

# City of Waycross

## Budget FY2017

*July 1, 2016 – June 30, 2017*



*Adopted June 21, 2016*

**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 ..... 16

        Governmental Funds ..... 17

        Internal Service Funds ..... 20

        Enterprise Funds ..... 23

        Fund Summary 2013-2016 ..... 25

        FY 2016 – Total Budgeted Resources ..... 26

        FY 2016 – Operating Expenditures and Budget Highlights ..... 27

        Property Tax Digest ..... 28

        FY 2016 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 ..... 47

    Fixed Assets Policies ..... 48

    Basis of Accounting & Budgeting ..... 48

    Budgeting ..... 48

Budget Cycle.....	50
Budget Policies .....	51
Budget Objective by Type of Fund.....	51
Budget and Expenditure Control .....	52
Budget Process.....	52
Strategic Planning Sessions .....	53
City Commission Planning Retreat.....	53
Long Term Financial Goals and Non-Financial Goals .....	54
Division Head Retreat.....	55
Budget Calendar.....	57
Budget Adoption.....	58
Budget Amendment Process.....	58
<b>FUNDS, DEBT SUMMARY, &amp; FINANCIAL TRENDS .....</b>	<b>60</b>
FY 2016 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 2014 Fund Summary .....	72
SPLOST 2008 Fund Summary .....	73
FY 2016 Proprietary Fund Structure.....	74
Proprietary Funds.....	75
Combined Statement of Budgeted Revenues and Expenditures.....	76
Water & Sewer Fund Summary .....	78
Waste Management Fund Summary .....	79
Debt Summary .....	80
Georgia Environmental Facilities Authority Loans .....	80
Other Debt.....	83
Total Debt Summary.....	84
Legal Debit Margin.....	84
Financial Trend .....	84
Fund Balance .....	99

Individual Fund Status Report .....	100
PERSONNEL SUMMARY .....	105
Personnel Changes .....	105
Personnel Authorization Summary .....	106
2014 – 2016 Personal Positions by Department .....	107
DEPARTMENTAL SUMMARY, & GOALS .....	111
General Fund Summary .....	112
Executive Division .....	113
Finance .....	116
Human Resources .....	121
Police Department .....	125
Fire Department .....	134
Public Works .....	137
Community Development .....	140
Engineering .....	145
General Fund Non-Operating .....	149
Enterprise Funds .....	150
Water and Sewer Fund Summary .....	150
Waste Management Fund Summary .....	153
Special Revenue Funds .....	157
Cemetery Fund Summary .....	157
WPD Information Technology Fund Summary .....	159
Hotel/Motel Fund Summary .....	160
Special Purpose Local Option Sales Tax Funds .....	161
Internal Service Funds .....	163
Garage Fund Summary .....	163
Liability Insurance Fund Summary .....	165
Health Insurance Fund Summary .....	166
Retirement Fund Summary .....	167
Worker’s Compensation Fund Summary .....	168
DETAIL BY LINE ITEM and DEPARTMENT DUTIES .....	170
General Fund Revenue .....	170
General Fund Expenditures .....	172
Executive Division .....	172
Finance .....	176

Human Resources .....	182
Police Division.....	184
Fire Division .....	198
Public Works Division.....	200
Community Improvement Division .....	204
Engineering Division .....	208
General Fund Non-Operating .....	213
Enterprise Funds .....	214
Water and Sewer Fund Revenues .....	214
Water & Sewer Operations .....	215
Waste Management Fund Revenues.....	217
Garbage & Yard Trash Collections.....	218
Special Revenue Funds .....	222
Internal Service Funds .....	227
PERFORMANCE MEASURES.....	231
City Manager .....	231
Channel 10/IT .....	232
Finance.....	233
Purchasing.....	234
Accounting.....	235
Human Resources .....	236
Police Department.....	237
Fire Department .....	238
Public Works.....	239
Highway & Streets Department .....	240
Cemetery Fund.....	241
Waste Management Fund .....	242
Garage Fund.....	243
Community Improvement – Animal Control.....	244
Community Improvement – Inspections.....	245
Community Improvement – Administration.....	246
Engineering.....	247
Engineering – Infrastructure Construction.....	248
Engineering – Traffic .....	249
Engineering – Public Buildings .....	250

Water and Sewer Fund.....	251
CAPITAL IMPROVEMENT PLAN.....	253
Capital Improvement 5 Year Summary .....	257
Capital Vehicles and Equipment Listing .....	259
Capital Improvement Plan by Division.....	260
Executive Division.....	260
Finance Division .....	260
Police Division.....	261
Fire Division .....	264
Public Works Division.....	265
Community Improvement.....	266
Engineering Division .....	267
GLOSSARY .....	272

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## INTRODUCTION

### Budget Objective



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## Fiscal Year 2017 Budget

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

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

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

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

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

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

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

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

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

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



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

This Budget is designed to be user friendly with summary information in text, charts, tables and graphs. A glossary of financial budget terms is included as a reference. Should the reader have any questions about the City of Waycross's Approved FY 2017 Budget, please contact the City Manager at (912) 287-2912.

**Distinguished Budget Award**



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Waycross, Georgia for its annual budget for the fiscal year beginning July 1, 2015. 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. 16.45**

**A RESOLUTION TO APPROVE THE FISCAL YEAR 2017 (JULY 1, 2016, THROUGH JUNE 30, 2017) BUDGETS FOR THE CITY OF WAYCROSS; AND FOR OTHER PURPOSES**

**WHEREAS**, on June 7, 2016, 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	\$13,983,009.00
Water & Sewer Fund	\$ 6,293,440.00
Waste Management Fund	\$ 2,287,740.00
Cemetery Fund	\$ 209,194.00
WPD Information Technology Fund	\$ 25,000.00
Hotel/Motel Tax Fund	\$ 308,653.00
SPLOST 2008-2013 Fund	\$ 2,850,000.00
SPLOST 2014 Fund	\$ 4,055,000.00
City Auditorium Fund	\$ 33,033.00

for the fiscal year beginning July 1, 2016 and ending June 30, 2017; 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	\$13,983,009.00
Water & Sewer Fund	\$ 6,293,440.00
Waste Management Fund	\$ 2,287,740.00
Cemetery Fund	\$ 209,194.00
WPD Information Technology Fund	\$ 25,000.00
Hotel/Motel Tax Fund	\$ 308,653.00
SPLOST 2008-2013 Fund	\$ 2,850,000.00
SPLOST 2014 Fund	\$ 4,055,000.00
City Auditorium Fund	\$ 33,033.00

for the fiscal year beginning July 1, 2016 and ending June 30, 2017; and

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

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

**WHEREAS**, said revised budgets are line item budgets in compliance with the provisions of Sections 2 375 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 7, 2016, 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 fiscal year 2017 beginning July 1, 2016, and ending June 30, 2017, 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 government needs during the fiscal year may be made in accordance with the provision of O.C.G.A. § 36-81-3.

**SO RESOLVED**, this 21st day of June, 2016.

**CITY OF WAY CROSS, GEORGIA**

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

**ATTEST:**

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

**Mission Statement**

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



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**Fiscal Year 2017 Budget**  
**The City of Waycross, Georgia**

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Mayor  
John R. Knox

District 1  
Norman E. Davis, Sr.

District 2  
Larry Ethridge

District 3  
Marian Solomon-Gaines, Mayor Pro-Tem

District 4  
Diane L. Hopkins

District 5  
Jonathan M. Tindall

City Manager  
Raphel Maddox

## **Our Guiding Principles**

*We Value:*

- **Our Employees and All People**

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

- **Fiscal Accountability**

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

- **Integrity and Honesty**

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

- **Innovation and Creative Solutions**

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

- **Responsive Customer Service**

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

- **Responsible and Ethical Behavior**

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

- **Transparency**

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

- **Individual and Team Effort**

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

- **Leadership Effectiveness**

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

**Budget Message from the City Manager**

May 15, 2016

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

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I am pleased to present the Annual Operating and Capital Budget for the fiscal year beginning July 1, 2016 and ending June 30, 2017. In accordance with Laws of the State of Georgia and the Charter of the City of Waycross, Section 37, and the budget was approved by the City Commission on June 21, 2016.

Waycross continues to provide excellent service to citizens by sustaining a balance budget. This has been done by limiting capital expenditures, proposing no salary increases other than longevity increases and utilizing the general fund balance. Even though tax revenues have declined, the General Fund's fund balance has been slowly increasing. In fiscal year 2014 fund balance was \$398,090 and has held constant for the FY 2015. The ending fund balance for FY 2015 was \$459,271 and for FY 2016 the ending fund balance should increase slightly. As for FY 2017 the city will continue to enhance the fund balance.

Although, the local economy has indicated some improvement, a conservative approach was used to develop the FY 2017 budget. Certain significant issues were addressed with the limited increase in revenues.

- A 2.5% longevity increase was budgeted for 43 employees who qualify this year.
- FY2017 budget includes 1 new position from FY2016
- Healthcare costs are budgeted with a 9% increase from fiscal year 2016 while the YTD actual total is 45% higher than FY 16 Budget.
  - Capital expenditures for FY 2017 will consist of seven public safety vehicles and a fire truck for station 1 will be purchased with the SPLOST 2014 Funds.



- The Water & Sewer rates are budgeted to increase in fiscal year 2017 by 1.5% or \$1.06 for a customer with an average usage of 10 hundred cubic feet.

The city’s budget preparation this fiscal year has been a challenge in that the city must maintain expenditures while also understanding that each department has their list of needs. Factoring in the health insurance and other benefit funds increases the overall budget. Another bump in the road was the Local Option Sales Tax revenue decrease by 6% from FY 2015 to FY 2016. Previous budget year the local option sales tax were decrease by 5%, due to LOST negotiations with the county. Thankfully no major budget cuts or furloughs were required in FY 2017. In FY 2017 the city will continue to be conservative in an effort to increase the fund balance for the future.

The above steps should allow us to continue to provide superior municipal services by professional and dedicated employees and elected officials committed to exceeding the needs of our community.

### BUDGET OVERVIEW

The City of Waycross’s budget consists of nine separate funds. The 2017 Budget totals \$30,045,069 consisting of the following funds:

### Fund Summary

All Funds	2016 Budget	2017 Budget	Difference	%
General Fund	\$ 13,818,816	\$ 13,983,009	\$ 164,193	1.2%
Water and Sewer Fund	\$ 6,141,500	\$ 6,293,440	\$ 151,940	2.5%
Waste Management Fund	\$ 2,282,541	\$ 2,287,740	\$ 5,199	0.2%
Cemetery Fund	\$ 205,037	\$ 209,194	\$ 4,157	2.0%
WPD Information Technology Fd	\$ 30,000	\$ 25,000	\$ (5,000)	-16.7%
Hotel/Motel Tax Fund	\$ 299,353	\$ 308,653	\$ 9,300	3.1%
SPLOST 2008 Fund	\$ 3,030,000	\$ 2,850,000	\$ (180,000)	-5.9%
SPLOST 2014 Fund	\$ 1,797,000	\$ 4,055,000	\$ 2,258,000	100.0%
City Auditorium Fund	\$ 37,242	\$ 33,033	\$ (4,209)	-11.3%
Total	\$ 27,641,489	\$ 30,045,069	\$ 2,403,580	8.7%

**GENERAL FUND** – The general fund budget is proposed to increase \$164,193 or 1.2% from \$13,818,816 to \$13,983,009. Gradual reimbursement increases along with other city taxes have allowed the budget to be increased. Increased revenues are being used to support and sustain operating costs, which all also increasing due to healthcare.

**WATER AND SEWER FUND** – The water and sewer fund budget is proposed to increase by \$151,940 or 2.5% from \$6,141,500 to \$6,293,440. This increase is a result or rate increases of 1.5% or \$1.06 for a customer with an average usage of 10 hundred cubic feet. By increasing customer rates will assist the city with a Georgia Environmental Finance

Authority (GEFA) project for purchasing and installing 7,500 new water meters beginning this fiscal year.

**WASTE MANAGEMENT FUND** – The waste management fund budget is proposed to increase \$5,199 or 0.2% from \$2,282,541 to \$2,287,740. During FY 2016, household garbage fees increased by a \$1.00. This increase will help offset the city expense of replacing 18 year old garbage cans over the next 5 years. This fiscal year 1,520 garbage cans were replaced.

**CEMETERY FUND** – The cemetery fund is proposed to increase by \$4,157 or 2.0% from \$205,037 to \$209,164. This decrease is due to no capital equipment will be funded during this budget year. A reimbursement from the General Fund of \$44,194 is budgeted for FY 2017. Since the downward turn of the economy cemetery sales continue to decrease slightly.

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

## **THE PRESENT**

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

Our citizens approved the 2014 Special Purpose Local Option Sales Tax (SPLOST) referendum in 2014. Theses fund will be used for the following over the next six years: The 4th Fire station will break ground (this will be constructed on the south side of town and a new public works facility building will be constructed on Satilla Lane to consolidate the City's Garage), Public Buildings Department, Highway & Streets Department, and storage facility for the city's heavy equipment machinery and vehicles. Other future projects include roads, streets and storm drainage improvements, heavy equipment purchases, water and sewer rehabilitation, public facility improvements and demolition/acquisition, public safety and special purpose vehicle fleet, city parks improvements, development authority improvements. The results of the SPLOST referendum will play a major role in our financial plans for the future.

In FY2017 budget year there is still a remaining balance in the 2008 SPLOST of \$2,850,000. These remaining funds will be used to continue Engineering on Roads and Streets, Property Acquisition

and Demolition, Water/ Sewer Rehabilitation and Expansion and Public Works Facility. The Water/Sewer expansion and rehabilitation is a major project that the city will be embarking on.

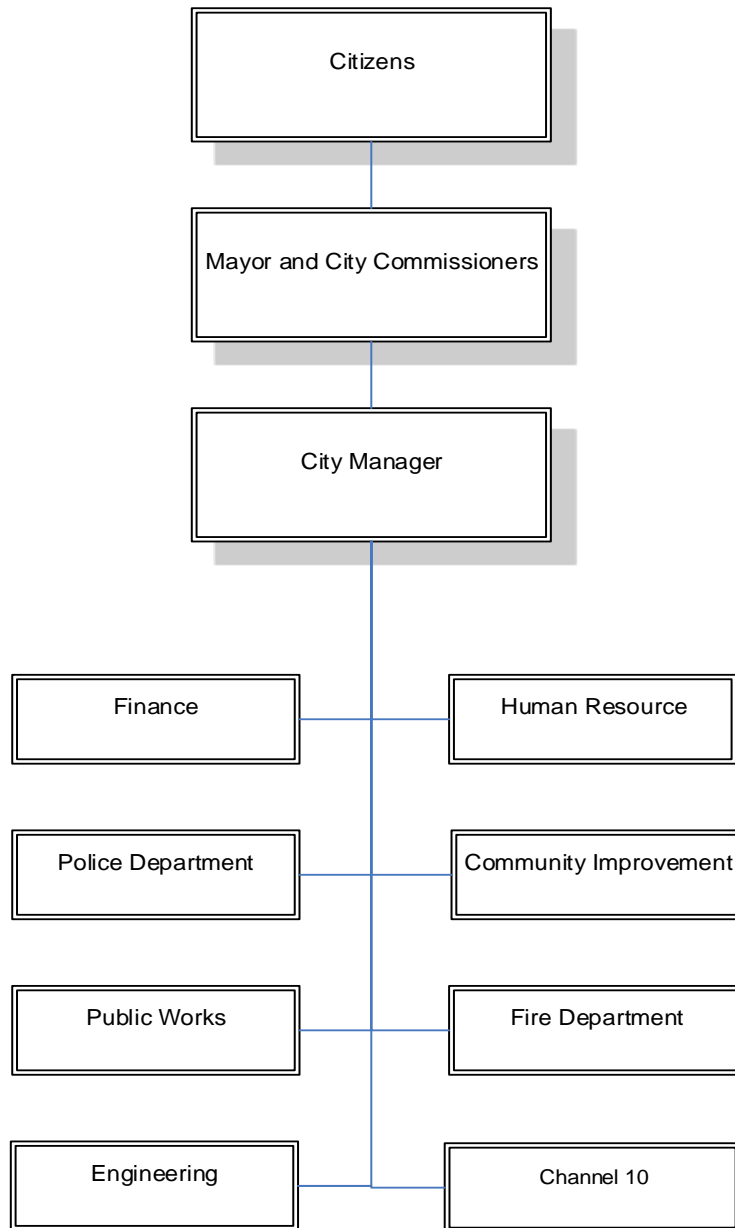
### **FUTURE PROSPECTS**

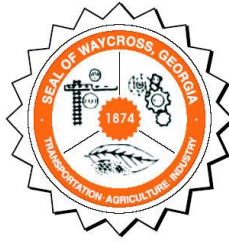
The city will continue to work aggressively with WWDA to continue to diversify the city's business industries and economic development. The economic prospects for our community are positive being the city has a lot to offer everyone. The City of Waycross will continue to develop and grow to offer future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

Waycross continues to be "Opportunity in Every Direction".

Raphel Maddox  
City Manager

### City of Waycross Organizational Chart





## Division Heads

### **Raphel Maddox**

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

### **Dana Chancey**

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

### **Trinija Martin**

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

### **Chief Tony Tanner**

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

### **Chief David Eddins**

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

### **Wilton Deloach**

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

### **Sloan Fountain**

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

### **Jessica Deal**

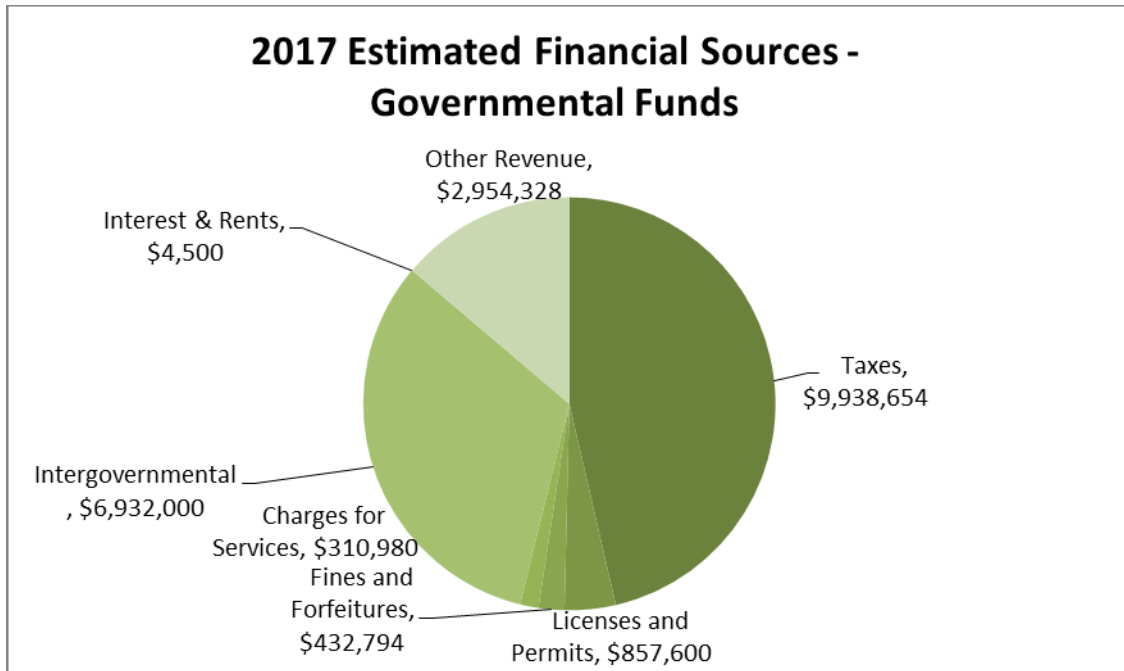
Engineering Director (912) 287-2945/gthomas@waycrossga.com

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

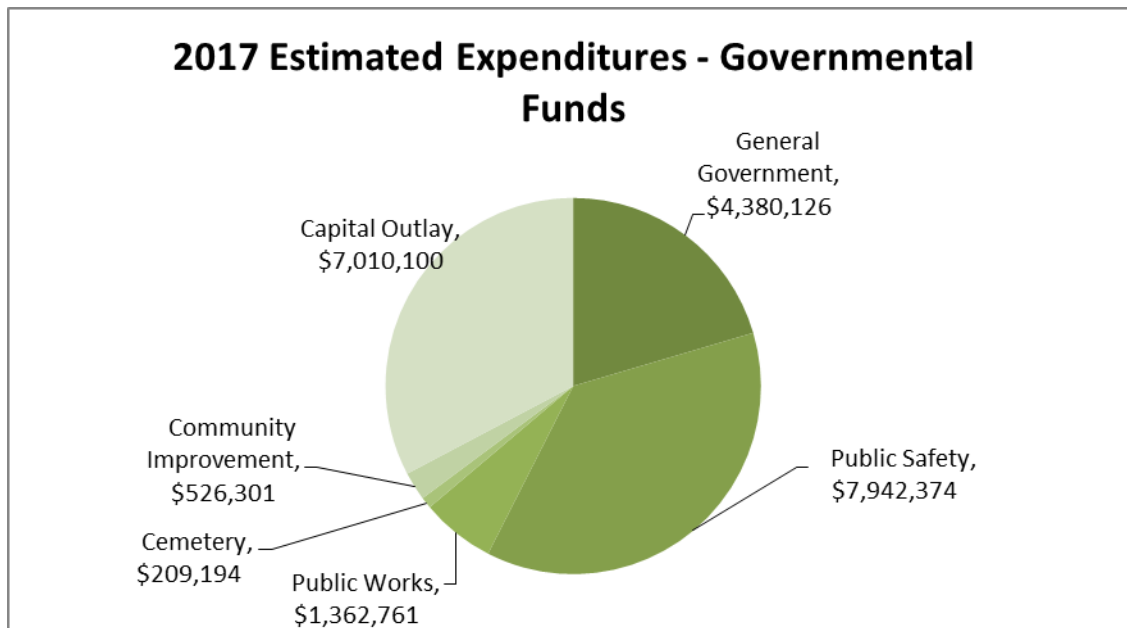
**Budget Summary**

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

**Total Sources \$21,430,856**



**Total Expenditures \$21,430,856**



**Governmental Funds**

**2015-2017 Summary of Estimated Financial Sources and Uses**

	General Fund			Special Revenue Funds and SPLOST		
	2015 Actual	2016 Estimated	2017 Budget	2015 Actual	2016 Estimated	2017 Budget
<b>Financial Sources:</b>						
Taxes	\$8,909,974	\$8,952,246	\$9,630,001	\$327,452	\$341,533	\$308,653
Licenses and Permits	\$410,224	\$878,034	\$857,600			
Fines and Forfeitures	\$858,686	\$303,084	\$432,794	\$0	\$0	\$0
Charges for Services	\$132,386	\$180,645	\$189,980	\$42,552	\$107,171	\$121,000
Intergovernmental	\$30,473	\$24,214	\$27,000	\$2,103,920	\$2,242,320	\$6,905,000
Interest & Rents	\$794	\$570	\$4,500	\$2,274	\$0	\$0
Other Revenue	\$194,876	\$149,422	\$2,841,134	\$181,748	\$15,959	\$113,194
<b>Total Estimated Financial Sources:</b>	<b>\$10,537,413</b>	<b>\$10,488,215</b>	<b>\$13,983,009</b>	<b>\$2,657,946</b>	<b>\$2,706,983</b>	<b>\$7,447,847</b>
<b>Expenditures:</b>						
Current:						
General Government	\$283,553	\$3,623,485	\$4,071,473	\$2,388	\$334,506	\$308,653
Public Safety	\$7,593,916	\$7,426,290	\$7,917,374	\$67,923	\$29,388	\$25,000
Public Works	\$2,087,023	\$1,316,786	\$1,362,761	\$0	\$0	\$0
Cemetery				\$0	\$190,878	\$209,194
Community Improvement	\$634,332	\$443,911	\$526,301	\$318,673	\$0	
Debit Service:						
Principal retirement	\$200,609					
Interest and other charges	\$17,870					
Capital Outlay	\$0	\$123,684	\$105,100	\$2,011,468	\$1,120,330	\$6,905,000
<b>Total Uses of Resources:</b>	<b>\$10,817,303</b>	<b>\$12,934,156</b>	<b>\$13,983,009</b>	<b>\$2,400,452</b>	<b>\$1,675,102</b>	<b>\$7,447,847</b>
Net Increase (Decrease) in Fund Balance	(\$279,890)	(\$2,445,941)	\$0	\$257,494	\$1,031,881	\$0
Transfers In	\$196,471	\$2,746,240	\$0		\$44,194	
Transfers Out	\$0	(\$271,439)		(\$196,471)	(\$10,666)	
Proceeds from capital leases	\$144,600		\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$341,071	\$2,474,801	\$0	(\$196,471)	\$33,528	\$0
Net Change in Fund Balance	\$61,181	\$28,860	\$0	\$61,023	\$1,065,409	\$0
Fund Balances (Deficit) - Beginning of Year	\$398,090	\$459,271	\$488,131	\$5,852,531	\$5,913,554	\$6,978,963
<b>Fund Balance (Deficit) Ending of Year</b>	<b>\$459,271</b>	<b>\$488,131</b>	<b>\$488,131</b>	<b>\$5,913,554</b>	<b>\$6,978,963</b>	<b>\$6,978,963</b>

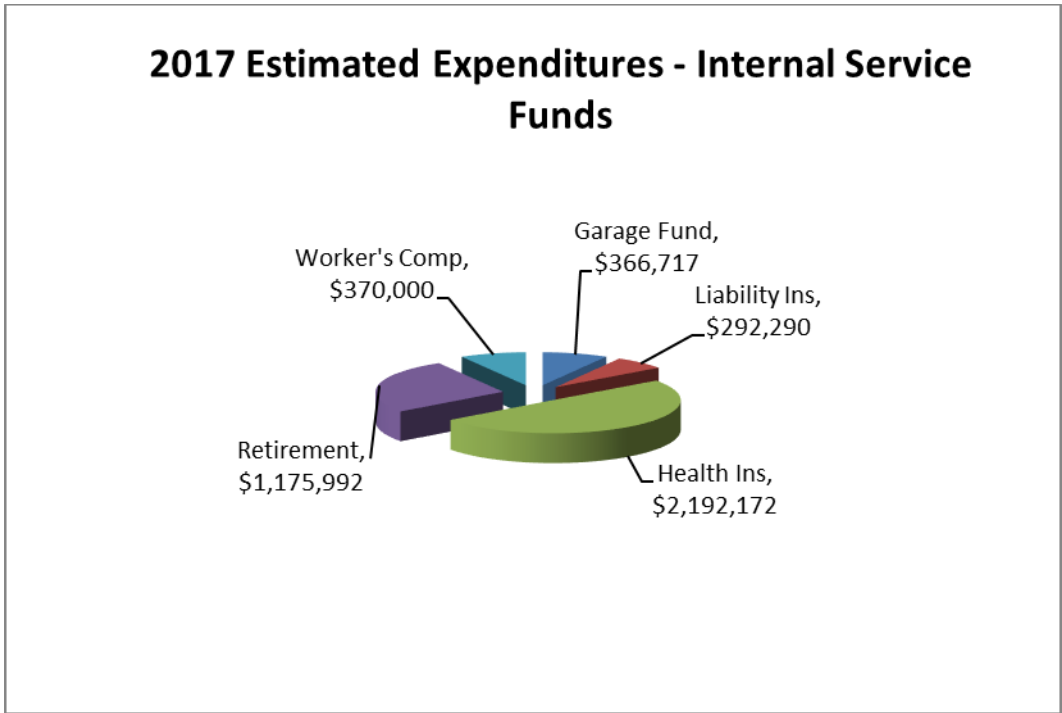
**Governmental Funds (CONT'D)**  
**2015-2017 Summary of Estimated Financial Sources and Uses**

**Total  
Governmental Funds**

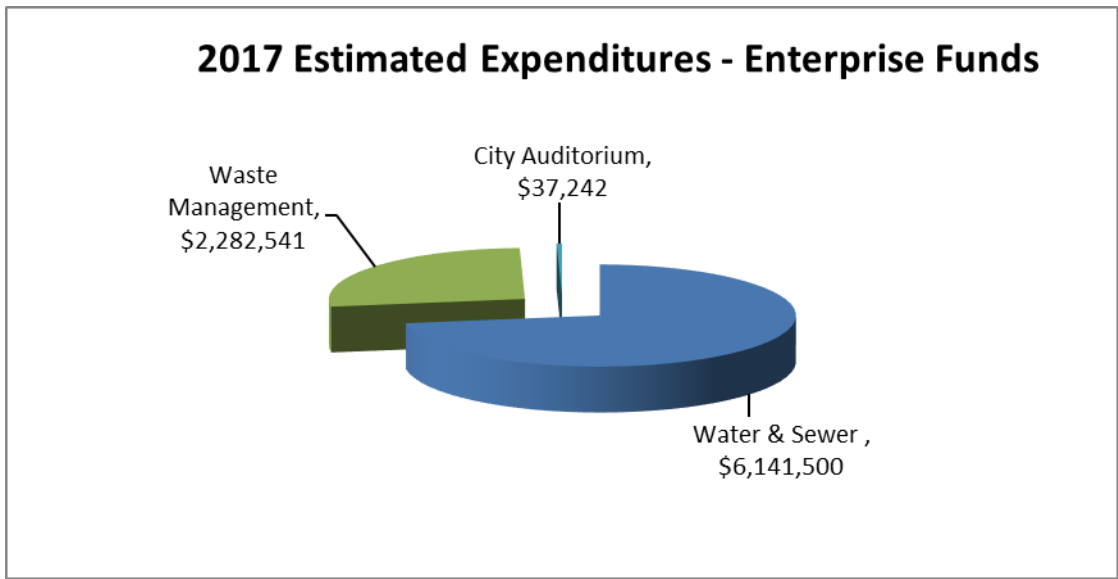
	<b>2015 Actual</b>	<b>2016 Estimated</b>	<b>2017 Budget</b>
<b>Financial Sources:</b>			
Taxes	\$9,237,426	\$9,293,779	\$9,938,654
Licenses and Permits	\$410,224	\$878,034	\$857,600
Fines and Forfeitures	\$858,686	\$303,084	\$432,794
Charges for Services	\$174,938	\$287,816	\$310,980
Intergovernmental	\$2,134,393	\$2,266,534	\$6,932,000
Interest & Rents	\$3,068	\$570	\$4,500
Other Revenue	\$376,624	\$165,381	\$2,954,328
<hr/>			
<b>Total Estimated Financial Sources:</b>	<b>\$13,195,359</b>	<b>\$13,195,198</b>	<b>\$21,430,856</b>
<hr/>			
<b>Expenditures:</b>			
Current:			
General Government	\$285,941	\$3,957,991	\$4,380,126
Public Safety	\$7,661,839	\$7,455,678	\$7,942,374
Public Works	\$2,087,023	\$1,316,786	\$1,362,761
Cemetery	\$0	\$190,878	\$209,194
Community Improvement	\$953,005	\$443,911	\$526,301
Debit Service:			
Principal retirement	\$200,609		
Interest and other charges	\$17,870		
Capital Outlay	\$2,011,468	\$1,244,014	\$7,010,100
<hr/>			
<b>Total Uses of Resources:</b>	<b>\$13,217,755</b>	<b>\$14,609,258</b>	<b>\$21,430,856</b>
<hr/>			
Net Increase (Decrease) in Fund Balance	( <u>\$22,396</u> )	( <u>\$1,414,060</u> )	<u>\$0</u>
Transfers In	\$196,471	\$2,790,434	\$0
Transfers Out	(\$196,471)	(\$282,105)	\$0
Proceeds from capital leases	\$144,600	\$0	\$0
Total Other Financing Sources (Uses)	<u>\$144,600</u>	<u>\$2,508,329</u>	<u>\$0</u>
<hr/>			
Net Change in Fund Balance	\$122,204	\$1,094,269	\$0
<hr/>			
Fund Balances (Deficit) - Beginning of Year	\$6,250,621	\$6,372,825	\$7,467,094
<hr/>			
<b>Fund Balance (Deficit) Ending of Year</b>	<b>\$6,372,825</b>	<b>\$7,467,094</b>	<b>\$7,467,094</b>



**Total Operating Expenditures**  
**\$4,397,171**



**Total Operating Expenditures**  
**\$8,614,213**



**Internal Service Funds**

**2015-2017 Statement of Revenues, Expenses and Changes in Fund Net Position**

	Garage Fund			Liability Insurance Fund		
	2015 Actual	2016 Estimated	2017 Budget	2015 Actual	2016 Estimated	2017 Budget
<b>Revenues</b>						
Charges for Services						
Operating grants and Contributions	\$351,751	\$355,522	\$366,717	\$237,000	\$266,373	\$292,290
<b>Total Operating Revenues</b>	<b>\$351,751</b>	<b>\$355,522</b>	<b>\$366,717</b>	<b>\$237,000</b>	<b>\$266,373</b>	<b>\$292,290</b>
<b>Operating Expenses</b>						
Personal Services	\$297,460	\$300,378	\$316,475			
Contractual Services	\$20,539	\$0	\$0			
Repairs and maintenance	\$25,299	\$56,691	\$50,242			
Insurance Claims and expenses	\$0	\$0	\$0	\$221,297	\$213,531	\$292,290
Retirement Payments	\$0	\$0	\$0			
Depreciation	\$2,316	\$0	\$0			
<b>Total Operating Expenses</b>	<b>\$345,614</b>	<b>\$357,069</b>	<b>\$366,717</b>	<b>\$221,297</b>	<b>\$213,531</b>	<b>\$292,290</b>
Operating Income (Loss)	\$6,137	(\$1,547)	\$0	\$15,703	\$52,842	\$0
<b>Nonoperating Revenues (Expenses)</b>						
Interest and Investment Revenue				\$0	\$0	\$0
Miscellaneous Revenue				\$0		
Total Non-Operating Revenues (Expenses)	\$0	\$0	\$0	\$0	\$0	\$0
Income (loss) before contributions and transfers	\$6,137	(\$1,547)	\$0	\$15,703	\$52,842	\$0
Transfers Out						
Change in net position	\$6,137	(\$1,547)	\$0	\$15,703	\$52,842	\$0
Total Net Position - Beginning	\$22,575	\$28,712	\$27,165	\$658,762	\$674,465	\$727,307
Total Net Position - Ending	\$28,712	\$27,165	\$27,165	\$674,465	\$727,307	\$727,307

**Internal Service Funds (CONT'D)  
2015-2017 Statement of Revenues, Expenses and Changes in Fund Net  
Position**

	Health Insurance Fund			Retirement Fund		
	2015 Actual	2016 Estimated	2017 Budget	2015 Actual	2016 Estimated	2017 Budget
<b>Revenues</b>						
Charges for Services	\$451,295	\$469,534	\$463,050			
Operating grants and Contributions	\$1,364,142	\$1,593,161	\$1,729,122	\$1,314,861	\$1,148,047	\$1,175,992
<b>Total Operating Revenues</b>	<b>\$1,815,437</b>	<b>\$2,062,695</b>	<b>\$2,192,172</b>	<b>\$1,314,861</b>	<b>\$1,148,047</b>	<b>\$1,175,992</b>
<b>Operating Expenses</b>						
Personal Services						
Contractual Services						
Repairs and maintenance						
Insurance Claims and expenses	\$2,617,771	\$2,853,057	\$2,192,172			
Retirement Payments				\$1,314,801	\$1,142,494	\$1,175,992
Depreciation						
<b>Total Operating Expenses</b>	<b>\$2,617,771</b>	<b>\$2,853,057</b>	<b>\$2,192,172</b>	<b>\$1,314,801</b>	<b>\$1,142,494</b>	<b>\$1,175,992</b>
Operating Income (Loss)	(\$802,334)	(\$790,362)	\$0	\$60	\$5,553	\$0
<b>Nonoperating Revenues (Expenses)</b>						
Interest and Investment Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$42,565					
Total Non-Operating Revenues (Expenses)	\$42,565	\$0	\$0	\$0	\$0	\$0
Income (loss) before contributions and transfers	(\$759,769)	(\$790,362)	\$0	\$60	\$5,553	\$0
Transfers Out						
Change in net position	(\$759,769)	(\$790,362)	\$0	\$60	\$5,553	\$0
Total Net Position - Beginning	(\$1,453,112)	(\$2,212,881)	(\$3,003,243)	\$338,012	\$338,072	\$343,625
Total Net Position - Ending	(\$2,212,881)	(\$3,003,243)	(\$3,003,243)	\$338,072	\$343,625	\$343,625

**Internal Service Funds (CONT'D)  
2015-2017 Statement of Revenues, Expenses and Changes in Fund Net  
Position**

	Workers Compensation Fund			Total Internal Service Funds		
	2015 Actual	2016 Estimated	2017 Budget	2015 Actual	2016 Estimated	2017 Budget
<b>Revenues</b>						
Charges for Services				\$1,383,879	\$932,584	\$463,050
Operating grants and Contributions	\$320,000	\$345,002	\$370,000	\$3,587,754	\$3,708,105	\$3,934,121
<b>Total Operating Revenues</b>	<b>\$320,000</b>	<b>\$345,002</b>	<b>\$370,000</b>	<b>\$4,971,633</b>	<b>\$4,640,689</b>	<b>\$4,397,171</b>
<b>Operating Expenses</b>						
Personal Services				\$297,460	\$300,378	\$316,475
Contractual Services				\$20,539	\$0	\$0
Repairs and maintenance				\$25,299	\$56,691	\$50,242
Insurance Claims and expenses	\$416,928	\$539,088	\$370,000	\$3,255,996	\$3,605,676	\$2,854,462
Retirement Payments				\$1,314,801	\$1,142,494	\$1,175,992
Depreciation				\$2,316	\$0	\$0
<b>Total Operating Expenses</b>	<b>\$416,928</b>	<b>\$539,088</b>	<b>\$370,000</b>	<b>\$4,916,411</b>	<b>\$5,105,239</b>	<b>\$4,397,171</b>
Operating Income (Loss)	(\$96,928)	(\$194,086)	\$0	(\$877,362)	(\$927,600)	\$0
<b>Nonoperating Revenues (Expenses)</b>						
Interest and Investment Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue				\$42,565	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$0	\$0	\$0	\$42,565	\$0	\$0
Income (loss) before contributions and transfers	(\$96,928)	(\$194,086)	\$0	(\$834,797)	(\$927,600)	\$0
Transfers Out						
Change in net position	(\$96,928)	(\$194,086)	\$0	(\$834,797)	(\$927,600)	\$0
Total Net Position - Beginning	\$876,266	\$779,338	\$585,252	\$442,503	(\$392,294)	(\$1,319,894)
Total Net Position - Ending	\$779,338	\$585,252	\$585,252	(\$392,294)	(\$1,319,894)	(\$1,319,894)

**Enterprise Funds**
**2015-2017 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets**

	Water & Sewer Fund			Waste Management Fund		
	2015 Actual	2016 Estimated	2017 Budget	2015 Actual	2016 Estimated	2017 Budget
<b>Operating Revenues</b>						
Charges for Services	\$4,226,521	\$6,320,247	\$6,293,440	\$1,865,554	\$2,272,288	\$2,287,740
Other Revenue						
<b>Total Operating Revenues</b>	<b>\$4,226,521</b>	<b>\$6,320,247</b>	<b>\$6,293,440</b>	<b>\$1,865,554</b>	<b>\$2,272,288</b>	<b>\$2,287,740</b>
<b>Operating Expenses</b>						
Personal Services				\$450,689	\$610,561	\$611,073
Contractual Services	\$2,498,998	\$2,499,300	\$2,499,300	\$1,231,041	\$1,335,827	\$1,335,827
Utilities						
Repairs and Maintenance	\$195,085	\$128,795	\$509,055	\$190,726	\$210,235	\$242,678
Other Supplies and Expenses	\$381,304	\$254,694	\$292,697	\$607	\$41,503	\$45,354
Retirement Payments						
Insurance Claims and Expenses				\$8,815	\$10,477	\$11,127
Depreciation and Amortization	\$999,609	\$2,706,025	\$2,992,388	\$7,279	\$42,238	\$41,681
<b>Total Operating Expenditures</b>	<b>\$4,074,996</b>	<b>\$5,588,814</b>	<b>\$6,293,440</b>	<b>\$1,889,157</b>	<b>\$2,250,841</b>	<b>\$2,287,740</b>
Operating Income (Loss)	\$151,525	\$731,433	\$0	(\$23,603)	\$21,447	\$0
<b>Non-operating Revenues (Expenses)</b>						
Interest and Investment Revenue	\$919	\$500	\$0	\$0	\$0	\$0
Interest Expense	(\$174,083)	(\$261,655)	(\$258,613)	\$0	\$0	\$0
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(\$173,164)</b>	<b>(\$261,155)</b>	<b>(\$258,613)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Income (loss) before contributions & transfers	(\$21,639)	\$470,278	(\$258,613)	(\$23,603)	\$21,447	\$0
Capital Grants and Contributions	\$227,555	\$0	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources</b>	<b>\$227,555</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Change in Net Assets	\$205,916	\$470,278	(\$258,613)	(\$23,603)	\$21,447	\$0
Total Net Assets - Beginning	\$25,085,869	\$25,291,785	\$25,762,063	\$346,956	\$323,353	\$344,800
Total Net Assets - Ending	\$25,291,785	\$25,762,063	\$25,503,450	\$323,353	\$344,800	\$344,800

**Enterprise Funds (CONT'D)**  
**2015-2017 Combining Statement of Revenues, Expenses and Changes in Fund Net Assets**

	City Auditorium Fund			Total Enterprise Funds		
	2015 Actual	2016 Estimated	2017 Budget	2015 Actual	2016 Estimated	2017 Budget
<b>Operating Revenues</b>						
Charges for Services	\$30,141	\$29,702	\$33,033	\$6,122,216	\$8,622,237	\$8,614,213
Other Revenue						
<b>Total Operating Revenues</b>	<b>\$30,141</b>	<b>\$29,702</b>	<b>\$33,033</b>	<b>\$6,122,216</b>	<b>\$8,622,237</b>	<b>\$8,614,213</b>
<b>Operating Expenses</b>						
Personal Services	\$8,100	\$2,998	\$6,459	\$458,789	\$613,559	\$617,532
Contractual Services	\$2,607	\$0	\$0	\$3,732,646	\$3,835,127	\$3,835,127
Utilities	\$21,296	\$19,402	\$18,200			
Repairs and Maintenance	\$58	\$130	\$500	\$385,869	\$339,160	\$752,233
Other Supplies and Expenses	\$2,645	\$7,172	\$7,874	\$384,556	\$303,369	\$345,925
Retirement Payments					\$0	\$0
Insurance Claims and Expenses	\$637	\$0	\$0	\$9,452	\$10,477	\$11,127
Depreciation and Amortization	\$129,202	\$0	\$0	\$1,136,090	\$2,748,263	\$3,034,069
<b>Total Operating Expenditures</b>	<b>\$164,545</b>	<b>\$29,702</b>	<b>\$33,033</b>	<b>\$6,128,698</b>	<b>\$7,869,357</b>	<b>\$8,614,213</b>
Operating Income (Loss)	(\$134,404)	\$0	\$0	\$127,922	\$752,880	\$0
<b>Non-operating Revenues (Expenses)</b>						
Interest and Investment Revenue	\$0	\$0	\$0	\$919	\$500	\$0
Interest Expense	\$0	\$0	\$0	(\$174,083)	(\$261,655)	(\$258,613)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$173,164)</b>	<b>(\$261,155)</b>	<b>(\$258,613)</b>
Income (loss) before contributions & transfers	(\$134,404)	\$0	\$0	(\$179,646)	\$491,725	(\$258,613)
Capital Grants and Contributions	\$87,155	\$0	\$0	\$314,710	\$0	\$0
<b>Total Other Financing Sources</b>	<b>\$87,155</b>	<b>\$0</b>	<b>\$0</b>	<b>\$314,710</b>	<b>\$0</b>	<b>\$0</b>
Change in Net Assets	(\$47,249)	\$0	\$0	\$135,064	\$491,725	(\$258,613)
Total Net Assets - Beginning	\$1,824,466	\$1,777,217	\$1,777,217	\$27,257,291	\$27,392,355	\$27,884,080
Total Net Assets - Ending	\$1,777,217	\$1,777,217	\$1,777,217	\$27,392,355	\$27,884,080	\$27,625,467

**Fund Summary 2014-2017**

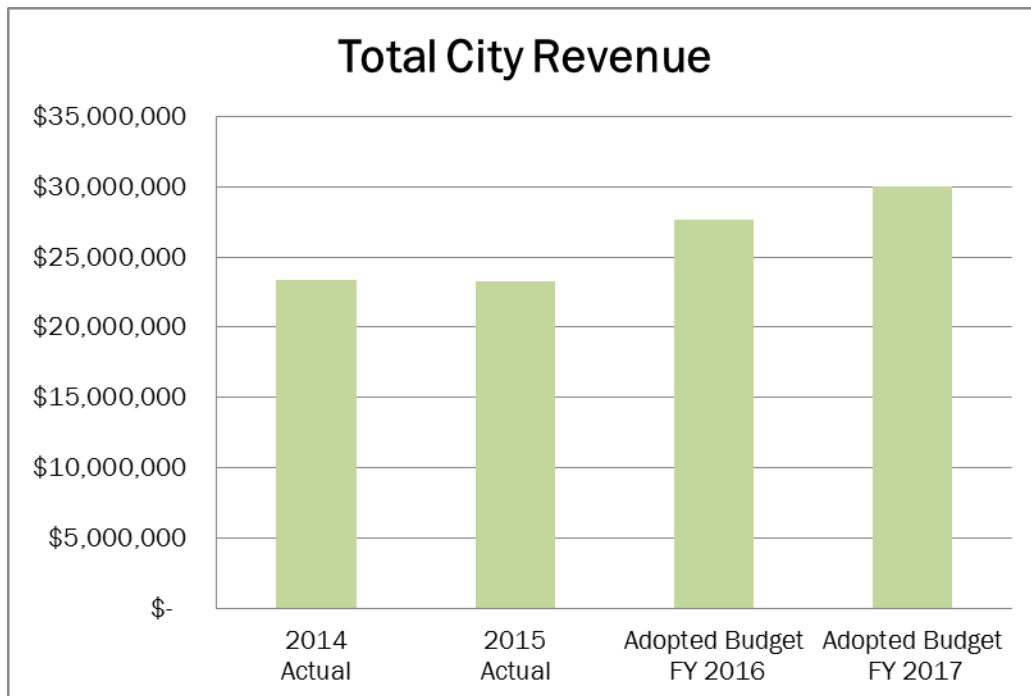
**CITY OF WAYCROSS  
FISCAL YEAR 2017  
JULY 1, 2016 - JUNE 30, 2017**

<u>Description</u>	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted Budget FY 2017</u>
<b>REVENUE</b>				
<b>General Fund &amp; Special Funds</b>				
General Fund	\$ 12,951,404	\$ 12,995,616	\$ 13,234,455	\$ 13,983,009
Cemetery Fund	\$ 196,164	\$ 155,064	\$ 151,208	\$ 209,194
WPD Information Technology Fund	\$ 16,688	\$ 8,316	\$ 15,959	\$ 25,000
Hotel/Motel Fund	\$ 293,192	\$ 327,452	\$ 341,533	\$ 308,653
SPLOST 2008-2013	\$ 1,768,086	\$ 203,844	\$ 3,941	\$ 2,850,000
SPLOST 2014	\$ -	\$ 1,491,540	\$ 2,238,379	\$ 4,055,000
<b>Enterprise Funds</b>				
Water & Sewer Fund	\$ 5,978,667	\$ 6,919,128	\$ 6,320,647	\$ 6,293,440
Waste Management Fund	\$ 3,147,627	\$ 3,229,555	\$ 2,272,288	\$ 2,287,740
City Auditorium Fund	\$ 13,919	\$ 30,141	\$ 29,702	\$ 33,033
<b>TOTAL REVENUE</b>	<b>\$ 24,365,747</b>	<b>\$ 25,360,656</b>	<b>\$ 24,608,112</b>	<b>\$ 30,045,069</b>
<b>EXPENDITURE</b>				
<b>General Fund &amp; Special Funds</b>				
General Fund	\$ 13,307,023	\$ 13,159,996	\$ 13,205,595	\$ 13,983,009
Cemetery Fund	\$ 194,604	\$ 201,805	\$ 201,544	\$ 209,194
WPD Information Technology Fund	\$ 17,217	\$ 20,075	\$ 29,388	\$ 25,000
Hotel/Motel Fund	\$ 292,051	\$ 305,366	\$ 241,533	\$ 308,653
SPLOST 2008-2013	\$ 2,602,133	\$ 1,136,363	\$ 339,511	\$ 2,850,000
SPLOST 2014	\$ -	\$ -	\$ 780,819	\$ 4,055,000
<b>Enterprise Funds</b>				
Water & Sewer Fund	\$ 5,651,390	\$ 5,855,631	\$ 6,161,256	\$ 6,293,440
Waste Management Fund	\$ 2,268,171	\$ 2,172,051	\$ 2,250,841	\$ 2,287,740
City Auditorium Fund	\$ 10,092	\$ 35,343	\$ 29,702	\$ 33,033
<b>TOTAL EXPENDITURE</b>	<b>\$ 24,342,681</b>	<b>\$ 22,886,630</b>	<b>\$ 23,240,189</b>	<b>\$ 30,045,069</b>

**FY 2017 – Total Budgeted Resources**

The following table and graph provides a summary of the total operating revenue for the fiscal years 2014 through 2017 for the City of Waycross. The total budgeted revenue for the FY2017 is \$30,045,069 which is an increase of \$2,408,548 or 8.71% from last year. There is a large increase in Other Financing & Resources compared to previous years due to 2008 and 2014 SPLOST Fund Balance. These funds have limited expenditure access and are controlled by State Laws. However, as indicated from the chart below, the majority of the City’s revenues come from Taxes and Charges for Services.

<b>REVENUE CATEGORY</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>Adopted Budget FY 2016</b>	<b>Adopted Budget FY 2017</b>
Taxes	\$ 10,910,070	\$ 11,172,496	\$ 11,651,255	\$ 12,238,654
Licenses & Permits	\$ 906,686	\$ 859,359	\$ 857,600	\$ 857,600
Fines & Forfeitures	\$ 389,766	\$ 415,783	\$ 519,000	\$ 447,794
Charges for Services	\$ 8,489,268	\$ 8,702,705	\$ 8,725,941	\$ 8,892,160
Intergovernmental	\$ 27,068	\$ 24,304	\$ 27,000	\$ 27,000
Interest & Rents	\$ 14,850	\$ 25,234	\$ 32,500	\$ 32,500
Other Financing Resources	\$ 2,663,346	\$ 2,109,650	\$ 5,828,193	\$ 7,549,361
<b>Total Revenues</b>	<b>\$ 23,401,054</b>	<b>\$ 23,309,531</b>	<b>\$ 27,641,489</b>	<b>\$ 30,045,069</b>

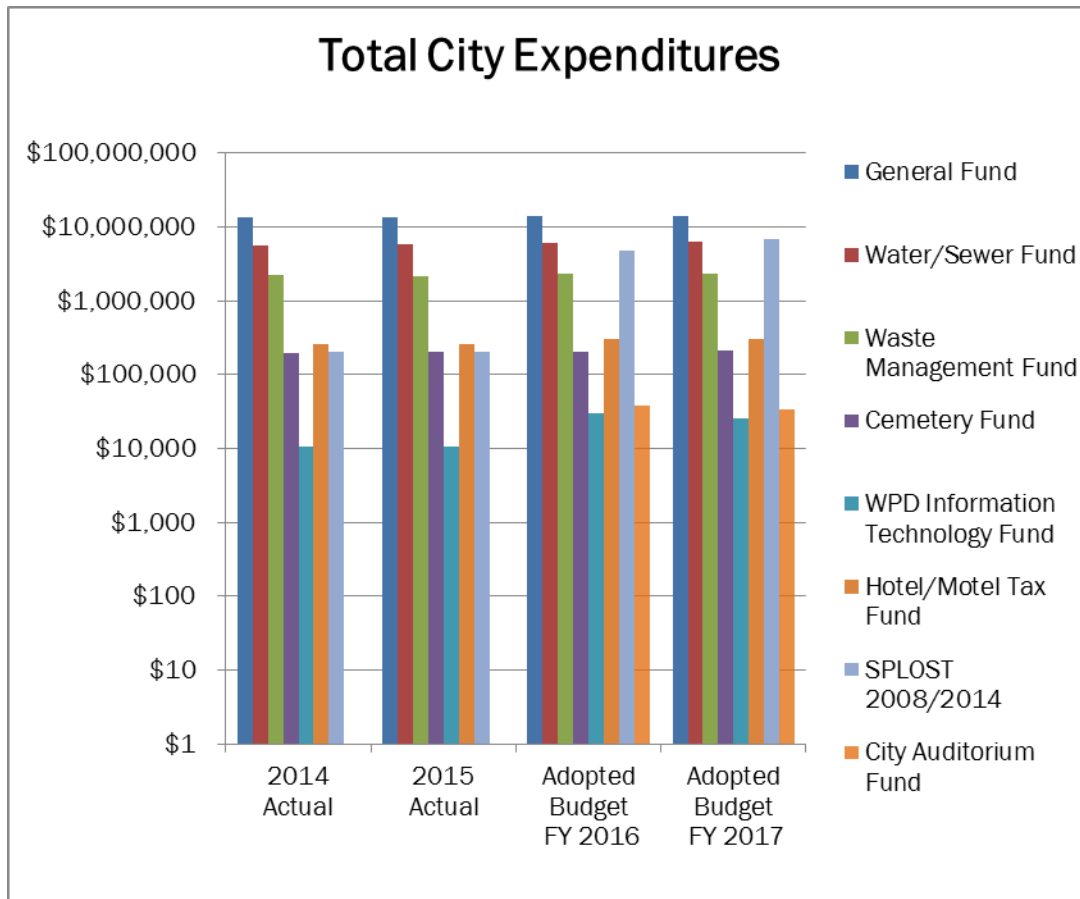




**FY 2017 – Operating Expenditures and Budget Highlights**

The following table and graph provides a summary of the total operating expenditures for the whole City for fiscal years 2014 through 2017.

<b>Operating Expenditures</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>Adopted Budget FY 2016</b>	<b>Adopted Budget FY 2017</b>
General Fund	\$ 13,307,023	\$ 13,159,996	\$ 13,818,816	\$ 13,983,009
Water/Sewer Fund	\$ 5,651,390	\$ 5,855,631	\$ 6,141,499	\$ 6,293,440
Waste Management Fund	\$ 2,269,504	\$ 2,171,459	\$ 2,282,542	\$ 2,287,740
City Auditorium Fund	\$ -	\$ -	\$ 37,242	\$ 33,033
Cemetery Fund	\$ 194,603	\$ 201,804	\$ 205,037	\$ 209,194
WPD Information Technology Fund	\$ 10,629	\$ 10,629	\$ 30,000	\$ 25,000
Hotel/Motel Tax Fund	\$ 256,000	\$ 256,000	\$ 299,353	\$ 308,653
SPLOST 2008/2014	\$ 200,465	\$ 200,465	\$ 4,827,000	\$ 6,905,000
<b>Total Expenditures</b>	<b>\$ 21,889,614</b>	<b>\$ 21,855,984</b>	<b>\$ 27,641,489</b>	<b>\$ 30,045,069</b>



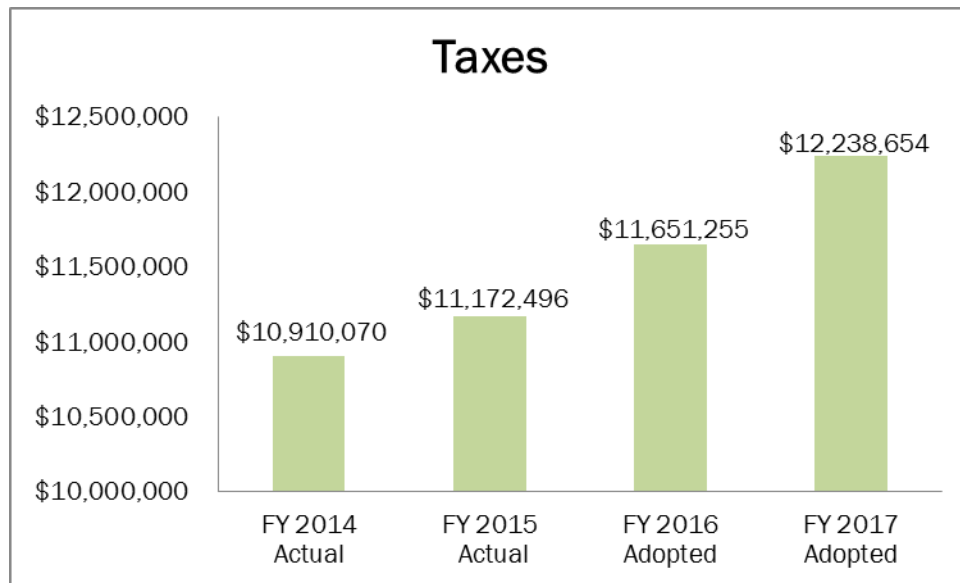
**Property Tax Digest**

The property digests for the City from 2011 through 2016 is shown below in the table. State law requires that all property assessments be a standardized 40% of the current market value. The last millage rate increase was in 2009. In 2008 the millage rate was 9.998. The tax digest and millage rate was adopted by the City Commission on October 4, 2016.

