

CITY OF WAYCROSS

Budget FY2021
July 1, 2020 - June 30, 2021



Opportunity in every direction.

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Resolution

RESOLUTION NO. R20-62

A RESOLUTION OF THE CITY OF WAYCROSS, GEORGIA, TO APPROVE THE FISCAL YEAR 2021 (JULY 1, 2020, THROUGH JUNE 30, 2021) BUDGETS FOR THE CITY OF WAYCROSS; AND FOR OTHER PURPOSES.

WHEREAS, the Commission of the City of Waycross has examined and considered the proposed balanced budgets for fiscal year 2021; and

WHEREAS, said budgets indicate anticipated revenues as follows:

General Fund	\$14,652,840
Water & Sewer Fund	\$ 6,867,500
Waste Management Fund	\$ 2,425,871
Cemetery Fund	\$ 0
Hotel/Motel Tax Fund	\$ 497,000
SPLOST 2014 Fund	\$ 4,263,405
City Auditorium Fund	\$ 48,100
TSPLOST 2018 Fund	\$ 9,522,105
RTSPLOST 2018 Fund	\$ 430,000

for the fiscal year beginning July 1, 2020, and ending June 30, 2021; 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	\$14,652,840
Water & Sewer Fund	\$ 6,867,500
Waste Management Fund	\$ 2,425,871
Cemetery Fund	\$ 0
Hotel/Motel Tax Fund	\$ 497,000
SPLOST 2014 Fund	\$ 4,263,405
City Auditorium Fund	\$ 48,100
TSPLOST 2018 Fund	\$ 9,522,105
RTSPLOST 2018 Fund	\$ 430,000

for the fiscal year beginning July 1, 2020, and ending June 30, 2021; and

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FY21 Budget

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

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

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

WHEREAS, pursuant to O.C.G.A. § 36-81-5 and related sections, on June 2, 2020, 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.

WHEREAS, said matter having been considered.

NOW, THEREFORE, BE IT RESOLVED by the Commission of the City of Waycross that the budgets, attached hereto and made a part hereof for the fiscal year 2021 beginning July 1, 2020, and ending June 30, 2021, for the City of Waycross, are approved.

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

SO RESOLVED, this 16th day of June, 2020.

CITY OF WAYCROSS, GEORGIA


MICHAEL-ANGELO JAMES, MAYOR

ATTEST:


MICHELLE LOVE, CITY CLERK

Budget Overview

- Budget includes wage increases for all employees based off the Valdosta State University Study. (Except sworn officers who got wage increases last year).
- Health Insurance Fund has a decreased by more than \$230,000 due to change in the type of Insurance the City has. The City has moved from being self-insured to being fully insured.
- Worker's compensation decreased from \$560,000 to \$400,000.
- The Cemetery is now in the General Fund and now contains 7 Part-time employees.
- The budget includes a new Fleet Fund of \$155,000 that will replace old vehicles in all the departments over time.
- Water and Sewer has an additional \$240,000 for Capital Projects.
- Waste Management services are being facilitated through Ryland Environmental.

Fund Summary

Fund Summary

All Funds	2020 Budget	2021 Budget	Difference	%
General Fund*	\$ 14,432,708	\$ 14,652,840	\$ 220,132	1.5%
Water and Sewer Fund	\$ 6,681,440	\$ 6,867,500	\$ 186,060	2.8%
Waste Management Fund	\$ 2,362,110	\$ 2,425,871	\$ 63,761	2.7%
Cemetery Fund	\$ 220,233	\$ -	\$ (220,233)	
Hotel/Motel Tax Fund	\$ 477,000	\$ 497,000	\$ 20,000	4.2%
SPLOST 2008 Fund	\$ 557,000		\$ (557,000)	-100.0%
SPLOST 2014 Fund	\$ 6,863,230	\$ 4,263,405	\$ (2,599,825)	-37.9%
City Auditorium Fund	\$ 50,400	\$ 48,100	\$ (2,300)	-4.6%
TSPLOST 2018 Fund	\$ 6,660,119	\$ 9,522,105	\$ 2,861,986	43.0%
Regional TSPLOST 2018 Fund	\$ 360,000	\$ 430,000	\$ 70,000	19.4%
Total	\$ 38,664,240	\$ 38,706,821	\$ 42,581	0.1%

