

City of Waycross, Georgia

FY 2010 Budget

July 1, 2009 – June 30, 2010



Table of Contents

INTRODUCTION 2

 Budget Objective 2

 Distinguished Budget Award 4

 Resolution (Copy) 6

 Mission Statement 8

 Our Guiding Principles 9

 Budget Message from the City Manager 10

 Budget Summary 15

 Governmental Funds 16

 Internal Service Funds 19

 Enterprise Funds 23

 Fund Summary 2007-2010 25

 FY2010 – Total Budgeted Resources 26

 FY2010 – Operating Expenditures and Budget Highlights 27

 Property Tax Digest 28

 FY 2010 Revenue and Expense Summary 29

CITY IN BRIEF 34

 Geographic 35

 Demographics 37

 Miscellaneous Statistics 42

 Organizational Chart 44

 Component Units of the City of Waycross 45

FINANCIAL POLICIES 46

 Revenue Policies 46

 Debt Policies 46

 Banking and Investment Policies 47

 Audit Policies 47

 Purchasing Policies 47

 Five Year Capital Improvement Program 48

 Fixed Assets Policies 48

 Basis of Accounting & Budgeting 48

 Budgeting 49

Budget Policies	49
Budget and Expenditure Control	50
Budget Process.....	51
Strategic Planning Sessions	51
Budget Calendar.....	56
Budget Adoption.....	57
Budget Amendment Process.....	57
FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS	60
FY 2010 Governmental Fund Structure.....	60
Governmental Funds.....	61
Combined Statement of Budgeted Revenues and Expenditures.....	63
General Fund Expenditure Summary.....	65
General Fund Revenue Summary	66
Cemetery Fund Summary	69
WPD Information Technology Fund Summary.....	70
Hotel/Motel Tax Fund Summary	71
SPLOST 2008 Fund Summary	72
FY 2010 Proprietary Fund Structure.....	73
Proprietary Funds.....	74
Combined Statement of Budgeted Revenues and Expenditures.....	75
Water & Sewer Fund Summary	77
Waste Management Fund Summary.....	78
Debt Summary	79
Georgia Environmental Facilities Authority Loans	79
Other Debt.....	83
Total Debt Summary.....	83
Legal Debit Margin.....	84
Financial Trend	84
FY2010 Budget Total and Financial Condition.....	85
Fund Balance	97
Individual Fund Status Report	98
PERSONNEL SUMMARY	102
Personnel Summary By Department.....	102
2008 – 2010 Personal Positions By Department.....	103

DEPARTMENTAL SUMMARY & GOALS	108
General Fund.....	109
Executive Division.....	110
Finance.....	112
Human Resources	114
Police Department.....	116
Fire Department	119
Public Works.....	121
Community Development.....	124
Engineering.....	127
General Fund Non-Operating	130
Enterprise Funds	131
Water and Sewer Fund.....	131
Water and Sewer Operations	132
Water and Sewer Non-Operating.....	133
Waste Management Fund	134
Garbage & Trash Collection.....	135
Special Revenue Funds	136
Cemetery Fund.....	136
WPD Information Technology Fund	137
Hotel/Motel Fund.....	138
Capital Project Fund	139
Special Purpose Local Option Sales Tax 2008.....	139
Internal Service Funds	140
Garage Fund.....	140
Data Processing Fund	141
Public Buildings Fund.....	142
Liability Insurance Fund.....	143
Health Insurance Fund	144
Retirement Fund.....	145
Worker’s Compensation Fund	146
DETAIL BY LINE ITEM.....	148
General Fund Revenue.....	148
General Fund Expenditures.....	150

Executive Division.....	150
Finance.....	153
Human Resources	157
Police Division.....	159
Fire Division	173
Public Works Division.....	175
Community Improvement Division	179
Engineering Division	182
General Fund Non-Operating	186
Enterprise Funds	187
Water and Sewer Fund.....	187
Waste Management Fund	190
Special Revenue Funds	194
Cemetery Fund.....	194
WPD Information Technology Fund	195
Hotel/Motel Fund.....	195
Capital Project Fund	196
Special Purpose Local Option Sales Tax 2008 (SPLOST).....	196
Internal Service Funds	197
Garage Fund.....	197
Data Processing Fund	199
Public Buildings Fund.....	202
Liability Insurance Fund	203
Health Insurance Fund	203
Retirement Fund.....	204
Worker’s Compensation Fund	204
CAPITAL IMPROVEMENT PLAN.....	206
Major Capital Projects For Fiscal Year 2010	207
Capital Improvement 5 Year Summary	209
Capital Vehicles and Equipment Listing	212
Capital Improvement Plan by Division.....	213
Finance Division	213
Police Division.....	214
Fire Division	217

Public Works Division.....	218
Community Improvement Division	220
Engineering Division	220
Water and Sewer	222
SPLOST 2008	223
GLOSSARY	224

(This page is left blank intentionally)



INTRODUCTION

Budget Objective

Fiscal Year 2010 Budget

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

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

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

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

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

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

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

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

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

Distinguished Budget Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the 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 (Copy)

RESOLUTION NO. 09-49

A RESOLUTION TO APPROVE CITY OF WAYCROSS BUDGETS FOR THE FISCAL YEAR JULY 1, 2009 THROUGH JUNE 30, 2010

WHEREAS, on June 8, 2009 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	\$12,379,609.00
Water & Sewer Fund	\$ 5,868,499.00
Waste Management Fund	\$ 1,456,523.00
Cemetery Fund	\$ 153,458.00
WPD Information Technology Fund	\$ 27,000.00
Hotel/Motel Tax Fund	\$ 204,000.00
SPLOST 2008-2013 Fund	\$ 1,880,584.00

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

WHEREAS, the City Manager of the City of Waycross has prepared and submitted to the Commission of the City of Waycross budgets for expenditures as follows:

General Fund	\$12,379,609.00
Water & Sewer Fund	\$ 5,868,499.00
Waste Management Fund	\$ 1,456,523.00
Cemetery Fund	\$ 153,458.00
WPD Information Technology Fund	\$ 27,000.00
Hotel/Motel Tax Fund	\$ 204,000.00
SPLOST 2008-2013 Fund	\$ 1,880,584.00

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

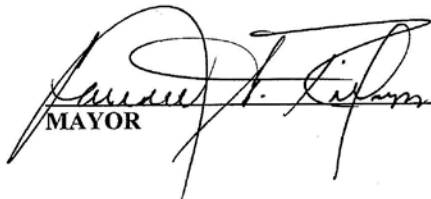
WHEREAS, pursuant to O.C.G.A. § 36-81-5 and related sections, on June 9, 2009, the Commission of the City of Waycross held a public hearing on said proposed budgets at which time persons wishing to be heard on the budgets were allowed to appear, notice of said hearing having been given pursuant to O.C.G.A. § 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, 2009, and ending June 30, 2010, for the City of Waycross, are approved.

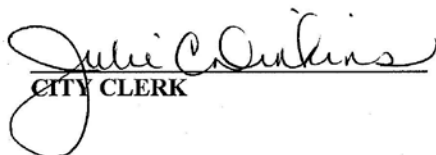
BE IT FURTHER RESOLVED by the Commission of the City of Waycross that amendments to the budget so as to adapt to changing governmental needs during the fiscal year may be made in accordance with the provision of O.C.G.A. § 36-81-3.

SO RESOLVED, this 16th day of June, 2009.

CITY OF WAYCROSS, GEORGIA


MAYOR

ATTEST:


CITY CLERK

Mission Statement

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



Fiscal Year 2010 Budget

The City of Waycross, Georgia

Mayor

Clarence E. Billups

District 1

Norman E. Davis, Sr.

District 2

William D. Simmons, Mayor Pro-Tem

District 3

Marian Solomon-Gaines

District 4

Diane L. Hopkins

District 5

Danny Yarbrough

City Manager

Pete Pyrzenski

Our Guiding Principles

We Value:

- **Our Employees and All People**

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

- **Fiscal Accountability**

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

- **Integrity and Honesty**

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

- **Innovation and Creative Solutions**

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

- **Responsive Customer Service**

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

- **Responsible and Ethical Behavior**

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

- **Transparency**

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

- **Individual and Team Effort**

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

- **Leadership Effectiveness**

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

Budget Message from the City Manager

June 16, 2009

**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, 2009 and ending June 30, 2010. In accordance with Laws of the State of Georgia and the Charter of the City of Waycross, Section 37, this budget was adopted on June 16, 2009.

This year's budget is unlike any other in recent history. The issues faced this year were not local but the result of national issues. Just like each and every one of you, we have faced this challenging time by tightening our belts. At the end of fiscal 2003, the City faced an operating deficit in the general fund of \$1,139,616. Drastic measures were taken to eliminate this deficit and to build a prudent operating reserve. Since 2003 the City has been operating in a conservative manner while making improvements to the level of service only when funds became available. In fiscal 2008, the fund balance increased by \$ 70,239 bringing the operating surplus to \$1,088,543. The estimates for fiscal 2009 indicate the budget will not exceed; however, these results are subject to audit. Similar to the rainy day fund our citizens set aside for the unexpected events, these funds will be used, if necessary, to weather this current storm.

Our community is fortunate that we do not suffer the extreme economic fluctuations in other areas of the country but we are not totally isolated. The economic downturn has resulted in the following:

- Declines in revenues at the state level have resulted in the State eliminating the Homeowners Tax Relief Grant which reduced property tax bills. As a result, homeowners will face an increased tax bill even though millage rates remain the same.

- The substantial decline in the stock market will require increased contributions to the employees' retirement plan. Under the City's defined benefit plan, the City is required to make contributions to the plan to fund the future payments to retired employees. This is not a pay as you go plan. Contributions are made based on sound actuarial principles. In 2009, the recommended contribution was \$610,789. In 2010, the recommended contribution more than doubled to \$1,421,425.

Combining the above with the continued lack of real growth in property values in the City, the following actions have been taken to weather this storm:

- There will be no salary increases in 2010 other than longevity increases for employees with five years of service or multiples thereof.
- Three new fire fighter positions budgeted in fiscal 2009 were not filled and will not be filled until funds become available.
- Five positions in Waste Management will be eliminated by attrition. Service will remain the same by acquiring an additional claw truck. This will eliminate a contribution from the general fund to support this enterprise fund.
- In 2009, the City Marshall position was not filled but the responsibilities were transferred to another employee.
- Travel, training, repairs, small equipment and operating budgets were reduced
- No significant increases in the level of capital expenditures are budgeted other than the necessary replacements.

These efforts will allow us to weather the storm and if necessary use only a portion of the operating surplus. If conditions worsen or the economic downturn extends beyond 2010, decisions will be made to reduce services and/or increase property taxes.

BUDGET OVERVIEW

The City of Waycross's budget consists of seven separate funds. The 2010 Budget total \$21,969,673 consisting of the following funds:

Fund	Budget FY 2009	Budget FY 2010	Difference	%
General Fund	\$ 12,215,460	\$ 12,379,609	\$ 164,149	1.3%
Water and Sewer Fund	\$ 5,952,207	\$ 5,868,499	\$ (83,708)	-1.4%
Waste Management Fund	\$ 1,513,606	\$ 1,456,523	\$ (57,083)	-3.8%
Cemetery Fund	\$ 221,734	\$ 153,458	\$ (68,276)	-30.8%
WPD Information Technology Fund	\$ 27,000	\$ 27,000	\$ -	0.0%
Hotel/Motel Tax Fund	\$ 108,289	\$ 204,000	\$ 95,711	88.4%
SPLOST 2008 Fund	\$ 1,346,292	\$ 1,880,584	\$ 534,292	39.7%
Total	\$ 21,384,588	\$ 21,969,673	\$ 585,085	2.7%

GENERAL FUND – The general fund budget is proposed to increase \$164,149 or 1.3% from \$12,215,460 to \$12,379,609. As discussed above substantial reductions have been made in the expenditures of the general fund. Even with these decreases, it has not been enough to offset the increased pension cost and the elimination of one time revenues from the reimbursement in fiscal 2009 for the “Monster” fire. These factors have resulted in a proposed millage rate increase of two mills. If this rate increase does not occur, further budget cuts will be necessary or the surplus will be used.

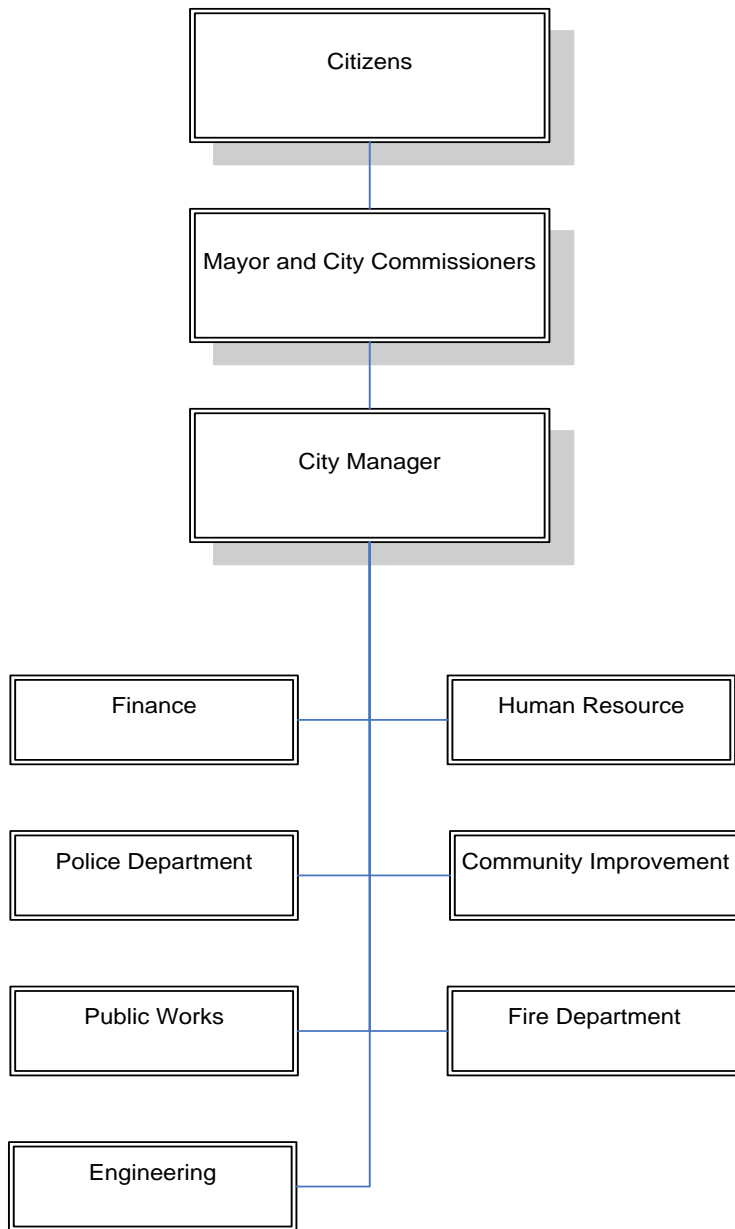
WATER AND SEWER FUND – The water and sewer fund budget is proposed to decrease \$83,708 or 1.4% from \$5,952,207 to \$5,868,499. The rate structure for these services is currently under study and the initial results of the study indicate the rates will be revenue neutral. The decrease is the result of the loss of a contract to treat landfill leachate. Capital expenditures for this fund were reduced to offset the revenue decline.

WASTE MANAGEMENT FUND – The waste management fund budget is proposed to decrease \$57,083 or 3.8% from \$1,513,606 to \$1,456,523. In fiscal 2009, a claw truck was purchased to allow the collection of yard trash to be accomplished by a one man crew rather than a two man crew. In fiscal 2010, another claw truck will be purchased to further reduce labor costs. This will eliminate contributions from the general fund that have been required in the past.

CEMETERY FUND – The cemetery fund is proposed to decrease \$68,276 or 30.8% from \$221,734 to \$153,458. This reduction was accomplished by a staff reduction and realigning the management of the cemeteries.

OTHER FUNDS – Revenues for the other funds are restricted to these funds and are derived from special taxes or fees. Expenditures for these funds are set based upon the estimated revenues and are restricted to those allowed by statute that authorized the collection of the revenue.

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

Raphel Maddox

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

Chief Tony Tanner

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

Chief David Eddins

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

Wilton Deloach

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

Raphel Maddox, Interim

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

Frank Baugh

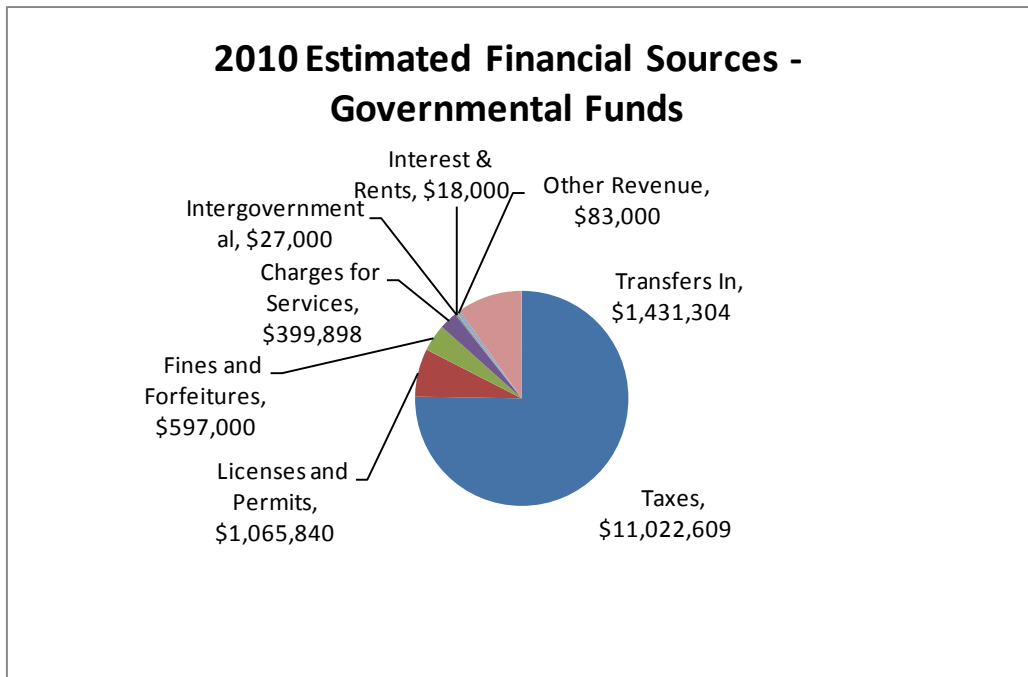
Engineering Director (912) 287-2945/fbaugh@waycrossga.com

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

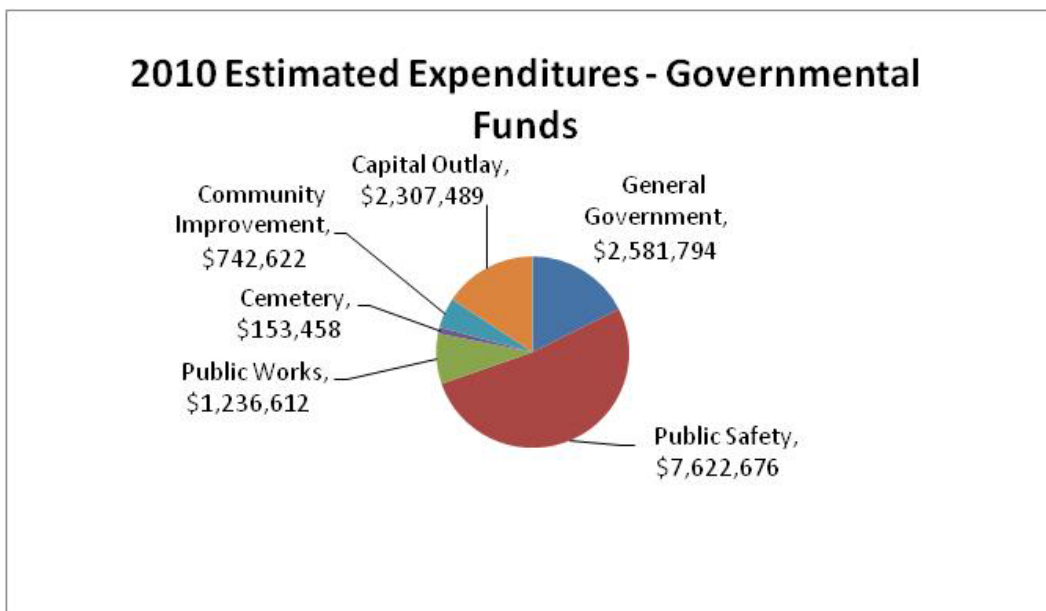
Budget Summary

Total Governmental Funds Summary of Estimated Financial Sources and Uses

Total Sources \$14,644,651



Total Expenditures \$14,644,651



Governmental Funds
2008-2010 Summary of Estimated Financial Sources and Uses

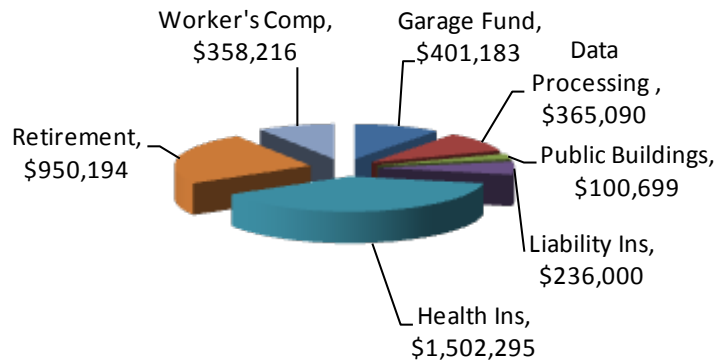
	General Fund			Special Revenue Funds and SPLOST		
	2008 Actual	2009 Estimated	2010 Budget	2008 Actual	2009 Estimated	2010 Budget
Financial Sources:						
Taxes	\$8,555,444	\$8,343,727	\$8,938,025	\$111,729	\$1,598,071	\$2,084,584
Licenses and Permits	\$785,842	\$1,046,883	\$1,065,840			
Fines and Forfeitures	\$494,025	\$540,292	\$570,000	\$24,236	\$31,747	\$27,000
Charges for Services	\$16,328	\$282,446	\$246,440	\$230,340	\$221,434	\$153,458
Intergovernmental	\$403,026	\$27,672	\$27,000			
Interest & Rents	\$130,882	\$18,499	\$18,000	\$723	\$259	\$0
Other Revenue	\$65,893	\$342,625	\$83,000	\$0	\$0	\$0
Transfers In	\$0	\$950,422	\$1,431,304	\$0	\$0	\$0
Total Estimated Financial Sources:	\$10,451,440	\$11,552,567	\$12,379,609	\$367,028	\$1,851,511	\$2,265,042
Expenditures:						
General Government	\$1,232,559	\$2,413,308	\$2,581,794			
Public Safety	\$6,736,498	\$7,090,705	\$7,595,676	\$22,739	\$33,191	\$27,000
Public Works	\$1,795,500	\$1,192,058	\$1,236,612			
Cemetery				\$213,616	\$197,450	\$153,458
Community Improvement	\$455,539	\$394,258	\$538,622	\$111,729	\$185,762	\$204,000
Capital Outlay	\$133,610	\$507,232	\$426,905	\$14,945	\$665,211	\$1,880,584
Debt Service	\$150,331	\$0	\$0	\$0	\$0	\$0
Total Uses of Resources:	\$10,504,037	\$11,597,561	\$12,379,609	\$363,029	\$1,081,614	\$2,265,042
Net Increase (Decrease) in Fund Balance	(\$52,597)	(\$44,994)	\$0	\$3,999	\$769,897	\$0
Beginning Fund Balance	\$1,018,304	\$1,088,543	\$1,043,549	\$292,755	\$296,754	\$882,964
Transfers and Other Adjustments	\$122,836				(\$183,687)	
Fund Balance - June 30	\$1,088,543	\$1,043,549	\$1,043,549	\$296,754	\$882,964	\$882,964

Governmental Funds (CONT'D)
2008-2010 Summary of Estimated Financial Sources and Uses

	Total Governmental Funds		
	2008	2009	2010
	Actual	Estimated	Budget
Financial Sources:			
Taxes	\$8,667,173	\$9,941,798	\$11,022,609
Licenses and Permits	\$785,842	\$1,046,883	\$1,065,840
Fines and Forfeitures	\$518,261	\$572,039	\$597,000
Charges for Services	\$246,668	\$503,880	\$399,898
Intergovernmental	\$403,026	\$27,672	\$27,000
Interest & Rents	\$131,605	\$18,758	\$18,000
Other Revenue	\$65,893	\$342,625	\$83,000
Transfers In	\$0	\$950,422	\$1,431,304
Total Estimated Financial Sources:	\$10,818,468	\$13,404,078	\$14,644,651
Expenditures:			
General Government	\$1,232,559	\$2,413,308	\$2,581,794
Public Safety	\$6,759,237	\$7,123,896	\$7,622,676
Public Works	\$1,795,500	\$1,192,058	\$1,236,612
Cemetery	\$213,616	\$197,450	\$153,458
Community Improvement	\$567,268	\$580,020	\$742,622
Capital Outlay	\$148,555	\$539,741	\$2,307,489
Debt Service	\$0	\$0	\$0
Total Uses of Resources:	\$10,716,735	\$12,046,473	\$14,644,651
Net Increase (Decrease) in Fund Balance	(\$48,598)	\$724,903	\$0
Beginning Fund Balance	\$1,311,059	\$1,385,297	\$1,926,513
Transfers and Other Adjustments	\$122,836		
Fund Balance - June 30	\$1,385,297	\$2,110,200	\$1,926,513

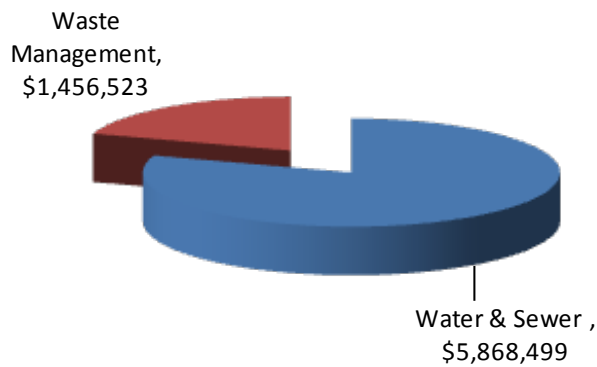
**Total Operating Expenditures
\$3,913,677**

2010 Estimated Expenditures - Internal Service Funds



**Total Operating Expenditures
\$7,325,022**

2010 Estimated Expenditures - Enterprise Funds



Internal Service Funds

2008-2010 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Garage Fund			Data Processing Fund		
	2008 Actual	2009 Estimated	2010 Budget	2008 Actual	2009 Estimated	2010 Budget
Operating Revenues						
Charges for Services						
City Contributions	\$365,532	\$380,912	\$401,183	\$332,970	\$346,596	\$365,090
Other Revenue						
Total Operating Revenues	\$365,532	\$380,912	\$401,183	\$332,970	\$346,596	\$365,090
Operating Expenses						
Personal Services	\$290,916	\$297,674	\$320,795	\$223,058	\$225,230	\$249,350
Contractual Services	\$1,450			\$42,139	\$52,487	\$50,000
Premiums, Claims, Administration Fees						
Supplies, Repairs, Maintenance	\$25,347	\$16,817	\$17,000	\$19,540	\$11,114	\$24,000
Other Operating Expenses	\$27,033	\$47,924	\$63,388	\$36,809	\$34,724	\$41,740
Depreciation	\$10,709	\$11,555	\$0	\$17,016	\$13,537	\$0
Retirement Payments						
Total Expenditures	\$355,455	\$373,970	\$401,183	\$338,562	\$337,092	\$365,090
Operating Income (Loss)	\$10,077	\$6,942	\$0	(\$5,592)	\$9,504	\$0
Nonoperating Revenues (Expenses)						
Interest Revenue						
Interest Expenses	(\$226)					
Total Nonoperating Revenues (Expenses)	\$9,851	\$6,942	\$0	(\$5,592)	\$9,504	\$0
Operating Transfers In						
Operating Transfers Out						
Net Income (Loss)	\$9,851	\$6,942	\$0	(\$5,592)	\$9,504	\$0
Retained Earnings, July 1	\$264,998	\$274,849	\$281,791	\$143,193	\$137,601	\$147,105
Retained Earnings, June 30	\$274,849	\$281,791	\$281,791	\$137,601	\$147,105	\$147,105

Internal Service Funds (CONT'D)
2008-2010 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Public Buildings Fund			Liability Insurance Fund		
	2008 Actual	2009 Estimated	2010 Budget	2008 Actual	2009 Estimated	2010 Budget
Operating Revenues						
Charges for Services						
City Contributions	\$99,023	\$97,076	\$100,699	\$229,554	\$235,999	\$236,000
Other Revenue				\$8,818	\$5,536	\$0
Total Operating Revenues	\$99,023	\$97,076	\$100,699	\$238,372	\$241,535	\$236,000
Operating Expenses						
Personal Services	\$62,749	\$69,666	\$78,695			
Contractual Services						
Premiums, Claims, Administration Fees				\$196,884	\$161,490	\$236,000
Supplies, Repairs, Maintenance	\$8,411	\$6,961	\$11,018			
Other Operating Expenses	\$5,267	\$5,067	\$10,986			
Depreciation	\$4,368	\$4,255	\$0			
Retirement Payments						
Total Expenditures	\$80,795	\$85,949	\$100,699	\$196,884	\$161,490	\$236,000
Operating Income (Loss)	\$18,228	\$11,127	\$0	\$41,488	\$80,045	\$0
Nonoperating Revenues (Expenses)						
Interest Revenue				\$2,698	\$918	\$0
Interest Expenses						
Total Nonoperating Revenues (Expenses)	\$18,228	\$11,127	\$0	\$44,186	\$80,963	\$0
Operating Transfers In						
Operating Transfers Out						
Net Income (Loss)	\$18,228	\$11,127	\$0	\$44,186	\$80,963	\$0
Retained Earnings, July 1	\$166,498	\$184,726	\$195,853	\$628,346	\$672,532	\$753,495
Retained Earnings, June 30	\$184,726	\$195,853	\$195,853	\$672,532	\$753,495	\$753,495

Internal Service Funds (CONT'D)
2008-2010 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Health Insurance Fund			Retirement Fund		
	2008 Actual	2009 Estimated	2010 Budget	2008 Actual	2009 Estimated	2010 Budget
Operating Revenues						
Charges for Services						
City Contributions	\$384,210	\$418,865	\$424,609	\$477,609	\$611,585	\$950,194
Other Revenue	\$1,043,040	\$1,052,880	\$1,077,686			
Total Operating Revenues	\$1,427,250	\$1,471,745	\$1,502,295	\$477,609	\$611,585	\$950,194
Operating Expenses						
Personal Services						
Contractual Services						
Premiums, Claims, Administration Fees	\$1,342,341	\$1,475,866	\$1,502,295			
Supplies, Repairs, Maintenance						
Other Operating Expenses						
Depreciation						
Retirement Payments				\$477,609	\$616,089	\$950,194
Total Expenditures	\$1,342,341	\$1,475,866	\$1,502,295	\$477,609	\$616,089	\$950,194
Operating Income (Loss)	\$84,909	(\$4,121)	\$0	\$0	(\$4,504)	\$0
Nonoperating Revenues (Expenses)						
Interest Revenue	\$5,168	\$1,475	\$0	\$654	\$210	\$0
Interest Expenses						
Total Nonoperating Revenues (Expenses)	\$90,077	(\$2,646)	\$0	\$654	(\$4,294)	\$0
Operating Transfers In						
Operating Transfers Out						
Net Income (Loss)	\$90,077	(\$2,646)	\$0	\$654	(\$4,294)	\$0
Retained Earnings, July 1	(\$600,556)	(\$510,479)	(\$513,125)	\$298,361	\$299,015	\$294,721
Retained Earnings, June 30	(\$510,479)	(\$513,125)	(\$513,125)	\$299,015	\$294,721	\$294,721

Internal Service Funds (CONT'D)
2008-2010 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Workers Compensation Fund			Total Internal Service Funds		
	2008 Actual	2009 Estimated	2010 Budget	2008 Actual	2009 Estimated	2010 Budget
Operating Revenues						
Charges for Services						
City Contributions	\$379,004	\$385,864	\$358,216	\$2,267,902	\$2,476,897	\$2,835,991
Other Revenue		\$142,024		\$1,051,858	\$1,200,440	\$1,077,686
Total Operating Revenues	\$379,004	\$527,888	\$358,216	\$3,319,760	\$3,677,337	\$3,913,677
Operating Expenses						
Personal Services				\$576,723	\$592,570	\$648,840
Contractual Services				\$43,589	\$52,487	\$50,000
Premiums, Claims, Administration Fees	\$394,603	\$245,419	\$358,216	\$1,933,828	\$1,882,775	\$2,096,511
Supplies, Repairs, Maintenance				\$53,298	\$34,892	\$52,018
Other Operating Expenses				\$69,109	\$87,715	\$116,114
Depreciation				\$32,093	\$29,348	\$0
Retirement Payments				\$477,609	\$616,089	\$950,194
Total Expenditures	\$394,603	\$245,419	\$358,216	\$3,186,249	\$3,295,876	\$3,913,677
Operating Income (Loss)	(\$15,599)	\$282,469	\$0	\$133,511	\$381,461	\$0
Nonoperating Revenues (Expenses)						
Interest Revenue	\$5,549	\$1,817	\$0	\$14,069	\$4,420	\$0
Interest Expenses						
Total Nonoperating Revenues (Expenses)	(\$10,050)	\$284,286	\$0	\$147,354	\$385,881	\$0
Operating Transfers In						
Operating Transfers Out						
Net Income (Loss)	(\$10,050)	\$284,286	\$0	\$147,354	\$385,881	\$0
Retained Earnings, July 1	\$858,375	\$848,325	\$1,132,611	\$1,759,215	\$1,906,569	\$2,292,450
Retained Earnings, June 30	\$848,325	\$1,132,611	\$1,132,611	\$1,906,569	\$2,292,450	\$2,292,450

Enterprise Funds
2008-2010 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Water & Sewer Fund			Waste Management Fund		
	2008 Actual	2009 Estimated	2010 Budget	2008 Actual	2009 Estimated	2010 Budget
Operating Revenues						
Charges for Services	\$4,946,169	\$5,195,972	\$5,272,299	\$1,523,500	\$1,483,835	\$1,456,523
Other Revenue	\$927,055	\$534,516	\$596,200			
Total Operating Revenues	\$5,873,224	\$5,730,488	\$5,868,499	\$1,523,500	\$1,483,835	\$1,456,523
Operating Expenses						
Personal Services				\$488,049	\$410,231	\$288,092
Contractual Services	\$2,211,224	\$2,355,242	\$2,398,812	\$700,339	\$713,844	\$713,844
Supplies, Repairs, Maintenance	\$617,037	\$1,278,513	\$1,187,224	\$115,584	\$75,277	\$98,028
Other Operating Expenses	\$1,155,827	\$1,895,443	\$2,282,463	\$190,765	\$285,758	\$356,559
Depreciation	\$1,129,783	\$1,555,047	\$0	\$82,748	\$0	\$0
Retirement Payments						
Total Expenditures	\$5,113,871	\$7,084,245	\$5,868,499	\$1,577,485	\$1,485,110	\$1,456,523
Operating Income (Loss)	\$759,353	(\$1,353,757)	\$0	(\$53,985)	(\$1,275)	\$0
Nonoperating Revenues (Expenses)						
Investment Income	\$6,109	\$0	\$0	\$0	\$482	\$0
Intergovernmental	\$0					
Other						
Interest Expense	(\$318,624)	(\$293,278)	\$0	(\$3,405)	\$0	\$0
Total Nonoperating Revenues (Expenses)	(\$312,515)	(\$293,278)	\$0	(\$3,405)	\$482	\$0
Income (loss) before contributions & transfers	\$446,838	(\$1,647,035)	\$0	(\$57,390)	(\$793)	\$0
Capital Contributions Transfers In (Out)	\$146,577	\$0	\$0	\$0	\$0	\$0
Change In Net Assets	\$593,415	(\$1,647,035)	\$0	(\$57,390)	(\$793)	\$0
Net Assets at Beginning of Year	\$22,442,599	\$23,036,014	\$21,388,979	\$466,401	\$409,011	\$408,218
Net Assets at End of Year	\$23,036,014	\$21,388,979	\$21,388,979	\$409,011	\$408,218	\$408,218

Enterprise Funds (CONT'D)
2008-2010 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings

	Total Enterprise Funds		
	2008 Actual	2009 Estimated	2010 Budget
Operating Revenues			
Charges for Services	\$1,523,500	\$6,679,807	\$6,728,822
Other Revenue	\$927,055	\$534,516	\$596,200
Total Operating Revenues	\$2,450,555	\$7,214,323	\$7,325,022
Operating Expenses			
Personal Services	\$488,049	\$410,231	\$288,092
Contractual Services	\$2,911,563	\$3,069,086	\$3,112,656
Supplies, Repairs, Maintenance	\$732,621	\$1,353,790	\$1,285,252
Other Operating Expenses	\$1,346,592	\$2,181,201	\$2,639,022
Depreciation	\$1,212,531	\$1,555,047	\$0
Retirement Payments	\$0	\$0	\$0
Total Expenditures	\$6,691,356	\$8,569,355	\$7,325,022
Operating Income (Loss)	\$705,368	(\$1,355,032)	\$0
Nonoperating Revenues (Expenses)			
Investment Income	\$6,109	\$482	\$0
Intergovernmental	\$0	\$0	\$0
Other	\$0	\$0	\$0
Interest Expense	(\$322,029)	(\$293,278)	\$0
Total Nonoperating Revenues (Expenses)	(\$315,920)	(\$292,796)	\$0
Income (loss) before contributions & transfers	\$389,448	(\$1,647,828)	\$0
Capital Contributions Transfers In (Out)	\$146,577	\$0	\$0
Change In Net Assets	\$220,105	(\$1,940,624)	\$0
Net Assets at Beginning of Year	\$22,909,000	\$23,445,025	\$21,797,197
Net Assets at End of Year	\$23,129,105	\$21,504,401	\$21,797,197

Fund Summary 2007-2010

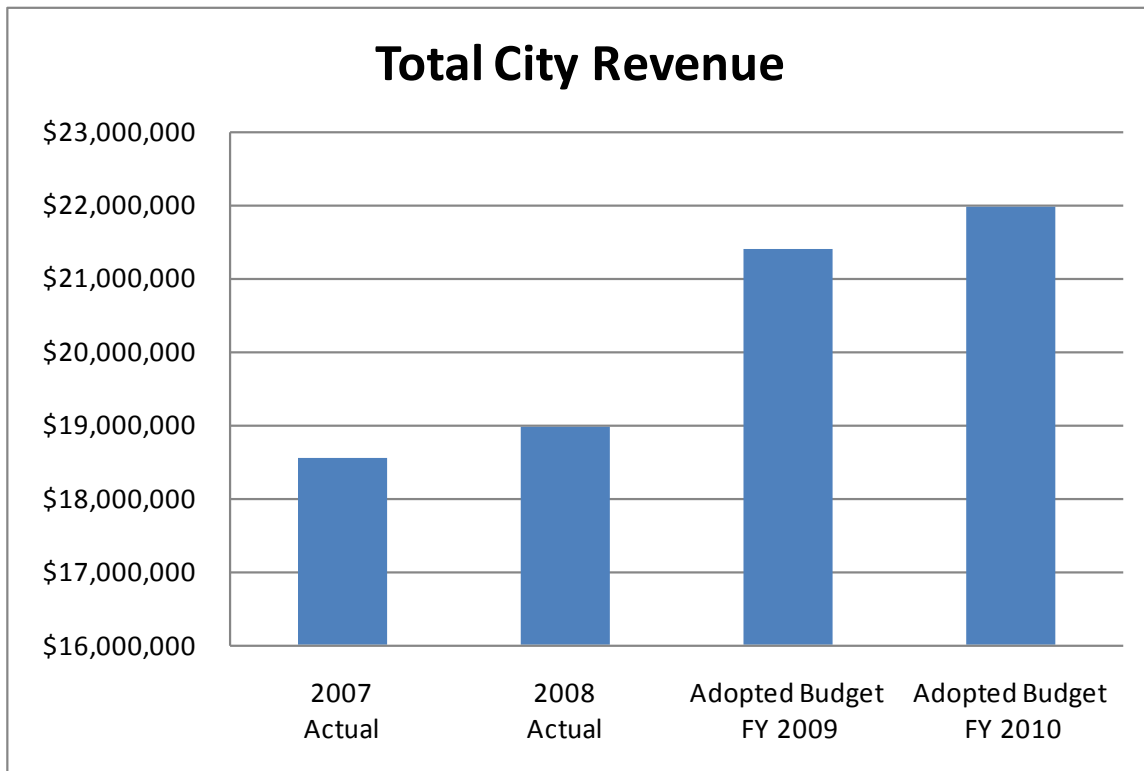
**CITY OF WAYCROSS
FISCAL YEAR 2010
JULY 1, 2009 - JUNE 30, 2010**

<u>Description</u>	<u>Actual FY 2007</u>	<u>Actual FY 2008</u>	<u>Actual FY 2009</u>	<u>Adopted Budget FY 2010</u>
REVENUE				
General Fund & Special Funds				
General Fund	\$ 10,938,269	\$ 11,217,280	\$ 11,552,567	\$ 12,379,609
Cemetery Fund	\$ 193,943	\$ 231,063	\$ 221,693	\$ 153,458
WPD Information Technology Fund	\$ 28,254	\$ 24,236	\$ 31,747	\$ 27,000
Hotel/Motel Fund	\$ -	\$ 111,729	\$ 185,765	\$ 204,000
SPLOST 2008-2013	\$ -	\$ -	\$ 1,412,306	\$ 1,880,584
Enterprise Funds				
Water & Sewer Fund	\$ 5,770,140	\$ 5,867,617	\$ 5,730,488	\$ 5,868,499
Waste Management Fund	\$ 1,620,431	\$ 1,523,500	\$ 1,484,317	\$ 1,456,523
TOTAL REVENUE	\$ 18,551,037	\$ 18,975,425	\$ 20,618,883	\$ 21,969,673
EXPENDITURE				
General Fund & Special Funds				
General Fund	\$ 10,710,120	\$ 11,339,352	\$ 11,597,561	\$ 12,379,609
Cemetery Fund	\$ 171,439	\$ 228,561	\$ 171,287	\$ 153,458
WPD Information Technology Fund	\$ 24,316	\$ 22,739	\$ 33,191	\$ 27,000
Hotel/Motel Fund	\$ -	\$ 111,729	\$ 185,762	\$ 204,000
SPLOST 2008-2013	\$ -	\$ -	\$ 665,211	\$ 1,880,584
Enterprise Funds				
Water & Sewer Fund	\$ 5,727,134	\$ 5,220,660	\$ 5,822,476	\$ 5,868,499
Waste Management Fund	\$ 1,497,851	\$ 1,508,935	\$ 1,485,110	\$ 1,456,523
TOTAL EXPENDITURE	\$ 18,130,860	\$ 18,431,976	\$ 19,960,598	\$ 21,969,673

FY2010 – 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 2007 through 2010. The total budgeted revenue for FY 2010 of \$21,969,673 for the City of Waycross represents an increase of \$585,085 or 3%. 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.