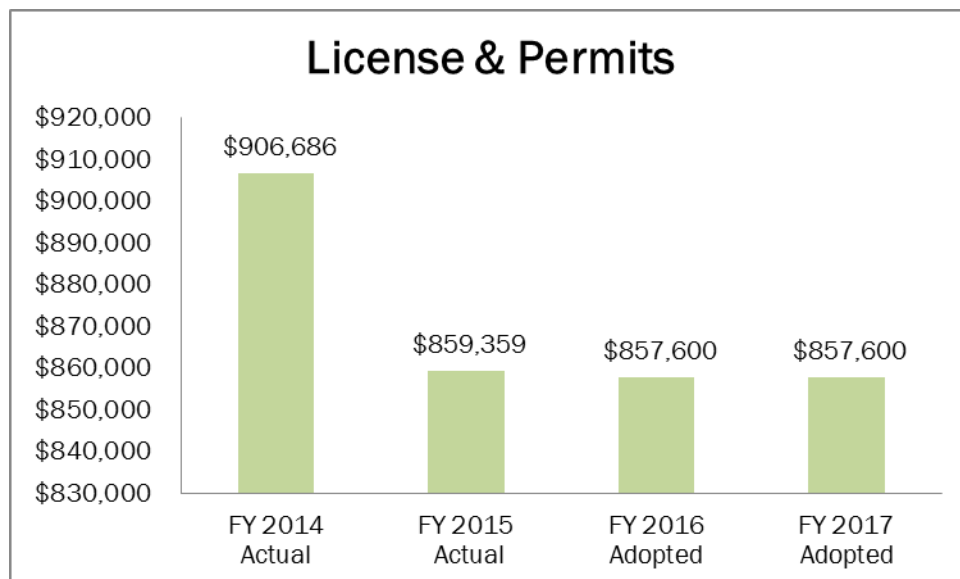
<b>CURRENT 2014 TAX DIGEST AND 5 YEAR HISTORY OF LEVY</b>						
<b>CITY WIDE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Real & Personal	280,345,912	276,985,169	274,123,484	274,596,081	288,027,732	292,155,973
Motor Vehicles	20,133,720	21,365,230	21,365,230	18,355,270	12,604,590	9,155,680
Mobile Homes	1,020,165	1,069,291	1,048,003	973,543	969,619	945,609
Timber - 100%					11,305	0
Heavy Duty Equipment				2,287	0	0
Gross Digest	301,499,797	299,419,690	296,536,717	293,927,181	301,613,246	302,257,262
Less M& O Exemptions	15,481,946	14,288,537	14,789,985	15,282,834	15,998,757	15,687,184
Net M & O Digest	286,017,851	285,131,153	281,746,732	278,644,347	285,614,489	286,570,078
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	286,017,851	285,131,153	281,746,732	278,644,347	285,614,489	286,570,078
Gross M&O Millage	22.071	21.988	22.007	21.848	20.922	21.055
Less Rollbacks	11.073	10.990	11.009	10.850	9.924	10.057
Net M&O Millage	10.998	10.998	10.998	10.998	10.998	10.998
Total City Taxes Levied	\$3,145,624	\$3,135,872	\$3,098,651	\$3,064,531	\$3,141,188	\$3,151,698
Net Taxes \$ Increase		-\$9,752	-\$37,222	-\$34,120	\$76,658	\$10,510
Net Taxes % Increase		-0.31%	-1.19%	-1.10%	2.50%	0.33%

**FY 2017 Revenue and Expense Summary**

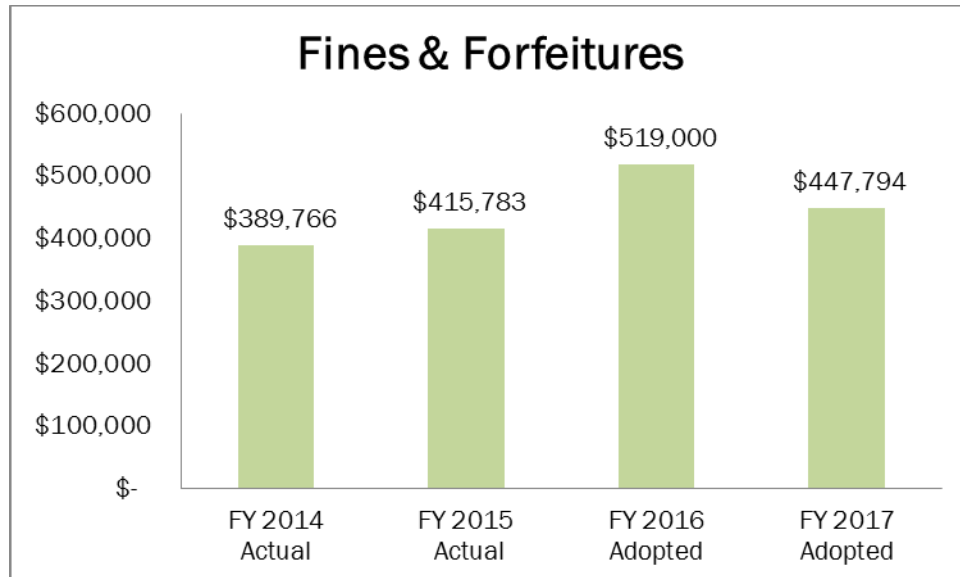
**Tax Revenues** include property (ad valorem) taxes, local option sales tax, sales and use taxes, business taxes, gross receipts, and franchise fees. The FY 2017 projection of \$12,238,654 in tax revenue includes both current and delinquent assessments of ad valorem taxes and franchise fees. The current millage rate is 10.998.



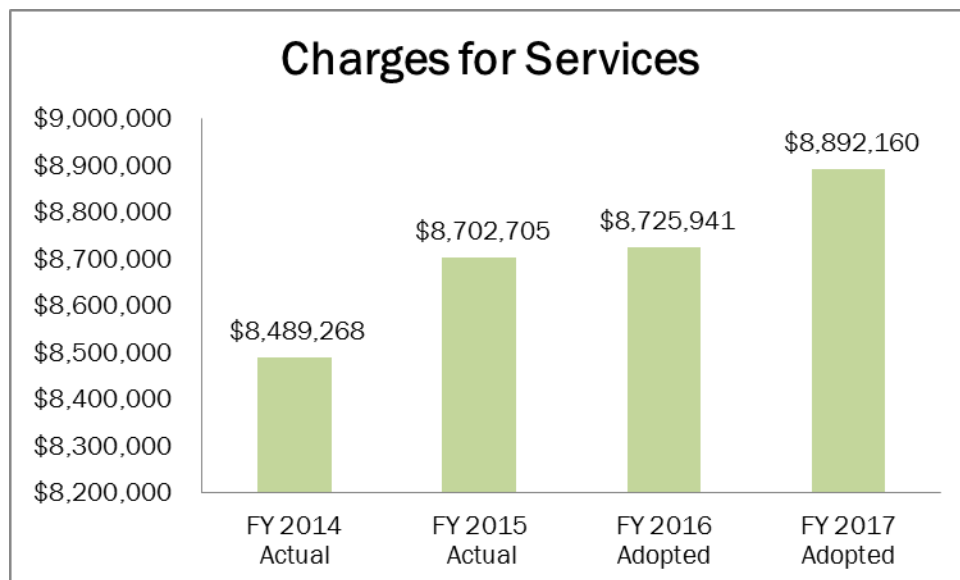
**Licenses and Permits.** Revenue from this source comes from licenses to conduct business in the City of Waycross. It includes beer and wine licenses, business permits and, application fees. Also included are any fees for permits and inspections.



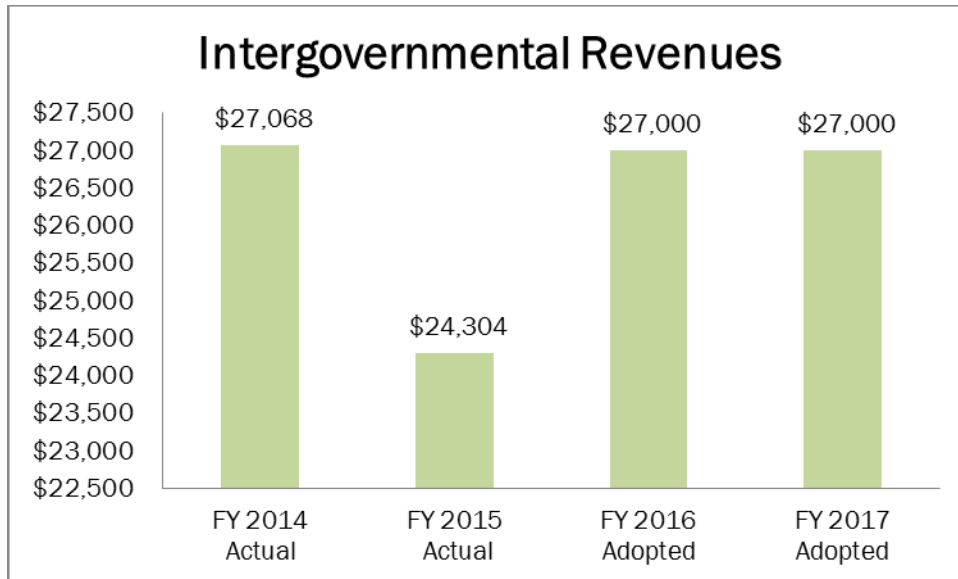
**Fines and Forfeitures** include municipal court fines and court fees.



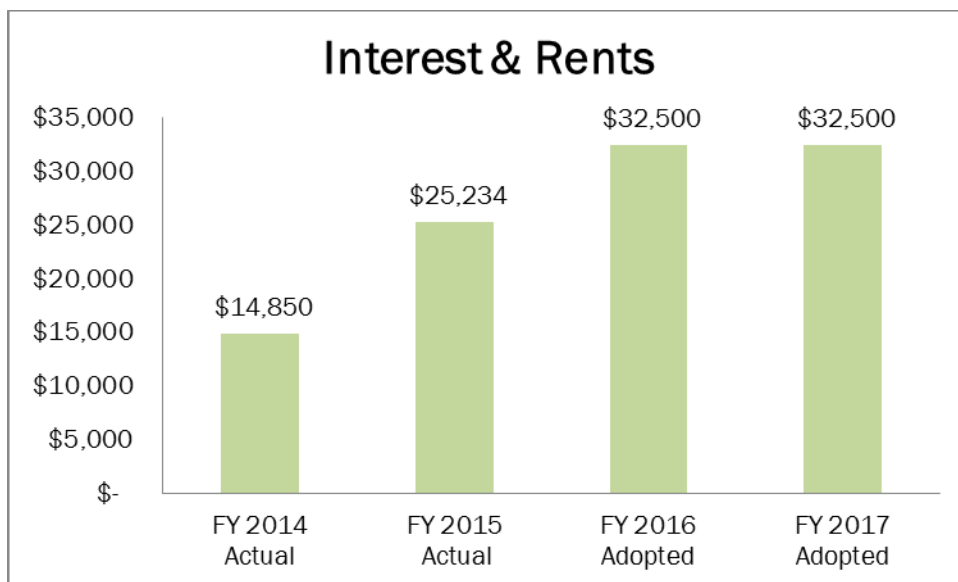
**Charges for Services** include joint services between the City of Waycross, Ware County Board of Education, and Waycross Housing Authority. It also includes cemetery lot charges, water and sewer charges, and waste management charges.



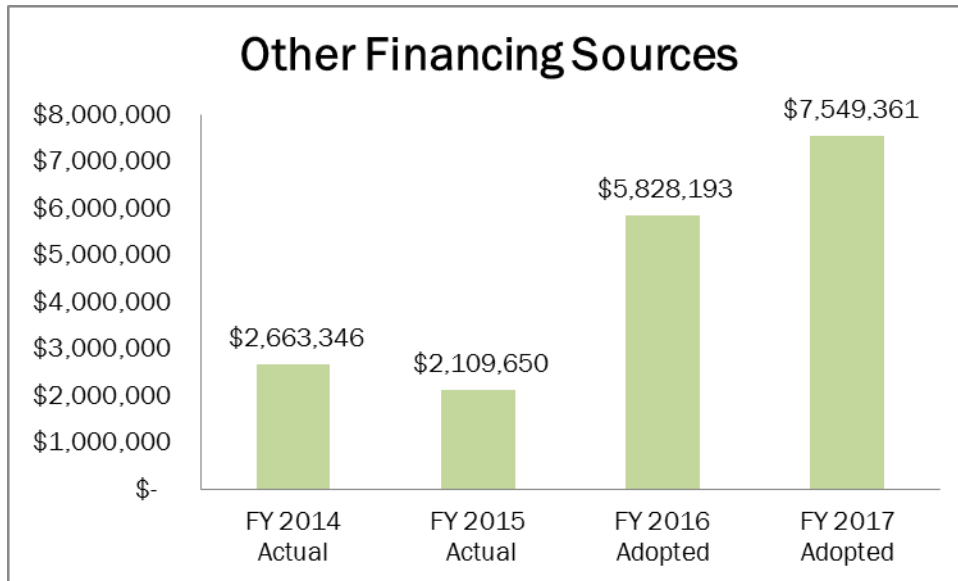
**Intergovernmental revenues** include federal and state monies received by the City.



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

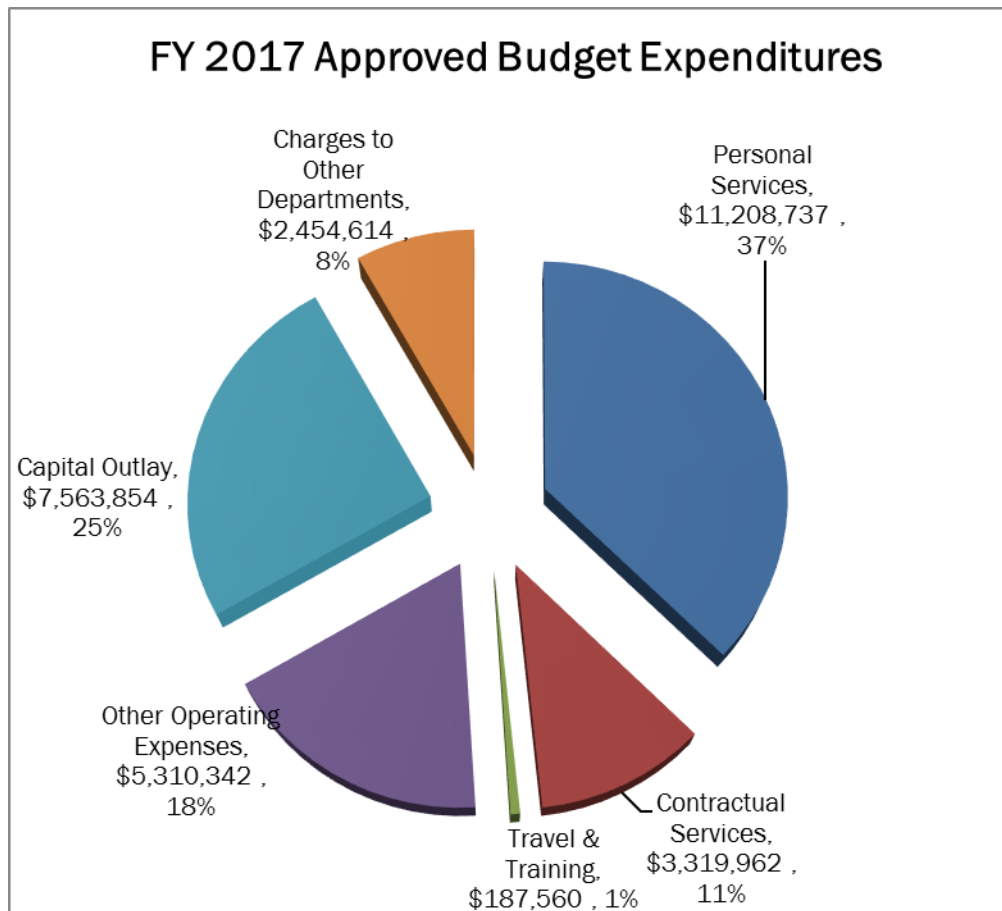


**Other Financing Sources** includes the operating transfers made between the various funds of the City.



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

<b>All Funds by Expenditures</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>Adopted Budget FY 2016</b>	<b>Adopted Budget FY 2017</b>
Personal Services	\$ 10,672,918	\$ 10,520,195	\$ 10,925,005	\$ 11,208,737
Contractual Services	\$ 3,362,600	\$ 3,267,447	\$ 3,393,012	\$ 3,319,962
Travel & Training	\$ 122,772	\$ 125,294	\$ 175,989	\$ 187,560
Other Operating Expenses	\$ 5,206,266	\$ 5,199,184	\$ 5,301,960	\$ 5,310,342
Capital Outlay	\$ 489,419	\$ 617,311	\$ 5,501,642	\$ 7,563,854
Charges to Other Departments	\$ 2,059,989	\$ 2,155,088	\$ 2,290,750	\$ 2,454,614
	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 21,913,964</b>	<b>\$ 21,884,519</b>	<b>\$ 27,588,358</b>	<b>\$ 30,045,069</b>



**Budget Total \$30,045,069**

**CITY IN BRIEF****How It Began. . . .**

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

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

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

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

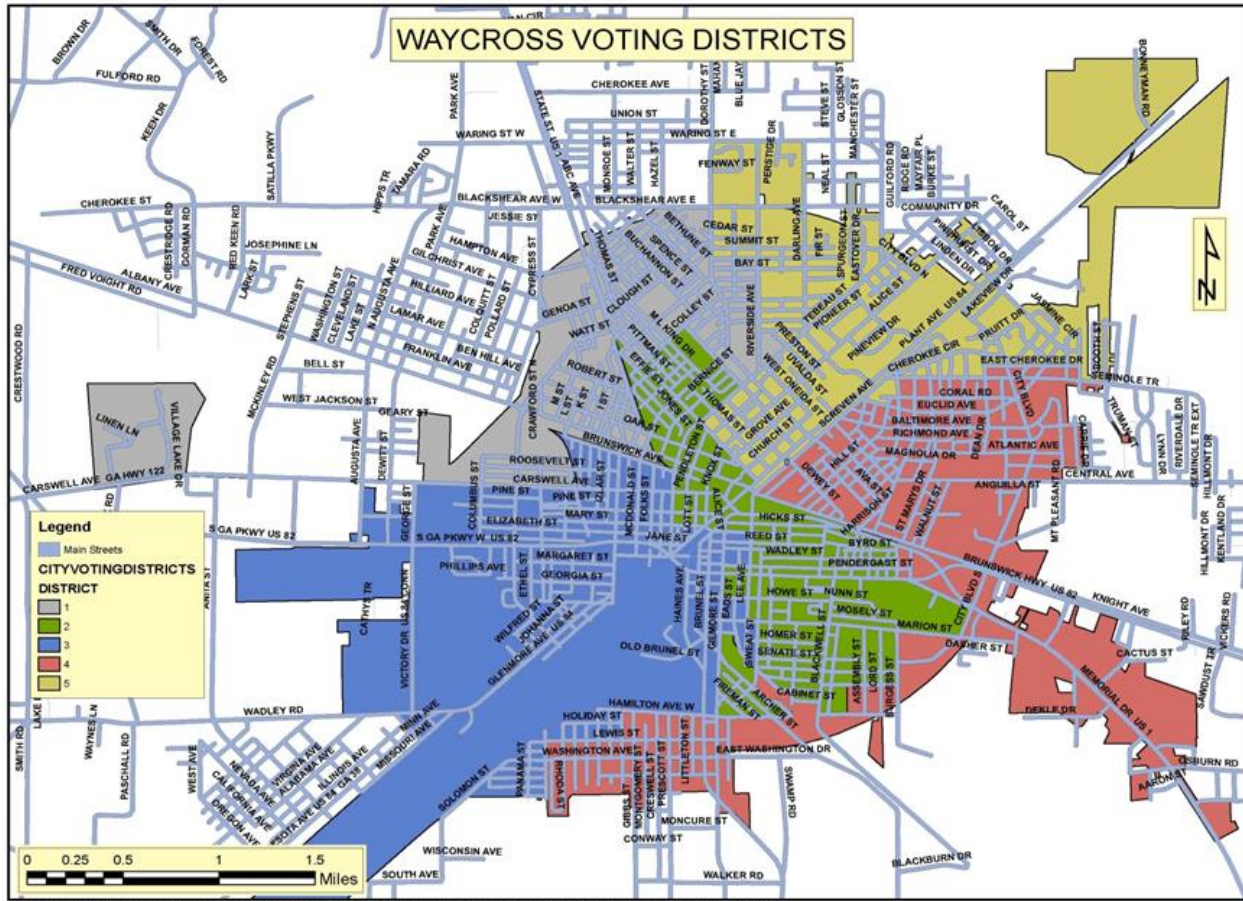


### Geographic



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

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



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

**Demographics**

Below are some demographic tables about Waycross, Georgia.

Table 1: Population History Overview

<b>Year</b>	<b>Total Population for Waycross, Georgia</b>
2010 Census	14,649
2007 Estimated	14,765
2006 Estimated	14,786
2005 Estimated	14,563
2004 Estimated	14,827
2003 Estimated	14,957
2002 Estimated	14,998
2001 Estimated	15,101
2000 Census	15,333
1990 Census	16,410

Source: U.S. Census Bureau

Table 2: General Demographic Characteristics – Year 2010

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

Source: U.S. Census Bureau

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

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

Source: U.S. Census Bureau

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

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

Source: U.S. Census Bureau

Table 5: Race – Census 2010

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

Source: U.S. Census Bureau

Table 6: Households by Type – Census 2010

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

Source: U.S. Census Bureau

Table 7: Income – 2010

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

Source: U.S. Census Bureau

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

<b>Industry</b>	<b>Number</b>	<b>Percent</b>
Civilian employed population 16 years and over	5128	
Agriculture, forestry, fishing and hunting	23	.4%
Construction	205	4%
Manufacturing	975	19.0%
Wholesale trade	23	.4%
Retail trade	823	16.0%
Transportation and warehousing, and utilities	425	8.3%
Information	86	1.7%
Finance, insurance, real estate, and rental	211	4.1%
Professional, scientific, management, administrative, waste management services	146	2.8%
Educational, health, social services	1,239	24.2%
Arts, entertainment, recreation, accommodation and food services	380	7.4%
Other services	308	6.0%
Public administration	284	5.5%

Source: U.S. Census Bureau

Table 9: Top Ten Employers in Ware County - 2014

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

The Simmons Manufacturing
Walmart
Wayne Frier Home Sales, Inc

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

Table 10: Ten Largest Employers within surrounding counties - 2014

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

Source: Georgia Department of Labor

**Miscellaneous Statistics**

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

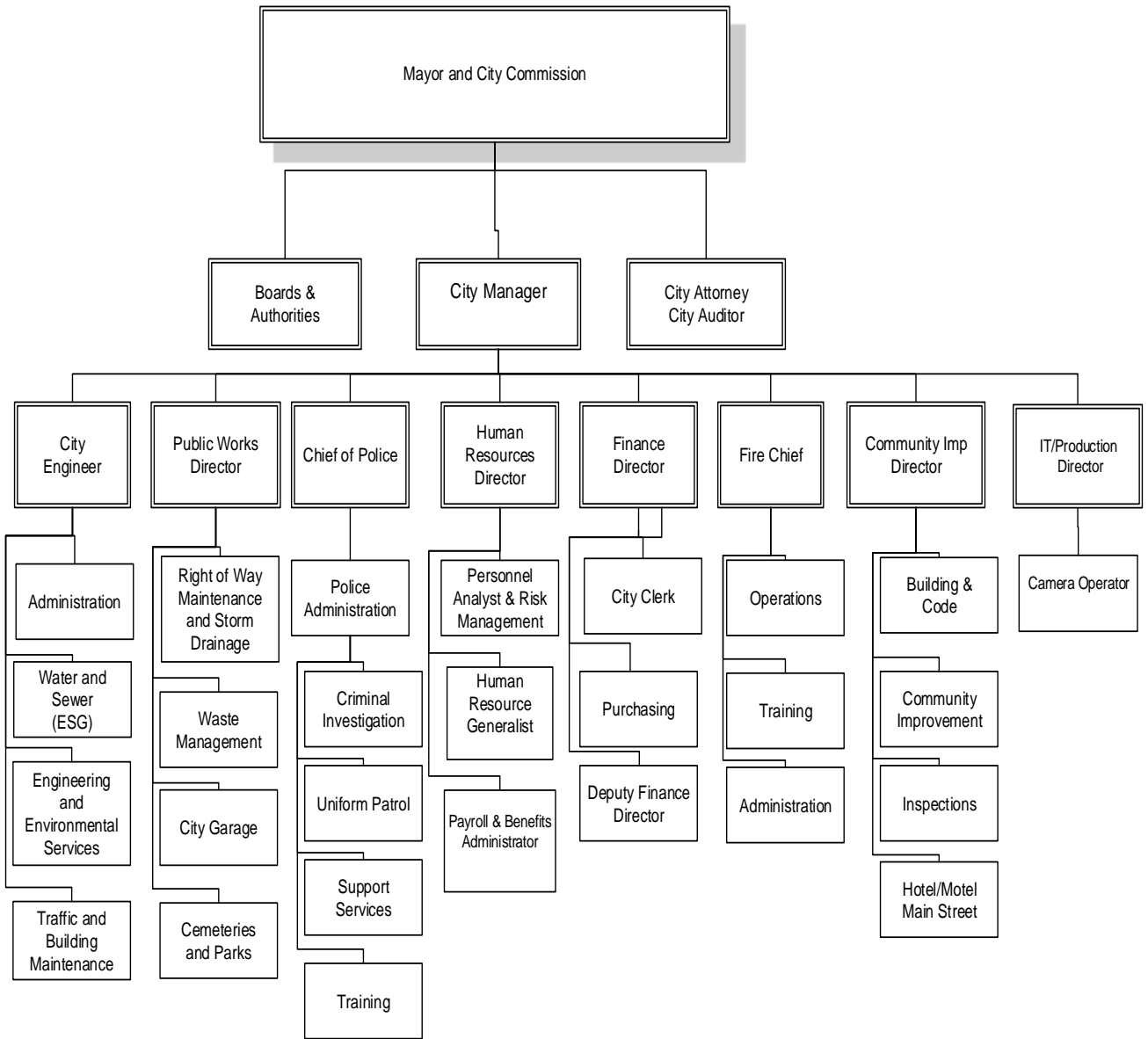


Physical Arrests	2,200
Traffic Violations	3000
Sewerage System	
Miles of Sanitary Sewers	120
Miles of Storm Sewers	60
Number of Treatment Plants	1
Number of Service Connections	7,066
Daily Average Treatment in Gallons	3,000,000
Maximum Daily Capacity - Treatment in Gallons	12,000,000
Water System	
Miles of Water Mains	145
Number of Service Connections	7,610
Number of Fire Hydrants	1,000
Daily Average Consumption in Gallons	2,300,000
Maximum Daily Capacity of Plant in Gallons	3,400,000
Daytime Population	45,000
Facilities and Services Not Included in the Reporting Entity	
Hospitals	1
Number of Beds	231

**Local Government**

The City operates under a Council/Manager form of government. The City provides the following services: public safety, highways and streets, public improvements, and general and administrative services. In addition, the City operates enterprise funds (water and sewer and waste management) for the incorporated and immediate surrounding areas. Under the Council/Manager form of government, citizens elect their representatives, the Mayor and City Council, who determine policy for the City. The Council selects and appoints the City Manager, who is responsible for administering the Council’s policies, advising the Council, and conducting the day-to-day operations of the City. The City Manager is responsible for hiring the directors who run each department.

Organizational Chart



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

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

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

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

### **Recreation**

The City has twenty-four parks within the city limits. Most of these parks have playground equipment while other parks feature beautiful landscaped settings to escape from the stresses of day-to-day life. The Waycross-Ware County Recreation Department offers different activities throughout the year. These programs include cheerleading, football, basketball, baseball, and softball. The Recreation Department is funded by the Ware County government.

### **Education**

Education for preschool through high school is provided by the Ware County Board of Education. There are ten schools within the county. Higher education is provided by South Georgia State College, a four-year unit of the University System of Georgia, and Coastal Pines Technical College (CPT). CPT provides high quality technical and adult education and training services to meet the needs of citizens and employers.

### **Health Services**

The Mayo Clinic Health System is our primary hospital in Waycross, formally known as Satilla Regional Hospital until March of 2012. The last renovation to the hospital was in 2010, the facility broke ground on a three-story, 25,000 square foot expansion project that added a 16-bed Progressive Cardiac Care Unit, as well as additional space for surgical support.

## **FINANCIAL POLICIES**



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

### **Revenue Policies**

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

### **Debt Policies**

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

**Banking and Investment Policies**

- The City will issue request for proposals from local banks every five years to award a city depository status to the best bidder. The award shall be based on the best package presented for the overall lowest rate on debt and highest yield on deposits.
- The City will manage its monies to allow for a combination of adequate cash flow and maximum investments returns.
- Investments will be FDIC insured accounts, or a pledge of assets (110%) above insured amounts will be secured.
- Proper and adequate security of cash will be a priority and standard procedure.

**Audit Policies**

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

**Purchasing Policies**

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

**Five Year Capital Improvement Program**

- Each department is required to develop and annually update a capital improvement plan.
- The Capital Improvement Plan will be a guide to identify long-range capital projects and heavy equipment replacement purchases. The first year CIP (Capital Improvement Plan) is incorporated into the annual budget. The subsequent outlying years are updated and revised each year to reflect the changing needs and priorities of the department heads.

- If needed vehicles and heavy equipment will be either financed through local banks or the Georgia Municipal Association Direct Lease program.

**Fixed Assets Policies**

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

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

**Basis of Accounting & Budgeting**

The basis of accounting and budgeting is the same for the annual audit and the annual budget. Government fund types follow modified basis of accounting, which recognizes revenues in the accounting period in which they become available and expenditures when the obligation is incurred. Propriety fund types will follow full accrual basis, which recognizes transactions when they occur, regardless of time of related cash flow.

**Budgeting**

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. The budget policy guides this process, with its implementation intended to protect the City’s financial health and stability.

Georgia law (e.g. O.C.G.A. 36-81-2 et seq) establishes the budget requirements for Georgia local governments. The information below provides an outline of the City’s application of those laws. In addition, the City’s Budget shall be adopted and executed in compliance with provisions included in the City’s Code of Ordinances.

The City’s goal will be to adopt operating budgets where current revenues equal expenditures without undue reliance on one-time revenues or reserve funds. By law, budget cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior

years. Temporary cash flow shortages, or operating deficits, may occur during the fiscal year, but total annual expenditures may not exceed a combination of total annual revenues and balances carried forward from prior years.

A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong and stable government on a long-term basis. This policy should be applied to budget entities over periods of time which extended beyond current appropriations. The future impacts of budgetary decisions should be considered prior to such changes being approved and the analysis of proposed changes shall be presented in conjunction with consideration of any actions which affect the current or future budget.

All departments supported by the resources of the City must function within the limits of the financial resources identified or available specifically for them. The department director has primary responsibility for proper management of departmental resources. The Finance Department shall monitor budget execution by City departments and work with them to resolve any issues. The Finance Department shall provide the Mayor, City Commission, and City Manager a monthly summary of the budget for each department and fund. Each month a meeting will be held between the City Manager, Finance Director and Budget Officer to discuss any budget issues which have been identified and the status of a resolution.

### Budget Cycle





## **Budget Policies**

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

## **Budget Objective by Type of Fund**

The following budget objects are established for the different funds the City uses:

- General Fund – The annual budget for the General Fund shall provide for general government operations of the City and maintain working capital necessary for the City's financial health and stability.
- Special Revenue Fund(s) – The City adopts annual budgets for each special revenue fund in existence for the purpose of demonstrating that legally restricted revenue sources are used in compliance with the applicable laws and/or regulations.

- Capital Project Funds(s) – The City adopts project budget for each of its capital projects. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by the City Commission.
- Enterprise Fund(s) – Although generally accepted accounting principles (GAAP) and Georgia statutes do not require the City to adopt budgets for enterprise funds, the City will adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The City will employ a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when a financial break-even is not possible.

### **Budget and Expenditure Control**

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

### **Budget Process**

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

budget for review. A budget work session is held with the department head, Mayor and Commissioners to discuss the proposed budget. A public hearing is held a week prior to the adoption of the proposed fiscal year budget. After the budget has been approved, the Budget Officer distributes copies to all departments. The following pages show the Strategic Planning Sessions topics and goals that were discussed.

## **Strategic Planning Sessions**

### **City Commission Planning Retreat**

The Mayor and City Commission met for the 2016 strategic planning session on February 26-27, 2016. The purpose of this retreat was to set the overall objectives for the City and to prioritize the actions to be taken in the upcoming year. This includes reviewing and updating the City's long term financial goals. The City Manager served as the facilitator for the City Commission Retreat and also provided a brief overview to the City Commission of each of the key items discusses and prepared the list of action items developed by the City Commission which will be addressed by the city and department staff.

Since the conclusion of the retreat, several of the action items have been addressed by the city. The remaining action items will be addressed throughout the remainder of Fiscal Year 2017 and also into Fiscal Year 2018. The key topics of discussion along with the list of action items are listed below.

#### **City Hall**

- Increase security in City Hall with video surveillance
- Make building more handicap accessible
- Add a code officer to be on premises at all times.

#### **New Fire Station #4**

- Begin Construction Process (City Engineer)

#### **Economic Development**

- Form a committee with Ware county and Waycross Economic Authority to develop ideas to increase economic development.

#### **National Guard Armory**

- Decisions need to be made on this building that was donated to the City of Waycross

**Paving/Resurfacing of Roadways**

- Complete these projects with the SPLOST 2008 Funds
- Start engineering process for the SPLOST 2014 paving projects

**Land Bank**

- Create a Land Bank with City and County participation. Community Improvement Director will move forward in seeking to address this action item.

**New 2014 SPLOST**

- Create 2014 SPLOST Revenue priority listing.

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

<b>City of Waycross Long Term Goals</b>	
<b>Anticipated Complete date</b>	<b>Description of Goals</b>
<b>FY2022</b>	Continue to increase the General Fund's Balance each year by \$50,000 or greater until the General Fund's balance reaches \$3.5 Million
<b>FY2018</b>	Fund a capital reserve account for emergency purchase of vehicles and heavy equipment.
<b>FY2017</b>	Consolidate all public works housing under the same roof (traffic and building maintenance garage, highway/streets department, and garage department). All these departments are scattered among the city limits.
<b>FY2019</b>	Review all unused city properties for the purpose of selling, especially properties on the main road ways, and place the revenue into the community development fund for future community improvements.

<b>City of Waycross Non- Financial Long Term Goals</b>	
<b>Anticipated Complete date</b>	<b>Description of Goals</b>
<b>FY2017</b>	Recodification and Legal Review of the City's Ordinance
<b>FY2017</b>	Aggressively Participate in Waycross Ware Economic Development Committee.
<b>FY2017</b>	Improve intergovernmental relationships with state and local governs and include surrounding cities and Counties Ultimate goal will be to hear each agency's needs concerns, and current issues and work together to support and help resolve them
<b>FY2020</b>	Overpass needed on State Funded Highway (Ossie Davis Parkway) for emergency situations between City and County when there are trains coming through town response time will not be interrupted.

**Division Head Retreat****March 24, 2016**

The division head and managers met for the 2016 staff strategic planning session on March 24, 2016. The purpose of this retreat was to discuss and implement the items the Mayor and Commission developed during the Mayor and Commissioner's strategic planning retreat. These items are listed with in the previous pages. The staff discussed the strengths, challenges, and opportunities that would affect the FY 2017 Budget. Our discussions incorporated a review of those topics, as well as a polling of the participants for any additional items of consideration.

The meeting began at 8:30 AM on Tuesday with a review of the positive actions that had occurred in Waycross over the past year. There were many accomplishments, and there is much to be proud of for the city. We began our discussion of the upcoming challenges the city will be endure during the FY 2017. Again the main concern of the staff is budget restraints and continuing implementing ways to cut cost without cutting services. Below you will find a list of other items of discussion for Fiscal Year 2016 and beyond.

**Fire Department**

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

**Police Department**

- Upgrading servers and software requirements
- Upgrading and placing video equipment in all patrol vehicles
- Upcoming testing for promotions and funding those promotions
- Replacing of Patrol vehicles - Repairs are costing Maintenance and Repair budget to become larger

**Public Works Department**

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

**Finance Department**

- Look for an inexpensive document management solutions for retention purposes
- Strategy for increasing the General Fund's Fund Balance

Engineering Department

- Develop a robust Capital Improvement Program, to secure funding option and Execute Capital improvement projects.
  - Update and improve the GIS mapping to benefit all departments
  - Maintain Sound Environmental Stewardship.
  - Begin construction on the new Public Works facility and New Fire station #4
-

**Budget Calendar**

Below is the Budget Calendar for Fiscal Year 2017.

<b>Dates</b>	<b>Description</b>
12/31/15	Mid-Year
01/25/16	FY2016 Projections forms posted on Intranet (COWnet)
01/29/16	Mail request for copy of Audit to various Organizations
02/26-02/27/16	Commission Budget Retreat
02/12/16	FY2016 Projections Due (email to Budget Officer)
02/05/16	Issue 5 Year Capital Plan Forms
03/18/16	Strategic Planning Session with Staff
02/29/16	Deadline to complete 5 Year Capital Plan
03/04/16	Memo to Division head regarding instructions from City Manager and Worksheets displayed on Intranet (COWnet) for FY2017 Budget
<b>DEADLINE</b>  <u>03/31/16</u>	Departmental Expenditures Due
	Personnel Reclassifications/Additions
	Overtime Justifications
	Goals, Long-Term Goals and Significant Prior Year Accomplishments, and Performance Measures
Return all forms to the Budget Officer	
04/20/16	Manager and Division Head Conference Begins
04/22/16	Manager and Division Head Conference Ends
05/13/16	Manager submits Budget Workbooks to Commission
05/13/16	Proposed Budget Summary (Lobby at City Hall)
05/24/16	Commission Budget Work Session @ 4:30 pm
05/26/16	1. First advertisement of Budget Public Hearing to appear in Waycross Journal Herald.
05/31/16	2. Second advertisement to appear in Waycross Journal Herald.
06/07/16	Budget Public Hearing @ 6:00 pm in Commission Chambers
06/21/16	Commission considers and adopts Fiscal Year 2017 Budget

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

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

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

**Budget Amendment Process**

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

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



Purpose:

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

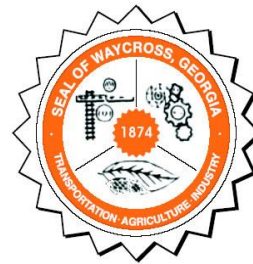
General:

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

Procedures:

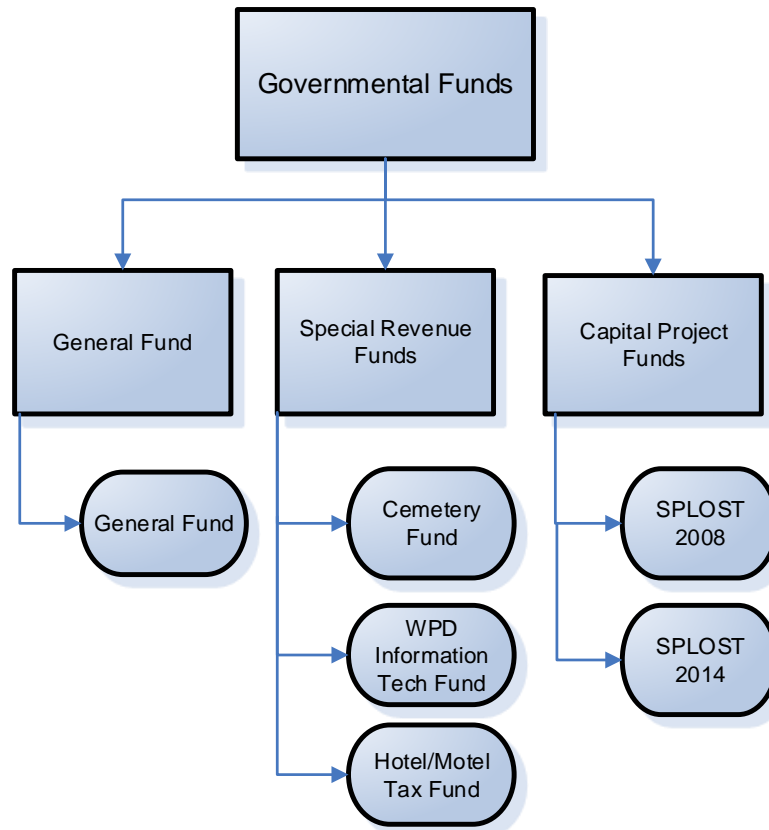
The department head shall fully explain the reason for the transfer and receive written approval from the division head. The City Manager is authorized to transfer budget amounts between line items within any department in conjunction with the department head; however, any revisions that alter the total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

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



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

**City of Waycross  
FY 2017 Governmental Fund Structure**



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

### **Governmental Funds**

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

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

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

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

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

**Capital Project Funds** – Used to account for the accumulation of resources for and the acquisition or construction of major capital facilities (other than those financed by proprietary funds). A Special Purpose Local Option Sales Tax of 1% was approved by the voters in February 2014. For the SPLOST 2008 we should be completed with those projects this budget year.

**Special Purpose Local Option Sales Tax (SPLOST) Fund 2014**– This fund will be used to account for capital projects financed from SPLOST fund. This SPLOST revenue is dedicated to the following capital projects:

Pave dirt roads and resurface streets, sidewalk and traffic improvements, expand water/sewer mains, infrastructure improvements, purchase a fire pumper and build a remote fire station, building renovations, build a new Public Works facility, and upgrade our City Parks.

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

**All Governmental Fund Types:**

Combined Statement of Budgeted Revenues and Expenditures

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

**General Fund:**

General Fund Expenditure Summary

General Fund Revenue Summary

General Fund Summary of Revenues and Expenditures

**Cemetery Fund:**

Cemetery Fund Summary of Revenues and Expenditures

**Hotel/Motel Tax Fund:**

Hotel/Motel Tax Fund Summary of Revenues and Expenditures

**WPD Information Technology Fund:**

WPD Information Technology Fund Summary of Revenues and Expenditures

**Special Purpose Local Option Sales Tax Fund 2008:**

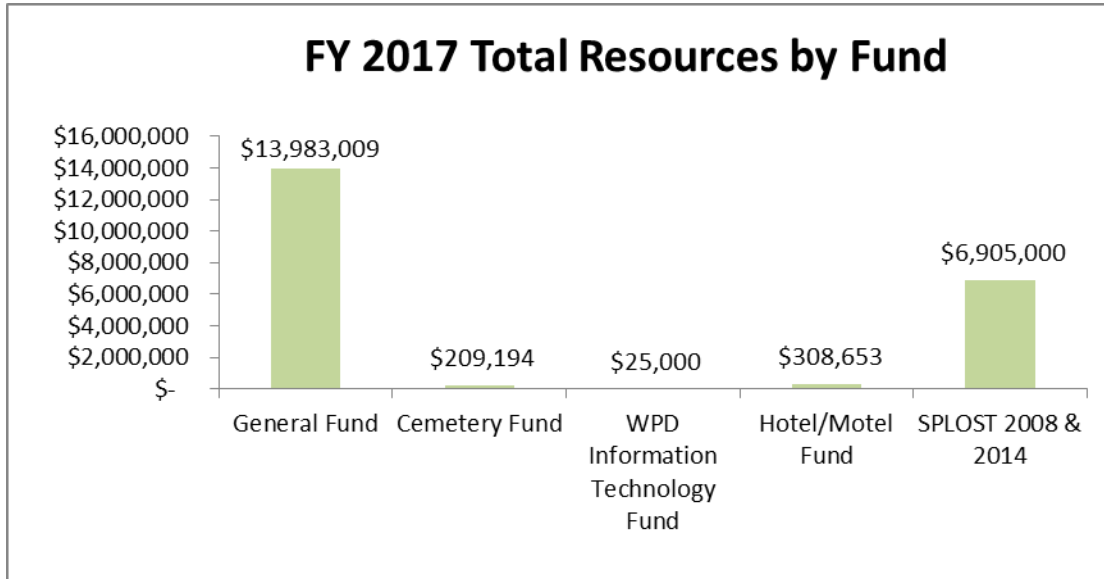
Special Purpose Local Option Sales Tax Fund 2008 Summary of Revenues and Expenditures

**All Government Fund Types in FY 2017**

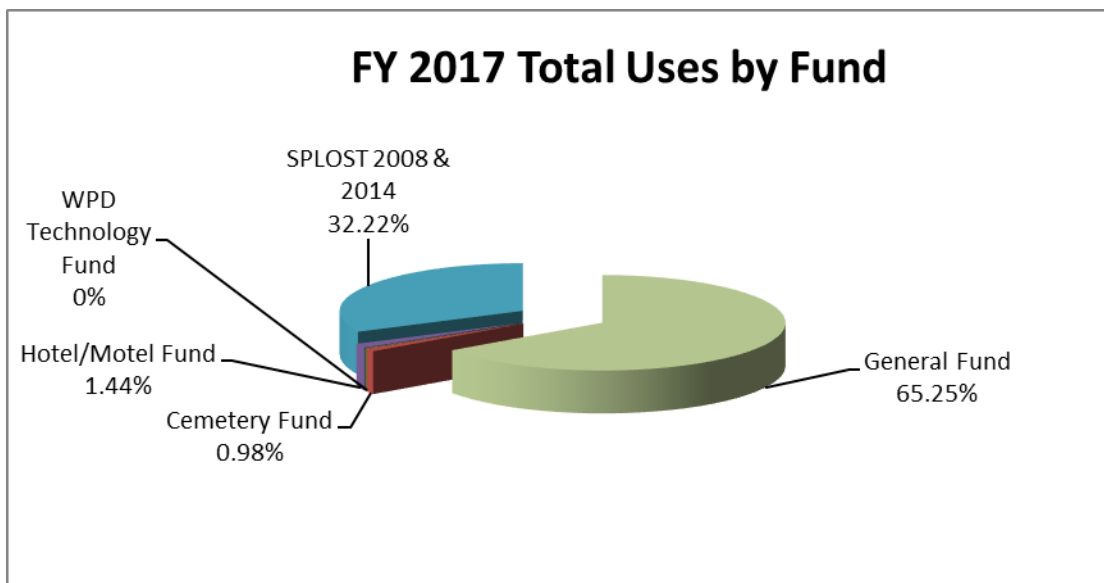
**Combined Statement of Budgeted Revenues and Expenditures**

	General	Cemetery Fund	WPD IT Fund	Hotel/Motel Tax Fund	SPLOST 2008 & 2014
<b>Resources</b>					
<b>Revenues</b>					
Taxes	\$ 9,630,001	\$ -	\$ -	\$ 308,653	\$ 2,300,000
Licenses and Permits	857,600	-	-	-	-
Fines and Forfeitures	432,794	-	25,000	-	-
Charges for Services	189,980	121,000	-	-	-
Intergovernmental	27,000	-	-	-	-
Interest & Rents	4,500	-	-	-	-
Other	185,000	-	-	-	4,605,000
<b>Total Revenues</b>	<b>\$11,326,875</b>	<b>\$ 121,000</b>	<b>\$ 25,000</b>	<b>\$ 308,653</b>	<b>\$ 6,905,000</b>
<b>Operating Transfers In</b>					
General Fund	-	44,194	-	-	-
Water & Sewer Fund	1,892,654	-	-	-	-
Special Purpose Sales Tax	300,000	-	-	-	-
Cemetery Fund	25,845	-	-	-	-
Waste Management Fund	437,635	-	-	-	-
Community Improvement Fd	-	-	-	-	-
Other	-	44,000	-	-	-
<b>Total Transfers In</b>	<b>\$ 2,656,134</b>	<b>\$ 88,194</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$13,983,009</b>	<b>\$ 209,194</b>	<b>\$ 25,000</b>	<b>\$ 308,653</b>	<b>\$ 6,905,000</b>
<b>Uses</b>					
<b>Expenditures</b>					
General Government	\$ 2,271,465	\$ -	\$ -	\$ 127,305	\$ -
Public Safety	7,917,374	-	25,000	-	-
Public Works	1,362,861	-	-	-	-
Cemetery	-	172,347	-	-	-
Community Improvement	526,801	-	-	-	-
Engineering	1,525,250	-	-	-	-
Capital Outlay	104,500	-	-	-	6,905,000
Reimbursements	-	-	-	-	-
	<b>\$13,708,251</b>	<b>\$ 172,347</b>	<b>\$ 25,000</b>	<b>\$ 127,305</b>	<b>\$ 6,905,000</b>
<b>Operating Transfers Out</b>					
Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -
Public Buildings	-	-	-	-	-
Waste Management	-	-	-	-	-
Cemetery	44,194	-	-	-	-
City Garage	225,531	11,002	-	-	-
City Auditorium	5,033	-	-	-	-
General Fund	-	25,845	-	181,348	-
<b>Total Transfers Out</b>	<b>\$ 274,758</b>	<b>\$ 36,847</b>	<b>\$ -</b>	<b>\$ 181,348</b>	<b>\$ -</b>
<b>TOTAL USES</b>	<b>\$13,983,009</b>	<b>\$ 209,194</b>	<b>\$ 25,000</b>	<b>\$ 308,653</b>	<b>\$ 6,905,000</b>
<b>Net Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 459,271</b>	<b>\$ 13,268</b>	<b>\$ 30,476</b>	<b>\$ 47,878</b>	<b>\$ 4,321,670</b>
<b>Ending Fund Balance</b>	<b>\$ 459,271</b>	<b>\$ 13,268</b>	<b>\$ 30,476</b>	<b>\$ 47,878</b>	<b>\$ 4,321,670</b>

The following bar graph illustrates the total FY 2017 budgeted revenues for all Governmental Funds.



The following pie graph illustrates the total FY 2017 budgeted expenditures for all Governmental Funds.