General Fund

	Revenues				
	2020	2021			
	Budget	Budget	Difference	%	
City Taxes & Licenses	\$ 11,000,889	\$ 11,097,000	\$ 96,111	0.9%	
Alcohol Wholesale Tax	\$ 310,000	\$ 310,000	\$ -	0.0%	
Permits	\$ 54,400	\$ 54,400	\$ -	0.0%	
Intergovernmental Revenues	\$ 40,000	\$ 42,000	\$ 2,000	5.0%	
Channel 10 Revenues	\$ 31,500	\$ 31,500	\$ -	0.0%	
Miscellaneous Revenues	\$ 190,500	\$ 190,500	\$ -	0.0%	
Fines & Forfeiture	\$ 317,000	\$ 317,000	\$ -	0.0%	
Police Revenues	\$ 25,000	\$ 25,000	\$ -	0.0%	
Cemetery		\$ 121,000	\$ 121,000	#DIV/0!	
Interest Income	\$ 9,500	\$ 15,500	\$ 6,000	63.2%	
Miscellaneous Fees	\$ 29,000	\$ 29,000	\$ -	0.0%	
Reimbursables/Intra Fund	\$ 2,424,919	\$ 2,419,940	\$ (4,979)	-0.2%	
Total	\$ 14,432,708	\$ 14,652,840	\$ (220,132)	-1.6%	

General Fund Expenditures	2020 Budget	2021 Budget	Difference	%
Mayor	\$ 32,799	\$ 32,917	\$ 118	0.4%
Commission	\$ 117,196	\$ 114,581	\$ (2,615)	-2.3%
City Elections	\$ 40,000	\$ 40,000	\$ -	0.0%
City Attorney	\$ 135,000	\$ 135,000	\$ -	0.0%
City Auditor	\$ 37,000	\$ 35,000	\$ (2,000)	-5.7%
Municipal Court Judge	\$ 75,000	\$ 75,000	\$ -	0.0%
Tax Commissioner	\$ 30,000	\$ 30,000	\$ -	0.0%
City Manager	\$ 290,751	\$ 287,338	\$ (3,413)	-1.2%
Channel 10	\$ 192,788	\$ 193,859	\$ 1,071	0.6%
Finance Administration	\$ 279,739	\$ 275,057	\$ (4,682)	-1.7%
Purchasing /Warehouse/City Hall	\$ 214,803	\$ 226,902	\$ 12,099	5.3%
Accounting	\$ 328,133	\$ 345,579	\$ 17,446	5.0%
Human Resource	\$ 307,718	\$ 297,278	\$ (10,440)	-3.5%
Police Administrative	\$ 629,597	\$ 609,682	\$ (19,915)	-3.3%
Criminal Investigation	\$ 802,579	\$ 595,482	\$ (207,097)	-34.8%
Uniform Patrol	\$ 2,412,490	\$ 2,296,539	\$ (115,951)	-5.0%
Support Service	\$ 695,246	\$ 656,522	\$ (38,724)	-5.9%
Training/Personnel	\$ 158,960	\$ 110,205	\$ (48,755)	-44.2%
SWAT	\$ 17,283	\$ 228,487	\$ 211,204	92.4%
School Resource Officer		\$ -	\$ -	N/A
Fire	\$ 3,389,817	\$ 3,671,589	\$ 281,772	7.7%
Public Works Office	\$ 151,729	\$ 156,536	\$ 4,807	3.1%
Cemetery		\$ 231,291	\$ 231,291	100.0%
Highway & Streets	\$ 1,239,502	\$ 1,233,313	\$ (6,189)	-0.5%
Comm Imp - Animal Shelter	\$ 269,110	\$ 298,794	\$ 29,684	9.9%
Comm Imp - Inspections	\$ 322,864	\$ 311,866	\$ (10,998)	-3.5%
Comm Imp - Administration	\$ 168,012	\$ 168,113	\$ 101	0.1%
Comm Imp - Main Street		\$ -	\$ -	N/A
Engineering	\$ 488,706	\$ 380,490	\$ (108,216)	-28.4%
Infrastructure Construction	\$ 344,018	\$ 342,512	\$ (1,506)	-0.4%
Traffic Engineering	\$ 205,435	\$ 217,377	\$ 11,942	5.5%
Public Buildings	\$ 245,698	\$ 264,173	\$ 18,475	7.0%
Street Lights	\$ 350,000	\$ 365,000	\$ 15,000	4.1%
Non-Operating Internal Funds	\$ 289,635	\$ 252,258	\$ (37,377)	-14.8%
Non-Operating Contributions	\$ 78,000	\$ 78,000	\$ -	0.0%
Non-Operating Other Cost	\$ 93,100	\$ 96,100	\$ 3,000	3.1%
Total	\$ 14,432,708	\$ 14,652,840	\$ 220,132	1.6%