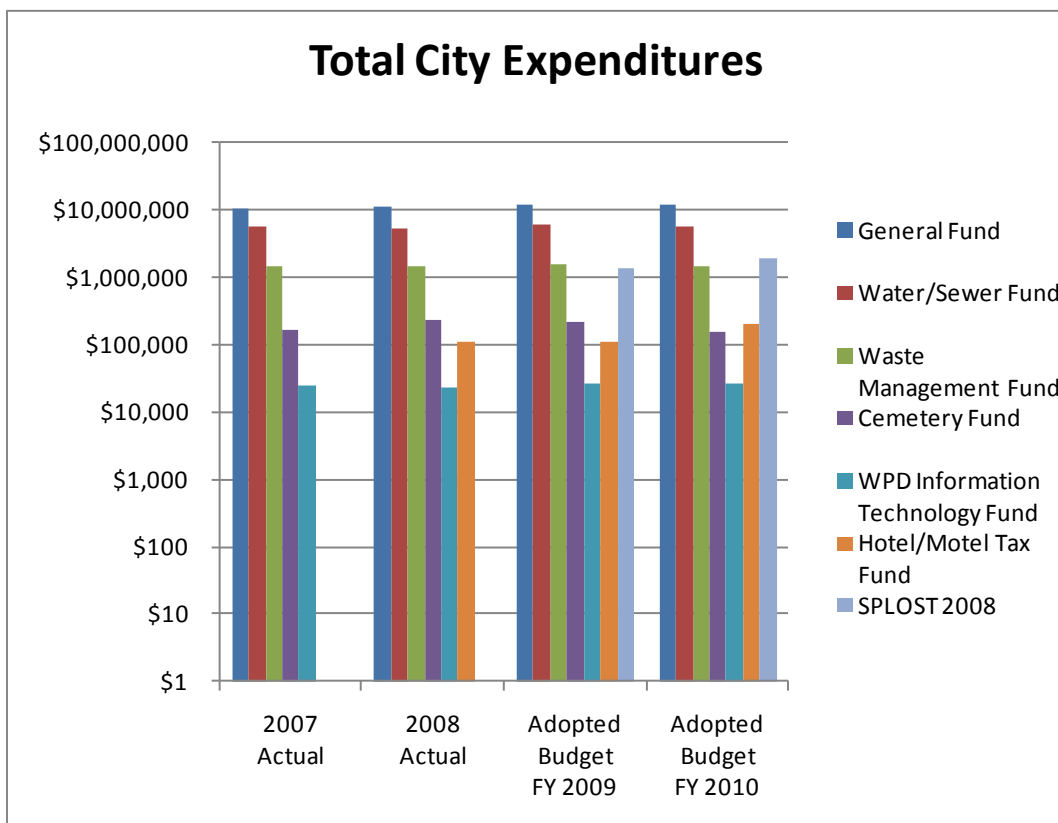
REVENUE CATEGORY	2007 Actual	2008 Actual	Adopted Budget FY 2009	Adopted Budget FY 2010
Taxes	\$ 8,272,163	\$ 8,554,385	\$ 10,225,359	\$ 11,022,609
Licenses & Permits	\$ 1,052,490	\$ 1,035,444	\$ 1,064,100	\$ 1,065,840
Fines & Forfeitures	\$ 519,859	\$ 518,261	\$ 567,000	\$ 597,000
Charges for Services	\$ 7,653,785	\$ 7,780,181	\$ 7,840,990	\$ 7,590,920
Intergovernmental	\$ 32,155	\$ 30,757	\$ 34,000	\$ 27,000
Interest & Rents	\$ 110,725	\$ 138,700	\$ 95,500	\$ 81,000
Other Financing Resources	\$ 909,860	\$ 917,697	\$ 1,557,639	\$ 1,585,304
Total Revenues	\$18,551,037	\$ 18,975,425	\$ 21,384,588	\$ 21,969,673



FY2010 – 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 2007 through 2010. The result of a Special Local Option Sales Tax (SPLOST) that was implemented during the FY2009 budget has caused a significant increase.

Operating Expenditures	2007 Actual	2008 Actual	Adopted Budget FY 2009	Adopted Budget FY 2010
General Fund	\$10,710,120	\$ 11,339,352	\$ 12,215,460	\$ 12,379,609
Water/Sewer Fund	\$ 5,727,134	\$ 5,220,660	\$ 5,952,207	\$ 5,868,499
Waste Management Fund	\$ 1,497,851	\$ 1,508,935	\$ 1,513,606	\$ 1,456,523
Cemetery Fund	\$ 171,439	\$ 228,561	\$ 221,734	\$ 153,458
WPD Information Technology Fund	\$ 24,316	\$ 22,739	\$ 27,000	\$ 27,000
Hotel/Motel Tax Fund	\$ -	\$ 111,729	\$ 108,289	\$ 204,000
SPLOST 2008	\$ -	\$ -	\$ 1,346,292	\$ 1,880,584
Total Expenditures	\$18,130,860	\$ 18,431,976	\$ 21,384,588	\$ 21,969,673



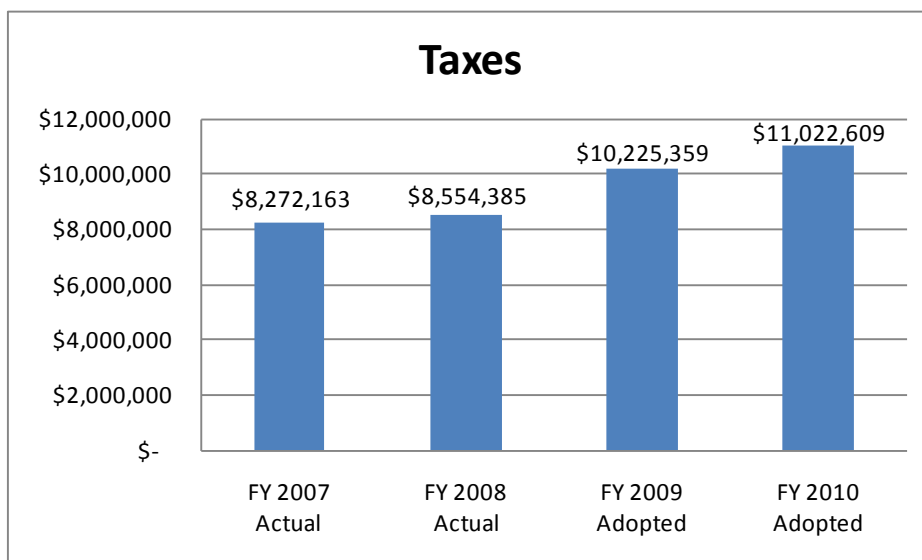
Property Tax Digest

The property digests for the City from 2004 through 2009 is shown below. State law requires that all property assessments be a standardized 40% of the current market value. The millage has not been increased since 2001.

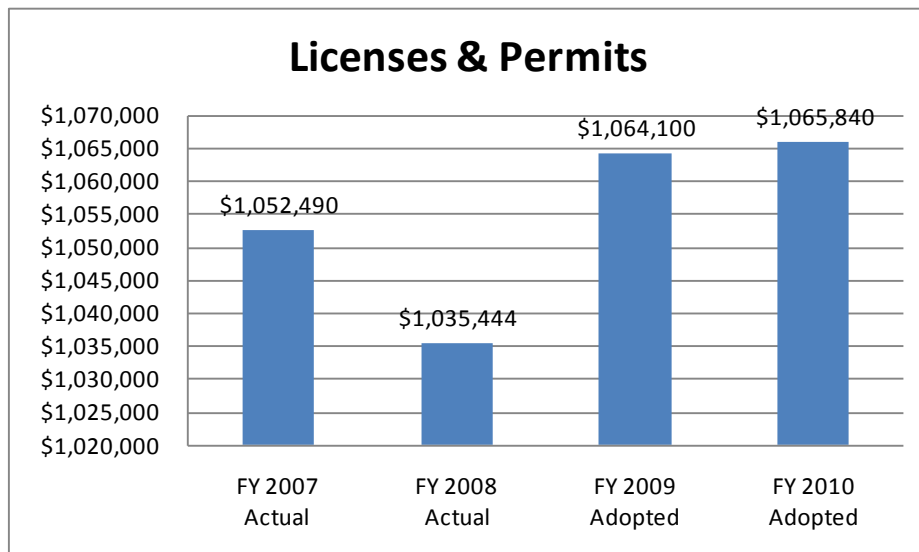
CITY ONLY	2004	2005	2006	2007	2008	2009
Real & Personal	250,548,419	249,930,878	251,211,826	267,543,295	268,176,077	268,134,315
Motor Vehicles	23,223,630	22,196,590	20,591,300	22,235,460	22,824,480	23,591,290
Mobile Homes	1,793,987	1,675,063	1,562,192	1,464,069	1,294,481	1,078,759
Timber - 100%	0	0	0	0	0	0
Heavy Duty Equipment	2,325	2,098	6,674	2,331	0	0
Gross Digest	275,568,361	273,804,629	273,371,992	291,245,155	292,295,038	292,804,364
Less Exemptions	-12,694,207	-13,202,188	-13,158,455	-18,610,498	-14,868,088	-14,859,367
Net M&O Digest	262,874,154	260,602,441	260,213,537	272,634,657	277,426,950	277,944,997
State Forest Land Assistance Grant Value	0	0	0	0	0	0
Adjusted Net M&O Millage	262,874,154	260,602,441	260,213,537	272,634,657	277,426,950	277,944,997
Gross M&O Millage	20.410	23.166	23.391	21.716	21.916	22.399
Sales Tax Rollback	-10.140	-12.900	-13.165	-11.718	-11.918	-12.401
Net M&O Millage	10.270	10.266	10.226	9.998	9.998	9.998
Total County Taxes Levied	\$2,699,718	\$2,675,345	\$2,660,944	\$2,775,791	\$2,773,715	\$2,778,894
Net Taxes \$ Increase		-\$24,373.00	-\$14,401.00	\$114,847.00	-\$2,076.00	\$5,179.00
Net Taxes % Increase		-0.90%	-0.54%	4.32%	-0.07%	0.19%

FY 2010 Revenue and Expense Summary

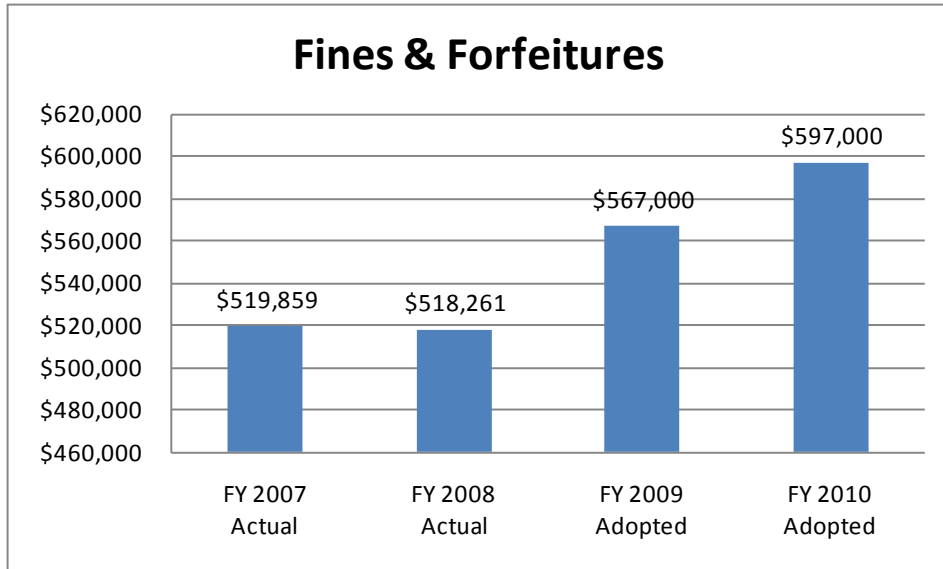
Tax Revenues include property (ad valorem) taxes, local option sales tax, sales and use taxes, business taxes, gross receipts, and franchise fees. The FY 2010 projection of \$11,022,609 in tax revenue includes both current and delinquent assessments of ad valorem taxes and franchise fees. The increase shown below is a result of a Special Local Option Sales Tax (SPLOST) referendum in FY 2008. There is a projected increase of the millage rate of two mills if the tax digest shows no growth. The current millage rate is 9.998.



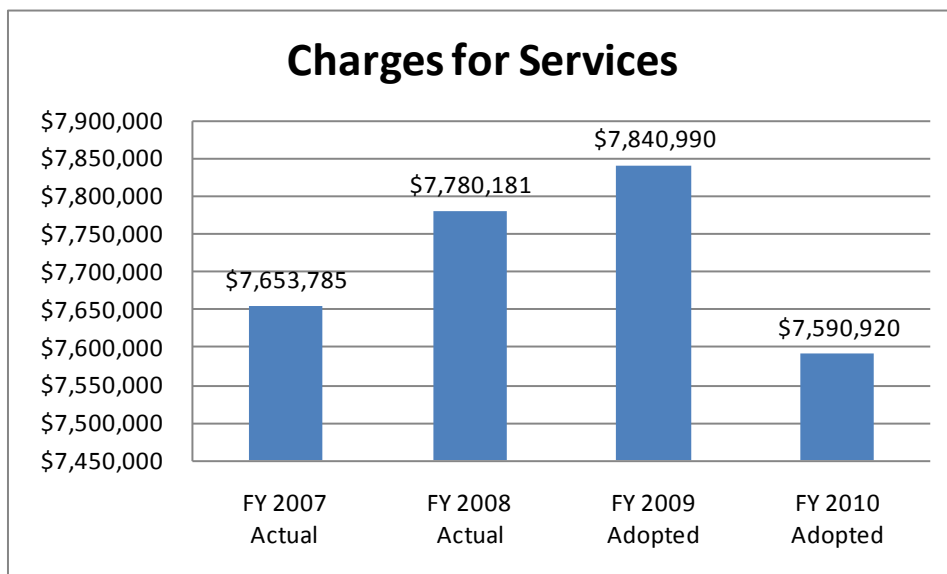
Licenses and Permits. Revenue from this source comes from licenses to conduct business in the City of Waycross. It includes beer and wine licenses, business permits and application fees. Also included are any fees for permits and inspections.



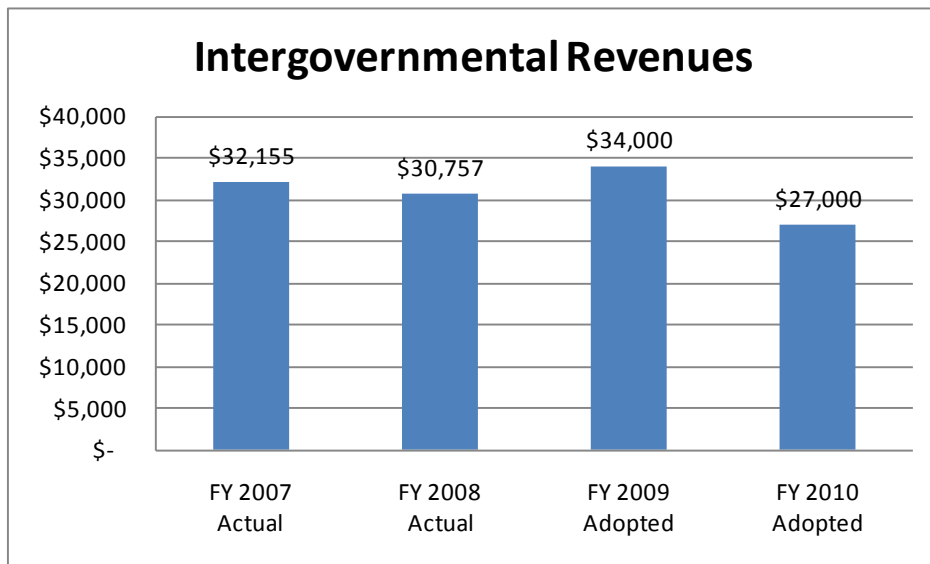
Fines and Forfeitures include municipal court fines and court fees. This revenue source has been increasing since FY 2008.



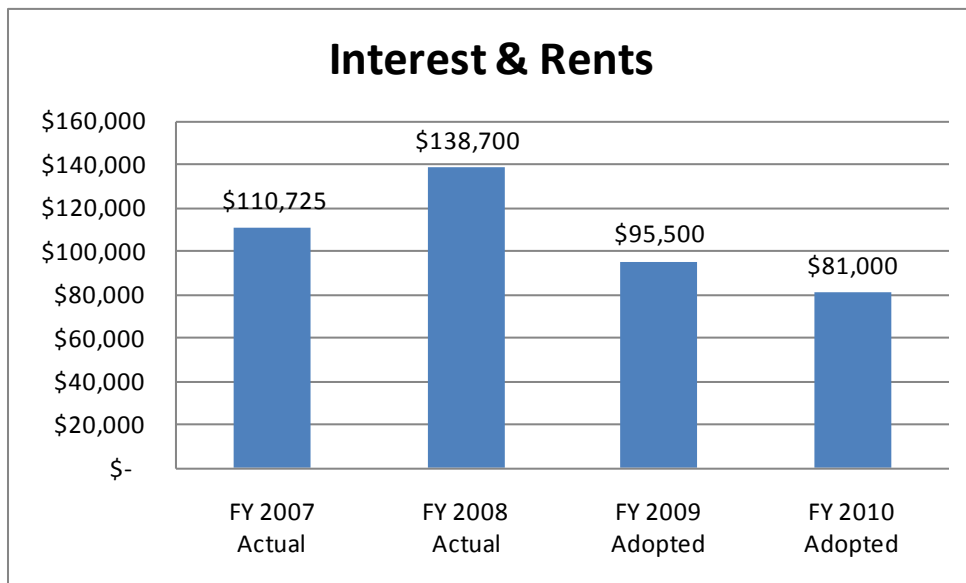
Charges for Services include joint services between the City of Waycross, Ware County Board of Education and Waycross Housing Authority. It also includes cemetery lot charges, water and sewer charges, and waste management charges.



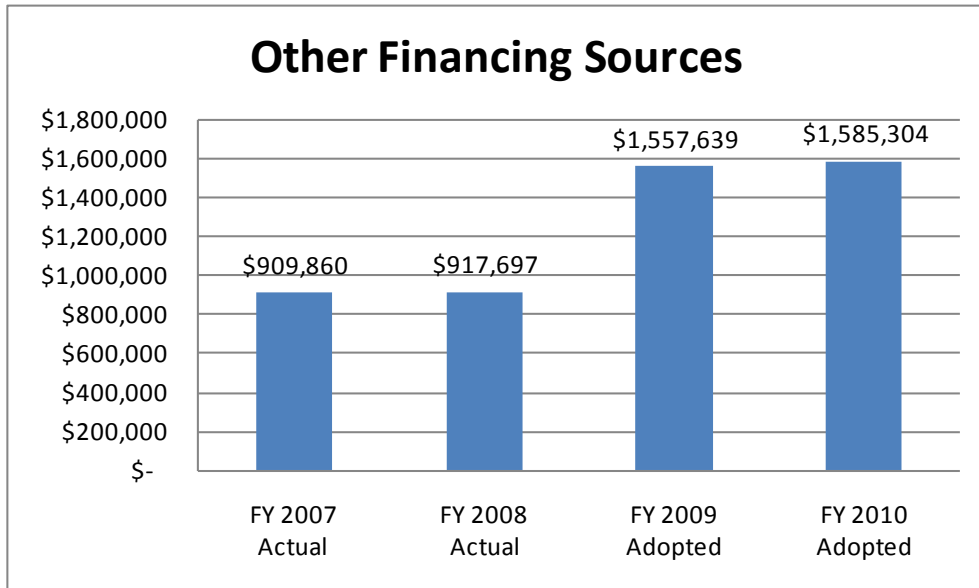
Intergovernmental revenues include federal and state monies received by the City.



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

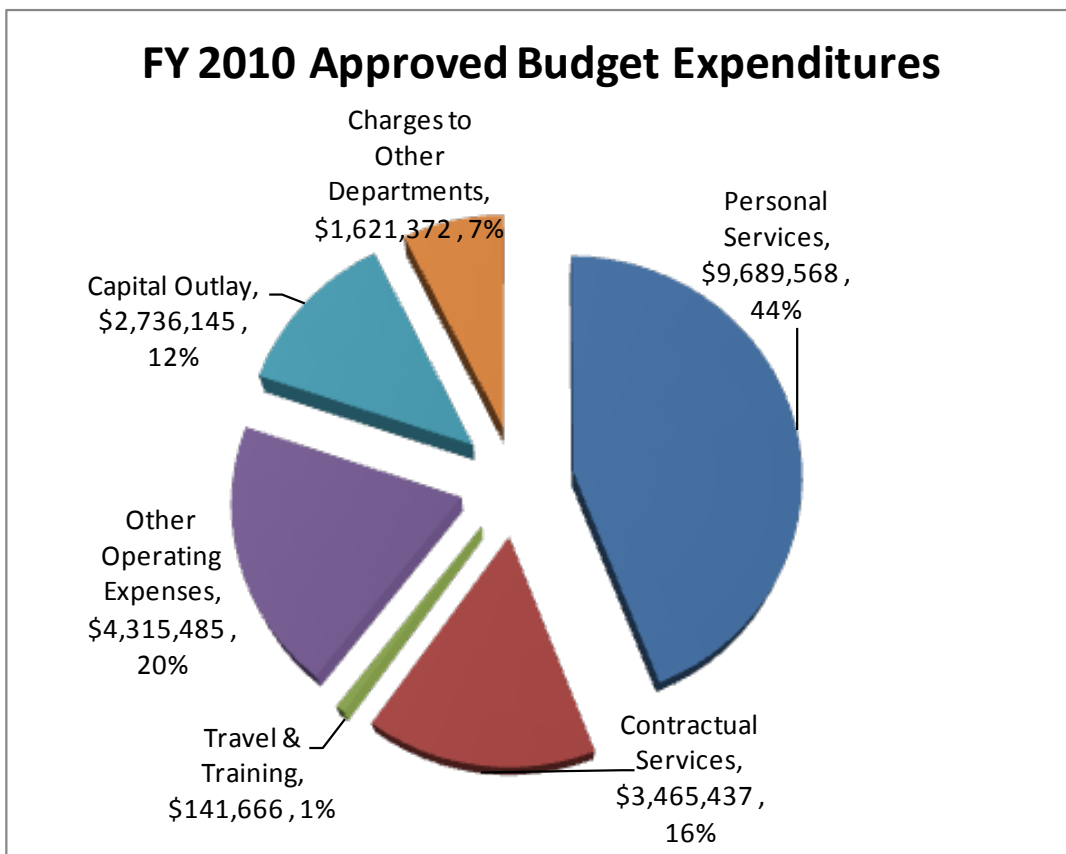


Other Financing Sources includes the operating transfers made between the various funds of the City.



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

All Funds by Expenditures	2007 Actual	2008 Actual	Adopted Budget FY 2009	Adopted Budget FY 2010
Personal Services	\$ 8,022,690	\$ 8,892,076	\$ 9,339,533	\$ 9,689,568
Contractual Services	\$ 3,050,787	\$ 3,194,282	\$ 3,396,763	\$ 3,465,437
Travel & Training	\$ 156,416	\$ 141,811	\$ 154,368	\$ 141,666
Other Operating Expenses	\$ 5,149,882	\$ 4,114,449	\$ 4,601,366	\$ 4,315,485
Capital Outlay	\$ 585,333	\$ 718,209	\$ 2,283,868	\$ 2,736,145
Charges to Other Departments	\$ 1,165,752	\$ 1,371,150	\$ 1,608,690	\$ 1,621,372
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$18,130,860	\$ 18,431,976	\$ 21,384,588	\$ 21,969,673



Budget Total \$21,969,673

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.

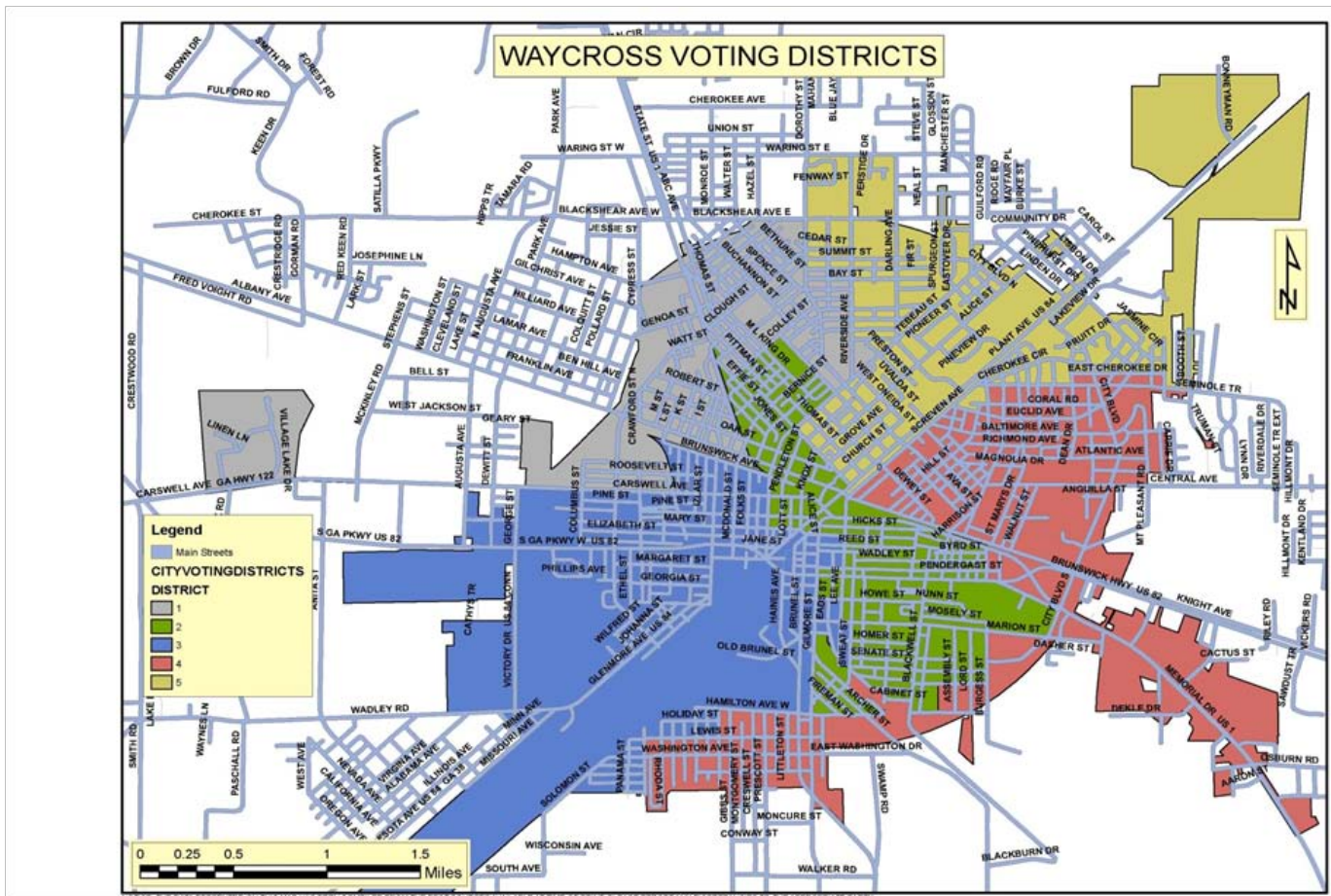
Waycross is blessed with an abundance of water and climate conducive to year round production without stoppage due to weather. The average minimum and maximum temperature range from 38.8 and 68.9 degrees for January, and 69.9 and 92.3 degrees in July.

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.

Demographics

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 - 2009

Top Five Employers
Baptist Village
Carolina Skiff
Satilla Regional Medical
Wal-Mart Associates, Inc
Ware County State Prison

Source: Georgia Department of Labor

Table 9: Ten Largest Employers within surrounding counties - 2009

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
Cornell Corrections	Charlton
Satilla Regional Medical	Ware
Ware County State Prison	Ware

Source: Georgia Department of Labor

Miscellaneous Statistics

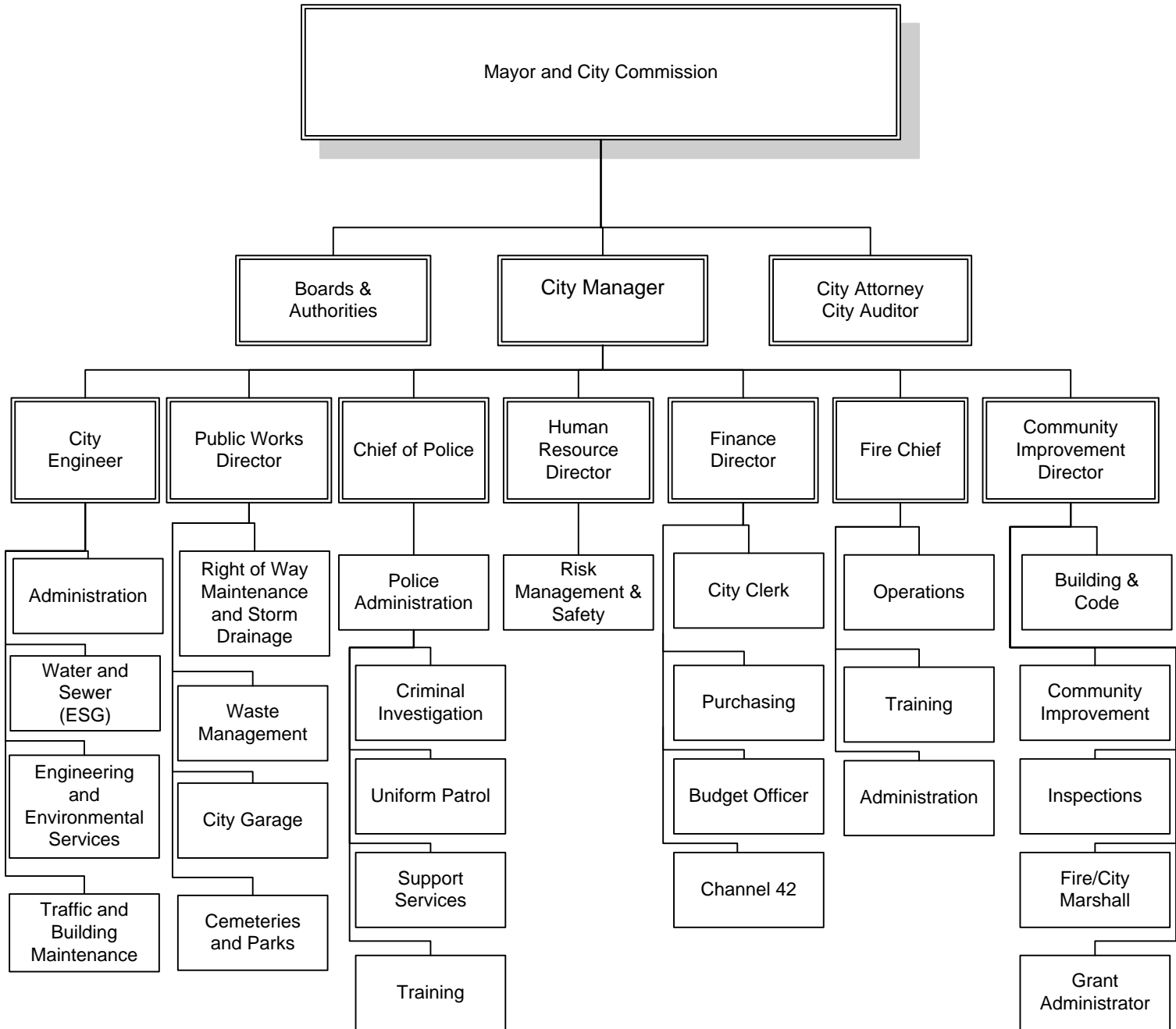
Date of Incorporation	November 1, 1874
Form of Government	Manager
Number of Employees (Excluding Police& Fire)	87
Area in Square Miles	11.69
Population:	
City	14,765
County	35,494
City of Waycross Facilities and Services	
Miles of Street	178
Number of Street Lights	2,053
Number of Traffic Lights	21
Culture 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	54
Number of Calls Answered	963
Number of Inspections & Pre Plans Conducted	1,625
Police Protection	
Number of Stations	1
Number of Police Personnel and Officers	69
Number of Patrol Units	49
Number of Law Violations:	
Physical Arrests	2,132

Traffic Violations	5,957
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.

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. All goals are examined by the Mayor and City Commission at their annual retreat. The Mayor and City Commission met for an annual retreat. The Mayor and City Commission decide on objectives they would like the City employees to accomplish over the next year or two. A division head meeting is held to review current goals and to set objectives for the upcoming year that was discussed by the Mayor and City Commission. The division heads then begin the budget process. In February, each division can download all budget forms and instructions from the City's Intranet. Once all information has been submitted from each division, 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 division heads to review their revised budgets. Next the Mayor and Commissioners receive a copy of the recommended budget. A budget work session is held with the division heads, 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 objectives that were discussed.

Strategic Planning Sessions

City Commission Planning Retreat

The Mayor and City Commission met for the 2009 staff planning session on March 6 - 8, 2009. The purpose of this retreat was to set the overall objectives for the City and to prioritize the actions to be taken in the upcoming year.

Below is the Agenda and the vision statement developed during this meeting.

**City Commission
Planning Retreat Agenda**

Friday, March 6

6:00 – 8:30 Dinner welcome, overview, ground rules. introductions and what we need to get better at as a Mayor and Council working together

Saturday, March 7

8:30 – 9:15 Recap 2008 retreat goals and status

9:15 – 10:15 Prioritize issues and begin discussions

10:15 – 10:30 Break

10:30 – 12:00 Discussion of issues and goal setting

12:00 – 1:00 Lunch

1:00 – 4:30 Continue discussion of issues and goal setting

Sunday, March 8

9:00 – 10:00 Continue discussion of issues and goal setting

10:00 - 10:15 Break

10:15 – 11:30 Continue discussion of issues and goal setting

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

Vision for the Future

Waycross

The regional crossroads and destination that offers small town charm while providing big city opportunities.

The Vision will realized by focusing our attention on:

- **A Vibrant Downtown**
Support the development and redevelopment of downtown creating an environment of independent shops, restaurants and professional offices as well as downtown loft living
- **Recreational Opportunities**
Create, develop and promote active and passive recreation opportunities throughout the city and its neighborhoods and develop outdoor performance venues, biking and walking trails and indoor places of meeting.
- **Linked Transportation Systems**
Support and create a transportation network that transitions seamlessly into the county, state and interstate transportation systems with linkages to air, rail and ground mass transportation modes
- **Economic Development**
Promote and create an environment of commercial and industrial development to include creative town centers, restaurant rows, corporate/executive parks and a viable, active and productive Chamber of Commerce.
- **Livable Neighborhoods**
Create and support distinctively different and well kept neighborhoods for all social and stage of life needs. Support the preservation of historical neighborhoods, in-town revitalization and the development of Waycross as a retirement destination.
- **Quality Medical and Health Care**
Support the growth and development of the region's medical and health care community
- **Excellence in Education**
Work to create and promote the finest educational facilities and opportunities in the region with diverse education opportunities for lifelong learning.

- **Governance**
Encourage the progressive vision driven government with cooperative partnerships with cities and counties in the region – governance with a regional focus.

- **Tourism**
Continue the tradition of a city proud of its historic heritage and its natural resources, focusing attention on preserving its historic buildings and homes along with the protection of our urban forest creating a viable tourist destination.

Division Head Retreat

The division head and managers met for the 2009 staff strategic planning session on March 12, 2009. The purpose of this retreat was to identify key areas that may need to be addressed in the budget process and to address the critical issues identified by the Commission. The staff discussed the strengths, challenges, and opportunities that would affect the FY 2010 Budget. The discussions incorporated a review of those topics, as well as a polling of the participants for any additional items of consideration.

The meeting began at 8:00 AM on Thursday with a power point presentation of the positive accomplishments that had occurred in Waycross over the past year. We then began our discussion of the upcoming challenges the city will face in FY 2010. The main concern of the staff is budget restraints and implementing ways to cut cost without cutting services. Below you will find the Agenda and the goals for FY 2010.

**Division Head Retreat
March 12, 2009
Agenda**

<u>Thursday, March 12, 2009</u>	Division Heads and Managers
8:00 a.m. to 8:30 a.m.	Breakfast
8:30 a.m. to 9:00 a.m.	Departmental Updates
9:00 a.m. to 9:30 a.m.	Review of Fiscal Year 09 Goals

9:30 a.m. – until	Discussion - Develop a set of goals, timetable to complete goals, department/person responsible improvement areas.
10-15 minute break	10-15 minute break
12:00 p.m. – 1:00 p.m.	Lunch with Mayor and Commissioners
1:00 p.m. – 2:00 p.m.	Review of Commission Retreat – City Mgr
2:00 p.m. – until	Division Heads discussion of goals, vision for City and impact of economy on budget.
	10-15 minute break
4:30 p.m. – 5:00 p.m.	Wrap up – Review.

Goals and Objectives

- Impact of economic situation on our citizens and how to provide the same level of service with no tax or fee increases.

Objective: Budget will set with nominal increases while still providing the same level of service. Each division will seek ways to be more efficient.

- Substantial improvements have occurred in our City and we need to do a better job telling “our story”.

Objective: A descriptive annual report will be developed and monthly reporting will be implemented to capture the required information.

- The need to formalize staff training using available resources.

Objective: Human Resources will implement an in-house plan for computer training so all staff fully utilize available computer resources.

Budget Calendar

Below is the Budget Calendar for Fiscal Year 2010.

Dates	Description
12/31/08	Mid-Year
01/30/09	FY2009 Projections forms posted on Intranet (COWnet)
01/30/09	Mail request for copy of Audit to various Organizations
02/13/09	FY2009 Projections Due (email to Budget Officer)
02/17/09	Issue 5 Year Capital Plan Forms
02/27/09	Deadline to complete 5 Year Capital Plan
March 6-8,2009	Commission Budget Retreat
March 12-13, 2009	Strategic Planning Session with Staff
03/09/09	Memo to Division head regarding instructions from City Manager and Worksheets displayed on Intranet (COWnet) for FY2010 Budget
<p>DEADLINE</p> <p><u>03/31/09</u></p> <p>Return all forms to the Budget Officer</p>	<p>Departmental Expenditures Due</p> <p>Personnel Reclassifications/ Additions</p> <p>Overtime Justifications</p> <p>Goals and Objectives</p> <p>Performance Measures</p>
04/21/09	Manager and Division Head Conference Begins
04/24/09	Manager and Division Head Conference Ends
05/14/09	Manager submits Budget Workbooks to Commission (Meet with Mayor & Commission @ 5:00 pm)
05/18/09	Proposed Budget Summary (Lobby at City Hall)
05/21/09	Commission Budget Work Session @ 4:00 pm
05/22/09	<ol style="list-style-type: none"> 1. First advertisement of Budget Public Hearing to appear in Waycross Journal Herald. 2. Second advertisement to appear in Waycross Journal Herald.
06/01/09	
06/08/09	Budget Public Hearing @ 5:00 pm in Commission Chambers
06/16/09	Commission considers and adopts Fiscal Year 2010 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:

Purpose:

.....
 Department Head Approved: _____
 City Manager Approved: _____

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

General:

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

Procedures:

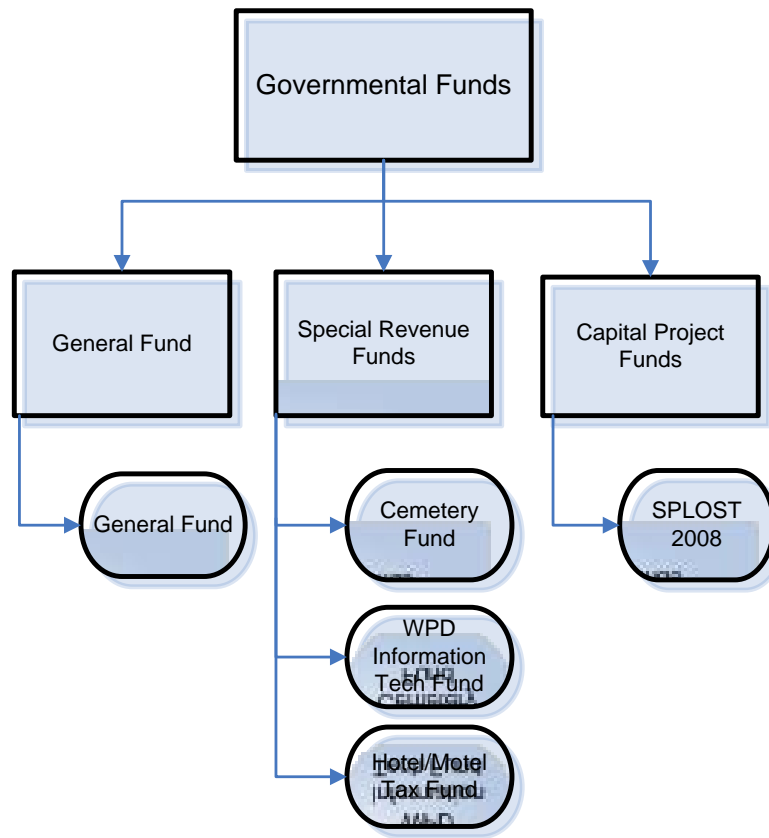
The department head shall fully explain the reason for the transfer and receive written approval from the division head. The City Manager is authorized to transfer budget amounts between line items within any department in conjunction with the department head; however, any revisions that alter the total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

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS



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

**City of Waycross
FY 2010 Governmental Fund Structure**



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

Governmental Funds

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

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

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

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

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

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

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

Pave dirt roads and resurface streets, sidewalk and traffic improvements, expand water/sewer mains, infrastructure improvements, upgrade information technology servers and programs, build a remote fire station, building renovations, build a new Public Works facility.

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

All Governmental Fund Types:

Combined Statement of Budgeted Revenues and Expenditures

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

General Fund:

General Fund Expenditure Summary

General Fund Revenue Summary

General Fund Summary of Revenues and Expenditures

Cemetery Fund:

Cemetery Fund Summary of Revenues and Expenditures

Hotel/Motel Tax Fund:

Hotel/Motel Tax Fund Summary of Revenues and Expenditures

WPD Information Technology Fund:

WPD Information Technology Fund Summary of Revenues and Expenditures

Special Purpose Local Option Sales Tax Fund 2008:

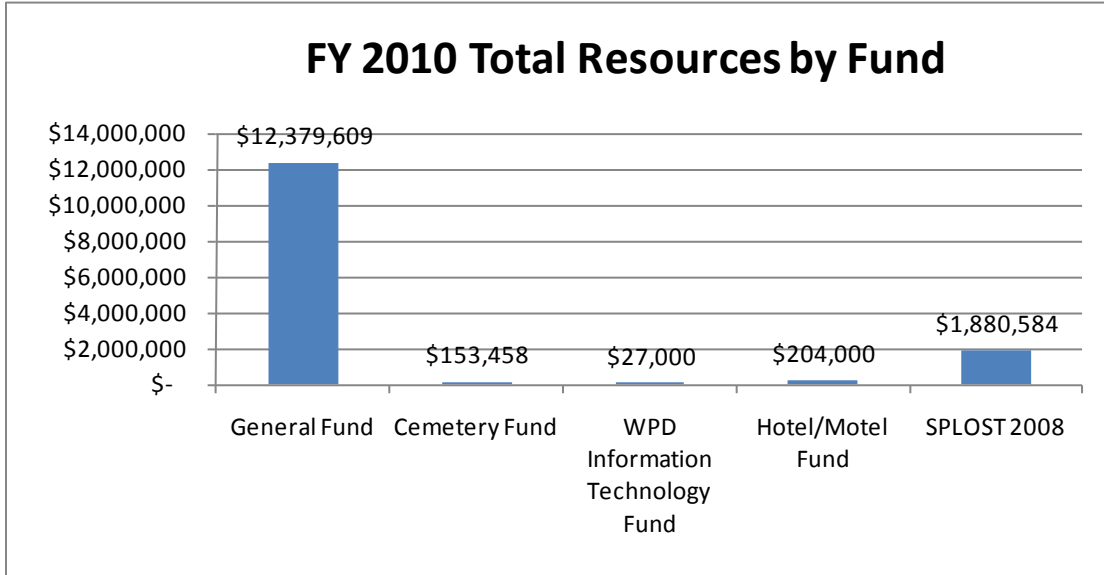
Special Purpose Local Option Sales Tax Fund 2008 Summary of Revenues and Expenditures

All Government Fund Types in FY 2010

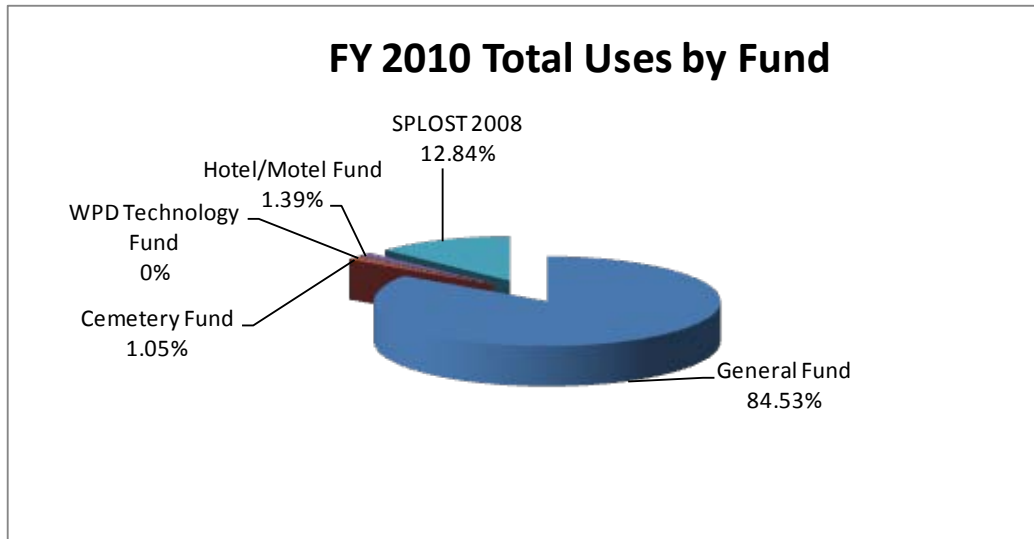
Combined Statement of Budgeted Revenues and Expenditures

	General	Cemetery Fund	WPD IT Fund	Hotel/Motel Tax Fund	SPLOST 2008
Resources					
Revenues					
Taxes	\$ 8,938,025	\$ -	\$ -	\$ 204,000	\$ 1,880,584
Licenses and Permits	1,065,840	-	-	-	-
Fines and Forfeitures	570,000	-	27,000	-	-
Charges for Services	246,440	153,458	-	-	-
Intergovernmental	27,000	-	-	-	-
Interest & Rents	18,000	-	-	-	-
Other	83,000	-	-	-	-
Total Revenues	\$ 10,948,305	\$ 153,458	\$ 27,000	\$ 204,000	\$ 1,880,584
Operating Transfers In					
General Fund	-	-	-	-	-
Water & Sewer Fund	825,586	-	-	-	-
Special Purpose Sales Tax	200,000	-	-	-	-
Cemetery Fund	25,845	-	-	-	-
Waste Management Fund	197,218	-	-	-	-
Community Improvement Fd	30,000	-	-	-	-
Other/Fund Balance	152,655	-	-	-	-
Total Transfers In	\$ 1,431,304	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 12,379,609	\$ 153,458	\$ 27,000	\$ 204,000	\$ 1,880,584
Uses					
Expenditures					
General Government	\$ 1,357,246	\$ -	\$ -	\$ 204,000	\$ 50,000
Public Safety	7,576,176	-	27,000	-	599,500
Public Works	1,215,612	-	-	-	-
Cemetery	-	115,578	-	-	-
Community Improvement	536,222	-	-	-	-
Engineering	1,141,348	-	-	-	1,231,084
Capital Outlay	126,100	-	-	-	-
Reimbursements	-	-	-	-	-
	\$ 11,952,704	\$ 115,578	\$ 27,000	\$ 204,000	\$ 1,880,584
Operating Transfers Out					
Data Processing	\$ 79,680	\$ -	\$ -	\$ -	\$ -
Public Buildings	50,350	-	-	-	-
Waste Management	-	-	-	-	-
Cemetery	-	-	-	-	-
City Garage	296,875	12,035	-	-	-
General Fund	-	25,845	-	-	-
Total Transfers Out	\$ 426,905	\$ 37,880	\$ -	\$ -	\$ -
TOTAL USES	\$ 12,379,609	\$ 153,458	\$ 27,000	\$ 204,000	\$ 1,880,584
Net Resources	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 1,088,543	\$ 128,660	\$ 7,206	\$ 3	\$ 747,095
Ending Fund Balance	\$ 1,088,543	\$ 128,660	\$ 7,206	\$ 3	\$ 747,095

The following bar graph illustrates the total FY 2010 budgeted revenues for all Governmental Funds.