**General Fund Expenditure Summary**

**General Fund  
Expenditure Summary**

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
<b>General Government</b>					
Mayor	\$26,666	\$24,796	\$29,305	\$26,415	\$31,724
City Commissioners	103,385	103,433	106,992	101,397	112,610
Elections	13,629	0	39,850	40,066	1,000
City Attorney	103,572	94,623	144,200	144,188	110,000
City Auditor	29,500	29,500	29,500	29,500	29,500
Municipal Court Judge	66,438	67,504	73,600	69,736	73,600
City Manager	246,038	244,990	281,350	277,648	315,591
Channel 42	145,382	155,186	223,444	190,283	190,743
Finance	253,075	255,024	271,761	255,506	255,509
Purchasing	217,175	218,544	188,806	185,715	194,009
Accounting	319,480	311,456	318,260	308,828	318,046
Human Resources	200,627	231,837	332,539	306,405	331,450
Non-Operating	273,595	277,584	311,683	277,055	337,183
Transfer to Data Processing	0	0	0	0	0
Transfer to Public Buildings	0	0	0	0	0
Transfer to Garage Fund	214,561	216,327	218,650	218,650	225,531
Transfer to City Auditorium Fund	0	5,701	9,242	8,752	5,033
Transfer to Cemetery Fund	36,450	45,212	44,037	44,037	44,194
<b>Total General Government</b>	<b>\$2,249,573</b>	<b>\$2,281,717</b>	<b>\$2,623,219</b>	<b>\$2,484,181</b>	<b>\$2,575,723</b>
<b>Public Safety</b>					
Police Department	\$4,513,054	\$4,289,113	\$4,490,546	\$4,249,842	\$4,581,127
Fire Department	3,392,604	3,338,275	3,294,602	3,204,123	3,355,747
<b>Total Public Safety</b>	<b>\$7,905,658</b>	<b>\$7,627,388</b>	<b>\$7,785,148</b>	<b>\$7,453,965</b>	<b>\$7,936,874</b>
<b>Public Works</b>					
Administration	\$145,881	\$147,211	\$153,962	\$152,208	\$153,995
Highways & Streets	1,210,975	1,202,963	1,216,711	1,172,378	1,208,866
<b>Total Public Works</b>	<b>\$1,356,856</b>	<b>\$1,350,174</b>	<b>\$1,370,673</b>	<b>\$1,324,586</b>	<b>\$1,362,861</b>
<b>Community Improvement</b>					
Animal Control	\$57,618	\$56,774	\$58,990	\$55,044	\$62,411
Inspections/Code Enforcement	\$213,578	\$217,910	\$239,279	\$228,466	\$290,720
Administration/Grants	155,281	142,702	165,392	160,400	173,670
<b>Total Community Improvement</b>	<b>\$426,477</b>	<b>\$417,386</b>	<b>\$463,661</b>	<b>\$443,910</b>	<b>\$526,801</b>
<b>Engineering</b>					
Engineering	\$458,468	\$449,002	\$468,210	\$439,787	\$480,369
Infrastructure Construction	205,235	265,229	315,590	307,800	330,090
Traffic	201,344	214,214	213,910	188,291	186,328
Public Buildings	158,740	173,554	223,405	209,986	228,963
Street Lights	344,673	381,333	355,000	353,089	355,000
<b>Total Engineering</b>	<b>\$1,368,460</b>	<b>\$1,483,332</b>	<b>\$1,576,115</b>	<b>\$1,498,953</b>	<b>\$1,580,750</b>
<b>Total General Fund</b>	<b>\$13,307,023</b>	<b>\$13,159,997</b>	<b>\$13,818,816</b>	<b>\$13,205,595</b>	<b>\$13,983,009</b>

**General Fund Revenue Summary**

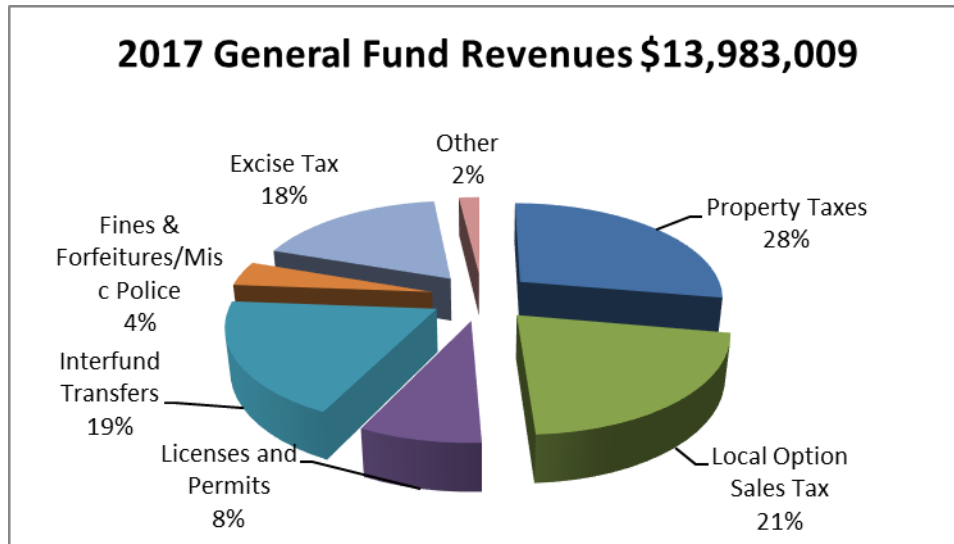
	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
<b>Property Taxes</b>					
Current Property Tax	\$2,672,241	\$2,863,363	\$3,100,000	\$2,779,548	\$3,100,000
Timber Tax	0	50	0	0	0
Delinquent Tax	288,217	208,371	185,000	249,492	230,000
Motor Vehicle	275,224	134,224	145,938	78,745	100,000
Title Ad Valorem Tax - TAVT	293,418	301,417	290,000	305,102	310,000
Railroad Equip Tax	69,536	75,394	69,000	76,379	69,000
Real Estate-Intangible	14,228	32,380	30,000	31,301	30,000
Occupational Sales Tax	863,322	794,411	805,000	793,936	805,000
Interest & Penalties	29,165	42,650	38,000	51,228	41,000
<b>Total Property Taxes</b>	<b>\$4,505,351</b>	<b>\$4,452,260</b>	<b>\$4,662,938</b>	<b>\$4,365,731</b>	<b>\$4,685,000</b>
<b>Sales Tax</b>					
Local Option Sales Tax	\$2,834,559	\$2,973,823	\$3,045,431	\$2,783,966	\$3,000,000
<b>Total Sales Tax</b>	<b>\$2,834,559</b>	<b>\$2,973,823</b>	<b>\$3,045,431</b>	<b>\$2,783,966</b>	<b>\$3,000,000</b>
<b>Excise Tax</b>					
Utility Franchise Tax	\$1,154,004	\$1,212,752	\$1,350,000	\$1,200,642	\$1,400,000
Hotel/Motel Tax	175,652	196,471	178,880	212,897	181,348
Mixed Drink Tax	18,353	19,475	19,000	19,911	20,000
Engery Excise Tax	9,268	36,222	40,000	46,649	40,000
Insurance Tax	755,654	790,198	800,000	844,197	845,000
<b>Total Excise Tax</b>	<b>\$2,112,931</b>	<b>\$2,255,118</b>	<b>\$2,387,880</b>	<b>\$2,324,296</b>	<b>\$2,486,348</b>
<b>Alcohol Wholesale Tax</b>					
Liquor & Wine Tax	\$46,949	\$45,719	\$48,653	\$46,663	\$48,653
Beer Tax	212,324	218,602	215,000	225,525	215,000
<b>Total Alcohol Wholesale Tax</b>	<b>\$259,273</b>	<b>\$264,321</b>	<b>\$263,653</b>	<b>\$272,188</b>	<b>\$263,653</b>
<b>Permits</b>					
Building Permits	\$26,895	\$44,820	\$30,000	\$60,160	\$30,000
Fire Inspection Permits	132	68	500	85	500
Plumbing Permits	3,476	3,648	3,000	3,676	3,000
Electrical Permits	7,860	8,805	9,000	8,745	9,000
Mechanical Permits	2,132	3,038	6,000	4,862	6,000
Mobile Home Permits	904	175	500	2,500	500
House Moving Permits	225	0	300	175	300
Signs Permits	1,740	4,394	3,000	3,770	3,000
Miscellaneous Permits	0	0	300	125	300
<b>Total Permits</b>	<b>\$43,364</b>	<b>\$64,948</b>	<b>\$52,600</b>	<b>\$84,098</b>	<b>\$52,600</b>
<b>Intergovernmental Revenue</b>					
Housing Authority Taxes	\$27,068	\$24,304	\$27,000	\$24,214	\$27,000
<b>Total Intergovernmental</b>	<b>\$27,068</b>	<b>\$24,304</b>	<b>\$27,000</b>	<b>\$24,214</b>	<b>\$27,000</b>
<b>Miscellaneous Fees</b>					
Pierce County User Fees	\$0	\$0	\$0	\$600	\$0
Variance Fees	1,320	770	1,300	960	1,300
Special Exception Fees	0	35	500	0	500
Rezoning Fees	720	620	500	1,100	500
Sub-Division Fees	0	0	100	13	100



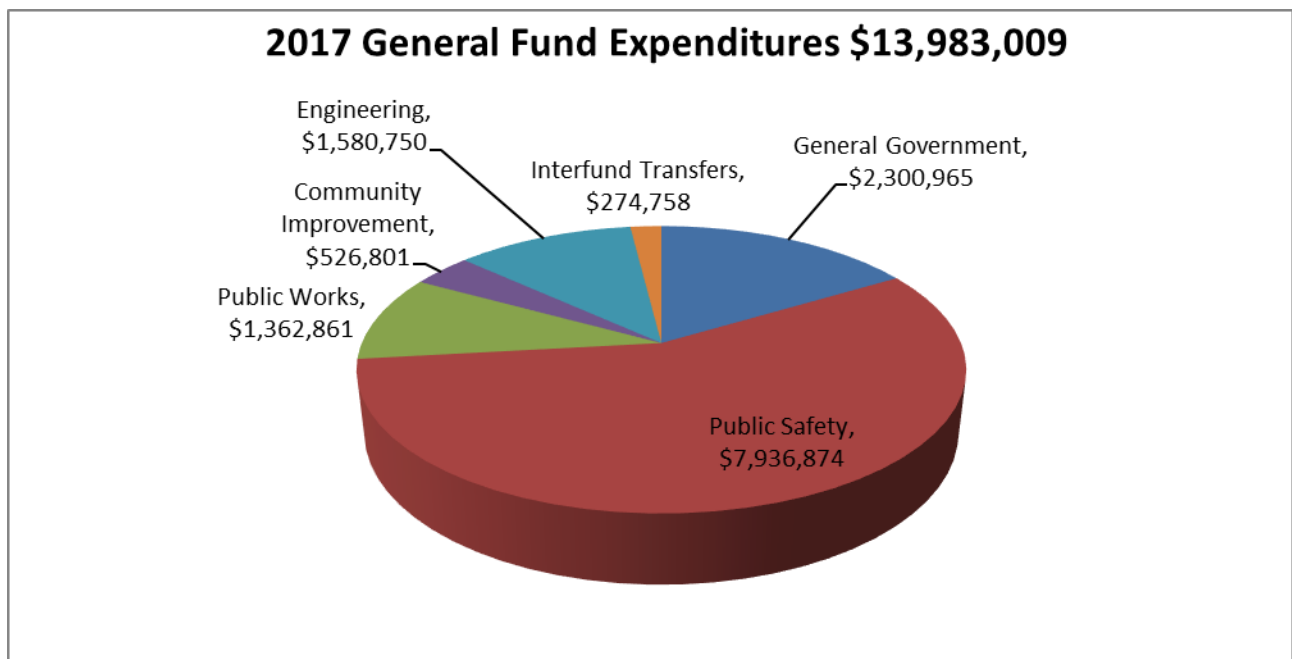
**General Fund Revenue Summary (cont'd)**

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
Miscellaneous Fees	3,464	1,751	5,000	871	5,000
Demolition Fees	525	1,125	1,000	810	1,000
Vacancy Inspection Fee	3,300	3,020	3,500	3,311	3,500
Misc Reports/Code/Zoning	1,725	116	500	695	500
Election Qualifying Fee	720	0	1,000	1,860	1,000
Driveways & Culverts Revenue	2,172	677	1,000	3,064	1,000
<b>Total Miscellaneous Fees</b>	<b>\$13,946</b>	<b>\$8,114</b>	<b>\$14,400</b>	<b>\$13,284</b>	<b>\$14,400</b>
<b>Miscellaneous Police Fees</b>					
Reimb: Housing Authority	\$0	\$0	\$0	\$0	\$0
Reimb: Board of Ed-SRO	113,905	108,082	114,000	110,153	114,000
Probationary Fees	0	15	0	0	0
Misc Police Fees	22,914	25,586	25,000	24,919	25,000
<b>Total Miscellaneous Police Fees</b>	<b>\$136,819</b>	<b>\$133,683</b>	<b>\$139,000</b>	<b>\$135,072</b>	<b>\$139,000</b>
<b>Channel 42</b>					
Channel 42 City Revenue	\$26,046	\$29,743	\$27,500	\$32,290	\$36,580
Split Fees	0	0	0	0	0
<b>Total Channel 42 Fees</b>	<b>\$26,046</b>	<b>\$29,743</b>	<b>\$27,500</b>	<b>\$32,290</b>	<b>\$36,580</b>
<b>Fines &amp; Forfeiture</b>					
Court Fines & Forfeitures	\$353,292	\$389,635	\$475,000	\$290,464	\$408,794
Court Probationary Fees	4,617	472	9,000	35	4,000
Municipal Court Attorney Fees	15,169	17,360	20,000	12,585	20,000
<b>Total Fines &amp; Forfeiture Revenue</b>	<b>\$373,078</b>	<b>\$407,467</b>	<b>\$504,000</b>	<b>\$303,084</b>	<b>\$432,794</b>
<b>Interest Income</b>					
Cash in Bank Interest	\$0	\$0	\$0	\$0	\$0
Bond Deposit Interest	208	242	500	206	500
Public Funds Interest	723	552	4,000	365	4,000
<b>Total Interest &amp; Income</b>	<b>\$931</b>	<b>\$794</b>	<b>\$4,500</b>	<b>\$570</b>	<b>\$4,500</b>
<b>Miscellaneous Revenue</b>					
Rental Income	0	0	0	0	0
Humane Society Revenue (County)	140,500	140,500	140,500	124,270	135,000
Miscellaneous Receipts	1,115	850	10,000	16,302	10,000
Surplus Property Sales	59,181	19,802	40,000	8,850	40,000
<b>Total Miscellaneous Revenue</b>	<b>\$200,796</b>	<b>\$161,152</b>	<b>\$190,500</b>	<b>\$149,422</b>	<b>\$185,000</b>
<b>Other Financing Sources</b>					
Water & Sewer Fund	\$1,478,339	\$1,600,513	\$1,735,934	\$1,935,934	\$1,892,654
SPLOST	0	150,000	300,000	316,826	300,000
Cemetery Fund	25,845	25,845	25,845	25,845	25,845
Reimb: WM-Dumpster	152,010	151,911	146,015	306,620	146,015
Waste Management	334,470	291,620	291,620	161,015	291,620
Transfer In Internal Service Funds	426,578	0	0	0	0
Community Improvement	0	0	0	0	0
Fund Balance	0	0	0	0	0
<b>Total Other Financing Sources</b>	<b>\$2,417,242</b>	<b>\$2,219,889</b>	<b>\$2,499,414</b>	<b>\$2,746,240</b>	<b>\$2,656,134</b>
<b>Total General Fund Revenue</b>	<b>\$12,951,404</b>	<b>\$12,995,616</b>	<b>\$13,818,816</b>	<b>\$13,234,455</b>	<b>\$13,983,009</b>

The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2017. Property taxes and Sales taxes are the largest source of revenue followed by Interfund Transfers. These sources make up 68% of the General Fund. The remaining revenues include Licenses and Permits, Fines & Forfeitures, Excise Tax, and Other.



The graph below illustrates the major categories of General Fund expenditures by function. The Public Safety function, which includes the Police and Fire Departments accounts for the largest appropriation in the General Fund at 57%. Interfund Transfers are allocations for the Internal Service Funds and Cemetery Fund.



**Cemetery Fund Summary**

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

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
<b>RESOURCES</b>					
<b>Revenue</b>					
Cemetery Lots	\$41,450	\$43,300	\$50,000	\$41,075	\$50,000
Interment Fees	\$63,175	\$57,500	\$60,000	\$58,600	\$60,000
Monument & Transfer Fee	\$9,780	\$9,052	\$11,000	\$7,496	\$11,000
Miscellaneous Revenue	0	0	0	0	0
<b>Total Revenues</b>	<b>\$114,405</b>	<b>\$109,852</b>	<b>\$121,000</b>	<b>\$107,171</b>	<b>\$121,000</b>
<b>Operating Transfers In</b>					
General Fund	\$36,450	\$45,212	\$44,037	\$44,037	\$44,194
Cemetery Trust Fund	\$45,309	\$0	\$40,000	\$0	\$44,000
<b>Total Transfers In</b>	<b>\$81,759</b>	<b>\$45,212</b>	<b>\$84,037</b>	<b>\$44,037</b>	<b>\$88,194</b>
<b>Total Resources</b>	<b>\$196,164</b>	<b>\$155,064</b>	<b>\$205,037</b>	<b>\$151,208</b>	<b>\$209,194</b>
<b>Uses</b>					
<b>Expenditures</b>					
Personal Service	\$101,322	\$102,207	\$102,735	\$104,336	\$107,355
Contractual Services	27,596	25,128	35,000	31,734	35,000
Travel & Training	0	0	0	0	0
Other Operating Expenses	29,375	29,756	30,791	28,963	29,992
Capital Outlay	0	8,316	0	0	0
<b>Total Expenditures</b>	<b>\$158,293</b>	<b>\$165,407</b>	<b>\$168,526</b>	<b>\$165,033</b>	<b>\$172,347</b>
<b>Operating Transfers Out</b>					
Operating Transfers	\$36,311	\$36,398	\$36,511	\$36,511	\$36,847
<b>Total Transfers Out</b>	<b>\$36,311</b>	<b>\$36,398</b>	<b>\$36,511</b>	<b>\$36,511</b>	<b>\$36,847</b>
<b>Total Uses</b>	<b>\$194,604</b>	<b>\$201,805</b>	<b>\$205,037</b>	<b>\$201,544</b>	<b>\$209,194</b>

**WPD Information Technology Fund Summary**

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

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
<b>RESOURCES</b>					
<b>Revenue</b>					
IT Revenue Fees	\$16,688	\$8,316	\$15,000	\$15,959	\$15,000
Fund Balance			\$15,000	\$0	\$10,000
<b>Total Revenues</b>	<b>\$16,688</b>	<b>\$8,316</b>	<b>\$30,000</b>	<b>\$15,959</b>	<b>\$25,000</b>
<b>Operating Transfers In</b>					
Operating Transfers					
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$16,688</b>	<b>\$8,316</b>	<b>\$30,000</b>	<b>\$15,959</b>	<b>\$25,000</b>
<b>Uses</b>					
<b>Expenditures</b>					
Computers/Equipment	\$17,217	\$20,075	\$30,000	\$29,388	\$25,000
<b>Total Expenditures</b>	<b>\$17,217</b>	<b>\$20,075</b>	<b>\$30,000</b>	<b>\$29,388</b>	<b>\$25,000</b>
<b>Operating Transfers Out</b>					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Uses</b>	<b>\$17,217</b>	<b>\$20,075</b>	<b>\$30,000</b>	<b>\$29,388</b>	<b>\$25,000</b>

**Hotel/Motel Tax Fund Summary**

This fund is for Hotel/Motel taxes collected to support tourism. Forty percent of the taxes collected are used to promote Tourism for the city. The remainder of the collections are available for General Fund use.

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
<b>RESOURCES</b>					
<b>Revenue</b>					
Hotel/Motel Tax Revenue	\$291,616	\$325,554	\$298,353	\$339,248	\$306,653
Hotel/Motel via Internet Revenue	\$1,575	\$1,898	\$1,000	\$2,286	\$2,000
<b>Total Revenues</b>	<b>\$293,191</b>	<b>\$327,452</b>	<b>\$299,353</b>	<b>\$341,534</b>	<b>\$308,653</b>
<b>Operating Transfers In</b>					
Transfers Ins	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$293,191</b>	<b>\$327,452</b>	<b>\$299,353</b>	<b>\$341,534</b>	<b>\$308,653</b>
<b>Uses</b>					
<b>Expenditures</b>					
Personal Services	\$21,350	\$18,735	\$20,969	\$20,708	\$21,481
Travel & Training	\$1,522	\$1,699	\$2,000	\$1,741	\$3,000
Other Operating Expenses	\$93,527	\$88,461	\$97,504	\$99,160	\$102,824
<b>Total Expenditures</b>	<b>\$116,399</b>	<b>\$108,895</b>	<b>\$120,473</b>	<b>\$121,609</b>	<b>\$127,305</b>
<b>Operating Transfers Out</b>					
Operating Transfers	\$175,652	\$196,471	\$178,880	\$212,897	\$181,348
<b>Total Transfers Out</b>	<b>\$175,652</b>	<b>\$196,471</b>	<b>\$178,880</b>	<b>\$212,897</b>	<b>\$181,348</b>
<b>Total Uses</b>	<b>\$292,051</b>	<b>\$305,366</b>	<b>\$299,353</b>	<b>\$334,506</b>	<b>\$308,653</b>

**SPLOST 2014 Fund Summary**

In 2014 voters approved a Special Purpose Local Option Sales Tax to fund a list of specifically identified capital projects. This sales tax will begin to be collected in October, 2014 and is split between the County and City based upon an agreed formula.

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
<b>RESOURCES</b>					
<b>Revenue</b>					
SPLOST Revenue		\$1,491,540	\$1,797,000	\$2,236,623	\$2,300,000
Interest				\$1,755	
Fund Balance					\$1,755,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$1,491,540</b>	<b>\$1,797,000</b>	<b>\$2,238,378</b>	<b>\$4,055,000</b>
<b>Operating Transfers In</b>					
Transfers Ins	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$0</b>	<b>\$1,491,540</b>	<b>\$1,797,000</b>	<b>\$2,238,378</b>	<b>\$4,055,000</b>
<b>Uses</b>					
<b>Expenditures</b>					
Engineering Road and Streets		\$0	\$0	\$0	\$1,300,000
Equipment (Heavy)		0	100,000	0	200,000
Public Safety - Police Vehicles		0	257,000	254,699	231,000
Public Safety - Fire Truck					400,000
Fire Station #4 Construction		0	500,000	0	600,000
Public Facility Imp, Demotlition & Prop Acq		0	800,000	475,065	744,000
Water/Sewer Rehab & Expan		0	0	0	400,000
Information Technology		0	5,000	6,709	54,000
DWDA Projects		0	0	0	76,000
City Parks Improvements		0	135,000	44,345	50,000
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,797,000</b>	<b>\$780,819</b>	<b>\$4,055,000</b>
<b>Operating Transfers Out</b>					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,797,000</b>	<b>\$780,819</b>	<b>\$4,055,000</b>

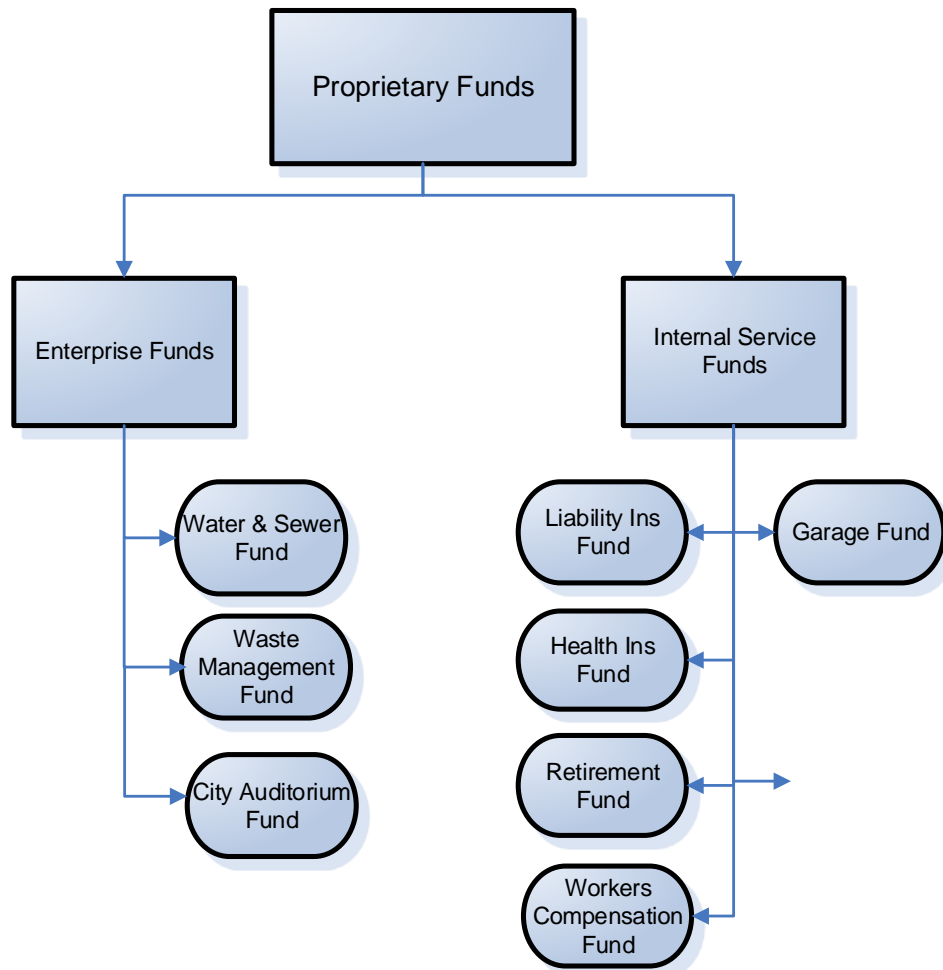
**SPLOST 2008 Fund Summary**

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

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
<b>RESOURCES</b>					
<b>Revenue</b>					
SPLOST Revenue	\$1,765,711	\$202,584	\$0	\$0	\$0
Interest	\$2,375	\$1,260	\$0	\$3,491	\$0
Fund Balance	\$0	\$0	\$3,030,000	\$0	\$2,850,000
<b>Total Revenues</b>	<b>\$1,768,086</b>	<b>\$203,844</b>	<b>\$3,030,000</b>	<b>\$3,491</b>	<b>\$2,850,000</b>
<b>Operating Transfers In</b>					
Transfers Ins	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$1,768,086</b>	<b>\$203,844</b>	<b>\$3,030,000</b>	<b>\$3,491</b>	<b>\$2,850,000</b>
<b>Uses</b>					
<b>Expenditures</b>					
Engineering Projects	\$146,006	\$837,668	\$850,000	\$101,615	\$780,000
Public Buildings	0	0	0	0	0
Police Special Purpose Vehi	276,170	69,310	0	0	0
Fire Dept Projects	358,640	0	0	0	0
Property Acq & Demolition	43,297	19,350	300,000	11,288	100,000
Water/Sewer Rehab & Expar	0	0	800,000	129,839	870,000
Information Technology	5,320	0	0	0	0
DDA Projects	263,483	110,371	0	0	0
Public Works Facility/Armory	0	0	900,000	87	900,000
Public Buildings-City Hall	4,572	23,528	150,000	92,706	200,000
Rehab City Auditorium	1,504,645	76,136	30,000	3,976	0
<b>Total Expenditures</b>	<b>\$2,602,133</b>	<b>\$1,136,363</b>	<b>\$3,030,000</b>	<b>\$339,511</b>	<b>\$2,850,000</b>
<b>Operating Transfers Out</b>					
Operating Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Uses</b>	<b>\$2,602,133</b>	<b>\$1,136,363</b>	<b>\$3,030,000</b>	<b>\$339,511</b>	<b>\$2,850,000</b>

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

**City of Waycross**  
**FY 2017 Proprietary Fund Structure**





## **Proprietary Funds**

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

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

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

**City Auditorium Fund** – This fund is used to account for operations of the newly renovated auditorium. The income for this fund consist of Rental Fees and Deposits set by the City Commission. These fees are collected 30 days prior to the event.

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

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

**All Proprietary Fund Types**

Combined Statement of Budgeted Revenues and Expenditures

**Water and Sewer Fund:**

Water and Sewer Fund Summary of Revenue and Expenditures

**Waste Management Fund:**

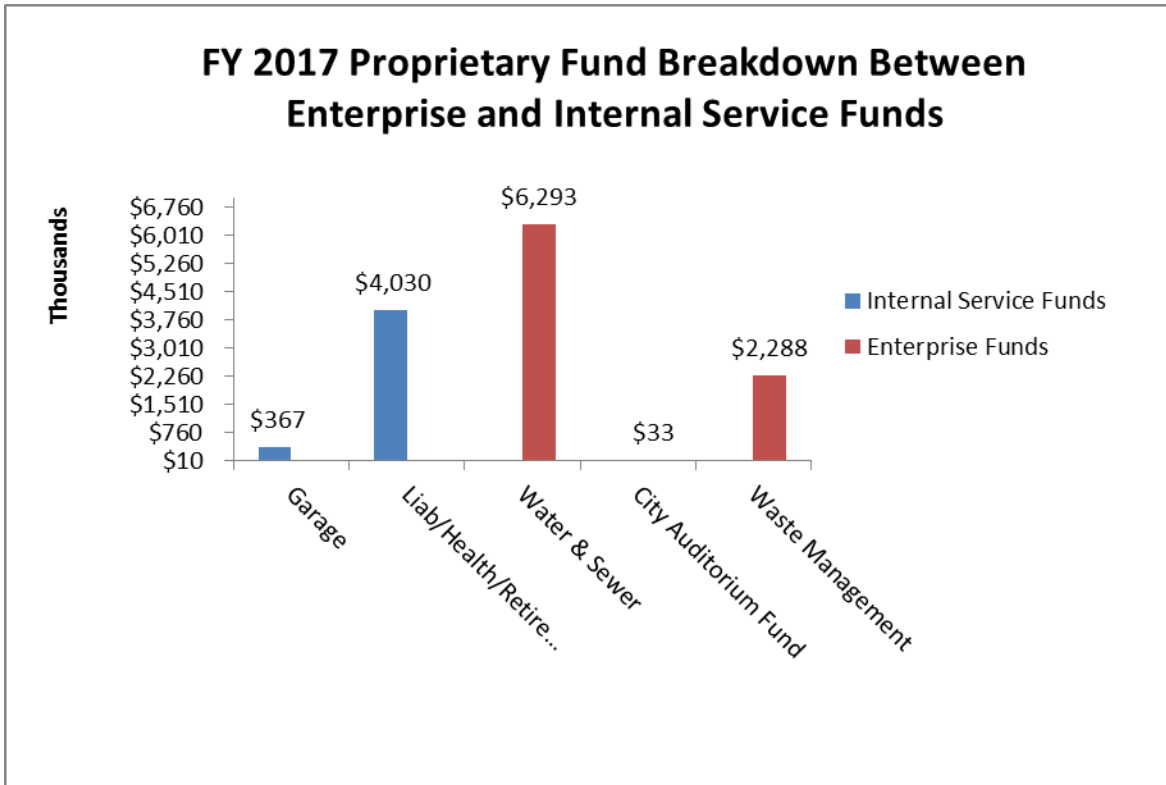
Waste Management Summary of Revenue and Expenditures

**All Proprietary Fund Types in FY 2017**

**Combined Statement of Budgeted Revenues and Expenditures**

	<b>Water &amp; Sewer Fund</b>	<b>Waste Management</b>	<b>City Auditorium</b>	<b>Garage</b>	<b>Liab/Health Retirement Workers Comp</b>	<b>Total</b>
<b>Operating Revenues:</b>						
Charges for Services	\$5,175,940	\$2,287,740	\$28,000	\$0	\$0	\$7,491,680
Miscellaneous Revenue	1,117,500	0	0	0	0	1,117,500
<b>Total Revenues</b>	<b>\$6,293,440</b>	<b>\$2,287,740</b>	<b>\$28,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,609,180</b>
<b>Transfers In</b>						
Transfers In	\$0	\$0	\$5,033	\$366,717	\$4,030,454	\$4,402,204
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,033</b>	<b>\$366,717</b>	<b>\$4,030,454</b>	<b>\$4,402,204</b>
<b>Total Revenues</b>	<b>\$6,293,440</b>	<b>\$2,287,740</b>	<b>\$33,033</b>	<b>\$366,717</b>	<b>\$4,030,454</b>	<b>\$13,011,384</b>
<b>Operating Expenditures:</b>						
Personal Services	\$0	\$319,453	\$6,459	\$316,475	\$0	\$642,387
Contractual Services	2,499,300	1,188,812		0	0	\$3,688,112
Travel & Training	0	1,000		0	0	\$1,000
Other Operating Exp	398,272	182,162	25,574	50,242	4,030,454	\$4,686,704
Capital Outlay	475,754	78,000	1,000	0	0	\$554,754
Debt Service	977,953	0		0	0	\$977,953
	\$4,351,279	\$1,769,427	\$33,033	\$366,717	\$4,030,454	\$10,550,910
<b>Transfers Out</b>						
Garage Fund	\$49,507	\$80,678	\$0	\$0	\$0	\$130,185
Data Processing	0	0	0	0	0	\$0
Public Buildings	0	0	0	0	0	\$0
General Fund	1,892,654	437,635	0	0	0	\$2,330,289
<b>Total Transfers Out</b>	<b>\$1,942,161</b>	<b>\$518,313</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,460,474</b>
<b>Total Expenditures</b>	<b>\$6,293,440</b>	<b>\$2,287,740</b>	<b>\$33,033</b>	<b>\$366,717</b>	<b>\$4,030,454</b>	<b>\$13,011,384</b>

The following graph illustrates a breakdown of the total amount of Proprietary Funds \$13,011,384, between Internal Service and Enterprise Funds.



**Enterprise Funds**

**Water & Sewer Fund Summary**

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
<b>Operating Revenues</b>					
Utility Service Fees	\$5,066,211	\$5,066,701	\$5,101,000	\$5,085,242	\$5,175,940
Water/Sewer Taps	\$8,343	\$18,183	\$13,500	\$16,381	\$16,000
Loads to Disposal	\$217,259	\$373,198	\$325,000	\$552,274	\$475,000
Miscellaneous Revenue	686,854	733,046	702,000	666,750	626,500
<b>Total Operating Revenues</b>	<b>\$5,978,667</b>	<b>\$6,191,128</b>	<b>\$6,141,500</b>	<b>\$6,320,647</b>	<b>\$6,293,440</b>
<b>Operating Transfers In</b>					
Interfund Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$5,978,667</b>	<b>\$6,191,128</b>	<b>\$6,141,500</b>	<b>\$6,320,647</b>	<b>\$6,293,440</b>
<b>Operating Expenditures</b>					
Water & Sewer Operations	\$3,147,627	\$3,229,555	\$3,378,124	\$3,199,291	\$3,373,127
Water & Sewer Construction	0	0	0	0	0
Laboratory	0	0	0	0	0
Meter Readers	0	0	0	0	0
Wastewater Treatment Plant	0	0	0	0	0
Non-Operating	978,326	978,077	979,452	978,041	978,152
<b>Total Operating Expenditures</b>	<b>\$4,125,953</b>	<b>\$4,207,632</b>	<b>\$4,357,576</b>	<b>\$4,177,332</b>	<b>\$4,351,279</b>
<b>Other Financing Uses:</b>					
Interfund Transfers	1,525,437	1,647,999	1,783,924	1,983,924	1,942,161
<b>Total Other Financing Uses:</b>	<b>\$1,525,437</b>	<b>\$1,647,999</b>	<b>\$1,783,924</b>	<b>\$1,983,924</b>	<b>\$1,942,161</b>
<b>Total Expenditures</b>	<b>\$5,651,390</b>	<b>\$5,855,631</b>	<b>\$6,141,500</b>	<b>\$6,161,256</b>	<b>\$6,293,440</b>

**Waste Management Fund Summary**

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
<b>Operating Revenues</b>					
Residential Garbage Fees	\$854,374	\$856,466	\$942,161	\$929,139	\$942,161
Trash Collection Fees	483,576	478,581	489,000	477,669	489,000
Dumpster Fees	769,010	780,881	779,520	793,991	779,520
Reinstatement Fees	46,228	42,039	46,360	42,079	46,360
Container Deposits	2,750	0	2,000	650	2,000
Special Collections	4,750	3,858	2,500	3,390	3,199
Disconnect Fee	22,247	23,148	21,000	25,370	25,000
<b>Total Operating Revenues</b>	<b>\$2,182,935</b>	<b>\$2,184,973</b>	<b>\$2,282,541</b>	<b>\$2,272,288</b>	<b>\$2,287,240</b>
<b>Operating Transfers In</b>					
Interfund Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$2,182,935</b>	<b>\$2,184,973</b>	<b>\$2,282,541</b>	<b>\$2,272,288</b>	<b>\$2,287,240</b>
<b>Operating Expenditures</b>					
Garbage/Yard Trash Collections	\$1,047,671	\$987,629	\$1,090,690	\$1,026,066	\$1,093,427
Brown/White Goods	52,448	49,780	51,000	49,410	51,000
Dumpster Collection	780,803	751,637	757,015	776,528	757,015
Landfill Closure	18,875	14,000	14,000	14,000	14,000
<b>Total Operating Expenditures</b>	<b>\$1,899,796</b>	<b>\$1,803,046</b>	<b>\$1,912,705</b>	<b>\$1,866,004</b>	<b>\$1,915,442</b>
<b>Other Financing Uses:</b>					
Interfund Transfers	368,374	369,005	369,836	384,837	372,298
<b>Total Other Financing Uses:</b>	<b>\$368,374</b>	<b>\$369,005</b>	<b>\$369,836</b>	<b>\$384,837</b>	<b>\$372,298</b>
<b>Total Expenditures</b>	<b>\$2,268,170</b>	<b>\$2,172,051</b>	<b>\$2,282,541</b>	<b>\$2,250,841</b>	<b>\$2,287,740</b>

**Debt Summary**

**Georgia Environmental Facilities Authority Loans**

In 2000 in anticipation of a major industrial concern beginning operations in Waycross, a substantial upgrade of the waste water treatment began. This upgrade increased the capacity at the plant from a maximum of 6,700,000 gallons per day to 12,000,000 gallons per day. Also the treatment process was upgraded to include an improved activated sludge system and filter system. Below is a summary of the Georgia Environmental Facilities Authority future debt service related to this project. The total amount borrowed was \$16,881,615.00. In December 2010, the city entered into a loan with GEFA for the construction of a Bar Screen (Litter Trap) on the Main City canal. The table below is the total amount due to GEFA for the next 11 years.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$845,480	\$132,472	\$977,952
2018	\$866,970	\$110,982	\$977,952
2019	\$889,061	\$88,891	\$977,952
2020	\$912,324	\$66,183	\$978,507
2021	\$851,996	\$43,307	\$895,303
2022	\$624,852	\$24,819	\$649,671
2023	\$121,560	\$15,945	\$137,505
2024	\$125,248	\$12,257	\$137,505
2025	\$129,048	\$8,457	\$137,505
2026	\$132,960	\$4,542	\$137,502
2027	\$34,119	\$256	\$34,375
	<u>\$5,533,618</u>	<u>\$508,111</u>	<u>\$6,041,729</u>

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

**Loan #98-L68WJ**

In October 1998, the City entered into a loan agreement (98-L68WJ) with the Georgia Environmental Facilities Authority for certain water and sewer projects for a total amount of \$2,000,000. Repayment is over eighty (80) quarterly payments beginning September 1, 2001 at 4.1 percent interest. The quarterly payments are \$38,616.

<u>Year End</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>June 30</u>			
2017	\$130,551	\$23,913	\$154,464
2018	\$135,986	\$18,478	\$154,464
2019	\$141,648	\$12,816	\$154,464
2020	\$147,446	\$6,919	\$154,364
2021	\$76,060	\$1,171	\$77,231
	<u>\$631,691</u>	<u>\$63,297</u>	<u>\$694,988</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>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>June 30</u>			
2017	\$553,116	\$62,955	\$616,071
2018	\$564,262	\$51,809	\$616,071
2019	\$575,632	\$40,439	\$616,071
2020	\$587,231	\$28,840	\$616,071
2021	\$599,064	\$17,007	\$616,071
2022	\$474,983	\$4,935	\$479,918
	<u>\$3,354,287</u>	<u>\$205,984</u>	<u>\$3,560,271</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>
2017	\$55,338	\$9,158	\$64,496
2018	\$57,017	\$7,479	\$64,496
2019	\$58,747	\$5,749	\$64,496
2020	\$60,530	\$3,967	\$64,496
2021	\$62,366	\$2,130	\$64,496
2022	\$31,889	\$359	\$32,248
	<u>\$325,887</u>	<u>\$28,843</u>	<u>\$354,730</u>

**Loan #CWSRF-00-020**

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

<u>Year End</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$101,604	\$35,901	\$137,505
2018	\$104,686	\$32,819	\$137,505
2019	\$107,862	\$29,643	\$137,505
2020	\$111,135	\$26,370	\$137,505
2021	\$114,506	\$22,999	\$137,505
2022	\$117,980	\$19,525	\$137,505
2023	\$121,560	\$15,945	\$137,505
2024	\$125,248	\$12,257	\$137,505
2025	\$129,048	\$8,457	\$137,505
2026	\$132,960	\$4,542	\$137,502
2027	\$34,119	\$256	\$34,375
	<u>\$1,200,709</u>	<u>\$208,714</u>	<u>\$1,409,422</u>

**Loan #CW09071**

In December 2010, the City entered into a loan agreement (CW09071) with the Georgia Environmental Facilities Authority for construction of a Bar Screen on the Main City canal. This project was associated with the 2009 Clean Water State Revolving Fund and eligible for partial funding under the American Recovery and Reinvestment Act. The total project cost was \$134,283. This loan



being under the ARRA the actual loan amount was \$47,393.01. Monthly payments are \$451.35 and due on the 1<sup>st</sup> of each month. The interest rate is at 3.0% and is financed for 120 months.

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

**Other Debt**

The City has various lease agreements as lessee to finance equipment. These leases qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. The following is a summary of equipment leased under capital lease agreements by the City as of June 30, 2015. The lease agreements range from three to seven years.

<u>FY2017</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>as of 6/30</u>	<u>Date</u>
2011	Fire	(1) 2011 Ford F150	\$15,259	\$3,306	\$551	Aug-16
2011	Highways/Streets	(1) 2012 Int 7500 Dump Truck	\$82,878	\$17,937	\$2,990	Aug-16
2012	Public Works	(1) Street Sweeper	\$152,105	\$32,798	\$27,332	May-17
2012	Animal Control	(1) 2012 Ford F150	\$21,475	\$4,631	\$4,043	May-17
2014	Highways/Streets	(1) 2014 Side Arm Tractor/Mower	\$117,337	\$25,470	\$71,764	Jul-19
2015	Highways/Streets	(1) 2015 Front End Loader	\$144,600	\$30,772	\$113,828	Jul-20
			\$533,654	\$114,914	\$220,508	

**BC Waycross**

The City has an agreement with BC Waycross Associates, LLP and Robert A. Sasser as of July 18<sup>th</sup>, 2006. The City and BC Waycross Associates negotiated to solve a stormwater/wetlands issue along the U.S. 1 frontage; and since it is beneficial to both the City and the Owners for the City to have the Owners design, permit and construct a regional storm water retention pond in order to render the Property suitable for development and facilitate drainage of surrounding off-site property located within the corporate limits of the City. The purpose of the agreement was to construct necessary City stormwater infrastructure to convey upstream runoff away from the U.S. 1 frontage of the property, and provide adequate runoff retention and provide a means to finance the construction of necessary stormwater infrastructure including the regional

retention pond. The cost of this project was \$800,000 and the first payment will be due a month after completion, which was April 2010. Monthly payments of \$2,500 are due monthly. This is a no interest loan. The final payment will be due in December 2036.

Loan Agreement	\$800,000
Paid as of Jun3 30, 2016	\$187,500
Loan Due June 30, 2016	\$612,500

**Total Debt Summary**

**TOTAL DEBT SUMMARY**

	Governmental Activities			Business-type Activities			Total
	General Fund	Cemetery Fund	WPD Information Technology Fund	Water & Sewer Fund	Waste Management Fund	ISF Funds	
Capital Leases Georgia Environmental Finance Authority	\$ 220,508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,508
BC Waycross & Assoc	\$612,500	-	-	\$ -	-	-	\$ 612,500
<b>Total</b>	<b>\$ 833,008</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$6,041,729</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,874,737</b>

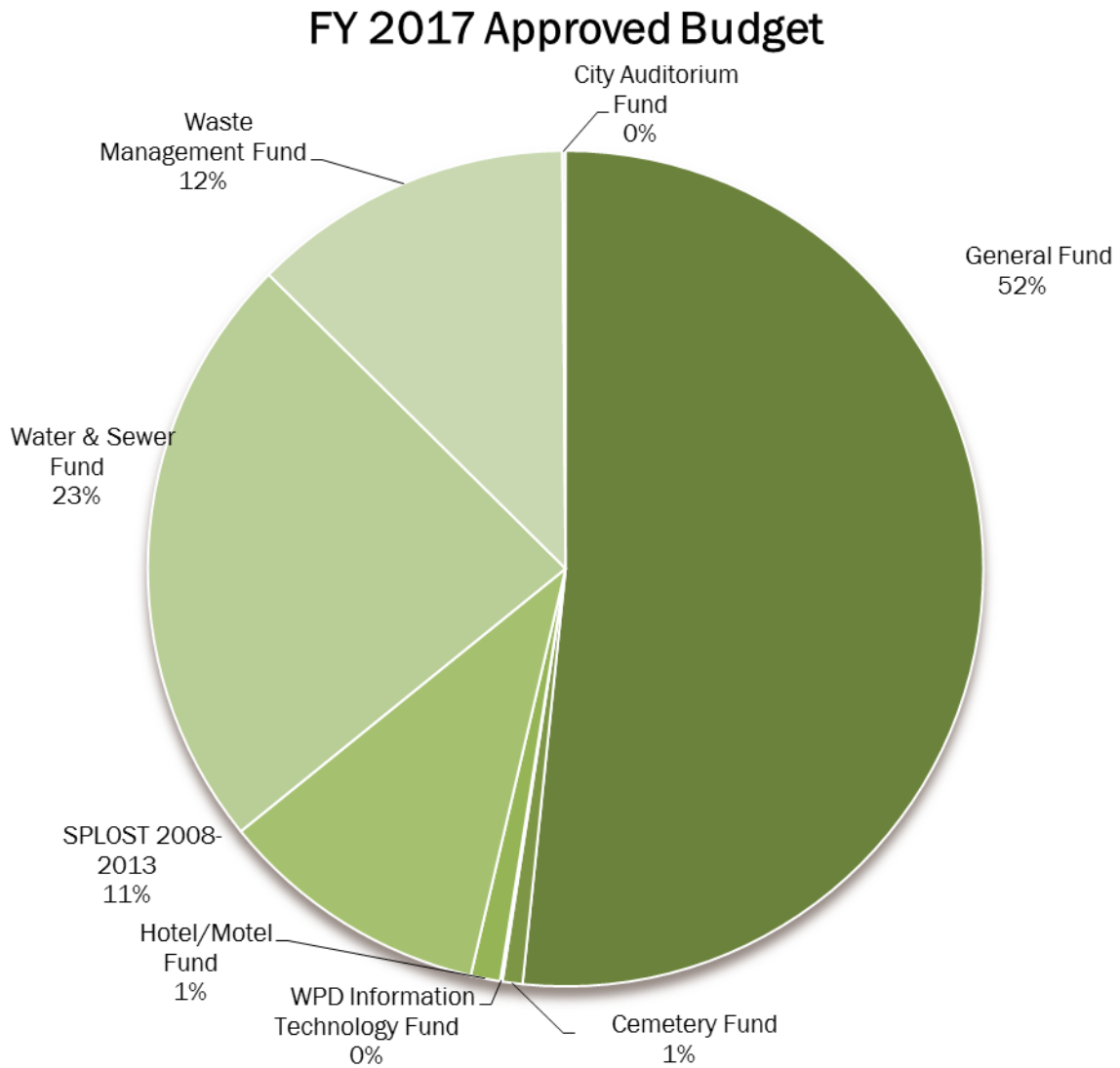
**Legal Debit Margin**

Under state law, the amount of debt is limited to 10% of the assessed value of all taxable property within the City. As of June 30, 2014 the assessed value was \$281,746,732 resulting in a legal debt limit of \$28,174,673. With general obligations indebtedness outstanding of \$8,046,746 the resulting debt margin is \$20,127,927.

**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 2014, the fund balance and net assets amounts are unaudited at this time. A positive Fund Balance provides the cushion to withstand unexpected economic downturns.

## FY 2017 BUDGET TOTAL AND FINANCIAL CONDITION

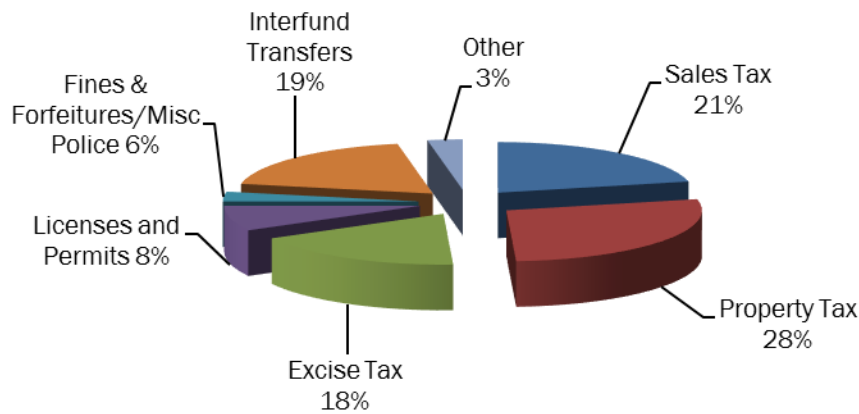


Budget Total \$30,045,069

## General Fund Summary

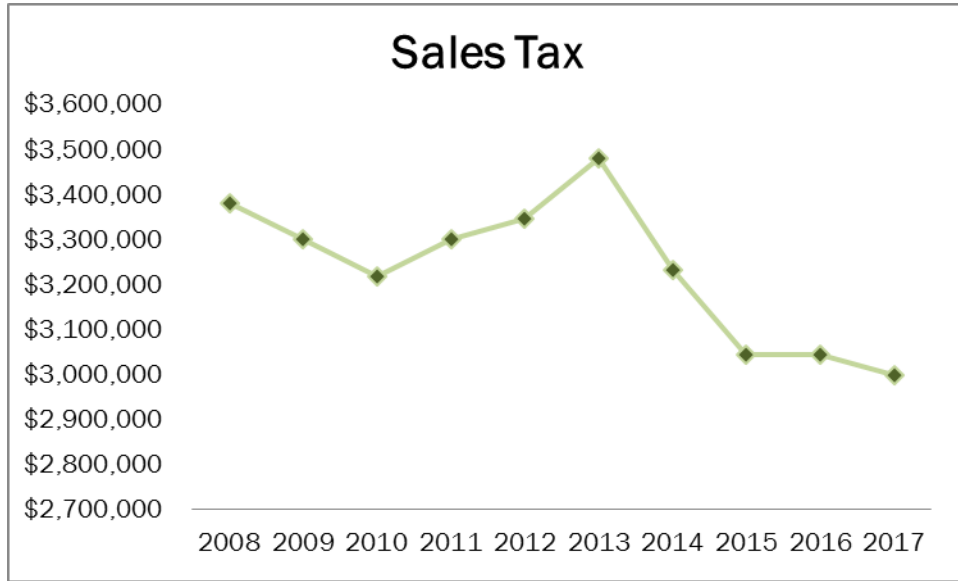
The graph below illustrates the major categories of the General Fund revenue anticipated by the City for FY 2017. Property taxes are the largest source of revenue followed by Sales taxes. These sources make up 50% of the General Fund. The remaining revenues include Licenses and Permits, Fines & Forfeitures, Interfund Transfers, and Other.

### 2017 GENERAL FUND REVENUES \$13,983,009



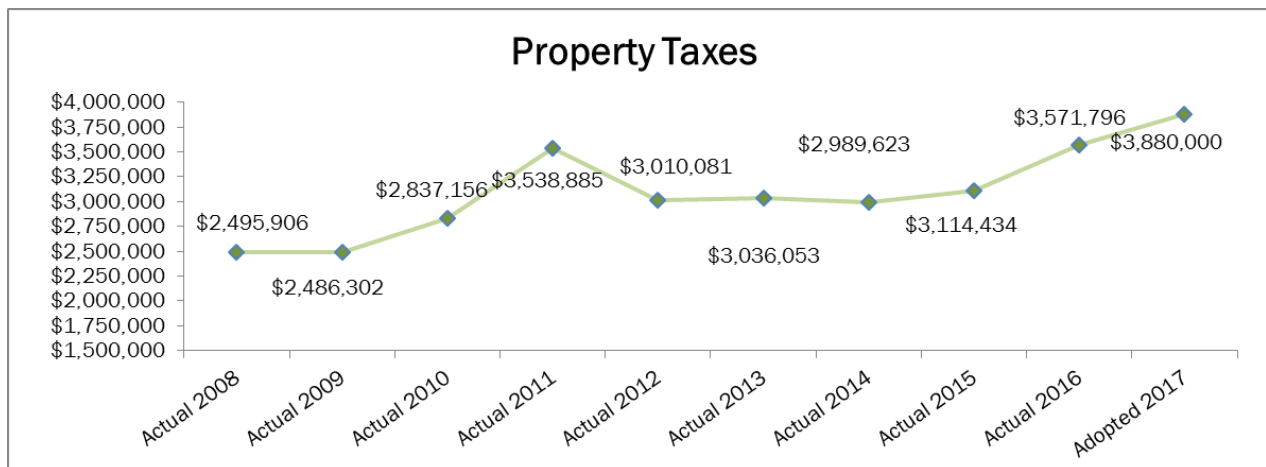
### Sales Tax

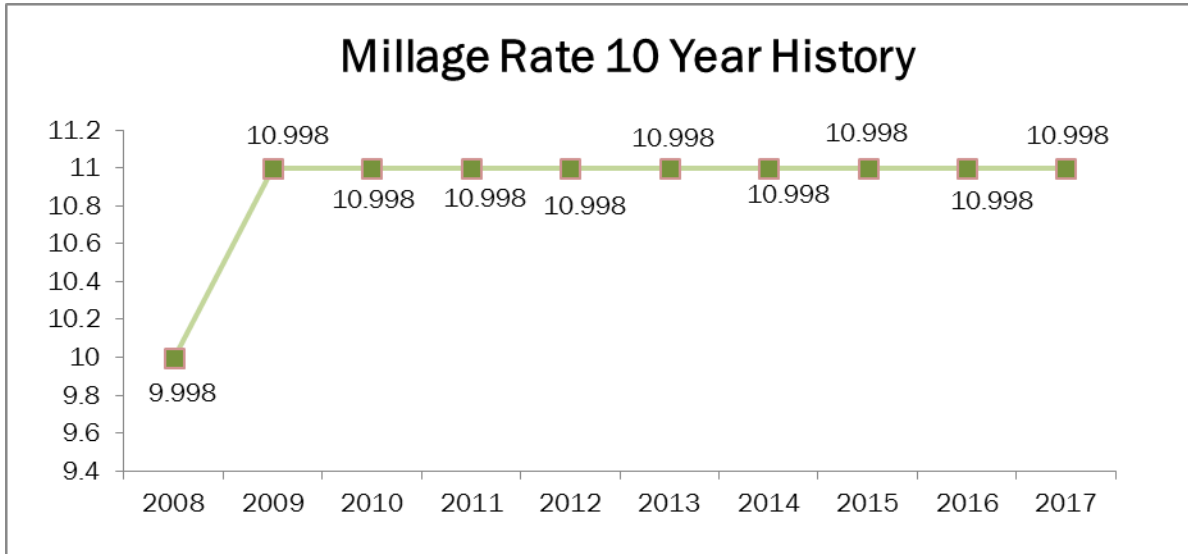
Sales taxes are budgeted to slightly decrease. The FY 2017 budgeted amount was projected on the current economic trend and the new LOST negotiated rate, the City's rate is 44.5% and the County's rate is 55.5%. This will be a decrease of 3.5% from the previous year. The city was extremely conservative on estimating the Sales Tax budget amount. However, the trend in sales tax revenues has been continuing to decrease since December 2012.



Property Tax

Property taxes are the largest source of revenue for the city’s General Fund. The total amount budgeted for FY 2017 is \$3,100,000 which is 28% for the total General Fund budget. The FY 2011 actual amount was increased due to a result of major utility company’s valuation of appeal. The Mayor and Commissioners have approved the Millage rate for FY 2017 of 10.998, the same rate as last year.



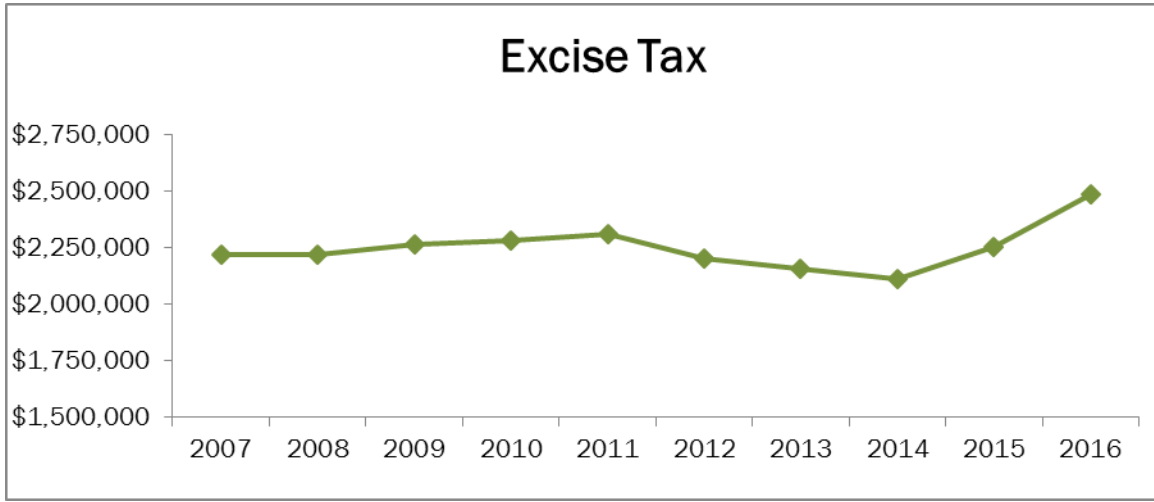


### Principle Taxpayers For The Year Ended June 30, 2016

	Assessed Value	Tax Levied
CSX Corporation	33,999,777	373,930
Georgia Power Company	4,647,804	51,117
Wal Mart Stores East LP	3,914,793	43,055
Kolb & Wheeler & Walters	3,490,174	38,385
Lowe's Home Centers, Inc	3,435,247	37,781
Wal Mart Stores, Inc	2,951,744	32,463
Lowe's Home Centers, Inc	1,766,649	19,430
The Kroger Company	1,639,301	18,029
Kemp Ridge Holdings, LLC	1,508,382	16,589
BC Waycross Associates	1,410,199	15,509
<b>Total</b>	<b>58,764,070</b>	<b>646,288</b>

Excise Tax

Excise taxes are budgeted to increase by \$231,230 or 9% over FY 2015 budget. These taxes consist of utility franchise, mixed drink, a percentage of the hotel/motel taxes, and the insurance premium taxes.



