TOTALS BY YEAR	\$ 1,193,000		\$ 1,070,000		\$ 1,100,000		\$ 1,030,000		\$ 1,050,000	\$ 5,443,000		\$ 744,472

Notes:

Well Inspections - Visual & video inspection of pumps, well casing, screening for 4 in-service wells. Includes vibration testing & maintenance.

Abandon Well #1 - Required per EPD. Decommissioning process includes equipment removal, grouting, sealing, housing demolition & certification.

Water Plant Exterior Rehab, Ph II - Replace roof decking and shingles.

Water & Sewer Projects - Include the following:

Pittman St. Sewer Rehab - Replace 1650 LF of failing sewer main

Mary St. Sewer Rehab - Replace 1407 LF of failing sewer main

Lee Ave. Sewer Rehab - Replace 363 LF of failing sewer main

Owens St. Sewer Rehab - Replace 632 LF of failing sewer main

Walker St. Sewer Rehab - Replace 708 LF of failing sewer main

Taste & Odor Control for Well #4 - Install aerator and/or carbon filter system to remove dissolved gases at Alice St. Well.

Lift Station Rehabilitation - Construct new Jasmine Circle Lift Station and Force Main (improved capacity, reliability and odor control).

Phased Hydrant Replacement - Programmed replacement of unservicable fire hydrants and installation of new hydrants to expand coverage.

Water Re-Use Pilot Project - Develop "purple-pipe" re-use production and distribution system project based on results of feasibility study.

Capital Improvement Plan

FUND: SPLOST		DIVISION: SPECIAL PURPOSE LOCAL OPTION SALES TAX								FY 2009		
EQUIPMENT	#	FY 2009	#	FY 2010	FY 2011	#	FY 2012	#	FY 2013	TOTAL	Source	Approved
Engineering Projects												
Unpaved Streets		\$ -		\$ 474,000	\$ 474,000		\$ 474,000		\$ 474,000	\$ 1,896,000	SPLOST	\$ -
Resurfacing	\$ 329,167		\$ 329,167		\$ 329,167		\$ 329,167		\$ 329,167	\$ 1,645,835	SPLOST	\$ -
Sidewalk Improvements	\$ 9,875		\$ 9,875		\$ 9,875		\$ 9,875		\$ 9,875	\$ 49,375	SPLOST	\$ -
Traffic Improvements	\$ 39,500		\$ 39,500		\$ 39,500		\$ 39,500		\$ 39,500	\$ 197,500	SPLOST	\$ -
Water and Sewer												
Water and Sewer Expansion					\$ 395,000		\$ 395,000		\$ 395,000	\$ 1,185,000	SPLOST	\$ -
Infrastructure Improvements							\$ 263,333		\$ 263,333	\$ 526,666	SPLOST	\$ -
Fire Department												
Purchase One Pumper Truck					\$ 177,750					\$ 177,750	SPLOST	\$ -
75 Ft. Aerial Platform Truck	\$ 671,500									\$ 671,500	SPLOST	\$ -
Remote Fire Station #4			\$ 197,500		\$ 197,500					\$ 395,000	SPLOST	\$ -
Station Renovations			\$ 59,250		\$ 59,250					\$ 118,500	SPLOST	\$ -
Police Department												
Building Renovations	\$ 296,250		\$ 296,250							\$ 592,500	SPLOST	\$ -
Training facility Improvements					\$ 59,250					\$ 59,250	SPLOST	\$ -
Public Works												
New Public Works Facility									\$ 1,343,000	\$ 1,343,000	SPLOST	\$ -
Administration												
Software and Hardware			\$ 75,000							\$ 75,000	SPLOST	\$ -
Community Improvement												
Demolition/land acquisition of of Public Buildings							\$ 118,750		\$ 118,750	\$ 237,500	SPLOST	\$ -
TOTALS BY YEAR		\$ 1,346,292		\$ 1,480,542	\$ 1,741,292		\$ 1,629,625		\$ 2,972,625	\$ 9,170,376		\$ -



Glossary

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

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

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

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

General Fund	This fund is used to account for all revenues and expenditures of the City of Waycross not accounted for in any other fund; and is an operating fund from which most of current operations of the city are financed.
Governmental Fund	A generic classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and fiduciary funds. General fund, special revenue funds and capital projects funds are all examples of governmental fund types.
Grant	A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function, activity or for the acquisition or construction of fixed assets.
Hotel/Motel Tax	A excise tax collected by hotels and motels as required by general law.
Infrastructure	The basic installations and facilities on which the continuance and growth of a community depend upon. Examples include water and sewer improvements, roads and street paving, and public buildings.
Insurance Tax	Tax paid by insurance companies for premiums collected inside the city.
Interfund Reimbursement Transfer	A planned movement of money between funds to offset expenses incurred in the receiving fund due to operation of the sending fund. This is also referred to as an overhead transfer.
Intergovernmental Revenue	Revenue from other governments in the form of entitlements, grants, shared revenues or payments in lieu of taxes.
Internal Service Funds	Funds used to account for the financing of goods or services provided by one department of the government to other government departments on a cost reimbursement basis.
Lease Purchase Payments	Expenditures for leasing or renting equipment or vehicles for both temporary and long-term use by the government. These expenditures include bus and other vehicle rental when operated by local government, capital lease arrangements and other rental agreements.

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

Professional Services	Expenditures incurred by the city to obtain the services of recognized license professionals such as doctors, lawyers, engineers, certified public accountants, and consultants.
Proprietary Fund	A fund that is used to account for business-type activities of a government. The basis of accounting for this type of fund is the accrual basis which means most transactions are measured when they occur, regardless of when cash has been received or disbursed.
Real Estate Tax	Taxes collected by Ware County on real estate transfers (deed fees) within the city.
Reserve	An account used to indicate a portion of a fund balance legally restricted for a specific purpose and is therefore not available to general appropriations.
Retained Earnings	A fund equity account that reflects accumulated net earnings or losses of proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.
Revenue	Funds that the city receives as income. It includes such items as taxes, license, permits, fines, forfeitures, user fees, service charge, and grants.
Revenue Bonds	Revenue bonds are issued to finance industrial and commercial growth projects. Projects can include land acquisition, new-facility construction, improvements to existing facilities, and purchase and renovation of existing structures.
Small Tools	For purchase of small hand tools and small equipment and having a life expectancy or not more than three (3) years.
Special Purpose Local Option Sales Tax (SPLOST)	A special one-cent sales tax revenue approved by voters that are specifically restricted to capital projects. A SPLOST only lasts five years.
Special Revenue Fund	A fund established to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government.

State Revolving Loan (SRF)	State of Georgia loan pool for sewer improvements by local governments. This is a two (2) percentage loan rate, with twenty (20) year term.
Street Assessments	Street improvement cost assessed against landowner's property and due to the city.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Waycross are approved by the Commission and are within their limits determined by the State of Georgia.
Training	Expenditures incurred as a result of city approved instructional courses.
Travel	Expenditures incurred in the conduct of city business and/or schools. This includes subsistence, transportation, mileage (private vehicle), and hotel cost.
Unreserved Fund Balance	The amount remaining in a fund that is not designated for some future use and which is available for further appropriation or expenditure.
User Charges	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
Utility Franchise Tax	Tax levied against utility companies doing business with the city (electricity, cable television, gas, telephones, etc.) for the use of city rights-of-way.