The following pie graph illustrates the total FY 2010 budgeted expenditures for all Governmental Funds.



General Fund Expenditure Summary

**General Fund
Expenditure Summary**

	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>2010 Budget</u>
General Government					
Mayor	\$25,685	\$24,688	\$23,333	\$19,671	\$21,386
City Commissioners	103,309	97,248	94,707	87,456	84,048
Elections	125	16,215	0	124	20,300
City Attorney	55,502	60,783	58,307	58,315	61,813
City Auditor	47,500	47,500	47,500	47,500	47,500
Municipal Court Judge	69,790	72,914	72,278	73,837	73,600
City Manager	205,554	206,033	232,738	221,406	227,652
Finance	275,399	275,931	276,163	272,190	292,915
Purchasing	289,237	299,589	310,345	216,553	273,689
Human Resources	175,470	199,115	235,172	205,327	196,510
Non-Operating	175,046	84,929	78,533	71,269	59,033
Transfer to Data Processing	78,867	77,092	78,619	78,619	79,680
Transfer to Public Buildings	52,767	49,511	48,158	48,158	50,350
Transfer to Garage Fund	0	270,933	280,541	279,721	296,875
Transfer to Waste Management	82,122	0	30,000	30,000	0
Transfer to Cemetery Fund	26,378	0	70,734	70,734	0
Total General Government	\$1,662,751	\$1,782,481	\$1,937,128	\$1,780,880	\$1,785,351
Public Safety					
Police Department	\$3,849,274	\$4,008,206	\$4,268,607	\$4,044,650	\$4,384,623
Fire Department	2,847,286	2,930,365	3,116,021	3,046,055	3,211,053
Total Public Safety	\$6,696,560	\$6,938,571	\$7,384,628	\$7,090,705	\$7,595,676
Public Works					
Administration	\$133,510	\$103,816	\$124,846	\$123,441	\$132,289
Highways & Streets	899,914	991,678	1,069,338	1,068,617	1,104,323
Total Public Works	\$1,033,424	\$1,095,494	\$1,194,184	\$1,192,058	\$1,236,612
Community Improvement					
Inspections/Code Enforcement	\$150,748	\$179,308	\$191,343	\$160,707	\$244,091
Administration/Grants	160,966	215,498	283,488	233,551	294,531
Total Community Improvement	\$311,714	\$394,806	\$474,831	\$394,258	\$538,622
Engineering					
Engineering	\$335,552	\$398,422	\$447,394	\$410,156	\$445,214
Traffic Engineering	242,135	216,131	244,624	189,802	201,553
Streets/Walkways/Drainage Construct	162,499	226,772	257,671	234,728	272,178
Street Lights	265,483	286,674	275,000	304,972	304,403
Total Engineering	\$1,005,671	\$1,128,000	\$1,224,689	\$1,139,660	\$1,223,348
Total General Fund	\$10,710,120	\$11,339,352	\$12,215,460	\$11,597,561	\$12,379,609

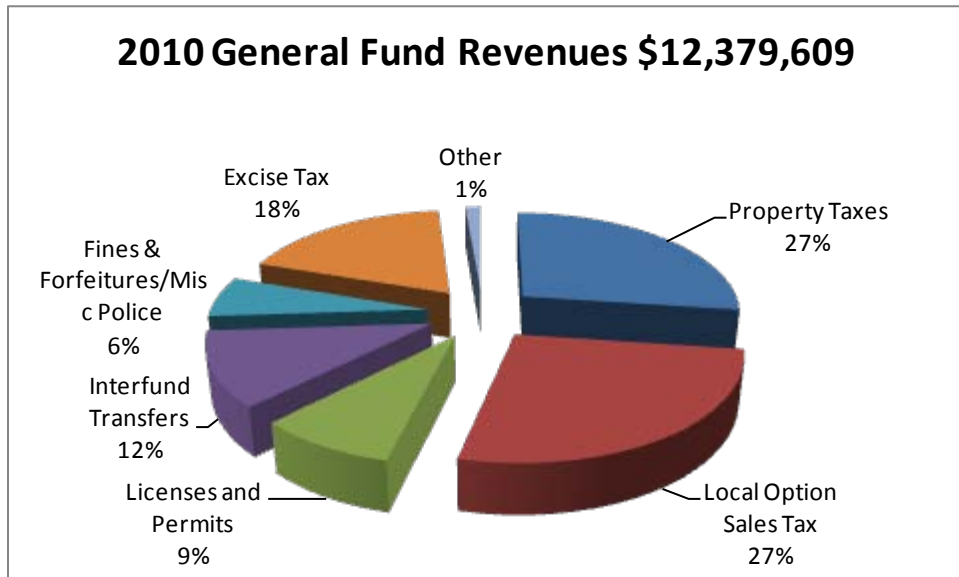
General Fund Revenue Summary

	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>2010 Budget</u>
Property Taxes					
Current Property Tax	\$2,244,542	\$2,340,424	\$2,723,645	\$2,340,170	\$2,875,125
Timber Tax	0	0	0	0	0
Delinquent Tax	132,331	133,746	131,600	113,914	126,500
Motor Vehicle	254,936	257,497	250,000	239,642	245,000
Railroad Equip Tax	110,660	57,557	55,000	58,541	55,000
Real Estate-Intangible	53,208	35,483	40,000	21,207	30,000
Occupational Sales Tax	748,210	725,497	755,000	751,027	755,000
Interest & Penalties	18,236	21,736	20,000	32,218	27,000
Total Property Taxes	\$3,562,122	\$3,571,940	\$3,975,245	\$3,556,719	\$4,113,625
Sales Tax					
Local Option Sales Tax	\$3,239,588	\$3,379,176	\$3,300,000	\$3,275,595	\$3,300,000
Total Sales Tax	\$3,239,588	\$3,379,176	\$3,300,000	\$3,275,595	\$3,300,000
Excise Tax					
Utility Franchise Tax	\$1,121,519	\$1,200,882	\$1,200,000	\$1,242,201	\$1,280,000
Hotel/Motel Tax	278,197	167,424	162,433	146,478	122,400
Mixed Drink Tax	15,501	10,646	15,000	15,600	15,000
Insurance Tax	803,447	838,085	873,100	858,161	862,000
Total Excise Tax	\$2,218,664	\$2,217,037	\$2,250,533	\$2,262,440	\$2,279,400
Alcohol Wholesale Tax					
Liquor & Wine Tax	\$42,526	\$44,333	\$50,000	\$37,370	\$41,000
Beer Tax	193,215	204,108	196,500	213,579	214,140
Total Alcohol Wholesale Tax	\$235,741	\$248,441	\$246,500	\$250,949	\$255,140
Permits					
Building Permits	\$53,983	\$46,508	\$48,000	\$32,417	\$40,000
Fire Inspection Permits	732	1,641	1,000	1,030	1,300
Plumbing Permits	3,364	3,264	3,000	3,188	3,200
Electrical Permits	3,865	3,508	3,000	3,710	3,200
Mechanical Permits	4,070	3,188	3,200	2,434	3,200
Mobile Home Permits	850	475	1,000	800	1,500
County Inspection Fees	0	0	0	-1,452	0
House Moving Permits	75	75	300	225	300
Signs Permits	1,575	2,847	3,000	2,355	2,700
Miscellaneous Permits	25	0	100	200	300
Total Permits	\$68,539	\$61,506	\$62,600	\$44,907	\$55,700
Intergovernmental Revenue					
Housing Authority Taxes	\$32,155	\$30,757	\$34,000	\$27,672	\$27,000
Total Intergovernmental	\$32,155	\$30,757	\$34,000	\$27,672	\$27,000
Miscellaneous Fees					
Planning & Development	\$0	\$1,700	\$1,000	\$3,000	\$4,000
Variance Fees	462	1,080	1,200	1,280	1,200
Special Exception Fees	0	0	500	0	500
Rezoning Fees	1,100	1,350	1,000	200	500
Administrative Review	0	90	100	0	0
Sub-Division Fees	0	0	0	54	100

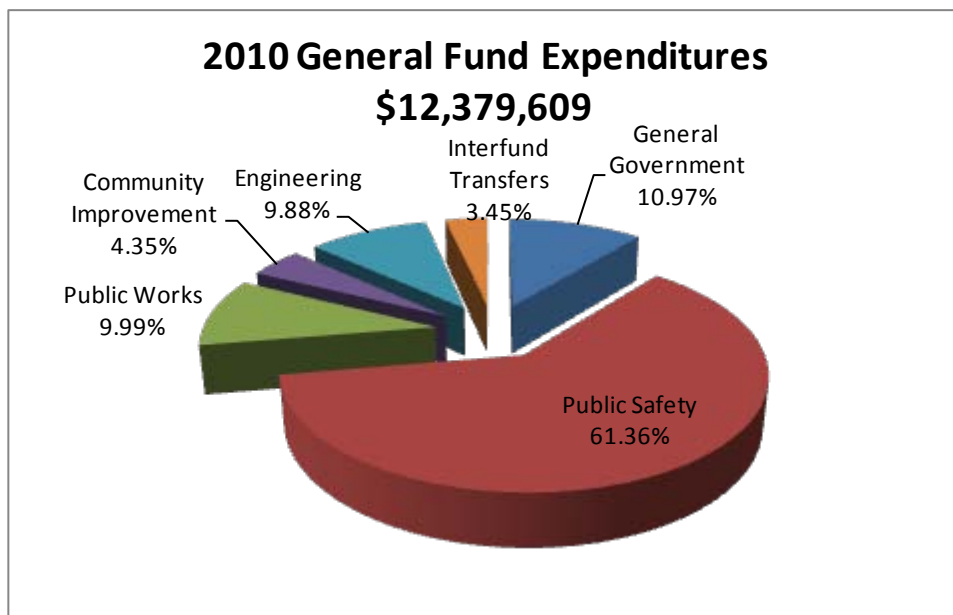
General Fund Revenue Summary (cont'd)

	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>2010 Budget</u>
Miscellaneous Fees	2,043	7,415	5,000	2,892	3,500
Demolition Fees	3,320	975	2,500	675	2,500
Vacancy Inspection Fee	0	1,630	1,000	3,195	3,500
Misc Reports/Code/Zoning	350	150	500	138	500
Election Qualifying Fee		1,080	0	0	1,080
Driveways & Culverts Revenue	1,368	565	1,000	2,000	3,000
Total Miscellaneous Fees	\$8,643	\$16,035	\$13,800	\$13,434	\$20,380
Miscellaneous Police Fees					
Reimb: Housing Authority	\$0	\$21,926	\$40,000	\$56,906	\$40,000
Reimb: Board of Ed-SRO	118,389	179,134	140,000	162,814	140,000
Fire & Burglar Alarm Fees	840	710	360	280	60
Misc Police Fees	28,251	30,582	30,000	30,041	30,000
Total Miscellaneous Police Fees	\$147,479	\$232,352	\$210,360	\$250,041	\$210,060
Channel 42					
Channel 42 City Revenue	\$16,401	\$16,744	\$15,000	\$18,972	\$15,000
Split Fees	1,202	224	1,000	0	1,000
Total Channel 42 Fees	\$17,603	\$16,968	\$16,000	\$18,972	\$16,000
Fines & Forfeiture					
Court Fines & Forfeitures	\$486,286	\$484,771	\$530,000	\$530,453	\$560,000
Court Probationary Fees	5,319	9,254	10,000	9,839	10,000
Total Fines & Forfeiture Revenue	\$491,605	\$494,025	\$540,000	\$540,292	\$570,000
Interest Income					
Cash in Bank Interest	\$4,312	\$0	\$3,000	\$0	\$0
Bond Deposit Interest	2,201	1,608	5,000	1,163	2,000
Public Funds Interest	86,507	106,718	70,000	17,336	16,000
Total Interest & Income	\$93,020	\$108,326	\$78,000	\$18,499	\$18,000
Miscellaneous Revenue					
Miscellaneous Receipts	\$1,465	\$2,593	\$3,000	\$7,482	\$3,000
Misc. GEMA Reimbursements	0	0	300,000	280,950	0
Surplus Property Sales	21,570	16,478	5,000	54,193	80,000
Total Miscellaneous Revenue	\$23,035	\$19,071	\$308,000	\$342,625	\$83,000
Other Financing Sources					
Water & Sewer Fund	\$633,362	\$633,362	\$747,876	\$747,876	\$825,586
SPLOST	0	0	200,000	0	200,000
Cemetery Fund	21,698	21,698	24,352	24,352	25,845
Waste Management	166,586	166,586	178,194	178,194	197,218
Community Improvement		0	30,000	0	30,000
Fund Balance		0	0	0	152,655
Total Other Financing Sources	\$821,645	\$821,646	\$1,180,422	\$950,422	\$1,431,304
Total General Fund Revenue	\$10,959,839	\$11,217,280	\$12,215,460	\$11,552,567	\$12,379,609

The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2010. Property taxes and sales taxes are the largest source of revenue followed by excise taxes. These sources make up 72% 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 Summary

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

**Cemetery Fund
Summary of Revenues and Expenditures**

	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>2010 Budget</u>
RESOURCES					
Revenue					
Cemetery Lots	\$86,750	\$76,980	\$69,217	\$69,342	\$71,000
Interment Fees	\$67,315	\$67,300	\$70,000	\$66,715	\$71,000
Monument & Transfer Fee	\$11,946	\$10,289	\$10,000	\$13,860	\$11,458
Miscellaneous Revenue	1,554	723	1,000	259	0
Total Revenues	\$167,565	\$155,292	\$150,217	\$150,176	\$153,458
Operating Transfers In					
General Fund	\$26,378	\$0	\$71,517	\$71,517	\$0
Cemetery Trust Fund	\$0	\$75,771	\$0	\$0	\$0
Total Transfers In	\$26,378	\$75,771	\$71,517	\$71,517	\$0
Total Resources	\$193,943	\$231,063	\$221,734	\$221,693	\$153,458
Uses					
Expenditures					
Personal Service	\$89,487	\$93,243	\$98,697	\$97,901	\$42,492
Contractual Services	25,469	27,992	40,000	29,954	40,000
Travel & Training	0	0	0	0	0
Other Operating Expenses	56,483	81,570	71,409	31,804	58,931
Capital Outlay	0	14,945	0	0	0
Total Expenditures	\$171,439	\$217,750	\$210,106	\$159,659	\$141,423
Operating Transfers Out					
Operating Transfers	\$0	\$10,811	\$11,628	\$11,628	\$12,035
Total Transfers Out	\$0	\$10,811	\$11,628	\$11,628	\$12,035
Total Uses	\$171,439	\$228,561	\$221,734	\$171,287	\$153,458

WPD Information Technology Fund Summary

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

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

	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>2010 Budget</u>
RESOURCES					
Revenue					
IT Revenue Fees	\$28,254	\$24,236	\$27,000	\$31,747	\$27,000
Total Revenues	\$28,254	\$24,236	\$27,000	\$31,747	\$27,000
Operating Transfers In					
Operating Transfers					
Total Transfers In	\$0	\$0	\$0	\$0	\$0
Total Resources	\$28,254	\$24,236	\$27,000	\$31,747	\$27,000
Uses					
Expenditures					
Computers/Equipment	\$24,316	\$22,739	\$27,000	\$33,191	\$27,000
Total Expenditures	\$24,316	\$22,739	\$27,000	\$33,191	\$27,000
Operating Transfers Out					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$0	\$0	\$0	\$0	\$0
Total Uses	\$24,316	\$22,739	\$27,000	\$33,191	\$27,000

Hotel/Motel Tax Fund Summary

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>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>2010 Budget</u>
RESOURCES					
Revenue					
Hotel/Motel Tax Revenue	\$0	\$111,729	\$108,289	\$185,765	\$204,000
Interest	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$111,729	\$108,289	\$185,765	\$204,000
Operating Transfers In					
Transfers Ins	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$0	\$0	\$0	\$0	\$0
Total Resources	\$0	\$111,729	\$108,289	\$185,765	\$204,000
Uses					
Expenditures					
Chamber of Comm T&C Bureau	\$0	\$111,729	\$108,289	\$185,762	\$204,000
Total Expenditures	\$0	\$111,729	\$108,289	\$185,762	\$204,000
Operating Transfers Out					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$0	\$0	\$0	\$0	\$0
Total Uses	\$0	\$111,729	\$108,289	\$185,762	\$204,000

SPLOST 2008 Fund Summary

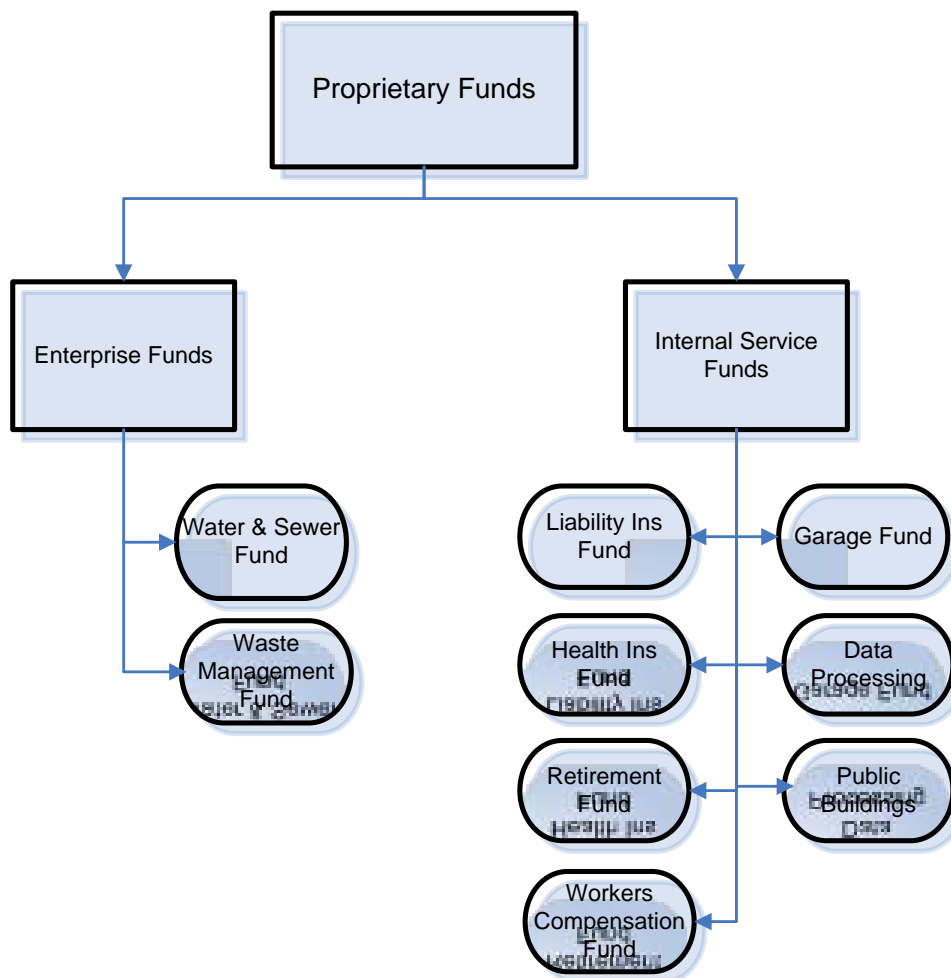
In 2008 voters approved a Special Purpose Local Option Sales Tax to fund a list of specifically identified capital projects. This sales tax will begin to be collected in October, 2008 and is split between the County and City based upon an agreed formula.

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

	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>2010 Budget</u>
RESOURCES					
Revenue					
SPLOST Revenue	\$0	\$0	\$1,346,292	\$1,412,306	\$1,880,584
Interest	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$1,346,292	\$1,412,306	\$1,880,584
Operating Transfers In					
Transfers Ins	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$0	\$0	\$0	\$0	\$0
Total Resources	\$0	\$0	\$1,346,292	\$1,412,306	\$1,880,584
Uses					
Expenditures					
Engineering Projects	\$0	\$0	\$378,542	\$0	\$1,231,084
Fire Department Projects			671,500	0	592,500
Police Department Projects			296,250	665,211	7,000
Information Technology					50,000
Total Expenditures	\$0	\$0	\$1,346,292	\$665,211	\$1,880,584
Operating Transfers Out					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$0	\$0	\$0	\$0	\$0
Total Uses	\$0	\$0	\$1,346,292	\$665,211	\$1,880,584

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 2010 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:

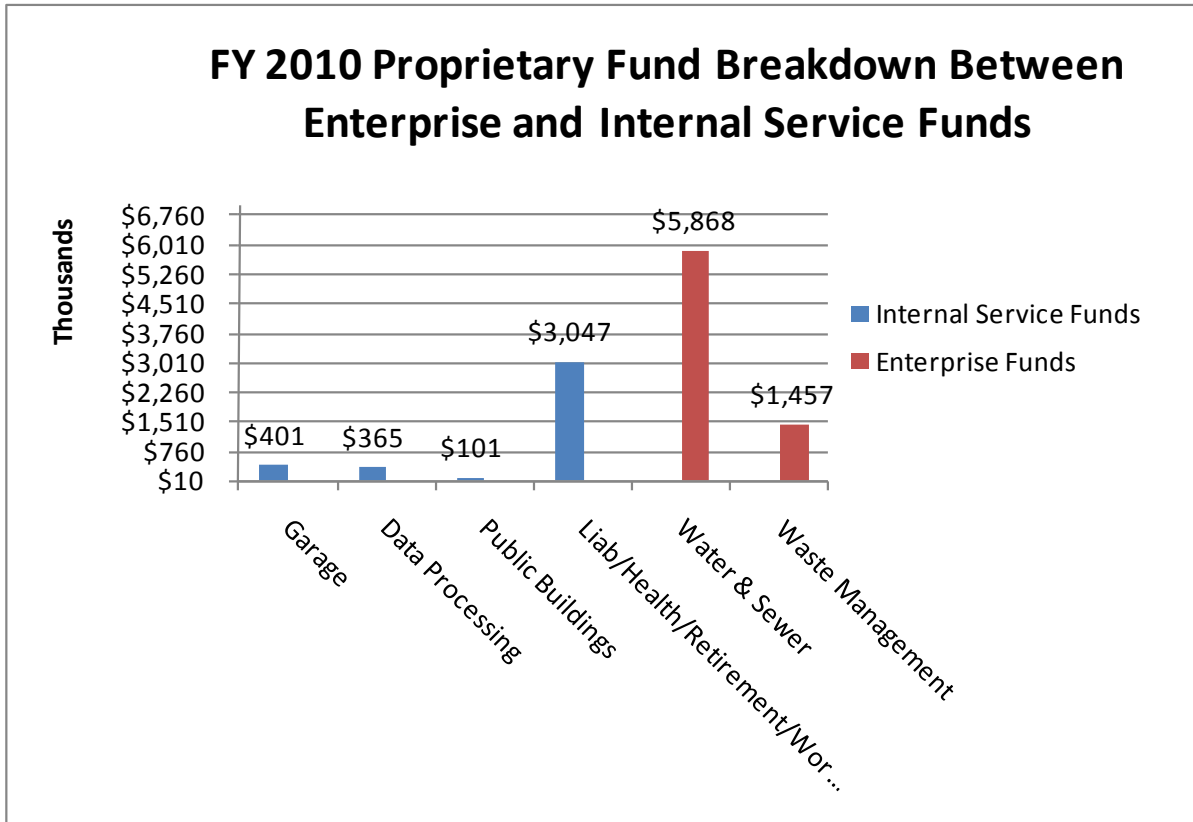
Waste Management Summary of Revenue and Expenditures

All Proprietary Fund Types In FY 2010

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	\$5,272,299	\$1,456,523	\$0	\$0	\$6,728,822
Miscellaneous Revenue	596,200	0	0	0	596,200
Total Revenues	\$5,868,499	\$1,456,523	\$0	\$0	\$7,325,022
Transfers In					
Transfers In	\$0	\$0	\$866,972	\$3,046,705	\$3,913,677
Total Transfers In	\$0	\$0	\$866,972	\$3,046,705	\$3,913,677
Total Revenues	\$5,868,499	\$1,456,523	\$866,972	\$3,046,705	\$11,238,699
Operating Expenditures:					
Personal Services	\$0	\$288,092	\$648,840	\$0	\$936,932
Contractual Services	2,398,812	713,844	0	0	\$3,112,656
Travel & Training	0	200	7,860	0	\$8,060
Other Operating Exp	659,763	407,292	183,554	3,046,705	\$4,297,314
Capital Outlay	527,461	15,000	20,700	0	\$563,161
Debt Service	1,100,031	0	0	0	\$1,100,031
	\$4,686,067	\$1,424,428	\$860,954	\$3,046,705	\$10,018,154
Transfers Out					
Garage Fund	\$54,160	\$32,095	\$6,018	\$0	\$92,273
Data Processing	252,337	0	0	0	\$252,337
Public Buildings	50,349	0	0	0	\$50,349
General Fund	825,586	0	0	0	\$825,586
Total Transfers Out	\$1,182,432	\$32,095	\$6,018	\$0	\$1,220,545
Total Expenditures	\$5,868,499	\$1,456,523	\$866,972	\$3,046,705	\$11,238,699

The following graph illustrates a breakdown of the total amount of Proprietary Funds (\$11,238,699), between Internal Service and Enterprise Funds.



Enterprise Funds

Water & Sewer Fund Summary

	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>2010 Budget</u>
Operating Revenues					
Utility Service Fees	\$5,384,863	\$5,304,774	\$5,303,436	\$5,195,972	\$5,272,299
Water/Sewer Taps	\$41,058	\$33,213	\$32,000	\$18,727	\$32,000
Loads to Disposal	\$133,063	\$240,723	\$274,641	\$56,285	\$105,100
Miscellaneous Revenue	211,158	288,907	342,130	459,504	459,100
Total Operating Revenues	\$5,770,140	\$5,867,617	\$5,952,207	\$5,730,488	\$5,868,499
Operating Transfers In					
Interfund Transfers	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$0	\$0	\$0	\$0	\$0
Total Resources	\$5,770,140	\$5,867,617	\$5,952,207	\$5,730,488	\$5,868,499
Operating Expenditures					
Water & Sewer Operations	\$2,682,702	\$3,064,187	\$3,762,866	\$3,633,755	\$3,586,036
Water & Sewer Construction	0	0	0	0	0
Laboratory	0	0	0	0	0
Meter Readers	0	0	0	0	0
Wastewater Treatment Plant	0	0	0	0	0
Non-Operating	2,118,814	1,193,670	1,100,331	1,099,711	1,100,031
Total Operating Expenditures	\$4,801,516	\$4,257,857	\$4,863,197	\$4,733,466	\$4,686,067
Other Financing Uses:					
Interfund Transfers	925,618	962,803	1,089,010	1,089,010	1,182,432
Total Other Financing Uses:	\$925,618	\$962,803	\$1,089,010	\$1,089,010	\$1,182,432
Total Expenditures	\$5,727,134	\$5,220,660	\$5,952,207	\$5,822,476	\$5,868,499

Waste Management Fund Summary

	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>2010 Budget</u>
Operating Revenues					
Residential Garbage Fees	\$879,808	\$870,572	\$901,696	\$880,857	\$881,295
Trash Collection Fees	521,001	516,402	520,000	507,078	507,624
Reinstatement Fees	112,537	117,755	30,000	36,325	37,529
Miscellaneous Revenue	1,683	1,528	200	482	200
Container Deposits	3,675	3,075	3,000	5,150	4,500
Special Collections	10,185	12,658	17,000	8,100	8,615
Disconnect Fee			11,710	16,325	16,760
Misc Trailer Rentals	9,420	1,510	0	0	0
Total Operating Revenues	\$1,538,309	\$1,523,500	\$1,483,606	\$1,454,317	\$1,456,523
Operating Transfers In					
Interfund Transfers	\$82,122	\$0	\$30,000	\$30,000	\$0
Total Transfers In	\$82,122	\$0	\$30,000	\$30,000	\$0
Total Resources	\$1,620,431	\$1,523,500	\$1,513,606	\$1,484,317	\$1,456,523
Operating Expenditures					
Garbage/Yard Trash Collections	\$1,462,720	\$1,432,715	\$1,426,597	\$1,433,589	\$1,382,428
Brown/White Goods	13,932	13,974	19,000	8,307	12,000
Recyclable Collection	0	820	0	0	0
Landfill Closure	21,200	31,696	37,000	12,205	30,000
Total Operating Expenditures	\$1,497,852	\$1,479,205	\$1,482,597	\$1,454,101	\$1,424,428
Other Financing Uses:					
Interfund Transfers	0	29,731	31,009	31,009	32,095
Total Other Financing Uses:	\$0	\$29,731	\$31,009	\$31,009	\$32,095
Total Expenditures	\$1,497,852	\$1,508,936	\$1,513,606	\$1,485,110	\$1,456,523

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>
<u>June 30</u>			
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>\$11,067,710</u>	<u>\$1,908,792</u>	<u>\$12,976,502</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>
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>\$398,641</u>	<u>\$14,092</u>	<u>\$412,733</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 interest. The quarterly payments are \$38,616.

<u>Year End</u>			
<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$1,362,091</u>	<u>\$337,014</u>	<u>\$1,699,105</u>

Loan #2000-L36WJ

In September 2000, the City entered into a loan agreement (2000-L36WJ) with the Georgia Environmental Facilities Authority for sewer improvements for a total amount of \$9,815,000. The repayment is over eighty (80) quarterly payments beginning in October 1, 2002 at 2 percent interest. The quarterly payments are \$154,017.75. This loan is to be repaid from revenues of the Water and Sewer System; however the obligation to repay this loan is a general obligation of the City.

<u>Year End</u>			
<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$6,812,621</u>	<u>\$906,127</u>	<u>\$7,718,747</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>
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>\$647,943</u>	<u>\$126,013</u>	<u>\$773,957</u>

Loan #CWSRF-00-020

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

<u>Year End</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$1,846,413</u>	<u>\$525,547</u>	<u>\$2,371,960</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, 2009. The lease agreements range from three to seven years.

<u>FY2010</u>			<u>Original Loan</u>	<u>Annual</u>	<u>Loan</u>	<u>Maturity</u>
<u>Year</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Payments</u>	<u>Balance</u>	<u>Date</u>
					<u>as of 6/30</u>	
2007	Fire	(1) 2007 Fire Pumper 1500 GPM	\$211,940	\$30,277	\$146,339	Apr-14
2007	Public Works	(1) 2007 Tymco St Sweeper	\$142,028	\$20,290	\$98,068	Apr-14
2008	CIU	(1) Undercover Pursuit Vehicle	\$18,032	\$6,011	\$10,018	Feb-11
2007	Uniform Patrol	(5) Chevy Impala's & (1) Expedition	\$121,866	\$40,622	\$33,852	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	\$129,370	Feb-15
2008	Community Imp	(3) Ford Rangers	\$40,540	\$13,513	\$22,522	Feb-11
2008	Water/Sewer	(1) Sewer Jet Truck	\$250,980	\$35,854	\$203,173	Feb-15
2007	Waste Management	(1) 2006 Knuckle Boom Loader	\$107,957	\$15,423	\$74,545	Apr-14
2008	Garage	(1) Service Truck	\$26,200	\$8,733	\$14,555	Feb-11
2009	Waste Management	(1) 2009 Knuckle Boom Loader	\$103,960	\$23,335	\$75,839	Sep-13
2009	CIU/Patrol	(6) 2009 Chevy Impala's	\$155,998	\$6,499	\$155,998	Jun-12
2009	Public Works	(1) 2009 1/2 Ton Truck	\$14,341	\$3,137	\$14,341	Jun-14
2009	Infrastructure Constr	(1) Backhoe	\$69,500	\$15,213	\$69,500	Jun-14
			<u>\$1,537,875</u>	<u>\$279,978</u>	<u>\$1,150,095</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	\$781,984	\$ -	\$ -	\$ 203,173	\$ 150,383	\$14,555	\$ 1,150,095	
Georgia Environmental Facilities Authority Note	-	-	-	\$ 12,976,502	-	-	\$ 12,976,502	
Revenue Bonds	-	-	-	\$ -	-	-	\$ -	
Total	\$781,984	\$ -	\$ -	\$ 13,179,675	\$ 150,383	\$14,555	\$ 14,126,597	

Legal Debit Margin

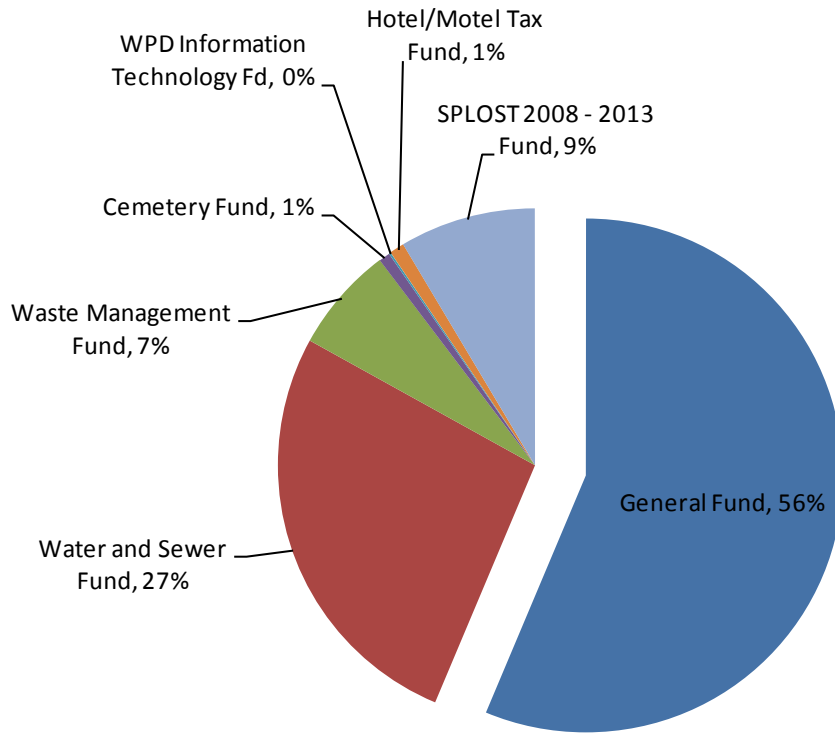
Under state law, the amount of debt is limited to 10% of the assessed value of all taxable property within the City. As of June 30, 2009 the assessed value was \$292,804,364 resulting in a legal debt limit of \$29,280,436. With general obligations indebtedness outstanding of \$14,126,597, the resulting debt margin is \$15,153,839.

Financial Trend

Within the next several pages, a four year history of fund balance and net assets for each of the City's budgeted funds will be shown. The fund balances and net assets are carried forward from the previous fiscal year. For the fiscal year 2009, the fund balance and net assets amounts are unaudited at this time. A positive Fund Balance provides the cushion to withstand unexpected economic downturns.

FY2010 Budget Total and Financial Condition

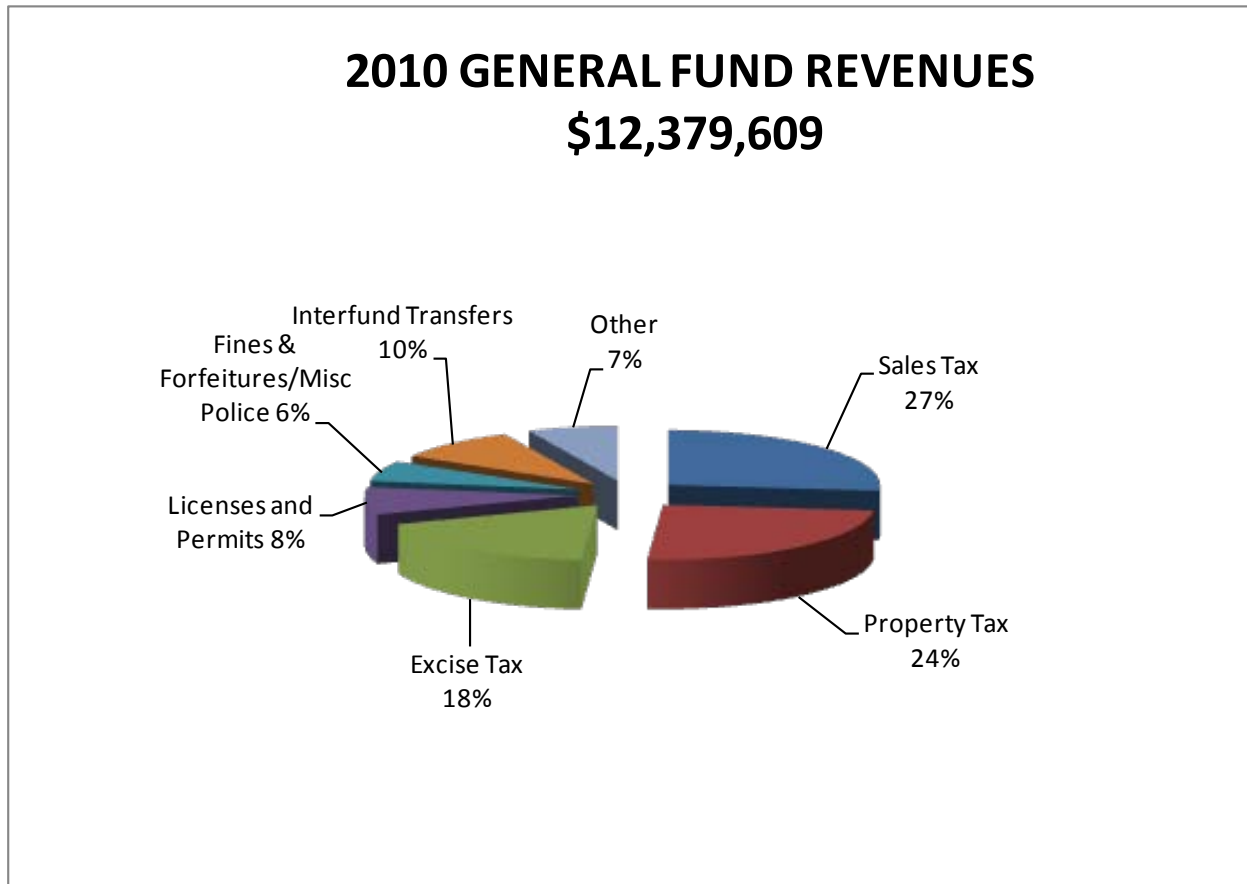
FY 2010 Approved Budget



Budget Total \$21,969,673

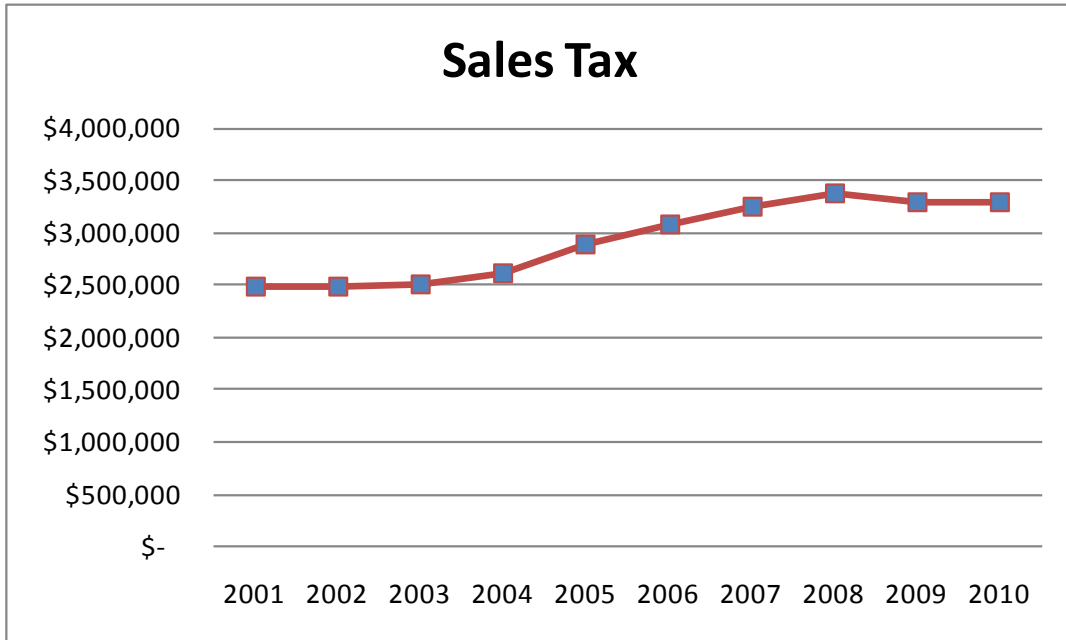
General Fund Summary

The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2010. 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.