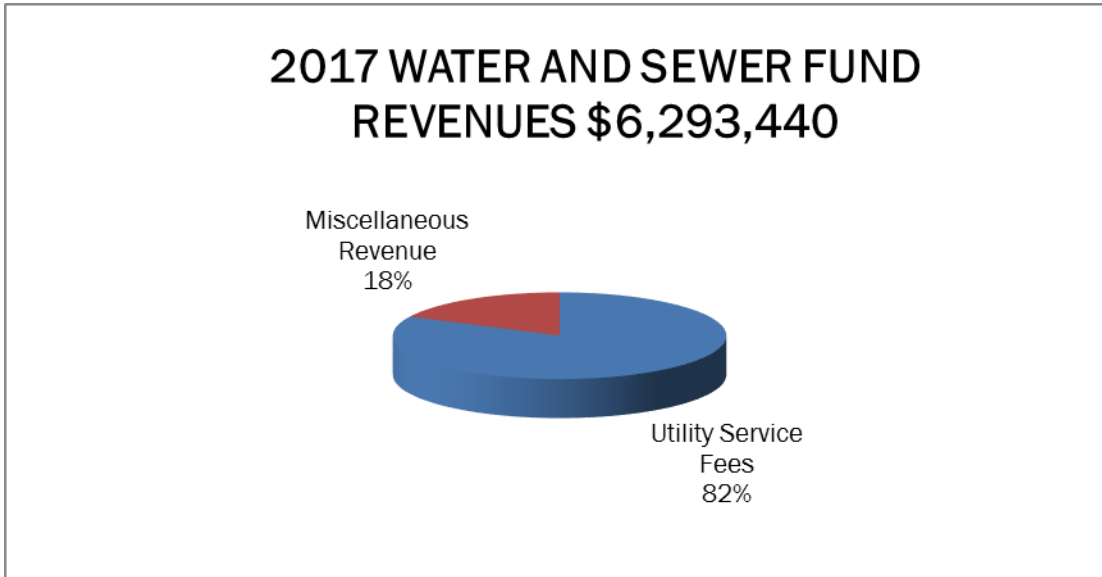
**SUMMARY**

<b>General Fund Expenditures</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Mayor	\$ 29,305	\$ 31,724	\$ 2,419	8.3%
Commission	\$ 106,992	\$ 112,610	\$ 5,618	5.3%
City Elections	\$ 25,000	\$ 1,000	\$ (24,000)	-96.0%
City Attorney	\$ 94,000	\$ 110,000	\$ 16,000	17.0%
City Auditor	\$ 29,500	\$ 29,500	\$ -	0.0%
Municipal Court Judge	\$ 73,600	\$ 73,600	\$ -	0.0%
City Manager	\$ 256,300	\$ 315,591	\$ 59,291	23.1%
Channel 10	\$ 223,445	\$ 190,743	\$ (32,702)	-14.6%
Finance Administration	\$ 271,761	\$ 255,509	\$ (16,252)	-6.0%
Purchasing /Warehouse/City Hall	\$ 188,806	\$ 194,009	\$ 5,203	2.8%
Accounting	\$ 318,260	\$ 318,046	\$ (214)	-0.1%
Human Resource	\$ 332,538	\$ 331,450	\$ (1,088)	-0.3%
Police Administrative	\$ 585,371	\$ 612,664	\$ 27,293	4.7%
Criminal Investigation	\$ 678,588	\$ 670,721	\$ (7,867)	-1.2%
Uniform Patrol	\$ 2,399,282	\$ 2,407,404	\$ 8,122	0.3%
Support Service	\$ 538,529	\$ 537,098	\$ (1,431)	-0.3%
Training/Personnel	\$ 124,301	\$ 127,675	\$ 3,374	2.7%
SWAT	\$ 36,475	\$ 37,132	\$ 657	1.8%
School Resource Officer	\$ 190,499	\$ 188,432	\$ (2,067)	-1.1%
Fire	\$ 3,300,402	\$ 3,355,747	\$ 55,345	1.7%
Public Works Office	\$ 153,962	\$ 153,995	\$ 33	0.0%
Highway & Streets	\$ 1,246,510	\$ 1,208,866	\$ (37,644)	-3.0%
Comm Imp - Animal Control	\$ 61,490	\$ 62,411	\$ 921	1.5%
Comm Imp - Inspections	\$ 242,830	\$ 290,720	\$ 47,890	19.7%
Comm Imp - Administration	\$ 159,342	\$ 173,670	\$ 14,328	9.0%
Engineering	\$ 475,173	\$ 480,369	\$ 5,196	1.1%
Infrastructure Construction	\$ 308,628	\$ 330,090	\$ 21,462	7.0%
Traffic Engineering	\$ 213,910	\$ 186,328	\$ (27,582)	-12.9%
Public Buildings	\$ 223,405	\$ 228,963	\$ 5,558	2.5%
Street Lights	\$ 355,000	\$ 355,000	\$ -	0.0%
Non-Operating Internal Funds	\$ 271,929	\$ 274,758	\$ 2,829	1.0%
Non-Operating Contributions	\$ 217,900	\$ 242,900	\$ 25,001	11.5%
Non-Operating Other Cost	\$ 85,783	\$ 94,283	\$ 8,500	9.9%
<b>Total</b>	<b>\$ 13,818,816</b>	<b>\$ 13,983,009</b>	<b>\$ 164,194</b>	<b>1.2%</b>

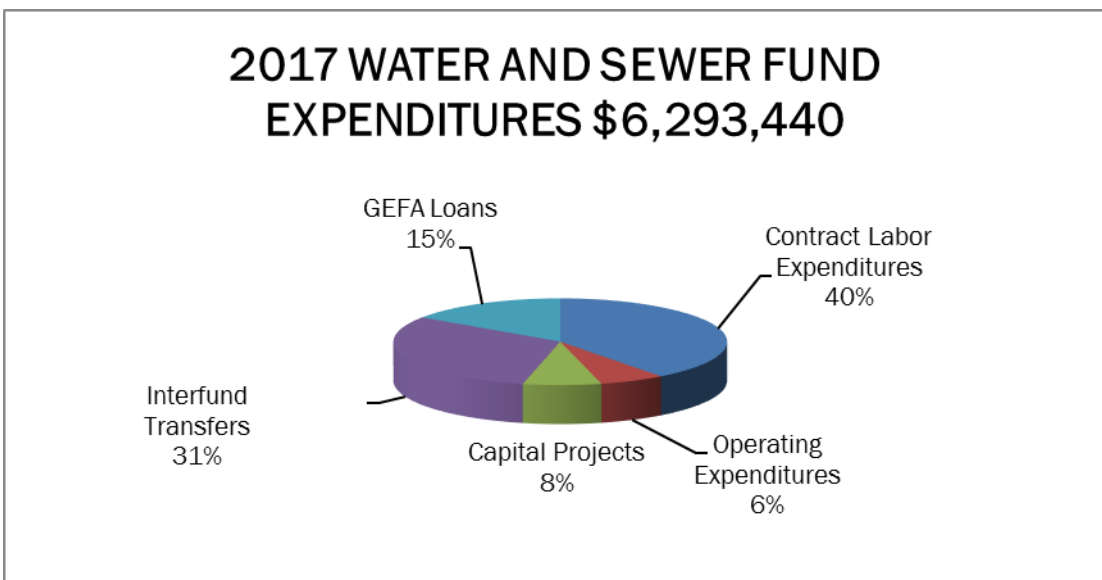


## Water and Sewer Fund

The Water and Sewer fund is the second largest budgeted fund of the City of Waycross. This fund is used to account for the daily operations of supplying potable water and treating waste water. The FY 2017 budget is 2% more than the FY 2016 budget that was \$6,293,440. A 1.5% utility rate increase will be implemented during this fiscal year.



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



**SUMMARY**

<b>Water &amp; Sewer Revenues</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Water Service Fees	\$ 2,416,000	\$ 2,432,692	\$ 16,692	0.7%
Sewer Service Fees	\$ 2,685,000	\$ 2,743,248	\$ 58,248	2.2%
Water/Sewer Taps	\$ 13,500	\$ 16,000	\$ 2,500	18.5%
Reinstatement Charges	\$ 120,000	\$ 120,000	\$ -	0.0%
Loads to Disposal	\$ 325,000	\$ 475,000	\$ 150,000	46.2%
Account Set Up Fee	\$ 18,000	\$ 18,000	\$ -	0.0%
Sewer Fees-Satilla W/S Authority	\$ 392,000	\$ 300,000	\$ (92,000)	-23.5%
Return Check Fees	\$ 5,000	\$ 5,000	\$ -	0.0%
Utility Site Rental Fees	\$ 105,000	\$ 113,506	\$ 8,506	8.1%
Disconnect Fee	\$ 55,000	\$ 60,000	\$ 5,000	0.0%
Miscellaneous Revenues	\$ 7,000	\$ 9,994	\$ 2,994	42.8%
Fund Balance			\$ -	
<b>Total</b>	<b>\$ 6,141,500</b>	<b>\$ 6,293,440</b>	<b>\$ 151,940</b>	<b>2.5%</b>

**Expenditures**

<b>Water &amp; Sewer Expenditures</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Water Plant	\$ 3,378,124	\$ 3,373,127	\$ (4,997)	-0.1%
Non-Operating	\$ 2,763,376	\$ 2,920,313	\$ 156,937	5.7%
<b>Total</b>	<b>\$ 6,141,500</b>	<b>\$ 6,293,440</b>	<b>\$ 151,940</b>	<b>2.5%</b>

## Waste Management Fund

The garbage collection and commercial dumpster services are still being outsourced with Southland Waste Company. There was a \$1 rate increase for the Garbage Fees last budget year. This rate increase has help offset cost of replacing all garbage receptacles. The current garbage cans are 18 years old. The capital improvement plan beginning in FY 2017 to replace 1300 cans for the next 5 years. Estimated cost each year will be \$78,000. Also this department will continue with the weekly Brown & White good pickups (at the minimum of 5 items) at no charge to our citizens.

### SUMMARY

<b>Waste Management Revenues</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Residential Garbage Fees	\$ 942,161	\$ 942,161	\$ -	0.0%
Trash Collections Fees	\$ 489,000	\$ 489,000	\$ -	0.0%
Dumpster Fees	\$ 779,520	\$ 779,520	\$ -	100.0%
Reinstatement Charges	\$ 46,360	\$ 46,360	\$ -	0.0%
Garbage Container Violation	\$ -	\$ -	\$ -	0.0%
Container Deposit	\$ 2,000	\$ 2,500	\$ 500	25.0%
Special Collections	\$ 2,500	\$ 3,199	\$ 699	28.0%
Disconnect/Connect Fee	\$ 21,000	\$ 25,000	\$ 4,000	100.0%
<b>Total</b>	<b>\$ 2,282,541</b>	<b>\$ 2,287,740</b>	<b>\$ 5,199</b>	<b>0.2%</b>

### Expenditures

<b>Waste Management Expenditures</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Garbage & Yard Trash Collection	\$ 1,382,310	\$ 1,385,047	\$ 2,737	0.2%
Brown/White Goods	\$ 51,000	\$ 51,000	\$ -	0.0%
Dumpster Collections	\$ 757,015	\$ 757,015	\$ -	100.0%
Landfill Closure	\$ 14,000	\$ 14,000	\$ -	0.0%
Non-Operating	\$ 78,216	\$ 80,678	\$ 2,462	3.1%
<b>Total</b>	<b>\$ 2,282,541</b>	<b>\$ 2,287,740</b>	<b>\$ 5,199</b>	<b>0.2%</b>

## Cemetery Fund

Due to the economic downturn for the past several years, the Cemetery Fund has had a significant decrease in revenue. During FY 2017 budget year, a contribution from the General Fund and Cemetery Trust Fund will be needed. In FY 2008 the City completed the site work necessary to open the remaining ten acres at Oakland Cemetery. The actual grave sites will continue to provide funding of the cemetery for the many years to come, however currently the sales of cemetery lots have declined due to the economy.

### SUMMARY

<b>Cemetery Fund Revenues</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Sales: Cemetery Lots	\$ 50,000	\$ 50,000	\$ -	0.0%
Interment Fees	\$ 60,000	\$ 60,000	\$ -	0.0%
Monument & Transfer Fee	\$ 11,000	\$ 11,000	\$ -	0.0%
Remib: General Fund	\$ 44,037	\$ 44,194	\$ 157	0.4%
Cash In Bank Interest	\$ -	\$ -	\$ -	0.0%
Reimb: Cemetery Trust	\$ 40,000	\$ 44,000	\$ 4,000	10.0%
<b>Total</b>	<b>\$ 205,037</b>	<b>\$ 209,194</b>	<b>\$ 4,157</b>	<b>2.0%</b>

<b>Cemetery Fund Expenditures</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Personal Services	\$ 102,735	\$ 107,355	\$ 4,620	4.5%
General Operating	\$ 102,302	\$ 101,839	\$ (463)	-0.5%
Capital Outlay	\$ -	\$ -	\$ -	0.0%
<b>Total</b>	<b>\$ 205,037</b>	<b>\$ 209,194</b>	<b>\$ 4,157</b>	<b>2.0%</b>

### WPD Information Technology Fund

This fund's revenue has been decreasing.

<b>WPD Information Technology FD</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
IT Revenue Fee	\$ 15,000	\$ 15,000	\$ -	0.0%
Fund Balance	\$ 15,000	\$ 10,000	\$ (5,000)	-33.3%
<b>Total</b>	<b>\$ 30,000</b>	<b>\$ 25,000</b>	<b>\$ (5,000)</b>	<b>-16.7%</b>

#### Expenditures

<b>WPD Information Technology FD</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Computer/Equipment	\$ 30,000	\$ 25,000	\$ (5,000)	-16.7%
<b>Total</b>	<b>\$ 30,000</b>	<b>\$ 25,000</b>	<b>\$ (5,000)</b>	<b>-16.7%</b>

### Hotel/Motel Tax Fund

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

<b>Hotel/Motel Tax Fund</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Hotel/Motel Tax Revenue	\$ 299,353	\$ 308,653	\$ 9,300	3.1%
<b>Total</b>	<b>\$ 299,353</b>	<b>\$ 308,653</b>	<b>\$ 9,300</b>	<b>3.1%</b>

#### Expenditures

<b>Hotel/Motel Tax Fund</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Personal Services	\$ 20,969	\$ 21,481	\$ 512	2.4%
Operating Expenses	\$ 99,504	\$ 105,824	\$ 6,320	6.4%
Reimburse General Fund	\$ 178,880	\$ 181,348	\$ 2,468	1.4%
<b>Total</b>	<b>\$ 299,353</b>	<b>\$ 308,653</b>	<b>\$ 9,300</b>	<b>3.1%</b>

### SPLOST Fund 2014

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

<b>SPLOST Fund 2014</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Special Purpose Sales Tax Revenue	\$ 1,797,000	\$ 2,300,000	\$ 503,000	28.0%
Interest Earned	\$ -	\$ -		0.0%
Fund Balance	\$ -	\$ 1,755,000	\$ 1,755,000	0.0%
<b>Total</b>	<b>\$ 1,797,000</b>	<b>\$ 4,055,000</b>	<b>\$ 2,258,000</b>	<b>28.0%</b>

### Expenditures

<b>SPLOST Fund 2014</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Engineering Projects	\$ -	\$ 800,000	\$ 800,000	
Equipment	\$ 100,000	\$ 200,000	\$ 100,000	100.00%
Public Safety and Special Purpose \	\$ 247,000	\$ 575,000	\$ 328,000	132.79%
Fire Dept New Station #4	\$ 500,000	\$ 500,000	\$ -	0.00%
Public Facility Imp,Demo & Prop A	\$ 800,000	\$ 1,500,000	\$ 700,000	87.50%
Water/Sewer Rehab	\$ -	\$ 300,000	\$ 300,000	
Information Technology	\$ -	\$ 54,000	\$ 54,000	
DWDA Projects	\$ -	\$ 76,000	\$ 76,000	
City Parks Improvements	\$ 150,000	\$ 50,000	\$ (100,000)	-66.67%
<b>Total</b>	<b>\$ 1,797,000</b>	<b>\$ 4,055,000</b>	<b>\$ 2,258,000</b>	<b>125.7%</b>

## SPLOST Fund 2008

In February 2008 a 1 % Special Purpose Local Option Sales Tax was approved by the voters. The City began receiving revenue during FY 2009. The SPLOST will fund significant capital projects which include major repairs to public buildings, infrastructure improvements to streets, and renovation of the City Auditorium. All funds have not been exhausted therefore there is a fund balance to carryover for other projects.

### SUMMARY

<b>SPLOST Fund 2008-2013</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Special Purpose Sales Tax Revenue			\$ -	
Interest Earned	\$ -	\$ -		0.0%
Fund Balance	\$ 3,030,000	\$ 2,850,000	\$ (180,000)	-5.9%
<b>Total</b>	<b>\$ 3,030,000</b>	<b>\$ 2,850,000</b>	<b>\$ (180,000)</b>	<b>-5.9%</b>

### Expenditures

<b>SPLOST Fund 2008-2013</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Engineering Projects	\$ 850,000	\$ 850,000	\$ -	0.0%
Police Department Project			\$ -	0.0%
Fire Department Projects	\$ -	\$ -	\$ -	0.0%
Property Acq & Demolition	\$ 300,000	\$ 100,000	\$ (200,000)	-66.7%
Water/Sewer Rehab & Expansion	\$ 800,000	\$ 800,000	\$ -	0.0%
Information Technology			\$ -	0.0%
DWDA Projects	\$ -	\$ -	\$ -	0.0%
Public Works Facility/Armory	\$ 900,000	\$ 900,000	\$ -	0.0%
Public Buildings - City Hall	\$ 150,000	\$ 200,000		
Rehab City Auditorium	\$ 30,000		\$ (30,000)	-100.0%
<b>Total</b>	<b>\$ 3,030,000</b>	<b>\$ 2,850,000</b>	<b>\$ (180,000)</b>	<b>-5.9%</b>

### City Auditorium fund

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

<b>City Auditorium Fund</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Rental Income	\$ 28,000	\$ 28,000	\$ -	0.0%
Reimb from General Fund	\$ 9,242	\$ 5,033	\$ (4,209)	-45.5%
<b>Total</b>	<b>\$ 37,242</b>	<b>\$ 33,033</b>	<b>\$ (4,209)</b>	<b>-11.3%</b>

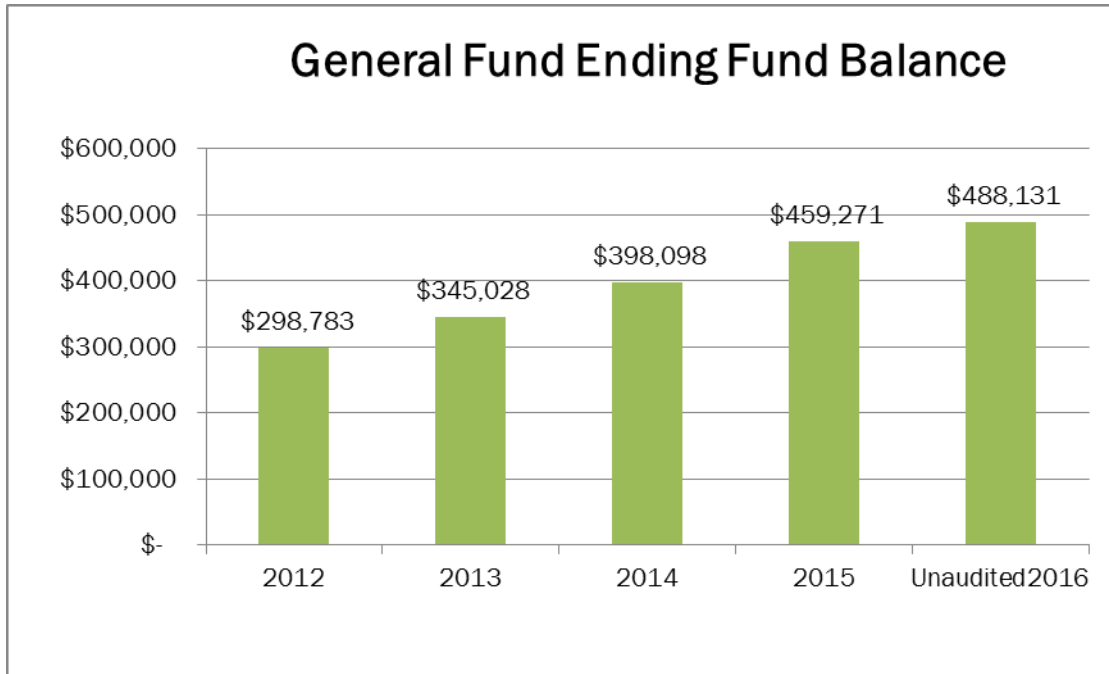
### Expenditures

<b>City Auditorium Fund</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>%</b>
Personal Services	\$ 10,748	\$ 6,459	\$ (4,289)	-39.9%
Operating Expenses	\$ 25,494	\$ 25,574	\$ 80	0.3%
Capital Outlay	\$ 1,000	\$ 1,000	\$ -	0.0%
<b>Total</b>	<b>\$ 37,242</b>	<b>\$ 33,033</b>	<b>\$ (4,209)</b>	<b>-11.3%</b>



**Fund Balance**

The General Fund’s Fund Balance is estimated at \$488,131 for fiscal year ending 2016. 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>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
<b>Beginning Fund Balance (Deficit)</b>	\$345,028	\$398,090	\$459,271	\$459,271	\$488,131
<b>RESOURCES</b>					
<b>Revenues</b>	\$10,577,218	\$10,537,413	\$11,319,402	\$10,488,215	\$11,326,875
<b>Operating Transfers In</b>	\$638,465	\$196,471	\$2,499,414	\$2,746,240	\$2,656,134
<b>Total Resources</b>	<u>\$11,215,683</u>	<u>\$10,733,884</u>	<u>\$13,818,816</u>	<u>\$13,234,455</u>	<u>\$13,983,009</u>
<b>USES</b>					
<b>Total Expenditures</b>	\$11,279,958	\$10,817,303	\$13,515,133	\$12,934,156	\$13,708,251
<b>Other Financing Uses:</b>	\$638,465	\$196,471	\$303,683	\$271,439	\$274,758
<b>Total Uses</b>	<u>\$11,918,423</u>	<u>\$11,013,774</u>	<u>\$13,818,816</u>	<u>\$13,205,595</u>	<u>\$13,983,009</u>
Excess(deficiency) of revenues and expenditures	<b>(\$702,740)</b>	<b>(\$279,890)</b>	\$0	\$28,860	\$0
Transfer in	\$638,465	\$196,471		\$0	
Transfer out	\$0				
Proceeds from capital leases	\$117,337	\$144,600			
Total Other Financing Sources	<u>\$755,802</u>	<u>\$341,071</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net	<u>\$53,062</u>	<u>\$61,181</u>	<u>\$0</u>	<u>\$28,860</u>	<u>\$0</u>
<b>Ending Fund Balance</b>	<u>\$398,090</u>	<u>\$459,271</u>	<u>\$459,271</u>	<u>\$488,131</u>	<u>\$488,131</u>

**SPLOST 2014  
Summary of Revenues and Expenditures**

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
<b>Beginning Fund Balance (Deficit)</b>		\$0	\$1,491,540	\$1,491,540	\$2,949,919
<b>RESOURCES</b>					
<b>Total Revenues</b>		\$1,491,540	\$1,797,000	\$2,238,379	\$4,055,000
<b>Operating Transfers In</b>		\$0	\$0	\$0	\$0
<b>Total Resources</b>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$0	\$1,491,540	\$1,797,000	\$2,238,379	\$4,055,000
<b>USES</b>					
<b>Total Expenditures</b>		\$0	\$1,797,000	\$780,000	\$4,055,000
<b>Other Financing Uses:</b>		\$0	\$0	\$0	\$0
<b>Total Uses</b>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$0	\$0	\$1,797,000	\$780,000	\$4,055,000
Excess (deficiency) of revenues and expenditures	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$0	\$1,491,540	\$0	\$1,458,379	\$0
Transfer in	\$0	\$0	\$0		
Transfer out	\$0				
Proceeds from capital leases	\$0				
<b>Total Other Financing Sources</b>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$0	\$0	\$0	\$0	\$0
<b>Net</b>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$0	\$1,491,540	\$0	\$1,458,379	\$0
<b>Ending Fund Balance</b>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$0	\$1,491,540	\$1,491,540	\$2,949,919	\$2,949,919

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

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
<b>Beginning Fund Balance (Deficit)</b>	\$4,988,246	\$4,321,670	\$2,964,012	\$2,964,012	\$2,628,442
<b>RESOURCES</b>					
<b>Total Revenues</b>	\$1,773,110	\$0	\$3,030,000	\$3,941	\$2,850,000
<b>Operating Transfers In</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	<u>\$1,773,110</u>	<u>\$0</u>	<u>\$3,030,000</u>	<u>\$3,941</u>	<u>\$2,850,000</u>
<b>USES</b>					
<b>Total Expenditures</b>	\$2,439,686	\$1,359,396	\$3,030,000	\$339,511	\$2,850,000
<b>Other Financing Uses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Uses</b>	<u>\$2,439,686</u>	<u>\$1,359,396</u>	<u>\$3,030,000</u>	<u>\$339,511</u>	<u>\$2,850,000</u>
Excess(deficiency) of revenues and expenditures	<u>(\$666,576)</u>	<u>(\$1,359,396)</u>	<u>\$0</u>	<u>(\$335,570)</u>	<u>\$0</u>
Transfer in	\$0	\$1,738	\$0		
Transfer out	\$0				
Proceeds from capital leases	\$0				
<b>Total Other Financing Sources</b>	<u>\$0</u>	<u>\$1,738</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Net</b>	<u>(\$666,576)</u>	<u>(\$1,357,658)</u>	<u>\$0</u>	<u>(\$335,570)</u>	<u>\$0</u>
<b>Ending Fund Balance</b>	<u>\$4,321,670</u>	<u>\$2,964,012</u>	<u>\$2,964,012</u>	<u>\$2,628,442</u>	<u>\$2,628,442</u>

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

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
<b>Beginning Net Assets</b>	\$24,998,503	\$25,085,869	\$25,291,785	\$25,291,785	\$25,762,063
<b>RESOURCES</b>					
<b>Total Revenues</b>	\$4,359,249	\$4,226,521	\$6,141,500	\$6,320,647	\$6,292,940
<b>Operating Transfers In</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	\$4,359,249	\$4,226,521	\$6,141,500	\$6,320,647	\$6,292,940
<b>USES</b>					
<b>Total Expenditures</b>	\$4,100,297	\$4,074,996	\$6,141,500	\$5,588,814	\$6,141,501
<b>Operating Income (Loss)</b>	\$258,952	\$151,525	\$0	\$731,833	\$151,439
Interest Revenue	684	919	0		
Interest Expense	(\$194,965)	(\$174,164)	\$0	\$0	\$0
<b>Income (Loss)</b>	(\$194,281)	(\$173,245)	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$64,671	(\$21,639)	\$0	\$470,278	\$0
Capital Grants and Contributions	\$22,695	\$227,555			
Transfers out					
<b>Change in Net Position</b>	\$87,366	\$205,916	\$0	\$470,278	\$0
<b>Net Assets</b>	\$25,085,869	\$25,291,785	\$25,291,785	\$25,762,063	\$25,762,063

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

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>2017 Budget</u>
<b>Beginning Net Assets</b>	\$402,896	\$346,957	\$323,353	\$323,353	\$344,800
<b>RESOURCES</b>					
<b>Total Revenues</b>	\$1,883,769	\$1,865,553	\$2,282,541	\$2,272,288	\$2,287,740
<b>Operating Transfers In</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	<u>\$1,883,769</u>	<u>\$1,865,553</u>	<u>\$2,282,541</u>	<u>\$2,272,288</u>	<u>\$2,287,740</u>
<b>USES</b>					
<b>Total Expenditures</b>	<u>\$1,938,173</u>	<u>\$1,889,157</u>	<u>\$2,282,541</u>	<u>\$2,250,841</u>	<u>\$2,287,740</u>
Operating Income (Loss)	<u>(\$54,404)</u>	<u>(\$23,604)</u>	\$0	\$21,447	\$0
Interest Revenue	0		0		
Interest Expense	(\$1,535)	\$0	\$0	\$0	\$0
Income (Loss)	<u>(\$1,535)</u>	\$0	\$0	\$0	\$0
Operating Income (Loss)	<u>(\$55,939)</u>	<u>(\$23,604)</u>	\$0	\$21,447	\$0
Capital Grants and Contributions	\$0	\$0			
Transfers out					
Change in Net Position	<u>(\$55,939)</u>	<u>(\$23,604)</u>	\$0	\$21,447	\$0
<b>Net Assets</b>	<u>\$346,957</u>	<u>\$323,353</u>	<u>\$323,353</u>	<u>\$344,800</u>	<u>\$344,800</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 219 positions. There are 214 full-time positions and 5 part-time positions. Through these dedicated employees, the City provides a wide range of quality services to all citizens in our community.

**Personnel Changes**

Overall the reports below have the same departments as last budget year. The employees will not receive a 3% cost of living increase, but a longevity increase of 2.5% for the employee's that qualify. One additional positions was added this year. This position will be a code officer who will be on site at City hall. Adding this position will increase security on site due to high volume of foot traffic during the day. These changes will have a minimal increase in budget for FY2017.

**Personnel Authorization Summary**

<b>PERSONNEL AUTHORIZATION SUMMARY</b>		
<i>DEPT</i>	<i>DEPARTMENT</i>	<i>POSITIONS</i>
30	MAYOR	1
31	COMMISSION	5
32	CITY MANAGER'S	2
33	CHANNEL 10	2
34	CITY CLERK/FINANCE	4
36	HUMAN RESOURCES	4
38	POLICE ADMINISTRATION	7
39	CRIMINAL INVESTIGATION	10
40	UNIFORM PATROL	40
41	SUPPORT SERVICES	11
42	TRAINING	1
47	SRO	3
48	FIRE DEPT	54
49	PURCHASING/WAREHOUSE	3
51	PUBLIC WORKS	2
52	HIGHWAYS/STREETS	22
53	INFRASTRUCTURE CONSTRUCT	6
54	TRAFFIC ENGINEERING	3
57	COMMUNITY IMPROVEMENT	8
58	ENGINEERING	7
59	HOTEL/MOTEL	1
65	GARBAGE/TRASH COLLECTION	7
66	CEMETERY	2
67	ACCOUNTING	5
68	GARAGE	6
71	PUBLIC BUILDINGS	3
	TOTAL	219



**2015 – 2017 Personal Positions by Department**

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2015 BUDGETED POSITIONS	2016 BUDGETED POSITIONS	2017 BUDGETED POSITIONS	JOB TITLE
30	MAYOR	1	1	1	MAYOR
		<b>1</b>	<b>1</b>	<b>1</b>	
31	COMMISSION	5	5	5	COMMISSIONER
		<b>5</b>	<b>5</b>	<b>5</b>	
32	CITY MANAGER	1	1	1	ASSISTANT TO THE CITY MANAGER
		1	1	1	CITY MANAGER
		<b>2</b>	<b>2</b>	<b>2</b>	
33	CHANNEL 42	1	1	1	PRODUCTION/TECHNOLOGY COOR
		1	1	1	CAMERA OPERATOR (PART-TIME)
		<b>2</b>	<b>2</b>	<b>2</b>	
34	FINANCE	2	2	2	ACCOUNTING TECHNICIAN
		1	1	1	CITY CLERK
		1	1	1	FINANCE DIRECTOR
		<b>4</b>	<b>4</b>	<b>4</b>	
67	ACCOUNTING	1	1	1	BUDGET OFFICER
		1	1	1	ACCOUNTING TECHNICIAN
		1	1	1	CUSTOMER SERVICE
		1	1	1	ACCOUNTING CLERK
		0	1	1	COMMERCIAL DUMPSTER BILLING CLERK
		<b>4</b>	<b>5</b>	<b>5</b>	
36	HUMAN RESOURCES	1	1	1	BENEFIT PROGRAM SPECIALIST
		0	1	1	PERSONNEL & RISK MANAGEMENT
		1	1	1	HUMAN RESOURCE DIRECTOR
		1	1	1	HR GENERALIST
		<b>3</b>	<b>4</b>	<b>4</b>	
38	POLICE ADMINISTRATION	1	1	1	CAPTAIN/ ADMINIST
		1	1	1	CLERK OF MUNICIPAL COURT
		1	1	1	LIEUTENANT ADMIN
		0	1	1	CAPTAIN/ ADMINIST
		1	1	1	OFFICER
		1	1	1	POLICE CHIEF
		1	1	1	MAJOR
		<b>6</b>	<b>7</b>	<b>7</b>	
39	CRIMINAL INVESTIGATION	1	1	1	ADMINISTRATIVE CLERK
		6	6	6	DETECTIVE
		1	1	1	LIEUTENANT CID
		2	2	2	SERGEANT
		<b>10</b>	<b>10</b>	<b>10</b>	
40	UNIFORM PATROL	1	1	1	LIEUTENANT POLICE
		33	33	33	OFFICER
		6	6	6	SERGEANT
		<b>40</b>	<b>40</b>	<b>40</b>	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2015 BUDGETED POSITIONS	2015 BUDGETED POSITIONS	2017 BUDGETED POSITIONS	JOB TITLE		
41	SUPPORT SERVICES	1	1	1	ADMINISTRATIVE ASSISTANT		
		1	1	1	CUSTODIAN - PART TIME		
		1	1	1	EVIDENCE CLERK		
		1	1	1	POLICE SYSTEMS INFORMATION		
		6	6	7	RECORDS TECHNICIAN		
		<b>10</b>	<b>10</b>	<b>11</b>			
42	POLICE PERSONNEL TRAINING	1	1	1	LIEUTENANT		
		<b>1</b>	<b>1</b>	<b>1</b>			
47	SCHOOL RESOURCE OFFICERS	3	3	3	SRO POLICE OFFICE		
		<b>3</b>	<b>3</b>	<b>3</b>			
48	FIRE DEPARTMENT	1	1	1	ADMINISTRATIVE ASSISTANT		
		3	3	3	BATTALION CHIEF		
		3	3	3	CAPTAIN		
		19	19	18	FIRE DRIVER/ENGR		
		0	0	1	FIRE CHIEF		
		18	18	18	FIREFIGHTER		
		1	1	1	FIRE MARSHALL		
		9	9	9	FIRE INSPECTOR		
		<b>54</b>	<b>55</b>	<b>54</b>	LIEUTENANT FIRE D		
49	PURCHASING/ WAREHOUSE	1	1	1	PURCHASING DIRECTOR		
		1	1	1	PURCHASING TECHNICIAN		
		1	1	0	BUILDING MAINT HELPER		
		1	1	1	WAREHOUSE CLERK		
		<b>4</b>	<b>4</b>	<b>3</b>			
51	PUBLIC WORKS ADMINISTRATION	1	1	1	ADMINISTRATIVE ASSISTANT		
		1	1	1	PUBLIC WORKS DIRECTOR		
		<b>2</b>	<b>2</b>	<b>2</b>			
52	HIGHWAYS & STREETS	4	4	4	HEAVY EQUIPMENT OPERATOR		
		3	3	3	LIGHT EQUIPMENT OPERATOR		
		5	5	5	LABORER 1		
		1	1	1	LABORER SUPV 1		
		1	1	1	LABOR CREW LEADER		
		2	2	2	PART TIME MOSQUITO SPRAYER		
		2	2	2	PARKS MAINT WKR		
		1	1	1	STREET/DRAIN MAIN		
		1	1	1	STREET SUPT		
		2	2	2	TRUCK DRIVER		
				<b>22</b>	<b>22</b>	<b>22</b>	

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2015 BUDGETED POSITIONS	2016 BUDGETED POSITIONS	2017 BUDGETED POSITIONS	JOB TITLE
53	INFRASTRUCTURE CONSTRUCTION	1	1	1	CONCRETE FINISHER
		1	1	1	HEAVY EQUIPMENT OPERATOR
			2	2	DRAINAGE CREW
		1	1	1	LABORER I
		1	1	1	STREET/MAIN CREW SUPERVISOR
	<b>4</b>	<b>6</b>	<b>6</b>		
54	TRAFFIC ENGINEERING	1	1	1	TRAFFIC ENG SUPERVISOR
		2	2	2	TRAFFIC ENGINEER
		<b>3</b>	<b>3</b>	<b>3</b>	
57	COMMUNITY IMPROVEMENT	1	1	1	ADMINISTRATIVE ASSISTANT
		1	1	1	ANIMAL CONTROL OFFICER
		1	1	1	CODE INSPECTOR
		3	3	4	CODE ENFORCEMENT OFFICER
		1	1	1	MAINSTREET DIRECTOR
		<b>7</b>	<b>7</b>	<b>8</b>	
58	ENGINEERING	1	1	1	ADMIN ASSISTANT ENGINEERING
		1	1	1	PROJECT MANAGER/ENGINEER
		1	1	1	CITY ENGINEER DIRECTOR
		2	2	2	ENGINEERING AIDE
		1	1	1	ENGINEERING SUPT
		1	1	1	INTERN (SUMMER)
		<b>7</b>	<b>7</b>	<b>7</b>	
71	PUBLIC BUILDINGS	1	1	1	MAINT/TRAFFIC SUPERVISOR
				1	BUILDING MAINT HELPER
		1	1	1	BUILDING MAINT HELPER
		<b>2</b>	<b>2</b>	<b>3</b>	
<b>GENERAL FUND TOTAL</b>		<b>196</b>	<b>202</b>	<b>203</b>	
65	GARBAGE & TRASH COLLECTION	1	1	1	LEAF/LIMB COLLECT
		4	4	4	LEAF/LIMB COLLECTOR DRIVER
		0	0	0	SOLID WASTE SUPERVISOR
		1	1	1	LIMB COLLECTOR CREW LEADER
		0	0	0	WASTE MGMT SUPT
		1	1	1	REFUGE DEPT FOREMAN/WELDER
		<b>7</b>	<b>7</b>	<b>7</b>	
<b>WASTE MANAGEMENT FUND TOTAL</b>		<b>7</b>	<b>7</b>	<b>7</b>	
66	CEMETERY	1	1	1	CEMETERY SUPT
		1	1	1	HEAVY EQUIP OPERATOR
		0	0	0	LIGHT EQUIPMENT O
		<b>2</b>	<b>2</b>	<b>2</b>	
<b>CEMETERY FUND TOTAL</b>		<b>2</b>	<b>2</b>	<b>2</b>	
68	GARAGE	1	1	1	AUTOMOTIVE BODY MECHANIC
		0	0	0	CEMETERY FOREMAN
		1	1	1	GARAGE SUPT

DEPARTMENT NUMBER	DEPARTMENT DESCRIPTION & # OF POSITIONS	2015 BUDGETED POSITIONS	2016 BUDGETED POSITIONS	2017 BUDGETED POSITIONS	JOB TITLE
		1	1	1	GARAGE SUPERVISOR
		3	3	3	MECHANIC
	<b>GARAGE FUND TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>	
59	TOURISM/VISTOR CTR	0	1	1	FULL-TIME ADMINSTRATIVE ASSIST
	<b>TOURISM/VISTOR CTR</b>	<b>0</b>	<b>1</b>	<b>1</b>	
	<b>GRAND TOTAL OF ALL EMPLOYEES</b>	<b>211</b>	<b>218</b>	<b>219</b>	

**DEPARTMENTAL SUMMARY, & GOALS**



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

**Governmental Fund**

**General Fund**

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

**Enterprise Funds**

- Water and Sewer Fund
- Waste Management Fund
- City Auditorium Fund

**Special Revenue Funds**

- Cemetery Fund
- WPD Information Technology Fund
- Hotel/Motel Fund

**Capital Project Fund**

- Special Purpose Local Option Sales Tax Fund 2008

**Internal Service Funds**

- Garage Fund
- Liability Fund
- Health Insurance Fund
- Retirement Fund
- Worker's Compensation Fund

**General Fund Summary**

**General Fund  
Revenues**

**Revenue Summary:**

Categories of Revenues	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
City Taxes	9,452,841	9,681,202	10,096,249	9,473,993	10,171,348
Alcohol Wholesale Tax	259,273	264,321	263,653	272,189	263,653
Code Enforcement	43,364	64,948	52,600	84,098	52,600
Intragovernmental	27,068	24,304	27,000	24,214	27,000
Miscellaneous Fees	13,946	8,113	14,400	13,284	14,400
Police Miscellaneous	136,819	133,684	139,000	135,071	139,000
Channel 10	26,046	29,743	27,500	32,290	36,580
Fines & Forfeiture	373,079	407,467	504,000	303,084	432,794
Interest Income	931	794	4,500	570	4,500
Miscellaneous Revenue	200,796	161,152	190,500	149,422	185,000
<b>Total Revenues</b>	<b>\$10,534,163</b>	<b>\$10,775,727</b>	<b>\$11,319,402</b>	<b>\$10,488,215</b>	<b>\$11,326,875</b>
Reimb from Other Departments	2,417,241	2,219,889	2,499,414	2,746,240	2,656,134
<b>Net Revenues</b>	<b>\$12,951,404</b>	<b>\$12,995,616</b>	<b>\$13,818,816</b>	<b>\$13,234,455</b>	<b>\$13,983,009</b>

**Expenditures**

**Expenditure Summary:**

Categories of Divisions	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Executive	734,609	720,032	928,241	879,233	864,768
Finance	789,730	785,024	778,827	750,049	767,564
Human Resource	200,627	231,837	332,539	306,405	331,450
Police	4,513,054	4,289,113	4,490,546	4,249,842	4,581,127
Fire	3,392,604	3,338,275	3,294,602	3,204,123	3,355,747
Public Works	1,356,856	1,350,174	1,370,673	1,324,586	1,362,861
Community Improvement	426,477	417,386	463,661	443,911	526,801
Engineer	1,368,461	1,483,331	1,576,115	1,498,952	1,580,751
Non-Operating	273,595	277,584	311,683	277,054	337,183
<b>Total Expenditures</b>	<b>\$13,056,012</b>	<b>\$12,892,756</b>	<b>\$13,546,887</b>	<b>\$12,934,156</b>	<b>\$13,708,251</b>
Charges to Other Departments	251,011	267,240	271,929	271,439	274,758
<b>Net Expenditures</b>	<b>\$13,307,023</b>	<b>\$13,159,996</b>	<b>\$13,818,816</b>	<b>\$13,205,595</b>	<b>\$13,983,009</b>
<b>Positions</b>					
Full Time	185	197	197	197	198
Temporary (Part-time)	5	5	5	5	5
<b>Total Positions</b>	<b>190</b>	<b>202</b>	<b>202</b>	<b>202</b>	<b>203</b>

**Executive Division**

**Executive**

**Division Summary**

The Executive Division includes the Mayor, City Commission, Elections, City Attorney, Auditor, Municipal Court, Judge, Production of Channel 10/Information Technology, and City Manager's expenditures. The City of Waycross maintains a Commission/Manager form of government. The Mayor and City Commission establish local law and policy by approving ordinances and resolutions, and work with citizen groups and individuals through public hearings and public contacts. They strive to establish and maintain good working relationships with Local, State and Federal Government officials and to promote the economic and social development of the City of Waycross. The City Manager provides professional management efforts and techniques, and works with division heads and city employees to establish and maintain a system for obtaining results within the City Commission policy. The City Manager reports to the City Commission and is responsible for appointing all department heads, supervising all departments, preparing an annual budget and advising the Commission of financial condition and needs of the City.

**Expenditure Summary:**

Categories of Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services	380,975	356,332	401,340	402,286	426,699
Contractual Services	213,139	191,627	287,150	283,490	214,100
Travel & Training	36,252	36,202	42,600	31,267	43,900
Other Operating Expenses	104,243	129,450	129,351	121,263	151,070
Capital Outlay	0	6,421	67,800	40,927	29,000
<b>Total Expenditures</b>	<b>\$734,609</b>	<b>\$720,032</b>	<b>\$928,241</b>	<b>\$879,233</b>	<b>\$864,768</b>
Charges to Other Departments	0	0	0	0	0
<b>Net Expenditures</b>	<b>\$734,609</b>	<b>\$720,032</b>	<b>\$928,241</b>	<b>\$879,233</b>	<b>\$864,768</b>
<b>Positions</b>					
Full Time	9	9	9	9	9
Part-Time	1	1	1	1	1
<b>Total Positions</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

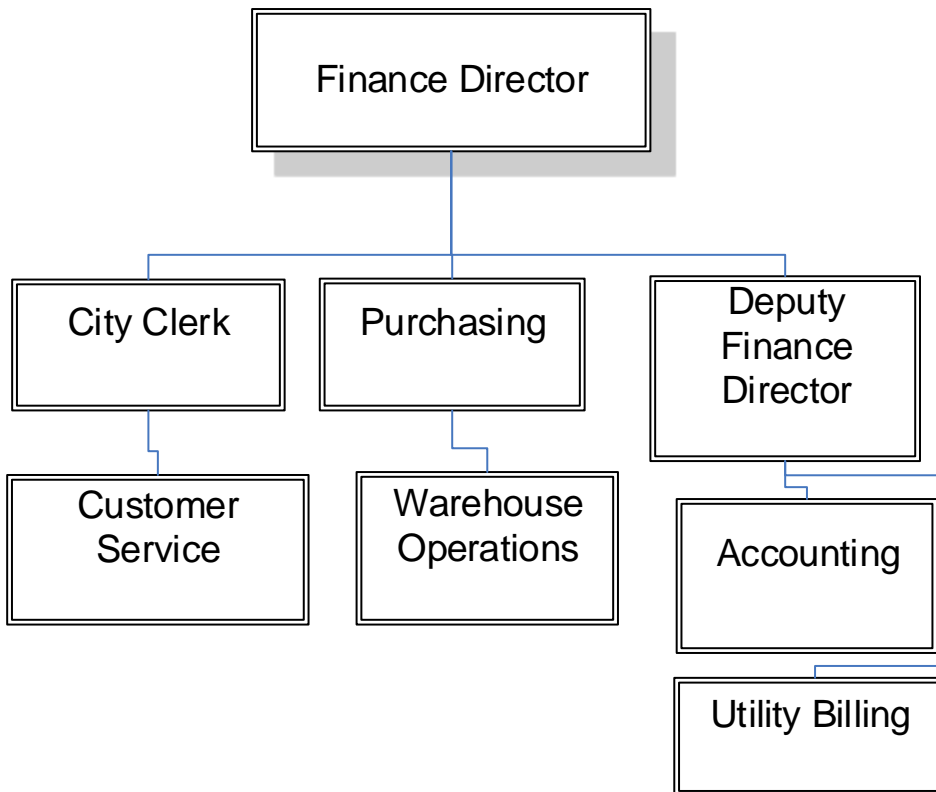
<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b><i>DIVISION:</i></b>	Executive	<b><i>DEPT/UNIT:</i></b>	Mayor & Commission
<i>Please list your Goals for your department here:</i>			
1. Increase security in City Hall with video surveillance.			
2. Make City Hall more handicap accessible			
3. Assisted in revitalizing the City's water system including new meters and new reading technology			
<i>Please list your Long-Term Goal or Goals here:</i>			
1. Continue to work closely with Ware Waycross Economic development committee plan for economic development for the entire community.			
2. Continue Sports and Family oriented activities. Seek for grants to help us achieve this goal.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
1. Dedicated and reopened Trailhead walkway to promote park beautification. This was funded by 2008 . SPLOST, Closure Incentive Grant and TE Grant.			
2. Upgraded furniture for administration utilizing Ware County Job Detail for Inmates.			



<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	IT / TV Dept.	<b>DEPT/UNIT:</b>	IT/CH10
<i>Please list your Goals for your department here:</i>			
Increase Capacity of Backup System			
Increase Memory in Servers			
Replace Phone System at City Hall			
Implement 311 web call center			
<i>Please list your Long-Term Goal or Goals here:</i>			
Stream Waycross TV on the Web			
Upgrade PC to Windows 10			
Replace Firewall at City Hall			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Upgraded PCs to Windows 7 and above			
Added U-Verse Broadcasting to Waycross TV			
Increased Memory in Virtual Environment			
Added more storage to Virtual Environment			

Finance

# FINANCE



# Finance

## Division Summary

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

### Expenditure Summary:

Categories of Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services	683,303	680,707	655,298	632,806	659,281
Contractual Services	0	0	0	0	0
Travel & Training	10,076	11,458	13,800	10,494	16,700
Other Operating Expenses	95,885	91,224	109,229	106,494	91,083
Capital Outlay	466	1,635	500	255	500
<b>Total Expenditures</b>	<b>\$789,730</b>	<b>\$785,024</b>	<b>\$778,827</b>	<b>\$750,049</b>	<b>\$767,564</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$789,730</b>	<b>\$785,024</b>	<b>\$778,827</b>	<b>\$750,049</b>	<b>\$767,564</b>
<b>Positions</b>					
Full Time	8	13	12	12	12
Part-Time	0	0	0	0	0
<b>Total Positions</b>	<b>8</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>12</b>

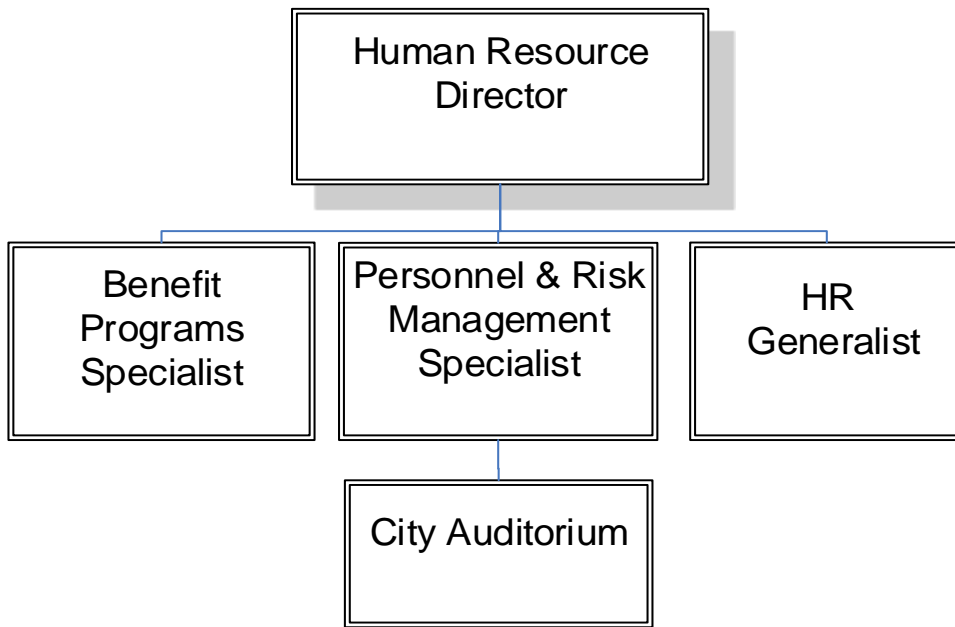
<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	Finance	<b>DEPT/UNIT:</b>	Administration
<i>Please list your Goals for your department here:</i>			
Create external control programs for all City revenue streams.			
Update Finance policies.			
3. Implement scanning reports and other data instead of printing reports.			
4. Update Policy and Procedures for the Utility Billing Department.			
<i>Please list your Long-Term Goal or Goals here:</i>			
1. Streamline duties between Accounting and Utility Billing Department.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
1. Received the GFOA Budget Distinguished Budget Award for Budget Year 2016.			

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	Finance	<b>DEPT/UNIT:</b>	Purchasing
<i>Please list your Goals for your department here:</i>			
Implement online requisition for warehouse.			
Scan all documents and files.			
Update all vendor information - ongoing.			
Continue to research innovative ways to make Purchasing more cost effective.			
Continue to evaluate all procurement opportunities to obtain best value for the City.			
Start CFO Level 1 for Warehouse Tech.			
Complete Purchasing Manual			
<i>Please list your Long-Term Goal or Goals here:</i>			
Barcode Warehouse.			
Go paperless in Purchasing and Warehouse.			
Barcode could also be used to flag all fixed assets and department inventories.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Complete Implement Online Requisition System (excluding warehouse items)			
Trained New Warehouse Personnel			

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b><i>DIVISION:</i></b>	Finance	<b><i>DEPT/UNIT:</i></b>	Accounting
<i>Please list your Goals for your department here:</i>			
1. Focus on Cross-Training employees with the deparment.			
2. Update Policy and Procedures for the Accounting Department.			
3. Implement scanning reports and other data instead of printing reports.			
4. Update Policy and Procedures for the Utility Billing Department.			
<i>Please list your Long-Term Goal or Goals here:</i>			
1. Streamline duties between Accounting and Utility Billing Department.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
1. Received the GFOA Budget Distinguished Budget Award for Budget Year 2016.			

**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. H.R is also responsible for maintaining the City Auditorium. These responsibilities include but are not limited to renting the space to the public, ensuring events are properly staff and building maintenance.

### Expenditure Summary:

Categories of Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services	167,562	192,632	258,549	242,148	263,095
Contractual Services					
Travel & Training	6,656	5,652	18,529	11,818	10,000
Other Operating Expenses	26,408	32,020	55,461	52,439	58,355
Capital Outlay	0	1,533	0	0	0
<b>Total Expenditures</b>	<b>\$200,627</b>	<b>\$231,837</b>	<b>\$332,539</b>	<b>\$306,405</b>	<b>\$331,450</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$200,627</b>	<b>\$231,837</b>	<b>\$332,539</b>	<b>\$306,405</b>	<b>\$331,450</b>
<b>Positions</b>					
Full Time	3	4	4	4	4
Part-Time					
<b>Total Positions</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

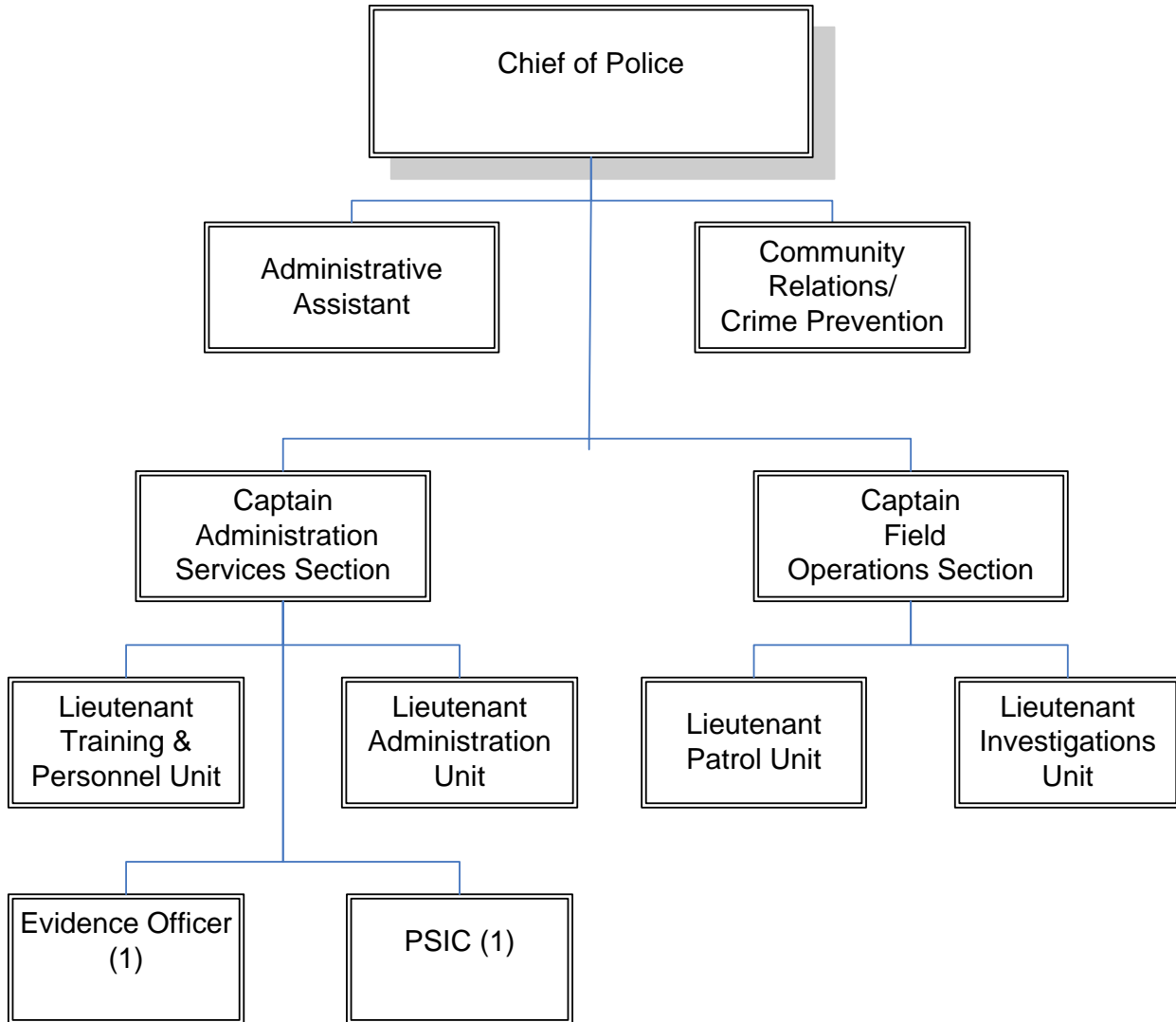


<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	Human Resources	<b>DEPT/UNIT:</b>	
<i>Please list your Goals for your department here:</i>			
Continue to build out ADP (2-3 yr project timeline)			
Provide Retirement 101 Education Sessions to help employees plan for their future			
Conduct safety auditors and training to minimize injuries			
Provide wellness lunch and learns to promote a healthier workforce			
Provide supervisory training in the areas of performance documentation, progressive discipline, employee .			
rights, City of Waycross Personnel Policies, functions of a municipal government at least once per year.			
Continue to develop working knowledge around healthcare reform			
Continue training through GLGPA towards Certified Human Resource Professional /Attend Public Information			
Officer BootCamp Training.			
Continue to provide recruitment, selection, hiring and retention assistance to City departments			
Continue to work with PD in CALEA National certification in the areas of Human Resources to include			
recruiting, promotional process, policies, etc.			
Review and update the Employee Handbook annually			
Update all job descriptions			
Continue to focus on lean HR processes			
Maintain federal, state, and local HR compliance			
Develop clearly defined processes for recruiting, on-boarding, termination, promotions, status changes,			
FMLA/LOA, and payroll.			
Improve the quality of employee related data. Increase data integrity, control, and records management			

<i>Please list your Long-Term Goal or Goals here:</i>		
Develop a Succession Plan for the City		
Evaluate Implementation of an LMS system for the City to provide cost efficient training solutions in the areas of customer service, soft skills, diversity in the workplace, harrassment in the workplace ect.		
Identify key colleges and universities to cooperate with and introduce intemship programs.		
Identify and build the advanced skills, competencies and capabilities required for HR to fulfill its strategic role and improve HR operational excellence		
Community Engagement: Partner with/DOL/OTC/SGC to define solutions to improve workforce ready skills for HS seniors.		
<i>Please list your Significant Prior Year Accomplishments:</i>		
Hosted a City wide job fair resulting in an increase in employment for citizens		
Implement a HRIS system for human resource, benefits and payroll thereby creating the ability to meet business and regulatory requirements.		
Successfully completed ACA compliance, 1095s, and resolved IRS & GA DOR 2014 tax liabilites resulting in a \$15,000 refund to the City		
Partnered with key stakeholders to provide Retirement 101 Education Sessions to help employees with financial wellness		
Developed and implemented a more streamlined job classification model		
Conducted site visits to panel doctors and established needed protocols to manage WC		

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 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services	3,831,155	3,664,685	3,851,358	3,675,987	3,957,803
Contractual Services					
Travel & Training	46,541	47,433	67,500	65,302	76,000
Other Operating Expenses	634,089	566,053	559,187	496,078	547,324
Capital Outlay	1,270	10,943	12,500	12,475	0
<b>Total Expenditures</b>	<b>\$4,513,054</b>	<b>\$4,289,113</b>	<b>\$4,490,546</b>	<b>\$4,249,842</b>	<b>\$4,581,127</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$4,513,054</b>	<b>\$4,289,113</b>	<b>\$4,490,546</b>	<b>\$4,249,842</b>	<b>\$4,581,127</b>
<b>Positions</b>					
Full Time	69	71	71	71	71
Temporary	1	1	1	1	1
<b>Total Positions</b>	<b>70</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>72</b>

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	Police	<b>DEPT/UNIT:</b>	Administration
<i>Please list your Goals for your department here:</i>			
1. To maintain a professional and courteous bearing while dealing with customers and other employees.			
2. To maintain proper reporting functions with the Criminal Justice Information System.			
3. To organize and plan community events and meetings.			
4. To account for and document all incomes of the department including posting bonds, fine payments and any miscellaneous incomes.			
5. To ensure all employees in this unit are trained, certified and re-certified as needed for their job assignments.			
6. To achieve 100% accuracy in the reporting, documenting and distribution of reports.			
<i>Please list your Long-Term Goal or Goals here:</i>			
1. To maintain CALEA accreditation files and State Certification files in an organized manner ready for review.			
2. To dispose of unnecessary property in the evidence room to create more space to keep the room organized and clean.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Received award for Reaccreditation through the Commission on Accreditation for Law Enforcement Agencies.			