Water & Sewer Fund

Revenues

Water & Sewer Revenues	2020 Budget	2021 Budget	Difference	%
Water Service Fees	\$ 2,445,976	\$ 2,500,000	\$ 54,024	2.2%
Sewer Service Fees	\$ 2,729,964	\$ 2,800,000	\$ 70,036	2.6%
Water/Sewer Taps	\$ 16,000	\$ 16,000	\$ -	0.0%
Reinstatement Charges	\$ 120,000	\$ 120,000	\$ -	0.0%
Loads to Disposal	\$ 800,000	\$ 850,000	\$ 50,000	6.3%
Account Set Up Fee	\$ 18,000	\$ 18,000	\$ -	0.0%
Sewer Fees-Satilla W/S Authority	\$ 330,000	\$ 330,000	\$ -	0.0%
Contract Extentions	\$ 500	\$ 500	\$ -	0.0%
Cash in Bank Interest	\$ 3,000	\$ 10,000	\$ 7,000	233.3%
Return Check Fees	\$ 5,000	\$ 5,000	\$ -	0.0%
Utility Site Rental Fees	\$ 135,000	\$ 140,000	\$ 5,000	3.7%
Collections Revenue	\$ 3,000	\$ 3,000	\$ -	0.0%
Disconnect Fee	\$ 65,000	\$ 65,000	\$ -	0.0%
Miscellaneous Revenues	\$ 10,000	\$ 10,000	\$ -	0.0%
Fund Balance	\$ -	\$ -	\$ -	
Total	\$ 6,681,440	\$ 6,867,500	\$ 186,060	2.8%

Expenditures

Water & Sewer Expenditures	2020 Budget	2021 Budget	Difference	%
Water Plant	\$ 3,674,740	\$ 3,867,036	\$ 192,296	5.2%
Non-Operating	\$ 3,006,700	\$ 3,000,464	\$ (6,236)	-0.2%
Total	\$ 6,681,440	\$ 6,867,500	\$ 186,060	2.8%

Waste Management Fund

Waste Management Revenues	Revenues			
	2020 Budget	2021 Budget	Difference	%
Residential Garbage Fees	\$ 940,000	\$ 977,745	\$ 37,745	4.0%
Trash Collections Fees	\$ 480,000	\$ 497,016	\$ 17,016	3.5%
Dumpster Fees	\$ 865,000	\$ 875,000	\$ 10,000	1.2%
Reinstatement Charges	\$ 46,360	\$ 46,360	\$ -	0.0%
Container Deposit	\$ 2,500	\$ 250	\$ (2,250)	-90.0%
Special Collections	\$ 3,250	\$ 4,500	\$ 1,250	38.5%
Disconnect/Connect Fee	\$ 25,000	\$ 25,000	\$ -	0.0%
Total	\$ 2,362,110	\$ 2,425,871	\$ 63,761	2.7%

Waste Management Expenditures	Expenditures			
	2020 Budget	2021 Budget	Difference	%
Garbage & Yard Trash Collection	\$ 1,394,239	\$ 1,417,753	\$ 23,514	1.7%
Brown/White Goods	\$ 50,400	\$ 56,000	\$ 5,600	11.1%
Dumpster Collections	\$ 816,000	\$ 847,000	\$ 31,000	3.8%
Landfill Closure	\$ 17,625	\$ 18,000	\$ 375	2.1%
Non-Operating	\$ 83,846	\$ 87,118	\$ 3,272	3.9%
Total	\$ 2,362,110	\$ 2,425,871	\$ 63,761	2.7%