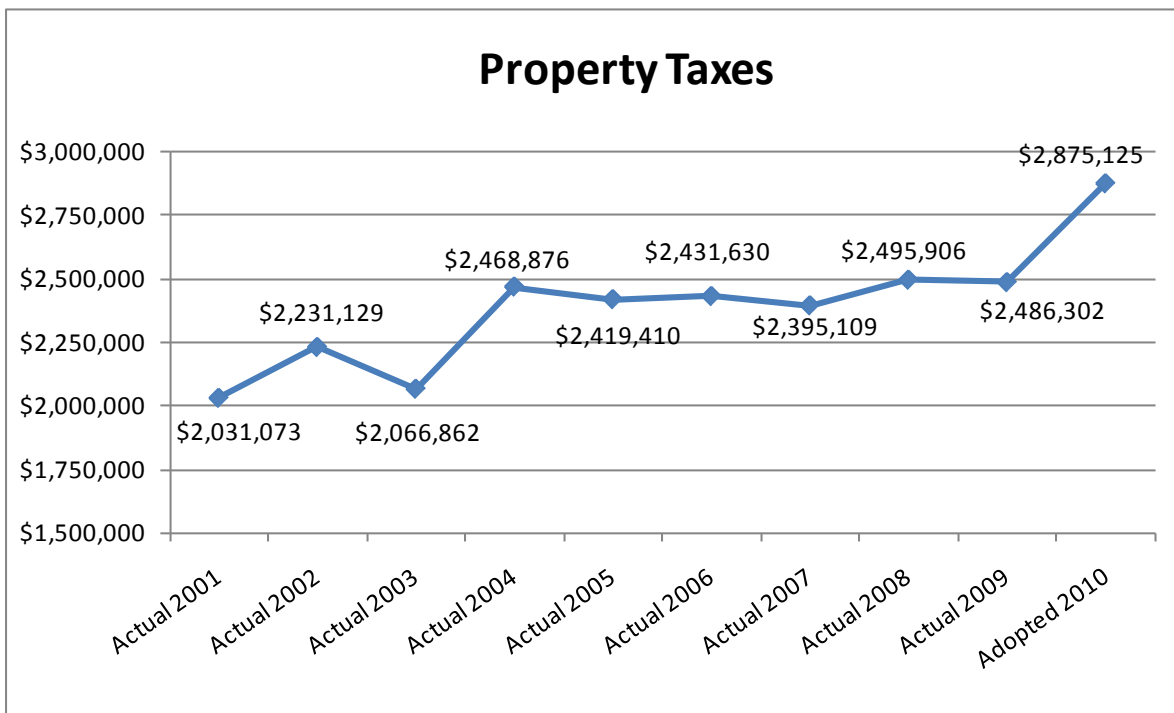
Sales Tax

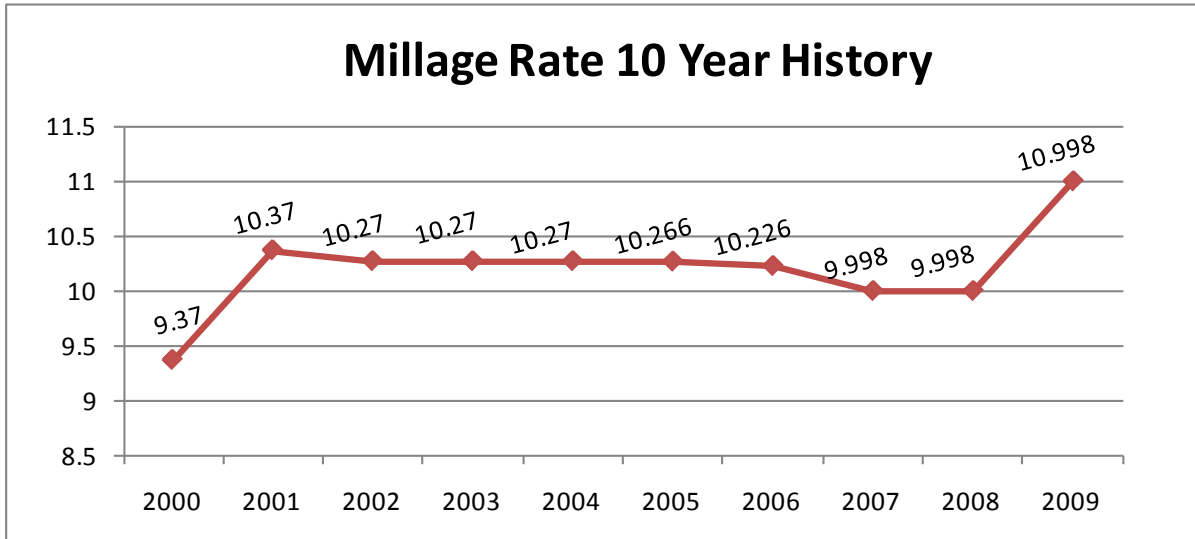
Sales taxes are budgeted to stay the same as FY 2009. The FY 2010 budgeted amount was projected on the current economic trend. The city was extremely conservative on estimating the Sales Tax budget amount. However, the trend in sales tax revenues continues to be positive. The chart below indicates an increase in revenue until 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. Currently the growth has slowed down due to the economic down turn.



Property Tax

Property taxes are the second largest source of revenue for the city's General Fund. The total amount budgeted for FY 2010 is \$2,875,125 which is 23% for the total General Fund budget. The FY 2010 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.



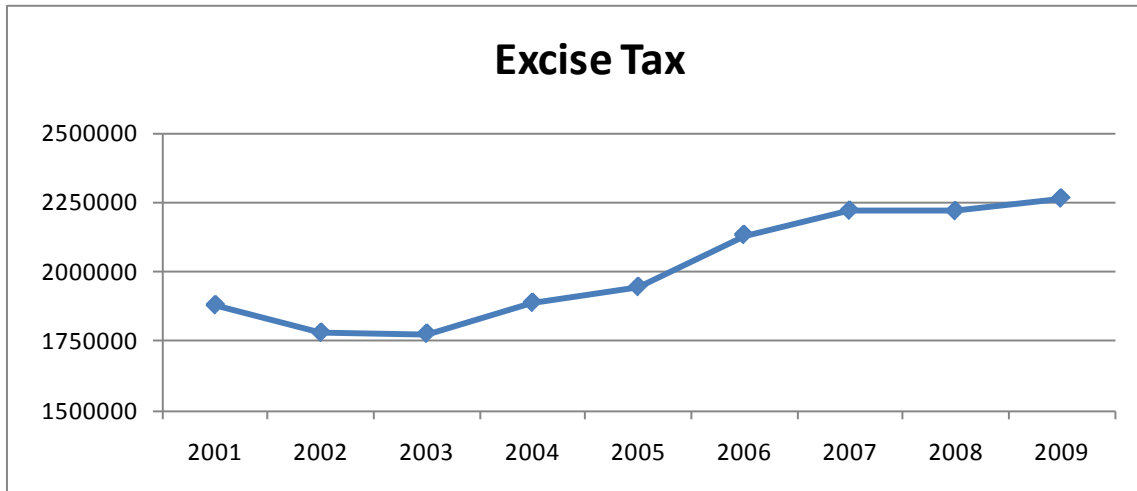


Principle Taxpayers For The Year Ended June 30, 2008

	Assessed Value	Tax Levied
CSX Coporation	10,051,452	100,494
Walmart Stores, Inc	4,279,694	42,788
Georgia Power Company	3,659,013	36,582
Lowe's Home Centers, Inc	3,263,893	32,632
Kolb & Wheller & Walters	3,228,806	32,282
Walmart Stores East LP	3,025,382	30,248
Lowe's Home Centers, Inc	2,277,164	22,767
The Kroger Co	1,856,316	18,559
Flanders Provision Co	1,761,159	14,129
Sears Roebuck & Co	1,625,323	16,250
Total	35,028,202	346,731

Excise Tax

Excise taxes are budgeted to increase \$16,960 or 1% over FY 2009 actual. These taxes will increase as the underlying revenue upon which they are based increase. In the case an assumed inflation rate was applied.

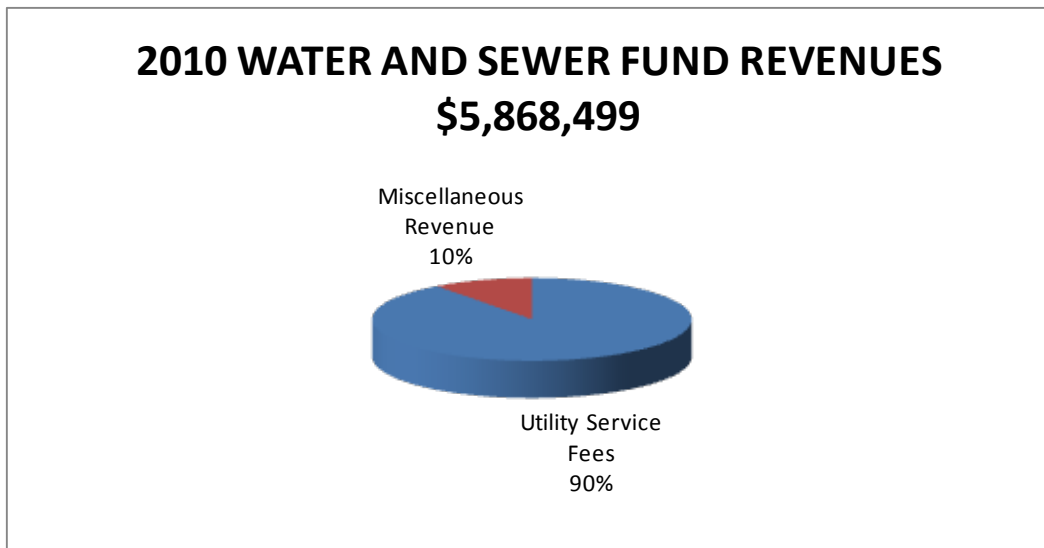


SUMMARY

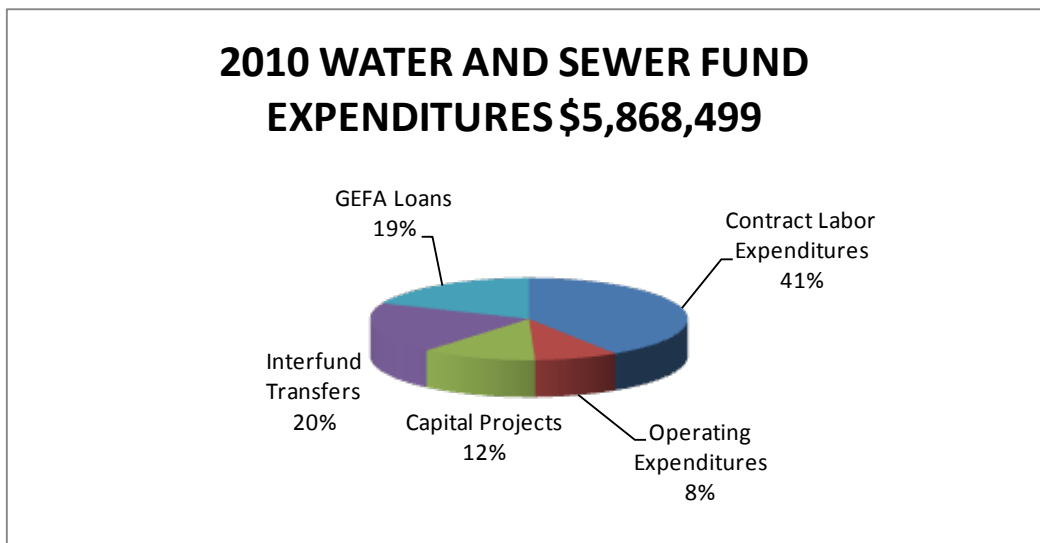
General Fund Expenditures	2009 Budget	2010 Budget	Difference	%
Mayor	\$23,333	\$21,386	-\$1,947	-8.3%
Commission	\$94,707	\$84,048	-\$10,659	-11.3%
City Elections	\$0	\$20,300	\$20,300	100.0%
City Attorney	\$58,307	\$61,813	\$3,506	6.0%
City Auditor	\$47,500	\$47,500	\$0	0.0%
Municipal Court Judge	\$72,278	\$73,600	\$1,322	1.8%
City Manager	\$232,738	\$227,652	-\$5,086	-2.2%
Channel 42	\$36,601	\$36,749	\$148	0.4%
Finance Administration	\$239,562	\$256,166	\$16,604	6.9%
Purchasing /Warehouse/City H	\$310,345	\$273,689	-\$36,656	-11.8%
Human Resource	\$235,172	\$196,510	-\$38,662	-16.4%
Police Administrative	\$530,746	\$560,669	\$29,923	5.6%
Criminal Investigation	\$586,921	\$595,692	\$8,771	1.5%
Uniform Patrol	\$2,276,077	\$2,371,084	\$95,007	4.2%
Support Service	\$446,186	\$456,612	\$10,426	2.3%
Training/Personnel	\$122,217	\$117,709	-\$4,508	-3.7%
SWAT	\$37,726	\$37,120	-\$606	-1.6%
School Resource Officer	\$268,735	\$245,736	-\$22,999	-8.6%
Fire	\$3,116,021	\$3,211,053	\$95,032	3.0%
Public Works Office	\$124,846	\$132,289	\$7,443	6.0%
Highway & Streets	\$1,069,338	\$1,104,323	\$34,985	3.3%
Community Improvement	\$474,831	\$538,622	\$63,791	13.4%
Engineering	\$447,394	\$445,214	-\$2,180	-0.5%
Street/Walkways/Drain Constr	\$257,671	\$272,178	\$14,507	5.6%
Traffic Engineering	\$244,624	\$201,553	-\$43,071	-17.6%
Street Lights	\$275,000	\$304,403	\$29,403	10.7%
Interfund Transfer	\$508,050	\$426,906	-\$81,145	-16.0%
Other Cost	\$78,534	\$59,033	-\$19,501	-24.8%
Total	\$ 12,215,460	\$ 12,379,609	\$ 164,149	1.3%

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 2010 budget is -1.4% lesser than the FY 2009 budget that was \$5,952,207. There are no major changes for FY 2010; however a utility rate study is ongoing at this time.



The City of Waycross outsources the daily operation of the Water and Sewer Plant with ESG, Inc. These costs consist of 41% of the budget.



SUMMARY

Water & Sewer Revenues	2009 Budget	2010 Budget	Difference	%
Water Service Fees	\$ 2,473,817	\$ 2,459,000	\$ (14,817)	-0.6%
Sewer Service Fees	\$ 2,470,784	\$ 2,460,300	\$ (10,484)	-0.4%
Surcharge WWTP Fee	\$ 358,835	\$ 352,999	\$ (5,836)	-1.6%
Water/Sewer Taps	\$ 32,000	\$ 32,000	\$ -	0.0%
Reinstatement Charges	\$ 90,000	\$ 98,000	\$ 8,000	8.9%
Loads to Disposal	\$ 274,641	\$ 105,100	\$ (169,541)	-61.7%
Account Set Up Fee	\$ 20,280	\$ 21,000	\$ 720	3.6%
Sewer Fees-Satilla W/S Authority	\$ 120,000	\$ 210,000	\$ 90,000	75.0%
Return Check Fees	\$ 6,000	\$ 6,000	\$ -	0.0%
Utility Site Rental Fees	\$ 16,500	\$ 63,000	\$ 46,500	281.8%
Disconnect Fee	\$ 78,750	\$ 53,000	\$ (25,750)	100.0%
Miscellaneous Revenues	\$ 10,600	\$ 8,100	\$ (2,500)	-23.6%
Reimbursements	\$ -	\$ -	\$ -	
Total	\$ 5,952,207	\$ 5,868,499	\$ (83,708)	-1.4%

Expenditures

Water & Sewer Expenditures	2009 Budget	2010 Budget	Difference	%
Water Plant	\$ 3,762,866	\$ 3,586,036	\$ (176,830)	-4.7%
Non-Operating	\$ 2,189,341	\$ 2,282,463	\$ 93,122	4.3%
Total	\$ 5,952,207	\$ 5,868,499	\$ (83,708)	-1.4%

Waste Management Fund

The garbage collection is outsourced with Southland Waste Company. The City will continue with the weekly yard trash pickup. This department will be downsized by attrition or transferring to another department. There will be no rate increase for the Garbage or Yard Trash fees.

SUMMARY

Waste Management Revenues	2009 Budget	2010 Budget	Difference	%
Residential Garbage Fees	\$ 901,696	\$ 881,295	\$ (20,401)	-2.3%
Trash Collections Fees	\$ 520,000	\$ 507,624	\$ (12,376)	-2.4%
Reinstatement Charges	\$ 30,000	\$ 37,529	\$ 7,529	25.1%
Garbage Container Violation	\$ 200	\$ 200	\$ -	0.0%
Cash In Bank Interest				
Container Deposit	\$ 3,000	\$ 4,500	\$ 1,500	50.0%
Special Collections	\$ 17,000	\$ 8,615	\$ (8,385)	-49.3%
Disconnect/Connect Fee	\$ 11,710	\$ 16,760	\$ 5,050	100.0%
Reimbursement to General Fund	\$ 30,000	\$ -	\$ (30,000)	0.0%
Total	\$ 1,513,606	\$ 1,456,523	\$(57,083)	-3.8%

Expenditures

Waste Management Expenditures	2009 Budget	2010 Budget	Difference	%
Garbage & Yard Trash Collection	\$ 1,426,597	\$ 1,382,428	\$ (44,169)	-3.1%
Brown/White Goods	\$ 19,000	\$ 12,000	\$ (7,000)	-36.8%
Recyclable Collections	\$ -	\$ -	\$ -	0.0%
Landfill Closure	\$ 37,000	\$ 30,000	\$ (7,000)	-18.9%
Non-Operating	\$ 31,009	\$ 32,095	\$ 1,086	3.5%
Total	\$ 1,513,606	\$ 1,456,523	\$(57,083)	-3.8%

Cemetery Fund

During FY 2008 budget year, the City completed the site work necessary to open the remaining ten acres at Oakland Cemetery. The actual gave sites will continue to provide funding of the cemetery for the many years to come. A position was eliminated due to an employee retiring and a contribution from the General Fund was not required this budget year.

SUMMARY

Cemetery Fund	2009 Budget	2010 Budget	Difference	%
Sales: Cemetery Lots	\$ 69,217	\$ 71,000	\$ 1,783	2.6%
Interment Fees	\$ 70,000	\$ 71,000	\$ 1,000	1.4%
Monument & Transfer Fee	\$ 10,000	\$ 11,458	\$ 1,458	14.6%
Remib: General Fund	\$ 71,517	\$ -	\$ (71,517)	100.0%
Cash In Bank Interest	\$ 1,000	\$ -	\$ (1,000)	-100.0%
Reimb: Cemetery Trust	\$ -	\$ -	\$ -	0.0%
Total	\$ 221,734	\$ 153,458	\$ (68,276)	-30.8%

Expenditures

Cemetery Fund	2009 Budget	2010 Budget	Difference	%
Personal Services	\$ 98,697	\$ 42,492	\$ (56,205)	-56.9%
General Operating	\$ 123,037	\$ 110,966	\$ (12,071)	-9.8%
Capital Outlay	\$ -	\$ -	\$ -	0.0%
Total	\$ 221,734	\$ 153,458	\$ (68,276)	-30.8%

WPD Information Technology Fund

This fund had no significant changes.

WPD Information Technology FD	2009 Budget	2010 Budget	Difference	%
IT Revenue Fee	\$ 27,000	\$ 27,000	\$ -	0.0%
Total	\$ 27,000	\$ 27,000	\$ -	0.0%

Expenditures

WPD Information Technology FD	2009 Budget	2010 Budget	Difference	%
Computer/Equipment	\$ 27,000	\$ 27,000	\$ -	0.0%
Total	\$ 27,000	\$ 27,000	\$ -	0.0%

Hotel/Motel Tax Fund

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

Hotel/Motel Tax Fund	2009 Budget	2010 Budget	Difference	%
Hotel/Motel Tax Revenue	\$ 108,289	\$ 204,000	\$ 95,711	100.0%
Total	\$ 108,289	\$ 204,000	\$ 95,711	100.0%

Expenditures

Hotel/Motel Tax Fund	2009 Budget	2010 Budget	Difference	%
Chamber of Comm T & C Bureau	\$ 108,289	\$ 204,000	\$ 95,711	100.0%
Total	\$ 108,289	\$ 204,000	\$ 95,711	100.0%

SPLOST Fund 2008

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

SUMMARY

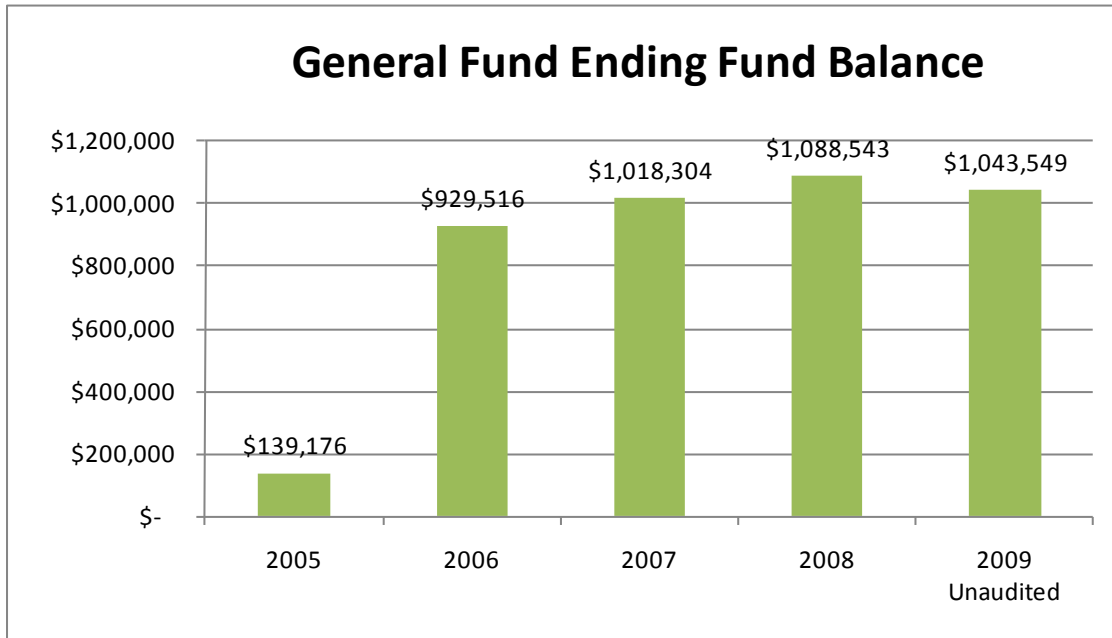
SPLOST Fund 2008	2009 Budget	2010 Budget	Difference	%
Special Purpose Sales Tax Revenue	\$ 1,346,292	\$ 1,880,584	\$ 534,292	39.7%
Total	\$ 1,346,292	\$ 1,880,584	\$ 534,292	39.7%

Expenditures

SPLOST Fund 2008	2009 Budget	2010 Budget	Difference	%
Engineering Projects	\$ 378,542	\$ 1,231,084	\$ 852,542	225.2%
Public Buildings	\$ 296,250	\$ 592,500	\$ 296,250	100.0%
Fire Department	\$ 671,500	\$ 7,000	\$ (664,500)	-99.0%
Information Technology	\$ -	\$ 50,000	\$ 50,000	100.0%
Total	\$ 1,346,292	\$ 1,880,584	\$ 534,292	39.7%

Fund Balance

The General Fund’s Fund Balance is estimated at \$1,043,549 for fiscal year ending 2009. 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>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>2010 Budget</u>
Beginning Fund Balance (Deficit)	\$929,516	\$1,018,304	\$1,088,543	\$1,088,543	\$1,043,549
RESOURCES					
Revenues	\$9,081,789	\$9,629,794	\$11,035,038	\$10,602,145	\$10,948,305
Operating Transfers In	\$821,646	\$821,646	\$1,180,422	\$950,422	\$1,431,304
Total Resources	<u>\$9,903,435</u>	<u>\$10,451,440</u>	<u>\$12,215,460</u>	<u>\$11,552,567</u>	<u>\$12,379,609</u>
USES					
Total Expenditures	\$9,598,213	\$9,983,665	\$11,707,408	\$11,090,329	\$11,895,204
Other Financing Uses:	\$216,434	\$397,536	\$508,052	\$507,232	\$484,405
Total Uses	<u>\$9,814,647</u>	<u>\$10,381,201</u>	<u>\$12,215,460</u>	<u>\$11,597,561</u>	<u>\$12,379,609</u>
Excess(deficiency) of revenues and other sources over expenditures and other uses	\$88,788	\$70,239	\$0	(\$44,994)	\$0
Ending Fund Balance	<u>\$1,018,304</u>	<u>\$1,088,543</u>	<u>\$1,088,543</u>	<u>\$1,043,549</u>	<u>\$1,043,549</u>

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

	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>2010 Budget</u>
Beginning Fund Balance (Deficit)	\$0	\$0	\$0	\$0	\$747,095
RESOURCES					
Total Revenues	\$0	\$0	\$1,346,292	\$1,412,306	\$1,880,584
Operating Transfers In				\$0	\$0
Total Resources	\$0	\$0	\$1,346,292	\$1,412,306	\$1,880,584
USES					
Total Expenditures	\$0	\$0	\$1,346,292	\$665,211	\$1,880,584
Other Financing Uses:	\$0	\$0	\$0	\$0	\$0
Total Uses	\$0	\$0	\$1,346,292	\$665,211	\$1,880,584
Excess(deficiency) of revenues and other sources over expenditures and other uses	\$0	\$0	\$0	\$747,095	\$0
Ending Fund Balance	\$0	\$0	\$0	\$747,095	\$747,095

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

	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>2010 Budget</u>
Beginning Net Assets	\$21,595,894	\$22,442,599	\$23,036,014	\$23,036,014	\$23,081,155
RESOURCES					
Total Revenues	\$5,023,109	\$4,946,169	\$5,952,207	\$5,867,617	\$5,868,499
Operating Transfers In	\$736,974	\$927,055	0	\$0	\$0
Total Resources	<u>\$5,760,083</u>	<u>\$5,873,224</u>	<u>\$5,952,207</u>	<u>\$5,867,617</u>	<u>\$5,868,499</u>
USES					
Total Expenditures	\$3,987,714	\$4,316,499	\$4,862,397	\$4,733,286	\$4,685,567
Other Financing Uses:	\$925,664	\$963,310	\$1,089,810	\$1,089,190	\$1,182,932
Total Uses	<u>\$4,913,378</u>	<u>\$5,279,809</u>	<u>\$5,952,207</u>	<u>\$5,822,476</u>	<u>\$5,868,499</u>
Excess(deficiency) of revenues and other sources over expenditures and other uses	\$846,705	\$593,415	\$0	\$45,141	\$0
Net Assets	<u>\$22,442,599</u>	<u>\$23,036,014</u>	<u>\$23,036,014</u>	<u>\$23,081,155</u>	<u>\$23,081,155</u>

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

	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Actual</u>	<u>2010 Budget</u>
Beginning Net Assets	\$175,414	\$466,401	\$409,011	\$409,011	\$436,805
RESOURCES					
Total Revenues	\$1,537,721	\$1,523,500	\$1,513,606	\$1,484,317	\$1,456,523
Operating Transfers In	0	0	\$0	\$0	\$0
Total Resources	<u>\$1,537,721</u>	<u>\$1,523,500</u>	<u>\$1,513,606</u>	<u>\$1,484,317</u>	<u>\$1,456,523</u>
USES					
Total Expenditures	\$1,246,734	\$1,580,890	\$1,482,597	\$1,424,428	\$1,424,428
Other Financing Uses:	\$0	\$0	\$31,009	\$32,095	\$32,095
Total Uses	<u>\$1,246,734</u>	<u>\$1,580,890</u>	<u>\$1,513,606</u>	<u>\$1,456,523</u>	<u>\$1,456,523</u>
Excess(deficiency) of revenues and other sources over expenditures and other uses	\$290,987	(\$57,390)	\$0	\$27,794	\$0
Net Assets	<u>\$466,401</u>	<u>\$409,011</u>	<u>\$409,011</u>	<u>\$436,805</u>	<u>\$436,805</u>

PERSONNEL SUMMARY



The City of Waycross is committed to a level of excellence in the quality and delivery of all programs and services. The City has a dedicated work force, which consist of 210 positions. There are 206 full-time positions and 4 part-time positions. Through these dedicated employees, the City provides a wide range of quality services to all citizens in our community.

Personnel Summary By Department

PERSONNEL AUTHORIZATION SUMMARY		
<i>DEPT</i>	<i>DEPARTMENT</i>	<i>POSITIONS</i>
30	MAYOR	1
31	COMMISSION	5
32	CITY MANAGER	2
33	CHANNEL 42	1
34	CITY CLERK/FINANCE	4
36	HUMAN RESOURCES	2
38	POLICE ADMINISTRATION	7
39	CRIMINAL INVESTIGATION	9
40	UNIFORM PATROL	39
41	SUPPORT SERVICES	10
42	TRAINING	1
47	SRO	4
48	FIRE DEPT	54
49	PURCHASING/WAREHOUSE	4
51	PUBLIC WORKS	2
52	HIGHWAYS/STREETS	21
53	INFRASTRUCTURE CONSTRUCT	4
54	TRAFFIC ENGINEERING	3
57	COMMUNITY IMPROVEMENT	9
58	ENGINEERING	6
65	GARBAGE/TRASH COLLECTION	7
66	CEMETERY	1
67	DATA PROCESSING	5
68	GARAGE	7
71	PUBLIC BUILDINGS	2
	TOTAL	210

2008 – 2010 Personal Positions By Department

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2008 BUDGETED POSITIONS	2009 BUDGETED POSITIONS	2010 BUDGETED POSITIONS	JOB TITLE
30	MAYOR	1	1	1	MAYOR
		1	1	1	
31	COMMISSION	5	5	5	COMMISSIONER
		5	5	5	
32	CITY MANAGER	1	1	0	ADMINISTRATIVE CLERK PART-TIME
		1	1	1	ASSISTANT TO THE CITY MANAGER
		1	1	1	CITY MANAGER
		3	3	2	
33	CHANNEL 42	1	1	1	CAMERA OPERATOR
		1	1	1	
34	FINANCE	2	2	2	ADMINISTRATIVE CLERK
		1	1	1	CITY CLERK
		1	1	1	FINANCE DIRECTOR
		4	4	4	
36	HUMAN RESOURCES	1	1	0	ADMINISTRATIVE CLERK
		1	1	1	HUMAN RESOURCE DIRECTOR
		1	1	1	HR/RISK MGT. COORD.
		3	3	2	
38	POLICE ADMINISTRATION	2	2	2	CAPTAIN/ ADMINIST
		1	1	1	CLERK OF MUNICIPAL COURT
		1	1	1	LIEUTENANT ADMIN
		1	1	1	OFFICER
		1	1	1	POLICE CHIEF
		1	1	1	SERGEANT
		7	7	7	
39	CRIMINAL INVESTIGATION	1	1	1	ADMINISTRATIVE CLERK
		5	5	5	DETECTIVE
		1	1	1	LIEUTENANT CID
		2	2	2	SERGEANT
		9	9	9	
40	UNIFORM PATROL	1	1	1	LIEUTENANT POLICE
		31	31	31	OFFICER
		7	7	7	SERGEANT
		39	39	39	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2008 BUDGETED POSITIONS	2009 BUDGETED POSITIONS	2010 BUDGETED POSITIONS	JOB TITLE
41	SUPPORT SERVICES	1	1	1	ADMINISTRATIVE ASSISTANT
		1	1	1	CUSTODIAN - PART TIME
		1	1	1	EVIDENCE CLERK
		1	1	1	POLICE SYSTEMS IN
		6	6	6	RECORDS TECHNICIA
		10	10	10	
42	POLICE PERSONNEL TRAINING	1	1	1	LIEUTENANT
		1	1	1	
47	SCHOOL RESOURCE OFFICERS	4	5	4	SRO POLICE OFFICE
		4	5	4	
48	FIRE DEPARTMENT	1	1	1	ADMINISTRATIVE ASSISTANT
		3	3	3	BATTALION CHIEF
		14	14	14	FIRE DRIVER/ENGR
		1	1	1	FIRE CHIEF
		24	26	23	FIREFIGHTER
		1	1	1	FIRE SAFETY & TRAINING OFFICE
		1	1	1	FIRE MARSHALL
		11	11	11	LIEUTENANT FIRE D
		55	57	54	
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 WORKS DIRECTOR
		2	2	2	
52	HIGHWAYS & STREETS	4	4	4	HEAVY EQUIPMENT O
		3	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
		2	2	2	TRUCK DRIVER
				21	21

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2008 BUDGETED POSITIONS	2009 BUDGETED POSITIONS	2010 BUDGETED POSITIONS	JOB TITLE
53	INFRASTRUCTURE CONSTRUCTION	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
		1	1	1	COMM DEV SPECIALIST
		1	1	1	CODE INSPECTOR
		2	2	2	CODE ENFORCEMENT OFFICER
		1	1	1	CI DIRECTOR
		1	1	1	GRANT COORDINATOR
		0	1	1	MAINSTREET DIRECTOR
		1	1	1	CITY MARSHAL & FIRE MARSHAL
8	9	9			
58	ENGINEERING	1	1	1	ADMIN ASSISTANT ENGINEERING
		1	1	1	PROJECT MANAGER/ENGINEER
		1	1	1	CITY ENGINEER DIRECTOR
		2	2	2	ENGINEERING AIDE
		0	1	1	ENGINEERING SUPT
		2	1	0	INTERN (SUMMER)
		1	0	0	PERMIT & PLAN COORDINATOR
8	7	6			
GENERAL FUND TOTAL		192	195	188	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2008 BUDGETED POSITIONS	2009 BUDGETED POSITIONS	2010 BUDGETED POSITIONS	JOB TITLE
65	GARBAGE & TRASH COLLECTION	7	5	2	LEAF/LIMB COLLECT
		4	3	4	LEAF/LIMB COLLECTOR DRIVER
		1	1	0	SOLID WASTE SUPERVISOR
		0	0	0	REF COLL DR III
		1	0	0	WASTE MGMT SUPT
		1	1	1	WELDER
WASTE MANAGEMENT FUND TOTAL		14	10	7	
66	CEMETERY	1	1	0	CEMETERY SUPT
				1	HEAVY EQUIP OPERATOR
		1	1	0	LIGHT EQUIPMENT O
CEMETERY FUND TOTAL		2	2	1	
67	DATA PROCESSING	1	1	1	NETWORK ADMINISTRATOR
		1	1	1	INFO SYSTEMS SUPERVISOR
					UTILITY BILLING/COLLECTION
		1	1	1	CLERK
		1	1	1	CUSTOMER SERVICE
DATA PROCESSING FUND TOTAL		5	5	5	ACCOUNTING CLERK
68	GARAGE	1	1	1	AUTOMOTIVE BODY MECHANIC
		1	1	1	GARAGE SUPT
		1	1	1	GARAGE SUPERVISOR
		4	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		222	221	210	

(This page is left blank intentionally)

DEPARTMENTAL SUMMARY & GOALS

For the next several pages you will find each type of fund in order by the Division that supervises each of these departments. You will find their budget summaries and goals for each division.

Governmental Fund**General Fund**

Executive Division
 Finance Division
 Human Resources Division
 Police Division
 Fire Division
 Public Works Division
 Community Improvement Division
 Engineering Division
 General Fund Non-Operating

Enterprise Funds

Water and Sewer Fund
 Waste Management Fund

Special Revenue Funds

Cemetery Fund
 WPD Information Technology Fund
 Hotel/Motel Fund

Capital Project Fund

Special Purpose Local Option Sales Tax Fund 2008

Internal Service Funds

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

General Fund

General Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
City Taxes	9,020,373	9,168,153	9,525,778	9,094,754	9,693,025
Alcohol Wholesale Tax	235,741	248,441	246,500	250,949	255,140
Code Enforcement	68,539	61,506	62,600	44,907	55,700
Intragovernmental	32,155	30,757	34,000	27,672	27,000
Miscellaneous Fees	8,644	16,035	13,800	13,433	20,380
Police Miscellaneous	147,479	232,352	210,360	250,041	210,060
Channel 42	17,603	16,968	16,000	18,972	16,000
Fines & Forfeiture	491,605	494,025	540,000	540,292	570,000
Interest Income	93,020	108,326	78,000	18,499	18,000
Miscellaneous Revenue	23,035	19,071	308,000	342,625	83,000
Total Revenues	\$10,138,193	\$10,395,634	\$11,035,038	\$10,602,145	\$10,948,305
Reimb from Other Departments	821,646	821,646	1,180,422	950,422	1,431,304
Net Revenues	\$10,959,839	\$11,217,280	\$12,215,460	\$11,552,567	\$12,379,609

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Executive	507,465	525,381	528,863	508,310	536,299
Finance	564,637	575,521	586,508	488,743	566,604
Human Resource	175,470	199,115	235,172	205,327	196,510
Police	3,849,274	4,008,207	4,268,607	4,044,650	4,384,623
Fire	2,847,286	2,930,365	3,116,021	3,046,055	3,211,053
Public Works	1,033,424	1,095,494	1,194,183	1,192,058	1,236,612
Community Improvement	311,714	394,806	474,832	394,258	538,622
Engineer	1,005,669	1,128,001	1,224,689	1,139,659	1,223,348
Non-Operating	175,046	84,928	78,533	71,269	59,033
Total Expenditures	\$10,469,986	\$10,941,816	\$11,707,408	\$11,090,329	\$11,952,704
Charges to Other Departments	240,134	397,536	508,052	507,232	426,905
Net Expenditures	\$10,710,120	\$11,339,352	\$12,215,460	\$11,597,561	\$12,379,609
Positions					
Full Time	180	184	189	189	184
Temporary (Part-time)	4	7	6	6	4
Total Positions	184	191	195	195	188

Executive Division

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 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services	223,130	237,533	256,323	249,606	261,183
Contractual Services	172,917	197,412	178,085	179,776	203,213
Travel & Training	53,997	44,834	39,986	33,392	32,500
Other Operating Expenses	57,420	45,601	54,469	45,536	39,403
Capital Outlay	0	0	0	0	0
Total Expenditures	\$507,465	\$525,381	\$528,863	\$508,310	\$536,299
Charges to Other Departments		0	0	0	0
Net Expenditures	\$507,465	\$525,381	\$528,863	\$508,310	\$536,299
Positions					
Full Time	8	8	8	8	8
Temporary		1	1	1	0
Total Positions	8	9	9	9	8

Mayor/Commissioner Goals:

1. Budget and financial situation (if short fall in revenues, what will be cutting priorities)
2. Iner City recreation.
3. Long range planning/visioning infrastructure.
4. Working with or around state respresentatives.
5. Code Enforcement customer service issue.
6. Minority recruitment for police department.
7. MOST Tax-Determine status and contact Ways and Means Committee.
8. Downtown streetscape; downtown residential opportunities.
9. Rental property and how it affects our community and budget.

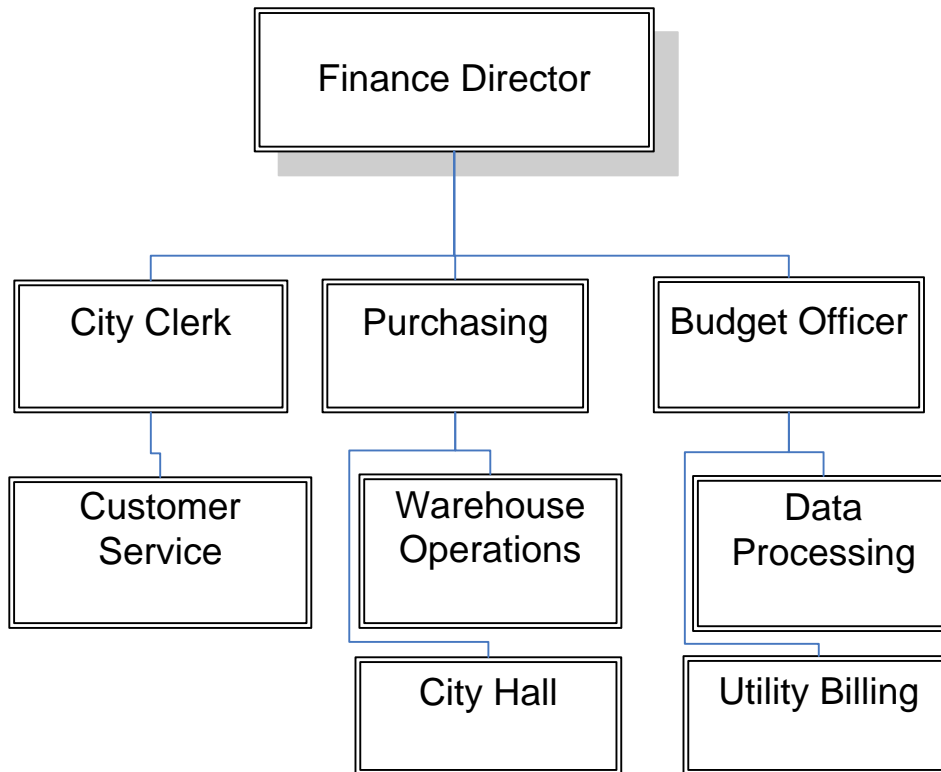
Mayor/Commissioner Goals continued

2009 GOALS

1. Find ways to improve the Codes Department communication with Landlords and Citizens. - **Completed**
2. Discuss condemned properties and schedule/cost of demolition, and outline the process for condemnation, demolition, and disposal property. - **Completed**
3. Good Landlord Rental Ordinance - Rental property and crime. - **Continued for FY 2010**
4. Moving to a Civil Court system vs Criminal for all enforcement actions. - **Ongoing**
5. District wide rezoning. - **Pending**
6. Infrastructure & Revenue - Land Bank Authority, Intergovernmental Contract to provide Municipal Court Services, Sales/Alcohol/Occupation Tax Audit recovery. - **Ongoing**
7. Miscellaneous Administrative Goals. - **Completed**

Finance

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 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services	347,208	371,552	383,569	382,902	411,816
Contractual Services	26,400	27,984	29,568	29,568	29,568
Travel & Training	5,927	5,656	6,436	3,605	5,075
Other Operating Expenses	166,887	159,740	164,234	70,489	118,945
Capital Outlay	18,215	10,589	2,700	2,179	1,200
Total Expenditures	\$564,637	\$575,521	\$586,508	\$488,743	\$566,604
Charges to Other Departments					
Net Expenditures	\$564,637	\$575,521	\$586,508	\$488,743	\$566,604
Positions					
Full Time	8	8	8	8	8
Temporary	1	1	1	1	1
Total Positions	9	9	9	9	9

Department Goals:

1. Improve efficiency by outsourcing statement printing and mailing.
2. Upgrade hardware and operating system software to improve security, records retention and productivity.
3. Use a purchasing card system to improve controls over credit card purchases and more efficiently process credit card transactions.
4. Investigate alternative payment methods for Utility Billing.

2009 GOALS

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

Human Resources

HUMAN RESOURCES



Human Resources

Division Summary

The H.R. Division is responsible for all H.R. functions for all City Departments, including but not limited to: Recruitment, Selection, Placement, Orientations and Training of Employees, Benefit Administration (Health, Wellness, Insurance Coverage), Compensation/Payroll Development of Personnel Policies and Procedures, Risk Management, Safety Training, Worker's Compensation and Liability, City Wide Public Relations, and Employee Relations and Incentives.