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	Police	<b>DEPT/UNIT:</b>	Criminal Investigations
<i>Please list your Goals for your department here:</i>			
1. Continuing with the community policing philosophy of the department, our unit will have at least one representative at all scheduled community meetings to have direct contact with citizens of the 4 geographic sides of town to address concerns of the community and to pass on concerns and or information of our department.			
2. To insure the citizens of our City have the most efficient, well trained, capable investigators available by attending cost effective advanced or required re-certification training.			
3. To make more effective use of time during investigator call outs. Insure that the most effective tools and techniques are used to legally collect evidence and that documentation of such is completed in a timely and complete manner.			
4. To insure that information is passed between units in a timely manner.			
5. To insure the fiscal, administrative, and operational requirements of the department are met by making sure all preventive maintenance plans are followed which will help reduce repairs to our fleet equipment as well as extending the life of our equipment.			
<i>Please list your Long-Term Goal or Goals here:</i>			
To coordinate with all levels of prosecution to assure that offenders are prosecuted to reduce recidivism. Continue to actively seek civil forfeitures to relay the message to offenders that we will seize property that has been obtained through illegal activity. We will apply the proceeds of forfeited items to the use of the department for the purchase of needed equipment that would not be obtainable with limited budgets and for public relation activities, such as Kid's Fun Day.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Detectives quickly solved a murder of a young mother and her unborn child in November 2015. Detectives served a search warrant in December of 2015 which lead to the arrest of a federal parolee and the recovery of over \$5,000 of drugs. Detectives acted on complaints from the community of a missing person, in January 2016. The person was located and charges were made for the concealment of the person's death. Detectives found probable cause to arrest a sexual offender for exploiting children in March 2016.			

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	Police	<b>DEPT/UNIT:</b>	Uniform Patrol
<i>Please list your Goals for your department here:</i>			
Increase the number of DUI Arrests			
Decrease alcohol related automobile accidents			
Decrease automobile accidents			
Increase Speed Enforcement activities			
Take a more proactive approach in educating the public on traffic laws			
Rebuild foundational aspects of patrol tactics & remain updated on case law			
Build partnerships in the community by investing time spent patrolling neighborhoods & citizen contacts to instill crime prevention education on burglaries, entering autos and general thefts.			
<i>Please list your Long-Term Goal or Goals here:</i>			
The Waycross P.D. Uniform Patrol will maintain or decrease the number of Alcohol related traffic collisions in the City of Waycross by increasing the number of Roadside Sobriety Checkpoints to a minimum			
of 4 a year and Drivers Licenses / Equipment Checkpoints a minimum to 12 a year.			
Uniform Patrol will aggressively seek out impaired drivers by utilizing Field Sobriety Training			
to reach a minimum 96 DUI-Alcohol / Drug arrests. Current data will be used so specific targeting can occur.			
Speed Enforcement will be increased through data driven intelligence instead of prominently complaint driven.			
Patrol Section Commander will seek new outlets of media to increase the public's knowledge on existing and new traffic laws. Commander will have at least one "traffic hot spot" posted in the Waycross Journal Herald each month. Commander will produce at least 2 public service announcements concerning teenage driving.			
PSA will relate to texting / cellphone as being a contributing factor in accidents.			
Social media will be utilized to communicate the PSA. Information will also be spread at Waycross Middle & Ware Sr High through distribution of pamphlets at the exits where events like prom & homecoming are scheduled			
Patrol will utilize available tools, such as the Speed Detection Sign or "Dummy" Cars, to make drivers more aware of their environment and actions. The Traffic Unit will also utilize classroom settings and educational events to target audiences at places like Ware County Sr. High, Waycross College, Coastal Pines Technical College and other events to educate a large number of people when an opportunity is presented.			
Traffic Unit officers will conduct a minimum of 4 educational events per officer per year.			

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



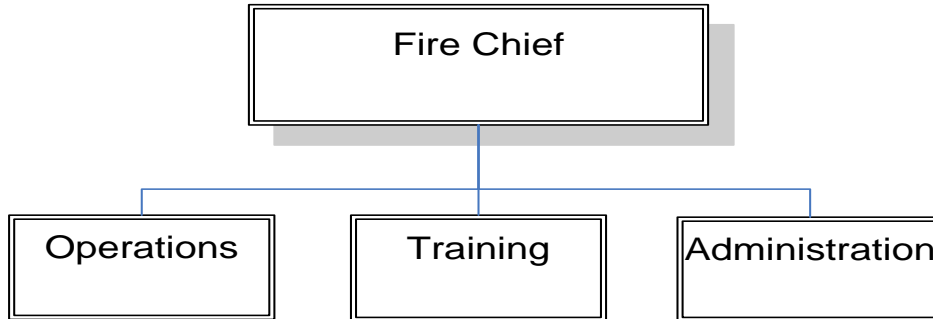
<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	Police	<b>DEPT/UNIT:</b>	Support Services
<i>Please list your Goals for your department here:</i>			
<ol style="list-style-type: none"> <li>1. To stay professional and courteous while dealing with customers and other employees.</li> <li>2. To maintain CALEA accreditation files and State Certification files in an organized manner ready for review.</li> <li>3. To perform all GCIC/NCIC functions with 100% accuracy.</li> <li>4. To keep the department stocked with necessary supplies for normal operations.</li> <li>5. To account for and document all incomes of the department including posting bonds, fine payments, and any other income.</li> <li>6. To ensure all employees in this unit are trained, certified, and re-certified as needed for their job assignments.</li> <li>7. To achieve 100% accuracy in the reporting, documenting, and distribution of reports.</li> <li>8. To dispose of unnecessary property in the evidence room to create more space to keep the room organized and clean.</li> <li>9. To keep buildings clean and maintained as well as furniture, equipment, etc. to maintain and extend it's expected lifetime.</li> </ol>			
<i>Please list your Long-Term Goal or Goals here:</i>			
<ol style="list-style-type: none"> <li>1. Maintain a competent workforce with well trained back up employees for each specialized assignment.</li> <li>2. To go green, and become a paperless department. This will help with storage and maintaining records more efficiently.</li> </ol>			
<i>Please list your Significant Prior Year Accomplishments:</i>			
<ol style="list-style-type: none"> <li>1. The Waycross Police Department maintained all monetary funds with no discrepancies.</li> </ol>			

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	Police	<b>DEPT/UNIT:</b>	SWAT
<i>Please list your Goals for your department here:</i>			
Maintain and Improve the quality of service delivered to the community, providing for their safety during extremely dangerous situations, through the use of the S.W.A.T. Team of the City of Waycross Police Dept.			
Maintain a state of rediness for GEMA Area 8 concerning chemical, biological, radilological, nuclear, and explosive incidents that result from a criminal intent.			
<i>Please list your Long-Term Goal or Goals here:</i>			
This Goal will be met through training a minimum of 8 hours per month on tactics, equipment, and operational proficiency. This will further be accomplished by the use of live scenarios to aide in real life situations for building professionalism and proficiency.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
1. The Waycross Police Department maintained all monetary funds with no discrepancies.			

<b>GOALS AND OBJECTIVES FOR FISCAL YEAR 2017</b>			
<b>DIVISION</b>	<b>Police</b>	<b>DEPT/UNIT:</b>	<b>Patrol / SRO</b>
Please list your Goals for your department here:			
Maintain a safe environment for the children at our schools.			
Establish an open line of communication with the student body so that the school children feel confident that they may speak freely with the SRO on police related matters or on personal issues that they feel the need to speak with someone about.			
Educate the student body on legal issue, personal safety issues, the dangers associated with driving a vehicle and gang involvement.			
Please list your Goals for your department here:			
Maintain a safe environment for the children of our community to learn in so that each child may attend school without fear of harm, threat or intimidation from others. This will be done through the swift and fair enforcement of the local, state, and federal laws that apply to the school property and school setting. Take decisive action against those identified as being involved in acts that are in direct violation of the laws. Preservation of peace and protection of those that are violated by the criminal behavior of others when the acts are made known to			
SRO.			
Interact with students so they may become accustomed to speaking with a Uniformed Police Officer and establish a report with them so they may freely give valuable information about past or future criminal conduct occurring in the school setting or elsewhere.			
Educate the student body on legal issue, personal safety issues, the dangers associated with driving a vehicle and gang involvement by conducting no less than 2 speeches each semester to various school classes or clubs.			
Participate in educational school functions like Teen Maze.			
<i>Please list your Significant Prior Year Accomplishments:</i>			

**Fire Department**

# FIRE DEPARTMENT



# Fire Department

## Division Summary

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

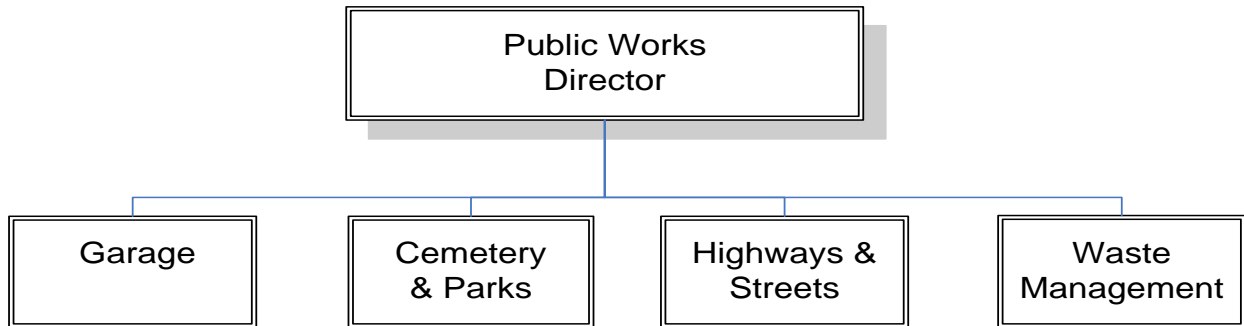
### Expenditure Summary:

Categories of Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services	3,124,333	3,100,159	3,035,770	2,968,069	3,095,708
Contractual Services					
Travel & Training	11,131	9,925	11,500	8,910	13,000
Other Operating Expenses	236,157	214,358	231,332	211,944	227,539
Capital Outlay	20,983	13,833	16,000	15,200	19,500
<b>Total Expenditures</b>	<b>\$3,392,604</b>	<b>\$3,338,275</b>	<b>\$3,294,602</b>	<b>\$3,204,123</b>	<b>\$3,355,747</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$3,392,604</b>	<b>\$3,338,275</b>	<b>\$3,294,602</b>	<b>\$3,204,123</b>	<b>\$3,355,747</b>
<b>Positions</b>					
Full Time	54	54	54	54	54
Temporary					
<b>Total Positions</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	FIRE	<b>DEPT/UNIT:</b>	
<i>Please list your Goals for your department here:</i>			
1. Build Fire Station #4 - SPLOST funding has been approved and we are trying to acquire land.			
2. Update departments portable radios - AFG grant submitted.			
3. Build Public Safety Training Center. Joint SPLOST project with Ware County			
4. Continue to replace out of date personal protective equipment for personnel			
5. Replace Fire Engines #1 and #2 - SPLOST approved funding			
6. Replace Fire Safety Inspectors vehicle - SPLOST approved funding			
7. Replace roofs on Fire Stations #2 and #3			
8. Replace concrete in front of Fire Station #3			
9. Continue to meet annual NFPA and ISO required testing and inspections (ladder testing, SCBA testing, Pump testing, hydrant inspections and flow tests, fire safety inspections and pre-fire plan surveys)			
10. Obtain at least one digital narrowband frequency for the fire department.			
<i>Please list your Long-Term Goal or Goals here:</i>			
1. Improve departments technology. Specifically tablets on all fire trucks.			
2. Become a regional testing facility for the State of Georgia Fire Service			
3. Become a regional training facility for the fire service			
4. Continue to keep vehicles and equipment up-to-date			
5. Replace SCBA Cascade air fill station at Fire Station #1. Apply for AFG grant.			
6. Replace (35) SCBA's and masks. Apply for AFG grant.			
7. Replace (45) SCBA bottles if not successful with AFG grant for SCBA's and masks in 2018			
<i>Please list your Significant Prior Year Accomplishments:</i>			
1. Department received an ISO Class 2 rating. First time in history of Waycross.			
2. Replaced roof on Fire Station #1			
3. Crews remodeled bedrooms at Fire Station #2 and #3			
4. Moved Hook and Ladder #1 to Fire Station #3 to get better credit from ISO.			
5. Replaced Fire Chief and Battalion Chief vehicle through reassigning vehicles in current inventory.			

**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:

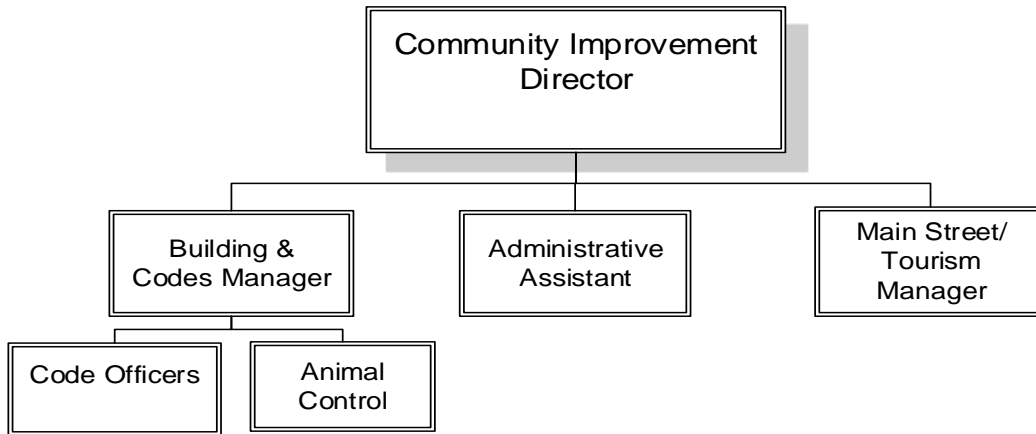
Categories of Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services	898,571	894,631	942,654	912,635	954,798
Contractual Services	65,767	31,692	43,750	37,981	43,750
Travel & Training	1,872	2,548	4,300	1,559	4,300
Other Operating Expenses	390,597	403,402	371,669	364,611	359,913
Capital Outlay	50	17,901	8,300	7,800	100
<b>Total Expenditures</b>	<b>\$1,356,856</b>	<b>\$1,350,174</b>	<b>\$1,370,673</b>	<b>\$1,324,586</b>	<b>\$1,362,861</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$1,356,856</b>	<b>\$1,350,174</b>	<b>\$1,370,673</b>	<b>\$1,324,586</b>	<b>\$1,362,861</b>
<b>Positions</b>					
Full Time	22	22	22	22	22
Temporary	2	2	2	2	2
<b>Total Positions</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>



<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	Public Works	<b>DEPT/UNIT:</b>	Highways & Streets
<i>Please list your Goals for your department here:</i>			
Replace truck that turned over into canal			
Continue systematic replacement of equipment			
Enhance City Parks with new playground equipment			
Add picnic tables to new shelters			
Complete digging of pond for fill earth			
Purchase property for construction of new Public Works / Garage facility			
Mow all canal banks throughout the City of Waycross			
Edge all sidewalks and curbs within the City			
Work with current staff to obtain CDL license			
<i>Please list your Long-Term Goal or Goals here:</i>			
Replace undersize culverts and drainage lines			
Install millings on streets not slated for paving in the near future			
Continue removal of condemned / unsafe structure's			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Maintenance of all accessible canal banks			
Demolition of 14 houses			
Filled vacated Highways & Streets positions			
Maintaining all thoroughfares by litter removal & mowing			

**Community Development**

# COMMUNITY DEVELOPMENT



# Community Improvement

## Division Summary

The Department of Community Improvement consists of three divisions: Animal Control, Inspections, and Administration . The Animal Control officer is responsible for controlling all unleashed animals within the City limits. The Inspections division consist of a building and code inspector, city marshal/city planner, and two code enforcement officers. Within the Administration division, the mainstreet manager and tourism duties are included, all grant procedures for the City of Waycross are handled, as well as all the housing programs for the City, including the CHIP Program. Within the DCI all inspections, planning and zoning, permits, code enforcement, grants, business licensing and housing programs for the City takes place on a daily basis.

### Expenditure Summary:

Categories of Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services	380,537	372,332	409,859	404,398	466,308
Contractual Services					
Travel & Training	6,166	7,152	9,500	4,457	13,000
Other Operating Expenses	36,925	35,509	44,302	35,056	46,993
Capital Outlay	2,850	2,393	0	0	500
<b>Total Expenditures</b>	<b>\$426,477</b>	<b>\$417,386</b>	<b>\$463,661</b>	<b>\$443,911</b>	<b>\$526,801</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$426,477</b>	<b>\$417,386</b>	<b>\$463,661</b>	<b>\$443,911</b>	<b>\$526,801</b>
<b>Positions</b>					
Full Time	7	7	7	7	8
Part-Time					
<b>Total Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>

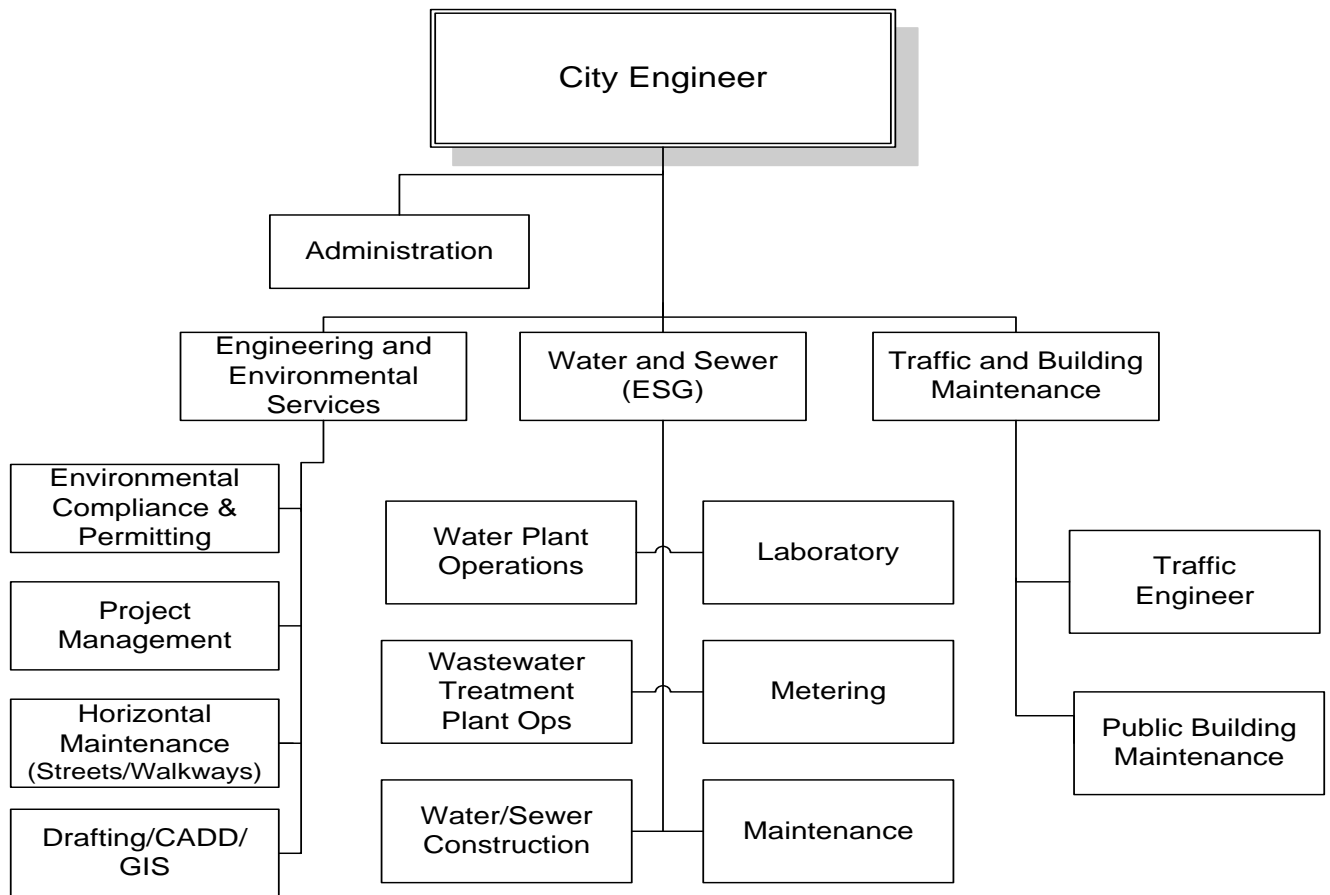
<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	Community Improvement	<b>DEPT/UNIT:</b>	Animal Control
<i>Please list your Goals for your department here:</i>			
Educate the public on animal control policies and procedures of the City of Waycross such as overheating .			
kills education, animal cruelty education, and leash law education			
Educate the public on prohibited animals within the city limits.			
Promote responsible pet ownership in the City of Waycross.			
Continue to build relationships with staff at the Humane Society.			
Continue to work areas where stray cats are abundant until the population is significantly reduced.			
Maintain Animal Control license.			
<i>Please list your Long-Term Goal or Goals here:</i>			
Purchase more cat traps.			
Advocate for laws prohibiting tethering in Waycross and Ware County.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Passed a new ordinance making it unlawful to feed feral cats in the City of Waycross in order to reduce the .			
stray cat population			

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	Community Improvement	<b>DEPT/UNIT:</b>	Inspections
<i>Please list your Goals for your department here:</i>			
Continue to work with property owners to eliminate blight throughout the City of Waycross.			
Demolish 30 properties.			
Continue ADG training with code officers for input of inspections, etc.			
Cross train all staff.			
Add additional code officer			
Train a backup building and code inspector.			
<i>Please list your Long-Term Goal or Goals here:</i>			
Purchase computers for each code officer's vehicle.			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Successfully worked with Cracker Barrel, Ross, Pet Sense, Mattress Firm and other local businesses			
approving plans, issuing permits, inspecting properties, etc.			
Demolished 4 properties.			
Resolved 80% of Code Enforcement cases.			

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b><i>DIVISION:</i></b>	Community Improvement	<b><i>DEPT/UNIT:</i></b>	Administration
<i>Please list your Goals for your department here:</i>			
Work closely with all potential, current and future developers and businesses.			
Continue to train in the area of grant writing.			
Educate the public on down payment assistance grants that are available through DCA.			
Maintain National Main Street accreditation			
Maintain RVIC status			
Build relationship with local DCA representatives			
Work with Regional Commission to establish a Revitalization Area Strategy			
Research Tourism Product Development grant for train watching platform			
Continue to research and apply for playground grants			
<i>Please list your Long-Term Goal or Goals here:</i>			
Apply for CHIP grant funding			
Local bus stop for Greyhound or Megabus			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Successfully submitted CDBG application			
Installed Kaboom grant playground equipment			
Nationally accredited Main Street City			
Certified Regional Visitor Information Center			

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 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services	792,234	832,964	928,003	902,110	930,297
Contractual Services					
Travel & Training	1,602	2,240	5,260	3,281	5,660
Other Operating Expenses	537,426	590,740	593,352	546,534	589,293
Capital Outlay	37,199	57,387	49,500	47,027	55,500
<b>Total Expenditures</b>	<b>\$1,368,461</b>	<b>\$1,483,331</b>	<b>\$1,576,115</b>	<b>\$1,498,952</b>	<b>\$1,580,751</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$1,368,461</b>	<b>\$1,483,331</b>	<b>\$1,576,115</b>	<b>\$1,498,952</b>	<b>\$1,580,751</b>
<b>Positions</b>					
Full Time	13	17	18	18	18
Temporary	1	1	1	1	1
<b>Total Positions</b>	<b>14</b>	<b>18</b>	<b>19</b>	<b>19</b>	<b>19</b>



<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	ENGINEERING	<b>DEPT/UNIT:</b>	CITY ENGINEER
<i>Please list your Goals for your department here:</i>			
1. Achieve Progress Improvement of City Infrastructure: Develop a robust Capital Improvement Program, Secure funding options, and Execute capital improvement projects.			
2. Improve City Traffic Flow & Minimize Traffic and Pedestrian Safety Hazards: Continue to pursue signage, signal and lane improvements; continue to implement the signage & signal upgrade program; and Achieve progressive improvement in street lighting coverage where warranted, balancing safety & cost.			
3. Promote City Growth and Economic Development: Continue to support the Local Development Authority's industrial recruitment efforts; Refine the current developers' package to help citizens efficiently navigate the City's permitting process; Improve & modernize the City's current policies, procedures & ordinances relating to City Infrastructure.			
4. Maintain Sound Environmental Stewardship: Implement NPDES regulations, drinking water permit requirements, and Watershed Assessment plan; Review local discharge limits and adjust the Industrial Pretreatment permit program, phasing in surcharges and more effective FOG program; Continue to maintain the "Platinum" compliance award eligibility for Water & Wastewater treatment facilities.			
5. Maximize Division Productivity: Vastly improve GIS mapping to catalog water, sewer, storm and lighting infrastructure; Continue to promote staff professional development; Utilize existing staff's talents for more effective project-inspection relationship; Put project management tools in hands of traffic and street/drainage staff, Implement a work order tracking program; Continue to build Repository for archived maps, plats, and as-built drawings; & Continue to promote and improve project documentation.			

<i>Please list your Long-Term Goal or Goals here:</i>
Elevate the quality of life for the citizens of Waycross by providing the best possible infrastructure and service delivery.
<i>Please list your Significant Prior Year Accomplishments:</i>
Successfully completed numerous upgrades and repairs to our WWTP to improve the City capacity.
Implimented a plan that will updated GIS capability by mapping all water valve structures through our system. Also created a GIS Map Book to be used in the field to furture our storm system mapping as well as added additional data related to pavement, curbs, sidewalks, etc. as well as updated conditions assessment results of paved streets.
In-House Design and execution of multiple small projects.
Work with Contractor is in progress related to Watershed Protection Plan, required by GA EPD in the City's Wastewater Treatment Permit, is well underway. Final reports are under reviewby GA EPD for approval.
Completed the Rails to Trails walking trail and trailhead project utilize GDOT grant to assist in project funding with park opening October 2015
Worked with the Regional Commission, Consulting Engineer, and other City Departments to prepare submission of CDBG application to support proposed water, sewer, street, and drainage improvements in the Izlar, Owens, Roosevelt Street area.
Water and Wastewater Plants received recognition from Georgia Association of Water Professionals due to quality operations with the Water Plant receiving the Water Plant of the Year Award again this year.
Construction underway for 2015 LMIG project through GDOT to assist in funding pavement, drainage and sewer improvements on Walters Street and portions of Alice Street & Hick Street where severe pavement deterioration and/or drainage and sewer issues are being addressed.
Secured 2016 LMIG through GDOT to assist in funding pavement and drainage on Baltimore Avenue and culvert replacements on Howe Street where severe pavement deterioration and/or drainage issues will be addressed.
Secured additional 2016 LMIG money through GDOT to assist in funding for culvert replacement at canal crossing on Lee Avenue & Gilmore Street to address undersize and deterioration of exisitng culverts.
Design completed for major sewer project located at Robert St & L Street to Colley St and Pitman St and water project on Elizabeth, Garlington Ave, Isabella St & Columbus St where severe pavement and sewer deterioration as well as fire water will be addressed where needed.
Replaced City Hall's and Fire Station 1's Roofs that were in disrepair prolonging the life of the structures.
Replaced a large % of our Traffic Signs to meet Federal Highway Administration Retroreflective standards.

**General Fund Non-Operating****Non-Operating**

## Department Summary

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

**Expenditure Summary:**

Categories of Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	273,595	277,584	311,683	277,054	337,183
Capital Outlay					
<b>Total Expenditures</b>	<b>\$273,595</b>	<b>\$277,584</b>	<b>\$311,683</b>	<b>\$277,054</b>	<b>\$337,183</b>
Charges to Other Departments	251,011	267,240	271,929	271,439	274,758
<b>Net Expenditures</b>	<b>\$524,606</b>	<b>\$544,824</b>	<b>\$583,612</b>	<b>\$548,493</b>	<b>\$611,941</b>
<b>Positions</b>					
Full Time	185	197	197	197	198
Temporary	5	5	5	5	5
<b>Total Positions</b>	<b>190</b>	<b>202</b>	<b>202</b>	<b>202</b>	<b>203</b>

**Enterprise Funds**

**Water and Sewer Fund Summary**

**Water & Sewer Fund**  
Revenues

**Revenue Summary:**

Categories of Revenues	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Utility Service Fees	5,066,212	5,066,701	5,101,000	5,085,242	5,175,940
Water/Sewer Taps	8,343	18,183	13,500	16,381	16,000
Reinstatement Charges	120,742	122,641	120,000	120,975	120,000
Loads to Disposal	217,259	373,198	325,000	552,274	475,000
Account Set Up Fee	18,420	18,795	18,000	16,995	18,000
Disconnect Fee	69,261	68,133	55,000	76,110	60,000
Sewer Fees-Satilla W/S Authority	368,913	403,637	392,000	331,351	300,000
Utility Site Rental Fees	98,039	101,833	105,000	113,506	116,500
Miscellaneous Revenue	11,478	18,008	12,000	7,814	12,000
Fund Balance	0	0	0	0	0
<b>Total Revenues</b>	<b>\$5,978,667</b>	<b>\$6,191,128</b>	<b>\$6,141,500</b>	<b>\$6,320,647</b>	<b>\$6,293,440</b>
Reimb from Other Departments	0	0	0	0	0
<b>Net Revenues</b>	<b>\$5,978,667</b>	<b>\$6,191,128</b>	<b>\$6,141,500</b>	<b>\$6,320,647</b>	<b>\$6,293,440</b>

**Expenditures**

**Expenditure Summary:**

Categories of Divisions	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Water & Sewer Operations	3,147,627	3,229,555	3,378,124	3,199,291	3,373,127
Non-Operating	978,326	978,077	979,451	978,041	978,152
<b>Total Expenditures</b>	<b>\$4,125,953</b>	<b>\$4,207,632</b>	<b>\$4,357,575</b>	<b>\$4,177,332</b>	<b>\$4,351,279</b>
Charges to Other Departments	1,525,437	1,647,999	1,783,924	1,983,924	1,942,161
<b>Net Expenditures</b>	<b>\$5,651,390</b>	<b>\$5,855,631</b>	<b>\$6,141,499</b>	<b>\$6,161,256</b>	<b>\$6,293,440</b>
<b>Positions</b>					
Full Time	0	0	0	0	0
Temporary					
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Water and Sewer Operations**

**Water and Sewer Operations**

Department Summary

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

**Expenditure Summary:**

Categories of Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services	0	0	0	0	0
Contractual Services	2,491,899	2,499,000	2,499,300	2,499,300	2,499,300
Travel & Training	0	0	0	0	0
Other Operating Expenses	443,184	451,401	436,782	390,876	398,073
Capital Outlay	212,544	279,153	442,042	309,116	475,754
<b>Total Expenditures</b>	<b>\$3,147,627</b>	<b>\$3,229,555</b>	<b>\$3,378,124</b>	<b>\$3,199,291</b>	<b>\$3,373,127</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$3,147,627</b>	<b>\$3,229,555</b>	<b>\$3,378,124</b>	<b>\$3,199,291</b>	<b>\$3,373,127</b>
<b>Positions</b>					
Full Time	0	0	0	0	0
Temporary					
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Water and Sewer Non-Operating**

**Non-Operating**

Department Summary

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

**Expenditure Summary:**

Categories of Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	978,326	978,077	979,451	978,041	978,152
Capital Outlay					
<b>Total Expenditures</b>	<b>\$978,326</b>	<b>\$978,077</b>	<b>\$979,451</b>	<b>\$978,041</b>	<b>\$978,152</b>
Charges to Other Departments	1,525,437	1,647,999	1,783,924	1,983,924	1,942,161
<b>Net Expenditures</b>	<b>\$2,503,763</b>	<b>\$2,626,076</b>	<b>\$2,763,376</b>	<b>\$2,961,965</b>	<b>\$2,920,313</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

**Waste Management Fund Summary**

**Waste Management Fund**  
Revenues

**Revenue Summary:**

Categories of Revenues	FY 2014 Actual	FY2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Residential Garbage Fees	854,374	856,467	942,161	929,139	942,161
Trash Collection Fees	483,576	478,581	489,000	477,669	489,000
Dumpster Fees	769,010	780,881	779,520	793,991	779,520
Reinstatement Fees	46,228	42,039	46,360	42,079	46,360
Miscellaneous Revenue	0	0	0	0	0
Garbage Container Violation	0	0	0	0	0
Container Deposits	2,750	0	2,000	650	2,500
Special Collections	4,750	3,858	2,500	3,390	3,199
Disconnect Fee	22,247	23,148	21,000	25,370	25,000
Reimb: General Fund	0	0	0	0	0
<b>Total Revenues</b>	<b>\$2,182,935</b>	<b>\$2,184,973</b>	<b>\$2,282,541</b>	<b>\$2,272,288</b>	<b>\$2,287,740</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$2,182,935</b>	<b>\$2,184,973</b>	<b>\$2,282,541</b>	<b>\$2,272,288</b>	<b>\$2,287,740</b>

**Expenditures**

**Expenditure Summary:**

Categories of Divisions	FY 2014 Actual	FY2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Garbage/Yard Trash Collections	1,047,671	987,629	1,090,690	1,026,066	1,093,427
Brown/White Goods	52,448	49,780	51,000	49,410	51,000
Dumpster Collection	780,803	751,637	757,015	776,528	757,015
Landfill Closure	18,875	14,000	14,000	14,000	14,000
Non-Operating	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$1,899,796</b>	<b>\$1,803,046</b>	<b>\$1,912,705</b>	<b>\$1,866,005</b>	<b>\$1,915,442</b>
Charges to Other Departments	368,374	369,005	369,836	384,836	372,298
<b>Net Expenditures</b>	<b>\$2,268,170</b>	<b>\$2,172,051</b>	<b>\$2,282,541</b>	<b>\$2,250,841</b>	<b>\$2,287,740</b>
<b>Positions</b>					
Full Time	7	7	7	7	7
Temporary					
<b>Total Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

**Garbage & Trash Collection**

**Garbage & Trash Collection**

**Department Summary**

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

**Expenditure Summary:**

Categories of Expenditures	FY 2014 Actual	FY2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services	290,097	296,711	307,720	303,941	319,453
Contractual Services	564,200	520,000	527,812	530,799	527,812
Travel & Training	955	985	1,000	198	1,000
Other Operating Expenses	1,030,951	968,018	998,172	954,411	989,177
Capital Outlay	13,593	17,332	78,000	76,656	78,000
<b>Total Expenditures</b>	<b>\$1,899,796</b>	<b>\$1,803,046</b>	<b>\$1,912,705</b>	<b>\$1,866,005</b>	<b>\$1,915,442</b>
Charges to Other Departments	368,374	369,005	369,836	384,836	372,298
<b>Net Expenditures</b>	<b>\$2,268,170</b>	<b>\$2,172,051</b>	<b>\$2,282,541</b>	<b>\$2,250,841</b>	<b>\$2,287,740</b>
<b>Positions</b>					
Full Time	7	7	7	7	7
Temporary					
<b>Total Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>



<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	Public Works	<b>DEPT/UNIT:</b>	Waste Management
<i>Please list your Goals for your department here:</i>			
Increase frequency of grinding yard debris thereby resulting in reduced cost			
Continue to expand free five item pickup			
Better educate citizens regarding the difference in yard debris and white/brown goods			
Explore ways to offer citizens recycling at a reduced cost			
Reduce frequency of landfill monitoring due to excellent test results			
<i>Please list your Long-Term Goal or Goals here:</i>			
Relocate all Public Works departments to one location			
Continue to discover options for disposing of ground yard debris			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Weekly, door to door five item pickup has resulted in a decrease of illegal dumping			
Quick disposal of ground yard waste			
Demolition of 12 blighted homes			

**City Auditorium Fund**

## City Auditorium Fund

### Revenues

**Revenue Summary:**

Categories of Revenues	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Rental Income	11,750	24,440	28,000	20,950	28,000
Rental Deposits	2,169	0	0	0	0
<b>Total Revenues</b>	<b>\$13,919</b>	<b>\$24,440</b>	<b>\$28,000</b>	<b>\$20,950</b>	<b>\$28,000</b>
Reimb from Other Funds	0	5,701	9,242	8,752	5,033
<b>Net Revenues</b>	<b>\$13,919</b>	<b>\$30,141</b>	<b>\$37,242</b>	<b>\$29,702</b>	<b>\$33,033</b>

### Expenditures

**Expenditure Summary:**

Categories of Divisions	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services	1,478	8,101	10,748	2,998	6,459
Contractual Services		0	0	0	0
Travel & Training		0	0	0	0
Other Operating Expenses	8,614	27,185	25,494	25,703	25,574
Capital Outlay		58	1,000	1,000	1,000
<b>Total Expenditures</b>	<b>\$10,092</b>	<b>\$35,343</b>	<b>\$37,242</b>	<b>\$29,702</b>	<b>\$33,033</b>
Charges to Other Departments		0	0	0	0
<b>Net Expenditures</b>	<b>\$10,092</b>	<b>\$35,343</b>	<b>\$37,242</b>	<b>\$29,702</b>	<b>\$33,033</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

**Special Revenue Funds**

**Cemetery Fund Summary**

**Cemetery Fund**

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

**Revenues**

**Revenue Summary:**

Categories of Revenues	FY 2014 Actual	FY2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Sales: Cemetery Lots	41,450	43,300	50,000	41,075	50,000
Interment Fees	63,175	57,500	60,000	58,600	60,000
Monument & Transfer Fees	9,780	9,052	11,000	7,496	11,000
Reimb: General Fund	36,450	45,212	44,037	44,037	44,194
Miscellaneous Revenue	0	0	0	0	0
Reimb Cemetery Trust Fund	45,309	0	40,000	0	44,000
<b>Total Revenues</b>	<b>\$196,164</b>	<b>\$155,064</b>	<b>\$205,037</b>	<b>\$151,208</b>	<b>\$209,194</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$196,164</b>	<b>\$155,064</b>	<b>\$205,037</b>	<b>\$151,208</b>	<b>\$209,194</b>

**Expenditures**

**Expenditure Summary:**

Categories of Divisions	FY 2014 Actual	FY2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services	101,322	102,206	102,735	104,336	107,355
Contractual Services	27,596	25,128	35,000	31,734	35,000
Travel & Training	0	0	0	0	0
Other Operating Expenses	55,219	55,601	56,636	54,809	55,836
Capital Outlay	0	8,316	0	0	0
<b>Total Expenditures</b>	<b>\$184,138</b>	<b>\$191,252</b>	<b>\$194,371</b>	<b>\$190,878</b>	<b>\$198,192</b>
Charges to Other Departments	10,466	10,553	10,666	10,666	11,002
<b>Net Expenditures</b>	<b>\$194,604</b>	<b>\$201,805</b>	<b>\$205,037</b>	<b>\$201,544</b>	<b>\$209,194</b>
<b>Positions</b>					
Full Time	2	2	2	2	2
Temporary					
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	Public Works	<b>DEPT/UNIT:</b>	Cemetery
<i>Please list your Goals for your department here:</i>			
Mow all cemeteries on a two (2) week rotation			
Trim all shrubbery within the cemetery grounds			
Partner with the Woman's Club to install cemetery map to help navigate after hours and weekends			
Continue to expand new section at Oakland Cemetery			
Enhance "WAYCROSS" shrubbery sign at Oakland Cemetery			
<i>Please list your Long-Term Goal or Goals here:</i>			
Install map/marquee in Hazzard Hill Cemetery			
Install marquee in Oakland Cemetery			
Increase cemetery sales			
Digitize all cemetery records			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Planted new shrubbery on Waycross sign			
Painted flag poles in all cemeteries			
Eliminated many solar lights and figurines			

**WPD Information Technology Fund Summary**

# WPD Information Technology Fund

## Revenues

**Revenue Summary:**

Categories of Revenues	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
All Funds Contributions	16,688	8,316	30,000	15,959	15,000
Fund Balance			0	0	10,000
<b>Total Revenues</b>	<b>\$16,688</b>	<b>\$8,316</b>	<b>\$30,000</b>	<b>\$15,959</b>	<b>\$25,000</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$16,688</b>	<b>\$8,316</b>	<b>\$30,000</b>	<b>\$15,959</b>	<b>\$25,000</b>

## Expenditures

**Expenditure Summary:**

Categories of Divisions	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Computers/Equipment	17,217	20,075	30,000	29,388	25,000
<b>Total Expenditures</b>	<b>\$17,217</b>	<b>\$20,075</b>	<b>\$30,000</b>	<b>\$29,388</b>	<b>\$25,000</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$17,217</b>	<b>\$20,075</b>	<b>\$30,000</b>	<b>\$29,388</b>	<b>\$25,000</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

**Hotel/Motel Fund Summary**

# Hotel/Motel Fund

## Revenues

**Revenue Summary:**

Categories of Revenues	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Hotel/Motel Revenues	293,192	327,452	299,353	341,533	308,653
<b>Total Revenues</b>	<b>\$293,192</b>	<b>\$327,452</b>	<b>\$299,353</b>	<b>\$341,533</b>	<b>\$308,653</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$293,192</b>	<b>\$327,452</b>	<b>\$299,353</b>	<b>\$341,533</b>	<b>\$308,653</b>

## Expenditures

**Expenditure Summary:**

Categories of Divisions	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services	21,350	18,735	20,969	20,708	21,481
Contractual Services		0	0	0	0
Travel & Training	1,522	1,699	2,000	1,740	3,000
Other Operating Expenses	93,527	88,461	97,504	99,160	102,824
Reimburse General Fund	175,652	196,471	178,880	212,897	181,348
<b>Total Expenditures</b>	<b>\$292,051</b>	<b>\$305,366</b>	<b>\$299,353</b>	<b>\$334,506</b>	<b>\$308,653</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$292,051</b>	<b>\$305,366</b>	<b>\$299,353</b>	<b>\$334,506</b>	<b>\$308,653</b>
<b>Positions</b>					
Full Time		1	1	1	1
Part-Time					
<b>Total Positions</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Special Purpose Local Option Sales Tax Funds**

**SPLOST 2014**

Revenues

**Revenue Summary:**

Categories of Revenues	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
SPLOST Revenues		1,491,348	1,797,000	2,236,623	2,300,000
Interest Earned		192	0	1,755	0
Fund Balance		0	0	0	1,755,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$1,491,540</b>	<b>\$1,797,000</b>	<b>\$2,238,379</b>	<b>\$4,055,000</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$0</b>	<b>\$1,491,540</b>	<b>\$1,797,000</b>	<b>\$2,238,379</b>	<b>\$4,055,000</b>

Expenditures

**Expenditure Summary:**

Categories of Divisions	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Engineering Roads and Streets			0	0	1,300,000
Heavy Equipment			100,000	0	200,000
Public Safety - Police Vehicles			257,000	254,699	231,000
Public Safety - Fire Truck			0	0	400,000
Fire Dept New Station #4			500,000	0	600,000
Public Facility Imp, Demolition & Prop Acq			800,000	475,065	744,000
Water/Sewer Rehab			0	0	400,000
Information Technology			5,000	6,709	54,000
Development Construction Projects			0	0	76,000
City Parks Improvements			135,000	44,345	50,000
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,797,000</b>	<b>\$780,819</b>	<b>\$4,055,000</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,797,000</b>	<b>\$780,819</b>	<b>\$4,055,000</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

## SPLOST 2008

### Revenues

#### Revenue Summary:

Categories of Revenues	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
SPLOST Revenues	1,768,086	203,844	0	0	0
Fund Balance	0	0	3,030,000	3,941	2,850,000
<b>Total Revenues</b>	<b>\$1,768,086</b>	<b>\$203,844</b>	<b>\$3,030,000</b>	<b>\$3,941</b>	<b>\$2,850,000</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$1,768,086</b>	<b>\$203,844</b>	<b>\$3,030,000</b>	<b>\$3,941</b>	<b>\$2,850,000</b>

### Expenditures

#### Expenditure Summary:

Categories of Divisions	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Engineering Roads and Streets	146,006	837,668	850,000	101,615	780,000
Police Department Project	0	0	0	0	0
Police Dept Special Purpose Vehicles	276,170	69,310	0	0	0
Fire and Special Purpose Vehicles	358,640	0	0	0	0
Property Acquisition & Demolition	43,297	19,350	300,000	11,288	100,000
Water/Sewer Rehab & Expansion	0	0	800,000	129,839	870,000
Information Technology	5,320	0	0	0	0
DWDA Projects	263,483	110,371	0	0	0
Public Works Facility/Armory	0	0	900,000	87	900,000
Public Buildings-City Hall	4,572	23,528	150,000	92,706	200,000
Rehab City Auditorium	1,504,645	76,136	30,000	3,976	0
<b>Total Expenditures</b>	<b>\$2,602,133</b>	<b>\$1,136,363</b>	<b>\$3,030,000</b>	<b>\$339,511</b>	<b>\$2,850,000</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$2,602,133</b>	<b>\$1,136,363</b>	<b>\$3,030,000</b>	<b>\$339,511</b>	<b>\$2,850,000</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					



**Internal Service Funds**

**Garage Fund Summary**

**Garage Fund**

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

**Revenues**

**Revenue Summary:**

Categories of Revenues	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
All Funds Contributions	348,880	351,751	355,528	355,522	366,717
Miscellaneous Revenue					
<b>Total Revenues</b>	<b>\$348,880</b>	<b>\$351,751</b>	<b>\$355,528</b>	<b>\$355,522</b>	<b>\$366,717</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$348,880</b>	<b>\$351,751</b>	<b>\$355,528</b>	<b>\$355,522</b>	<b>\$366,717</b>

**Expenditures**

**Expenditure Summary:**

Categories of Divisions	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Personal Services	297,723	294,328	306,952	300,378	316,475
Contractual Services					
Travel & Training	0	0	0	0	0
Other Operating Expenses	48,293	50,037	48,577	56,691	50,242
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$346,016</b>	<b>\$344,365</b>	<b>\$355,528</b>	<b>\$357,069</b>	<b>\$366,717</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$346,016</b>	<b>\$344,365</b>	<b>\$355,528</b>	<b>\$357,069</b>	<b>\$366,717</b>
<b>Positions</b>					
Full Time	6	6	6	6	6
Temporary	0	0	0	0	0
<b>Total Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

<b>GOALS, LONG-TERM GOALS AND SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS FOR FISCAL YEAR 2017</b>			
<b>DIVISION:</b>	Public Works	<b>DEPT/UNIT:</b>	Garage
<i>Please list your Goals for your department here:</i>			
Service all vehicles in City Fleet on time			
Respond to all after hour calls quickly and efficiently			
Increase frequency of preventive maintenance			
Explore ways to reduce fuel consumption thru new technology			
<i>Please list your Long-Term Goal or Goals here:</i>			
Relocated Garage from current location to new Public Works Facility			
Installation of Heavy Duty lift to life large equipment such as Fire Engines and Dump Trucks			
<i>Please list your Significant Prior Year Accomplishments:</i>			
Diagnostic equipment was upgraded			
Disposal of two (2) semi loads of tires			
Maintenance was performed on all City vehicles			

**Liability Insurance Fund Summary**

## Liability Insurance Fund

### Revenues

**Revenue Summary:**

Categories of Revenues	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
All Funds Contributions	214,186	237,000	266,373	266,373	292,290
Miscellaneous Revenue	0	0	0	0	0
<b>Total Revenues</b>	<b>\$214,186</b>	<b>\$237,000</b>	<b>\$266,373</b>	<b>\$266,373</b>	<b>\$292,290</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$214,186</b>	<b>\$237,000</b>	<b>\$266,373</b>	<b>\$266,373</b>	<b>\$292,290</b>

### Expenditures

**Expenditure Summary:**

Categories of Divisions	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Premium Auto	94,006	100,902	105,639	84,163	88,256
Premium Liability	85,105	80,342	100,734	70,694	131,543
Premium Property	23,173	30,985	35,000	46,067	47,491
Claims Payment Reserve	31,394	9,068	25,000	12,607	25,000
<b>Total Expenditures</b>	<b>\$233,678</b>	<b>\$221,297</b>	<b>\$266,373</b>	<b>\$213,531</b>	<b>\$292,290</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$233,678</b>	<b>\$221,297</b>	<b>\$266,373</b>	<b>\$213,531</b>	<b>\$292,290</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

**Health Insurance Fund Summary**

## Health Insurance Fund

### Revenues

**Revenue Summary:**

Categories of Revenues	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
City Premium	1,333,596	1,364,142	1,552,500	1,552,500	1,700,000
Interest	0	0	0	0	0
Miscellaneous Revenue	44,873	42,319	0	14,159	0
Employee Premiums	403,859	387,802	405,000	430,177	421,038
Retired Premiums	35,184	37,631	33,000	39,357	42,012
Group Life	21,506	25,862	26,503	26,503	29,122
Reserve for Claims					
<b>Total Revenues</b>	<b>\$1,839,018</b>	<b>\$1,857,756</b>	<b>\$2,017,003</b>	<b>\$2,062,695</b>	<b>\$2,192,172</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$1,839,018</b>	<b>\$1,857,756</b>	<b>\$2,017,003</b>	<b>\$2,062,695</b>	<b>\$2,192,172</b>

### Expenditures

**Expenditure Summary:**

Categories of Divisions	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Health Claims	1,661,322	1,986,141	1,536,022	2,359,694	1,676,314
Administration Fees	441,625	406,323	410,000	451,643	441,025
Life Insurance	30,400	11,727	25,981	18,290	29,122
Pcori Fees/Transition Fees		23,491	45,000	23,430	45,710
<b>Total Expenditures</b>	<b>\$2,133,347</b>	<b>\$2,427,682</b>	<b>\$2,017,003</b>	<b>\$2,853,057</b>	<b>\$2,192,172</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$2,133,347</b>	<b>\$2,427,682</b>	<b>\$2,017,003</b>	<b>\$2,853,057</b>	<b>\$2,192,172</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

**Retirement Fund Summary**

# Retirement Fund

## Revenues

**Revenue Summary:**

Categories of Revenues	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Interest					
Retirement Contribution	1,356,890	1,314,861	1,148,057	1,148,047	1,175,992
Miscellaneous Revenue					
<b>Total Revenues</b>	<b>\$1,356,890</b>	<b>\$1,314,861</b>	<b>\$1,148,057</b>	<b>\$1,148,047</b>	<b>\$1,175,992</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$1,356,890</b>	<b>\$1,314,861</b>	<b>\$1,148,057</b>	<b>\$1,148,047</b>	<b>\$1,175,992</b>

## Expenditures

**Expenditure Summary:**

Categories of Divisions	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Retirement Payments	1,351,516	1,314,801	1,148,057	1,142,494	1,175,992
Fund Balance					
<b>Total Expenditures</b>	<b>\$1,351,516</b>	<b>\$1,314,801</b>	<b>\$1,148,057</b>	<b>\$1,142,494</b>	<b>\$1,175,992</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$1,351,516</b>	<b>\$1,314,801</b>	<b>\$1,148,057</b>	<b>\$1,142,494</b>	<b>\$1,175,992</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

**Worker's Compensation Fund Summary**

# Worker's Compensation Fund

## Revenues

**Revenue Summary:**

Categories of Revenues	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
All Funds Contributions	320,087	320,000	345,000	345,002	370,000
Miscellaneous Revenue					
<b>Total Revenues</b>	<b>\$320,087</b>	<b>\$320,000</b>	<b>\$345,000</b>	<b>\$345,002</b>	<b>\$370,000</b>
Reimb from Other Departments					
<b>Net Revenues</b>	<b>\$320,087</b>	<b>\$320,000</b>	<b>\$345,000</b>	<b>\$345,002</b>	<b>\$370,000</b>

## Expenditures

**Expenditure Summary:**

Categories of Divisions	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget
Expenditure for Claims	324,466	343,592	275,000	477,979	300,000
Administration Cost	58,720	75,131	70,000	61,109	70,000
Reserve for Claims	0	0	0	0	
<b>Total Expenditures</b>	<b>\$383,186</b>	<b>\$418,723</b>	<b>\$345,000</b>	<b>\$539,088</b>	<b>\$370,000</b>
Charges to Other Departments					
<b>Net Expenditures</b>	<b>\$383,186</b>	<b>\$418,723</b>	<b>\$345,000</b>	<b>\$539,088</b>	<b>\$370,000</b>
<b>Positions</b>					
Full Time					
Temporary					
<b>Total Positions</b>					