Hotel/Motel Fund

Revenues

Hotel/Motel Tax Fund	2020 Budget	2021 Budget	Difference	%
Hotel/Motel Tax Revenue	\$ 477,000	\$ 497,000	\$ 20,000	4.2%
Total	\$ 477,000	\$ 497,000	\$ 20,000	4.2%

Expenditures

Hotel/Motel Tax Fund	2020 Budget	2021 Budget	Difference	%
Personal Services	\$ 55,408	\$ 65,460	\$ 10,052	18.1%
Operating Expenses	\$ 421,593	\$ 431,540	\$ 9,947	2.4%
Reimburse General Fund	\$ -	\$ -	\$ -	
Total	\$ 477,000	\$ 497,000	\$ 20,000	4.2%

City Auditorium Fund

Revenues

City Auditorium Fund	2020 Budget	2021 Budget	Difference	%
Rental Income	\$ 45,000	\$ 40,000	\$ (5,000)	-11.1%
Cleaning Fee	\$ 5,400	\$ 8,100	\$ 2,700	
Reimb from General Fund			\$ -	
Total	\$ 50,400	\$ 48,100	\$ (2,300)	-4.6%

Expenditures

City Auditorium Fund	2020 Budget	2021 Budget	Difference	%
Personal Services	\$ 13,995	\$ 13,715	\$ (280)	-2.0%
Operating Expenses	\$ 36,406	\$ 34,385	\$ (2,021)	-5.6%
Capital Outlay	\$ -	\$ -	\$ -	0.0%
Total	\$ 50,400	\$ 48,100	\$ (2,300)	-4.6%

Special Purpose Local Option Sales Tax Fund 2014

Revenues

SPLOST Fund 2014	2020 Budget	2021 Budget	Difference	%
Special Purpose Sales Tax Revenue	\$ 2,410,000	\$ -	\$ (2,410,000)	-100.0%
Interest Earned	\$ 60,000	\$ 60,000	\$ -	0.0%
Fund Balance	\$ 4,393,229	\$ 4,203,405	\$ (189,824)	-4.3%
Total	\$ 6,863,230	\$ 4,263,405	\$ (2,599,824)	-100.0%

Expenditures

SPLOST Fund 2014	2020 Budget	2021 Budget	Difference	%
Engineering Projects	\$ 949,349	\$ 516,501	\$ (432,848)	-45.59%
Equipment	\$ 399,626	\$ 100,000	\$ (299,626)	-74.98%
Public Facility Imp,Demo & Prop A	\$ 355,495	\$ 75,000	\$ (280,495)	-78.90%
Water/Sewer Rehab	\$ 1,395,244	\$ 914,404	\$ (480,840)	-34.46%
DWDA Projects	\$ 250,000	\$ 217,500	\$ (32,500)	N/A
City Parks Improvements	\$ 350,781	\$ 240,000	\$ (110,781)	-31.58%
Public Works Facility	\$ 3,162,735	\$ 2,200,000	\$ (962,735)	-30.44%
Total	\$ 6,863,230	\$ 4,263,405	\$ (2,599,825)	-37.9%

Special Purpose Local Option Sales Tax Fund 2008

Revenues

SPLOST Fund 2008-2013	2020 Budget	2021 Budget	Difference	%
Special Purpose Sales Tax Revenue			\$ -	
Interest Earned	\$ -	\$ -		0.0%
Fund Balance	\$ 557,000		\$ (557,000)	-100.0%
Total	\$ 557,000	\$ -	\$ (557,000)	-100.0%

Expenditures

SPLOST Fund 2008-2013	2020 Budget	2021 Budget	Difference	%
Engineering Projects	\$ -	\$ -	\$ -	0.0%
Water/Sewer Rehab & Expansion	\$ -	\$ -	\$ -	0.0%
Public Works Facility/Armory	\$ 557,000		\$ (557,000)	-100.0%
Public Buildings - City Hall	\$ -	\$ -	\$ -	
Total	\$ 557,000	\$ -	\$ (557,000)	-100.0%