Expenditure Summary:

Categories of Expenditures	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services	144,129	158,262	189,616	166,808	159,621
Contractual Services					
Travel & Training	2,537	4,031	4,469	4,171	4,500
Other Operating Expenses	27,504	31,652	36,137	30,889	32,390
Capital Outlay	1,300	5,169	4,950	3,460	0
Total Expenditures	\$175,470	\$199,115	\$235,172	\$205,327	\$196,510
Charges to Other Departments					
Net Expenditures	\$175,470	\$199,115	\$235,172	\$205,327	\$196,510
Positions					
Full Time	3	3	2	2	2
Temporary			1	1	
Total Positions	3	3	3	3	2

Department Goals:

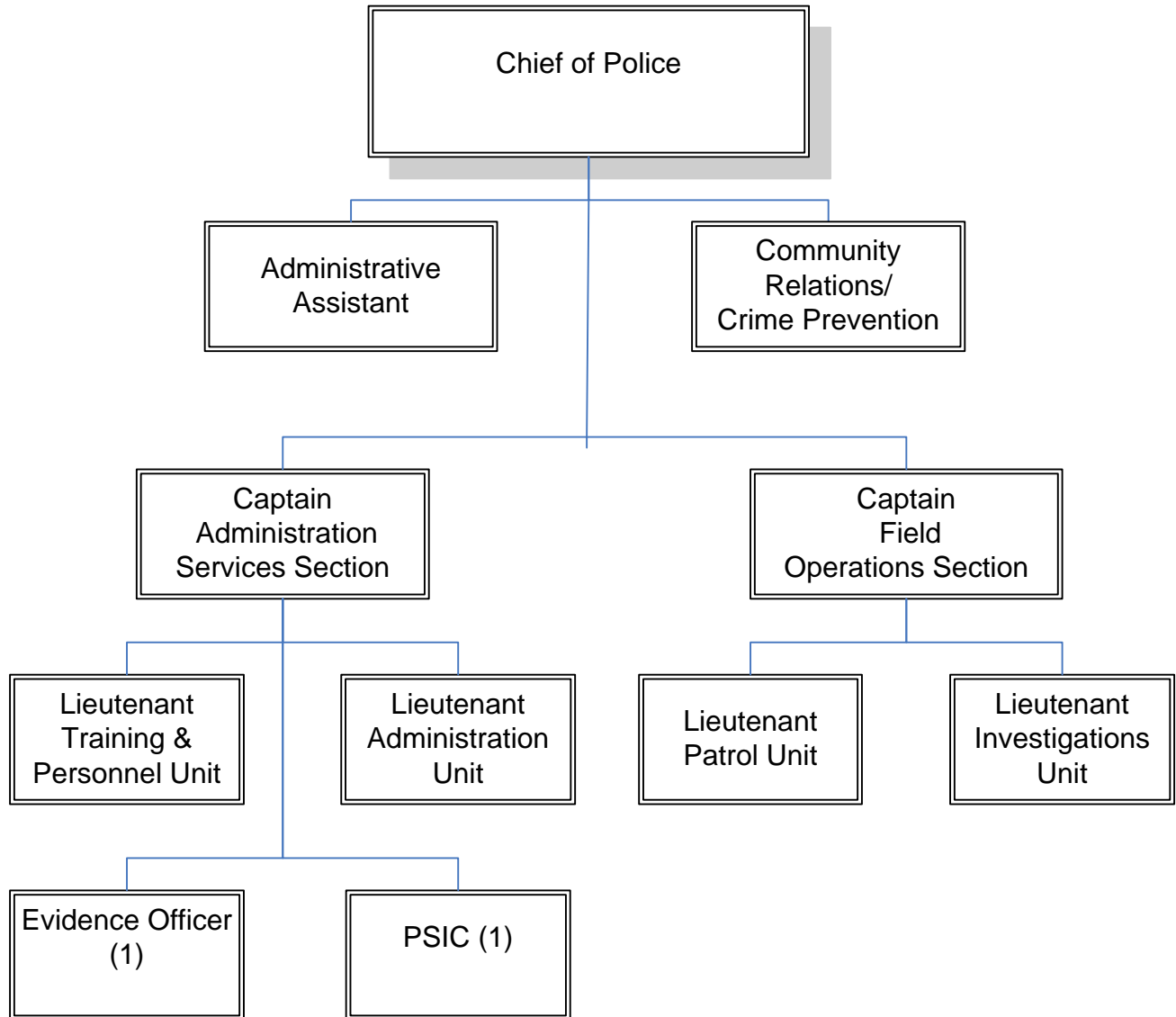
1. Improve employee professionalism.
Objective: Provide inter departmental training on customer service, professionalism, establish succession planning guide for each department and a supervisory mentorship program.
2. Enhance employee relations.
Objective: Provide health fairs, health education courses, wellness incentives and reductions. Publicize the employee of the Month, enhance employee luncheon, add more communication between employees.
3. Enhance City's Public Relations
Objective: Attend more community events; Middle and High School report card conference and Job Fairs.

2009 Goals

1. Improve employee professionalism. - **Ongoing**
2. Improve employee relations with additional motivational programs. - **Continue in FY2010**
3. Enhance City's Public Relations. - **Continue in FY2010**

Police Department

POLICE DEPARTMENT



Police Department

Division Summary

The Police Department preserves and protects the lives and property of all persons living, working or visiting our City. To perform these tasks, this department is composed of the following functional units: Uniform Patrol, Criminal Investigations, Support Services, Municipal Court Service, Training & Personnel, S.W.A.T., Administration, and School Resource Officers.

Expenditure Summary:

Categories of Expenditures	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services	2,931,743	3,297,309	3,480,189	3,429,780	3,657,555
Contractual Services					
Travel & Training	57,265	53,115	59,651	51,065	61,000
Other Operating Expenses	771,261	629,175	727,767	563,805	663,568
Capital Outlay	89,005	28,608	1,000	0	2,500
Total Expenditures	\$3,849,274	\$4,008,207	\$4,268,607	\$4,044,650	\$4,384,623
Charges to Other Departments					
Net Expenditures	\$3,849,274	\$4,008,207	\$4,268,607	\$4,044,650	\$4,384,623
Positions					
Full Time	68	69	70	70	69
Temporary	1	1	1	1	1
Total Positions	69	70	71	71	70

Department Goals:

1. Continue 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. Complete accreditation process 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

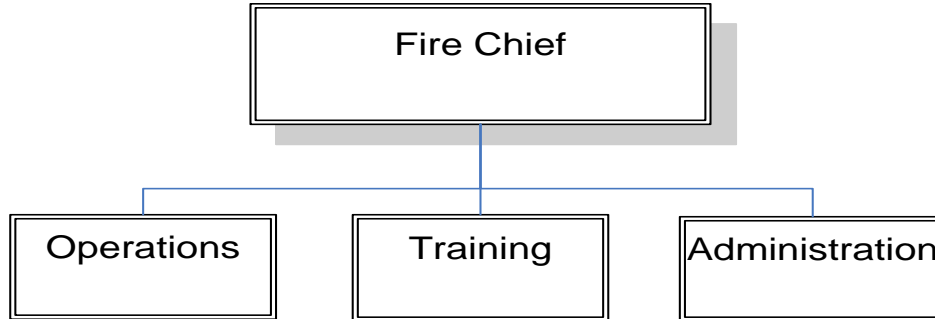
7. Continue to reduce the number of traffic accidents and injuries utilizing the traffic team both in enforcement and education in the community. Each traffic officer will host four educational events during FY-10.
8. Implement Spanish classes for all personnel and graduate 6 through the advanced training programs.

2009 Goals

1. Continue implementation of wireless GCIC/NCIC and reporting procedures for the Waycross Police Department. - **Continue in FY2010**
2. Improve the accuracy of all incident reports taken in field operations. **Ongoing in FY2010**
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 FY2010**
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 FY2010**
5. Maintaining all required standards for continued compliance with CALEA and State Certification. **Continue in FY2010**
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 FY2010**
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 FY2010**

Fire Department

FIRE DEPARTMENT



Fire Department

Division Summary

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

Expenditure Summary:

Categories of Expenditures	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services	2,324,417	2,614,706	2,793,117	2,791,310	2,926,190
Contractual Services					
Travel & Training	13,053	10,956	11,113	6,745	11,000
Other Operating Expenses	270,077	269,759	279,441	229,413	256,864
Capital Outlay	239,739	34,944	32,350	18,588	17,000
Total Expenditures	\$2,847,286	\$2,930,365	\$3,116,021	\$3,046,055	\$3,211,053
Charges to Other Departments					
Net Expenditures	\$2,847,286	\$2,930,365	\$3,116,021	\$3,046,055	\$3,211,053
Positions					
Full Time	52	55	57	57	54
Temporary					
Total Positions	52	55	57	57	54

Department Goals:

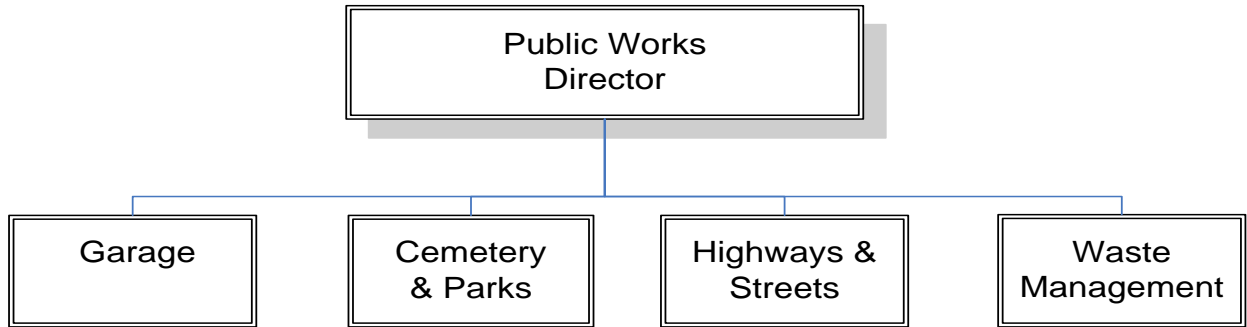
1. Improve in areas identified by recent ISO Inspection for a possibility of improving ISO rating.
Objective: Upon receiving the results of the recent ISO review the Waycross Fire Department will work to correct identified deficiencies within the 12 month period allotted. The Fire Chief will inform the City Manager of any areas that may require Administrative action.
2. GPS all fire hydrants in City.
Objective: Identify the GPS coordinates of all fire hydrants in the City of Waycross. This information will be downloaded into the database and mapping system of Ware County 911 The information will be used to locate hydrants by volume during emergency operations.
3. Implement Driver's Training program within the department.
Objective: The Fire Chief will begin teaching the department fireground hydraulics. This information will be used in future driver promotion and in annual driver evaluations. This will be part of a 40 hours driver's curriculum.
4. All Employees re-certified in First Aid, CPR, and AED.
Objective: Certifications for First Aid, CPR and AED run out in 2009. We will hold refresher training and recertification for all employees in the Waycross Fire Department.

2009 Goals

1. To ensure the continued preparation for the upcoming ISO review. - **Ongoing**
2. Implement a company level business inspection program.
3. Continue employee development through education and training. - **Ongoing**
4. Move forward with specialized training in the areas hazardous materials, first aid/CPR and AED.
Continue in FY2010

Public Works

PUBLIC WORKS



Public Works

Division Summary

The Public Works Department is responsible for maintaining the streets, sidewalks and parks of the City. Public Works is also responsible for the administrative functions of the Waste Management , Cemetery, and City Garage departments. Below is the summary of the Administrative and Highways & Streets departments of the Public Works Division.

Expenditure Summary:

Categories of Expenditures	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services	725,086	722,280	756,834	763,904	811,304
Contractual Services	65,625	75,000	80,000	79,000	80,000
Travel & Training	2,998	3,309	5,007	3,404	3,800
Other Operating Expenses	239,716	294,905	352,342	345,750	320,508
Capital Outlay	0	0	0	0	21,000
Total Expenditures	\$1,033,424	\$1,095,494	\$1,194,183	\$1,192,058	\$1,236,612
Charges to Other Departments					
Net Expenditures	\$1,033,424	\$1,095,494	\$1,194,183	\$1,192,058	\$1,236,612
Positions					
Full Time	21	21	21	21	21
Temporary	2	2	2	2	2
Total Positions	23	23	23	23	23

Department Goals:

1. Revise and update Cemetery files.
Objective: Coordinate Cemetery employees, Administrative assistant, and Director to update and organize cemetery records.

2. To conduct an inventory audit of trash accounts for all multi unit complexes.
Objective: Schedule a trash can/billing audit to ensure ordinance compliance and proper billing of all multi unit complexes. All accounts will be checked for full compliance to make certain customers are being billed properly.

3. Increase the awareness of recycling.
Objective: Working in coordination with Waycross/Ware County Keep America Beautiful to enhance awareness of our litter problems in our community, to work with/thru schools to teach children the problems associated with littering, to encourage recycling by encouraging citizens to take recyclables to our drop off center, to partner with Southland Waste in litter prevention, to promote proper disposal of refuse thru TV, news paper and radio.

4. Work with Code Department to remove condemned and unsafe buildings.
Objective: Utilize existing equipment for removal of unsafe buildings.

Public Works Department Goals continued

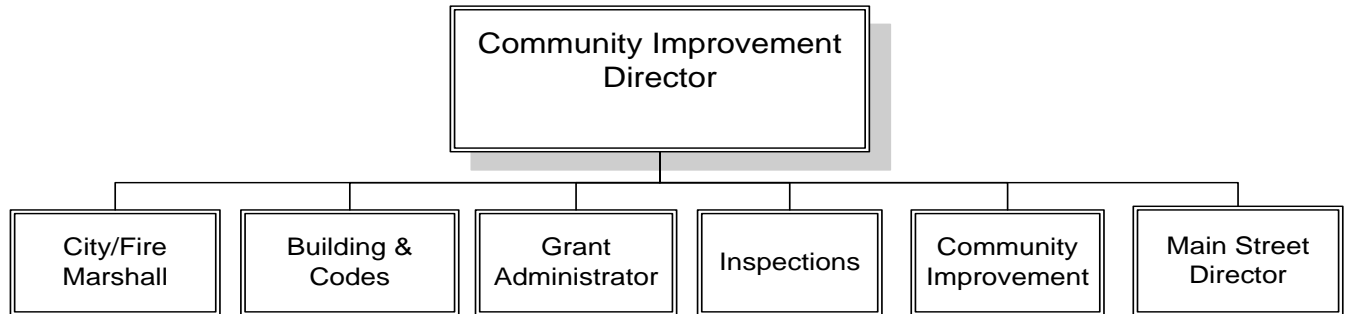
5. Install Gateway plantings at designated locations.
Objective: Coordinate with Engineering and Code to enhance entrances to Waycross.
6. Clean and maintain fountains.
Objective: Develop cleaning schedule, and training for chemical use to eradicate algae.
7. Stabilize dirt streets with asphalt millings.
Objective: Existing millings refreshed with light coatings, and cover four additional streets with millings: Satilla Lane, Watts Street, James Street, and Murphy Lane.

2009 Goals

1. Maintain all City Right-of-ways within the City limits. - **Ongoing**
2. Meet and exceed all testing requirements for the Blackwell Street Landfill. - **Completed**
3. Enhance the appearance of downtown Waycross. - **Continue in FY2010**
4. Enhance Millie DeShazo Park. - **Continue in FY2010**
5. Increase efficiency of Trash crews. - **Completed**

Community Development

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 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services	235,670	323,138	353,005	314,121	451,979
Contractual Services					
Travel & Training	11,006	14,711	13,911	11,754	12,500
Other Operating Expenses	61,780	50,658	101,916	67,618	71,744
Capital Outlay	3,258	6,299	6,000	765	2,400
Total Expenditures	\$311,714	\$394,806	\$474,832	\$394,258	\$538,622
Charges to Other Departments					
Net Expenditures	\$311,714	\$394,806	\$474,832	\$394,258	\$538,622
Positions					
Full Time	8	8	9	9	9
Temporary					
Total Positions	8	8	9	9	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, and cross train employees on a continuous basis to fill in and maintain productivity when other are out of the office.
- 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 consistent with current zoning trends.
Objective: Effectively communicate with other city departments, elected officials, board members, and citizens (of changes as they occur).
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. Historic Preservation is perceived as a negative thing in this community; this outlook needs to be improved and boundaries for the Historic Preservation Commission established for improved communication and perception within the public.
Objective: Educate the public on Historic Preservation and its potential benefit to our community. Explore changes to the boundaries for Historic Preservation District in Waycross and make recommendations to the City Commission to ratify them. Explore addition of buildings and landmarks within the City limits to the National Register. Establish a quarterly meeting schedule with Commission members, calling meetings as necessary to discuss Certificates of Appropriateness and other Historic Preservation issues. Continue to work on obtaining CLG status to allow application for grants related to Historic Preservation.
4. The Housing Team for the City of Waycross has become inactive and ineffective.
Objective: Re-establish the City of Waycross Housing team and implement established programs created through Georgia Initiative for Community Housing, attending workshops and training as necessary.
5. 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.
6. Implement Landlord Training Program.
Objective: Research and train staff and citizens regarding appropriate landlord training procedures.

2009 Goals - Inspections

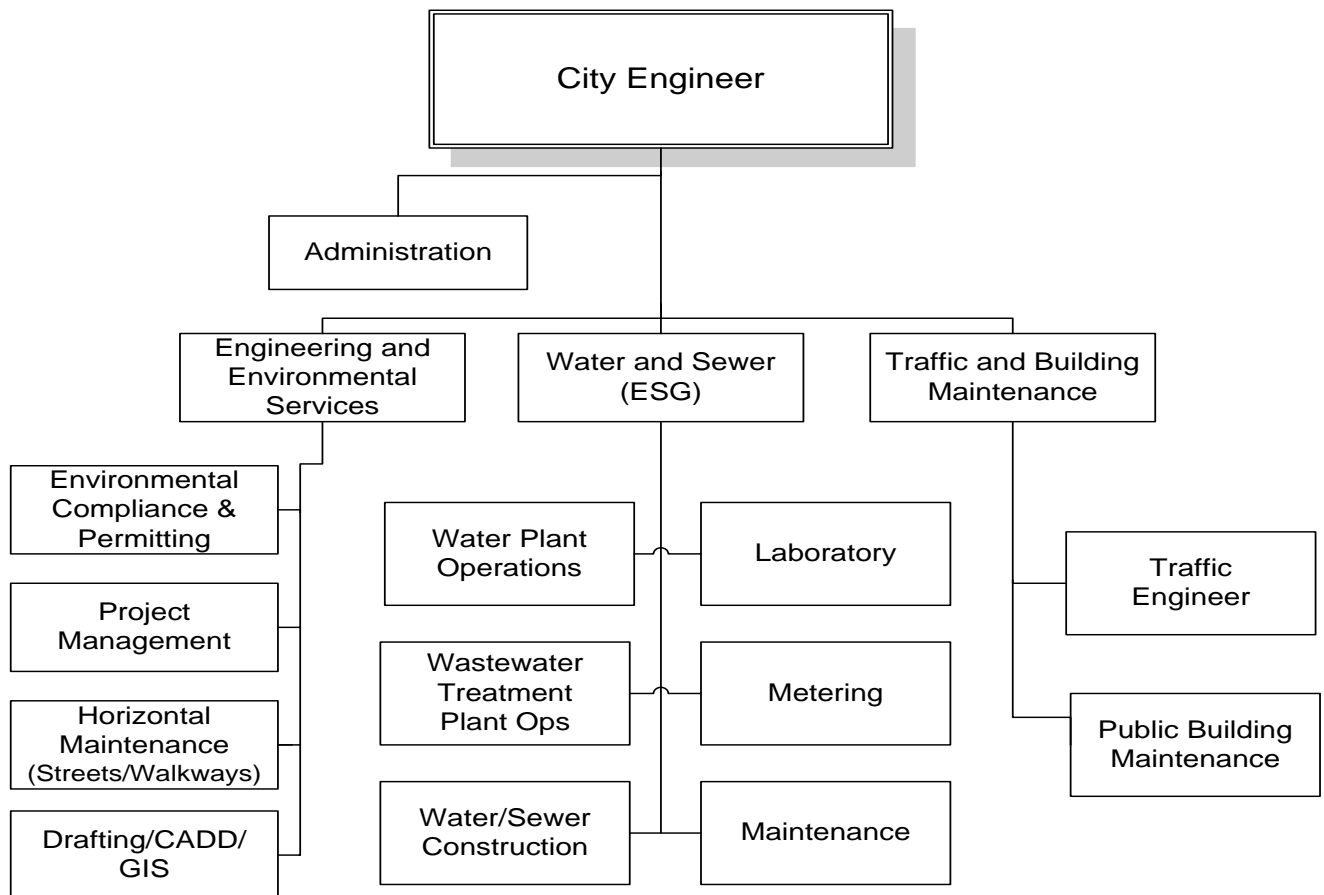
1. Continue training for staff members and allow for proper certifications to be obtained in code enforcement inspections, and other applicable area of inspections. - **Continue FY2010**
2. Update software program to one that will track all code violations/inspections/rezonings and planning for all properties. - **Continue FY2010**
3. Continue staff training to ensure that inspections staff are adequately abreast on current trends and regulations. - **Continue FY2010**
4. Create and utilize a Land Bank Authority through code enforcement efforts. - **Continue FY2010**

2009 Goals - Administration

1. Revise city zoning ordinance to be more consistent with current zoning trends. - **Continue FY2010**
2. Continue to identify grant funding for city departments. - **Continue FY2010**
3. Update standard operating procedures, including an update of office software for more comprehensive record retention. - **Continue FY2010**
4. Implement Landlord Training Program. - **Continue FY2010**

Engineering

ENGINEERING DEPARTMENT



Engineering

Division Summary

This division is responsible for construction inspections of water and sewer improvements and street and drainage improvements. They also handle permitting for soil erosion, storm drainage, industrial pretreatment and storm water management. Engineering is also responsible for the administrative functions of the Water and Sewer operations, Building Maintenance and Traffic Engineering.

Expenditure Summary:

Categories of Expenditures	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services	512,157	590,022	660,380	624,828	679,336
Contractual Services					
Travel & Training	9,613	5,189	13,095	4,173	11,091
Other Operating Expenses	429,220	445,009	465,828	424,664	450,921
Capital Outlay	54,679	87,781	85,385	85,993	82,000
Total Expenditures	\$1,005,669	\$1,128,001	\$1,224,689	\$1,139,659	\$1,223,348
Charges to Other Departments					
Net Expenditures	\$1,005,669	\$1,128,001	\$1,224,689	\$1,139,659	\$1,223,348
Positions					
Full Time	12	13	13	13	13
Temporary		2	1	1	
Total Positions	12	15	14	14	13

Department Goals:

- Plan, Design and Execute City Infrastructure improvements.
Objective: Complete basic water, sewer and street infrastructure mapping in GIS format.
- Develop Staff Expertise and Acquire New Capabilities.
Objective: Build pool of contract inspection augmentees (invest in contract/project management training). Continue to Promote Staff Professional Development. Put project management tools in hands of traffic and street/drainage staff. Continue to scan & archive city maps, plats, and as-built drawings.
- 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, fulfill remaining NPDES and drinking water permit requirements. Review and update Ordinances to balance compliance with environmental risk. Re-assess stormwater infrastructure needs and evaluate feasibility stormwater utility.

Engineering Department Goals continued

2009 Goals

1. Plan, Design and Execute City Infrastructure improvements. - **Continue in FY2010**
2. Broaden Staff Expertise and Acquire New Capabilities. - **Ongoing**
3. Improve City Traffic Flow, Minimize Traffic and Pedestrian Safety Hazards. - **Continue in FY2010**
4. Promote City Growth and Economic Development. - **Continue in FY2010**
5. Support sound environmental stewardship. - **Continue in FY2010**

General Fund Non-Operating

Non-Operating

Department Summary

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

Expenditure Summary:

Categories of Expenditures	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	175,046	84,928	78,533	71,269	59,033
Capital Outlay					
Total Expenditures	\$175,046	\$84,928	\$78,533	\$71,269	\$59,033
Charges to Other Departments	240,134	397,536	508,052	507,232	426,905
Net Expenditures	\$415,180	\$482,464	\$586,585	\$578,501	\$485,938
Positions					
Full Time					
Temporary					
Total Positions	0	0	0	0	0

Enterprise Funds

Water and Sewer Fund

Water & Sewer Fund
Revenues

Revenue Summary:

Categories of Revenues	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Utility Service Fees	5,384,863	5,304,774	5,303,436	5,195,972	5,272,299
Water/Sewer Taps	41,058	33,213	32,000	18,727	32,000
Reinstatement Charges	108,296	111,041	90,000	98,258	98,000
Loads to Disposal	133,063	240,723	274,641	56,285	105,100
Account Set Up Fee	19,740	20,310	20,280	20,340	21,000
Disconnect Fee			78,750	48,974	53,000
Sewer Fees-Satilla W/S Authority	44,265	102,354	120,000	214,923	210,000
Utility Site Rental Fees	16,151	29,651	16,500	60,865	63,000
Miscellaneous Revenue	22,704	25,551	16,600	16,144	14,100
Total Revenues	\$5,770,140	\$5,867,617	\$5,952,207	\$5,730,488	\$5,868,499
Reimb from Other Departments	0	0	0	0	0
Net Revenues	\$5,770,140	\$5,867,617	\$5,952,207	\$5,730,488	\$5,868,499

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Water & Sewer Operations	2,682,702	3,064,187	3,762,866	3,633,755	3,586,036
Non-Operating	2,118,815	1,193,670	1,100,331	1,099,711	1,100,031
Total Expenditures	\$4,801,516	\$4,257,857	\$4,863,197	\$4,733,466	\$4,686,067
Charges to Other Departments	925,618	962,803	1,089,010	1,089,010	1,182,432
Net Expenditures	\$5,727,134	\$5,220,660	\$5,952,207	\$5,822,476	\$5,868,499
Positions					
Full Time	0	0	0	0	0
Temporary					
Total Positions	0	0	0	0	0

Water and Sewer Operations

Water and Sewer Operations

Department Summary

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

Expenditure Summary:

Categories of Expenditures	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services	0	0	0	0	0
Contractual Services	2,148,570	2,211,224	2,355,266	2,355,242	2,398,812
Travel & Training	-8	0	0	0	0
Other Operating Expenses	379,318	350,943	663,128	399,031	499,763
Capital Outlay	154,822	502,021	744,472	879,482	687,461
Total Expenditures	\$2,682,702	\$3,064,187	\$3,762,866	\$3,633,755	\$3,586,036
Charges to Other Departments					
Net Expenditures	\$2,682,702	\$3,064,187	\$3,762,866	\$3,633,755	\$3,586,036
Positions					
Full Time	0	0	0	0	0
Temporary					
Total Positions	0	0	0	0	0

Water and Sewer Non-Operating

Non-Operating
Department Summary

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

Expenditure Summary:

Categories of Expenditures	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	2,118,815	1,193,670	1,100,331	1,099,711	1,100,031
Capital Outlay					
Total Expenditures	\$2,118,815	\$1,193,670	\$1,100,331	\$1,099,711	\$1,100,031
Charges to Other Departments	925,618	962,803	1,089,010	1,089,010	1,182,432
Net Expenditures	\$3,044,433	\$2,156,473	\$2,189,341	\$2,188,721	\$2,282,463
Positions					
Full Time					
Temporary					
Total Positions					

Waste Management Fund

Waste Management Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Residential Garbage Fees	879,808	870,572	901,696	880,857	881,295
Trash Collection Fees	521,001	516,402	520,000	507,078	507,624
Reinstatement Fees	112,537	117,755	30,000	36,325	37,529
Miscellaneous Revenue	578	1,528	0	482	0
Garbage Container Violation	1,105	0	200	0	200
Container Deposits	3,675	3,075	3,000	5,150	4,500
Special Collections	10,185	12,658	17,000	8,100	8,615
Disconnect Fee			11,710	16,325	16,760
Misc Trailer Rentals	9,420	1,510	0	0	0
Reimb: General Fund	82,122	0	30,000	30,000	0
Total Revenues	\$1,620,431	\$1,523,500	\$1,513,606	\$1,484,317	\$1,456,523
Reimb from Other Departments					
Net Revenues	\$1,620,431	\$1,523,500	\$1,513,606	\$1,484,317	\$1,456,523

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Garbage/Yard Trash Collection	1,462,720	1,432,715	1,426,597	1,433,589	1,382,428
Brown/White Goods	13,932	13,974	19,000	8,307	12,000
Recyclable Collection	0	820	0	0	0
Landfill Closure	21,200	31,696	37,000	12,205	30,000
Non-Operating	0	0	0	0	0
Total Expenditures	\$1,497,851	\$1,479,204	\$1,482,597	\$1,454,102	\$1,424,428
Charges to Other Departments	0	29,731	31,009	31,009	32,095
Net Expenditures	\$1,497,851	\$1,508,935	\$1,513,606	\$1,485,110	\$1,456,523
Positions					
Full Time	15	15	10	10	7
Temporary					
Total Positions	15	15	10	10	7

Garbage & Trash Collection

Garbage & Trash Collection

Department Summary

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

Expenditure Summary:

Categories of Expenditures	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services	489,663	484,031	374,520	410,231	288,092
Contractual Services	611,806	654,670	713,844	713,844	713,844
Travel & Training	20	10	700	46	200
Other Operating Expenses	396,363	365,111	397,542	347,494	439,387
Capital Outlay	0	5,114	27,000	13,496	15,000
Total Expenditures	\$1,497,851	\$1,508,935	\$1,513,606	\$1,485,110	\$1,456,523
Charges to Other Departments					
Net Expenditures	\$1,497,851	\$1,508,935	\$1,513,606	\$1,485,110	\$1,456,523
Positions					
Full Time	15	15	10	10	7
Temporary					
Total Positions	15	15	10	10	7

Special Revenue Funds

Cemetery Fund

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 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Sales: Cemetery Lots	86,750	76,980	69,217	69,342	71,000
Interment Fees	67,315	67,300	70,000	66,715	71,000
Monument & Transfer Fees	11,946	10,289	10,000	13,860	11,458
Reimb: General Fund	26,378	0	71,517	71,517	0
Miscellaneous Revenue	1,554	723	1,000	259	0
Reimb Cemetery Trust Fund	0	75,771	0	0	0
Total Revenues	\$193,943	\$231,063	\$221,734	\$221,693	\$153,458
Reimb from Other Departments					
Net Revenues	\$193,943	\$231,063	\$221,734	\$221,693	\$153,458

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services	89,487	93,243	98,697	97,901	42,492
Contractual Services	25,469	27,992	40,000	29,954	40,000
Travel & Training	0	0	0	0	0
Other Operating Expenses	56,483	81,570	71,409	31,804	58,931
Capital Outlay	0	14,945	0	0	0
Total Expenditures	\$171,439	\$217,750	\$210,106	\$159,659	\$141,423
Charges to Other Departments	0	10,811	11,628	11,628	12,035
Net Expenditures	\$171,439	\$228,561	\$221,734	\$171,287	\$153,458
Positions					
Full Time	2	2	2	2	1
Temporary					
Total Positions	2	2	2	2	1

WPD Information Technology Fund

WPD Information Technology Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
All Funds Contributions	28,254	24,236	27,000	31,747	27,000
Total Revenues	\$28,254	\$24,236	\$27,000	\$31,747	\$27,000
Reimb from Other Departments					
Net Revenues	\$28,254	\$24,236	\$27,000	\$31,747	\$27,000

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Computers/Equipment	24,316	22,739	27,000	33,191	27,000
Total Expenditures	\$24,316	\$22,739	\$27,000	\$33,191	\$27,000
Charges to Other Departments					
Net Expenditures	\$24,316	\$22,739	\$27,000	\$33,191	\$27,000
Positions					
Full Time					
Temporary					
Total Positions					

Hotel/Motel Fund

Hotel/Motel Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Hotel/Motel Revenues		111,729	108,289	185,765	204,000
Total Revenues	\$0	\$111,729	\$108,289	\$185,765	\$204,000
Reimb from Other Departments					
Net Revenues	\$0	\$111,729	\$108,289	\$185,765	\$204,000

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Chamber of Comm T & C Bureau		111,729	108,289	185,762	204,000
Total Expenditures	\$0	\$111,729	\$108,289	\$185,762	\$204,000
Charges to Other Departments					
Net Expenditures	\$0	\$111,729	\$108,289	\$185,762	\$204,000
Positions					
Full Time					
Temporary					
Total Positions					

Capital Project Fund

Special Purpose Local Option Sales Tax 2008

SPLOST 2008-2013

Revenues

Revenue Summary:

Categories of Revenues	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
SPLOST Revenues			1,346,292	1,412,306	1,880,584
Total Revenues	\$0	\$0	\$1,346,292	\$1,412,306	\$1,880,584
Reimb from Other Departments					
Net Revenues	\$0	\$0	\$1,346,292	\$1,412,306	\$1,880,584

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Engineering Roads and Streets			378,542	0	1,231,084
Public Buildings			296,250	0	592,500
Fire and Special Purpose Vehicles			671,500	665,211	7,000
Property Acquisition & Demolition					0
Water/Sewer Rehab & Expansion					0
Information Technology					50,000
DDA Projects					0
Total Expenditures	\$0	\$0	\$1,346,292	\$665,211	\$1,880,584
Charges to Other Departments					
Net Expenditures	\$0	\$0	\$1,346,292	\$665,211	\$1,880,584
Positions					
Full Time					
Temporary					
Total Positions					

Internal Service Funds

Garage Fund

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 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
All Funds Contributions	381,503	365,532	380,912	380,912	401,183
Miscellaneous Revenue					
Total Revenues	\$381,503	\$365,532	\$380,912	\$380,912	\$401,183
Reimb from Other Departments					
Net Revenues	\$381,503	\$365,532	\$380,912	\$380,912	\$401,183

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services	274,657	289,376	300,071	297,674	320,795
Contractual Services					
Travel & Training	59	830	2,800	1,123	2,800
Other Operating Expenses	95,765	53,517	67,941	56,824	68,088
Capital Outlay	8,761	2,400	10,100	6,795	9,500
Total Expenditures	\$379,242	\$346,122	\$380,912	\$362,415	\$401,183
Charges to Other Departments					
Net Expenditures	\$379,242	\$346,122	\$380,912	\$362,415	\$401,183
Positions					
Full Time	7	7	7	7	7
Temporary	0	0	0	0	0
Total Positions	7	7	7	7	7

Data Processing Fund

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 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
All Funds Contributions	318,357	308,370	318,096	318,096	332,017
All Funds Reimb-IT Exp	28,366	24,600	28,500	28,500	33,073
Miscellaneous Revenue					
Total Revenues	\$346,723	\$332,970	\$346,596	\$346,596	\$365,090
Reimb from Other Departments					
Net Revenues	\$346,723	\$332,970	\$346,596	\$346,596	\$365,090

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services	216,499	220,127	227,997	225,230	249,350
Contractual Services					
Travel & Training	5,030	1,570	4,575	1,070	4,500
Other Operating Expenses	91,172	91,155	102,024	96,808	101,240
Capital Outlay	2,301	5,762	12,000	448	10,000
Total Expenditures	\$315,002	\$318,615	\$346,596	\$323,555	\$365,090
Charges to Other Departments					
Net Expenditures	\$315,002	\$318,615	\$346,596	\$323,555	\$365,090
Positions					
Full Time	5	5	5	5	5
Temporary	1	1	0	0	0
Total Positions	6	6	5	5	5

Public Buildings Fund

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 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
All Funds Contributions	105,533	99,023	97,076	97,076	100,699
Miscellaneous Revenue					
Total Revenues	\$105,533	\$99,023	\$97,076	\$97,076	\$100,699
Reimb from Other Departments					
Net Revenues	\$105,533	\$99,023	\$97,076	\$97,076	\$100,699

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Personal Services	70,203	61,871	75,585	69,666	78,695
Contractual Services					
Travel & Training	352	140	564	20	560
Other Operating Expenses	15,909	13,538	19,728	12,008	20,244
Capital Outlay	1,219	0	1,200	0	1,200
Total Expenditures	\$87,683	\$75,548	\$97,076	\$81,694	\$100,699
Charges to Other Departments					
Net Expenditures	\$87,683	\$75,548	\$97,076	\$81,694	\$100,699
Positions					
Full Time	2	2	2	2	2
Temporary					
Total Positions	2	2	2	2	2

Liability Insurance Fund

Liability Insurance Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
All Funds Contributions	210,399	241,069	236,000	242,453	236,000
Miscellaneous Revenue	7,378	0	0	0	0
Total Revenues	\$217,776	\$241,069	\$236,000	\$242,453	\$236,000
Reimb from Other Departments					
Net Revenues	\$217,776	\$241,069	\$236,000	\$242,453	\$236,000

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Premium Auto	40,047	38,491	45,000	42,871	45,000
Premium Liability	97,274	99,651	113,000	93,236	113,000
Premium Property	12,330	11,308	28,000	15,178	28,000
Claims Payment Reserve	11,970	47,433	50,000	10,205	50,000
Total Expenditures	\$161,621	\$196,883	\$236,000	\$161,490	\$236,000
Charges to Other Departments					
Net Expenditures	\$161,621	\$196,883	\$236,000	\$161,490	\$236,000
Positions					
Full Time					
Temporary					
Total Positions					

Health Insurance Fund

Health Insurance Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
City Premium	1,013,348	1,043,040	1,052,880	1,052,880	1,077,686
Interest	6,487	5,168	0	1,475	0
Miscellaneous Revenue	30,107	0	0	74	0
Employee Premiums	349,137	347,587	345,280	383,947	391,200
Retired Premiums	17,552	17,473	17,100	15,862	14,867
Group Life	17,186	19,085	19,056	19,056	18,542
Reserve for Claims					
Total Revenues	\$1,433,817	\$1,432,354	\$1,434,316	\$1,473,295	\$1,502,295
Reimb from Other Departments					
Net Revenues	\$1,433,817	\$1,432,354	\$1,434,316	\$1,473,295	\$1,502,295

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Health Claims	1,108,862	1,076,796	1,138,316	1,198,032	1,213,095
Administration Fees	217,578	231,626	276,000	259,322	270,000
Life Insurance	20,099	18,549	20,000	18,511	19,200
Total Expenditures	\$1,346,539	\$1,326,971	\$1,434,316	\$1,475,866	\$1,502,295
Charges to Other Departments					
Net Expenditures	\$1,346,539	\$1,326,971	\$1,434,316	\$1,475,866	\$1,502,295
Positions					
Full Time					
Temporary					
Total Positions					

Retirement Fund

Retirement Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Interest					
Retirement Contribution	352,390	478,263	611,585	611,795	950,194
Miscellaneous Revenue					
Total Revenues	\$352,390	\$478,263	\$611,585	\$611,795	\$950,194
Reimb from Other Departments					
Net Revenues	\$352,390	\$478,263	\$611,585	\$611,795	\$950,194

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Retirement Payments	334,035	477,609	611,585	616,089	950,194
Fund Balance					
Total Expenditures	\$334,035	\$477,609	\$611,585	\$616,089	\$950,194
Charges to Other Departments					
Net Expenditures	\$334,035	\$477,609	\$611,585	\$616,089	\$950,194
Positions					
Full Time					
Temporary					
Total Positions					

Worker's Compensation Fund

Worker's Compensation Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
All Funds Contributions	376,611	384,553	385,864	529,705	358,216
Miscellaneous Revenue					
Total Revenues	\$376,611	\$384,553	\$385,864	\$529,705	\$358,216
Reimb from Other Departments					
Net Revenues	\$376,611	\$384,553	\$385,864	\$529,705	\$358,216

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
Expenditure for Claims	239,882	294,138	228,285	172,008	223,216
Administration Cost	105,852	67,518	82,579	73,411	85,000
Reserve for Claims	0	0	75,000	0	50,000
Fund Balance					
Employee Bonus		0	0	0	0
Total Expenditures	\$345,734	\$361,656	\$385,864	\$245,419	\$358,216
Charges to Other Departments					
Net Expenditures	\$345,734	\$361,656	\$385,864	\$245,419	\$358,216
Positions					
Full Time					
Temporary					
Total Positions					

(This page is left blank intentionally)



DETAIL BY LINE ITEM

General Fund Revenue

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-31-1100	Current Year Adv Tax	2,244,542	2,340,424	2,723,645	2,340,170	2,875,125
100-31-1120	Timber Tax	0	0	0	0	0
100-31-1200	Prior Year Adv Tax (1)	120,407	114,663	112,000	102,370	113,000
100-31-1201	Prior Year Adv Tax (2)	6,116	11,983	12,000	6,727	9,000
100-31-1202	Prior Year Adv Tax (3)	1,988	2,458	2,500	2,097	2,000
100-31-1203	Prior Year Adv Tax (4)	1,329	1,651	1,800	513	1,000
100-31-1204	Prior Year Adv Tax (5)	2,314	1,789	1,800	1,575	1,000
100-31-1205	All Prior Year Taxes	177	1,202	1,500	632	500
100-31-1310	Motor Vehicle/Mobile Homes	254,936	257,497	250,000	239,642	245,000
100-31-1320	Motor Homes Tax	0	0	0	0	0
100-31-1350	Railroad Equipment Tax	110,660	57,557	55,000	58,541	55,000
100-31-1600	Real Estate Tax-Intangible	53,208	35,483	40,000	21,207	30,000
100-31-1700	Utility Franchise Tax	1,121,519	1,200,882	1,200,000	1,242,201	1,280,000
100-31-3100	Local Option Sales Tax	3,239,588	3,379,176	3,300,000	3,275,595	3,300,000
100-31-4100	Hotel/Motel Tax	278,197	167,424	162,433	146,478	122,400
100-31-4300	Mixed Drink Tax	15,501	10,646	15,000	15,600	15,000
100-31-6100	Business License	748,210	725,497	755,000	751,027	755,000
100-31-6200	Insurance Tax	803,447	838,085	873,100	858,161	862,000
100-31-9100	Current Year Adv Tax Interest	18,236	21,736	20,000	32,218	27,000
	Total City Taxes	9,020,373	9,168,153	9,525,778	9,094,754	9,693,025
100-32-1100	Liquor & Wine Tax	42,526	44,333	50,000	37,370	41,000
100-32-1110	Beer Tax	193,215	204,109	196,500	213,579	214,140
	Alcohol Wholesale Tax	235,741	248,441	246,500	250,949	255,140
100-32-2120	Building Permits	53,983	46,508	48,000	32,417	40,000
100-32-2125	Fire Inspections Permits	732	1,641	1,000	1,030	1,300
100-32-2130	Plumbing Permits	3,364	3,264	3,000	3,188	3,200
100-32-2140	Electrical Permits	3,865	3,508	3,000	3,710	3,200
100-32-2160	Mechanical Permits	4,070	3,188	3,200	2,434	3,200
100-32-2175	Manufactured Home Permit	850	475	1,000	800	1,500
100-32-2190	County Inspection Fees	0	0	0	-1,452	0
100-32-2220	House Moving Permits	75	75	300	225	300
100-32-2230	Signs Permits	1,575	2,847	3,000	2,355	2,700
100-32-2990	Miscellaneous Permits	25	0	100	200	300
	Total Code Enforcement	68,539	61,506	62,600	44,907	55,700
100-33-3000	Housing Authority in Lieu of Taxes	32,155	30,757	34,000	27,672	27,000
	Total Intragovernmental	32,155	30,757	34,000	27,672	27,000

GENERAL FUND - REVENUES

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-34-1300	Planning & Development	0	1,700	1,000	3,000	4,000
100-34-1390	Variance Fees	462	1,080	1,200	1,280	1,200
100-34-1391	Special Exception Fees	0	0	500	0	500
100-34-1392	Rezoning Fees	1,100	1,350	1,000	200	500
100-34-1393	Administrative Review Fee	0	90	100	0	0
100-34-1395	Sub-Division Fees	0	0	0	54	100
100-34-1396	Miscellaneous Permits & Fees	2,043	7,415	5,000	2,892	3,500
100-34-1397	Demolition Permits	3,320	975	2,500	675	2,500
100-34-1398	Vacancy Inspection Fees		1,630	1,000	3,195	3,500
100-34-1400	Printing/Duplication Code, Zoning, etc.	350	150	500	138	500
100-34-1910	Election Qualifying Fee		1,080	0	0	1,080
100-34-3110	Driveways & Culverts Revenue	1,368	565	1,000	2,000	3,000
	Total Miscellaneous Fees	8,644	16,035	13,800	13,433	20,380
100-34-2000	Reimb: Housing Authority	0	21,926	40,000	56,906	40,000
100-34-2101	Reimb: Board of Education SRO	118,389	179,134	140,000	162,814	140,000
100-34-2102	Fire and Burglar Alarms Fees	840	710	360	280	60
100-34-2901	Miscellaneous Police Fees	28,251	30,582	30,000	30,041	30,000
	Total Miscellaneous Police Revenue	147,479	232,352	210,360	250,041	210,060
100-34-9902	Channel 42 City Revenue	16,401	16,744	15,000	18,972	15,000
100-34-9903	Channel 42 Split Revenue	1,202	224	1,000	0	1,000
	Total Channel 42 Revenue	17,603	16,968	16,000	18,972	16,000
100-35-1170	Municipal Court Fines & Forfeitures	486,286	484,771	530,000	530,453	560,000
100-35-1171	Municipal Court Probationary Fees	5,319	9,254	10,000	9,839	10,000
	Total Fines & Forfeiture Revenue	491,605	494,025	540,000	540,292	570,000
100-36-1000	Cash-in-Bank Interest Earned	4,312	0	3,000	0	0
100-36-1011	Bond Deposit Interest	2,201	1,608	5,000	1,163	2,000
100-36-1500	Interest Public Funds	86,507	106,718	70,000	17,336	16,000
	Total Interest Income	93,020	108,326	78,000	18,499	18,000
100-38-9000	Miscellaneous Receipts	1,465	2,593	3,000	7,482	3,000
100-38-9010	Misc. GEMA Reimbursements			300,000	280,950	0
100-38-9900	Surplus Property Sales	21,570	16,478	5,000	54,193	80,000
	Total Miscellaneous Revenue	23,035	19,071	308,000	342,625	83,000
100-39-1200	Reimb: Water & Sewer Fund	633,362	633,362	747,876	747,876	825,586
100-39-1201	Reimb: Special Purpose Sales Tax Fd	0	0	200,000	0	200,000
100-39-1202	Reimb: Cemetery Fund	21,698	21,698	24,352	24,352	25,845
100-39-1207	Reimb: Waste Management	166,586	166,586	178,194	178,194	197,218
100-39-1209	Reimb: Community Improvement	0	0	30,000	0	30,000
100-39-1210	Fund Balance					152,655
	Total Reimbursements	821,646	821,646	1,180,422	950,422	1,431,304
	TOTAL GENERAL FUND REVENUES	10,959,839	11,217,280	12,215,460	11,552,567	12,379,609