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**DETAIL BY LINE ITEM and DEPARTMENT DUTIES**



**General Fund Revenue**

**GENERAL FUND - REVENUES**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-31-1100	Current Year Adv Tax	2,672,241	2,863,363	3,100,000	2,779,548	3,100,000
100-31-1120	Timber Tax	0	50	0	0	0
100-31-1200	Prior Year Adv Tax	288,217	208,371	185,000	249,492	230,000
100-31-1310	Motor Vehicle/Mobile Homes	275,224	134,224	145,938	78,745	100,000
100-31-1315	Title Ad Valorem Tax - TAVT	293,418	301,417	290,000	305,102	310,000
100-31-1350	Railroad Equipment Tax	69,536	75,394	69,000	76,379	69,000
100-31-1600	Real Estate Tax-Intangible	14,228	32,380	30,000	31,301	30,000
100-31-1700	Utility Franchise Tax	1,154,004	1,212,752	1,350,000	1,200,642	1,400,000
100-31-3100	Local Option Sales Tax	2,834,559	2,973,823	3,045,431	2,783,966	3,000,000
100-31-4100	Hotel/Motel Tax	175,652	196,471	178,880	212,897	181,348
100-31-4300	Mixed Drink Tax	18,353	19,475	19,000	19,911	20,000
100-31-4500	Energy Excise Tax	9,268	36,222	40,000	46,649	40,000
100-31-6100	Business License	863,322	794,411	805,000	793,936	805,000
100-31-6200	Insurance Tax	755,654	790,198	800,000	844,197	845,000
100-31-9100	Current Year Adv Tax Interest	29,165	42,650	38,000	51,228	41,000
	<b>Total City Taxes</b>	<b>9,452,841</b>	<b>9,681,202</b>	<b>10,096,249</b>	<b>9,473,993</b>	<b>10,171,348</b>
100-32-1100	Liquor & Wine Tax	46,949	45,719	48,653	46,663	48,653
100-32-1110	Beer Tax	212,324	218,602	215,000	225,525	215,000
	<b>Alcohol Wholesale Tax</b>	<b>259,273</b>	<b>264,321</b>	<b>263,653</b>	<b>272,189</b>	<b>263,653</b>
100-32-2120	Building Permits	26,895	44,820	30,000	60,160	30,000
100-32-2125	Fire Inspections Permits	132	68	500	85	500
100-32-2130	Plumbing Permits	3,476	3,648	3,000	3,676	3,000
100-32-2140	Electrical Permits	7,860	8,805	9,000	8,745	9,000
100-32-2160	Mechanical Permits	2,132	3,038	6,000	4,862	6,000
100-32-2175	Manufactured Home Permit	904	175	500	2,500	500
100-32-2220	House Moving Permits	225	0	300	175	300
100-32-2230	Signs Permits	1,740	4,394	3,000	3,770	3,000
100-32-2990	Miscellaneous Permits	0	0	300	125	300
	<b>Total Code Enforcement</b>	<b>43,364</b>	<b>64,948</b>	<b>52,600</b>	<b>84,098</b>	<b>52,600</b>
100-33-3000	Housing Authority in Lieu of Tax	27,068	24,304	27,000	24,214	27,000
	<b>Total Intragovernmental</b>	<b>27,068</b>	<b>24,304</b>	<b>27,000</b>	<b>24,214</b>	<b>27,000</b>



**GENERAL FUND - REVENUES**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-34-1320	Pierce Co User Fees			0	600	0
100-34-1390	Variance Fees	1,320	770	1,300	960	1,300
100-34-1391	Special Exception Fees	0	35	500	0	500
100-34-1392	Rezoning Fees	720	620	500	1,100	500
100-34-1395	Sub-Division Fees	0	0	100	13	100
100-34-1396	Miscellaneous Permits & Fees	3,464	1,751	5,000	871	5,000
100-34-1397	Demolition Permits	525	1,125	1,000	810	1,000
100-34-1398	Vacancy Inspection Fees	3,300	3,020	3,500	3,311	3,500
100-34-1400	Printing/Duplication Code, Zonin	1,725	116	500	695	500
100-34-1910	Election Qualifying Fee	720	0	1,000	1,860	1,000
100-34-3110	Driveways & Culverts Revenue	2,172	677	1,000	3,064	1,000
	<b>Total Miscellaneous Fees</b>	<b>13,946</b>	<b>8,113</b>	<b>14,400</b>	<b>13,284</b>	<b>14,400</b>
100-34-2000	Reimb: Housing Authority	-285	0	0	0	0
100-34-2101	Reimb: Board of Education SRC	114,190	108,082	114,000	110,153	114,000
100-34-2900	Probationary Fees	0	15	0	0	0
100-34-2901	Miscellaneous Police Fees	22,914	25,586	25,000	24,919	25,000
	<b>Total Miscellaneous Police Revenue</b>	<b>136,819</b>	<b>133,684</b>	<b>139,000</b>	<b>135,071</b>	<b>139,000</b>
100-34-9901	Channel 10 Broadcasting Fees	1,957	575	2,000	980	2,000
100-34-9902	Channel 10 City Revenue	23,840	28,598	25,000	30,648	34,080
100-34-9903	Channel 10 Split Revenue	0	45	0	20	0
100-34-9906	Channel 10 Video Tape Copies	249	525	500	642	500
	<b>Total Channel 10 Revenue</b>	<b>26,046</b>	<b>29,743</b>	<b>27,500</b>	<b>32,290</b>	<b>36,580</b>
100-35-1170	Municipal Court Fines & Forfeitu	353,292	389,635	475,000	290,464	408,794
100-35-1171	Municipal Court Probationary Fe	4,617	472	9,000	35	4,000
100-35-1172	Municipal Court Attorney Fees	15,169	17,360	20,000	12,585	20,000
	<b>Total Fines &amp; Forfeiture Revenue</b>	<b>373,079</b>	<b>407,467</b>	<b>504,000</b>	<b>303,084</b>	<b>432,794</b>
100-36-1000	Cash-in-Bank Interest Eamed	0	0	0	0	0
100-36-1011	Bond Deposit Interest	208	242	500	206	500
100-36-1500	Interest Public Funds	723	552	4,000	365	4,000
	<b>Total Interest Income</b>	<b>931</b>	<b>794</b>	<b>4,500</b>	<b>570</b>	<b>4,500</b>
100-38-1000	Rental Income	0	0	0	0	0
100-38-2000	Humane Society Revenue (Coun	140,500	140,500	140,500	124,270	135,000
100-38-9000	Miscellaneous Receipts	1,115	850	10,000	16,302	10,000
100-38-9900	Surplus Property Sales	59,181	19,802	40,000	8,850	40,000
	<b>Total Miscellaneous Revenue</b>	<b>200,796</b>	<b>161,152</b>	<b>190,500</b>	<b>149,422</b>	<b>185,000</b>
100-39-1200	Reimb: Water & Sewer Fund	1,478,338	1,600,513	1,735,934	1,935,934	1,892,654
100-39-1201	Reimb: Special Purpose Sales T	0	150,000	300,000	316,826	300,000
100-39-1202	Reimb: Cemetery Fund	25,845	25,845	25,845	25,845	25,845
100-39-1207	Reimb: Waste Management	334,470	151,911	291,620	306,620	291,620
100-39-1211	Reimb: WM-Dumpster	152,010	291,620	146,015	161,015	146,015
	<b>Total Reimbursements</b>	<b>2,417,241</b>	<b>2,219,889</b>	<b>2,499,414</b>	<b>2,746,240</b>	<b>2,656,134</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>12,951,404</b>	<b>12,995,616</b>	<b>13,818,816</b>	<b>13,234,455</b>	<b>13,983,009</b>

## General Fund Expenditures

## Executive Division

## Mayor

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-1-310-30-110	Salaries	7,805	8,102	8,102	7,970	8,102
100-51-1-310-30-220	Social Security	699	620	620	609	620
100-51-1-310-30-240	Retirement	1,820	1,494	1,273	1,273	1,296
100-51-1-310-30-270	Worker's Comp	1,493	1,494	1,583	1,583	1,690
	<b>Personal Services</b>	<b>11,817</b>	<b>11,709</b>	<b>11,578</b>	<b>11,435</b>	<b>11,707</b>
100-52-1-310-30-310	Liability Insurance	1,109	1,213	1,327	1,327	1,417
100-52-1-310-30-320	Communication	267	226	600	247	600
100-52-1-310-30-350	Business Travel	3,575	3,570	4,000	3,138	4,000
100-52-1-310-30-360	Dues & Subscription	922	1,121	1,600	1,215	2,000
100-52-1-310-30-370	Business Training	2,719	0	4,000	1,152	4,000
100-53-1-310-30-110	General Operating	5,388	6,125	5,200	6,912	6,000
100-53-1-310-30-127	Gas	0	0	0	0	0
100-57-1-310-30-900	Contingency	869	832	1,000	988	2,000
	<b>Operating Expenses</b>	<b>14,849</b>	<b>13,087</b>	<b>17,727</b>	<b>14,979</b>	<b>20,017</b>
<b>TOTAL MAYOR</b>		<b>26,666</b>	<b>24,796</b>	<b>29,305</b>	<b>26,415</b>	<b>31,724</b>

## Commissioners

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-1-110-31-110	Salaries	30,268	30,004	30,000	30,004	30,000
100-51-1-110-31-220	Social Security	2,316	2,295	2,295	2,295	2,295
100-51-1-110-31-240	Retirement	5,739	5,531	4,714	4,714	4,798
100-51-1-110-31-270	Worker's Comp	7,465	7,339	7,913	7,913	8,448
	<b>Personal Services</b>	<b>45,788</b>	<b>45,170</b>	<b>44,922</b>	<b>44,926</b>	<b>45,541</b>
100-52-1-110-31-310	Liability Insurance	3,318	3,190	3,670	3,670	4,069
100-52-1-110-31-351	Travel/Train Dist#1	3,569	4,565	5,000	4,024	5,000
100-52-1-110-31-352	Travel/Train Dist#2	3,741	3,018	5,000	3,953	5,000
100-52-1-110-31-353	Travel/Train Dist#3	6,437	6,758	5,000	2,720	5,000
100-52-1-110-31-354	Travel/Train Dist#4	2,251	2,173	5,000	3,822	5,000
100-52-1-110-31-355	Travel/Train Dist#5	5,507	6,125	5,000	4,561	5,000
100-52-1-110-31-360	Dues & Subscription	4,775	4,449	5,000	3,768	5,000
100-53-1-110-31-110	General Operating	23,110	23,111	23,400	24,898	26,000
100-57-1-110-31-900	Contingency	4,891	4,874	5,000	5,054	7,000
	<b>Operating Expenses</b>	<b>57,597</b>	<b>58,264</b>	<b>62,070</b>	<b>56,471</b>	<b>67,069</b>
<b>TOTAL COMMISSIONERS</b>		<b>103,385</b>	<b>103,433</b>	<b>106,992</b>	<b>101,397</b>	<b>112,610</b>

***Elections***

<b>Account #</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
100-52-1-530-73-120	Professional Services	13,629	0	39,850	40,066	1,000
100-53-1-530-73-110	General Operating	0	0			
<b>TOTAL ELECTIONS</b>		<b>13,629</b>	<b>0</b>	<b>39,850</b>	<b>40,066</b>	<b>1,000</b>

***City Attorney***

<b>Account #</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
100-52-1-530-74-120	Professional Services	103,572	94,623	144,200	144,188	110,000
100-52-1-530-74-350	Business Travel	0	0	0		
<b>TOTAL CITY ATTORNEY</b>		<b>103,572</b>	<b>94,623</b>	<b>144,200</b>	<b>144,188</b>	<b>110,000</b>

***City Auditor***

<b>Account #</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
100-52-1-560-75-120	Professional Services	29,500	29,500	29,500	29,500	29,500
<b>TOTAL CITY AUDITOR</b>		<b>29,500</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>

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

***Municipal Court Judge***

<b>Account #</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
100-52-2-650-76-120	Professional Services	66,438	67,504	73,600	69,736	73,600
<b>TOTAL MUNICIPAL COURT JUDGE</b>		<b>66,438</b>	<b>67,504</b>	<b>73,600</b>	<b>69,736</b>	<b>73,600</b>

**City Manager**

<b>Account #</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
100-51-1-320-32-1100	Salaries	166,005	143,331	185,441	185,427	195,595
100-51-1-320-32-2100	Health Insurance	13,270	13,177	15,000	15,000	16,346
100-51-1-320-32-2101	Life Insurance	489	587	580	580	771
100-51-1-320-32-2200	Social Security	12,492	10,689	12,269	13,892	14,963
100-51-1-320-32-2400	Retirement	28,729	29,941	25,202	25,202	31,284
100-51-1-320-32-2700	Workers' Comp. Ins.	2,986	2,936	3,165	3,165	3,379
	<b>Personal Services</b>	<b>223,970</b>	<b>200,661</b>	<b>241,657</b>	<b>243,266</b>	<b>262,338</b>
100-52-1-320-32-1200	Professional Services	806	2,913	3,000	0	6,000
100-52-1-320-32-1300	Maint./Tech. Service	0	0	0	0	0
100-52-1-320-32-2320	Lease Purchase	876	507	1,125	236	1,125
100-52-1-320-32-3100	Liability Insurance	1,327	1,276	1,468	1,468	1,628
100-52-1-320-32-3200	Communication	2,405	2,554	3,000	2,853	3,000
100-52-1-320-32-3500	Business Travel	6,597	6,333	4,700	5,523	5,000
100-52-1-320-32-3600	Dues & Subscriptions	1,692	2,255	1,700	1,800	1,800
100-52-1-320-32-3700	Business Training	1,857	3,659	4,700	2,373	4,700
100-53-1-320-32-1100	General Operating	2,771	18,423	10,000	10,140	15,000
100-57-1-320-32-9000	Contingency	3,735	6,409	10,000	9,988	15,000
	<b>Operating Expenses</b>	<b>22,067</b>	<b>44,329</b>	<b>39,693</b>	<b>34,382</b>	<b>53,253</b>
<b>TOTAL CITY MANAGER</b>		<b>246,038</b>	<b>244,990</b>	<b>281,350</b>	<b>277,648</b>	<b>315,591</b>

**Channel 10/Information Technology**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-1-570-33-1100	Salaries	71,204	71,853	76,445	76,443	74,039
100-51-1-570-33-1300	Overtime	2,496	816	185	0	3,500
100-51-1-570-33-2100	Health Insurance	6,635	6,589	7,500	7,500	8,173
100-51-1-570-33-2101	Life Insurance	183	220	227	227	248
100-51-1-570-33-2200	Social Security	5,315	5,240	5,862	5,523	5,932
100-51-1-570-33-2400	Retirement	10,580	11,138	9,800	9,800	11,842
100-51-1-570-33-2700	Workers' Comp. Ins.	2,986	2,936	3,165	3,165	3,379
	<b>Personal Services</b>	<b>99,400</b>	<b>98,792</b>	<b>103,184</b>	<b>102,658</b>	<b>107,112</b>
100-52-1-570-33-1300	Maint./Tech. Service	41,347	42,965	44,000	41,128	45,000
100-52-1-570-33-2320	Lease Payments	0	0	0	0	0
100-52-1-570-33-3100	Liability Insurance	1,773	1,851	2,061	2,061	2,231
100-52-1-570-33-3200	Communication	1,951	2,259	3,000	2,255	3,000
100-52-1-570-33-3500	Business Travel	0	0	0	0	1,000
100-52-1-570-33-3600	Dues & Subscriptions	0	0	200	0	200
100-52-1-570-33-3700	Business Training	0	0	200	0	200
100-53-1-570-33-1100	General Operating	792	1,474	1,500	1,253	1,500
100-53-1-570-33-1270	Gas	0	480	500	0	500
100-53-1-570-33-1600	Small Equipment	119	945	1,000	0	1,000
	<b>Operating Expense</b>	<b>45,982</b>	<b>49,973</b>	<b>52,461</b>	<b>46,698</b>	<b>54,631</b>
100-54-1-570-33-2400	Computers/Printers	0	339	16,000	2,199	15,000
100-54-1-570-33-2450	IT Computers/Equipment			20,800	7,969	14,000
100-54-1-570-33-2500	Equipment	0	6,082	31,000	30,758	0
	<b>Capital Outlay</b>	<b>0</b>	<b>6,421</b>	<b>67,800</b>	<b>40,927</b>	<b>29,000</b>
<b>TOTAL CHANNEL 10/IT OPERATIONS</b>		<b>145,382</b>	<b>155,186</b>	<b>223,445</b>	<b>190,283</b>	<b>190,743</b>
<b>TOTAL EXECUTIVE DIVISION</b>		<b>734,609</b>	<b>720,032</b>	<b>928,241</b>	<b>879,233</b>	<b>864,768</b>

**NOTES: FY 2017**

<b>10-52-1-570-33-1300 - Maint &amp; Tech Services</b>	
	Purchase Microsoft License, ADG Support & Maint., Symantec VA & Backup, Barracuda Maint, Mdaemon Email Maint, & Other Software License and Maint.
<b>100-54-1-570-33-2400 - Computer/Printers</b>	\$15,000
	Purchase Memory and Network Equipment for Virtual Environment
<b>100-54-1-570-33-2450 - IT Computers/Equipment</b>	\$14,000
	Finance Admin = \$1,000, Purchasing = \$1,500, Accounting = \$1,500, HR = \$1,500
	WPD Admin = \$1,500, CIU = \$1,000, Support = \$1,200, Training = \$500
	Fire = \$1,000, PW Admin = \$300, Inspections = \$1,000 Comm Imp Admin = \$1,000
	Engineering Admin = \$1,000
<b>100-54-1-570-33-2500 - Equipment (SPLOST)</b>	
	Backup Equipment \$11,000
	Phone System \$32,000
	Other Equipment \$11,000
	<u>\$54,000</u>

**Finance**

**Finance Administration**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-1-515-34-1100	Salaries	153,597	156,516	146,622	134,284	150,318
100-51-1-515-34-1300	Overtime	347	422	600	90	600
100-51-1-515-34-2100	Health Insurance	26,539	26,354	30,000	30,000	32,692
100-51-1-515-34-2101	Life Insurance	522	569	612	612	598
100-51-1-515-34-2200	Social Security	11,102	11,373	12,872	9,736	11,545
100-51-1-515-34-2400	Retirement	31,999	28,791	26,345	26,345	24,042
100-51-1-515-34-2700	Worker's Comp. Ins.	5,972	5,872	6,330	6,330	6,758
	<b>Personal Services</b>	<b>230,077</b>	<b>229,897</b>	<b>223,381</b>	<b>207,396</b>	<b>226,554</b>
100-52-1-515-34-1300	Maint./Tech. Service	0	1,036	1,000	963	1,200
100-52-1-515-34-2320	Lease Purchase	0	0	2,400	1,612	2,500
100-52-1-515-34-3100	Liability Insurance	2,654	2,552	2,936	2,936	3,255
100-52-1-515-34-3200	Communication	3,485	3,039	3,000	3,012	3,000
100-52-1-515-34-3400	Municipal Code Supp.	4,774	4,733	26,044	26,043	5,000
100-52-1-515-34-3500	Business Travel	2,261	3,163	3,000	3,066	3,000
100-52-1-515-34-3600	Dues & Subscriptions	750	633	1,000	916	1,000
100-52-1-515-34-3700	Business Training	3,328	2,622	3,000	3,236	3,000
100-53-1-515-34-1100	General Operating	4,144	4,798	4,000	4,506	4,500
100-53-1-580-34-1100	Record Management	1,500	1,500	1,500	1,500	1,500
100-57-1-515-34-9000	Contingency	0	0	500	320	1,000
	<b>Operating Expenses</b>	<b>22,897</b>	<b>24,077</b>	<b>48,380</b>	<b>48,110</b>	<b>28,955</b>
100-54-1-515-34-2300	Furniture & Equipment	0	0			0
100-54-1-515-34-2400	Computer/Printers	101	1,051	0	0	0
100-54-1-515-34-2500	Equipment	0	0			0
	<b>Capital Outlay</b>	<b>101</b>	<b>1,051</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ADMINISTRATION</b>		<b>253,075</b>	<b>255,024</b>	<b>271,761</b>	<b>255,506</b>	<b>255,509</b>

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

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-1-517-49-1100	Salaries	122,496	125,674	116,289	116,434	117,853
100-51-1-517-49-1300	Overtime	522	881	600	1,159	1,000
100-51-1-517-49-2100	Health Insurance	26,539	26,355	22,500	22,500	24,519
100-51-1-517-49-2101	Life Insurance	378	450	425	425	468
100-51-1-517-49-2200	Social Security	8,762	8,962	8,942	8,396	9,092
100-51-1-517-49-2400	Retirement	23,862	22,804	18,273	18,273	18,849
100-51-1-517-49-2700	Workers' Comp. Ins.	5,972	5,872	4,748	4,748	5,069
	<b>Personal Services</b>	<b>188,531</b>	<b>190,998</b>	<b>171,777</b>	<b>171,935</b>	<b>176,851</b>
100-52-1-517-49-2320	Lease Purchase	1,290	1,758	2,000	629	1,200
100-52-1-517-49-3100	Liability Insurance	2,654	2,552	3,529	3,529	3,859
100-52-1-517-49-3200	Communication	15,958	13,739	3,100	3,142	3,300
100-52-1-517-49-3300	Advertising	922	755	1,000	668	900
100-52-1-517-49-3500	Business Travels	585	1,276	2,000	1,733	2,000
100-52-1-517-49-3600	Dues & Subscriptions	588	650	700	593	700
100-52-1-517-49-3700	Business Training	1,173	967	1,500	903	1,500
100-53-1-517-49-1100	General Operating	1,998	2,351	2,000	1,773	2,200
100-53-1-517-49-1120	General Op-City Hall	2,522	2,499	0	0	0
100-53-1-517-49-1270	Gas	236	194	200	194	500
100-53-1-517-49-1700	Uniforms	0	150	0		0
100-55-1-517-49-1300	Garage M & R	354	474	1,000	616	1,000
	<b>Operating Expenses</b>	<b>28,280</b>	<b>27,364</b>	<b>17,029</b>	<b>13,780</b>	<b>17,159</b>
100-54-1-517-49-2300	Furniture/Fixtures	0	0			
100-54-1-517-49-2400	Computer/Printer	365	182	0	0	0
100-54-1-517-49-2500	Equipment	0	0			
	<b>Capital Outlay</b>	<b>365</b>	<b>182</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PURCHASING</b>		<b>217,175</b>	<b>218,544</b>	<b>188,806</b>	<b>185,715</b>	<b>194,009</b>



<b>DEPARTMENTAL RESPONSIBILITIES AND DUTIES</b>	
<i>Departmental Budget Overview. To be completed for all departments or units within your division</i>	
<b>Division and Department / Unit:</b>	<b>Purchasing Department</b>
The Purchasing Department provides a centralized Purchasing Department, Warehouse, Accounts Payable, and Surplus Property Control.	
The Centralized Purchasing Department provides all equipment, supplies, goods and services necessary to operate the City, including the disposal of Surplus Property.	
The Centralized Purchasing Warehouse supplies all departments with office products, janitorial products, hardware and water/sewer repair materials.	
Accounts Payable processes all requisitions, purchase orders, invoices and all monthly bills for payment.	

**Accounting**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-1-535-67-1100	Salaries	178,114	172,224	173,069	168,526	165,658
100-51-1-535-67-1300	Overtime	1,453	1,583	1,000	949	1,000
100-51-1-535-67-2100	Health Insurance	33,174	32,943	37,500	37,500	40,865
100-51-1-535-67-2101	Life Insurance	500	652	619	619	661
100-51-1-535-67-2200	Social Security	12,455	12,119	13,316	11,245	12,749
100-51-1-535-67-2400	Retirement	31,534	32,978	26,723	26,723	26,495
100-51-1-535-67-2700	Workers' Comp Insurance	7,465	7,314	7,913	7,913	8,448
	<b>Personal Services</b>	<b>264,695</b>	<b>259,812</b>	<b>260,140</b>	<b>253,475</b>	<b>255,877</b>
100-52-1-535-67-2320	Lease Purchase Payments	0	0	2,400	1,612	2,400
100-52-1-535-67-3100	Liability Insurance	2,654	3,190	3,670	3,670	4,069
100-52-1-535-67-3200	Communication	34,419	30,065	31,000	33,124	31,000
100-52-1-535-67-3500	Business Travel	1,541	2,044	2,300	767	4,000
100-52-1-535-67-3600	Dues & Subscriptions	188	188	250	250	500
100-52-1-535-67-3700	Business Training	1,188	1,385	2,000	790	3,200
100-53-1-535-67-1100	General Operating	14,795	14,369	16,000	14,887	16,500
	<b>Operating Expenses</b>	<b>54,785</b>	<b>51,241</b>	<b>57,620</b>	<b>55,098</b>	<b>61,669</b>
100-54-1-535-67-2300	Furniture & Fixtures			500	255	500
100-54-1-535-67-2400	Computers & Printers		402	0	0	
100-54-1-535-67-2500	Equipment		0	0	0	
	<b>Capital Outlay</b>	<b>0</b>	<b>402</b>	<b>500</b>	<b>255</b>	<b>500</b>
<b>TOTAL ACCOUNTING</b>		<b>319,480</b>	<b>311,456</b>	<b>318,260</b>	<b>308,828</b>	<b>318,046</b>
<b>TOTAL FINANCE</b>		<b>789,730</b>	<b>785,024</b>	<b>778,827</b>	<b>750,049</b>	<b>767,564</b>

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

**Division and Department / Unit: Finance / Accounting**

The Accounting Department is responsible for several different functions:

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

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

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

**Human Resources**

**Administration**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-1-540-36-1100	Salaries	95,044	115,466	153,397	139,620	154,157
100-51-1-540-36-2100	Health Insurance	16,587	19,766	30,000	30,000	32,692
100-51-1-540-36-2101	Life Insurance	276	457	558	558	614
100-51-1-540-36-2200	Social Security	6,776	8,077	10,729	10,145	10,786
100-51-1-540-36-2400	Retirement	17,341	23,158	24,103	24,103	24,656
100-51-1-540-36-2700	Worker's Comp. Ins.	3,732	4,404	6,330	6,330	6,758
100-51-1-540-36-2910	Wellness Program	21,445	16,540	22,000	24,546	22,000
100-51-1-540-36-2920	Employee Incentive	5,961	4,266	10,932	6,146	10,932
100-51-1-540-36-2930	Stay In School Program	400	500	500	700	500
	<b>Personal Services</b>	<b>167,562</b>	<b>192,632</b>	<b>258,549</b>	<b>242,148</b>	<b>263,095</b>
100-52-1-540-36-1200	Professional Services	10,000	7,793	10,000	8,553	10,000
100-52-1-540-36-1300	Maint./Tech. Service	0	158	26,200	29,989	28,400
100-52-1-540-36-2320	Lease Payments	864	507	1,225	236	1,225
100-52-1-540-36-3100	Liability Insurance	1,991	1,914	2,936	3,014	3,255
100-52-1-540-36-3200	Communication	2,265	2,147	2,500	2,354	2,500
100-52-1-540-36-3300	Advertising	2,861	2,296	2,400	556	2,400
100-52-1-540-36-3500	Business Travel	4,330	2,907	8,976	6,758	5,000
100-52-1-540-36-3600	Dues & Subscriptions	438	416	700	618	1,075
100-52-1-540-36-3700	Business Training	2,326	2,745	9,553	5,060	5,000
100-53-1-540-36-1100	General Operating	4,489	12,380	6,000	4,629	9,500
100-53-1-540-36-1120	General Op-Public Rel	3,500	3,547	3,500	2,492	0
100-53-1-540-36-1600	Small Equipment	0	862	0	0	0
100-55-1-540-36-1200	Reimb: DP IT Expense	0	0	0	0	0
100-57-1-540-36-9000	Contingency	0	0	0	0	0
	<b>Operating Expenses</b>	<b>33,064</b>	<b>37,672</b>	<b>73,990</b>	<b>64,257</b>	<b>68,355</b>
100-54-1-540-36-2300	Furniture/Fixtures	0	0	0	0	0
100-54-1-540-36-2400	Computer/Printers	0	1,533	0	0	0
100-54-1-540-36-2500	Equipment	0		0	0	0
	<b>Capital Outlay</b>	<b>0</b>	<b>1,533</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL HUMAN RESOURCES</b>		<b>200,627</b>	<b>231,837</b>	<b>332,539</b>	<b>306,405</b>	<b>331,450</b>

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

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

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

**Police Division**

**Administration**

Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-3-210-38-1100 Salaries	354,772	353,762	363,265	361,913	385,247
100-51-3-210-38-1300 Overtime	1,194	643	2,000	2,477	2,000
100-51-3-210-38-2100 Health Insurance	39,809	46,120	52,500	52,500	57,212
100-51-3-210-38-2101 Life Insurance	1,014	1,274	1,318	1,318	1,527
100-51-3-210-38-2200 Social Security	23,952	25,088	27,943	26,035	29,624
100-51-3-210-38-2400 Retirement	63,545	64,841	57,080	57,080	61,616
100-51-3-210-38-2700 Workers' Comp. Ins.	8,958	10,275	11,078	11,078	11,827
<b>Personal Services</b>	<b>493,244</b>	<b>502,003</b>	<b>515,184</b>	<b>512,401</b>	<b>549,053</b>
100-52-3-210-38-1200 Professional Services	4,126	12,400	15,000	12,987	13,000
100-52-3-210-38-1300 Maint./Tech. Service	110	1,965	2,380	0	2,480
100-52-3-210-38-2200 Repairs/Maint. Bldg.	2,699	1,395	5,000	254	3,000
100-52-3-210-38-3100 Liability Insurance	7,101	6,702	8,697	8,697	9,317
100-52-3-210-38-3200 Communication	3,320	4,284	7,495	2,767	3,900
100-52-3-210-38-3500 Business Travel	1,723	3,148	5,000	5,383	5,000
100-52-3-210-38-3600 Dues & Subscriptions	1,530	2,567	2,915	2,558	3,015
100-52-3-210-38-3700 Business Training	1,415	1,941	4,000	3,950	4,000
100-53-3-210-38-1100 General Operating	1,024	850	2,500	1,292	2,000
100-53-3-210-38-1270 Gas	8,742	7,242	7,000	5,073	7,000
100-53-3-210-38-1700 Uniforms	1,136	1,976	3,200	2,629	3,900
100-55-3-210-38-1300 Garage M & R	4,193	2,780	4,000	2,969	4,000
100-57-3-210-38-9000 Contingency	1,838	1,715	3,000	2,463	3,000
<b>Operating Expenses</b>	<b>38,958</b>	<b>48,966</b>	<b>70,187</b>	<b>51,022</b>	<b>63,612</b>
100-54-3-210-38-2200 Vehicle Purchase	0	0	0	0	0
100-54-3-210-38-2300 Furniture & Fixture	0	0			
100-54-3-210-38-2400 Computers/Printers	1,270	346	0	0	0
100-54-3-210-38-2500 Equipment	0	0	0	0	0
<b>Capital Outlay</b>	<b>1,270</b>	<b>346</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ADMINISTRATION</b>	<b>533,473</b>	<b>551,314</b>	<b>585,371</b>	<b>563,423</b>	<b>612,664</b>

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

**Division and Department / Unit: Administration**

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

**Criminal Investigation**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-3-221-39-1100	Salaries	406,501	376,882	399,664	364,262	386,521
100-51-3-221-39-1300	Overtime	1,509	3,828	4,500	10,547	10,000
100-51-3-221-39-2100	Health Insurance	66,348	65,885	75,000	75,000	81,731
100-51-3-221-39-2101	Life Insurance	1,236	1,494	1,458	1,458	1,547
100-51-3-221-39-2200	Social Security	29,558	27,444	30,919	26,762	30,334
100-51-3-221-39-2400	Retirement	77,877	75,773	62,799	62,799	61,820
100-51-3-221-39-2700	Workers' Comp. Ins.	14,930	14,679	15,826	15,826	16,895
	<b>Personal Services</b>	<b>597,959</b>	<b>565,985</b>	<b>590,166</b>	<b>556,654</b>	<b>588,848</b>
100-52-3-221-39-1200	Professional Services	3,045	1,346	5,000	2,873	4,000
100-52-3-221-39-1300	Maint./Tech. Service	4,489	4,181	5,000	3,382	5,000
100-52-3-221-39-2200	Repairs/Maint. Bldg.	270	16	500	135	500
100-52-3-221-39-2320	Lease Payments	7,201	6,581	1,800	0	0
100-52-3-221-39-3100	Liability Insurance	11,093	12,129	13,272	13,272	10,563
100-52-3-221-39-3200	Communication	8,520	12,799	13,000	9,933	15,000
100-52-3-221-39-3500	Business Travel	2,384	1,929	3,000	3,357	4,000
100-52-3-221-39-3600	Dues & Subscriptions	0	512	810	360	810
100-52-3-221-39-3700	Business Training	1,165	663	2,000	2,000	4,000
100-53-3-221-39-1100	General Operating	3,215	3,224	3,500	3,284	4,000
100-53-3-221-39-1110	Chemicals	830	1,357	2,375	956	1,500
100-53-3-221-39-1230	Utilities	5,545	5,795	6,000	5,008	6,000
100-53-3-221-39-1270	Gas	18,781	14,286	17,000	10,125	12,000
100-53-3-221-39-1600	Small Equipment	566	387	665	132	1,000
100-53-3-221-39-1700	Uniforms	2,814	1,791	4,500	2,987	4,500
100-55-3-221-39-1300	Garage M & R	3,675	6,723	7,000	2,248	6,000
100-57-3-221-39-9000	Contingency	54	0	3,000	9,656	3,000
	<b>Operating Expenses</b>	<b>73,646</b>	<b>73,719</b>	<b>88,422</b>	<b>69,707</b>	<b>81,873</b>
100-54-3-221-39-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-221-39-2300	Furniture /Fixtures	0	0	0	0	0
100-54-3-221-39-2400	Computers/Printers	0	0	0	0	0
100-54-3-221-39-2500	Equipment	0	4,962	0	0	0
	<b>Capital Outlay</b>	<b>0</b>	<b>4,962</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CRIMINAL INVESTIGATION</b>		<b>671,604</b>	<b>644,666</b>	<b>678,588</b>	<b>626,361</b>	<b>670,721</b>



**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

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

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

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

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

**Uniform Patrol**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-3-223-40-1100	Salaries	1,337,033	1,220,784	1,291,680	1,194,754	1,328,318
100-51-3-223-40-1300	Overtime	56,535	52,089	81,403	81,403	70,000
100-51-3-223-40-2100	Health Insurance	265,392	263,541	300,000	300,000	326,923
100-51-3-223-40-2101	Life Insurance	4,026	4,712	4,781	4,781	5,278
100-51-3-223-40-2200	Social Security	100,392	91,552	105,941	91,461	106,971
100-51-3-223-40-2400	Retirement	253,144	237,942	206,602	206,602	212,451
100-51-3-223-40-2700	Workers' Comp. Ins.	59,720	58,716	63,303	63,303	67,580
	<b>Personal Services</b>	<b>2,076,242</b>	<b>1,929,336</b>	<b>2,053,710</b>	<b>1,942,305</b>	<b>2,117,522</b>
100-52-3-223-40-1200	Professional Services	4,217	4,000	6,000	5,995	7,000
100-52-3-223-40-1300	Maint./Tech. Service	4,122	3,536	5,000	5,021	5,000
100-52-3-223-40-2320	Lease Payments	132,076	74,920	18,211	17,936	0
100-52-3-223-40-3100	Liability Insurance	50,612	60,011	67,917	67,917	75,393
100-52-3-223-40-3200	Communication	2,983	5,188	4,368	6,493	7,104
100-52-3-223-40-3500	Business Travel	2,535	2,999	4,000	3,853	5,000
100-52-3-223-40-3600	Dues & Subscriptions	135	115	240	240	385
100-52-3-223-40-3700	Business Training	1,870	1,697	3,500	3,499	5,000
100-53-3-223-40-1100	General Operating	3,999	4,059	4,000	3,932	5,000
100-53-3-223-40-1110	Chemicals	1,131	2,999	3,000	2,579	3,000
100-53-3-223-40-1270	Gas	128,553	114,649	75,569	71,561	108,000
100-53-3-223-40-1600	Small Equipment	8,387	6,209	7,000	6,962	9,000
100-53-3-223-40-1700	Uniforms	11,796	13,392	20,000	20,044	20,000
100-55-3-223-40-1300	Garage M & R	67,643	39,229	51,767	51,766	40,000
	<b>Operating Expenses</b>	<b>420,059</b>	<b>333,003</b>	<b>270,572</b>	<b>267,797</b>	<b>289,882</b>
100-54-3-223-40-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-223-40-2400	Computers/Printers	0	0	0	0	0
100-54-3-223-40-2500	Equipment	0	0	12,500	12,475	
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>12,500</b>	<b>12,475</b>	<b>0</b>
<b>TOTAL UNIFORM PATROL</b>		<b>2,496,302</b>	<b>2,262,339</b>	<b>2,336,782</b>	<b>2,222,577</b>	<b>2,407,404</b>

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

**Division and Department / Unit: Police / Uniform Patrol**

The Uniform Patrol Section is the most visible of all the units of the police department. Uniform Patrol Officers handle the daily calls for service and carry out the enforcement duties of the agency. There are 29 approved Uniform Patrol Police Officer positions. They are supervised by 5 Sergeants & 4 Lieutenants. There is also 1 Internal Affairs Sergeant. And 3 School Resource Officers.

The Unit has 3 K-9 positions for multi-purpose trained drug detection, officer protection, building search, article / evidence search, crowd control and criminal apprehension K-9. There is also a bike unit currently has the following positions approved for staffing.

traffic related functions such as accident investigations, hit & run follow ups, impaired / drunk driver detection, speed enforcement, funeral escorts, parades, traffic direction details for school traffic and roadway problems. In addition to the 43 Officers (29 patrol, 6 Sgt, 4 Lt, 3 SRO, 1 Capt), there are 2 codes department officers working in community improvement.

3 of the 29 officers and 1 Sergeant are assigned to the Community Response Team. Their assignment includes warrant service, subpoena service, and response to areas with considerable community concerns without the worry of being pulled away for routine calls for service.

Patrol's primary responsibility is to provide police protection to the citizens of Waycross & visitors to our city. This comes in the forms of first responder service to all calls for service through the 911 communications center as well as personal contact with the individual police officers themselves.

They are assigned to geographical patrol zones within the city limits to detect and deter criminal activity and traffic violations. The officers conduct preliminary investigations into all incidents and accidents, apprehend, arrest, and process offenders and fugitives from the law. They give aid to other law enforcement agencies within our boundaries. They provide emergency first aid and CPR to victims, direct traffic at accidents, funerals, schools, ball games, special events & parades. They assist stranded & lost motorist, homeless, and the needy. The officers transport inmates, testify in both civil & criminal proceedings & trials. They complete forms, tickets, reports, as well as prepare, secure, and serve arrest warrants.

The Officers are responsible for knowing and applying Federal, State, & Local laws and ordinances. They must be able to use a variety of both lethal and non-lethal force weapons and options to bring violent & nonviolent suspects into lawful custody without physical harm when possible. They must know street address, locations, people involved in the criminal element, as well as know how to conduct public speaking interviews, interrogations, develop interpersonal relations and read non verbal communicators, (Body Language).

They are required to complete 11 weeks of basic mandate of P.O.S.T. Certified instruction, departmental field officer training course and then maintain a minimum of 20 hours of P.O.S.T. updated training annually as well as qualifying quarterly with their issued firearms and completing a physical agility course. This list does not entail every aspect of a uniform patrol officers duties & responsibilities but highlights only an important portion of their countless responsibilities and duties required of them.

**Support Services**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-3-224-41-1100	Salaries	259,746	258,914	272,824	262,096	275,083
100-51-3-224-41-1300	Overtime	4,188	1,948	5,000	4,574	5,000
100-51-3-224-41-2100	Health Insurance	59,713	65,885	75,000	75,000	81,731
100-51-3-224-41-2101	Life Insurance	732	925	965	965	1,063
100-51-3-224-41-2200	Social Security	19,454	18,867	21,254	18,951	21,426
100-51-3-224-41-2400	Retirement	45,918	46,735	41,160	41,160	42,259
100-51-3-224-41-2700	Workers' Comp. Ins.	14,930	16,147	17,408	17,408	18,585
	<b>Personal Services</b>	<b>404,682</b>	<b>409,421</b>	<b>433,611</b>	<b>420,155</b>	<b>445,146</b>
100-52-3-224-41-1200	Professional Services	6,381	2,950	4,000	3,994	2,000
100-52-3-224-41-1300	Maint./Tech. Service	3,902	5,200	15,545	10,905	7,200
100-52-3-224-41-2200	Repairs/Maint. Bldg.	0	3,861	2,000	444	2,000
100-52-3-224-41-2320	Lease Payments	6,786	5,264	8,500	4,070	8,500
100-52-3-224-41-3100	Liability Insurance	6,635	7,656	8,073	8,073	8,952
100-52-3-224-41-3200	Communication	18,703	14,726	15,000	12,979	15,000
100-52-3-224-41-3500	Business Travel	0	0	2,000	1,810	2,000
100-52-3-224-41-3600	Dues & Subscriptions	304	262	400	201	400
100-52-3-224-41-3700	Business Training	1,347	1,920	3,000	2,823	3,000
100-53-3-224-41-1100	General Operating	16,807	16,779	16,000	16,739	14,000
100-53-3-224-41-1230	Utilities	24,538	29,959	26,000	26,502	25,000
100-53-3-224-41-1600	Small Equipment	455	1,031	2,000	1,233	1,500
100-53-3-224-41-1700	Uniforms	1,123	891	2,400	2,420	2,400
	<b>Operating Expenses</b>	<b>86,981</b>	<b>90,501</b>	<b>104,918</b>	<b>92,192</b>	<b>91,952</b>
100-54-3-224-41-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-224-41-2300	Furniture /Fixtures	0	0	0	0	0
100-54-3-224-41-2400	Computers/Printers	0	0	0	0	0
100-54-3-224-41-2500	Equipment	0	0	0	0	0
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SUPPORT SERVICES</b>		<b>491,663</b>	<b>499,922</b>	<b>538,529</b>	<b>512,347</b>	<b>537,098</b>

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

**Division and Department / Unit:            Police / Support Services**

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

**Training & Personnel**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-3-240-42-1100	Salaries	50,724	49,596	51,310	51,282	50,378
100-51-3-240-42-2100	Health Insurance	6,635	6,589	7,500	7,500	8,173
100-51-3-240-42-2101	Life Insurance	156	184	187	187	201
100-51-3-240-42-2200	Social Security	3,782	3,692	3,925	3,813	3,854
100-51-3-240-42-2400	Retirement	9,784	9,308	8,062	8,062	8,057
100-51-3-240-42-2700	Workers' Comp. Ins.	1,493	1,467	1,583	1,583	1,690
	<b>Personal Services</b>	<b>72,575</b>	<b>70,837</b>	<b>72,568</b>	<b>72,427</b>	<b>72,352</b>
100-52-3-240-42-1200	Professional Services	3,845	2,162	5,000	4,955	5,000
100-52-3-240-42-1300	Maint./Tech. Service	0	0	200	0	200
100-52-3-240-42-3100	Liability Insurance	1,109	1,213	1,327	1,327	1,417
100-52-3-240-42-3200	Communication	923	1,259	1,945	1,266	1,945
100-52-3-240-42-3500	Business Travel	11,924	13,595	14,000	13,968	16,000
100-52-3-240-42-3600	Dues & Subscriptions	0	4,251	4,251	4,248	4,251
100-52-3-240-42-3700	Business Training	14,219	13,995	15,000	15,291	16,000
100-53-3-240-42-1100	General Operating	2,030	2,496	4,000	4,109	4,000
100-53-3-240-42-1110	Chemicals	0	309	1,000	675	1,000
100-53-3-240-42-1270	Gas	990	404	2,010	1,633	2,010
100-53-3-240-42-1600	Small Equipment	1,495	713	1,500	808	1,500
100-53-3-240-42-1700	Uniforms	141	477	1,000	813	1,500
100-55-3-240-42-1300	Garage M & R	285	0	500	0	500
	<b>Operating Expenses</b>	<b>37,526</b>	<b>40,874</b>	<b>51,733</b>	<b>49,093</b>	<b>55,323</b>
100-54-3-240-42-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-240-42-2400	Computers & Printers	0	0	0	0	0
100-54-3-240-42-2500	Equipment	0	0	0	0	0
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TRAINING &amp; PERSONNEL</b>		<b>110,101</b>	<b>111,710</b>	<b>124,301</b>	<b>121,520</b>	<b>127,675</b>

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

**Division and Department / Unit:                      Police/Personnel & Training**

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

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

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

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-3-229-46-1100	Salaries		0			
100-51-3-229-46-1300	Overtime	10,323	7,094	8,000	4,580	8,000
100-51-3-229-46-2100	Health Insurance		0			
100-51-3-229-46-2101	Life Insurance		0			
100-51-3-229-46-2200	Social Security	0	0	612	350	612
100-51-3-229-46-2400	Retirement		0			
100-51-3-229-46-2700	Workers' Comp. Ins.		0			
	<b>Personal Services</b>	<b>10,323</b>	<b>7,094</b>	<b>8,612</b>	<b>4,931</b>	<b>8,612</b>
100-52-3-229-46-3100	Liability Insurance	2,229	3,449	3,559	3,659	3,620
100-52-3-229-46-3200	Communication	2,668	2,330	2,904	3,050	3,500
100-52-3-229-46-3500	Business Travel	3,930	2,365	4,000	3,769	4,000
100-52-3-229-46-3600	Dues & Subscriptions	375	375	400	180	400
100-52-3-229-46-3700	Business Training	3,542	2,449	3,500	2,796	3,500
100-53-3-229-46-1100	General Operating	3,467	3,260	5,000	4,981	5,000
100-53-3-229-46-1110	Chemicals	0	2,157	500	0	500
100-53-3-229-46-1270	Gas	1,896	817	2,000	1,281	2,000
100-53-3-229-46-1600	Small Equipment	795	1,417	2,000	1,583	2,000
100-53-3-229-46-1700	Uniforms	0	0	500	447	500
100-55-3-229-46-1300	Garage M & R	969	1,339	3,500	1,873	3,500
	<b>Operating Expenses</b>	<b>19,869</b>	<b>19,957</b>	<b>27,863</b>	<b>23,619</b>	<b>28,520</b>
100-54-3-229-46-2200	Vehicle Purchase	0	0	0	0	0
100-54-3-229-46-2500	Equipment	0	5,635	0	0	0
	<b>Capital Outlay</b>	<b>0</b>	<b>5,635</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL S.W.A.T.</b>		<b>30,192</b>	<b>32,686</b>	<b>36,475</b>	<b>28,550</b>	<b>37,132</b>



**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

**Division and Department / Unit:           Police / SWAT**

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

**School Resource Officers (SRO)**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-3-291-47-1100	Salaries	111,276	114,086	112,744	101,011	106,971
100-51-3-291-47-1300	Overtime	10,735	12,142	10,000	12,827	13,000
100-51-3-291-47-2100	Health Insurance	19,904	19,923	22,500	22,500	24,519
100-51-3-291-47-2101	Life Insurance	330	396	410	410	425
100-51-3-291-47-2200	Social Security	8,629	8,984	9,390	7,903	9,178
100-51-3-291-47-2400	Retirement	20,778	20,076	17,716	17,716	17,109
100-51-3-291-47-2700	Workers' Comp. Ins.	4,479	4,404	4,748	4,748	5,069
	<b>Personal Services</b>	<b>176,130</b>	<b>180,010</b>	<b>177,508</b>	<b>167,116</b>	<b>176,270</b>
100-52-3-291-47-1200	Professional Services	250	250	450	100	450
100-52-3-291-47-1300	Maint./Tech. Service	206	0	600	155	600
100-52-3-291-47-3100	Liability Insurance	1,991	3,639	3,982	3,981	4,252
100-53-3-291-47-3200	Communication	0	0	630	0	630
100-52-3-291-47-3500	Business Travel	485	498	1,950	1,513	1,950
100-52-3-210-38-3700	Business Training	0	233	2,550	1,290	2,550
100-52-3-291-47-3700	General Operating	291	445	1,000	0	500
100-53-3-291-47-1270	Small Equipment	0	0	330	0	330
100-53-3-291-47-1600	Uniforms	369	1,401	1,500	909	900
100-57-3-291-47-9000	<b>Operating Expenses</b>	<b>3,590</b>	<b>6,466</b>	<b>12,992</b>	<b>7,949</b>	<b>12,162</b>
100-54-3-291-47-2200	Vehicle Purchase	0	0	0	0	0
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SCHOOL RESOURCE OFFICER</b>		<b>179,720</b>	<b>186,476</b>	<b>190,499</b>	<b>175,064</b>	<b>188,432</b>
<b>TOTAL POLICE DEPARTMENT</b>		<b>4,513,054</b>	<b>4,289,113</b>	<b>4,490,546</b>	<b>4,249,842</b>	<b>4,581,127</b>

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

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

**Fire Division**

**Fire**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-3-500-48-1100	Salaries	2,006,704	1,960,596	1,916,931	1,872,998	1,917,782
100-51-3-500-48-1300	Overtime	128,479	169,992	150,000	140,193	160,000
100-51-3-500-48-2100	Health Insurance	358,279	362,369	405,000	405,000	441,346
100-51-3-500-48-2101	Life Insurance	6,183	7,240	7,268	7,268	7,844
100-51-3-500-48-2200	Social Security	153,223	153,295	158,120	144,159	162,775
100-51-3-500-48-2400	Retirement	389,356	365,933	312,992	312,992	314,727
100-51-3-500-48-2700	Workers' Comp. Ins.	82,109	80,734	85,459	85,459	91,233
	<b>Personal Services</b>	<b>3,124,333</b>	<b>3,100,159</b>	<b>3,035,770</b>	<b>2,968,069</b>	<b>3,095,708</b>
100-52-3-500-48-1200	Professional Services	3,403	3,274	3,500	3,177	4,000
100-52-3-500-48-1300	Maint./Tech. Service	14,128	15,489	17,800	17,298	18,000
100-52-3-500-48-2200	Repairs/Maint. Bldg.	6,884	5,807	7,000	5,226	7,000
100-52-3-500-48-2320	Lease Purchase	31,060	1,673	4,500	4,885	1,643
100-52-3-500-48-3100	Liability Insurance	42,516	44,926	48,532	48,532	52,996
100-52-3-500-48-3200	Communication	9,784	10,257	16,000	15,738	19,800
100-52-3-500-48-3500	Business Travels	8,083	7,350	8,500	6,358	9,000
100-52-3-500-48-3600	Dues & Subscriptions	3,100	2,820	3,600	3,243	3,100
100-52-3-500-48-3700	Business Training	3,048	2,576	3,000	2,552	4,000
100-53-3-500-48-1000	Gen Oper-Fire Prevention	2,971	3,040	3,000	2,936	3,000
100-53-3-500-48-1100	General Operating	13,149	13,981	14,000	13,434	13,000
100-53-3-500-48-1230	Utilities	38,011	43,012	41,000	37,779	41,000
100-53-3-500-48-1270	Gas	29,444	28,416	27,200	17,914	25,000
100-53-3-500-48-1600	Small Equipment	8,972	5,911	6,000	5,832	6,000
100-53-3-500-48-1700	Uniforms	20,339	19,264	22,200	22,136	16,000
100-55-3-500-48-1300	Garage M & R	10,880	16,489	17,000	13,813	17,000
	<b>Operating Expense</b>	<b>247,288</b>	<b>224,284</b>	<b>242,832</b>	<b>220,854</b>	<b>240,539</b>
100-54-3-500-48-2300	Furniture & Fixtures	479	0	1,000	355	0
100-54-3-500-48-2400	Computer/Printer	423	881	0	0	0
100-54-3-500-48-2500	Equipment	20,081	12,452	15,000	14,846	15,000
100-54-3-500-48-2510	Equip-Homeland Grant	0	500	0	0	4,500
	<b>Capital Outlay</b>	<b>20,983</b>	<b>13,833</b>	<b>16,000</b>	<b>15,200</b>	<b>19,500</b>
<b>TOTAL FIRE DEPARTMENT</b>		<b>3,392,604</b>	<b>3,338,275</b>	<b>3,294,602</b>	<b>3,204,123</b>	<b>3,355,747</b>

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

Note (1): Truck 2010/2011 \$16,000 Finance 5 yrs @3.16 %Monthly pmnt = \$275.52  
(2 months Total \$551.04) pd in full 8/1/16

Note: (2) Copier lease for 3 yrs \$90.96 x 12 = \$1,091.52

**NOTES: FY 2017**

<b>100-52-3-500-48-3200 Communication</b>	\$199.99 per month. \$4,800 for Internet Stations 2+3. \$2,400 *2= \$4,800
<b>100-54-3-500-48-2300 Furniture &amp; Fixtures</b>	\$6,000 Replace mattresses in all Stations.
<b>100-54-3-500-48-2500 Equipment</b>	\$14,000 To Replace Current employees personal protective equipment New hire Personal protective equipment

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

**Division and Department / Unit:            Fire**

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

**Public Works Division**

**Public Works Administration**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-4-100-51-1100	Salaries	97,098	97,618	102,172	102,460	100,206
100-51-4-100-51-1300	Overtime	108	207	200	1,170	600
100-51-4-100-51-2100	Health Insurance	13,270	13,335	15,000	15,000	16,346
100-51-4-100-51-2101	Life Insurance	300	360	371	371	398
100-51-4-100-51-2200	Social Security	6,965	7,009	7,831	7,467	7,712
100-51-4-100-51-2400	Retirement	17,842	18,264	16,054	16,054	16,027
100-51-4-100-51-2700	Workers' Comp. Ins.	2,986	2,936	3,165	3,165	3,379
	<b>Personal Services</b>	<b>138,568</b>	<b>139,729</b>	<b>144,794</b>	<b>145,687</b>	<b>144,668</b>
100-52-4-100-51-2320	Lease Purchase	881	498	1,000	225	1,000
100-52-4-100-51-3100	Liability Insurance	1,327	1,276	1,468	1,468	1,628
100-52-4-100-51-3200	Communication	2,178	2,116	2,500	2,408	2,500
100-52-4-100-51-3500	Business Travels	434	999	1,000	677	1,000
100-52-4-100-51-3600	Dues & Subscriptions	138	138	250	250	250
100-52-4-100-51-3700	Business Training	790	797	1,000	332	1,000
100-53-4-100-51-1100	General Operating	1,229	1,402	1,500	798	1,500
100-53-4-100-51-1700	Uniforms	84	85	100	44	100
100-57-4-100-51-9000	Contingency	203	120	250	220	250
	<b>Operating Expenses</b>	<b>7,263</b>	<b>7,430</b>	<b>9,068</b>	<b>6,422</b>	<b>9,228</b>
100-54-4-100-51-2300	Furniture/Fixtures	50	0	100	100	100
100-54-4-100-51-2400	Computer/Printer	0	51	0	0	0
100-54-4-100-51-2500	Equipment	0	0	0	0	0
	<b>Capital Outlay</b>	<b>50</b>	<b>51</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>TOTAL PUBLIC WORKS OFFICE</b>		<b>145,882</b>	<b>147,211</b>	<b>153,962</b>	<b>152,208</b>	<b>153,995</b>

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

**Division and Department / Unit: Public Work / Administration**

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

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

**Highways & Streets**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-4-200-52-1100	Salaries	467,757	466,255	493,720	467,291	489,623
100-51-4-200-52-1300	Overtime	1,789	2,335	3,000	3,246	3,000
100-51-4-200-52-2100	Health Insurance	132,696	131,770	150,000	150,000	163,462
100-51-4-200-52-2101	Life Insurance	1,434	1,732	1,786	1,786	1,940
100-51-4-200-52-2200	Social Security	33,507	33,428	38,000	33,271	37,686
100-51-4-200-52-2400	Retirement	89,974	87,088	76,537	76,537	77,251
100-51-4-200-52-2700	Workers' Comp. Ins.	32,846	32,294	34,817	34,817	37,169
	<b>Personal Services</b>	<b>760,003</b>	<b>754,901</b>	<b>797,860</b>	<b>766,948</b>	<b>810,130</b>
100-52-4-200-52-2200	Repairs/Maint. Bldg.	0	250	250	42	250
100-52-4-200-52-2320	Lease Purchase	95,306	90,727	107,593	101,849	89,297
100-52-4-200-52-3100	Liability Insurance	23,958	26,108	29,198	29,198	31,178
100-52-4-200-52-3200	Communication	1,928	1,945	2,000	1,919	2,400
100-52-4-200-52-3500	Business Travels	454	436	1,300	395	1,300
100-52-4-200-52-3600	Dues & Subscriptions	100	160	160	155	160
100-52-4-200-52-3700	Business Training	193	316	1,000	155	1,000
100-52-4-200-52-3850	Contract Labor	65,767	31,692	43,750	37,981	43,750
100-53-4-200-52-1100	General Operating	10,467	15,297	15,000	11,225	11,000
100-53-4-200-52-1110	Chemicals	1,855	2,445	3,000	2,220	3,000
100-53-4-200-52-1120	Chemicals-Mosquito	20,000	18,359	20,000	20,000	20,000
100-53-4-200-52-1230	Utilities	6,290	5,769	9,000	5,760	9,000
100-53-4-200-52-1270	Gas	119,121	96,397	72,000	69,717	90,000
100-53-4-200-52-1600	Small Equipment	2,774	3,000	3,000	3,058	3,000
100-53-4-200-52-1700	Uniforms	3,000	2,954	3,000	3,107	3,000
100-55-4-200-52-1300	Garage M & R	99,564	133,904	100,000	110,551	90,000
100-57-4-200-52-9000	Contingency	196	-479	400	397	400
	<b>Operating Expenses</b>	<b>450,972</b>	<b>430,211</b>	<b>410,651</b>	<b>397,730</b>	<b>398,735</b>
100-54-4-200-52-2200	Vehicle Purchase	0	2,250	0	0	0
100-54-4-200-52-2400	Computer/Printer	0	0	0	0	0
100-54-4-200-52-2500	Equipment		15,600	8,200	77	0
	<b>Capital Outlay</b>	<b>0</b>	<b>17,850</b>	<b>8,200</b>	<b>7,700</b>	<b>0</b>
<b>TOTAL HIGHWAYS &amp; STREETS</b>		<b>1,210,975</b>	<b>1,202,963</b>	<b>1,216,711</b>	<b>1,172,378</b>	<b>1,208,866</b>
<b>TOTAL PUBLIC WORKS DIVISION</b>		<b>1,356,856</b>	<b>1,350,174</b>	<b>1,370,673</b>	<b>1,324,586</b>	<b>1,362,861</b>

- 100-52-4-200-52-2320 **Note: (1)** 2011 Dump Truck \$82,878 @ 3.16% 5 yrs  
Monthly pmnt \$1,494.72 x 12 = \$17,936.64 pd in full 8/1/16
- Note: (2)** 2012 St Sweeper \$152,105 @ 2.31% 5 yrs  
Monthly pmnt est \$2,733.20 x 12 = \$32,798.40 Paid in Full 5/1/2017
- Note: (3)** 2014 Side Arm Tractor \$117,336.88 @ 3.27% for 5yrs  
Monthly pmnt est \$2,122.50 x 12 = \$25,470 Paid in Full 7/23/2019
- Note: (4)** 2015 Front End Loader \$144,600. @ 3.27% for 5yrs  
Monthly pmnt est \$2,564.36 x 12 = \$30,772.32 Paid in Full **7/31/2020**



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

**Community Improvement Division**

**Animal Control**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-3-910-56-1100	Salaries	27,396	28,158	28,901	29,044	29,613
100-51-3-910-56-1300	Overtime	1,846	1,653	2,500	1,292	2,000
100-51-3-910-56-2100	Health Insurance	6,635	6,589	7,500	7,500	8,173
100-51-3-910-56-2101	Life Insurance	81	101	104	104	118
100-51-3-910-56-2200	Social Security	1,900	2,055	2,402	2,226	2,418
100-51-3-910-56-2400	Retirement	5,157	5,085	4,541	4,541	4,736
100-51-3-910-56-2700	Workers' Comp. Ins.	1,493	1,468	1,583	1,583	1,690
	<b>Personal Services</b>	<b>44,509</b>	<b>45,110</b>	<b>47,531</b>	<b>46,291</b>	<b>48,749</b>
100-52-3-910-56-2320	Lease Purchase	4,631	4,631	4,631	4,631	4,245
100-52-3-910-56-3100	Liability Insurance	1,109	1,213	1,327	1,327	1,417
100-52-3-910-56-3200	Communication	671	602	650	355	650
100-52-3-910-56-3500	Business Travels	1,448	573	0	0	1,500
100-52-3-910-56-3600	Dues & Subscriptions	150	100	350	100	350
100-52-3-910-56-3700	Business Training	542	779	0	0	1,000
100-53-3-910-56-1100	General Operating	343	671	700	479	700
100-53-3-910-56-1270	Gas	1,806	1,200	2,500	1,118	2,500
100-53-3-910-56-1600	Small Equipment	242	445	500	185	500
100-53-3-910-56-1700	Uniforms	744	461	500	464	500
100-55-3-910-56-1300	Garage M & R	0	108	300	95	300
100-57-3-910-56-9000	Contingency		0	0		
	<b>Operating Expenses</b>	<b>11,685</b>	<b>10,783</b>	<b>11,458</b>	<b>8,754</b>	<b>13,662</b>
100-54-3-910-56-2300	Furniture/Fixtures	0	0	0	0	
100-54-3-910-56-2400	Computer/Printer	425	448	0	0	
100-54-3-910-56-2500	Equipment	1,000	433	0	0	
	<b>Capital Expenditure</b>	<b>1,425</b>	<b>882</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ANIMAL CONTROL</b>		<b>57,618</b>	<b>56,774</b>	<b>58,990</b>	<b>55,044</b>	<b>62,411</b>

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

**Division and Department / Unit:                      Community Improvement**

The Department of Community Improvement consists of three divisions; Animal Control, Inspections and Administrations. The inspections division consists of a building and code inspector, and three code enforcement officers. Within in the Administration division, all grant procedures for the City of Waycross are handled, as well as all the housing programs for the City, including the CHIP program, and Main Street responsibilities. Within the DCI all inspections, planning and zoning, permits, code enforcement, animal control, grants, Main Street activities, business licensing and housing programs for the City of Waycross take place on a daily basis.