Regional TSPLOST

Revenues

Regional TSPLOST Revenues	2020 Budget	2021 Budget	Difference	%
Special Purpose Sales Tax Revenue	\$ 240,000	\$ 230,000	\$ (10,000)	0.0%
Interest Earned	\$ -	\$ -		0.0%
Fund Balance	\$ 120,000	\$ 200,000	\$ 200,000	0.0%
Total	\$ 360,000	\$ 430,000	\$ 70,000	0.0%

Expenditures

Regional TSPLOST Expenditures	2020 Budget	2021 Budget	Difference	%
Professional Services	\$ 360,000	\$ 386,590	\$ 26,590	0.00%
Reserved		\$ 43,410	\$ 43,410	
Total	\$ 360,000	\$ 430,000	\$ 70,000	0.0%

TSPLOST 2018

Revenues

TSPLOST Revenues	2020 Budget	2021 Budget	Difference	%
Special Purpose Sales Tax Revenue	\$ 2,080,000	\$ 4,000,000	\$ 1,920,000	0.0%
Interest Earned	\$ -	\$ -		0.0%
Reserved	\$ 2,220,040			
Fund Balance	\$ 2,360,079	\$ 5,522,105	\$ 5,522,105	0.0%
Total	\$ 6,660,119	\$ 9,522,105	\$ 2,861,986	0.0%

Expenditures

TSPLOST Expenditures	2020 Budget	2021 Budget	Difference	%
Professional Services	\$ 6,660,119	\$ 9,522,105	\$ 2,861,986	0.0%
			\$ -	
Total	\$ 6,660,119	\$ 9,522,105	\$ 2,861,986	0.0%

Budget Summary View

General Fund Revenue

General Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
City Taxes	10,213,094	10,634,522	11,000,889	10,753,819	11,097,000
Alcohol Wholesale Tax	300,610	314,328	310,000	322,450	310,000
Code Enforcement	73,967	51,122	54,400	78,961	54,400
Intergovernmental	30,455	240,873	40,000	46,432	42,000
Miscellaneous Fees	10,322	26,119	29,000	15,354	29,000
Police Miscellaneous	111,792	213,447	25,000	31,842	25,000
Channel 10	30,324	26,453	31,500	26,414	31,500
Cemetery	55,200	48,850	50,000	67,775	121,000
Fines & Forfeiture	256,079	229,065	317,000	195,973	317,000
Interest Income	6,780	16,501	9,500	11,785	15,500
Miscellaneous Revenue	141,094	177,720	190,500	159,808	190,500
Total Revenues	\$11,229,717	\$11,979,001	\$12,057,789	\$11,710,614	\$12,232,900
Reimb from Other Departments	3,090,763	2,669,165	2,424,919	2,424,919	2,419,940
Net Revenues	\$14,320,480	\$14,648,166	\$14,482,708	\$14,135,533	\$14,652,840

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Executive	942,135	858,155	950,534	864,415	943,695
Finance	782,765	786,218	822,675	798,316	847,538
Human Resource	343,578	341,016	307,718	246,086	297,278
Police	4,477,436	4,481,865	4,716,155	4,530,173	4,496,918
Fire	3,438,112	3,429,338	3,389,817	3,360,852	3,671,589
Public Works	1,276,575	1,305,258	1,391,231	1,347,208	1,621,140
Community Improvement	563,464	669,622	759,985	688,806	778,773
Engineer	1,552,782	1,538,528	1,633,857	1,476,159	1,569,553
Non-Operating	293,498	214,568	171,100	151,196	174,100
Total Expenditures	\$13,670,345	\$13,624,568	\$14,143,073	\$13,463,212	\$14,400,582
Charges to Other Departments	282,950	292,281	289,635	289,635	252,258
Net Expenditures	\$13,953,295	\$13,916,849	\$14,432,708	\$13,752,847	\$14,652,840
Positions					
Full Time	199	199	187	199	199
Temporary (Part-time)	6	7	7	6	7
Total Positions	205	206	194	205	206