General Fund Expenditures

Executive Division

Mayor

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 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	380	563	533	533	1,092
100-51-1-310-30-2700	Worker's Comp	1,699	1,715	1,715	1,715	1,690
	Personal Services	10,801	10,999	10,969	10,969	11,503
100-52-1-310-30-3100	Liability Insurance	672	734	1,196	1,196	1,233
100-52-1-310-30-3200	Communication	1,781	693	900	764	900
100-52-1-310-30-3300	Advertisement	0	116	0	0	0
100-52-1-310-30-3500	Business Travel	7,325	6,077	3,844	3,277	3,000
100-52-1-310-30-3600	Dues & Subscription	825	500	500	0	500
100-52-1-310-30-3700	Business Training	3,267	2,427	2,494	2,170	2,500
100-53-1-310-30-1100	General Operating	880	804	830	487	750
100-53-1-310-30-1270	Gas	0	339	600	600	0
100-55-1-310-30-1300	Garage M & R	0	0	1,000	0	0
100-57-1-310-30-9000	Contingency	134	2,000	1,000	208	1,000
	Operating Expenses	14,884	13,688	12,364	8,702	9,883
TOTAL MAYOR		25,685	24,688	23,333	19,671	21,386

Commissioners

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-1-110-31-1100	Salaries	30,066	30,066	30,000	30,066	30,000
100-51-1-110-31-2200	Social Security	2,300	2,300	2,295	2,300	2,295
100-51-1-110-31-2400	Retirement	1,410	2,085	1,973	1,973	4,044
100-51-1-110-31-2700	Worker's Comp	8,495	8,575	8,575	8,575	8,449
	Personal Services	42,272	43,026	42,843	42,915	44,788
100-52-1-110-31-3100	Liability Insurance	3,359	3,670	3,705	3,705	3,860
100-52-1-110-31-3200	Communication	2,128	2,177	3,000	2,128	0
100-52-1-110-31-3300	Advertisement	-217	870	1,200	681	1,000
100-52-1-110-31-3500	Business Travel	20,994	20,000	17,931	13,918	13,000
100-52-1-110-31-3600	Dues & Subscription	10,473	3,906	4,000	4,000	3,000
100-52-1-110-31-3700	Business Training	10,496	10,104	8,633	5,667	8,000
100-53-1-110-31-1100	General Operating	7,246	5,495	5,395	5,529	5,400
100-53-1-110-31-1270	Gas	0	3,000	3,000	3,000	0
100-57-1-110-31-9000	Contingency	6,557	5,000	5,000	5,913	5,000
	Operating Expenses	61,037	54,222	51,864	44,542	39,260
TOTAL COMMISSIONERS		103,309	97,248	94,707	87,456	84,048

Elections

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-52-1-530-73-1200	Professional Services	125	16,215	0	0	20,000
100-53-1-530-73-1100	General Operating	0	0	0	124	300
TOTAL ELECTIONS		125	16,215	0	124	20,300

City Attorney

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-52-1-530-74-1200	Professional Services	55,502	60,783	58,307	58,315	61,813
100-52-1-530-74-3500	Business Travel	0	0	0	0	0
TOTAL CITY ATTORNEY		55,502	60,783	58,307	58,315	61,813

City Auditor

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 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	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-52-2-650-76-1200	Professional Services	69,790	72,914	72,278	73,837	73,600
TOTAL MUNICIPAL COURT JUDGE		69,790	72,914	72,278	73,837	73,600

City Manager

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-1-320-32-1100	Salaries	137,811	145,214	159,692	154,071	157,166
100-51-1-320-32-2100	Health Insurance	9,840	9,840	9,840	9,840	12,023
100-51-1-320-32-2101	Life Insurance	362	386	406	406	415
100-51-1-320-32-2200	Social Security	10,206	10,773	12,579	11,412	10,723
100-51-1-320-32-2400	Retirement	8,440	12,150	14,848	14,848	21,186
100-51-1-320-32-2700	Workers' Comp. Ins.	3,398	5,145	5,145	5,145	3,379
	Personal Services	170,058	183,507	202,511	195,722	204,892
100-52-1-320-32-1200	Professional Services	0	776	5,000	750	3,000
100-52-1-320-32-1300	Maint./Tech. Service	0	63	500	270	500
100-52-1-320-32-3100	Liability Insurance	1,344	1,468	2,223	2,223	1,544
100-52-1-320-32-3200	Communication	3,632	3,476	3,500	3,254	3,500
100-52-1-320-32-3500	Business Travel	8,981	5,535	4,211	4,865	3,500
100-52-1-320-32-3600	Dues & Subscriptions	1,685	1,207	1,000	1,534	1,000
100-52-1-320-32-3700	Business Training	2,934	693	2,873	3,495	2,500
100-53-1-320-32-1100	General Operating	3,918	2,438	3,320	3,714	2,500
100-53-1-320-32-1270	Gas	0	0	0	0	0
100-53-1-320-32-1300	Employee Appreciation	1,692	1,856	2,000	968	0
100-53-1-320-32-1600	Small Equipment	469	515	0	0	0
100-55-1-320-32-1200	Reimb: DP IT Expenses	10,149	600	600	600	716
100-57-1-320-32-9000	Contingency	692	3,899	5,000	4,011	4,000
	Operating Expenses	35,497	22,525	30,227	25,684	22,760
TOTAL CITY MANAGER		205,554	206,033	232,738	221,406	227,652
TOTAL EXECUTIVE DIVISION		507,465	525,381	528,863	508,310	536,299

NOTES: FY 2010

100-51-1-320-32-1100	Salaries	Removed part-time position
----------------------	----------	-----------------------------------

Finance

Channel 42

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-1-570-33-1100	Salaries	748	1,018	1,600	2,309	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	57	76	122	174	150
100-51-1-570-33-2400	Retirement					
100-51-1-570-33-2700	Workers' Comp. Ins.	1,699	1,715	1,715	1,715	1,690
	Personal Services	2,505	2,809	3,437	4,199	3,440
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	1,186	734	1,196	1,196	1,233
100-52-1-570-33-3200	Communication	1,091	1,135	1,100	1,028	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	26,400	27,984	29,568	29,568	29,568
100-53-1-570-33-1100	General Operating	-486	52	250	249	300
100-53-1-570-33-1270	Gas					
100-53-1-570-33-1600	Small Equipment	2,030	2,077	750	885	750
100-55-1-570-33-1200	Reimb: DP IT Expense	346	300	300	300	358
100-55-1-570-33-1300	Garage M & R	0				
100-57-1-570-33-9000	Contingency	0				
	Operating Expense	30,567	32,282	33,164	33,225	33,309
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		33,071	35,091	36,601	37,424	36,749
100-52-1-50-33-3850	Contract Labor - Monthly Contract \$1,232 x 2 = \$2,464 x 12 = \$29,568					

Finance Administration

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-1-515-34-1100	Salaries	159,538	160,942	164,687	166,335	169,711
100-51-1-515-34-1300	Overtime	631	1,891	600	682	600
100-51-1-515-34-2100	Health Insurance	19,680	19,680	19,680	19,680	21,446
100-51-1-515-34-2101	Life Insurance	421	440	435	435	448
100-51-1-515-34-2200	Social Security	11,523	11,879	12,644	12,307	12,983
100-51-1-515-34-2400	Retirement	7,496	11,584	10,883	10,832	22,877
100-51-1-515-34-2700	Worker's Comp. Ins.	6,796	6,860	6,860	6,860	6,759
	Personal Services	206,086	213,276	215,789	217,130	234,824
100-52-1-515-34-1300	Maint./Tech. Service	0	0	500	0	500
100-52-1-515-34-2320	Lease Purchase	1,578	1,020	2,000	1,658	2,000
100-52-1-515-34-3100	Liability Insurance	2,129	2,936	2,964	2,964	3,088
100-52-1-515-34-3200	Communication	3,041	2,901	3,000	2,927	3,000
100-52-1-515-34-3400	Municipal Code Supp.	3,874	1,535	2,500	2,182	2,500
100-52-1-515-34-3500	Business Travel	922	1,006	1,306	528	1,000
100-52-1-515-34-3600	Dues & Subscriptions	1,246	540	1,000	406	750
100-52-1-515-34-3700	Business Training	1,230	1,556	1,673	825	1,200
100-53-1-515-34-1100	General Operating	3,881	2,934	3,320	2,786	3,000
100-53-1-515-34-1600	Small Equipment	210	228	250	0	0
100-53-1-580-34-1100	Record Management	2,076	564	1,660	250	1,500
100-55-1-515-34-1200	Reimb:DP IT Expense	1,043	1,800	2,100	2,100	2,504
100-57-1-515-34-9000	Contingency	15,013	94	500	25	300
	Operating Expenses	36,243	17,114	22,773	16,651	21,343
100-54-1-515-34-2300	Furniture & Equipment	0	0	0	0	0
100-54-1-515-34-2400	Computer/Printers	0	10,450	1,000	985	0
100-54-1-515-34-2500	Equipment	0	0	0	0	0
	Capital Outlay	0	10,450	1,000	985	0
TOTAL ADMINISTRATION		242,328	240,840	239,562	234,766	256,166
100-52-1-515-34-2320	Lease Purchase - Copier/Printer \$127.50 x 12 = \$1,530					

Purchasing

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-1-517-49-1100	Salaries	98,933	112,311	116,881	115,524	119,288
100-51-1-517-49-1300	Overtime	442	402	500	170	500
100-51-1-517-49-2100	Health Insurance	19,680	19,680	19,680	19,680	21,446
100-51-1-517-49-2101	Life Insurance	313	304	317	315	315
100-51-1-517-49-2200	Social Security	6,891	7,915	9,210	8,167	9,164
100-51-1-517-49-2400	Retirement	5,563	7,995	10,897	10,857	16,080
100-51-1-517-49-2700	Workers' Comp. Ins.	6,796	6,860	6,860	6,860	6,759
	Personal Services	138,617	155,467	164,343	161,573	173,552
100-52-1-517-49-1300	Maint./Tech. Service	223	0	500	200	250
100-52-1-517-49-2200	Repairs/Maint. Bldg.	66,144	74,913	67,000	-12,599	25,000
100-52-1-517-49-2320	Lease Purchase	1,785	2,062	2,040	1,889	1,700
100-52-1-517-49-3100	Liability Insurance	2,687	3,929	2,964	2,964	3,088
100-52-1-517-49-3200	Communication	19,609	21,641	26,500	20,758	23,000
100-52-1-517-49-3300	Advertising	1,260	1,500	1,650	1,118	1,200
100-52-1-517-49-3500	Business Travels	2,775	2,322	2,579	1,585	2,000
100-52-1-517-49-3600	Dues & Subscriptions	560	600	650	618	650
100-52-1-517-49-3700	Business Training	1,000	772	878	667	875
100-53-1-517-49-1100	General Operating	4,384	3,454	2,490	2,526	2,800
100-53-1-517-49-1120	General Op-City Hall		2,523	2,500	2,674	2,000
100-53-1-517-49-1230	Utilities	26,335	27,562	30,000	29,025	32,000
100-53-1-517-49-1270	Gas	241	300	400	255	300
100-53-1-517-49-1600	Small Equipment	184	0	50	29	50
100-53-1-517-49-1700	Uniforms	198	198	200	141	200
100-55-1-517-49-1200	Reimb: DP IT Expenses	1,038	900	900	900	1,073
100-55-1-517-49-1300	Garage M & R	3,430	308	2,000	410	2,000
100-57-1-517-49-9000	Contingency	556	1,000	1,000	625	750
	Operating Expenses	132,405	143,983	144,301	53,786	98,937
100-54-1-517-49-2200	Vehicle Purchase	17,292	0	0	0	0
100-54-1-517-49-2300	Furniture/Fixtures	0	32	500	0	0
100-54-1-517-49-2400	Computer/Printer	923	107	1,200	1,194	1,200
100-54-1-517-49-2500	Equipment	0	0	0	0	0
	Capital Outlay	18,215	139	1,700	1,194	1,200
TOTAL PURCHASING		289,237	299,589	310,345	216,553	273,689
TOTAL FINANCE		564,637	575,521	586,508	488,743	566,604

NOTES: FY 2010

100-52-1-517-49-2200	Repairs/Maint. Bldg General Maintenance and upkeep
100-53-1-517-49-1230	Utilities Anticipate increase in power bill

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Purchasing/City Hall

The Purchasing Department provides a centralized Purchasing Department, Warehouse, Accounts Payable, Surplus Property Control and Custodian/Mail Clerk.

The Centralized Purchasing Department provides all equipment, supplies, goods and services necessary to operate the City, including the disposal of Surplus Property.

The Purchasing Warehouse supplies all departments with office products, janitorial products, hardware and water/sewer repair materials.

Accounts Payable processes all requisitions, purchase orders, invoices and all monthly bills for payment.

City Hall Building includes the Custodian/Mail Clerk whose duties include keeping City Hall clean, picking up and delivering mail to post office daily and processing mail and UPS in-house.

City Hall building responsibilities include: maintenance, elevator, phone system, copy machines, postage and postage machines.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-08 Actual	FY-09 To Date Actual	FY-09 Estimated	FY-10 Proposed
PO's Processed	2800	1930	2604	3000
Work Orders Processed	2700	1943	2300	2300
Formal Bids Completed	31	24	30	30
Surplus Property Sold		71,641	80,000	50,000
Amount Saved by Bid Process	72,097	33,686		

Human Resources

Administration

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-1-540-36-1100	Salaries	96,770	104,914	116,687	107,732	98,866
100-51-1-540-36-2100	Health Insurance	14,760	14,760	14,760	14,760	10,723
100-51-1-540-36-2101	Life Insurance	299	324	329	329	261
100-51-1-540-36-2200	Social Security	6,926	7,670	9,529	7,941	7,563
100-51-1-540-36-2400	Retirement	5,317	8,537	16,066	16,066	13,327
100-51-1-540-36-2700	Worker's Comp. Ins.	5,097	5,145	5,145	5,145	3,379
100-51-1-540-36-2910	Wellness Program	13,560	14,707	21,000	12,519	21,000
100-51-1-540-36-2920	Employee Incentive	1,000	1,906	3,700	1,616	4,000
100-51-1-540-36-2930	Stay In School Program	400	300	2,400	700	500
	Personal Services	144,129	158,262	189,616	166,808	159,621
100-52-1-540-36-1200	Professional Services	6,349	6,350	3,900	3,899	3,000
100-52-1-540-36-1300	Maint./Tech. Service	855	255	1,000	59	1,000
100-52-1-540-36-2320	Lease Payments	1,552	726	4,565	4,559	800
100-52-1-540-36-3100	Liability Insurance	2,015	2,202	2,223	2,223	2,316
100-52-1-540-36-3200	Communication	3,406	3,052	3,500	2,698	3,500
100-52-1-540-36-3300	Advertising	1,303	1,926	2,000	1,818	4,000
100-52-1-540-36-3500	Business Travel	437	1,608	2,406	2,356	2,500
100-52-1-540-36-3600	Dues & Subscriptions	1,006	1,498	2,500	1,601	1,000
100-52-1-540-36-3700	Business Training	2,100	2,423	2,063	1,815	2,000
100-53-1-540-36-1100	General Operating	3,593	4,366	3,984	3,027	3,000
100-53-1-540-36-1120	General Op-Public Rel		2,677	2,490	2,881	2,700
100-53-1-540-36-1600	Small Equipment	0	0	75	0	0
100-55-1-540-36-1200	Reimb: DP IT Expense	692	600	900	900	1,073
100-57-1-540-36-9000	Contingency	6,733	8,000	9,000	7,223	10,000
	Operating Expenses	30,041	35,683	40,606	35,060	36,890
100-54-1-540-36-2300	Furniture/Fixtures			1,500	1,500	0
100-54-1-540-36-2400	Computer/Printers	1,300	4,484	2,700	1,960	0
100-54-1-540-36-2500	Equipment	0	685	750	0	0
	Capital Outlay	1,300	5,169	4,950	3,460	0
TOTAL HUMAN RESOURCES		175,470	199,115	235,172	205,327	196,510

NOTES: FY 2010

100-51-1-540-36-1100	Salaries	Removed Part-Time position
----------------------	----------	-----------------------------------

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit:

The Human Resources Department is responsible for all human resources functions for all City Departments, including but not limited to:

Recruitment, Selection, Placement, Orientation and Training of Employees

Benefit Administration (Health, Wellnes, Insurance Coverage)

Compensation/Payroll

Revision of Personnel Policies and Procedures

Risk Management, Safety Training, Worker's Compensation and Liability

City Wide Public Relations

Employee Relations and Incentives

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-08 Actual	FY-09 Actual to date	FY-09 Estimated	FY-10 Proposed
Worker's Compensation Claims	36	19	23	20
Auto Claims	21	8	20	20
Liability Claims	31	12	16	15
Death Claims	0	1	1	0
Unemployment Claims	2	4	5	3
Retirees	2	0	2	2
New Hires	26	20	24	20
Terminations	17	15	21	20
Employee Health Fair/Open Enrollment	1	1	2	2
Applications Received	550	633	930	900
Employee Luncheons	6	4	6	1
Public Relations Events	5	2	3	2

Police Division

Administration

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-3-210-38-1100	Salaries	282,035	338,459	357,334	361,889	366,721
100-51-3-210-38-1300	Overtime	4,141	3,705	5,000	1,325	5,000
100-51-3-210-38-2100	Health Insurance	34,440	34,440	34,440	34,440	37,531
100-51-3-210-38-2101	Life Insurance	833	889	946	946	968
100-51-3-210-38-2200	Social Security	21,050	25,224	27,793	26,576	28,437
100-51-3-210-38-2400	Retirement	14,819	23,394	24,544	24,543	49,434
100-51-3-210-38-2700	Workers' Comp. Ins.	11,893	12,005	12,005	12,005	11,828
	Personal Services	369,212	438,115	462,062	461,724	499,920
100-52-3-210-38-1200	Professional Services	9,215	7,730	12,000	11,758	10,000
100-52-3-210-38-1300	Maint./Tech. Service	1,028	0	2,380	78	2,380
100-52-3-210-38-2200	Repairs/Maint. Bldg.	23,981	3,724	5,000	3,492	5,000
100-52-3-210-38-2320	Lease Payments	6,080	3,008	0	0	0
100-52-3-210-38-3100	Liability Insurance	7,276	7,124	8,369	8,369	8,628
100-52-3-210-38-3200	Communication	3,583	3,031	3,295	3,030	3,295
100-52-3-210-38-3500	Business Travel	2,616	2,522	3,435	2,077	3,500
100-52-3-210-38-3600	Dues & Subscriptions	1,830	1,342	2,755	1,857	2,500
100-52-3-210-38-3700	Business Training	2,862	1,281	3,256	1,073	3,000
100-53-3-210-38-1100	General Operating	938	1,142	3,320	976	2,500
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	5,910	8,170	10,874	5,348	8,000
100-53-3-210-38-1600	Small Equipment	0	0	0	0	0
100-53-3-210-38-1700	Uniforms	2,913	3,194	3,200	2,873	2,800
100-55-3-210-38-1200	Reimb:DP IT Expense	1,384	1,200	1,800	1,800	2,147
100-55-3-210-38-1300	Garage M & R	20,580	3,819	7,000	2,878	5,000
100-57-3-210-38-9000	Contingency	6,020	3,062	2,000	685	2,000
	Operating Expenses	96,215	50,346	68,684	46,294	60,750
100-54-3-210-38-2200	Vehicle Purchase	0	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	0	0	0	0	0
TOTAL ADMINISTRATION		465,427	488,462	530,746	508,017	560,669

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Administration

The Waycross Police Department serves the citizens of Waycross as well as those visiting or working in our city. Employees of the Police Department work professionally as a team to keep our city safe. Our main duty is to serve and protect the lives and property of all people in our jurisdiction. The Police Department has specialized units to ensure these goals are met. The units are: Uniform Patrol, Criminal Investigations, Support Services, Municipal Court Services, Training & Personnel, S.W.A.T., Administration, and School Resource Officers.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-08 Actual	FY-09 Actual to Date	FY-09 Estimated	FY-10 Proposed
Neighborhood Watch Meetings	9	5	24	18
Educational Programs	42	19	50	52
Newspaper Articles	2	3	12	8
Neighborhood Watch Groups (new)	1	0	2	2

Criminal Investigation

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-3-221-39-1100	Salaries	295,695	312,867	345,982	326,137	357,028
100-51-3-221-39-1300	Overtime	4,235	4,979	7,500	7,642	7,500
100-51-3-221-39-2100	Health Insurance	44,280	44,280	44,280	44,280	48,255
100-51-3-221-39-2101	Life Insurance	877	912	944	944	943
100-51-3-221-39-2200	Social Security	22,174	23,625	27,933	24,544	27,886
100-51-3-221-39-2400	Retirement	15,591	24,011	35,173	35,173	48,127
100-51-3-221-39-2700	Workers' Comp. Ins.	15,292	15,435	15,435	15,435	15,207
	Personal Services	398,144	426,108	477,247	454,155	504,946
100-52-3-221-39-1200	Professional Services	3,570	3,493	3,500	2,852	3,000
100-52-3-221-39-1300	Maint./Tech. Service	2,487	4,450	4,500	3,516	4,500
100-52-3-221-39-2200	Repairs/Maint. Bldg.	240	1,898	3,300	0	3,500
100-52-3-221-39-2320	Lease Payments	5,653	4,798	9,042	6,011	12,873
100-52-3-221-39-3100	Liability Insurance	11,708	11,570	11,215	11,215	11,554
100-52-3-221-39-3200	Communication	12,154	11,258	12,588	9,613	8,500
100-52-3-221-39-3500	Business Travel	2,634	4,702	4,693	4,061	5,000
100-52-3-221-39-3600	Dues & Subscriptions	355	70	310	266	300
100-52-3-221-39-3700	Business Training	4,200	2,802	4,406	3,465	4,500
100-53-3-221-39-1100	General Operating	6,566	7,235	4,150	4,174	3,500
100-53-3-221-39-1110	Chemicals	912	2,075	1,000	67	1,000
100-53-3-221-39-1230	Utilities	3,949	5,330	5,800	4,522	5,800
100-53-3-221-39-1270	Gas	13,229	13,722	19,584	12,527	13,000
100-53-3-221-39-1600	Small Equipment	3,916	3,547	1,386	1,000	1,000
100-53-3-221-39-1700	Uniforms	4,202	4,500	4,500	4,420	2,500
100-55-3-221-39-1200	Reimb:DP IT Expense	2,076	1,800	2,700	2,700	3,220
100-55-3-221-39-1300	Garage M & R	32,230	8,005	14,000	3,705	5,000
100-57-3-221-39-9000	Contingency	789	1,122	2,000	13	2,000
	Operating Expenses	110,870	92,377	108,674	74,127	90,746
100-54-3-221-39-2200	Vehicle Purchase	0		0	0	0
100-54-3-221-39-2300	Furniture /Fixtures	0		0	0	0
100-54-3-221-39-2400	Computers/Printers	0	2,400	1,000	0	0
100-54-3-221-39-2500	Equipment	13,781	3,499	0	0	0
	Capital Outlay	13,781	5,899	1,000	0	0
TOTAL CRIMINAL INVESTIGATION		522,796	524,384	586,921	528,282	595,692

100-52-3-221-39-2320 **Note: (1)**Lease Payments - (1) 2008 Impala @ \$18,199

Monthly Payment \$500.90 x 12 = \$6,010.80 @ 2.82% Paid in full 2/2011

Note: (2)Lease Payments - (1) 2009 Impala @ 19,490.98

Monthly Payment \$571.81 x 12 = \$6,861.72 @ 3.58% Paid in Full 6/2012 3 yrs.

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit:

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

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

CIU Investigators provide a resource to the community in the form of expert advice in the areas of protection from crime, recognizing scams, target hardening and what to do when victimized. CIU also provides investigative resources to assist citizens in recognizing when criminal activities are being perpetrated against them.

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

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-08 Actual	FY-09 Actual to Date	FY-09 Estimated	FY-10 Proposed
Total Part I Crimes Assigned	327	297	300	325
Part I Cleared by Arrest	47%	43%	50%	60%
Total Cases Assigned	782	815	350	830
Total Cases Cleared by Arrest	48%	56%	55%	65%
Hours in Court	456	468	500	600
Informants Recruited (Investigative)	2	1	4	6
Informants Recruited (Drug Squad)	43	45	50	36
Public Speaking Engagements	10	15	24	24
Briefings with Patrol Unit	46	45	45	48

Uniform Patrol

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-3-223-40-1100	Salaries	1,110,696	1,229,006	1,264,478	1,277,340	1,288,273
100-51-3-223-40-1300	Overtime	79,962	71,377	80,000	71,415	80,000
100-51-3-223-40-1350	Overtime-Housing Auth	2,735	37,498	40,000	41,701	40,000
100-51-3-223-40-2100	Health Insurance	186,960	186,960	191,880	191,880	209,103
100-51-3-223-40-2101	Life Insurance	2,993	3,149	3,374	3,374	3,401
100-51-3-223-40-2200	Social Security	87,439	97,335	106,944	101,607	107,733
100-51-3-223-40-2400	Retirement	53,235	82,913	97,537	97,537	173,659
100-51-3-223-40-2700	Workers' Comp. Ins.	64,565	65,168	66,883	66,883	65,898
	Personal Services	1,588,585	1,773,406	1,851,096	1,851,737	1,968,068
100-52-3-223-40-1200	Professional Services	3,353	4,491	5,000	4,164	5,000
100-52-3-223-40-1300	Maint./Tech. Service	7,598	3,397	7,500	7,598	8,000
100-52-3-223-40-2320	Lease Payments	56,207	81,611	110,312	86,209	148,630
100-52-3-223-40-3100	Liability Insurance	46,630	51,224	52,538	52,538	52,677
100-52-3-223-40-3200	Communication	2,245	2,324	2,543	2,434	2,855
100-52-3-223-40-3500	Business Travel	3,883	3,588	4,519	3,666	4,500
100-52-3-223-40-3600	Dues & Subscriptions	215	175	170	113	255
100-52-3-223-40-3700	Business Training	3,883	4,295	4,720	4,235	4,500
100-53-3-223-40-1100	General Operating	2,618	4,057	4,980	5,183	5,000
100-53-3-223-40-1110	Chemicals	1,045	766	5,116	517	3,000
100-53-3-223-40-1270	Gas	101,937	129,899	150,506	95,082	100,000
100-53-3-223-40-1600	Small Equipment	21,191	11,313	5,477	5,477	6,500
100-53-3-223-40-1700	Uniforms	22,931	20,906	25,000	25,000	20,000
100-55-3-223-40-1200	Reimb:DP IT Expense	7,610	6,600	6,600	7,020	6,600
100-55-3-223-40-1300	Garage M & R	150,413	33,114	40,000	34,572	33,000
100-57-3-223-40-9000	Contingency	0	0	0	0	
	Operating Expenses	431,760	357,760	424,981	333,809	400,517
100-54-3-223-40-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-223-40-2400	Computers/Printers	0	0	0	0	0
100-54-3-223-40-2500	Equipment	71,305	11,468	0	0	2,500
	Capital Outlay	71,305	11,468	0	0	2,500
TOTAL UNIFORM PATROL		2,091,649	2,142,634	2,276,077	2,185,546	2,371,084

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 10 = \$33,851.80 will be paid in full 4/2010

Note: (4) 2009 (5) Impala's @ \$136,507.50 including equipment

Monthly Pmnt \$4,004.77 @ 3.58% x 12 = \$48,057.24 Paid in Full 6/2012 3 yrs.

NOTES: FY 2010

100-52-3-223-40-2320	Lease Payments		
	(4) Chevy 2010 Impala's @ \$21k & (1) Ford Expedition @ \$25k		
	\$109,000 @ 4.42% = \$3,238.51 x 6 months		\$19,434
	(5) Equipment for New Vehicles \$4,064 each		
	Monthly payment \$603.73 x 6 months		\$3,622
			\$23,056

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit:

The Uniform Patrol Unit is the most visible of all the units of the police department. This Unit's primary responsibility is to provide police protection to the citizen's of Waycross and visitors to our City. This comes in the forms for first responder service to all calls for service through the 911 communications center as well as personal contact with the individual police officers themselves. They are assigned to geographical patrol zones within the city limits to detect and deter criminal activity and traffic violations. The officers conduct preliminary investigations into all incidents and accidents, apprehend, arrest, and process offenders and fugitives from the law. They give aide to other law enforcement agencies within our boundaries. They provide emergency first aide and CPR to victims, direct traffic for funerals, schools, ball games, and special events such as parades, etc. They assist stranded and lost motorist, homeless, and the needy. The officers transport inmates, testify in both civil and criminal proceedings and trials. They complete forms, tickets, reports, as well as prepare, secure, and serve arrest warrants. The officers are responsible for knowing and applying Federal, State and Local laws and ordinances. They must be able to use a variety of both lethal and non-lethal force weapons and options to bring violent and nonviolent suspects into lawful custody without physical harm when possible. They are required to complete 11 weeks of basic mandate of P.O.S.T. updated training annually as well as qualifying quarterly with their issued firearms and completing a physical agility course.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-08 Actual	FY-09 Actual to Date	FY-09 Estimated	FY-10 Proposed
CIU & Patrol Briefings	40	32	40	40
Attended 12 monthly CATEN Meetings	12	7	12	12
Conduct Driver License Check Points	19	8	36	36
Conduct Multi Agency Sobriety Check Points	1	1	4	4
Increase Number of Impaired Drivers Arrest	112	47	120	120
Reduce Number of Roadway Accidents	790	366	732	775
Reduce Number of Injuries from Accidents	304	149	298	300
Reduce Number of Traffic Fatalities	1	0	1	2
Have WPD Representative at CATEN Meetings	12	7	12	12
Patrol attended community meetings	0	6	12	16
Traffic Unit hold 6 education events per officer	0	7	7	6
Private Property Accident	354	169	338	350

Support Services

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-3-224-41-1100	Salaries	214,042	226,946	237,922	228,787	238,821
100-51-3-224-41-1300	Overtime	10,879	6,102	8,000	7,708	8,000
100-51-3-224-41-2100	Health Insurance	49,200	49,200	49,200	49,200	48,255
100-51-3-224-41-2101	Life Insurance	594	611	638	638	630
100-51-3-224-41-2200	Social Security	16,673	17,269	19,096	17,324	18,882
100-51-3-224-41-2400	Retirement	10,556	16,085	19,592	19,592	32,193
100-51-3-224-41-2700	Workers' Comp. Ins.	16,991	17,150	17,150	17,150	16,897
	Personal Services	318,934	333,363	351,597	340,399	363,677
100-52-3-224-41-1200	Professional Services	7,718	5,000	5,000	4,776	3,000
100-52-3-224-41-1300	Maint./Tech. Service	7,692	6,409	6,010	6,003	6,366
100-52-3-224-41-2200	Repairs/Maint. Bldg.	104	0	0	0	0
100-52-3-224-41-2320	Lease Payments	0	0	3,500	761	3,500
100-52-3-224-41-3100	Liability Insurance	6,718	7,340	7,411	7,518	7,721
100-52-3-224-41-3200	Communication	14,437	16,573	14,578	15,118	14,826
100-52-3-224-41-3500	Business Travel	0	0	0	0	0
100-52-3-224-41-3600	Dues & Subscriptions	204	368	275	141	275
100-52-3-224-41-3700	Business Training	1,000	973	1,307	1,021	1,500
100-53-3-224-41-1100	General Operating	25,143	21,875	19,671	18,951	20,000
100-53-3-224-41-1110	Chemicals	125	410	700	0	0
100-53-3-224-41-1230	Utilities	29,000	33,514	28,000	32,180	30,000
100-53-3-224-41-1270	Gas	0	0	0	0	0
100-53-3-224-41-1600	Small Equipment	0	1,054	137	0	1,400
100-53-3-224-41-1700	Uniforms	1,794	1,595	2,200	2,198	1,200
100-55-3-224-41-1200	Reimb:DP IT Expense	2,076	1,860	1,800	1,800	2,147
100-55-3-224-41-1300	Garage M & R	3,430	0	1,000	0	0
100-57-3-224-41-9000	Contingency	564	400	3,000	1,478	1,000
	Operating Expenses	100,003	97,370	94,589	91,946	92,934
100-54-3-224-41-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-224-41-2300	Furniture /Fixtures	1,931	3,370	0	0	0
100-54-3-224-41-2400	Computers/Printers	0	0	0	0	0
100-54-3-224-41-2500	Equipment	0	7,871	0	0	0
	Capital Outlay	1,931	11,241	0	0	0
TOTAL SUPPORT SERVICES		420,869	441,973	446,186	432,345	456,612

NOTES: FY 2010

100-52-3-224-41-2320	Lease Payments	Replace old copier with a new copier
----------------------	----------------	---

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Police / Support Services

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

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-08 Actual	FY-09 Actual to Date	FY-09 Estimated	FY-10 Proposed
Inspect Evidence Procedures	4	4	4	4
Conduct Random Inspections of Court Balancing	8	8	8	8
Conduct Four Court Sessions per Month	48	48	48	48
Performance of GCIC Activities and Functions	98%	98%	100%	100%
Ensure Agency of Reports and Documents	98%	98%	100%	100%

Training & Personnel

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-3-240-42-1100	Salaries	49,050	53,156	56,157	57,042	56,389
100-51-3-240-42-2100	Health Insurance	4,920	4,920	4,920	4,920	5,362
100-51-3-240-42-2101	Life Insurance	130	140	149	149	149
100-51-3-240-42-2200	Social Security	3,500	3,814	4,318	4,148	4,314
100-51-3-240-42-2400	Retirement	2,319	3,688	3,995	3,995	7,601
100-51-3-240-42-2700	Workers' Comp. Ins.	1,699	1,715	1,715	1,715	1,690
	Personal Services	61,619	67,433	71,253	71,970	75,504
100-52-3-240-42-1200	Professional Services	8,850	5,000	5,000	2,246	5,000
100-52-3-240-42-1300	Maint./Tech. Service	750	0	600	61	500
100-52-3-240-42-2320	Lease Payments	0	0	0	0	0
100-52-3-240-42-3100	Liability Insurance	1,186	1,727	1,196	1,196	1,233
100-52-3-240-42-3200	Communication	1,217	1,257	1,820	1,301	1,400
100-52-3-240-42-3500	Business Travel	10,000	10,314	9,430	9,365	10,000
100-52-3-240-42-3600	Dues & Subscriptions	0	75	75	75	75
100-52-3-240-42-3700	Business Training	14,798	14,882	14,145	13,799	15,000
100-53-3-240-42-1100	General Operating	11,169	10,054	8,300	8,251	3,000
100-53-3-240-42-1110	Chemicals	0	1,313	2,606	0	500
100-53-3-240-42-1230	Utilities	0	0	0	0	0
100-53-3-240-42-1270	Gas	2,622	2,905	2,992	1,333	2,640
100-53-3-240-42-1600	Small Equipment	1,929	3,474	1,000	672	1,000
100-53-3-240-42-1700	Uniforms	500	500	500	500	500
100-55-3-240-42-1200	Reimb:DP IT Expense	692	600	300	300	358
100-55-3-240-42-1300	Garage M & R	3,430	584	3,000	100	1,000
	Operating Expenses	57,143	52,684	50,964	39,197	42,205
100-54-3-240-42-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-240-42-2400	Computers & Printers	1,989	0	0	0	0
100-54-3-240-42-2500	Equipment	0	0	0	0	0
	Capital Outlay	1,989	0	0	0	0
TOTAL TRAINING & PERSONNEL		120,751	120,117	122,217	111,167	117,709

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Police/Personnel & Training

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

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

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-08 Actual	FY-09 Actual to Date	FY-09 Estimated	FY-10 Proposed
Recruit qualified personnel for employment	100%	100%	100%	100%
Provide 20 hours of update training to officer	100%	70%	100%	100%
Provide required training for support person	100%	60%	100%	100%
Keep current in all areas as an Instructor	100%	90%	100%	100%
Recruit Qualified protected class applicants	100%	100%	100%	100%
Add all supervisors and FTO as instructors	50%	50%	100%	100%

S.W.A.T.

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-3-229-46-1100	Salaries					
100-51-3-229-46-1300	Overtime	7,762	9,021	10,000	10,146	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	768	0	765
100-51-3-229-46-2400	Retirement					
100-51-3-229-46-2700	Workers' Comp. Ins.					
	Personal Services	7,762	9,021	10,768	10,146	10,765
100-52-3-229-46-1300	Maint./Tech. Service	4,760	3,609	4,800	6,021	4,800
100-52-3-229-46-3100	Liability Insurance	1,029	993	909	909	2,303
100-52-3-229-46-3200	Communication	981	1,487	2,477	2,115	2,477
100-52-3-229-46-3500	Business Travel	2,378	2,893	3,964	3,964	3,500
100-52-3-229-46-3600	Dues & Subscriptions	0	150	375	150	375
100-52-3-229-46-3700	Business Training	4,960	2,754	2,713	1,660	3,000
100-53-3-229-46-1100	General Operating	2,939	4,229	2,490	349	1,500
100-53-3-229-46-1110	Chemicals	461	2,494	1,000	0	1,000
100-53-3-229-46-1270	Gas	281	362	1,880	902	1,200
100-53-3-229-46-1600	Small Equipment	381	3,015	750	52	1,000
100-53-3-229-46-1700	Uniforms	1,600	144	1,600	1,600	1,200
100-55-3-229-46-1300	Garage M & R	6,860	299	4,000	1,192	4,000
	Operating Expenses	26,630	22,428	26,958	18,914	26,355
100-54-3-229-46-2200	Vehicle Purchase			0	0	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.		34,392	31,449	37,726	29,060	37,120

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Police / SWAT

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

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-08 Actual	FY-09 Actual to Date	FY-09 Estimated	FY-10 Proposed
Responded to SWAT Call Outs in Waycross	1	0	1	1
Responded to SWAT Call Outs Outside City	1	2	2	2
Team for use other than SWAT Tactical Ops.	0	3	5	5
8 hour training days per year	23	14	24	24
Negotiators 4 hour training days per year	2	9	24	24

School Resource Officers (SRO)

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-3-291-47-1100	Salaries	124,176	172,099	167,681	155,397	145,203
100-51-3-291-47-1300	Overtime	19,347	26,186	25,000	22,340	28,056
100-51-3-291-47-2100	Health Insurance	19,680	19,680	24,600	24,600	21,446
100-51-3-291-47-2101	Life Insurance	350	348	452	452	383
100-51-3-291-47-2200	Social Security	10,920	15,534	15,014	13,443	13,254
100-51-3-291-47-2400	Retirement	6,218	9,157	14,844	14,844	19,573
100-51-3-291-47-2700	Workers' Comp. Ins.	6,796	6,860	8,575	8,575	6,759
	Personal Services	187,487	249,863	256,166	239,651	234,676
100-52-3-291-47-1200	Professional Services	225	250	500	425	400
100-52-3-291-47-1300	Maint./Tech. Service	0	800	1,000	962	800
100-52-3-291-47-3100	Liability Insurance	2,687	2,936	3,705	3,705	3,860
100-53-3-291-47-3200	Communication	0	0	877	319	0
100-52-3-291-47-3500	Business Travel	609	610	959	959	1,000
100-52-3-291-47-3700	Business Training	0	1,500	2,104	1,720	2,000
100-53-3-291-47-1100	General Operating	697	909	830	128	1,000
100-53-3-291-47-1270	Gas	163	62	0	0	0
100-53-3-291-47-1600	Small Equipment	0	259	94	0	0
100-53-3-291-47-1700	Uniforms	1,524	2,000	2,500	2,364	2,000
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	5,905	9,325	12,569	10,583	11,060
100-54-3-291-47-2200	Vehicle Purchase	0	0	0	0	0
	Capital Outlay	0	0	0	0	0
TOTAL SCHOOL RESOURCE OFFICER		193,391	259,188	268,735	250,234	245,736
TOTAL POLICE DEPARTMENT		3,849,274	4,008,207	4,268,607	4,044,650	4,384,623

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit:	Police / School Resource Officers
--	--

The purpose for the School Resource Officer is to provide police protection to the students, faculty, and staff members of the Ware County Schools. The officers provide on campus police presence to the Ware County High School, Waycross Middle School, and Ware County Middle School. Additionally they handle all of the Elementary Schools for the Ware County School Board. The SRO officer is instrumental in establishing an open line of communication with the students so they can establish a feeling of confidence to communicate to the SRO Officer any perceived threats, gang affiliation, criminal acts (past and future), or relate any social concerns they may have about themselves. The SRO officers act as a liaison between the school administration and the police department in concerning law enforcement activity such as searches, arrest, detention of suspects, wanted individuals of school age, interviews, and all other aspects of law enforcement nature in the school settings. The SRO officers also use the presence in the educational setting to instruct the children in various fields of concern from teen driving dangers, safe streets, to role models for those interested in a career in the occupational fields of the criminal justice system.

Fire Division

Fire

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-3-500-48-1100	Salaries	1,699,700	1,881,591	1,999,070	2,001,782	2,025,881
100-51-3-500-48-1300	Overtime	81,654	66,451	75,000	82,706	80,000
100-51-3-500-48-2100	Health Insurance	258,300	287,820	282,900	282,900	289,527
100-51-3-500-48-2101	Life Insurance	4,688	5,088	5,415	5,415	5,348
100-51-3-500-48-2200	Social Security	107,509	142,044	162,659	150,433	161,100
100-51-3-500-48-2400	Retirement	83,365	133,959	168,607	168,607	273,089
100-51-3-500-48-2700	Workers' Comp. Ins.	89,201	97,752	99,467	99,467	91,244
	Personal Services	2,324,417	2,614,706	2,793,117	2,791,310	2,926,190
100-52-3-500-48-1200	Professional Services	3,858	6,558	11,500	11,010	3,000
100-52-3-500-48-1300	Maint./Tech. Service	5,661	10,118	6,700	5,968	7,000
100-52-3-500-48-2200	Repairs/Maint. Bldg.	18,497	20,889	14,000	7,863	20,000
100-52-3-500-48-2320	Lease Purchase	28,528	36,203	32,714	32,713	32,714
100-52-3-500-48-3100	Liability Insurance	39,093	45,117	47,409	47,409	47,829
100-53-3-500-48-3200	Communication	10,190	8,516	11,000	10,726	13,500
100-52-3-500-48-3500	Business Travels	1,775	2,831	2,500	620	2,500
100-52-3-500-48-3600	Dues & Subscriptions	2,364	2,795	5,000	2,758	3,000
100-52-3-500-48-3700	Business Training	11,278	8,124	8,613	6,124	8,500
100-53-3-500-48-1000	Gen Oper-Fire Prevention	2,705	1,732	3,000	679	3,000
100-53-3-500-48-1100	General Operating	14,364	13,232	13,205	13,083	13,000
100-53-3-500-48-1110	Chemicals	0	1,000	1,000	975	1,000
100-53-3-500-48-1230	Utilities	35,750	36,097	38,700	37,110	40,635
100-53-3-500-48-1270	Gas	22,099	25,321	34,218	19,818	27,393
100-53-3-500-48-1300	Food	300	468	500	293	500
100-53-3-500-48-1600	Small Equipment	12,402	17,268	8,795	7,161	8,000
100-53-3-500-48-1700	Uniforms	41,217	18,963	18,500	18,321	16,500
100-55-3-500-48-1200	Reimb: DP IT Expense	2,767	2,400	2,700	2,700	4,293
100-55-3-500-48-1300	Garage M & R	30,160	22,776	30,000	10,516	15,000
100-57-3-500-48-9000	Contingency	122	306	500	308	500
	Operating Expense	283,130	280,715	290,554	236,157	267,864
100-54-3-500-48-2200	Vehicle	210,000	0	0	0	0
100-54-3-500-48-2300	Furniture & Fixtures	2,125	1,498	3,000	2,848	3,000
100-54-3-500-48-2400	Computer/Printer	2,480	4,093	8,350	7,120	3,000
100-54-3-500-48-2500	Equipment	17,145	29,353	19,500	8,619	0
100-54-3-500-48-2510	Equip-Homeland Grant	7,989	0	1,500	0	11,000
	Capital Outlay	239,739	34,944	32,350	18,588	17,000
TOTAL FIRE DEPARTMENT		2,847,286	2,930,365	3,116,021	3,046,055	3,211,053

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 2010

100-54-3-500-48-2510	Equip-Homeland Grant	\$7,500 for Station #3 grant match & \$3,500 for grant match for Thermal Camera's (renovations & addition)
----------------------	----------------------	---

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Fire

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

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-08 Actual	FY-09 To Date Actual	FY-09 Estimated	FY-10 Proposed
Fire Hydrants checked twice a year.				1894 per year
Waycross has 947 hydrants that have to be checked twice a year.				
Suppression employees are required to have 240 hours of training annually per ISO				11,520 hours
Georgia requires an additional 24 hours continuing education hours for these same employees.				1296 hours
Driver's Training Program				2040 hours
The WFD will begin a this program to provide a minimum of 40 hours of training to all personnel.				