**Inspections Department**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-7-210-57-1100	Salaries	123,273	125,796	133,570	132,723	166,026
100-51-7-210-57-1300	Overtime	3,388	4,380	7,000	5,154	5,000
100-51-7-210-57-2100	Health Insurance	26,539	26,354	30,000	30,000	40,865
100-51-7-210-57-2101	Life Insurance	372	486	508	508	661
100-51-7-210-57-2200	Social Security	8,971	9,145	11,024	9,561	13,083
100-51-7-210-57-2400	Retirement	23,281	24,568	21,939	21,939	26,554
100-51-7-210-57-2700	Workers' Comp. Ins.	5,972	5,872	6,330	6,330	8,448
	<b>Personal Services</b>	<b>191,796</b>	<b>196,601</b>	<b>210,371</b>	<b>206,215</b>	<b>260,637</b>
100-52-7-210-57-1200	Professional Services	221	63	500	0	500
100-52-7-210-57-3100	Liability Insurance	4,437	4,851	5,309	5,309	6,483
100-52-7-210-57-3200	Communication	2,487	2,577	3,000	3,030	3,000
100-52-7-210-57-3300	Advertisement	1,708	710	1,000	1,000	1,000
100-52-7-210-57-3500	Business Travels	35	1,561	2,500	1,682	2,500
100-52-7-210-57-3600	Dues & Subscriptions	657	507	700	573	700
100-52-7-210-57-3700	Business Training	1,753	864	2,000	812	2,000
100-53-7-210-57-1100	General Operating	2,000	1,492	2,000	1,941	2,000
100-53-7-210-57-1270	Gas	5,709	5,114	6,000	3,830	6,000
100-53-7-210-57-1600	Small Equipment	0	420	2,500	365	2,500
100-53-7-210-57-1700	Uniforms	860	633	1,300	1,287	1,300
100-55-7-210-57-1300	Garage M & R	1,916	1,906	2,000	100	2,000
100-57-7-210-57-9030	Permit Refund	0	20	100	2,323	100
	<b>Operating Expenses</b>	<b>21,782</b>	<b>20,718</b>	<b>28,909</b>	<b>22,250</b>	<b>30,083</b>
100-54-7-210-57-2200	Vehicle Purchase	0	0	0	0	0
100-54-7-210-57-2300	Furniture/Fixtures	0	0	0	0	0
100-54-7-210-57-2400	Computer/Printer	0	592	0	0	0
100-54-7-210-57-2500	Equipment	0	0	0	0	0
	<b>Capital Expenditure</b>	<b>0</b>	<b>592</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INSPECTIONS DEPARTMENT</b>		<b>213,578</b>	<b>217,910</b>	<b>239,279</b>	<b>228,466</b>	<b>290,720</b>

**NOTES: FY 2017**

<b>100-51-7-210-57-1100</b>	<b>Salaries</b>	
	Added New Code Position w/benefits	\$47,482

**Administration/Grants**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-7-310-57-1100	Salaries	98,043	90,205	105,362	105,360	106,194
100-51-7-310-57-1300	Overtime	109	204	300	595	500
100-51-7-310-57-2100	Health Insurance	16,587	16,471	18,750	18,750	20,433
100-51-7-310-57-2101	Life Insurance	297	263	364	364	425
100-51-7-310-57-2200	Social Security	7,155	6,486	7,620	7,263	8,162
100-51-7-310-57-2400	Retirement	18,308	13,323	15,605	15,605	16,985
100-51-7-310-57-2700	Workers' Comp. Ins.	3,732	3,670	3,956	3,956	4,224
	<b>Personal Services</b>	<b>144,232</b>	<b>130,622</b>	<b>151,957</b>	<b>151,892</b>	<b>156,922</b>
100-52-7-310-57-3100	Liability Insurance	1,327	2,233	1,835	1,835	2,848
100-52-7-310-57-3200	Communication	991	929	1,200	929	1,200
100-52-7-310-57-3300	Advertisement	1,755	930	1,400	1,479	1,400
100-52-7-310-57-3500	Business Travels	1,455	2,052	2,500	698	3,000
100-52-7-310-57-3600	Dues & Subscriptions	1,139	1,182	1,200	412	1,200
100-52-7-310-57-3700	Business Training	933	1,323	2,500	1,265	3,000
100-53-7-310-57-1100	General Operating	2,025	2,461	2,500	1,839	3,000
100-53-7-310-57-1700	Uniforms	0	0	100	52	100
100-57-7-310-57-9000	Contingency	0	51	200	0	500
	<b>Operating Expenses</b>	<b>9,624</b>	<b>11,160</b>	<b>13,435</b>	<b>8,508</b>	<b>16,248</b>
100-54-7-310-57-2200	Vehicle Purchase	0	0	0	0	0
100-54-7-310-57-2300	Furniture/Fixtures	0	0	0	0	0
100-54-7-310-57-2400	Computer/Printer	1,425	920	0	0	0
100-54-7-310-57-2500	Equipment		0	0	0	500
	<b>Capital Expenditure</b>	<b>1,425</b>	<b>920</b>	<b>0</b>	<b>0</b>	<b>500</b>
<b>TOTAL ADMINISTRATION</b>		<b>155,281</b>	<b>142,702</b>	<b>165,392</b>	<b>160,400</b>	<b>173,670</b>
<b>TOTAL COMMUNITY IMPROVEMENT</b>		<b>426,477</b>	<b>417,386</b>	<b>463,661</b>	<b>443,911</b>	<b>526,801</b>

**Engineering Division**

**Administration**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-1-575-58-1100	Salaries	297,315	282,908	292,894	280,584	295,965
100-51-1-575-58-1300	Overtime	1,043	908	1,068	1,067	1,000
100-51-1-575-58-2100	Health Insurance	39,809	39,531	45,000	45,000	49,038
100-51-1-575-58-2101	Life Insurance	840	1,008	1,044	1,044	1,157
100-51-1-575-58-2200	Social Security	22,093	20,982	22,482	20,825	22,718
100-51-1-575-58-2400	Retirement	52,117	51,173	45,231	45,231	46,530
100-51-1-575-58-2700	Workers' Comp. Ins.	10,451	10,275	11,078	11,078	11,827
	<b>Personal Services</b>	<b>423,668</b>	<b>406,785</b>	<b>418,797</b>	<b>404,830</b>	<b>428,235</b>
100-52-1-575-58-1200	Professional Services	9,530	2,186	9,000	3,229	15,000
100-52-1-575-58-1300	Maint./Tech. Service	5,097	6,374	6,500	6,020	6,500
100-52-1-575-58-2320	Lease Purchase	0	1,675	4,020	4,020	4,020
100-52-1-575-58-3100	Liability Insurance	5,536	5,553	8,104	8,104	8,714
100-52-1-575-58-3200	Communication	2,842	2,632	3,040	3,039	3,000
100-52-1-575-58-3500	Business Travels	756	643	1,700	1,691	1,700
100-52-1-575-58-3600	Dues & Subscriptions	1,437	1,277	2,320	1,924	2,400
100-52-1-575-58-3700	Business Training	777	1,597	1,600	566	1,600
100-53-1-575-58-1100	General Operating	4,623	3,212	3,500	3,330	3,500
100-53-1-575-58-1270	Gas	2,067	1,789	2,500	1,105	2,500
100-53-1-575-58-1600	Small Equipment	0	0	500	181	500
100-53-1-575-58-1700	Uniforms	246	388	700	701	700
100-55-1-575-58-1300	Garage M & R	1,353	699	1,500	1,049	1,500
100-57-1-575-58-9000	Contingency	0	0	3,930	0	0
	<b>Operating Expenses</b>	<b>34,263</b>	<b>28,023</b>	<b>48,914</b>	<b>34,957</b>	<b>51,634</b>
100-54-1-575-58-2200	Vehicle Purchase	0	0	0	0	0
100-54-1-575-58-2300	Furniture/Fixtures	0	0	500	0	500
100-54-1-575-58-2400	Computers & Printers	537	1,196	0	0	0
100-54-1-575-58-2500	Equipment	0	12,998	0	0	0
	<b>Capital Outlay</b>	<b>537</b>	<b>14,194</b>	<b>500</b>	<b>0</b>	<b>500</b>
<b>TOTAL ENGINEER</b>		<b>458,468</b>	<b>449,002</b>	<b>468,211</b>	<b>439,787</b>	<b>480,369</b>

**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	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-4-220-53-1100	Salaries	78,297	117,074	149,175	146,495	151,452
100-51-4-220-53-1300	Overtime	357	275	800	484	800
100-51-4-220-53-2100	Health Insurance	26,539	39,531	45,000	45,000	49,038
100-51-4-220-53-2101	Life Insurance	312	526	547	547	606
100-51-4-220-53-2200	Social Security	5,668	8,608	11,473	10,235	11,647
100-51-4-220-53-2400	Retirement	19,557	26,566	23,440	23,440	24,223
100-51-4-220-53-2700	Workers' Comp. Ins.	5,972	8,807	9,495	9,495	10,137
	<b>Personal Services</b>	<b>136,701</b>	<b>201,387</b>	<b>239,931</b>	<b>235,695</b>	<b>247,904</b>
100-52-4-220-53-2320	Lease Purchase	15,228	-262	0	0	0
100-52-4-220-53-3100	Liability Insurance	3,100	4,403	4,997	4,997	5,486
100-52-4-220-53-3200	Communication	230	376	538	537	500
100-52-4-220-53-3500	Business Travels	0	0	300	173	300
100-52-4-220-53-3700	Business Training	0	0	0	0	400
100-53-4-220-53-1100	General Operating	2,311	2,253	4,624	4,593	3,000
100-53-4-220-53-1270	Gas	8,766	10,798	11,000	10,289	9,000
100-53-4-220-53-1600	Small Equipment	0	0	2,700	2,196	6,000
100-53-4-220-53-1700	Uniforms	1,103	1,596	1,000	952	1,000
100-55-4-220-53-1300	Garage M & R	1,134	1,486	1,500	1,341	1,500
	<b>Operating Expenses</b>	<b>31,872</b>	<b>20,649</b>	<b>26,659</b>	<b>25,078</b>	<b>27,186</b>
100-54-4-220-53-1400	Infrastructure(Sidewalks)	17,869	21,702	21,874	20,909	20,000
100-54-4-220-53-1410	Infrastructure(Patching)	12,299	17,512	19,000	18,529	20,000
100-54-4-220-53-1420	Infrastructure(Culverts)	6,494	3,978	8,126	7,588	15,000
100-54-4-220-53-1430	Contract Drainage Project	0	0	0	0	0
100-54-4-220-53-2200	Vehicle Purchase	0	0	0	0	0
100-54-4-220-53-2500	Equipment	0	0	0	0	0
	<b>Capital Outlay</b>	<b>36,662</b>	<b>43,193</b>	<b>49,000</b>	<b>47,027</b>	<b>55,000</b>
<b>TOTAL INFRASTRUCTURE CONSTRUCTION</b>		<b>205,235</b>	<b>265,229</b>	<b>315,590</b>	<b>307,800</b>	<b>330,090</b>



**Traffic**

<b>Account #</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
100-51-4-270-54-1100	Salaries	95,364	88,394	90,388	88,140	75,088
100-51-4-270-54-1300	Overtime	2,780	3,954	4,500	3,897	4,500
100-51-4-270-54-2100	Health Insurance	19,904	19,766	22,500	22,500	24,519
100-51-4-270-54-2101	Life Insurance	291	353	331	331	303
100-51-4-270-54-2200	Social Security	6,862	6,433	7,259	6,331	6,088
100-51-4-270-54-2400	Retirement	18,419	17,849	14,203	14,203	12,010
100-51-4-270-54-2700	Workers' Comp. Ins.	4,479	4,404	4,748	4,748	5,069
	<b>Personal Services</b>	<b>148,099</b>	<b>141,152</b>	<b>143,928</b>	<b>140,150</b>	<b>127,577</b>
100-52-4-270-54-3100	Liability Insurance	2,436	3,639	3,982	3,981	4,252
100-52-4-270-54-3200	Communication	1,777	1,463	2,000	1,310	1,500
100-52-4-270-54-3500	Business Travels	0	0	600	600	600
100-52-4-270-54-3700	Business Training	0	0	500	251	500
100-53-4-270-54-1100	General Operating	1,816	2,508	2,500	2,505	3,000
100-53-4-270-54-1230	Utilities	9,891	12,690	13,000	10,161	13,000
100-53-4-270-54-1270	Gas	8,296	4,911	6,500	3,448	5,000
100-53-4-270-54-1600	Small Equipment	1,445	6,822	2,500	2,440	2,500
100-53-4-270-54-1610	Signs & Markings	26,103	30,016	35,000	24,620	25,000
100-53-4-270-54-1700	Uniforms	360	354	400	392	400
100-55-4-270-54-1300	Garage M & R	1,121	10,659	3,000	-1,567	3,000
100-57-4-270-54-9000	Contingency	0	0	0	0	0
	<b>Operating Expenses</b>	<b>53,246</b>	<b>73,062</b>	<b>69,982</b>	<b>48,141</b>	<b>58,752</b>
100-54-4-270-54-2200	Vehicle Purchase	0	0	0	0	0
100-54-4-270-54-2300	Furniture/Fixtures	0	0	0	0	0
100-54-4-270-54-2400	Computer/Printer	0	0	0	0	0
100-54-4-270-54-2500	Equipment	0	0	0	0	0
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TRAFFIC ENGINEER</b>		<b>201,344</b>	<b>214,214</b>	<b>213,910</b>	<b>188,291</b>	<b>186,328</b>

**Public Buildings**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-51-1-565-71-1100	Salaries	52,814	52,754	78,240	74,921	77,149
100-51-1-565-71-1300	Overtime	784	1,119	1,200	1,141	1,200
100-51-1-565-71-2100	Health Insurance	13,270	13,177	22,500	22,500	24,519
100-51-1-565-71-2101	Life Insurance	159	191	288	288	311
100-51-1-565-71-2200	Social Security	3,686	3,762	6,077	5,544	5,994
100-51-1-565-71-2400	Retirement	10,067	9,703	12,294	12,294	12,339
100-51-1-565-71-2700	Workers' Comp Insurance	2,986	2,936	4,748	4,748	5,069
	<b>Personal Services</b>	<b>83,766</b>	<b>83,641</b>	<b>125,347</b>	<b>121,436</b>	<b>126,581</b>
100-52-1-565-71-2200	Repairs & Maint. Building	23,342	34,822	25,000	21,903	27,000
100-52-1-565-71-2320	Lease Purchase Payments	0	0	0	0	1,584
100-52-1-565-71-3100	Liability Insurance	2,664	3,001	3,248	3,248	3,438
100-52-1-565-71-3200	Communication	1,043	1,242	13,950	15,986	15,000
100-52-1-565-71-3500	Business Travel	0	0	160	0	160
100-52-1-565-71-3700	Business Training	70	0	400	0	400
100-53-1-565-71-1100	General Operating	4,420	4,038	4,000	4,509	4,000
100-53-1-565-71-1125	General Op-City Hall		0	3,000	2,006	3,000
100-53-1-565-71-1230	Utilities(CHALL/ARM/GROW)	39,466	43,790	43,700	38,484	43,700
100-53-1-565-71-1270	Gas	1,715	1,304	2,000	789	1,500
100-53-1-565-71-1600	Small Equipment	934	1,230	1,500	1,037	1,500
100-53-1-565-71-1700	Uniforms	278	229	600	590	600
100-55-1-565-71-1300	Garage M & R	1,042	256	500	0	500
100-57-1-565-71-9000	Contingency	0	0	0	0	0
	<b>Operating Expenses</b>	<b>74,975</b>	<b>89,912</b>	<b>98,058</b>	<b>88,550</b>	<b>102,382</b>
100-54-1-565-71-2200	Vehicles	0	0	0	0	0
100-54-1-565-71-2300	Furniture & Fixtures	0	0	0	0	0
100-54-1-565-71-2400	Computers & Printers	0	0	0	0	0
100-54-1-565-71-2500	Equipment	0	0	0	0	0
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PUBLIC BUILDINGS</b>		<b>158,740</b>	<b>173,554</b>	<b>223,405</b>	<b>209,986</b>	<b>228,963</b>
<b>TOTAL ENGINEERING DIVISION</b>		<b>1,023,787</b>	<b>1,101,998</b>	<b>1,221,115</b>	<b>1,145,863</b>	<b>1,225,751</b>

**Street Lights**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-53-4-260-77-1230	Utilities	344,673	381,333	355,000	353,089	355,000
<b>TOTAL STREET LIGHTS</b>		<b>344,673</b>	<b>381,333</b>	<b>355,000</b>	<b>353,089</b>	<b>355,000</b>

**General Fund Non-Operating**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-55-4-860-10-1130	City Garage Oper.	214,561	216,327	218,650	218,650	225,531
100-55-4-860-10-1140	City Auditorium Fund		5,701	9,242	8,752	5,033
100-55-4-900-10-1040	Reimburse Cemetery	36,450	45,212	44,037	44,037	44,194
<b>Total Non-Operating Internal Funds</b>		<b>251,011</b>	<b>267,240</b>	<b>271,929</b>	<b>271,439</b>	<b>274,758</b>

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-57-4-900-10-2020	Humane Society Reimb.	140,282	140,500	140,500	140,500	140,500
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	5,000	0	5,000	5,000	5,000
100-57-4-900-10-2080	Concerted Services Inc	0	0	2,400	0	2,400
100-57-4-900-10-2090	J-Fly Foundation	10,000	10,000	10,000	10,000	10,000
100-57-7-520-10-2000	WWC Dev Auth.	25,000	25,000	25,000	11,753	50,000
100-57-7-520-10-2010	SE Area Planning Comm.	18,556	17,377	20,000	17,708	20,000
<b>Total Non-Operating Contributions</b>		<b>213,838</b>	<b>207,877</b>	<b>217,900</b>	<b>199,961</b>	<b>242,900</b>

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
100-52-3-920-10-3900	Region 8HazMat-City of Douglas	1,533	1,533	1,533	2,998	1,533
100-52-3-920-10-4000	Code Red	8,750	8,750	11,250	8,750	11,250
100-52-3-920-10-5000	Surplus Sales Gov Deals		3,843	15,000	833	5,000
100-57-4-900-10-1050	Hotel/Motel Tax Prom.	3,000	6,275	6,000	6,000	10,000
100-57-4-900-10-1200	Wayfestival City Event	13,001	12,019	15,000	12,652	0
100-57-4-900-10-1300	Okefeenokee Classic					20,000
100-57-4-900-10-2600	Unemployment Comp.	0	2,388	10,500	9,266	10,500
100-57-4-900-10-2700	Reimburse Postage	-128	-50	0	-49	0
100-57-4-900-10-2800	Retention Pond (BC Waycross)	30,000	30,000	30,000	30,000	30,000
100-61-9-030-10-8010	Misc Bank Stmt Charges	3,601	4,949	4,500	6,644	6,000
100-61-9-030-10-9000	Fund Balance	0	0	0	0	0
<b>Total Non-Operating Other</b>		<b>59,757</b>	<b>69,707</b>	<b>93,783</b>	<b>77,094</b>	<b>94,283</b>
<b>TOTAL NON-OPERATING</b>		<b>524,606</b>	<b>544,824</b>	<b>583,612</b>	<b>548,493</b>	<b>611,941</b>
<b>TOTAL GENERAL FUND</b>		<b>13,307,023</b>	<b>13,159,996</b>	<b>13,818,816</b>	<b>13,205,595</b>	<b>13,983,009</b>

**Enterprise Funds**

**Water and Sewer Fund Revenues**

**Enterprise Fund  
Water & Sewer Fund 505 Revenues**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
505-34-4210	Water Service Fees	2,397,991	2,410,488	2,416,000	2,413,102	2,445,976
505-34-4230	Sewer Service Fees	2,668,221	2,656,213	2,685,000	2,672,148	2,729,964
505-34-4245	Surcharge WWTP Fee		2	0	-8	
	<b>Total Utility Service Fees</b>	<b>5,066,212</b>	<b>5,066,701</b>	<b>5,101,000</b>	<b>5,085,242</b>	<b>5,175,940</b>
505-34-4212	Water Taps	5,843	11,188	8,500	10,106	10,000
505-34-4240	Sewer Taps	2,500	6,995	5,000	6,275	6,000
	<b>Total Water/Sewer Taps</b>	<b>8,343</b>	<b>18,183</b>	<b>13,500</b>	<b>16,381</b>	<b>16,000</b>
505-34-4214	Contract Extensions	619	0	500	0	500
505-34-4215	Reinstatement Charges	120,742	122,641	120,000	120,975	120,000
505-34-4216	Miscellaneous Revenue	1,149	11,296	2,000	2,188	2,000
505-34-4217	Cash in Bank Interest	684	919	500	400	500
505-34-4218	Loads to Disposal	217,259	373,198	325,000	552,274	475,000
505-34-4219	Disconnect Fee	69,261	68,133	55,000	76,110	60,000
505-34-4220	Account Set Up Fee	18,420	18,795	18,000	16,995	18,000
505-34-4221	Laboratory Analysis Fee	0	392	0	0	0
505-34-4225	Collections Revenue	4,791	1,027	4,000	956	4,000
505-34-4250	Sewer Fees-Satilla W/S Auth	368,913	403,637	392,000	331,351	300,000
505-34-9300	Returned Check Fees	4,235	4,375	5,000	4,270	5,000
505-38-1000	Utility Site Rental Fees	98,039	101,833	105,000	113,506	116,500
	<b>Total Miscellaneous Revenue</b>	<b>904,113</b>	<b>1,106,244</b>	<b>1,027,000</b>	<b>1,219,025</b>	<b>1,101,500</b>
505-39-1200	Reimb: Capital Project Fund	0	0	0	0	0
505-39-1210	Fund Balance	0	0	0	0	0
505-39-1300	Reimb: General Fund	0	0	0	0	0
	<b>Total Reimbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL WATER &amp; SEWER FUND</b>		<b>5,978,667</b>	<b>6,191,128</b>	<b>6,141,500</b>	<b>6,320,647</b>	<b>6,293,440</b>

*Proposing 1.5% rate increase only on Water & Sewer Rates. Equal to an average of \$1.06 per customer. Increased Revenue will be 74,940 annually.*

**Water & Sewer Operations**

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

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
505-52-4-430-59-1200	Professional Services	31,481	13,950	50,000	10,200	10,000
505-52-4-430-59-2200	Repairs & Maint. Building	0	166	0	0	0
505-52-4-430-59-2320	Lease Purchase	35,854	23,903	17,518	7,387	17,518
505-52-4-430-59-3100	Liability Insurance	6,687	7,536	7,757	7,757	8,055
505-52-4-430-59-3850	Contract Labor	2,491,899	2,499,000	2,499,300	2,499,300	2,499,300
505-53-4-430-59-1100	General Operating	575	1,433	2,500	1,647	2,500
505-53-4-430-59-1230	Utilities	347,207	400,125	349,007	356,062	350,000
505-55-4-430-59-1300	Garage M & R	8,267	12,219	10,000	8,824	10,000
505-55-4-430-59-1500	ESG Whse/Phone/Supplies	13,113	-7,930	0	-1,001	0
	<b>Operating Expenses</b>	<b>2,935,083</b>	<b>2,950,401</b>	<b>2,936,082</b>	<b>2,890,176</b>	<b>2,897,373</b>
505-54-4-430-59-2500	Equipment	69,226	62,700	50,000	53,842	50,000
505-54-4-430-59-2540	Debt Service Capital Project	20,354	87,314	257,042	116,029	274,754
505-54-4-430-59-2550	Water Meters	5,282	9,882	6,000	10,449	20,000
505-54-4-430-59-2560	Tank Maintenance Program	117,682	119,258	129,000	128,795	131,000
	<b>Capital Outlay</b>	<b>212,544</b>	<b>279,153</b>	<b>442,042</b>	<b>309,116</b>	<b>475,754</b>
<b>TOTAL WATER &amp; SEWER OPERATIONS</b>		<b>3,147,627</b>	<b>3,229,555</b>	<b>3,378,124</b>	<b>3,199,291</b>	<b>3,373,127</b>

505-52-4-430-59-2320 Lease Purchase Payments = (1) 2015 Backhoe @ \$80,700.00  
 Monthly pmnt \$1459.78 x 12 = \$17,517.36 @ 3.27% **Paid in full 1/2020**

**NOTES: FY2017**

<p><b>505-54-4-430-59-2500 Equipment</b>                  \$30k DFA cabinet                  \$12k Sewer puch camera                  \$8k Street saw</p> <p><b>505-54-4-430-59-2540 Debt Service Capital Projects</b>                  Multiple W&amp;S Projects</p>
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**Water & Sewer Non-Operating**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
505-55-4-400-10-1110	Data Processing Oper.	0	0	0	0	0
505-55-4-400-10-1120	Public Building Oper.	0	0	0	0	0
505-55-4-400-10-1130	City Garage Operations	47,099	47,486	47,990	47,990	49,507
505-55-4-400-10-1140	Reimb: General Fd. Opr.	1,478,338	1,600,513	1,735,934	1,935,934	1,892,654
505-57-4-400-10-9050	Refunds & Reimbursement	373	125	1,500	89	200
505-58-4-300-10-1300	Prin Gefa CW00-001 & 98-L68WJ	167,715	172,451	168,413	168,412	185,934
505-58-4-300-10-2000	GEFA Interest	96,901	89,204	90,199	90,201	69,546
505-58-4-400-10-1300	Prin Gefa 2000-L36	520,983	531,481	542,191	542,191	553,187
505-58-4-400-10-1325	Prin Gefa CW00-020	92,890	95,708	98,612	98,612	101,604
505-58-4-400-10-1400	GEFA CW09071PF 60-Bar Screen	4,375	4,519	4,657	4,657	4,799
505-58-4-400-10-2000	Int Gefa 2000-L36WJ	95,088	84,590	73,880	73,880	62,883
505-61-4-400-10-1000	Revenue Bonds Sinking Fd.	0	0			
<b>TOTAL NON-OPERATING</b>		<b>2,503,763</b>	<b>2,626,076</b>	<b>2,763,376</b>	<b>2,961,965</b>	<b>2,920,313</b>
<b>TOTAL W&amp;S FUND EXPENDITURES</b>		<b>5,651,390</b>	<b>5,855,631</b>	<b>6,141,499</b>	<b>6,161,256</b>	<b>6,293,440</b>

**Waste Management Fund Revenues**

**Enterprise Fund  
Waste Management Fund 540 Revenues**

<b>Account #</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
540-34-4110	Residential Garbage Fees	854,374	856,467	942,161	929,139	942,161
540-34-4115	Trash Collection Fees	483,576	478,581	489,000	477,669	489,000
540-34-4120	Dumpster Fees	769,010	780,881	779,520	793,991	779,520
540-34-4190	Reinstatement Fees	46,228	42,039	46,360	42,079	46,360
540-34-4193	Container Deposit	2,750	0	2,000	650	2,500
540-34-4195	Special Collections	4,750	3,858	2,500	3,390	3,199
540-34-4200	Disconnect/Connect Fee	22,247	23,148	21,000	25,370	25,000
<b>TOTAL WASTE MANAGEMENT REVENUE</b>		<b>2,182,935</b>	<b>2,184,973</b>	<b>2,282,541</b>	<b>2,272,288</b>	<b>2,287,740</b>

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

**Garbage & Yard Trash Collections**

**Enterprise Fund**

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

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
540-51-4-530-65-1100	Salaries	181,291	189,474	195,580	193,417	199,703
540-51-4-530-65-1300	Overtime	1,793	2,172	2,000	2,099	2,500
540-51-4-530-65-2100	Health Insurance	46,444	46,120	52,500	52,500	57,212
540-51-4-530-65-2101	Life Insurance	585	691	716	716	803
540-51-4-530-65-2200	Social Security	12,644	13,114	15,115	13,400	15,469
540-51-4-530-65-2400	Retirement	36,890	34,865	30,731	30,731	31,940
540-51-4-530-65-2700	Workers' Comp Ins.	10,451	10,275	11,078	11,078	11,827
	<b>Personal Services</b>	<b>290,097</b>	<b>296,711</b>	<b>307,720</b>	<b>303,941</b>	<b>319,453</b>
540-52-4-530-65-1200	Professional Services	48,385	47,642	49,000	31,128	49,000
540-52-4-530-65-2320	Lease Purchase Pymts	19,846	-1,285	26,681	6,555	26,681
540-52-4-530-65-3100	Liability Insurance	8,211	9,065	10,477	10,477	11,127
540-52-4-530-65-3200	Communication	985	1,110	1,000	954	1,000
540-52-4-530-65-3500	Business Travel	193	500	500	0	500
540-52-4-530-65-3600	Dues & Subscriptions	0	78	150	150	150
540-52-4-530-65-3700	Business Training	762	485	500	198	500
540-52-4-530-65-3850	Contract Labor	564,200	520,000	527,812	530,799	527,812
540-53-4-530-65-1100	General Operating	4,684	4,070	4,000	3,681	4,000
540-53-4-530-65-1110	Chemicals	300	205	400	394	754
540-53-4-530-65-1230	Utilities	6,290	7,703	6,500	6,559	6,500
540-53-4-530-65-1270	Gas	47,251	37,682	40,000	28,266	30,000
540-53-4-530-65-1600	Small Equipment	0	0	1,000	773	1,000
540-53-4-530-65-1700	Uniforms	1,285	1,301	1,700	1,344	1,700
540-55-4-530-65-1000	Reimb:Gen. Fd. Opr.	291,620	291,620	291,620	306,620	291,620
540-55-4-530-65-1300	Garage M & R	41,590	45,280	35,000	24,235	35,000
540-57-4-530-65-9000	Contingency	0	-250	250	-43	250
	<b>Operating Expenses</b>	<b>1,035,601</b>	<b>965,206</b>	<b>996,589</b>	<b>952,089</b>	<b>987,594</b>
540-54-4-530-65-2200	Vehicles Purchase	0	0	0	0	0
540-54-4-530-65-2300	Furniture & Fixtures	0	0	0	0	0
540-54-4-530-65-2400	Computers & Printers	0	0	0	0	0
540-54-4-530-65-2500	Equipment	13,593	17,332	78,000	76,656	78,000
	<b>Capital Outlay</b>	<b>13,593</b>	<b>17,332</b>	<b>78,000</b>	<b>76,656</b>	<b>78,000</b>
<b>TOTAL GARBAGE &amp; TRASH COLLECTI</b>		<b>1,339,291</b>	<b>1,279,249</b>	<b>1,382,310</b>	<b>1,332,686</b>	<b>1,385,047</b>

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

**NOTES: FY 2017**

**540-54-4-530-65-2500** ~ Replace 1,300 garbage containers. This is year 2 of a 5 year phase to replace all of 1997 garbage containers



**Brown/White Goods**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
540-52-4-530-70-3850	Contract Labor Brown/White Goods	52,320	49,188	50,000	48,410	50,000
540-57-4-530-70-2000	Transfer Station Tipping	128	592	1,000	1,000	1,000
<b>TOTAL BROWN/WHITE GOODS</b>		<b>52,448</b>	<b>49,780</b>	<b>51,000</b>	<b>49,410</b>	<b>51,000</b>

**Commercial Dumpster Collection**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
540-52-4-550-75-3850	Contract Labor	585,943	599,726	611,000	615,513	611,000
540-55-4-550-75-1000	Reimb: General Fund	194,859	151,911	146,015	161,015	146,015
<b>TOTAL DUMPSTER COLLECTION</b>		<b>780,803</b>	<b>751,637</b>	<b>757,015</b>	<b>776,528</b>	<b>757,015</b>

**Landfill Closure**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
540-52-4-560-72-1200	Professional Services	16,875	12,000	12,000	12,000	12,000
540-52-4-560-72-1300	Technical Services	2,000	2,000	2,000	2,000	2,000
<b>TOTAL LANDFILL CLOSURE</b>		<b>18,875</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>

**Non-Operating**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
540-55-4-400-10-1130	City Garage Operations	76,754	77,385	78,216	78,216	80,678
540-61-9-000-10-5000	Fund Balance	0	0	0	0	0
<b>TOTAL NON-OPERATING</b>		<b>76,754</b>	<b>77,385</b>	<b>78,216</b>	<b>78,216</b>	<b>80,678</b>
<b>TOTAL WASTE MGMT EXPENDITURES</b>		<b>2,268,170</b>	<b>2,172,051</b>	<b>2,282,541</b>	<b>2,250,841</b>	<b>2,287,740</b>

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

**Division and Department / Unit: Public Works / Waste Management**

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

**City Auditorium Fund**

**Enterprise Fund  
City Auditorium Fund 555**

Account #	Revenue Source	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
555-38-1000	Rental Income	11,750	24,440	28,000	20,950	28,000
555-38-3000	Rental Deposits	2,169	0	0	0	
555-39-1200	Reimb from General Fund	0	5,701	9,242	8,752	5,033
<b>TOTAL CITY AUDITORIUM REVENUE</b>		<b>13,919</b>	<b>30,141</b>	<b>37,242</b>	<b>29,702</b>	<b>33,033</b>

**City Auditorium Fund Expenditures**

Account #	Account Number	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
555-51-7-565-60-1100	Salaries	0	1,858	10,000	2,806	6,000
555-51-7-565-60-1300	Overtime	1,383	5,726	0		0
555-51-7-565-60-2200	Social Security	95	517	748	192	459
<b>Personal Services</b>		<b>1,478</b>	<b>8,101</b>	<b>10,748</b>	<b>2,998</b>	<b>6,459</b>
555-52-7-565-60-1200	Professional Services	0	18	300	150	300
555-52-7-565-60-2200	Repairs/Maint Bldg	1,006	0	500	130	500
555-52-7-565-60-3100	Liability Insurance	0	637	734	734	814
555-52-7-565-60-3200	Communication	531	2,589	2,760	2,555	2,760
555-52-7-565-60-3300	Advertising		0	0		0
555-52-7-565-60-3850	Contract Labor		0	0		0
555-53-7-565-60-1100	General Operating	3,086	2,645	3,000	2,733	3,000
555-53-7-565-60-1200	Utilities	3,991	21,296	18,200	19,401	18,200
<b>Operating Expenses</b>		<b>8,614</b>	<b>27,185</b>	<b>25,494</b>	<b>25,703</b>	<b>25,574</b>
555-54-7-565-60-2300	Furniture & Fixtures		58	1,000	1,000	1,000
555-54-7-565-60-2500	Equipment		0			
<b>Capital Outlay</b>		<b>0</b>	<b>58</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL CITY AUDITORIUM EXPENDITURES</b>		<b>10,092</b>	<b>35,343</b>	<b>37,242</b>	<b>29,702</b>	<b>33,033</b>

**Special Revenue Funds**

**Cemetery Fund**

**Special Revenue Fund 203  
Cemetery Fund Revenues**

<b>Account #</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
203-34-9100	Sales: Cemetery Lots	41,450	43,300	50,000	41,075	50,000
203-34-9101	Interment Fees	63,175	57,500	60,000	58,600	60,000
203-34-9102	Monument & Transfer Fee	9,780	9,052	11,000	7,496	11,000
203-34-9103	Reimb: General Funds	36,450	45,212	44,037	44,037	44,194
203-34-9104	Cash In Bank Interest		0			0
203-34-9105	Reimb: Cemetery Trust	45,309	0	40,000	0	44,000
<b>Total Revenues</b>		<b>196,164</b>	<b>155,064</b>	<b>205,037</b>	<b>151,208</b>	<b>209,194</b>

**Cemetery Fund Expenditures**

<b>Account #</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
203-51-4-850-66-1100	Salaries	66,436	66,599	68,178	68,493	68,909
203-51-4-850-66-1300	Overtime	1,041	2,285	200	1,850	2,000
203-51-4-850-66-2100	Health Insurance	13,270	13,177	15,000	15,000	16,346
203-51-4-850-66-2101	Life Insurance	207	245	248	248	276
203-51-4-850-66-2200	Social Security	4,669	4,774	5,231	4,867	5,425
203-51-4-850-66-2400	Retirement	12,713	12,191	10,713	10,713	11,021
203-51-4-850-66-2700	Workers' Comp Insurance	2,986	2,936	3,165	3,165	3,379
	<b>Personal Services</b>	<b>101,322</b>	<b>102,206</b>	<b>102,735</b>	<b>104,336</b>	<b>107,355</b>
203-52-4-850-66-2200	Repairs & Maint. Building	69	282	500	475	500
203-52-4-850-66-3100	Liability Insurance	3,110	3,575	3,841	3,841	4,041
203-52-4-850-66-3200	Communication	765	682	800	723	800
203-52-4-850-66-3850	Contract Labor	27,596	25,128	35,000	31,734	35,000
203-53-4-850-66-1100	General Operating	4,729	4,857	4,500	3,758	4,500
203-53-4-850-66-1110	Chemicals	81	158	150	150	150
203-53-4-850-66-1230	Utilities	5,287	6,571	6,000	6,522	6,000
203-53-4-850-66-1270	Gas	6,358	6,090	6,500	5,230	5,500
203-53-4-850-66-1600	Small Equipment	478	260	500	898	500
203-53-4-850-66-1700	Uniforms	452	494	500	516	500
203-55-4-850-66-1000	Reimb: General Fund Opr.	25,845	25,845	25,845	25,845	25,845
203-55-4-850-66-1130	Reimb: Garage Operations	10,466	10,553	10,666	10,666	11,002
203-55-4-850-66-1300	Garage M & R	8,044	6,378	7,000	6,799	7,000
203-57-4-850-66-9000	Contingency	0	410	500	51	500
	<b>Operating Expenses</b>	<b>93,282</b>	<b>91,283</b>	<b>102,302</b>	<b>97,209</b>	<b>101,838</b>
203-54-4-850-66-2200	Vehicles	0	0	0	0	0
203-54-4-850-66-2500	Equipment	0	8,316			
	<b>Capital Outlay</b>	<b>0</b>	<b>8,316</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>194,604</b>	<b>201,805</b>	<b>205,037</b>	<b>201,544</b>	<b>209,194</b>

**WPD Information Technology Fund**

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

<b>Account #</b>	<b>Revenue Source</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
205-38-1050	IT Revenue Fee	16,688	8,316	30,000	15,959	15,000
205-39-1210	Fund Balance	0	0	0	0	10,000
	<b>TOTAL</b>	<b>16,688</b>	<b>8,316</b>	<b>30,000</b>	<b>15,959</b>	<b>25,000</b>

**WPD Information Technology Fund Expenditures**

<b>Account #</b>	<b>Account Number</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
205-53-9-034-80-250	(Computers/Equipment)	17,217	20,075	30,000	29,388	25,000
			0			
	<b>TOTAL</b>	<b>17,217</b>	<b>20,075</b>	<b>30,000</b>	<b>29,388</b>	<b>25,000</b>

**Hotel/Motel Fund**

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

Account #	Revenue Source	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
275-31-4100	Hotel/Motel Revenue	291,616	325,554	298,353	339,248	306,653
275-31-4110	Hotel/Motel via Internet Revenue	1,575	1,898	1,000	2,286	2,000
<b>TOTAL HOTEL/MOTEL REVENUE</b>		<b>293,192</b>	<b>327,452</b>	<b>299,353</b>	<b>341,533</b>	<b>308,653</b>

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

Expenditures	Account Number	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
275-51-7-540-59-1100	Salaries	15,761	11,715	13,101	12,873	13,166
275-51-7-540-59-1300	Overtime	300	109	200	187	200
275-51-7-540-59-2100	Health Insurance	0	3,294	3,750	3,750	4,087
275-51-7-540-59-2101	Life Insurance	0	40	50	50	55
275-51-7-540-59-2200	Social Security	1,222	842	1,018	999	1,023
275-51-7-540-59-2400	Retirement	2,574	2,002	2,059	2,059	2,106
275-51-7-540-59-2700	Worker's Comp	1,493	734	791	791	845
<b>Personal Services</b>		<b>21,350</b>	<b>18,735</b>	<b>20,969</b>	<b>20,708</b>	<b>21,481</b>
275-52-7-540-59-3100	Liability Insurance	654	319	367	367	406
275-52-7-540-59-3200	Communication	6,300	5,816	7,000	6,988	7,000
275-52-7-540-59-3300	Advertising	27,500	25,301	27,575	29,033	30,000
275-52-7-540-59-3500	Business Travel	930	967	1,000	865	1,500
275-52-7-540-59-3700	Business Training	592	732	1,000	876	1,500
275-52-7-540-59-4000	Events	33,536	31,120	36,475	35,543	39,318
275-53-7-540-59-1000	Promotional Items	19,397	23,619	22,987	24,081	23,000
275-53-7-540-59-1100	General Operating	6,080	2,192	3,000	3,064	3,000
275-53-7-540-59-1270	Gas	61	93	100	85	100
275-57-7-540-10-9300	Reimburse General Fund	175,652	196,471	178,880	212,897	181,348
<b>Operating Expenses</b>		<b>270,702</b>	<b>286,631</b>	<b>278,384</b>	<b>313,797</b>	<b>287,172</b>
<b>TOTAL HOTEL/MOTEL EXPENDITURES</b>		<b>292,051</b>	<b>305,366</b>	<b>299,353</b>	<b>334,506</b>	<b>308,653</b>

Note:

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

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

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

<b>Account #</b>	<b>Revenue Source</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>Actual 2016</b>	<b>2017 Budget</b>
433-33-7100	Special Purpose Sales Tax		1,491,348	1,797,000	2,236,623	2,300,000
433-36-1000	Interest Earned		192	0	1,755	0
433-39-1210	Fund Balance					1,755,000
<b>TOTAL SPLOST 2014 REVENUE</b>		<b>0</b>	<b>1,491,540</b>	<b>1,797,000</b>	<b>2,238,379</b>	<b>4,055,000</b>

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

<b>Expenditures</b>	<b>Account Number</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>Actual 2016</b>	<b>2017 Budget</b>
433-55-9-033-17-1000	Engineering Roads and Streets		0	0	0	1,300,000
433-55-9-033-17-1500	Heavy Equipment			100,000	0	200,000
433-55-9-033-17-2100	Public Safety - Police Vehicles		0	257,000	254,699	231,000
433-55-9-033-17-2120	Public Safety - Fire Truck					400,000
433-55-9-033-17-3100	Fire Dept New Station #4			500,000	0	600,000
433-55-9-033-17-4000	Public Facility Imp, Demo & Prop Acq		0	800,000	475,065	744,000
433-55-9-033-17-5000	Water/Sewer Rehab		0	0	0	400,000
433-55-9-033-17-6000	Information Technology		0	5,000	6,709	54,000
433-55-9-033-17-7000	Development Constr. Projects		0	0	0	76,000
433-55-9-033-17-7500	City Parks Improvements			135,000	44,345	50,000
<b>TOTAL SPLOST 2014 EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>1,797,000</b>	<b>780,819</b>	<b>4,055,000</b>

**Notes: FY2017**

Engineering Roads and Streets	<u>Splost Portion</u>
Howe Culvert	\$ 231,320
Lee Ave	\$ 226,880
Gilmore St	\$ 415,740
Robert St & L St to Colley St & Pittman	\$ 281,510
Elizabeth St, Garlington Ave, Isabella St and Columbus St	\$ 193,120
	<u>\$ 1,348,570</u>
Public Safety - Police Vehicles (6)	\$ 231,000
Public Safety - Fire Vehicle Pumper Truck	\$ 400,000
Water/Sewer Rehab	
Robert St & L St to Colley St & Pittman	\$ 292,000
Elizabeth St, Garlington Ave, Isabella St and Columbus St	\$ 148,000
	<u>\$ 440,000</u>

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

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

<b>Account #</b>	<b>Revenue Source</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
435-33-7100	Special Purpose Sales Tax	1,765,711	202,584			
435-36-1000	Interest Earned	2,375	1,260		3,941	
435-39-1210	Fund Balance	0		3,030,000		2,850,000
<b>TOTAL</b>		<b>1,768,086</b>	<b>203,844</b>	<b>3,030,000</b>	<b>3,941</b>	<b>2,850,000</b>

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

<b>Expenditures</b>	<b>Account Number</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
435-55-9-033-17-1000	Engineering Roads and Street	146,006	837,668	850,000	101,615	780,000
435-55-9-033-17-2000	Police Department Project	0		0	0	
435-55-9-033-17-2100	Police Dept Special Purpose	276,170	69,310	0	0	
435-55-9-033-17-3000	Fire Dept Projects	358,640	0	0	0	
435-55-9-033-17-4000	Property Acq & Demolition	43,297	19,350	300,000	11,288	100,000
435-55-9-033-17-5000	Water/Sewer Rehab & Expans	0	0	800,000	129,839	870,000
435-55-9-033-17-6000	Information Technology	5,320	0	0	0	
435-55-9-033-17-7000	DWDA Projects	263,483	110,371	0	0	
435-55-9-033-17-8000	Public Works Facility/Armor	0	0	900,000	87	900,000
435-55-9-033-17-8500	Public Buildings-City Hall	4,572	23,528	150,000	92,706	200,000
435-55-9-033-17-9000	Rehab City Auditorium	1,504,645	76,136	30,000	3,976	
<b>TOTAL</b>		<b>2,602,133</b>	<b>1,136,363</b>	<b>3,030,000</b>	<b>339,511</b>	<b>2,850,000</b>



**Internal Service Funds**

**Garage Fund**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
606-34-9200	All Funds Contributions	348,880	351,751	355,528	355,522	366,717
<b>TOTAL CITY GARAGE</b>		<b>348,880</b>	<b>351,751</b>	<b>355,528</b>	<b>355,522</b>	<b>366,717</b>

**City Garage Fund Expenditures**

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
606-51-4-800-68-1100	Salaries	194,937	194,336	202,738	198,089	206,126
606-51-4-800-68-1300	Overtime	1,355	1,096	1,500	899	1,500
606-51-4-800-68-2100	Health Insurance	39,809	39,531	45,000	45,000	49,038
606-51-4-800-68-2101	Life Insurance	603	706	738	738	823
606-51-4-800-68-2200	Social Security	14,177	14,111	15,624	14,301	15,883
606-51-4-800-68-2400	Retirement	37,886	35,741	31,856	31,856	32,968
606-51-4-800-68-2700	Workers' Comp Insurance	8,956	8,807	9,495	9,495	10,137
<b>Personal Services</b>		<b>297,723</b>	<b>294,328</b>	<b>306,952</b>	<b>300,378</b>	<b>316,475</b>
606-52-4-800-68-1200	Professional Services	1,200	1,802	2,000	2,000	2,000
606-52-4-800-68-1300	Maint. & Technical Serv.	0	996	1,000	1,018	750
606-52-4-800-68-2200	Repairs/Maint. Building	147	500	500	500	300
606-52-4-800-68-3100	Liability Insurance	5,764	6,127	6,777	6,777	7,296
606-52-4-800-68-3200	Communication	967	1,271	1,700	1,710	1,500
606-52-4-800-68-3600	Dues & Subscriptions	1,500	1,500	1,800	1,500	1,800
606-53-4-800-68-1100	General Operating	9,714	9,815	10,000	9,599	10,000
606-53-4-800-68-1110	Chemicals	1,340	1,343	1,500	1,437	1,396
606-53-4-800-68-1115	Fleet Cost-Warehouse	-426	399	0	7,933	0
606-53-4-800-68-1230	Utilities	14,200	15,750	12,000	12,760	13,000
606-53-4-800-68-1270	Gas	4,520	3,214	3,050	2,372	3,750
606-53-4-800-68-1600	Small Equipment	2,504	2,201	3,000	2,961	3,000
606-53-4-800-68-1700	Uniforms	3,298	3,283	3,000	2,751	3,200
606-55-4-800-68-1300	Garage M & R	3,295	1,813	2,000	3,146	2,000
606-57-4-800-68-9000	Contingency	269	24	250	228	250
<b>Operating Expenses</b>		<b>48,293</b>	<b>50,037</b>	<b>48,577</b>	<b>56,691</b>	<b>50,242</b>
606-54-4-800-68-2400	Computers & Printers	0	0			
606-54-4-800-68-2500	Equipment	0	0			
<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CITY GARAGE</b>		<b>346,016</b>	<b>344,365</b>	<b>355,528</b>	<b>357,069</b>	<b>366,717</b>

**DEPARTMENTAL RESPONSIBILITIES AND DUTIES**

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

**Division and Department / Unit: Public Works / Garage**

The Garage Responsibilities and duties include;

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

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

Heavy Equipment: Hydraulic hoses, tires, tracks

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

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

**Liability Insurance Fund**

Account #	Revenue Source	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
600-34-9200	All Funds Contribution	211,086	237,000	266,373	266,373	292,290
600-38-9000	Liability Misc Revenue	3,100	0			
<b>TOTAL</b>		<b>214,186</b>	<b>237,000</b>	<b>266,373</b>	<b>266,373</b>	<b>292,290</b>

Expenditures	Account Number	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
600-52-9-020-11-3100	Premium Auto	94,006	100,902	105,639	84,163	88,256
600-52-9-021-11-3100	Premium Liability	85,105	80,342	100,734	70,694	131,543
600-52-9-022-11-3100	Premium Property	23,173	30,985	35,000	46,067	47,491
600-52-9-023-11-3100	Claims Payment	31,394	9,068	25,000	12,607	25,000
<b>TOTAL</b>		<b>233,678</b>	<b>221,297</b>	<b>266,373</b>	<b>213,531</b>	<b>292,290</b>

**Health Insurance Fund**

Account #	Revenue Source	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
601-38-9000	City Premium	1,333,596	1,364,142	1,552,500	1,552,500	1,700,000
601-38-9001	Miscellaneous Revenue	44,873	42,319	0	14,159	0
601-38-9010	Employee Premiums	403,859	387,802	405,000	430,177	421,038
601-38-9020	Retired Premiums	35,184	37,631	33,000	39,357	42,012
601-38-9030	Group Life	21,506	25,862	26,503	26,503	29,122
<b>TOTAL</b>		<b>1,839,018</b>	<b>1,857,756</b>	<b>2,017,003</b>	<b>2,062,695</b>	<b>2,192,172</b>