GENERAL FUND - REVENUES

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-31-1100	Current Year Adv Tax	2,965,551	3,483,354	3,495,000	3,505,951	3,495,000
100-31-1200	Prior Year Adv Tax	169,546	116,660	135,000	140,090	180,000
100-31-1310	Motor Vehicle/Mobile Homes	57,591	56,334	85,000	53,177	85,000
100-31-1315	Title Ad Valorem Tax - TAVT	338,727	303,796	300,000	213,711	300,000
100-31-1320	Title Ad Valorem Tax - AAVT	6,190	9,103	10,000	13,205	10,000
100-31-1350	Railroad Equipment Tax	95,968	0	72,000	104,933	72,000
100-31-1600	Real Estate Tax-Intangible	30,480	48,715	40,000	36,307	40,000
100-31-1700	Utility Franchise Tax	1,100,507	1,147,749	1,400,000	1,136,689	1,400,000
100-31-3100	Local Option Sales Tax	3,231,752	3,151,158	3,210,000	3,248,883	3,210,000
100-31-4100	Hotel/Motel Tax	240,459	291,283	240,000	245,373	252,000
100-31-4300	Mixed Drink Tax	26,083	27,881	23,000	15,899	23,000
100-31-4500	Energy Excise Tax	94,576	51,726	55,000	72,791	55,000
100-31-6100	Business License	847,398	872,936	831,000	822,370	831,000
100-31-6200	Insurance Tax	973,720	1,050,110	1,063,889	1,111,872	1,103,000
100-31-9100	Current Year Adv Tax Interest	34,548	23,699	41,000	32,569	41,000
	Total City Taxes	10,213,094	10,634,522	11,000,889	10,753,819	11,097,000
100-32-1100	Liquor & Wine Tax	50,067	58,453	55,000	83,010	55,000
100-32-1110	Beer Tax	250,543	255,875	255,000	239,440	255,000
	Alcohol Wholesale Tax	300,610	314,328	310,000	322,450	310,000
100-32-2120	Building Permits	54,371	30,455	35,000	53,725	35,000
100-32-2125	Fire Inspections Permits	52	16	300	68	300
100-32-2130	Plumbing Permits	3,879	4,626	3,000	5,432	3,000
100-32-2140	Electrical Permits	8,625	8,484	9,000	8,670	9,000
100-32-2160	Mechanical Permits	2,181	3,314	3,000	3,644	3,000
100-32-2175	Manufactured Home Permit	600	595	500	500	500
100-32-2220	House Moving Permits	0	0	300	0	300
100-32-2230	Signs Permits	4,259	3,632	3,000	4,070	3,000
100-32-2990	Miscellaneous Permits	0	0	300	2,852	300
	Total Code Enforcement	73,967	51,122	54,400	78,961	54,400
100-33-1100	Miscellaneous Receipts		211,028	10,000	12,247	10,000
100-33-3000	Housing Authority in Lieu of T	30,455	29,845	30,000	34,185	32,000
	Total Intergovernmental	30,455	240,873	40,000	46,432	42,000