Public Works Division

Public Works Administration

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-4-100-51-1100	Salaries	99,919	70,067	84,069	84,687	89,340
100-51-4-100-51-1300	Overtime	260	174	200	164	200
100-51-4-100-51-2100	Health Insurance	9,840	9,840	9,840	9,840	10,723
100-51-4-100-51-2101	Life Insurance	239	231	222	222	236
100-51-4-100-51-2200	Social Security	7,262	4,958	6,447	6,116	6,850
100-51-4-100-51-2400	Retirement	4,254	6,086	5,529	5,529	12,043
100-51-4-100-51-2700	Workers' Comp. Ins.	3,398	3,430	3,430	3,430	3,379
	Personal Services	125,172	94,786	109,737	109,988	122,771
100-52-4-100-51-1200	Professional Services			5,000	4,776	0
100-52-4-100-51-1300	Maint./Tech. Service	0	0	250	0	0
100-52-4-100-51-2320	Lease Purchase	0	0	0	0	0
100-52-4-100-51-3100	Liability Insurance	1,344	1,468	1,482	1,482	1,544
100-52-4-100-51-3200	Communication	2,604	2,541	2,600	2,477	2,600
100-52-4-100-51-3500	Business Travels	131	47	800	704	800
100-52-4-100-51-3600	Dues & Subscriptions	0	0	0	0	250
100-52-4-100-51-3700	Business Training	528	1,054	1,302	1,113	1,000
100-53-4-100-51-1100	General Operating	2,493	2,706	2,075	1,751	2,000
100-53-4-100-51-1270	Gas	0	0	0	0	0
100-53-4-100-51-1600	Small Equipment	379	203	100	0	0
100-53-4-100-51-1700	Uniforms	0	0	100	0	0
100-55-4-100-51-1200	Reimb. DP IT Expense	692	600	900	900	1,073
100-57-4-100-51-9000	Contingency	167	411	500	250	250
	Operating Expenses	8,338	9,030	15,109	13,453	9,517
100-54-4-100-51-2300	Furniture/Fixtures	0	0	0	0	
100-54-4-100-51-2400	Computer/Printer	0	0	0	0	
100-54-4-100-51-2500	Equipment	0	0	0	0	
	Capital Outlay	0	0	0	0	0
TOTAL PUBLIC WORKS OFFICE		133,510	103,816	124,846	123,441	132,289

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Public Work / Administration

Responsibilities: To insure proper billing and records for the Public Work Division
 Duties: Maintain Cemetery records, Maintain Roll out container records, Maintain and report to Southland Waste handicap designees, Send letters of violations for roll outs, special collections, tree removal letters.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-08 Actual	FY-09 Actual to Date	FY-09 Estimated	FY-10 Proposed
Yard debris removed		3120 tons	4158	4000
White & Brown goods removed {tons}		114.73	153	160
Special Collections	149	89	120	125
Violation letters		18	24	20
New cans delivered to customers		852	1122	1000
Cans removed for final cut off		418	550	550
Cut off list removal		225	275	270
Confirmed cans placed at residence		168	222	200

Highways & Streets

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-4-200-52-1100	Salaries	416,371	432,685	444,343	453,751	449,957
100-51-4-200-52-1300	Overtime	2,382	2,222	5,000	4,713	5,500
100-51-4-200-52-2100	Health Insurance	93,480	93,480	93,480	93,480	101,871
100-51-4-200-52-2101	Life Insurance	1,177	1,175	1,164	1,164	1,188
100-51-4-200-52-2200	Social Security	29,889	30,984	34,568	32,265	34,842
100-51-4-200-52-2400	Retirement	20,934	30,934	32,529	32,529	59,691
100-51-4-200-52-2700	Workers' Comp. Ins.	35,680	36,014	36,014	36,014	35,484
	Personal Services	599,913	627,493	647,098	653,916	688,533
100-52-4-200-52-1200	Professional Services		2,788	5,000	5,000	0
100-52-4-200-52-1300	Maint./Tech. Service	0	479	1,000	940	500
100-52-4-200-52-2200	Repairs/Maint. Bldg.	193	595	0	0	500
100-52-4-200-52-2320	Lease Purchase	3,535	36,815	45,687	43,622	46,256
100-52-4-200-52-3100	Liability Insurance	18,312	22,882	24,199	24,199	25,424
100-52-4-200-52-3200	Communication	845	1,006	2,500	1,295	2,000
100-52-4-200-52-3500	Business Travels	764	923	1,203	252	1,000
100-52-4-200-52-3600	Dues & Subscriptions	0	0	0	0	110
100-52-4-200-52-3700	Business Training	1,574	1,286	1,702	1,336	1,000
100-52-4-200-52-3850	Contract Labor	65,625	75,000	80,000	79,000	80,000
100-53-4-200-52-1100	General Operating	23,941	25,117	25,674	22,357	25,000
100-53-4-200-52-1110	Chemicals	23,586	35,997	30,000	25,749	7,500
100-53-4-200-52-1120	Chemicals-Mosquito					15,000
100-53-4-200-52-1230	Utilities	3,901	7,595	8,000	9,165	8,000
100-53-4-200-52-1270	Gas	61,328	76,026	88,500	86,905	88,500
100-53-4-200-52-1600	Small Equipment	5,885	5,432	9,775	9,700	10,000
100-53-4-200-52-1700	Uniforms	3,548	2,683	3,500	2,470	3,500
100-55-4-200-52-1300	Garage M & R	86,570	69,222	95,000	102,216	80,000
100-57-4-200-52-9000	Contingency	393	339	500	495	500
	Operating Expenses	300,001	364,185	422,240	414,701	394,790
100-54-4-200-52-2200	Vehicle Purchase	0	0	0	0	0
100-54-4-200-52-2400	Computer/Printer	0	0	0	0	0
100-54-4-200-52-2500	Equipment	0	0	0	0	21,000
	Capital Outlay	0	0	0	0	21,000
TOTAL HIGHWAYS & STREETS		899,914	991,678	1,069,338	1,068,617	1,104,323
TOTAL PUBLIC WORKS DIVISION		1,033,424	1,095,494	1,194,183	1,192,058	1,236,612

100-52-4-200-52-2320 **Note: (1)** 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
Note: (3) 2009 1/2 Ton Truck est. @ \$14,341
 Monthly pmnt \$261.40 x 12 = \$3,136.80 @ 3.58% Paid in Full 5/2014 5yrs.

NOTES: FY 2010

100-54-4-200-52-2500	Equipment	
	Kwik-Kut rear Discharge Mower	\$9,000
	Mosquito Sprayer	\$12,000
		<u>\$21,000</u>

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 / Highways & Streets
This department is responsible for the following responsibilities:	
Maintaining all City Right-of-ways within the City of Waycross	
Maintenance of canal system	
Maintaining all remaining dirt roads	
Maintain flower beds	
Trim Bushes and flower beds	
Maintain fountains and parks	
Repair playground equipment	
Sweep all City Streets	
Edge Curbs and remove dirt	
Maintain City Parks	
Pickup trash and litter	
Mow overgrowth with side are mower	
Dig pits to supply City dirt needs	
Haul sand from sand pit to town	
Spray for Mosquitoes	

Community Improvement Division

Inspections Department

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-7-210-57-1100	Salaries	90,325	101,711	99,097	87,251	137,966
100-51-7-210-57-1300	Overtime	851	651	1,000	520	500
100-51-7-210-57-2100	Health Insurance	12,300	17,220	17,220	17,220	21,446
100-51-7-210-57-2101	Life Insurance	231	253	262	263	364
100-51-7-210-57-2200	Social Security	6,756	7,433	7,657	6,227	10,593
100-51-7-210-57-2400	Retirement	4,116	6,661	6,518	6,557	18,598
100-51-7-210-57-2700	Workers' Comp. Ins.	4,248	6,860	6,860	6,860	6,759
	Personal Services	118,827	140,789	138,614	124,898	196,226
100-52-7-210-57-1200	Professional Services	1,120	2,906	3,000	0	1,000
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	4,504	13,514	13,513	13,513
100-52-7-210-57-3100	Liability Insurance	4,231	4,425	4,782	3,873	4,470
100-53-7-210-57-3200	Communication	2,951	3,517	4,000	2,803	2,000
100-52-7-210-57-3300	Advertisement	1,451	1,914	2,000	2,234	3,500
100-52-7-210-57-3500	Business Travels	2,600	3,000	3,333	2,104	3,000
100-52-7-210-57-3600	Dues & Subscriptions	1,730	576	1,500	624	1,500
100-52-7-210-57-3700	Business Training	2,709	3,000	3,370	3,370	3,000
100-53-7-210-57-1100	General Operating	2,297	3,101	2,905	2,679	3,000
100-53-7-210-57-1270	Gas	3,098	5,482	4,000	2,387	2,600
100-53-7-210-57-1600	Small Equipment	465	68	125	0	250
100-53-7-210-57-1700	Uniforms		0	0	0	1,000
100-55-7-210-57-1200	Reimb: DP IT Expense	1,038	900	1,200	1,200	1,431
100-55-7-210-57-1300	Garage M & R	6,860	1,568	3,000	172	3,000
100-57-7-210-57-9000	Contingency	0	118	1,000	0	500
100-57-7-210-57-9030	Permit Refund	146	0	200	200	200
	Operating Expenses	30,695	35,081	49,429	35,159	45,464
100-54-7-210-57-2200	Vehicle Purchase	0	0	0	0	0
100-54-7-210-57-2300	Furniture/Fixtures	0	1,000	1,500	650	1,200
100-54-7-210-57-2400	Computer/Printer	1,225	2,438	1,800	0	1,200
100-54-7-210-57-2500	Equipment	0	0	0	0	0
	Capital Expenditure	1,225	3,438	3,300	650	2,400
TOTAL INSPECTIONS DEPARTMENT		150,748	179,308	191,343	160,707	244,091

100-52-7-210-57-2320 Lease Purchase

Note: (1) 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: Community Improvement

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

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-08 Actual	FY-09 Actual to Date	FY-09 Estimated	FY-10 Proposed
<i>Inspections:</i>				
Building Inspections	661	150	700	725
Plumbing Inspections	591	144	600	650
Electrical Inspections	751	162	800	860
Mechanical Inspections	459	125	500	525
Mobile Home Inspections	9	2	8	10
<i>Administration:</i>				
Grants Written	6	7	8	8
Grants Awarded	5	7	7	8

Administration/Grants

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-7-310-57-1100	Salaries	70,328	135,107	149,742	127,392	181,193
100-51-7-310-57-1300	Overtime	183	1,053	1,000	158	500
100-51-7-310-57-2100	Health Insurance	24,600	19,680	19,680	19,680	26,808
100-51-7-310-57-2101	Life Insurance	459	372	389	389	478
100-51-7-310-57-2200	Social Security	4,595	9,487	11,348	9,372	13,900
100-51-7-310-57-2400	Retirement	8,182	9,790	25,372	25,372	24,425
100-51-7-310-57-2700	Workers' Comp. Ins.	8,495	6,860	6,860	6,860	8,449
	Personal Services	116,843	182,348	214,391	189,223	255,752
100-52-7-310-57-1200	Professional Services	1,923	2,906	5,000	2,523	1,000
100-52-7-310-57-1300	Maint./Tech. Service	0	0	500	0	500
100-52-7-310-57-2320	Lease Purchase	1,004	2,764	3,800	2,988	2,988
100-52-7-310-57-3100	Liability Insurance	2,687	2,936	2,964	3,873	3,860
100-52-7-310-57-3200	Communication	2,299	1,733	3,000	1,443	1,800
100-52-7-310-57-3300	Advertisement	1,994	985	3,000	2,872	3,500
100-52-7-310-57-3500	Business Travels	2,937	4,610	3,773	3,622	3,500
100-52-7-310-57-3600	Dues & Subscriptions	819	1,136	1,500	1,065	750
100-52-7-310-57-3700	Business Training	2,760	4,101	3,435	2,658	3,000
100-52-7-310-57-3850	Demolitions	17,602	1,044	30,000	17,105	10,000
100-53-7-310-57-1100	General Operating	6,475	5,867	6,225	4,297	4,000
100-53-7-310-57-1270	Gas	25	338	800	541	750
100-53-7-310-57-1600	Small Equipment	183	217	200	0	450
100-53-7-310-57-1700	Uniforms		0	0	0	750
100-55-7-310-57-1200	Reimb: DP IT Expenses	1,383	1,200	1,200	1,200	1,431
100-55-7-310-57-1300	Garage M & R	0	0	0	0	0
100-57-7-310-57-9000	Contingency	0	451	1,000	25	500
	Operating Expenses	42,090	30,288	66,397	44,213	38,779
100-54-7-310-57-2300	Furniture/Fixtures	0	414	1,500	0	0
100-54-7-310-57-2400	Computer/Printer	2,033	2,447	1,200	115	0
100-54-7-310-57-2500	Equipment	0	0	0	0	0
	Capital Expenditure	2,033	2,861	2,700	115	0
TOTAL ADMINISTRATION		160,966	215,498	283,488	233,551	294,531
TOTAL COMMUNITY IMPROVEMENT		311,714	394,806	474,832	394,258	538,622

100-52-7-310-57-2320 Lease Purchase

Note: (1) Copier lease \$249 x 12 = \$2,988 3 yrs (July 07-July 2010)
Split 1/2 cost with Engineering Department

Engineering Division

Administration

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-1-575-58-1100	Salaries	216,263	262,536	289,354	283,021	282,926
100-51-1-575-58-1300	Overtime	1,410	1,029	2,000	739	1,200
100-51-1-575-58-2100	Health Insurance	24,600	29,520	29,520	29,520	32,170
100-51-1-575-58-2101	Life Insurance	586	741	772	772	747
100-51-1-575-58-2200	Social Security	16,597	19,751	22,532	21,102	21,736
100-51-1-575-58-2400	Retirement	10,422	18,851	21,734	21,734	38,138
100-51-1-575-58-2700	Workers' Comp. Ins.	8,495	10,290	10,290	10,290	10,138
	Personal Services	278,374	342,718	376,202	367,179	387,054
100-52-1-575-58-1200	Professional Services	15,000	15,938	15,000	4,390	12,000
100-52-1-575-58-1300	Maint./Tech. Service	2,924	2,880	7,500	3,559	5,000
100-52-1-575-58-2320	Lease Purchase	88	9,460	10,300	9,684	8,010
100-52-1-575-58-3100	Liability Insurance	4,388	4,663	6,551	6,551	5,554
100-52-1-575-58-3200	Communication	3,322	4,012	4,000	3,877	4,000
100-52-1-575-58-3500	Business Travels	2,420	1,493	3,296	2,187	2,500
100-52-1-575-58-3600	Dues & Subscriptions	997	1,818	1,200	1,200	1,800
100-52-1-575-58-3700	Business Training	5,000	2,639	5,708	1,121	4,500
100-53-1-575-58-1100	General Operating	2,875	4,365	4,150	3,623	4,500
100-53-1-575-58-1270	Gas	1,752	1,441	2,500	2,354	3,400
100-53-1-575-58-1600	Small Equipment	517	683	187	184	500
100-53-1-575-58-1700	Uniforms	576	166	750	210	500
100-55-1-575-58-1200	Reimb: DP IT Expenses	1,383	1,200	1,800	1,800	2,146
100-55-1-575-58-1300	Garage M & R	6,860	233	1,500	290	1,000
100-57-1-575-58-9000	Contingency	119	872	750	191	750
	Operating Expenses	48,221	51,863	65,192	41,222	56,160
100-54-1-575-58-2200	Vehicle Purchase	0	0	0	0	0
100-54-1-575-58-2300	Furniture/Fixtures	2,938	0	2,500	0	500
100-54-1-575-58-2400	Computers & Printers	6,019	3,841	3,500	1,756	1,500
100-54-1-575-58-2500	Equipment	0	0	0	0	0
	Capital Outlay	8,957	3,841	6,000	1,756	2,000
TOTAL ENGINEER		335,552	398,422	447,394	410,156	445,214
100-52-1-575-58-2320	Lease Purchase					

Note: (1) Copier split with Comm Imp \$249/monthly (until June 2010)

Note: (2) Scanner/Plotter lease \$558/monthly
(3 yrs Mar 07-Mar 2010)

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Engineering Division

Engineering Division is responsible for programming, design, construction, operations and maintenance of the city's primary infrastructure including but not limited to city pavements and sidewalks, storm drainage, water production and distribution, wastewater collection and treatment, traffic signals, signage and public buildings. The Engineering Division also provides technical support to other city departments and citizens to include environmental permitting, traffic engineering, street lighting, street/alley closings, annexations, computer-aided drafting, mapping and geographical information system development. Engineering Division Consists of 3 departments: Engineering and Environmental Management; Water and Sewer; Traffic and Building Maintenance

Division and Department / Unit: Engineering & Environmental Management

Engineering and Environmental Management Department is responsible for planning, oversight and inspection of construction, improvement and development projects; maintenance of streets, sidewalks and drainage structures, local environmental permitting and enforcement; computer-aided drafting, database and mapping work related to development and maintenance of city's Geographical Information System; and a variety of related field and technical engineering services for the City of Waycross

Division and Department / Unit: Water & Sewer Department

Water and Sewer Department is responsible for production and distribution of drinking water and the collection and treatment wastewater for the City of Waycross. Water distribution responsibility includes maintenance and repair of all water mains, service lines, valves and fire hydrants within the City limits. Wastewater collection and treatment responsibility includes operation and maintenance of sewer mains, service lines, manholes, pumping stations and treatment facilities. Department also implements city's industrial pretreatment program and supports comprehensive planning for future needs.

Division and Department / Unit: Traffic and Building Maintenance

Traffic and Building Maintenance Department is responsible for safe and efficient movement of traffic including installation and maintenance of traffic signs and signals. This department is also responsible for maintenance and repair of city public buildings.

Infrastructure Construction

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-4-220-53-1100	Salaries	72,523	84,315	99,841	86,376	107,682
100-51-4-220-53-1300	Overtime	52	1,418	2,000	1,684	1,200
100-51-4-220-53-2100	Health Insurance	19,680	19,680	19,680	19,680	21,446
100-51-4-220-53-2101	Life Insurance	236	272	283	283	284
100-51-4-220-53-2200	Social Security	5,323	6,308	8,353	6,464	8,329
100-51-4-220-53-2400	Retirement	4,189	7,151	14,393	14,393	14,515
100-51-4-220-53-2700	Workers' Comp. Ins.	6,796	6,860	6,860	6,860	6,759
	Personal Services	108,799	126,003	151,410	135,739	160,216
100-52-4-220-53-2320	Lease Purchase	0	0	8,038	0	15,213
100-52-4-220-53-3100	Liability Insurance	3,202	3,432	2,964	2,964	3,549
100-52-4-220-53-3200	Communication	265	233	300	214	250
100-52-4-220-53-3500	Business Travels	100	0	400	0	400
100-52-4-220-53-3600	Dues & Subscriptions	0	0	0	0	0
100-52-4-220-53-3700	Business Training	884	181	800	0	800
100-53-4-220-53-1100	General Operating	3,901	5,338	4,765	4,392	4,000
100-53-4-220-53-1230	Utilities	0	0	0	0	0
100-53-4-220-53-1270	Gas	1,757	4,983	4,800	4,355	4,500
100-53-4-220-53-1600	Small Equipment	464	1,605	809	730	1,000
100-53-4-220-53-1700	Uniforms	310	300	1,000	627	750
100-55-4-220-53-1300	Garage M & R	3,430	958	3,000	1,470	1,500
100-57-4-220-53-9000	Contingency	0	0	0	0	0
	Operating Expenses	14,313	17,030	26,876	14,751	31,962
100-54-4-220-53-1400	Infrastructure(Sidewalks)	39,388	50,235	43,885	48,171	50,000
100-54-4-220-53-1410	Infrastructure(Patching)	0	14,584	13,700	13,700	10,000
100-54-4-220-53-1420	Infrastructure(Culverts)	0	18,920	21,800	22,366	20,000
100-54-4-220-53-2200	Vehicle Purchase	0	0	0	0	0
100-54-4-220-53-2500	Equipment	0	0	0	0	0
	Capital Outlay	39,388	83,739	79,385	84,237	80,000
TOTAL INFRASTRUCTURE CONSTRUCTION		162,499	226,772	257,671	234,728	272,178

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

Note: (1) 2009 Backhoe @ \$69,500

Monthly Pmnt est. \$1,267.75 x 12 = \$15,213 @ 3.61% Paid in Full 5/2014 5 yrs

Traffic

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-51-4-270-54-1100	Salaries	83,445	78,058	82,595	74,150	87,818
100-51-4-270-54-1300	Overtime	6,590	10,284	6,000	5,533	4,000
100-51-4-270-54-2100	Health Insurance	14,760	14,760	14,760	14,760	16,085
100-51-4-270-54-2101	Life Insurance	243	245	245	245	232
100-51-4-270-54-2200	Social Security	6,364	6,361	7,569	5,623	7,024
100-51-4-270-54-2400	Retirement	8,485	6,449	16,455	16,455	11,838
100-51-4-270-54-2700	Workers' Comp. Ins.	5,097	5,145	5,145	5,145	5,069
	Personal Services	124,985	121,301	132,769	121,911	132,065
100-52-4-270-54-1300	Maint./Tech. Service	444	0	1,000	0	1,000
100-52-4-270-54-2200	Repairs/Maint. Bldg.	46,419	2,412	10,000	1,842	9,000
100-52-4-270-54-2320	Lease Purchase	0	0	6,087	0	0
100-52-4-270-54-3100	Liability Insurance	2,373	3,691	3,587	3,587	2,777
100-52-4-270-54-3200	Communication	2,123	2,473	3,000	1,805	1,500
100-52-4-270-54-3500	Business Travels	511	299	1,291	455	1,291
100-52-4-270-54-3600	Dues & Subscriptions	0	0	0	0	0
100-52-4-270-54-3700	Business Training	698	576	1,600	410	1,600
100-53-4-270-54-1100	General Operating	5,154	5,465	4,150	2,040	2,500
100-53-4-270-54-1230	Utilities	6,509	8,333	7,500	9,373	11,500
100-53-4-270-54-1270	Gas	8,381	11,466	8,250	4,992	7,527
100-53-4-270-54-1600	Small Equipment	588	1,520	1,490	1,577	1,577
100-53-4-270-54-1610	Signs & Markings	30,000	55,981	55,000	35,546	25,000
100-53-4-270-54-1700	Uniforms	386	207	500	357	500
100-55-4-270-54-1200	Reimb: DP IT Expense	346	300	900	900	716
100-55-4-270-54-1300	Garage M & R	6,860	1,907	7,000	5,008	3,000
100-57-4-270-54-9000	Contingency	24	0	500	0	0
	Operating Expenses	110,816	94,630	111,855	67,892	69,488
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	6,334	200	0	0	0
100-54-4-270-54-2500	Equipment	0	0	0	0	0
	Capital Outlay	6,334	200	0	0	0
TOTAL TRAFFIC ENGINEER		242,135	216,131	244,624	189,802	201,553
TOTAL ENGINEERING DIVISION		740,186	841,326	949,689	834,686	918,945

NOTES: FY 2010

100-53-4-270-54-1610	Signs & Markings Sign Replacement (FHWA)	\$25,000
----------------------	--	----------

Street Lights

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-53-4-260-77-1230	Utilities	265,483	286,674	275,000	304,972	304,403
TOTAL STREET LIGHTS		265,483	286,674	275,000	304,972	304,403

NOTES: FY 2010

100-53-4-260-77-1230	Utilities	Utilities @ \$26,250 / month (assumes 3% rate increase year-over-year)
----------------------	-----------	---

General Fund Non-Operating

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
100-52-3-920-10-3900	Region 8HazMat-City of Douglas	0	3,067	1,533	0	1,533
100-55-4-860-10-1110	Data Processing Oper.	78,867	77,092	78,619	78,619	79,680
100-55-4-860-10-1120	Public Buildings Oper.	52,767	49,511	48,158	48,158	50,350
100-55-4-860-10-1130	City Garage Oper.	0	270,933	280,541	279,721	296,875
100-55-4-860-10-1150	Waste Management Oper.	82,122	0	30,000	30,000	0
100-55-4-900-10-1040	Reimburse Cemetery	26,378	0	70,734	70,734	0
100-57-4-900-10-1050	Hotel/Motel Tax Prom.	6,000	6,000	6,000	6,000	0
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	0
100-57-4-900-10-2050	DAV		1,500	1,500	1,500	0
100-57-4-900-10-2060	Magnolia House			2,500	2,500	0
100-57-4-900-10-2070	CASA			2,500	2,500	0
100-57-4-900-10-2600	Unemployment Comp.	16,024	2,904	8,000	2,030	5,000
100-57-4-900-10-2700	Reimburse Postage	-241	-243	0	-121	0
100-57-7-400-10-2000	WWC Planning Comm.	0	0	0	0	0
100-57-7-520-10-2000	WWC Dev Auth.	0	12,500	12,500	12,500	12,500
100-57-7-520-10-2010	SE Area Planning Comm.	18,984	18,984	20,000	18,516	20,000
100-57-7-540-10-2000	Chamber of Comm T&C	111,246	0	0	0	0
100-57-7-550-10-2000	Downtown Dev Auth	0	14,890	0	0	0
100-61-9-000-10-3000	Note Payable - Int TANS	0	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	3,533	5,827	4,500	6,344	5,000
TOTAL NON-OPERATING		415,180	482,464	586,585	578,501	485,938
TOTAL GENERAL FUND		10,710,120	11,339,352	12,215,460	11,597,561	12,379,609

Enterprise Funds

Water and Sewer Fund

Revenues

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
505-34-4210	Water Service Fees	2,512,208	2,475,635	2,473,817	2,411,792	2,459,000
505-34-4230	Sewer Service Fees	2,511,695	2,470,615	2,470,784	2,431,655	2,460,300
505-34-4245	Surcharge WWTP Fee	360,960	358,524	358,835	352,525	352,999
	Total Utility Service Fees	5,384,863	5,304,774	5,303,436	5,195,972	5,272,299
505-34-4212	Water Taps	32,958	22,366	20,000	8,565	20,000
505-34-4240	Sewer Taps	8,100	10,846	12,000	10,162	12,000
	Total Water/Sewer Taps	41,058	33,213	32,000	18,727	32,000
505-34-4214	Contract Extensions	1,592	583	1,000	1,900	1,500
505-34-4215	Reinstatement Charges	108,296	111,041	90,000	98,258	98,000
505-34-4216	Miscellaneous Revenue	2,063	10,990	4,000	389	3,000
505-34-4217	Cash in Bank Interest	10,355	6,104	4,500	3,064	2,000
505-34-4218	Loads to Disposal	133,063	240,723	274,641	56,285	105,100
505-34-4219	Disconnect Fee	0	0	78,750	48,974	53,000
505-34-4220	Account Set Up Fee	19,740	20,310	20,280	20,340	21,000
505-34-4221	Laboratory Analysis Fee	25	0	100	0	100
505-34-4225	MBB Collections Revenue	2,069	1,494	1,000	2,880	1,500
505-34-4250	Sewer Fees-Satilla W/S Auth	44,265	102,354	120,000	214,923	210,000
505-34-9300	Returned Check Fees	6,600	6,380	6,000	7,910	6,000
505-38-1000	Utility Site Rental Fees	16,151	29,651	16,500	60,865	63,000
	Total Miscellaneous Revenue	344,219	529,630	616,771	515,789	564,200
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		5,770,140	5,867,617	5,952,207	5,730,488	5,868,499

Water & Sewer Operations

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
505-52-4-430-59-1200	Professional Services	0	4,704	320,000	22,603	100,000
505-52-4-430-59-1300	Maint. & Technical Serv.					
505-52-4-430-59-2200	Repairs & Maint. Building	2,204	8,400	5,000	692	30,000
505-52-4-430-59-2320	Lease Purchase	24,234	16,839	35,855	35,854	35,855
505-52-4-430-59-3100	Liability Insurance	8,750	8,936	7,273	7,273	6,908
505-52-4-430-59-3200	Communication	499				
505-52-4-430-59-3700	Business Training	-8				
505-52-4-430-59-3850	Contract Labor	2,148,570	2,211,224	2,355,266	2,355,242	2,398,812
505-53-4-430-59-1100	General Operating	-8	75	500	205	500
505-53-4-430-59-1110	Chemicals	0				
505-53-4-430-59-1230	Utilities	271,194	275,207	260,000	310,815	305,000
505-53-4-430-59-1270	Gas	-1,777				
505-55-4-430-59-1200	Reimb: DP IT Expenses	1,730	1,500	1,500	1,500	1,500
505-55-4-430-59-1300	Garage M & R	68,440	27,739	33,000	11,283	20,000
505-55-4-430-59-1500	ESG Whse/Phone/Supplies	4,052	7,543		8,805	0
	Operating Expenses	2,527,880	2,562,166	3,018,394	2,754,273	2,898,575
505-54-4-430-59-1420	Infrastructure-Culverts	10,100				
505-54-4-430-59-2540	Debt Service Capital Projects		343,785	584,472	721,184	527,461
505-54-4-430-59-2550	Water Pumps					
505-54-4-430-59-2560	Tank Maintenance Program	144,722	158,236	160,000	158,298	160,000
	Capital Outlay	154,822	502,021	744,472	879,482	687,461
TOTAL WATER & SEWER OPERATIONS		2,682,702	3,064,187	3,762,866	3,633,755	3,586,036

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

Water and Sewer Non-Operating

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
505-55-4-400-10-1110	Data Processing Oper.	239,490	231,278	239,477	239,477	252,337
505-55-4-400-10-1120	Public Building Oper.	52,766	49,512	48,918	48,918	50,349
505-55-4-400-10-1130	City Garage Operations		48,651	52,739	52,739	54,160
505-55-4-400-10-1140	Reimb: General Fd. Opr.	633,362	633,362	747,876	747,876	825,586
505-57-4-400-10-9050	Refunds & Reimbursement	346	507	800	180	500
505-58-4-300-10-1300	GEFA Principle	117,481	117,481	137,771	137,771	143,015
505-58-4-300-10-2000	GEFA Interest	101,480	158,989	138,699	138,699	131,028
505-58-4-400-10-1325	GEFA CW00-020	68,753	79,996	79,996	588,486	82,423
505-58-4-400-10-1300	SRF Payments	510,009	576,862	588,486	79,996	600,344
505-58-4-400-10-2000	SRF Interest	180,075	166,203	154,579	154,579	142,721
505-61-4-400-10-1000	Revenue Bonds Sinking Fd.	1,140,672	93,632	0	0	0
TOTAL NON-OPERATING		3,044,433	2,156,473	2,189,341	2,188,721	2,282,463
TOTAL W&S FUND EXPENDITURES		5,727,134	5,220,660	5,952,207	5,822,476	5,868,499

Waste Management Fund

Revenues

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
540-34-4110	Residential Garbage Fees	879,808	870,572	901,696	880,857	881,295
540-34-4115	Trash Collection Fees	521,001	516,402	520,000	507,078	507,624
540-34-4190	Reinstatement Fees	112,537	117,755	30,000	36,325	37,529
540-34-4191	Garbage Container Violation	1,105	0	200	0	200
540-34-4192	Cash In Bank Interest	578	1,528	0	482	0
540-34-4193	Container Deposit	3,675	3,075	3,000	5,150	4,500
540-34-4195	Special Collections	10,185	12,658	17,000	8,100	8,615
540-34-4196	Trailer Rental for Brn/White	9,020	1,510	0	0	0
540-34-4197	Trailer Rental for Yd. Trash	400	0	0	0	0
540-34-4200	Disconnect/Connect Fee			11,710	16,325	16,760
540-39-1200	Reimb: General Fund	82,122	0	30,000	30,000	0
TOTAL WASTE MANAGEMENT REVENUE		1,620,431	1,523,500	1,513,606	1,484,317	1,456,523

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

Garbage & Yard Trash Collections

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
540-51-4-530-65-1100	Salaries	326,620	337,981	217,436	265,404	184,657
540-51-4-530-65-1300	Overtime	6,591	4,415	4,680	1,217	7,000
540-51-4-530-65-2100	Health Insurance	73,800	68,880	73,800	73,800	42,893
540-51-4-530-65-2101	Life Insurance	921	874	957	957	471
540-51-4-530-65-2200	Social Security	24,162	24,855	28,084	19,292	14,662
540-51-4-530-65-2400	Retirement	32,083	23,016	23,838	23,838	24,892
540-51-4-530-65-2700	Workers' Comp Ins.	25,486	24,009	25,724	25,724	13,518
	Personal Services	489,663	484,031	374,520	410,231	288,092
540-52-4-530-65-1300	Maint.&Technical Serv.	0	0	100	0	100
540-52-4-530-65-2200	Repairs & Maint. Bldg	84	0	0	0	0
540-52-4-530-65-2320	Lease Purchase Pymts.	26,568	18,225	26,664	30,979	63,020
540-52-4-530-65-3100	Liability Insurance	17,596	16,471	17,025	17,025	12,326
540-52-4-530-65-3200	Communication	1,202	886	1,000	741	800
540-52-4-530-65-3500	Business Travel	0	0	200	46	100
540-52-4-530-65-3600	Dues & Subscriptions	0	0	50	0	0
540-52-4-530-65-3700	Business Training	20	10	500	0	100
540-52-4-530-65-3850	Contract Labor	611,806	654,670	713,844	713,844	713,844
540-53-4-530-65-1100	General Operating	6,435	7,296	6,500	6,681	6,528
540-53-4-530-65-1110	Chemicals	328	241	500	318	500
540-53-4-530-65-1230	Utilities	9,709	5,992	6,500	6,683	6,500
540-53-4-530-65-1270	Gas	37,443	46,700	40,000	32,778	45,000
540-53-4-530-65-1600	Small Equipment	1,063	902	2,500	500	2,000
540-53-4-530-65-1700	Uniforms	1,933	2,200	2,500	1,581	2,500
540-55-4-530-65-1000	Reimb:Gen. Fd. Opr.	166,586	166,586	178,194	178,194	197,218
540-55-4-530-65-1300	Garage M & R	91,900	23,391	28,500	20,423	28,500
540-57-4-530-65-2000	Tipping Fees	0	0	0	0	0
540-57-4-530-65-9000	Contingency	385	0	500	71	300
	Operating Expenses	973,057	943,570	1,025,077	1,009,862	1,079,336
540-54-4-530-65-2500	Equipment	0	5,114	27,000	13,496	15,000
	Capital Outlay	0	5,114	27,000	13,496	15,000
TOTAL GARBAGE & TRASH COLLECTION		1,462,720	1,432,715	1,426,597	1,433,589	1,382,428

540-52-4-530-65-2320 Lease Purchase

Note: (1) Knuckle Boom Loader \$94,250 @ 3.929% 7yrs
 Monthly pmnt = \$1,285.21 x 12 = \$15,422.52 will be paid in full 4/2014

Note: (2) 2009 Knuckle Boom Loader \$103,900 @ 3.920% 5yrs
 Monthly pmnt = \$1,944.58 x 12 = \$23,334.96 will be paid in full 9/2013

NOTES: FY 2010

540-52-4-530-65-2320	Lease Purchase	(1) 2010 Knuckle Boom Loader \$110,000 @ 3.920%	
		Monthly Payment \$2,021.84 x 12 = \$24,262.08 5 yrs	
540-54-4-530-65-2500	Equipment	Roll out cans (25)	\$15,000

Brown/White Goods

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
540-57-4-530-70-2000	Transfer Station Tipping	13,932	13,974	19,000	8,307	12,000
540-57-4-530-70-9000	Contingency					
TOTAL BROWN/WHITE GOODS		13,932	13,974	19,000	8,307	12,000

Recyclable Collections

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
540-52-4-540-71-2110	Collection & Delivery	0	820	0	0	0
TOTAL RECYCLABLE COLLECTION		0	820	0	0	0

Landfill Closure

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
540-52-4-560-72-1200	Professional Services	14,400	8,027	16,000	6,725	15,000
540-52-4-560-72-1300	Technical Services	6,800	23,669	21,000	5,480	15,000
540-55-4-560-72-1120	Reimburse: Water/Sewer					
TOTAL LANDFILL CLOSURE		21,200	31,696	37,000	12,205	30,000

Non-Operating

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
540-55-4-400-10-1130	City Garage Operations	0	29,731	31,009	31,009	32,095
540-61-9-000-10-5000	Fund Balance	0	0	0	0	0
TOTAL NON-OPERATING		0	29,731	31,009	31,009	32,095
TOTAL WASTE MGMT. EXPENDITURES		1,497,851	1,508,935	1,513,606	1,485,110	1,456,523

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Public Works / Waste Management

Our responsibilities in Waste Management include: 1) removal of yard trash generated within the City Limits of Waycross 2) Scheduled special collections which include removal of mattresses, furniture, carpet, clothing, etc. these items are then transported to Southland Waste transfer station for disposal 3) Yearly Spring Cleanups 4) Delivery and pickup of roll out garbage cans 5) Removal and disposal of dead animals 6) Christmas Tree recycling

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-08 Actual	FY-09 Actual to Date	FY-09 Estimated	FY-10 Proposed
Yard Trash picked up		3120	4158	4000
White & Brown Goods picked up		114.73	153	160
Special Collections	149	89	120	125
Clean and maintain Rollout containers		756	1000	1000

Special Revenue Funds

Cemetery Fund

Revenues

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
203-34-9100	Sales: Cemetery Lots	86,750	76,980	69,217	69,342	71,000
203-34-9101	Interment Fees	67,315	67,300	70,000	66,715	71,000
203-34-9102	Monument & Transfer Fee	11,946	10,289	10,000	13,860	11,458
203-34-9103	Reimb: General Funds	26,378	0	71,517	71,517	0
203-34-9104	Cash In Bank Interest	1,554	723	1,000	259	0
203-34-9105	Reimb: Cemetery Trust		75,771	0	0	0
Total Revenues		193,943	231,063	221,734	221,693	153,458

Expenditures

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
203-51-4-850-66-1100	Salaries	65,265	69,719	74,332	73,208	29,960
203-51-4-850-66-1300	Overtime	99	139	300	54	100
203-51-4-850-66-2100	Health Insurance	9,840	9,840	9,840	9,840	5,362
203-51-4-850-66-2101	Life Insurance	172	186	196	196	66
203-51-4-850-66-2200	Social Security	4,705	5,036	5,709	5,353	1,950
203-51-4-850-66-2400	Retirement	6,009	4,893	4,889	5,819	3,365
203-51-4-850-66-2700	Workers' Comp Insurance	3,398	3,430	3,430	3,430	1,690
	Personal Services	89,487	93,243	98,697	97,901	42,492
203-52-4-850-66-2200	Repairs & Maint. Building		31,904	16,000	2,154	1,000
203-52-4-850-66-3100	Liability Insurance	3,402	3,454	3,300	3,300	3,386
203-52-4-850-66-3200	Communication	634	641	1,140	886	900
203-52-4-850-66-3850	Contract Labor	25,469	27,992	40,000	29,954	40,000
203-53-4-850-66-1100	General Operating	5,873	5,686	5,000	4,052	3,000
203-53-4-850-66-1110	Chemicals	347	489	500	460	500
203-53-4-850-66-1230	Utilities	4,533	4,574	4,500	5,521	5,900
203-53-4-850-66-1270	Gas	11,428	4,369	8,000	5,843	5,000
203-53-4-850-66-1600	Small Equipment	237	587	717	550	1,000
203-53-4-850-66-1700	Uniforms	332	409	400	348	400
203-55-4-850-66-1000	Reimb: General Fund Opr.	21,698	21,698	24,352	24,352	25,845
203-55-4-850-66-1130	Reimb: Garage Operations		10,811	11,628	11,628	12,035
203-55-4-850-66-1300	Garage M & R	8,000	7,760	7,500	10,500	12,000
203-57-4-850-66-9000	Contingency	0	0	0	0	0
	Operating Expenses	81,952	120,373	123,037	99,549	110,966
203-54-4-850-66-2500	Equipment	0	14,945	0	0	0
	Capital Outlay	0	14,945	0	0	0
Total Expenditures		171,439	228,561	221,734	197,450	153,458

NOTES: FY 2010

203-1-4-850-66-1100	Salaries	Removed 1 position - Employee Retiring
---------------------	----------	---

WPD Information Technology Fund

Revenues

Account #	Revenue Source	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
205-38-1050	IT Revenue Fee	28,254	24,236	27,000	31,747	27,000
TOTAL		28,254	24,236	27,000	31,747	27,000

Expenditures

Account #	Account Number	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
205-53-9-034-80-2500	Computers/Equipment	24,316	22,739	27,000	33,191	27,000
TOTAL		24,316	22,739	27,000	33,191	27,000

Hotel/Motel Fund

Account #	Revenue Source	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
275-31-4100	Hotel/Motel Revenue	0	111,729	108,289	185,765	204,000
TOTAL		0	111,729	108,289	185,765	204,000

Expenditures	Account Number	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
275-57-7-540-10-2000	Chamber of Comm T & C	0	111,729	108,289	100,319	81,600
275-57-7540-10-9300	Reimburse General Fund				85,443	122,400
TOTAL		0	111,729	108,289	185,762	204,000

Note:

General Fund will receive 60% and Tourism will receive 40%.