Expenditures	Account Number	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
601-52-9-024-12-1010	MMSI Insurance Claims	1,661,322	1,986,141	1,536,022	2,359,694	1,676,314
601-52-9-024-12-1020	Administration Fees	441,625	406,323	410,000	451,643	441,025
601-52-9-025-12-3100	Life Insurance	30,400	11,727	25,981	18,290	29,122
601-52-9-025-12-3500	Pcori Fees/Transition Fees	0	23,491	45,000	23,430	45,710
<b>TOTAL</b>		<b>2,133,347</b>	<b>2,427,682</b>	<b>2,017,003</b>	<b>2,853,057</b>	<b>2,192,172</b>

**Retirement Fund**

**Revenues**

<b>Account #</b>	<b>Revenue Source</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
602-38-9000	Retirement Contribution	1,356,890	1,314,861	1,148,057	1,148,047	1,175,992
<b>TOTAL</b>		<b>1,356,890</b>	<b>1,314,861</b>	<b>1,148,057</b>	<b>1,148,047</b>	<b>1,175,992</b>

<b>Expenditures</b>	<b>Account Number</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
602-57-9-023-15-3000	Retirement Payments	1,351,516	1,314,801	1,148,057	1,142,494	1,175,992
602-61-9-000-15-5000	Fund Balance	0	0		0	
<b>TOTAL</b>		<b>1,351,516</b>	<b>1,314,801</b>	<b>1,148,057</b>	<b>1,142,494</b>	<b>1,175,992</b>

**Worker's Compensation Fund**

<b>Account #</b>	<b>Revenue Source</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
603-38-9000	Miscellaneous Revenue	593	0			
603-39-1000	All Funds Contribution	319,494	320,000	345,000	345,002	370,000
<b>TOTAL</b>		<b>320,087</b>	<b>320,000</b>	<b>345,000</b>	<b>345,002</b>	<b>370,000</b>

<b>Expenditures</b>	<b>Account Number</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
603-52-9-023-18-3100	Expend for all Claims	324,466	343,592	275,000	477,979	300,000
603-52-9-027-18-1100	Administration Cost	58,720	75,131	70,000	61,109	70,000
603-52-9-028-18-3100	Reserve for Claims	0	0	0	0	0
<b>TOTAL</b>		<b>383,186</b>	<b>418,723</b>	<b>345,000</b>	<b>539,088</b>	<b>370,000</b>

**PERFORMANCE MEASURES**

**City Manager**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Tons of Yard Trash Collected	2,500	2,546	2,642	2,600
Tons of White & Brown Goods Collected	120	114	56	50
Number of Garbage Container Repairs (Lids & Wheels)	850	922	1165	1100
Special Collections scheduled	160	193	84	80
Cans delivered to new / re-established customers	1,000	1,107	1,134	1,100
Trash cans removed	800	796	623	600
Cans cleaned & washed	2,100	2,086	2,102	2,000
Picked up dead animals	110	84	66	60
Customer requested 2nd can	50	53	56	60
<i>Budget Impact</i>				
FTE's per 1,000 Citizens	0.682	0.682	0.682	0.478
Net Cost of Services per Citizen	\$88	\$88	\$94	\$95
<i>Effectiveness &amp; Strategic Plan</i>				
% of Residential Collections Completed as Scheduled	100%	100%	100%	100%
% of Commercial Collections Completed as Scheduled	100%	100%	100%	100%

**Channel 10/IT**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Board of Education Meetings Filmed	12	12	12	12
Ware County Commission Meetings Filmed	12	12	12	12
City Council Meetings Filmed	24	24	24	24
Public Events Filmed	24	24	20	20
City Forums/Sports Forum Filmed	14	10	10	10
Local Area News	250	200	150	150
Advertisements on Channel 10	25	20	15	20
Broadcasting outside Productions	65	100	100	100
Hours Spent on User Assistance	1,300	1,300	1,300	1,300
Number of New or Replacement PC's Installed	10	10	15	10
Number of Hardware/Software Upgrades	40	35	400	40
<b>Budget Impact</b>				
FTEs per 1,000 Citizens	0.000068	0.000068	0.000068	0.000068
Net Cost of Services per Citizen	\$8	\$11	\$11	\$13
<i>Effectiveness &amp; Strategic Plan</i>				
Improving equipment for HD output production	10%	10%	10%	10%
Enhance the city website	30%	30%	30%	30%

**Finance**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Number of Council Meetings Recorded	24	24	24	24
Number of Resolutions Processed	40	68	50	50
Number of Ordinances Processed	10	6	16	15
Number of New Business License Issued	24	31	28	30
Number of Budget Amendments	25	20	13	15
Open Records Request	50	42	39	45
<i>Budget Impact</i>				
FTE's per 1,000 Citizens	0.273	0.273	0.273	0.273
Net Cost of Services per Citizen	\$19	\$19	\$19	\$17
<i>Effectiveness &amp; Strategic Plan</i>				
Number of Findings from External Auditors	0	0	0	0
Points out of 324 GFOA Distinguished Budget Award	270	280	290	300

**Purchasing**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Number of Purchase Orders Issued	2,211	4,350	3,100	3,300
Number of Formal Bids/Proposals Solicited	25	20	22	25
Number of Work Orders Issued	2,243	2,200	1,300	1,500
Surplus Property Sold (Exclude PD)	23,600	15,000	12,000	15,000
Cost Savings on Bids Est vs Actual	-	56,196	2,706	1,546
<b>Budget Impact</b>				
FTEs per 1,000 Citizens	0.273	0.273	0.273	0.273
Net Cost of Services per Citizen	\$19	\$19	\$13	\$13
<i>Effectiveness &amp; Strategic Plan</i>				
Inventory Accuracy Rate	99.16%	99.86%	99.39%	99.78%
% of PO's Created within 3 Days of Requisition	99%	96%	100%	100%



**Accounting**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Number of Accounts Payable Checks Processed	2,869	2,919	2,500	2,500
Number of Utility Bills Printed	73,199	76,839	74,864	74,900
Number of Work Orders Processed	12,852	11,803	7,100	7,100
Number of Cut-Offs for the Year	3,421	3,578	2,343	2,300
Average of Commercial Dumpsters Billed Monthly	366	393	361	370
Number of Meter Readings Performed Monthly	7,549	7,583	7,603	7,620
Average of Gallons Billed Monthly	61,010,942	58,525,639	57,489,185	57,500,000
<i>Budget Impact</i>				
FTEs per 1,000 Citizens	0.273	0.341	0.341	0.341
Net Cost of Services per Citizen	\$21	\$21	\$22	\$22
<i>Effectiveness &amp; Strategic Plan</i>				
% of Meters Read Correctly on 1st Reading	99%	99%	99%	97%
% of Accounts Utilizing Direct Payment	0.80	0.80	0.80	1.05%
% of Current Year Amount Written Off	0.99%	0.99%	0.99%	1.50%
% of Current Year Amount Billed sent to Collection Agency	3.12%	3.12%	3.15%	3.20%

**Human Resources**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Number of Employment Applications Processed	790	790	800	800
Number of New Hires Processed	30	30	13	20
Number of Employees Complaints Received	3	3	2	2
Number of Grievances Processed	2	3	2	2
Number of Employee Newsletters Prepared	12	12	12	12
Number of Safety Classes Held	4	4	4	6
Number of Employee Accidents With Injuries	6	6	10	6
Number of Worker's Comp Claims Processed	8	10	7	8
Number of Liability Claims Processed	12	12	23	25
Payroll Checks/Direct Deposit Processed	3,950	3,950	3,761	4,000
Number of Employee's Retired	10	10	6	14
<b>Budget Impact</b>				
FTEs per 1,000 Citizens	0.204	0.204	0.273	0.273
Net Cost of Services per Citizen	\$13	\$13	\$16	\$23
<i>Effectiveness &amp; Strategic Plan</i>				

**Police Department**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Number of High Priority Call Responses	3,200	3,500	5,000	5,000
Number of Medium/Low Priority Responses	39,000	40,000	40,000	40,000
Number of Arrests Made	2,400	2,700	2,000	2,200
Number of Traffic Citations Issued	3,400	2,800	2,900	3,000
Number of Accident Reports Written	950	960	1,080	1,100
Number of Offenses Cleared	3,800	3,400	3,900	3,900
Number of Investigations Completed	800	820	800	800
Number of Graduates from Citizens Police Academy	20	20	25	25
Neighborhood Watch Meetings	12	8	8	12
Number of SWAT Team Call Responses	2	2	2	2
<b>Budget Impact</b>				
FTEs per 1,000 Citizens	4.744	4.744	4.847	4.847
Sworn Officers per 1,000 Citizens	3.959	3.959	4.028	4.028
Net Cost of Services per Citizen	\$303	\$309	\$311	\$313
<i>Effectiveness &amp; Strategic Plan</i>				
Avg Response Time (in minutes)	4:54	4:50	4:50	4:50
Avg Emergency Response Time (in minutes)	-	2:14	2:14	2:14

**Fire Department**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Number of Fire Calls Received	150	140	130	130
Number of Other Calls Received	1,100	1,100	1,150	1,200
Number of Commercial Structure Inspections	900	900	700	800
Number of Other Inspections (Fire Alarm, Sprinkler)	40	40	42	44
Number of Fire Hydrants Inspections	2,000	1,002	1,011	1,011
<i>Budget Impact</i>				
FTEs per 1,000 Citizens		3.686	3.686	3.686
Firefighters per 1,000 Citizens	3.617	3.617	3.550	3.550
Net Cost of Services per Citizen	\$236	\$232	\$225	\$225
<i>Effectiveness &amp; Strategic Plan</i>				
Fire Response Time (minutes)	4:32	4:30	4:30	4:30

**Public Works**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Violation Letters	22	16	17	20
Cut off list removal of can	120	138	142	140
Bags dispensed to downtown customers	1,000	1,000	800	800
Special Collections	215	35	321	500
Customer request 2nd can	50	53	61	70
<b>Budget Impact</b>				
FTE's per 1,000 Citizens	0.136	0.136	0.136	0.137
Net Cost of Services per Citizen	\$10	\$10	\$11	\$11
<i>Effectiveness &amp; Strategic Plan</i>				

**Highway & Streets Department**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Dirt Drive ways repaired	150	150	126	120
Miles Sweeping City Streets	10,234	10,342	9,327	9,500
Hours of Maintaining City Parks	2,000	2,200	2,000	1,800
Stumps Removed	30	21	12	10
Trees Removed	75	41	43	40
Hours Litter P/U Downtown	200	225	225	250
Hours maintaing canals	60	50	55	100
Prisioners P/U litter (hours)	300	300	300	300
Prisioners edging curbs (hours)	800	700	400	800
Keep Wayx/Ware Beautiful clean up days	1	0		
<b>Budget Impact</b>				
FTE's per 1,000 Citizens	1.500	1.500	1.500	1.843
Net Cost of Services per Citizen	\$87	\$84	\$85	\$83
<i>Effectiveness &amp; Strategic Plan</i>				
% of Paved Roads in Good Working Condition	94.60%	94.60%	94.60%	94.60%

**Cemetery Fund**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Number of Vault Burials	150	141	143	150
Number of Cemetery Lot Sales	60	49	52	50
Contract Hours Mowing of Cemeteries	600	600	600	700
<i>Budget Impact</i>				
FTE's per 1,000 Citizens	0.137	0.137	0.137	0.137
Net Cost of Services per Citizen	\$13	\$14	\$14	\$14
<i>Effectiveness &amp; Strategic Plan</i>				
Acres of Undeveloped Land	10	10	10	10

**Waste Management Fund**

<b>PERFORMANCE MEASURES</b>				
<b><i>Workload</i></b>				
<b>Measure</b>	<b>Actual</b>		<b>YTD thru 6/30</b>	<b>Budget (Estimates)</b>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Tons of Yard Trash Collected	2,500	2,546	2,642	2,600
Tons of White & Brown Goods Collected	120	114	56	50
Number of Garbage Container Repairs (Lids & Wheels)	850	922	1165	1100
Special Collections scheduled	160	193	84	80
Cans delivered to new / re-established customers	1,000	1,107	1,134	1,100
Trash cans removed	800	796	623	600
Cans cleaned & washed	2,100	2,086	2,102	2,000
Picked up dead animals	110	84	66	60
Customer requested 2nd can	50	53	56	60
<b>Budget Impact</b>				
FTE's per 1,000 Citizens	0.682	0.682	0.682	0.478
Net Cost of Services per Citizen	\$88	\$88	\$94	\$95
<b><i>Effectiveness &amp; Strategic Plan</i></b>				
% of Residential Collections Completed as Scheduled	100%	100%	100%	100%
% of Commercial Collections Completed as Scheduled	100%	100%	100%	100%



**Garage Fund**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Preventive Maintatance	900	915	936	950
Engine Repairs	75	65	58	60
Transmission Repairs / service	50	41	38	40
Brake Repairs	100	122	135	140
Front Suspension	25	22	14	15
Electrical (wiring, breakers, cranking)	340	311	354	350
Tire Repair	125	134	156	150
Tires Replaced	300	306	362	320
Body Repairs and paint	70	59	55	60
Fuel System (filters, gas lines)	70	61	57	60
Air Conditioning	50	39	44	40
Wrecker Calls	60	62	51	50
Misc Repairs	225	249	287	300
<b>Budget Impact</b>				
FTE's per 1,000 Citizens	0.410	0.410	0.410	0.410
Net Cost of Services per Citizen	\$24	\$24	\$24	\$25
<i>Effectiveness &amp; Strategic Plan</i>				

**Community Improvement – Animal Control**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Number of calls received for stray animals	430	450	700	800
Abandoned Animals	60	60	75	90
Cruelty to Animals	75	80	90	90
Warnings-Education of Pet Owners	100	110	200	300
Running at Large	200	215	500	500
Animal Bites	5	25	30	30
Other Misc calls	240	250	300	300
<b>Budget Impact</b>				
FTE's per 1,000 Citizens	0.070	0.070	0.070	0.068
Net Cost of Services per Citizen	\$4	\$4	\$4	\$4
<i>Effectiveness &amp; Strategic Plan</i>				
% of Service Calls Completed in Time Estimated	80-90%	80-90%	80-90%	80-90%

**Community Improvement – Inspections**

<b>PERFORMANCE MEASURES</b>				
<b>Workload</b>				
<b>Measure</b>	<b>Actual</b>		<b>YTD thru 6/30</b>	<b>Budget (Estimates)</b>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Number of Building Inspections Issued	450	475	524	550
Number of Plumbing Inspections Issued	325	350	497	550
Number of Electrical Inspections Issued	450	475	62	675
Number of Mechanical Inspections Issued	300	325	427	450
Number of Mobile Home Inspections Issued	5	5	1	5
Number of Public Hearing/Notice Signs Posted	50	50	50	50
Total Number of Code Enforcement Cases	1,500	1,550	1,600	1,800
Number of Requests to Annex Land	0	4	1	5
Number of Requests to Rezone Land	5	2	1	5
<b>Budget Impact</b>				
FTE's per 1,000 Citizens	0.273	0.273	0.273	0.273
Net Cost of Services per Citizen	\$15	\$15	\$17	\$20
<b>Effectiveness &amp; Strategic Plan</b>				
Avg. Permit Issuance Time (days)	1-2 Days	1-2 Days	1-2 Days	1-2 Days
Avg. Residential Plan Review Time (days)	7 Days	7 Days	7 Days	7 Days
Avg Commercial Plan Review Time (days)	14 Days	14 Days	14 Days	14 Days
% of Code Violations Complaints Resolved	80%	80%	80%	80%
Avg. Days to Abate Code Violations (days)	30-45 Days	30-45 Days	30-45 Days	30-45 Days

**Community Improvement – Administration**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Number of Grants Awarded	2	2	1	2
Number of Grants Completed	2	2	1	2
Number of Homes Rehabilitated with CHIP Funds	3	3	0	0
Number of Main Street Special Events Held	10	8	8	8
Number of Down Payment assistance CHIP	3	3	0	0
Number of Tourism Events Held	12	12	12	12
Application of Vendors at "Swampfest"	115	120	125	125
<i>Budget Impact</i>				
FTE's per 1,000 Citizens	0.205	0.205	0.205	0.205
Net Cost of Services per Citizen	\$29	\$29	\$31	\$57
<i>Effectiveness &amp; Strategic Plan</i>				
% of Citizen Applications Able to be Funded	98%	98%	98%	98%
% of Grant Funding Spent in Year Received	98%	98%	100%	100%

**Engineering - Administration**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Number of Site Plan Reviews	8	11	15	15
Number of Flood Zone Inquiries	7	5	4	5
Number of Drawings Prepared	95	87	69	75
Number of Drawings Prepared for Other Departments	24	27	45	45
Number of Requests to Annex Land	2	2	5	5
Number of Requests to Rezone Land	2	2	5	5
<i>Budget Impact</i>				
FTE's per 1,000 Citizens	0.44	0.44	0.44	0.44
Net Cost of Services per Citizen	\$30	\$33	\$32	\$32
<i>Effectiveness &amp; Strategic Plan</i>				
% of Streets Accurately Included in GIS System	100%	100%	100%	100%
% of Water/Sewer Structures Accurately Inc/GIS System	n/a	n/a	n/a	n/a
% of Storm Drainage Accurately Included inc/GIS System	99%	99%	99%	99%
Avg. Site Plan Review Time (days)	3-4 days	3-4 days	3-4 days	3-4 days

**Engineering – Infrastructure Construction**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Linear Feet of Repaired/Replaced Curb	500	215	82	200
Linear Feet of Repaired/Replaced Sidewalk	2600	2314	3036	3000
Square Yards Asphalt Street Patches	483	563	134	500
Potholes Repaired	801	690	928	800
Number of Hours Spent to Repair Potholes	240	207	278	240
Storm Drain Pipe Replaced/Installed	750	212	165	200
Catch Basins/Storm Drain Pipes Repaired	60	63	57	60
Catch Basins/Storm Drains Cleaned	209	311	339	500
Grates Cleaned	3200	4609	5131	5000
New Catch Basins Installed	10	3	731	731
Miles of Sidewalk Maintained	731	731	70	70
<b>Budget Impact</b>				
FTE's per 1,000 Citizens	0.273	0.273	0.410	0.410
Net Cost of Services per Citizen	\$14	\$17	\$21	\$23
<i>Effectiveness &amp; Strategic Plan</i>				

**Engineering – Traffic**

<b>PERFORMANCE MEASURES</b>				
<i>Workload</i>				
<b>Measure</b>	<i>Actual</i>		<i>YTD thru 6/30</i>	<i>Budget (Estimates)</i>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
Hours to Support Special Events	120	180	150	150
Hours to Replace Street Signs	30	48	65	70
Number of Signs Fabricated and Installed	45	70	60	60
Number of Sign Malfunction Complaints Resolved	30	65	75	60
Number for Traffic Signal Repairs	70	67	60	60
<b>Budget Impact</b>				
FTE's per 1,000 Citizens	0.204	0.204	0.204	0.137
Net Cost of Services per Citizen	\$14	\$14	\$15	\$13
<i>Effectiveness &amp; Strategic Plan</i>				
% of Service Requests Completed in Time Estimated	100%	100%	100%	100%
% of Work Orders Completed within 5 Days	99%	99%	99%	99%
% Repair Accuracy - 1st Attempt	99%	99%	99%	99%





**Water and Sewer Fund**

<b>PERFORMANCE MEASURES</b>				
<b>Workload</b>				
<b>Measure</b>	<b>Actual</b>		<b>YTD thru 6/30</b>	<b>Budget (Estimates)</b>
	<b>FY-14</b>	<b>FY-15</b>	<b>FY-16</b>	<b>FY-17</b>
<b>Water</b>				
Million Gallons of Water Pumped	913,759,000	915,000,000	773,479,000	811,275,000
Million Gallons of Water Billed	787,513,000	725,413,320	632,503,564	651,371,000
Miles of Water Mains	145	145	145	145
Number of Water Connections	7,450	7,583	7,603	7,610
Daily Average Consumption in Gallons	2,300,000	2,300,000	2,300,000	2,300,000
<b>Sewer</b>				
Maximum Daily Capacity of Plant in Gallons	3,400,000	3,400,000	3,400,000	3,400,000
Miles of Sewer Main Maintained	120	120	120	120
Miles of Storm Sewers	60	60	60	60
Number of Sewer Connections	7,025	7,035	7,040	7,066
Daily Average Treatment in Gallons	3,000,000	3,000,000	3,000,000	3,000,000
Maximum Daily Capacity of Plant in Gallons	12,000,000	12,000,000	12,000,000	12,000,000
<b>Budget Impact</b>				
Cost of Providing Potable Water (per million gallons)	\$2.15	\$2.73	\$2.46	\$2.50
Cost of Sewer Collection (per million gallons)	\$3.87	\$3.44	\$3.68	\$3.37
<b>Effectiveness &amp; Strategic Plan</b>				
% of Water Unbilled due to Testing/Leaks	16%	18%	18%	18%
% of Sewer Lines In Good Working Condition	n/a	n/a	n/a	n/a
% of Sewer Stop-Ups Cleared within 24 Hours	98%	99%	99%	99%

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## CAPITAL IMPROVEMENT PLAN

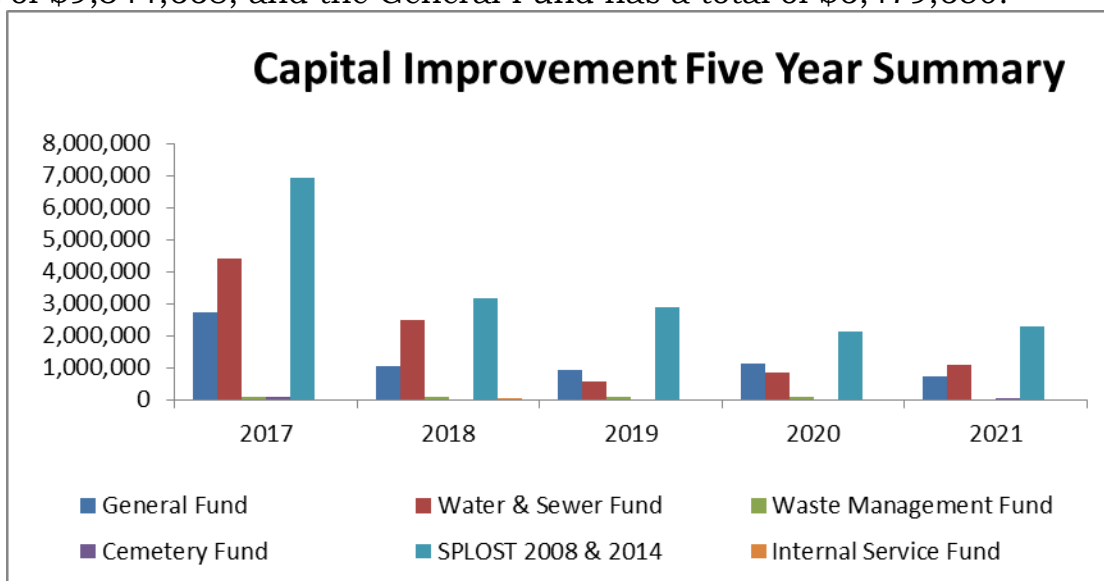


This plan is used as a tool in projecting and planning the city’s needs for improvements within different areas of the city. These include infrastructure development and improvements, purchasing of software and various equipment to improve the quality of service, and upkeep and repairs on city buildings. A Special Purpose Local Option Sales Tax of 1% was approved by the voters in February 2008 and again in February 2014. This opportunity will allow the city to make many improvements and reach goals that will benefit not only the City of Waycross, but taxpayers as well.

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

The capital projects approved for the fiscal year 2017 are budgeted within each department’s individual budget. These projects will be funded by each funds revenue source and/or grants. The city continues to search for grants to supplement the cost of all capital projects.

The graph below illustrates each fund’s Capital Improvement expenditures for the next five years. The remaining balance in the Special Purpose Local Option Sales Tax (SPLOST) 2008 accumulates to \$2,850,000. These funds will be used to complete the SPLOST 2008 project list. The SPLOST 2014 is budgeted at \$4,055,000. The Water and Sewer Fund has the largest capital improvement cost of \$9,344,668, and the General Fund has a total of \$6,479,650.



**MAJOR CAPITAL PROJECTS FOR FISCAL YEAR 2016**

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

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

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

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

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

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

<b>MAJOR CAPITAL PROJECT:</b>		<b><u>Replacing failing Sewer Main</u></b>
IMPACT ON OPERATING BUDGET:		<u>Positive</u>
At the beginning of FY 2008, a Water/Sewer revenue bond was paid in full. Most of the water distribution (140 miles) and sewer collection (164 miles) infrastructure has never been replaced. Annual maintenance has been limited to stop gap repairs and in recent years the occurrence of catastrophic failures has increased. In FY 2008 the city begin replacing the failing sewer main and a total of over \$1,500,000 has been 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.		
<u>SPLOST Funds FY2017</u>		
Engineering		\$ 100,000
Construction		\$ 1,000,000
	TOTAL	\$ 1,100,000

**MAJOR CAPITAL PROJECT: Resurfacing Streets**

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

This capital project will be funded by the Special Local Option Sales Tax (SPLOST) that was approved in February 2008. A total of \$3,541,835 has been budgeted for roads and street improvements for the duration of 2009-2015.

SPLOST Fund FY 2017

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

**MAJOR CAPITAL PROJECT: New Public Works Facility**

IMPACT ON OPERATING BUDGET: Positive

This capital project will be funded by the Special Local Option Sales Tax (SPLOST) that was approved in February 2008. A total of \$1,700,000 has been budgeted for a New Public Works Facility building. For this budget year the city will focus on starting this major capital project with the engineering stage.

Engineering	\$ 70,000
Construction	<u>\$ 900,000</u>
TOTAL	\$ 970,000

**MAJOR CAPITAL PROJECT: Demolition/Land Acquisition and New Fire Station #4**

IMPACT ON OPERATING BUDGET: Slight

This capital project will be funded by the Special Local Option Sales Tax (SPLOST) Funds. A total of \$1,300,000 has been budgeted for project. For this budget year the city will focus completing this major capital project.

SPLOST Fund FY 2017

Engineering	\$ 40,000
Construction	\$ 600,000
Property Aquistiton	<u>\$ 30,000</u>
TOTAL	\$ 640,000

**MAJOR CAPITAL PROJECT: Water and Sewer Expansion**

IMPACT ON OPERATING BUDGET: Positive

This capital project will be funded by the Special Purpose Local Options Sales Tax (SPLOST). The total budgeted amount for the water and sewer expansion \$2,000,000. This project should generate more revenue in the future.

SPLOST Fund FY 2017

Engineering	\$ 100,000
Construction	\$ 300,000
TOTAL	\$ 400,000

**Capital Improvement 5 Year Summary**

Capital Improvement 5 Year Summary

	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>
<b>Executvie</b>					
Channel 10	\$ 23,000	\$ -	\$ -	\$ -	\$ -
<b>Finance</b>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Puchasing	\$ -	\$ -	\$ -	\$ -	\$ -
Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Human Resources</b>					
Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Police Department</b>					
WPD IT Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
CIU	\$ 250,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Uniform	\$ 403,500	\$ 392,500	\$ 192,500	\$ 192,500	\$ 269,500
Support	\$ -	\$ -	\$ -	\$ -	\$ -
Training	\$ -	\$ -	\$ -	\$ -	\$ -
S.W.A.T.	\$ 41,400			\$ -	\$ -
SRO	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 720,900</b>	<b>\$ 443,500</b>	<b>\$ 243,500</b>	<b>\$ 243,500</b>	<b>\$ 320,500</b>
<b>Fire Department</b>					
Fire	\$ 750,000	\$ 32,750	\$ 5,000	\$ 400,000	\$ -
<b>Total</b>	<b>\$ 750,000</b>	<b>\$ 32,750</b>	<b>\$ 5,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>
<b>Public Works</b>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Highway & Streets	\$ 602,000	\$ 18,000	\$ 204,000	\$ 19,000	\$ 40,000
Waste Management	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ -
Cemetery	\$ 64,000		\$ -		\$ 9,500
Garage	\$ 46,000	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 790,000</b>	<b>\$ 96,000</b>	<b>\$ 282,000</b>	<b>\$ 97,000</b>	<b>\$ 49,500</b>

Capital Improvement 5 Year Summary cont'd

	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
<b>Community Improvement</b>					
Inspections	\$ 16,000	\$ -	\$ -	\$ -	\$ -
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 16,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Engineering</b>					
Administration	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Infrastructure Construction	\$ 430,000	\$ 341,000	\$ 331,000	\$ 321,000	\$ 371,000
Traffic	\$ 165,000	\$ 185,000	\$ 125,000	\$ 125,000	\$ -
Water/Sewer Operations	\$ 4,390,417	\$ 2,473,417	\$ 565,417	\$ 850,417	\$ 1,065,000
Building Maintenance	\$ 150,000				
<b>Total</b>	<b>\$ 5,155,417</b>	<b>\$ 2,999,417</b>	<b>\$ 1,021,417</b>	<b>\$ 1,296,417</b>	<b>\$ 1,436,000</b>
<b>SPLOST</b>					
SPLOST 2014	\$ 4,055,000	\$ 3,155,000	\$ 2,880,000	\$ 2,140,000	\$ 2,290,500
SPLOST 2008	\$ 2,850,000				
<b>Total</b>	<b>\$ 6,905,000</b>	<b>\$ 3,155,000</b>	<b>\$ 2,880,000</b>	<b>\$ 2,140,000</b>	<b>\$ 2,290,500</b>
<b>Summary By Fund</b>					
General Fund	\$ 2,716,900	\$ 1,020,250	\$ 908,500	\$ 1,108,500	\$ 731,500
Water & Sewer Fund	\$ 4,390,417	\$ 2,473,417	\$ 565,417	\$ 850,417	\$ 1,065,000
Waste Management Fund	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ -
Cemetery Fund	\$ 64,000	\$ -	\$ -	\$ -	\$ 9,500
SPLOST 2014	\$ 4,055,000	\$ 3,155,000	\$ 2,880,000	\$ 2,140,000	\$ 2,290,500
SPLOST 2008-2013	\$ 2,850,000	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 14,154,317</b>	<b>\$ 6,726,667</b>	<b>\$ 4,431,917</b>	<b>\$ 4,176,917</b>	<b>\$ 4,096,500</b>
Internal Service Funds	\$ 46,000	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 46,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 14,200,317</b>	<b>\$ 6,726,667</b>	<b>\$ 4,431,917</b>	<b>\$ 4,176,917</b>	<b>\$ 4,096,500</b>



**Capital Vehicles and Equipment Listing**

<b>General Fund</b>	<b>Estimated Cost</b>	<b>Budgeted or Financing</b>	
<b>Information Technology</b>			
U-verse Hardware Upgrade	\$11,100	\$11,100	<i>SPLOST 2014</i>
Upgrade Phone System for City Hall	\$32,000	\$32,000	<i>SPLOST 2014</i>
Server Memory Increase	\$6,000	\$6,000	<i>SPLOST 2014</i>
311 Web Call Center	\$4,900	\$4,900	<i>SPLOST 2014</i>
<b>TOTAL</b>	<b>\$54,000</b>	<b>\$54,000</b>	
<b>Police Department</b>			
New Patrol Vehicles	\$231,000	\$231,000	<i>SPLOST 2014</i>
<b>TOTAL</b>	<b>\$231,000</b>	<b>\$231,000</b>	
<b>Fire Department</b>			
Replace Personal Protective Equipment	\$14,000	\$14,000	
Fire Truck Engine Replacement	\$400,000	\$400,000	<i>SPLOST 2014</i>
<b>TOTAL</b>	<b>\$414,000</b>	<b>\$414,000</b>	
<b>Engineering</b>			
Sewer Video Equipment	\$12,000	\$12,000	
Water Meters	\$20,000	\$20,000	
Street Saw	\$8,000	\$8,000	
DFA Cabinet	\$30,000	\$30,000	
<b>TOTAL</b>	<b>\$70,000</b>	<b>\$70,000</b>	
<b>Waste Management Fund</b>			
1,300 Garbage Cans 1st year(5 Yr Replacement)	\$78,000	\$78,000	
<b>TOTAL</b>	<b>\$78,000</b>	<b>\$78,000</b>	
<b>Grand Total</b>	<b>\$847,000</b>	<b>\$847,000</b>	

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

**Capital Improvement Plan by Division**

**Executive Division**

**Channel 10**

FUND: (100) General Fund		DIVISION: EXECUTIVE Department: Channel 10							FY 2017
EQUIPMENT	#	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL	Source	Approved
Computers and Printers		\$ 15,000					\$ 15,000		\$ -
IT Computer Equipmment		\$ 14,000					\$ 14,000		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 29,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,000</b>		<b>\$ -</b>

**Finance Division**

**Finance**

FUND: (100) General Fund		DIVISION: FINANCE Department: Administration							FY 2017
EQUIPMENT	#	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL	Source	Approved
None							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

**Purchasing**

FUND: (100) General Fund		DIVISION: FINANCE Department: Purchasing/City Hall							FY 2017
EQUIPMENT	#	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL	Source	Approved
None							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

**Accounting**

FUND: (100) General Fund		DIVISION: FINANCE					Department: Accounting		FY 2017				
EQUIPMENT	#	FY 2017	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	TOTAL	Source	Approved
None											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -

**Police Division**

**Administration**

FUND: (100) General Fund		DIVISION: POLICE					Department: Administration		FY 2017				
EQUIPMENT	#	FY 2017	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	TOTAL	Source	Approved
Police Vehicles		\$ 26,000		\$ 26,000		\$ 26,000		\$ 26,000		\$ 26,000	\$ 130,000	SPLOST	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 130,000		\$ -

**Criminal Investigations Unit**

FUND: (100) General Fund		DIVISION: POLICE					Department: Crimminal Investigation Unit		FY 2017				
EQUIPMENT	#	FY 2017	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	TOTAL	Source	Approved
Unmarked Police Vehicle	1	\$ 25,000	1	\$ 25,000	1	\$ 25,000	1	\$ 25,000	1	\$ 25,000	\$ 125,000		\$ -
Building Renovations	1	\$ 150,000									\$ 150,000		\$ -
Faro Technoligies 3D Scanner	1	\$ 75,000									\$ 75,000		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		\$ 250,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 350,000		\$ -

**Notes:**

This unmarked police vehicle will replace the 2007 Chevrolet, which currently has 115,000 miles on it. This vehicle's transmission has been problematic and for the last two years has been costly to maintain. The remaining years requested will allow for the rotation of older cars out of the fleet.

Building Renovations at 407 Pendleton CIS Building- This project is to renovate the façade of the building which is currently in poor condition, replace the flooring, renovate the plumbing, and renovate the interior space to more effectively utilize the building. Also requested on the last (5) years budgets.

Faro Tech 3-DScanner measures and recreates crime-accident scenes faster and more accurately than hand pulled measurements. Allows for the storage of scene as is indefinitely. Also allows scene to be viewed from any angle.

**Uniform Patrol**

FUND: (100) General Fund		DIVISION: POLICE		Department: Uniform Patrol					FY 2017				
EQUIPMENT	#	FY 2017	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	TOTAL	Source	Approved
New Patrol Vehicles	10	\$ 266,000	10	\$ 260,000	5	\$ 130,000	5	\$ 130,000	7	\$ 182,000	\$ 968,000	SPLOST	\$ 231,000
Patrol Vehicle Equipment	10	\$ 70,000	10	\$ 70,000	5	\$ 35,000	5	\$ 35,000	7	\$ 49,000	\$ 259,000		\$ -
Patrol Camera System	10	\$ 55,000	10	\$ 55,000	5	\$ 27,500	5	\$ 27,500	7	\$ 38,500	\$ 203,500		\$ -
Body Worn Police Cam	10	\$ 5,000									\$ 5,000		\$ -
Kenwood Digital Handheld Radio	10	\$ 7,500	10	\$ 7,500							\$ 15,000		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 403,500</b>		<b>\$ 392,500</b>		<b>\$ 192,500</b>		<b>\$ 192,500</b>		<b>\$ 269,500</b>	<b>\$ 1,450,500</b>		<b>\$ 231,000</b>

**Notes:**

Replacement of 10 worn out patrol vehicles with a purchase price of \$26,000 for 8 cars and \$29,000 for 2 SUV

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

Patrol Car Camera System needed to record evidence.

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

Digital Radios needed for upgrade and compatibility with other agencies.

**Support Services**

FUND: (100) General Fund		DIVISION: POLICE		Department: Support Services					FY 2017				
EQUIPMENT	#	FY 2017	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	TOTAL	Source	Approved
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

**Training & Personnel**

FUND: (100) General Fund		DIVISION: POLICE		Department: Training & Personnel					FY 2017				
EQUIPMENT	#	FY 2017	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	TOTAL	Source	Approved
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

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

FUND: (100) General Fund		DIVISION: POLICE		Department: S.W.A.T.			FY 2017						
EQUIPMENT	#	FY 2017	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	TOTAL	Source	Approved
Negotiator Van	1	\$ 30,000									\$ 30,000		\$ -
Ar-15 Rifle	3	\$ 5,400									\$ 5,400		\$ -
Mobile Kenwood Radio	5	\$ 6,000									\$ 6,000		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 41,400</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ 41,400</b>		<b>\$ -</b>

**Notes:**

Negotiator Van will replace the worn out 1989 Model Chevrolet Van.

AR-15 Rifles will provide the S.W.A.T. Team with enough rifles to totally equip all S.W.A.T. team members which is used as a primary entry weapon. This price includes purchase of a light source and a sighting system.

Mobile Kenwood Radio for SWAT Command Bus. Will go toward completion of a Digital radio system that will make us compatible with other agencies concerning communication.

**School Resource Officers**

FUND: (100) General Fund		DIVISION: POLICE		Department: School Resource Office			FY 2017						
EQUIPMENT	#	FY 2017	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	TOTAL	Source	Approved
None											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

**Fire Division**

FUND: (100) General Fund		DIVISION: FIRE							FY 2017				
EQUIPMENT	#	FY 2017	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	TOTAL	Source	Approved
Build Fire Station #4		\$ 750,000									\$ 750,000	SPLOST	\$ 600,000
Replace Portable Radios		\$ 5,000									\$ 5,000	Budget	\$ 4,500
Replace non-compliant PPE		\$ 14,000		\$ 14,000							\$ 28,000	Budget	\$ 14,000
Replace roofs on Station #2 and #3		\$ 400,000									\$ 400,000	SPLOST	\$ -
Replace Engine #1		\$ 400,000									\$ 400,000	SPLOST	\$ -
Replace concrete in front of Sta. #3		\$ 14,000									\$ 14,000	SPLOST	\$ -
Replace Fire Inspector vehicle		\$ 18,000									\$ 18,000	SPLOST	\$ -
Replace 18 mattresses		\$ 6,000									\$ 6,000	Budget	\$ -
Replace Department SCBA's				\$ 8,750							\$ 8,750	Budget	\$ -
Replace Cascade System at Sta. #1						\$ 5,000					\$ 5,000	Budget	\$ -
Replace Engine #2								\$ 400,000			\$ 400,000	SPLOST	\$ -
Upgrade radio frequency				\$ 10,000							\$ 10,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 750,000</b>		<b>\$ 32,750</b>		<b>\$ 5,000</b>		<b>\$ 400,000</b>		<b>\$ -</b>	<b>\$ 2,044,750</b>		<b>\$ 618,500</b>

**Notes:**

Build Fire Station #4 in southern part of city for quicker response times and to meet ISO requirements

Replace all portable radios. AFG grant submitted. \$5000 is our 5% match.

Replace personal protective equipment (PPE) to stay in compliance with NFPA 1851 (no more than 10 yrs in service) and ISO requirement

Replace leaking flat roofs on Station #2 and #3 with pitched roofs

Replace Fire Engine #1, 2001 Quality. Place the current Engine #1 in reserve and surplus the 1984 E-One

Replace busted concrete in front of Fire Station #3

Replace Fire Inspector vehicle with Ford F-150 extra cab

Replace 18 mattresses with pillow top mattresses for easy cleaning.

Replace Department SCBA's.

Replace Cascade Air System

Replace Engine #2

Upgrade radio frequency for all department radios for better coverage and reception

**Public Works Division**

**Highway & Streets**

FUND: (100) General Fund		DIVISION: PUBLIC WORKS					Department: Highways & Streets			FY 2017			
EQUIPMENT	#	FY 2017	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	TOTAL	Source	Approved
Dump Truck Replacement	4	\$ 287,000									\$ 287,000	SPLOST	\$ -
Mosquito Sprayer	1	\$ 18,000							1	\$ 20,000	\$ 38,000	SPLOST	\$ -
Zero Turn Mower	2	\$ 18,000	2	\$ 18,000	2	\$ 19,000	2	\$ 19,000	2	\$ 20,000	\$ 94,000	SPLOST	\$ -
Tractor	1	\$ 32,000									\$ 32,000	SPLOST	\$ -
Bat Wing Mower	1	\$ 12,000									\$ 12,000	SPLOST	\$ -
Street Sweeper	1	\$ 175,000			1	\$ 185,000					\$ 360,000	SPLOST	\$ -
3/4 Ton Pickup Truck	1	\$ 35,000									\$ 35,000	SPLOST	\$ -
1/2 Ton Pickup Truck	1	\$ 25,000									\$ 25,000	SPLOST	\$ -
											\$ -		\$ -
											\$ -		\$ -
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											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 602,000</b>		<b>\$ 18,000</b>		<b>\$ 204,000</b>		<b>\$ 19,000</b>		<b>\$ 40,000</b>	<b>\$ 883,000</b>		<b>\$ -</b>

**Notes:**

- 6 Yard Dump Truck** - Replacement will greatly improve productivity and save fuel. Replacement would be 8 yards
- Dump Truck**- Replacement due to canal bank collapsing and truck flipping into canal
- (2)Small Dump Truck**- Replacement parts are not available due to age. Small dump trucks can be driven W/O CDL's. Used daily with prison crews.
- Mosquito Sprayer**- Current sprayer 17 yrs old. Replacement of pump is \$7k.
- Zero Turn Mower**- Continue yearly rotation of replacing two mowers per year
- Tractor**- Current tractor out of service, repairs estimated at \$12k.
- Bat Wing Mower** -Purchased from State Surplus - poor condition - 16 years old
- Street Sweeper**- Repairs to most of equipment will be required if not replaced.
- 3/4 Ton Pickup Truck**- Current truck has various mechanical issues due to nearly 200k miles on 23 year old truck
- 1/2 Ton Pickup Truck**- Current truck has various mechanical issues. 21 year old truck

**Waste Management**

FUND: (540) WASTE MANAGEMENT		DIVISION: PUBLIC WORKS								FY 2017			
EQUIPMENT	#	FY 2017	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	TOTAL	Source	Approved
Replace 1997 Garbage Cans-1300		\$ 78,000		\$ 78,000		\$ 78,000		\$ 78,000			\$ 390,000	Budget	\$ 78,000
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 78,000</b>		<b>\$ 78,000</b>		<b>\$ 78,000</b>		<b>\$ 78,000</b>		<b>\$ -</b>	<b>\$ 390,000</b>		<b>\$ 78,000</b>

**Cemetery Fund**

**Capital Improvement Plan Summary**

FUND: (100) General Fund		DIVISION: PUBLIC WORKS					Department: Cemetery		FY 2017				
EQUIPMENT	#	FY 2017	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	TOTAL	Source	Approved
Tractor	1	\$ 35,000									\$ 35,000	Budget	\$ -
Small P/U	1	\$ 20,000									\$ 20,000	Budget	\$ -
Zero Turn Mower	1	\$ 9,000									\$ 9,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 64,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,000</b>		<b>\$ -</b>

**Notes:**

- Tractor-** Replace 29yr old Ford 3930 Tractor
- Small P/U-** Replace deteriorated truck used to spray Mosquito chemicals
- Mower-** Replacement of side Discharge 42" Zero turn

**Garage**

FUND: (606) GARAGE FUND		DIVISION: PUBLIC WORKS					DEPARTMENT: GARAGE		FY 2017				
EQUIPMENT	#	FY 2017	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	TOTAL	Source	Approved
Full size P/U		\$ 25,000									\$ 25,000	Budget	\$ -
Small P/U		\$ 21,000									\$ 21,000	Budget	\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 46,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,000</b>		<b>\$ -</b>

**Notes:**

- Full Size P/U-** Replace 1999 Ford F-150 and transfer to Highways and Streets to Cemetery
- Small P/U-** Replace 1996 and transfer to Cemetery for use as Mosquito Sprayer

**Community Improvement**

**Animal Control**

FUND: (100) General Fund		DIVISION: COMMUNITY IMPROVEMENT					Department: Animal Control		FY 2017				
EQUIPMENT	#	FY 2017	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	TOTAL	Source	Approved
None											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
											\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>



**Inspections**

FUND: (100) General Fund		DIVISON: COMMUNITY IMPROVEMENT					Department: Inspections		
EQUIPMENT	#	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL	Source	FY 2017 Approved
Small Truck New Code Position	\$	16,000					\$ 16,000	Budget	\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 16,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,000</b>		<b>\$ -</b>

**Administration**

FUND: (100) General Fund		DIVISON: COMMUNITY IMPROVEMENT					Department: Administrations		
EQUIPMENT	#	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL	Source	FY 2017 Approved
None							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

**Engineering Division**

**Administration**

FUND: (100) General Fund		DIVISION: ENGINEERING					Department: Administration		
EQUIPMENT	#	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL	Source	FY 2017 Approved
General Purpose Vehicle	\$	20,000					\$ 20,000	Budget	\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
							\$ -		\$ -
<b>TOTALS BY YEAR</b>		<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>		<b>\$ -</b>

**Notes:**

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



**Public Buildings**

FUND: (100) General Fund		DIVISION: ENGINEERING				Department: Building Maintenance					FY 2017	
EQUIPMENT	FY 2017	#	FY 2018	#	FY 2019	#	FY 2020	#	FY 2021	TOTAL	Source	Approved
City Hall Improvement	\$ 150,000		\$ -		\$ -		\$ -		\$ -	\$150,000	SPLOST	\$ -
										\$ -		\$ -
										\$ -		\$ -
										\$ -		\$ -
										\$ -		\$ -
										\$ -		\$ -
										\$ -		\$ -
<b>TOTALS BY YEAR</b>	<b>\$ 150,000</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$150,000</b>		<b>\$ -</b>

**Notes:**

**City Hall Repair/Improvements:** Elevator, Wheel Chair Lift, Paint, Plumbing, Security  
 (If not available in General Fund, SPLOST is a possible funding source).

**Water and Sewer**

**Capital Improvement Plan Summary**

FUND: (505) WATER SEWER		DIVISION: ENGINEERING					FY 2017	
ACTIVITY	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL	Source	Approved
<i>Tank Maintenance Program (recurring)</i>	\$131,000	\$133,000	\$140,000	\$140,000	\$140,000	\$ 684,000	2560	\$ 131,000
<i>Sewer Push Camera</i>	\$12,000					\$ 12,000	2500	\$ 12,000
<i>Street Saw (Walk Behind)</i>	\$8,000					\$ 8,000	2500	\$ 8,000
<b>Capital Project Funds</b>								\$ 274,754
<i>Hatcher Road W&amp;S Adjustments (GDOT Project)</i>	\$120,000					\$ 120,000	2540**	
<i>Alice &amp; Oneida St W&amp;S Rehab (Ossie Davis to Darling)*1</i>	\$398,000					\$ 398,000	2540**	
<i>CDBG W&amp;S Rehab Area*2</i> Roosevelt, Izlar, Owens, Walker	\$462,000					\$ 462,000	2540**	
<i>2012 W&amp;S Rehab *3</i> Jasmine Cir & Coral Rd & Seminole Tr to Baltimore Circle (Canal)	\$320,000					\$ 320,000	2540**	
<i>2016 W&amp;S Rehab Project *4</i> Robert/Colley/Johnson Sewer & Elizabeth/Isabella Water	\$440,000					\$ 440,000	2540**	
<i>Hanover Drive Sewer (Along Canal behind houses)</i>	\$104,000					\$ 104,000	2540**	
<i>Phased Fire Hydrant Replacement (ESG)</i>	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 100,000	2540	
<i>Lift Station Pump Rehab (ESG)</i>	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 100,000	2540	
<i>Water Meter Purchases (ESG)</i>	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 100,000	2540	\$ 20,000
<i>DFA Cabinet (SCADA)</i>	\$30,000					\$ 30,000	2540	\$ 30,000
<i>Emergency Water Repairs/Replacements</i>	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$ 250,000	2540	
<i>Emergency Sewer Repairs/Replacements</i>	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$ 500,000	2540	
<i>WWTP main Operation &amp; lab Roof Replacement</i>	\$90,000					\$ 90,000	2200***	
<i>Water Plant Roof Repair to Safe Conditions</i>	\$150,000					\$ 150,000	2200***	
<i>Radio Read Water Meters/"No Lead" Change Out</i>	<b>\$1,500,000</b>	<b>\$1,500,000</b>				<b>\$3,000,000</b>	<b>GEFA</b>	
<i>Abandon Alice Street Well #4City</i>	\$100,000					\$ 100,000	2540	
<i>Address Well #1 City</i>	\$100,000					\$ 100,000	2540	
<i>Deep Well Water Supply (Marion Street)*5</i>	<b>\$200,000</b>	<b>\$300,000</b>				<b>\$500,000</b>	<b>GEFA**</b>	
<i>Sweat Street &amp; Morton Avenue W&amp;S Rehab (Corr Z)*6</i>		\$325,000				\$ 325,000	2540**	
<i>Roosevelt, Ketterer, Crawford W&amp;S Rehab*7</i>			\$210,000			\$ 210,000	2540**	
<i>Creswell, Littleton, Miller, &amp; Oneida*8</i>				\$260,000		\$ 260,000	2540**	
<i>Mosely Street Sewer *9</i>				\$160,000		\$ 160,000	2540**	
<i>Well #2 City Inspection &amp; Repair</i>				\$75,000		\$ 75,000	2540	
<i>Quarterman Street Sewer Rehab (Pendleton to Plant)*10</i>					\$330,000	\$ 330,000	2540**	
<i>Arnold McKinney, Folks, &amp; Oak*11</i>					\$210,000	\$ 210,000	2540**	
<i>Well #3 City Inspection &amp; Repair</i>					\$75,000	\$ 75,000	2540	
<i>Brunel Street &amp; Chandler Street Water Bore at CSX</i>					\$120,000	\$ 120,000	2540**	
<b>TOTALS</b>	<b>\$ 4,375,000</b>	<b>\$2,468,000</b>	<b>\$ 560,000</b>	<b>\$ 845,000</b>	<b>\$ 1,085,000</b>	<b>\$ 9,173,000</b>		<b>\$ 475,754</b>

**Notes:**

*1-SPLOST funds for Pavement Replacement	\$290,000					\$290,000	SPLOST
*2-SPLOST & CDBG funds for Pavement, Drainage Replacement	\$205,000					\$205,000	SPLOST
	\$500,000						CDBG
*3-SPLOST funds for Pavement Replacement	\$100,000					\$100,000	SPLOST
*4-SPLOST funds for Pavement Replacement	\$418,000					\$418,000	SPLOST
*5-GEFA Loan Needed		\$500,000					GEFA
*6-SPLOST funds for Pavement Replacement		\$130,000				\$130,000	SPLOST
*7-SPLOST funds for Pavement Replacement			\$150,000			\$150,000	SPLOST
*8-SPLOST funds for Pavement Replacement				\$210,000		\$210,000	SPLOST
*9-SPLOST funds for Pavement Replacement				\$100,000		\$100,000	SPLOST
*10-SPLOST funds for Pavement Replacement					\$140,000	\$140,000	SPLOST
*11-SPLOST funds for Pavement Replacement					\$165,000	\$165,000	SPLOST
						<b>Total SPLOST Request</b>	<b>\$1,908,000</b>

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

\*\*\* Building SPLOST

**SPLOST 2014**

**Capital Improvement Plan Summary**

FUND: SPLOST 2014							FY 2017	
EQUIPMENT	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL	Source	Approved
<b>Engineering Projects</b>								
Roads, Streets, Bridge Impr and Equipment	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 950,000	\$ 1,435,000	\$ 5,385,000	SPLOST	\$ 1,500,000
<b>Water and Sewer</b>						\$ -		\$ -
Water and Sewer Rehabilitation	\$ 300,000	\$ 300,000	\$ 250,000	\$ 150,000	\$ -	\$ 1,000,000	SPLOST	\$ 400,000
<b>Fire Department</b>						\$ -		\$ 600,000
Remote Fire Station #4	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,000,000	SPLOST	
<b>Public Safety</b>						\$ -		
Special Purpose Vehicle Fleet	\$ 175,000	\$ 175,000	\$ 100,000			\$ 450,000	SPLOST	\$ 231,000
Fire Engine for Station #4	\$ 400,000		\$ 400,000			\$ 800,000	SPLOST	\$ 400,000
<b>Administration</b>						\$ -		
Information Technology Equipmen	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 90,000	SPLOST	\$ 54,000
<b>Public Buildings</b>						\$ -		
Public Facility Improvements, Demolition & Acquisition	\$ 1,500,000	\$ 1,000,000	\$ 1,000,000	\$ 990,000	\$ 805,500	\$ 5,295,500	SPLOST	\$ 820,000
<b>Community Improvement</b>								
City Parks	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000		\$ 50,000
<b>Down Town Development Auth</b>	\$ 100,000	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ 250,000	SPLOST	\$ -
<b>TOTALS BY YEAR</b>	<b>\$ 4,055,000</b>	<b>\$ 3,155,000</b>	<b>\$ 2,880,000</b>	<b>\$ 2,140,000</b>	<b>\$ 2,290,500</b>	<b>\$ 14,520,500</b>		<b>\$ 4,055,000</b>

**NOTES:**

**Public Safety**

Special Purpose Vehicle Fleet (5) Vehicles and Equipment for FY2017, FY2018

Fire Engine Replace Engine #1 (Place in reserve) in FY2017 and Replace Engine #2 in FY2019

**SPLOST 2008**

FUND: SPLOST 2008							FY 2017	
EQUIPMENT	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL	Source	Approved
<b>Engineering Projects</b>	\$ 850,000					\$ 850,000		
Unpaved Streets						\$ -	SPLOST	\$ 195,000
Resurfacing						\$ -	SPLOST	\$ 195,000
Sidewalk Improvements						\$ -	SPLOST	\$ 195,000
Traffic Improvements						\$ -	SPLOST	\$ 195,000
<b>Water and Sewer</b>	\$ 800,000					\$ 800,000		
Water and Sewer Expansion						\$ -	SPLOST	\$ 870,000
Infrastructure Improvements						\$ -	SPLOST	\$ -
<b>Fire Department</b>	\$ -					\$ -		\$ -
Purchase One Pumper Truck						\$ -	SPLOST	\$ -
75 Ft. Aerial Platform Truck						\$ -	SPLOST	\$ -
Remote Fire Station #4						\$ -	SPLOST	\$ -
Station Renovations						\$ -	SPLOST	\$ -
<b>Police Department</b>	\$ -					\$ -		
Building Renovations						\$ -	SPLOST	\$ -
Training facility Improvements						\$ -	SPLOST	\$ -
<b>Public Works</b>	\$ 900,000					\$ 900,000		
New Public Works Facility						\$ -	SPLOST	\$ 900,000
<b>Administration</b>	\$ -					\$ -		
Software and Hardware						\$ -	SPLOST	\$ -
<b>Community Improvement</b>	\$ 300,000					\$ 300,000		
Demolition/land acquisition of of Public Buildings						\$ -	SPLOST	\$ 100,000
<b>Auditorium Renovation</b>						\$ -	SPLOST	
<b>Public Buildings</b>						\$ -		\$ 200,000
<b>DownTown Development Au</b>	\$ -	\$ -				\$ -	SPLOST	\$ -
<b>TOTALS BY YEAR</b>	<b>\$ 2,850,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,850,000</b>		<b>\$ 2,850,000</b>

# GLOSSARY

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

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

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



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

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

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

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

property and due to the city.

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