Capital Project Fund

Special Purpose Local Option Sales Tax 2008 (SPLOST)

Revenues

Account #	Revenue Source	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
435-33-7100	Special Purpose Sales Tax			1,346,292	1,410,551	1,880,584
435-36-1000	Interest Earned				1,755	
TOTAL		0	0	1,346,292	1,412,306	1,880,584

Expenditures	Account Number	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
435-55-9-033-17-1000	Engineering Roads and Streets			378,542		1,231,084
435-55-9-033-17-2000	Public Buildings			296,250		592,500
435-55-9-033-17-3000	Fire and Special Purpose Vehicles			671,500	665,211	7,000
435-55-9-033-17-4000	Property Acquisition & Demolition					
435-55-9-033-17-5000	Water/Sewer Rehab & Expansion					
435-55-9-033-17-6000	Information Technology					50,000
435-55-9-033-17-7000	DDA Projects					
TOTAL		0	0	1,346,292	665,211	1,880,584

Internal Service Funds

Garage Fund

Revenues

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
606-34-9200	All Funds Contributions	381,503	365,532	380,912	380,912	401,183
TOTAL CITY GARAGE		381,503	365,532	380,912	380,912	401,183

Expenditures

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
606-51-4-800-68-1100	Salaries	195,378	211,044	219,645	219,311	222,269
606-51-4-800-68-1300	Overtime	354	1,452	2,000	557	1,500
606-51-4-800-68-2100	Health Insurance	34,440	34,440	34,440	34,440	37,531
606-51-4-800-68-2101	Life Insurance	523	568	580	580	587
606-51-4-800-68-2200	Social Security	13,835	14,905	16,956	15,465	17,118
606-51-4-800-68-2400	Retirement	18,233	14,961	14,446	15,316	29,962
606-51-4-800-68-2700	Workers' Comp Insurance	11,893	12,005	12,005	12,005	11,828
	Personal Services	274,657	289,376	300,071	297,674	320,795
606-52-4-800-68-1200	Professional Services	2,000	950	3,000	0	2,500
606-52-4-800-68-1300	Maint. & Technical Serv.	11	500	1,500	1,200	2,000
606-52-4-800-68-2200	Repairs/Maint. Building	0	1,410	1,500	61	1,500
606-52-4-800-68-2320	Lease Purchase Payments	0	2,911	8,734	8,733	8,734
606-52-4-800-68-3100	Liability Insurance	6,246	6,627	7,006	7,006	7,247
606-52-4-800-68-3200	Communication	1,329	1,486	2,500	1,185	1,500
606-52-4-800-68-3500	Business Travel	44	34	800	382	800
606-52-4-800-68-3600	Dues & Subscriptions	1,669	2,000	2,500	1,595	2,500
606-52-4-800-68-3700	Business Training	15	796	2,000	740	2,000
606-53-4-800-68-1100	General Operating	13,038	13,363	15,000	15,617	15,000
606-53-4-800-68-1110	Chemicals	1,597	1,634	2,000	1,315	2,000
606-53-4-800-68-1115	Fleet Cost-Warehouse	47,272	-5,046	0	347	0
606-53-4-800-68-1230	Utilities	9,477	10,868	9,500	11,379	11,000
606-53-4-800-68-1270	Gas	3,797	5,153	4,500	3,208	4,500
606-53-4-800-68-1600	Small Equipment	5,042	7,711	1,901	35	2,000
606-53-4-800-68-1700	Uniforms	2,878	3,266	3,000	2,958	3,500
606-55-4-800-68-1200	Reimb: DP IT Expense	345	300	300	300	358
606-55-4-800-68-1300	Garage M & R	1,252	2,715	4,000	1,819	3,000
606-57-4-800-68-9000	Contingency	407	67	1,000	67	750
	Operating Expenses	95,824	56,746	70,741	57,946	70,888
606-54-4-800-68-2300	Furniture & Fixtures		0	1,200	0	0
606-54-4-800-68-2400	Computers & Printers	1,266	-6	1,400	0	0
606-54-4-800-68-2500	Equipment	7,495	0	7,500	6,795	9,500
	Capital Outlay	8,761	-6	10,100	6,795	9,500
TOTAL CITY GARAGE		379,242	346,115	380,912	362,415	401,183

606-52-4-800-68-2320 Lease Purchase Payments

Note1: 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

NOTES: FY 2010

606-54-4-800-68-2500	Equipment Truck Tire Machine				\$9,500	
----------------------	--	--	--	--	---------	--

DEPARTMENTAL RESPONSIBILITIES AND DUTIES

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

Division and Department / Unit: Public Works / Garage

The Garage Responsibilities and duties include;

Provide timely vehicle repairs to all City Departments as they relates to their vehicles

Vehicle Repairs: Engine repairs, electrical repairs, brake repairs, diagnostic

Heavy Equipment: Hydraulic hoses, tires, tracks

Preventative Maintenance: Oil changes, tire repairs, grease and lubrication

Welding Repairs: Heavy equipment including excavators, tractors, fire trucks

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE

ACTIVITY	PERFORMANCE MEASURE			
	FY-08 Actual	FY-09 Actual to Date	FY-09 Estimated	FY-10 Proposed
Work tickets processed	1589	1244	1500	1700

Data Processing Fund

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

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
607-34-9200	All Funds Contributions	318,357	308,370	318,096	318,096	332,017
607-34-9210	All Funds Contrib-IT Exp	28,366	24,600	28,500	28,500	33,073
TOTAL DATA PROCESSING		346,723	332,970	346,596	346,596	365,090

Data Processing Fund Expenditures

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
607-51-1-535-67-1100	Salaries	154,680	161,624	168,753	162,233	175,032
607-51-1-535-67-1300	Overtime	1,227	1,877	1,500	1,203	1,500
607-51-1-535-67-2100	Health Insurance	24,600	24,600	24,600	24,600	26,808
607-51-1-535-67-2101	Life Insurance	406	425	446	446	462
607-51-1-535-67-2200	Social Security	11,230	11,832	13,024	11,783	13,505
607-51-1-535-67-2400	Retirement	14,161	11,195	11,099	16,390	23,594
607-51-1-535-67-2700	Workers' Comp Insurance	10,194	8,575	8,575	8,575	8,449
Personal Services		216,499	220,127	227,997	225,230	249,350
607-52-1-535-67-1300	Maint. & Technical Serv.	42,894	42,139	51,540	52,487	50,000
607-52-1-535-67-2320	Lease Purchase Payments	1,272	1,223	1,530	1,658	1,530
607-52-1-535-67-3100	Liability Insurance	4,031	4,404	3,705	3,705	3,860
607-52-1-535-67-3200	Communication	27,677	28,051	28,644	27,720	29,500
607-52-1-535-67-3500	Business Travel	2,736	541	2,522	628	2,500
607-52-1-535-67-3600	Dues & Subscriptions	176	186	350	350	350
607-52-1-535-67-3700	Business Training	2,294	1,029	2,053	442	2,000
607-53-1-535-67-1100	General Operating	13,865	13,779	14,000	10,666	14,000
607-53-1-535-67-1270	Gas	1,236	1,314	1,536	85	1,200
607-53-1-535-67-1600	Small Equipment	0	0	219	124	500
607-57-1-535-67-9000	Contingency	22	60	500	13	300
Operating Expenses		96,202	92,726	106,599	97,877	105,740
607-54-1-535-67-2400	Computers & Printers	845	3,680	6,000	-689	5,000
607-54-1-535-67-2500	Equipment	1,456	2,082	6,000	1,137	5,000
Capital Outlay		2,301	5,762	12,000	448	10,000
TOTAL DATA PROCESSING		315,002	318,615	346,596	323,555	365,090

Notes: FY 2010

Outsource the printing and mailing of Utility Billing Statements. There will be no increase of current cost.

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 the general ledger for each fund, which includes, accounts payable check runs, daily cash receipts, monthly reimbursements, accounting receivable billing, daily journal postings, updating payroll general ledger, collection of return checks, monthly and yearly reporting, and reconciling all bank statements, and assisting auditors with year end audit. Monitoring all Fixed Assets additions, deletions and depreciations.

Utility Billing Responsibilities: This department's responsibilities are mailing out the Utility Billing statements on a monthly basis, which includes all billings functions including loading and unloading handhelds, opening and closing of accounts, issuing daily maintenance work orders to meter department, posting adjustments, collections of delinquent accounts, handles customer inquiries and complaints.

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. Another responsibility includes hosting and maintaining the City's own Website and Intranet (COWnet).

Budget Officer Responsibilities: This department's responsibilities are to distributes budget related forms and worksheets to city departments and enter responses into automated database, balance the city budget, prepares budget books for disbursement, distributes monthly financial and budget overview reports.

DEPARTMENT ACTIVITIES PERFORMANCE MEASURE				
ACTIVITY	PERFORMANCE MEASURE			
	FY-08 Actual	FY-09 Actual to Date	FY-09 Estimated	FY-10 Proposed
Accounting Department				
Checks Issued(Except Payroll)	2,656	2,112	2,784	2,700
Checks Reconciled(Except Payroll)	2,402	2,131	2,604	2,800
Checks Reconciled (Payroll)	2,469	2,236	2,600	2,500
Voided Checks	23	18	25	25
Stop Payment on Checks	18	15	18	18
Deposits	811	735	750	750
Incoming Wire or ACH Transfers	181	148	165	165
Outgoing Wire or ACH Transfers	68	49	65	75
Misc Journal Postings	699	588	650	650
Handwritten Checks	23	11	15	15
Budget Amendments	27	2	20	20
Utility Billing Department				
Utility Billing Statements Mailed	77,079	58,500	78,000	78,000
Cut-Off WorkOrders Issued	3,575	2,719	3,625	3,650
Check Read WO Issued	618	424	565	550
Move In/New Service	1,398	1,073	1,433	1,500
Move Out/Finals	1,499	1,207	1,612	1,600
Water Turn Ons	2,449	1,837	2,500	2,500
Check for Broke Locks	74	55	75	75
Lock Meters for Return Checks	258	209	281	290
Change Meter Tickets	100	113	152	150
Misc Maint WO for Meter Dept	5,308	4,061	5,394	5,400
Lock Meters Inactive w/consumption	108	114	153	150
Information Technology Department				
Hardware Repairs(CD/Printer/KB/MS)	22	16	32	30
Operating System/Application Repairs	23	13	33	35
Registry Repairs	10	8	20	20
Spyware Removals	24	15	30	30
Virus Removals	19	15	25	25
Anti-Virus Installed	30	5	18	15
Backup Error Repairs	8	5	8	10
Email Repairs	16	16	20	20
Reinstall/New Computer Install	28	18	25	25
Web Page Changes/Updates	160	60	160	160
Barracuda Administration(New)	1	-	-	-
Research for Technology (Hours)	180	100	130	150

Public Buildings Fund

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

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
608-34-9200	All Funds Contributions	105,533	99,023	97,076	97,076	100,699
TOTAL PUBLIC BUILDINGS		105,533	99,023	97,076	97,076	100,699

Public Buildings Fund Expenditures

Account #	Description	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
608-51-1-565-71-1100	Salaries	45,749	40,362	51,889	43,581	50,814
608-51-1-565-71-1300	Overtime	2,910	1,562	2,700	1,110	2,700
608-51-1-565-71-2100	Health Insurance	9,840	9,840	9,840	9,840	10,723
608-51-1-565-71-2101	Life Insurance	132	133	137	137	134
608-51-1-565-71-2200	Social Security	3,587	3,042	4,176	3,318	4,094
608-51-1-565-71-2400	Retirement	4,587	3,501	3,413	8,251	6,850
608-51-1-565-71-2700	Workers' Comp Insuranc	3,398	3,430	3,430	3,429	3,379
Personal Services		70,203	61,871	75,585	69,666	78,695
608-52-1-565-71-1300	Maint. & Technical Serv.	81	0	500	0	500
608-52-1-565-71-2200	Repairs & Maint. Building		268	1,000	235	1,000
608-52-1-565-71-2320	Lease Purchase Payment	0	0	0	0	0
608-52-1-565-71-3100	Liability Insurance	2,373	2,461	1,937	1,935	2,926
608-52-1-565-71-3200	Communication	1,191	1,155	1,300	1,004	1,150
608-52-1-565-71-3500	Business Travel	42	0	160	0	160
608-52-1-565-71-3600	Dues & Subscriptions		0	0	0	0
608-52-1-565-71-3700	Business Training	310	140	404	20	400
608-53-1-565-71-1100	General Operating	2,099	2,276	5,000	1,146	5,000
608-53-1-565-71-1100	Chemicals		0	100	0	100
608-53-1-565-71-1230	Utilities		0	0	0	0
608-53-1-565-71-1270	Gas	2,027	1,243	1,800	1,052	1,774
608-53-1-565-71-1600	Small Equipment	984	708	376	268	376
608-53-1-565-71-1700	Uniforms	244	0	400	257	400
608-55-1-565-71-1130	Reimb: Garage Operat		5,406	5,815	5,815	6,018
608-55-1-565-71-1300	Garage M & R	6,860	22	1,000	296	500
608-57-1-565-71-9000	Contingency	52	0	500	0	500
Operating Expenses		16,261	13,678	20,292	12,028	20,804
608-54-1-565-71-2200	Vehicles	0	0	0	0	0
608-54-1-565-71-2300	Furniture & Fixtures	0	0	200	0	200
608-54-1-565-71-2400	Computers & Printers	1,219	0	500	0	500
608-54-1-565-71-2500	Equipment			500	0	500
Capital Outlay		1,219	0	1,200	0	1,200
TOTAL PUBLIC BUILDINGS		87,683	75,548	97,076	81,694	100,699

Liability Insurance Fund

Revenues

Account #	Revenue Source	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
600-34-9200	All Funds Contribution	210,399	229,554	236,000	235,999	236,000
600-36-1000	CIB Interest	3,406	2,697	0	918	0
600-38-9000	Liability Misc Revenue	3,970	8,818	0	5,536	0
600-38-9010	Reserve	0	1	0	0	0
TOTAL		217,776	241,069	236,000	242,453	236,000

Expenditures	Account Number	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
600-52-9-020-11-3100	Premium Auto	40,047	38,491	45,000	42,871	45,000
600-52-9-021-11-3100	Premium Liability	97,274	99,651	113,000	93,236	113,000
600-52-9-022-11-3100	Premium Property	12,330	11,308	28,000	15,178	28,000
600-52-9-023-11-3100	Claims Payment	11,970	47,433	50,000	10,205	50,000
TOTAL		161,621	196,883	236,000	161,490	236,000

Health Insurance Fund

Revenues

Account #	Revenue Source	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
601-36-1000	CIB Interest	5,815	4,597	0	1,380	0
601-36-1010	Reserve CIB Interest	672	571	0	95	0
601-38-9000	City Premium	1,013,348	1,043,040	1,052,880	1,052,880	1,077,686
601-38-9001	Miscellaneous Revenue	30,107	0	0	74	0
601-38-9010	Employee Premiums	349,137	347,587	345,280	383,947	391,200
601-38-9020	Retired Premiums	17,552	17,473	17,100	15,862	14,867
601-38-9030	Group Life	17,186	19,085	19,056	19,056	18,542
TOTAL		1,433,817	1,432,354	1,434,316	1,473,295	1,502,295

Expenditures	Account Number	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
601-52-9-024-12-1010	Group Resource Claim	1,108,862	1,076,796	1,138,316	1,198,032	1,213,095
601-52-9-024-12-1020	Administration Fees	217,578	231,626	276,000	259,322	270,000
601-52-9-025-12-3100	Ins - Miscellaneous	20,099	18,549	20,000	18,511	19,200
TOTAL		1,346,539	1,326,971	1,434,316	1,475,866	1,502,295

Retirement Fund

Revenues

Account #	Revenue Source	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
602-36-1000	CIB Interest	4,025	654	0	210	0
602-38-9000	Retirement Contributions	348,366	477,609	611,585	611,585	950,194
TOTAL		352,390	478,263	611,585	611,795	950,194

Expenditures	Account Number	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
	602-57-9-023-15-3000 Retirement Payments	334,035	477,609	611,585	616,089	950,194
	602-61-9-000-15-5000 Fund Balance	0	0	0	0	0
TOTAL		334,035	477,609	611,585	616,089	950,194

Worker's Compensation Fund

Revenues

Account #	Revenue Source	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
603-36-1000	Workers Comp Int	9,611	5,549	0	1,817	0
603-38-9000	Miscellaneous Revenue	0	0	0	142,024	0
603-39-1000	General Fund Contrib	312,629	327,556	332,700	332,701	319,353
603-39-1020	Cemetery Fd Contrib	3,398	3,430	3,430	3,430	1,690
603-39-1030	Waste Manag Contrib	25,486	24,009	25,724	25,724	13,518
603-39-1070	City Garage Contrib	11,893	12,005	12,005	12,005	11,828
603-39-1080	Data Processing Contrib	10,194	8,575	8,575	8,575	8,449
603-39-1090	Public Buildings Contrib	3,398	3,430	3,430	3,429	3,379
TOTAL		376,611	384,553	385,864	529,705	358,216

Expenditures	Account Number	2007 Actual	2008 Actual	2009 Budget	FY 2009 Actual	2010 Budget
	603-52-9-023-18-3100 Expend for all Claims	239,882	294,138	228,285	172,008	223,216
	603-52-9-027-18-1100 Administration Cost	105,852	67,518	82,579	73,411	85,000
	603-52-9-028-18-3100 Reserve for Claims	0	0	75,000	0	50,000
	603-61-9-000-18-5000 Fund Balance	0	0	0	0	
TOTAL		345,734	361,656	385,864	245,419	358,216

(This page is left blank intentionally)

CAPITAL IMPROVEMENT PLAN

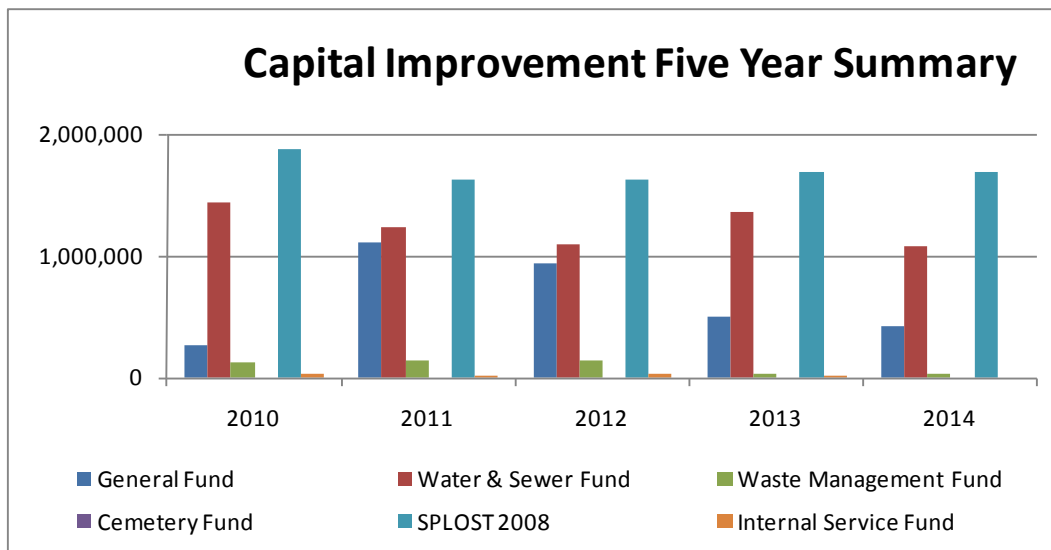


This plan is used as a tool in projecting and planning the city's needs for improvements within different areas of the city. These include infrastructure development and improvements, purchasing of software and various equipment to improve the quality of service, and upkeep and repairs on city buildings.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

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

The capital projects approved for the fiscal year 2010 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 \$8,505,876. The Water and Sewer Fund has the next largest capital improvement cost of \$6,215,000, and the General Fund has a total of \$3,227,520.



Major Capital Projects For Fiscal Year 2010

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

Positive – The project will either generate some revenue to offset expenses or will actually reduce operating costs.

Negligible – The impact will be very small. It will generate less than \$10,000 per year in increased operating expenditures.

Slight – The impact will be between \$10,000 - \$50,000 in increased operating expenditures.

Moderate – The impact will be between \$50,001 - \$100,000 in increased in operating expenditures.

High – This project will cause an increase in operating expenditures of \$100,001 or more annually.

MAJOR CAPITAL PROJECT: Replacing failing Sewer Main

IMPACT ON OPERATING BUDGET: Positive

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

Water and Sewer Fund FY 2010

Engineering	\$ 100,000
Construction	\$ 527,461
TOTAL	\$ 627,461

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 2010

Engineering	\$ 50,000
Construction	\$ 1,181,084
TOTAL	\$ 1,231,084

MAJOR CAPITAL PROJECT: Building Renovations

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 2010

Engineering	\$ 20,000
Construction	\$ 592,500
TOTAL	\$ 612,500

MAJOR CAPITAL PROJECT: Bar-Screen for Main City Canal

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

This capital project will be funded by the Water and Sewer Fund. The Bar-Screen for the Main City Canal will be used to remove trash from the canal system and prevent pollution from entering the Satilla River.

SPLOST Fund FY 2009

Equipment	\$ 150,000
TOTAL	\$ 150,000

Capital Improvement 5 Year Summary

	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
Finance					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Channel 42	\$ -	\$ -	\$ -	\$ -	\$ -
Puchasing	\$ -	\$ 22,000	\$ 17,000	\$ 17,000	\$ -
Data Processing	\$ 27,000	\$ 8,000	\$ 4,000	\$ -	\$ -
Total	\$ 27,000	\$ 30,000	\$ 21,000	\$ 17,000	\$ -
Police Department					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
CIU	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ 131,820	\$ 300,500	\$ 218,050	\$ 186,900	\$ 139,250
Support	\$ -	\$ -	\$ -	\$ -	\$ -
Training	\$ -	\$ -	\$ -	\$ -	\$ -
S.W.A.T.	\$ -	\$ -	\$ -	\$ -	\$ -
SRO	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 131,820	\$ 300,500	\$ 218,050	\$ 186,900	\$ 139,250
Fire Department					
Fire	\$ 11,000	\$ 250,000	\$ 395,000	\$ -	\$ -
Total	\$ 11,000	\$ 250,000	\$ 395,000	\$ -	\$ -
Public Works					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Highway & Streets	\$ 21,000	\$ 240,000	\$ 13,000	\$ -	\$ -
Waste Management	\$ 125,000	\$ 140,000	\$ 140,000	\$ 30,000	\$ 30,000
Cemetery	\$ -	\$ -	\$ -	\$ -	\$ -
Garage	\$ 9,500	\$ 13,000	\$ 25,000	\$ 23,000	\$ -
Total	\$ 155,500	\$ 393,000	\$ 178,000	\$ 53,000	\$ 30,000
Community Improvement					
Inspections	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 15,000	\$ -	\$ -	\$ -	\$ -

	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
Engineering					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Street/Walkways/Drainage					
Construction	\$ 80,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
Traffic	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Water Plant	\$ 1,445,000	\$ 1,230,000	\$ 1,095,000	\$ 1,360,000	\$ 1,085,000
Public Building	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,550,000	\$ 1,520,000	\$ 1,385,000	\$ 1,650,000	\$ 1,375,000
SPLOST 2008-2013					
SPLOST Projects	\$ 1,880,584	\$ 1,628,042	\$ 1,629,625	\$ 1,683,813	\$ 1,683,812
Total	\$ 1,880,584	\$ 1,628,042	\$ 1,629,625	\$ 1,683,813	\$ 1,683,812
General Fund	\$ 268,820	\$ 1,102,500	\$ 933,050	\$ 493,900	\$ 429,250
Water & Sewer Fund	\$ 1,445,000	\$ 1,230,000	\$ 1,095,000	\$ 1,360,000	\$ 1,085,000
Waste Management Fund	\$ 125,000	\$ 140,000	\$ 140,000	\$ 30,000	\$ 30,000
Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ -
SPLOST 2008-2013	\$ 1,880,584	\$ 1,628,042	\$ 1,629,625	\$ 1,683,813	\$ 1,683,812
Total	\$ 3,719,404	\$ 4,100,542	\$ 3,797,675	\$ 3,567,713	\$ 3,228,062
Internal Service Funds	\$ 36,500	\$ 21,000	\$ 29,000	\$ 23,000	\$ -
Total	\$ 36,500	\$ 21,000	\$ 29,000	\$ 23,000	\$ -
Grand Total	\$ 3,755,904	\$ 4,121,542	\$ 3,826,675	\$ 3,590,713	\$ 3,228,062

Capital Vehicles and Equipment Listing

	Estimated Cost	Budgeted or Financing
General Fund		
Police Department		
<u>Uniform Patrol</u>		
(4) Chevy 2010 Impala's @ \$21k (1) Ford Expedition @ \$25K	\$109,000	\$19,434
(5) Equipment for New Patrol Vehicles \$4,064 each	<u>\$20,320</u>	<u>\$3,622</u>
	\$129,320	\$23,056
Public Works		
<u>Highways & Streets</u>		
Kwik-Kut rear Discharge Mower	\$9,000	\$9,000
Mosquito Sprayer	<u>\$12,000</u>	<u>\$12,000</u>
	\$21,000	\$21,000
TOTAL GENERAL FUND	\$150,320	\$44,056
Waste Management Fund		
Garbage Cans (25)	\$15,000	\$15,000
Knuckle Boom Loader	<u>\$110,000</u>	<u>\$24,262</u>
TOTAL WASTE MANAGEMENT FUND	\$125,000	\$39,262
Garage Fund		
Truck Tire Machine	<u>\$9,500</u>	<u>\$9,500</u>
	\$9,500	\$9,500
 Grand Total	 \$284,820	 \$92,818

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

Capital Improvement Plan by Division

Finance Division

Purchasing

FUND: (100) General Fund		DIVISION: FINANCE		Department: Purchasing/City Hall			FY 2010						
EQUIPMENT	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	TOTAL	Source	Approved
Replace Copy Machines				\$ 17,000		\$ 17,000		\$ 17,000			\$ 51,000	Budget	\$ -
Refurbish Elevator											\$ -	Budget	\$ -
Replace Plumbing & Fixtures				\$ 5,000							\$ 5,000	Budget	\$ -
Used Fork Lift											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ -		\$ 22,000		\$ 17,000		\$ 17,000		\$ -	\$ 56,000		\$ -

Notes:

Replace Plumbing & Fixtures this will pertain to replacing fixtures and faucets in the bathrooms at City Hall.

Data Processing

FUND: (607) DATA PROCESSING		DIVISION: FINANCE					FY 2010						
EQUIPMENT	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	TOTAL	Source	Approved
Exchange as email software		\$ 16,000									\$ 16,000	SPLOST	\$ 16,000
Internet Content Web Filter		\$ 3,000									\$ 3,000	Budget	\$ 3,000
Upgrade Servers for Programs		\$ 8,000		\$ 8,000		\$ 4,000					\$ 20,000	SPLOST	\$ 8,000
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ 27,000		\$ 8,000		\$ 4,000		\$ -		\$ -	\$ 39,000		\$ 27,000

Notes:

Exchange as email software need to upgrade from Mdaemon for compliance issues with email retention and archiving solutions.

Internet Content Web Filter will give IT security and limitations for employees when surfing on the Internet.

Upgrade Servers for Applications for more efficient backup system, cut daily cost for electricity, and eliminate the number of servers we currently have now.

Police Division

Administration

FUND: (100) General Fund DIVISION: POLICE Department: Administration													
									FY 2010				
EQUIPMENT	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	TOTAL	Source	Approved
Police Patrol Cars	1	\$ 22,000	2	\$ 44,000	1	\$ 22,000	1	\$ 22,000			\$ 110,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000		\$ -

Notes:

These vehicles will replace current vehicles #16 (2010), #02 and #03 (2011), #24 (2012), #08 (2013).

Criminal Investigations Unit

FUND: (100) General Fund DIVISION: POLICE Department: Crimminal Investigation Unit													
									FY 2010				
EQUIPMENT	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	TOTAL	Source	Approved
Unmarked Police Vehicles				\$ 20,000		\$ 37,000		\$ 17,000			\$ 74,000	Budget	\$ -
Forensic video Enhancement Sys		\$ 15,612									\$ 15,612	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ 15,612	\$ 20,000	\$ 37,000	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,612		\$ -

Notes:

Unmarked Police Vehicles - Normal replacement schedule.

Forensic Video Enhancement System - Upgrading of surveillance video

Uniform Patrol

FUND: (100) General Fund		DIVISION: POLICE		Department: Uniform Patrol					FY 2010				
EQUIPMENT	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	TOTAL	Source	Approved
New Patrol Vehicles	5	\$ 109,000	10	\$ 210,000	7	\$ 147,000	6	\$ 126,000	5	\$ 105,000	\$ 697,000	Budget	\$ 109,000
New Vehicle Equipment		\$ 22,820		\$ 46,500		\$ 32,550		\$ 27,900		\$ 23,250	\$ 153,020	Budget	\$ 22,820
Digital In-Car Video Camera Sys		\$ 27,500		\$ 44,000		\$ 38,500		\$ 33,000		11000	\$ 154,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ 159,320		\$ 300,500		\$ 218,050		\$ 186,900		\$ 139,250	\$ 1,004,020		\$ 131,820

Notes:

New Patrol Vehicles schedule replace of fleet vehicles.

New Vehicle Equipment includes LED light bars, siren, mobile radios, and accessories.

Digital In-Car Video Camera System will allow the patrol officers to record each routine stop for evidence to be used during court proceedings.

Support Services

FUND: (100) General Fund		DIVISION: POLICE		Department: Support Services					FY 2010				
EQUIPMENT	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	TOTAL	Source	Approved
Wireless Mobile Operations				\$ 80,000							\$ 80,000	Budget	
Replace Floor Tiles		\$ 10,000									\$ 10,000	Budget	\$ -
Renovate Former Jail Area								\$ 150,000			\$ 150,000	Budget	\$ -
Resurface and Repaint Parking Lot		\$ 20,000									\$ 20,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ 30,000		\$ 80,000		\$ -		\$ 150,000		\$ -	\$ 260,000		\$ -

Notes:

Major renovation projects will begin in FY2010 for a new roof and moving the Air Condition Units from the roof to the ground. These renovations will be paid through SPLOST funds.

Training & Personnel

FUND: (100) General Fund		DIVISION: POLICE		Department: Training & Personnel						FY 2010			
EQUIPMENT	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	TOTAL	Source	Approved
Police SUV		\$ 27,000									\$ 27,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ -		\$ -		\$ -		\$ -		\$ -	\$ 27,000		\$ -

Notes:

Police SUV will be a replacement of a 1997 Ford Expedition.

S.W.A.T.

FUND: (100) General Fund		DIVISION: POLICE		Department: S.W.A.T.						FY 2010			
EQUIPMENT	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	TOTAL	Source	Approved
Negotiator Throw Phone	1	\$ 6,000									\$ 6,000	Budget	\$ -
Negotiators Van			1	\$ 30,000							\$ 30,000	Budget	\$ -
Colt AR-15 Rifles			3	\$ 5,400							\$ 5,400	Budget	\$ -
Digital Capable Portable Radios			6	\$ 5,100							\$ 5,100	Budget	\$ -
Replacement Glock Pistols			12	\$ 7,200							\$ 7,200	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ 6,000		\$ 47,700		\$ -		\$ -		\$ -	\$ 53,700		\$ -

Fire Division

FUND: (100) General Fund		DIVISION: FIRE							FY 2010				
EQUIPMENT	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	TOTAL	Source	Approved
Pick-Up Truck For Training Division		\$ 20,000									\$ 20,000	Budget	\$ -
New Fire Engine				\$ 250,000							\$ 250,000	SPLOST	\$ -
New Fire Station						\$ 395,000					\$ 395,000	SPLOST	\$ -
Thermal Imaging Cameras/Grant		\$ 60,000									\$ 60,000	Grant	\$ -
City's contribution 5%		\$ 3,500									\$ 3,500	Budget	\$ 3,500
Riding Mower Zero Turn Radius		\$ 5,000									\$ 5,000	Budget	\$ -
Renovating Station #3 Grant		\$ 150,000									\$ 150,000		\$ -
City's contribution 5%		\$ 7,500									\$ 7,500		\$ 7,500
TOTALS BY YEAR		\$ 36,000		\$ 250,000		\$ 395,000		\$ -		\$ -	\$ 891,000		\$ 11,000

Notes:

Pick-Up Truck for the Training Division to replace the 1994 Ford Crown Vic with 120,000 miles.

New Fire Engine to replace 1994 E-One Engine. This is a SPLOST funded project.

New Fire Station #4. This is a SPLOST funded project.

Thermal Imaging Cameras will be purchased if AFG Grant is approved. The estimated cost is \$15,000 per unit for a total of \$60,000. If the grant is obtained the city would be required to pay 5% of the total project cost.

Riding Mower Zero Turn Radius to replace old mower.

Renovating Station #3 if grant is approved for \$300,000 and the city would be required to pay 5% of the grant.

Public Works Division

Highway & Streets

FUND: (100) General Fund		DIVISION: PUBLIC WORKS					Department: Highways & Streets			FY 2010			
EQUIPMENT	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	TOTAL	Source	Approved
Mower with Rear Discharge	1	\$ 9,000	1	\$ 9,000							\$ 18,000	Budget	\$ 9,000
Portable Brush Chipper		\$ 30,000									\$ 30,000	Budget	\$ -
Mosquito Sprayer		\$ 12,000				\$ 13,000					\$ 25,000	Budget	\$ 12,000
Dump Truck (18 yard)		\$ 115,000									\$ 115,000	Budget	\$ -
Street Sweeper				\$ 155,000							\$ 155,000	Budget	\$ -
Dump Truck (Flat Bed) F-750				\$ 85,000							\$ 85,000	Budget	\$ -
Backhoe with Extendable Boom		\$ 78,000									\$ 78,000	Budget	\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ 235,000		\$ 240,000		\$ 13,000		\$ -		\$ -	\$ 506,000		\$ 21,000

Notes:

Mower with Rear Discharge will replace an old zero turn mower.

Portable Brush Chipper this will a "Pull Behind" chipper and it will be a replacement of the current 1980 chipper currently being used.

Mosquito Sprayer will be a replacement of our current 10 yr old sprayer.

Dump Truck will replace a 1955 F800 Dump Truck that only hauls 6 yards.

Streep Sweeper will replace the oldest Street Sweeper service now.

Dump Truck with flat bed will replace a 1990 F-600 Flat Bed Truck with 92,235 miles.

Backhoe with extendable boom will replace a 1987 John Deere 310c that is worn out.

Cemetery

FUND: (203) CEMETERY		DIVISION: PUBLIC WORKS										FY 2010	
EQUIPMENT	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	TOTAL	Source	Approved
Truck		\$ 16,000				\$ 16,000					\$ 32,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ 16,000		\$ -		\$ 16,000		\$ -		\$ -	\$ 32,000		\$ -

Notes:

Truck - replace a 1989 Chevy S-10 that has 131,208 miles, bed of truck has rusted out due to years of mosquito spray mist.

Waste Management

FUND: (540) WASTE MANAGEMENT		DIVISION: PUBLIC WORKS							FY 2010				
EQUIPMENT	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	TOTAL	Source	Approved
Tub Grinder		\$ 550,000									\$ 550,000	Budget	\$ -
Pac Mac Loader		\$ 110,000		\$ 110,000		\$ 110,000					\$ 330,000	Budget	\$ 110,000
Roll Out Garbage Cans		\$ 30,000		\$ 30,000		\$ 30,000		\$ 30,000		\$ 30,000	\$ 150,000	Budget	\$ 15,000
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ 690,000		\$ 140,000		\$ 140,000		\$ 30,000		\$ 30,000	\$ 1,030,000		\$ 125,000

Notes:

Tub Grinder is needed to keep from dumping the yard trash at the county landfill.

Pac Mac Loader will replace the old F-700 trucks that are currently pulling the sway cars.

Roll Out Garbage Cans normal yearly replacement from wear and tear.

Garage

FUND: (606) GARAGE		DEPARTMENT: GARAGE							FY 2010				
EQUIPMENT		FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	TOTAL	Source	Approved
Diagnostic System		\$ 7,000									\$ 7,000	Budget	\$ -
Truck Lift System						\$ 25,000					\$ 25,000	Budget	\$ -
Waste Oil Heater				\$ 5,000							\$ 5,000	Budget	\$ -
Service Truck								\$ 23,000			\$ 23,000	Budget	\$ -
Truck Tire Machine		\$ 9,500									\$ 9,500	Budget	\$ 9,500
On-Car Rotor Lathe				\$ 8,000							\$ 8,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ 16,500		\$ 13,000		\$ 25,000		\$ 23,000		\$ -	\$ 77,500		\$ 9,500

Notes:

Diagnostic System needs to be upgraded the current system that is out of date, was budgeted in FY09 but was cut due to budget restraints.

Truck Lift System is needed to raise heavy trucks such as fire trucks and dump trucks.

Waste Oil Heater will eliminate natural gas usage.

Service Truck will be a normal replacement current truck will be 15 years old.

Truck Tire Machine will be used to change heavy truck tires will increase efficiency and decrease safety issues.

On-Car Rotor Lathe will be an upgrade of our current equipment, some of the newer vehicles aren't compatible and the rotors can't be turned when performing brake jobs.

Community Improvement Division

Inspections

FUND: (100) General Fund		DIVISION: COMMUNITY IMPROVEMENT					Department: Inspections		FY 2010	
EQUIPMENT	#	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTAL	Source	Approved	
Software for Code Department		\$ 15,000					\$ 15,000	SPLOST	\$ 15,000	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
TOTALS BY YEAR		\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000		\$ 15,000	

Notes:
Software program to track inspections and permits.

Engineering Division

Administration

FUND: (100) General Fund		DIVISION: ENGINEERING					Department: Administration		FY 2010	
EQUIPMENT	#	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTAL	Source	Approved	
Total Station Theodolite			\$ 5,000				\$ 5,000	Budget	\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
							\$ -		\$ -	
TOTALS BY YEAR		\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000		\$ -	

Notes:
Total Station Theodolite is needed to collect survey/elevation data much more quickly and accurately.

Infrastructure Construction

FUND: (100) General Fund		DIVISION: ENGINEERING					Department: Infrastructure Construction			FY 2010			
EQUIPMENT	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	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
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ 80,000		\$ 260,000		\$ 260,000		\$ 260,000		\$ 260,000	\$ 1,120,000		\$ 80,000

Notes:

Infrastructure (Sidewalks) for yearly repairs.
 Infrastructure (Street Patching) for yearly repairs.
 Infrastructure (Culverts) recommend programming \$20k to \$200k in FY 2011 depending upon available capital funding.

Traffic

FUND: (100) General Fund		DIVISION: ENGINEERING					Department: Traffic			FY 2010			
EQUIPMENT	#	FY 2010	#	FY 2011	#	FY 2012	#	FY 2013	#	FY 2014	TOTAL	Source	Approved
Sign Replacement		\$ 30,000		\$ 30,000		\$ 30,000		\$ 30,000		\$ 30,000	\$ 150,000	Budget	\$ 25,000
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
TOTALS BY YEAR		\$ 30,000		\$ 30,000		\$ 30,000		\$ 30,000		\$ 30,000	\$ 150,000		\$ 25,000

Notes:

Sign Replacement required by the Federal Highway Administration (FHWA) regulations pertaining to the new Manual on Uniform Traffic Control Devices (MUTCD) standards.

Water and Sewer

FUND: (505) WATER SEWER		DIVISION: ENGINEERING					FY 2010	
EQUIPMENT	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	TOTAL	Source	Approved
Water								
Bar-Screen for Main City Canal	\$ 150,000					\$ 150,000	Grant	\$ -
Phased Hydrant Replacement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	Budget	\$ -
Tank Maintenance (recurring)	\$ 160,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 600,000	Budget	\$ -
Preliminary Engineering, Deep Well	\$ 25,000					\$ 25,000	Budget	\$ -
Design, Deep Well Water Supply	\$ 35,000					\$ 35,000	Budget	\$ -
Deep Well w/Chemical Feed & Aeration	\$ 350,000					\$ 350,000	Budget	\$ -
Water Plant Roof Replacement	\$ 30,000					\$ 30,000	Budget	\$ -
Pittman St Replace 2" Main	\$ 40,000					\$ 40,000	Budget	\$ -
Lee Ave Replace 4" Main	\$ 80,000					\$ 80,000		
Phased Water Main Replacement		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000	Budget	\$ -
Taste & Odor Control, Industrial Park Well		\$ 40,000				\$ 40,000	Budget	\$ -
Abandon Well #1-required by EPD		\$ 100,000				\$ 100,000	Budget	\$ -
Well Inspections		\$ 40,000				\$ 40,000	Budget	\$ -
ISO-related Improvements			\$ 200,000	\$ 200,000	\$ 100,000	\$ 500,000	Budget	\$ -
Clear Well Cleaning			\$ 10,000			\$ 10,000	Budget	\$ -
Abandon Alice Street Well					\$ 100,000	\$ 100,000	Budget	\$ -
Purple Pipe								
Water-Reuse Pilot Program	\$ 150,000					\$ 150,000	Budget	\$ -
Extend Purple Pipe distribution network				\$ 275,000		\$ 275,000	Budget	\$ -
Sewer								
Lift Station/Pump Rehab	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	Budget	\$ -
Sewer Main Rehab/Replacement	\$ 400,000	\$ 815,000	\$ 650,000	\$ 650,000	\$ 650,000	\$3,165,000	Budget	\$ -
TOTALS BY YEAR	\$1,445,000	\$1,230,000	\$1,095,000	\$1,360,000	\$1,085,000	\$6,215,000		\$ -

Notes:

Water Projects:

Bar-Screen for Main City Canal to remove trash from the canal system and prevent pollution from entering the Satilla River(Grant GEFA)

Phased Hydrant Replacement - Programmed replacement of unservicable fire hydrants

Tank Maintenance Program (recurring)

Preliminary Engineering, Deep Well Water Supply Evaluation

Design, Deep Well Water Supply

Deep Well Water Supply with Chemical Feed and Aeration

Water Plant Roof Replacement

Phased Water Main Replacement:

FY2010:

Pittman St replace 2" Water Main

Lee Ave replace 4" Water Main

FY2011:

Roosevelt Main from Owens St. to Seaman St. (2" galvanized / 11 services)

Mary St. Main (6"DI stub ~ 20ft)

Owens St. Main from Brunswick Ave to Roosevelt St. (1" galvanized / 9 services)

Walker St. Main from Brunswick Ave to Roosevelt St. (1.25" glvanized / 8 services)

Lee Ave Main from Marion St. to trunk main (4" Cast Iron / 8 services)

FY2012-2014:

Interconnect Industrial Park and City Water Systems

Taste & Odor Control for Industrial Park Well - Install aerator and/or carbon filter system

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

Well Inspections

ISO-related Improvements (i.e. Mitigate Water Supply Restrictions)

Clear Well Cleaning

Abandon Alice Street Well

Purple Pipe Projects:

Water Re-Use Pilot Program

Extend Purple Pipe distribution network

Sewer Projects:

FY2010:

- Lift Station/Pump Re-hab
- Pittman (Clough to Colley)
- Lee Ave from Marion to Corridor Z
- Lee Ave from Corridor Z to Memorial
- Hicks St from Calhoun St to Lee Ave.
- Clay St. from Williams St. to Hicks St.

Capitol Improvement Notes Continued

FY2011:

- Roosevelt from Owens St. to Seaman St.
- Owens St. from Brunswick Ave to Roosevelt St.
- Walker St. from Brunswick Ave to Roosevelt St.
- Mary St. from Garlington Ave to the dead end
- Ketterer St. from Garlington Ave to Crawford St
- Crawford St from Ketterer to Carswell Ave
- Albany Ave. from McDonald St to Nicholls St
- Arnold McKinney Dr from McDonald St to Folks St
- Lee Ave from Marion St. to trunk main
- Hazzard St from Reynolds St to Wadley St
- Wadley St. from Samuel St. to Blackwell St.
- Senate St from Emerson St to Sweat St
- Plantation Dr. to Seminole Trail

FY2012-2014:

- Phased Sewer main rehab / replacement

SPLOST 2008

FUND: SPLOST		DIVISION: SPECIAL PURPOSE LOCAL OPTION SALES TAX							
EQUIPMENT	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	TOTAL	Source	FY 2010 Approved	
Engineering Projects									
Unpaved Streets		\$ 474,000	\$ 474,000	\$ 474,000	\$ 474,000	\$ 1,896,000	SPLOST	\$ 474,000	
Resurfacing		\$ 658,334	\$ 329,167	\$ 329,167	\$ 329,167	\$ 1,645,835	SPLOST	\$ 658,334	
Sidewalk Improvements		\$ 19,750	\$ 9,875	\$ 9,875	\$ 9,875	\$ 49,375	SPLOST	\$ 19,750	
Traffic Improvements		\$ 79,000	\$ 39,500	\$ 39,500	\$ 39,500	\$ 197,500	SPLOST	\$ 79,000	
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	\$ 664,500	\$ 7,000				\$ 671,500	SPLOST	\$ 7,000	
Remote Fire Station #4					\$ 395,000	\$ 395,000	SPLOST	\$ -	
Station Renovations			\$ 118,500			\$ 118,500	SPLOST	\$ -	
Police Department									
Building Renovations		\$ 592,500				\$ 592,500	SPLOST	\$ 592,500	
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		\$ 50,000	\$ 25,000			\$ 75,000	SPLOST	\$ 50,000	
Community Improvement									
Demolition/land acquisition of of Public Buildings				\$ 118,750	\$ 118,750	\$ 237,500	SPLOST	\$ -	
DownTown Development Auth									
			\$ 132,000	\$ 132,000	\$ 132,000	\$ 396,000	SPLOST	\$ -	
TOTALS BY YEAR	\$ 664,500	\$ 1,880,584	\$1,628,042	\$1,629,625	\$ 3,367,625	\$ 9,170,376		\$ 1,880,584	



GLOSSARY

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

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

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

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

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

Local Option Sales Tax	Sales tax collected from local businesses for the purpose of reducing property taxes and maintaining governmental operations. Ongoing after referendum.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Maintenance & Repair	Expenses resulting from the purchase of labor and materials for the repair or maintenance of city property by an outside vendor.
Millage Rate	The ad Valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.
Modified Accrual Basis	Governmental funds use the modified accrual basis of accounting. Revenues are 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 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.