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-34-1390	Variance Fees	840	485	1,300	240	1,300
100-34-1391	Special Exception Fees	0	0	100	0	100
100-34-1392	Rezoning Fees	2,034	1,520	1,000	1,458	1,000
100-34-1395	Sub-Division Fees	0	39	100	16	100
100-34-1396	Miscellaneous Permits & Fees	1,636	3,641	5,000	49	5,000
100-34-1397	Demolition Permits	450	475	500	400	500
100-34-1398	Vacancy Inspection Fees	3,080	2,840	3,500	2,881	3,500
100-34-1400	Printing/Duplication Code, Zon	89	1,646	500	333	500
100-34-1910	Election Qualifying Fee	900	0	1,000	990	1,000
100-34-3110	Driveways & Culverts Revenue	574	2,582	1,000	38	1,000
100-34-6110	Animal Shelter Adoption Fees	720	12,891	15,000	8,949	15,000
	Total Miscellaneous Fees	10,322	26,119	29,000	15,354	29,000
100-34-2000	Reimb: Housing Authority					
100-34-2101	Reimb: Board of Education SR	86,525	180,986	0		
100-34-2102	Fire and Burglar Alarms Fees			0	4,025	
100-34-2900	Probationary Fees					
100-34-2901	Miscellaneous Police Fees	25,267	32,461	25,000	27,817	25,000
	Total Miscellaneous Police Revenue	111,792	213,447	25,000	31,842	25,000
100-34-9901	Channel 10 Broadcasting Fees	722	580	1,000	930	1,000
100-34-9902	Channel 10 City Revenue	29,250	25,705	30,000	25,478	30,000
100-34-9906	Channel 10 Video Tape Copies	352	168	500	6	500
	Total Channel 10 Revenue	30,324	26,453	31,500	26,414	31,500
100-34-9100	Sales: Cemetery Lots	55,200	48,850	50,000	67,775	50,000
100-34-9101	Interment Fees	56,150	42,125	60,000	61,225	60,000
100-34-9102	Monument & Transfer Fee	10,888	6,530	11,000	8,063	11,000
	Total Cemetery Revenue	122,238	97,505	121,000	137,063	121,000
100-35-1170	Municipal Court Fines & Forfe	244,677	218,231	300,000	186,024	300,000
100-35-1171	Municipal Court Probationary F	0	220	2,000	260	2,000
100-35-1172	Municipal Court Attorney Fees	11,402	10,614	15,000	9,689	15,000
	Total Fines & Forfeiture Revenue	256,079	229,065	317,000	195,973	317,000
100-36-1000	Cash-in-Bank Interest Earned	0	984	0	0	0
100-36-1011	Bond Deposit Interest	198	248	500	156	500
100-36-1500	Interest Public Funds	6,583	15,269	9,000	11,629	15,000
	Total Interest Income	6,780	16,501	9,500	11,785	15,500
100-38-1000	Rental Income				0	0
100-38-2000	Humane Society Revenue (Cou	135,526	139,842	140,500	105,000	140,500
100-38-9000	Miscellaneous Receipts	746	21,499	10,000	15,093	10,000
100-38-9900	Surplus Property Sales	4,822	16,379	40,000	39,715	40,000
	Total Miscellaneous Revenue	141,094	177,720	190,500	159,808	190,500
100-39-1200	Reimb: Water & Sewer Fund	2,136,275	2,181,194	1,945,280	1,945,280	1,945,280
100-39-1201	Reimb: Special Purpose Sales	470,222	0	0		
100-39-1202	Reimb: Cemetery Fund	25,848	25,845	25,845	25,845	0
100-39-1207	Reimb: Waste Management	291,620	291,620	288,794	288,794	299,660
100-39-1211	Reimb: WM-Dumpster	166,798	170,506	165,000	165,000	175,000
	Total Reimbursements	3,090,763	2,669,165	2,424,919	2,424,919	2,419,940
	TOTAL GENERAL FUND REVENUES	14,265,280	14,599,316	14,432,708	14,067,758	14,652,840

Division Summaries

Executive

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 department 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services	443,683	404,717	396,704	404,047	394,419
Contractual Services	319,573	286,404	317,000	306,755	315,000
Travel & Training	13,336	6,292	18,800	6,985	18,800
Other Operating Expenses	155,194	146,471	188,530	125,097	185,976
Capital Outlay	10,350	14,271	29,500	21,531	29,500
Total Expenditures	\$942,135	\$858,155	\$950,534	\$864,415	\$943,695
Charges to Other Departments	0		0	0	0
Net Expenditures	\$942,135	\$858,155	\$950,534	\$864,415	\$943,695
Positions					
Full Time	9	9	9	9	9
Part-Time	2	3	3	2	3
Total Positions	11	12	12	11	12



Mayor

GENERAL FUND - EXECUTIVE DIVISION

MAYOR

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-1-310-30-1100	Salaries	8,102	8,083	8,102	6,439	9,001
100-51-1-310-30-2200	Social Security	620	639	620	561	964
100-51-1-310-30-2400	Retirement	1,389	1,375	1,329	1,329	1,446
100-51-1-310-30-2700	Worker's Comp	1,716	2,388	2,642	2,629	1,818
	Personal Services	11,826	12,485	12,692	10,959	13,229
100-52-1-310-30-3100	Liability Insurance	1,224	1,442	1,507	1,507	1,588
100-52-1-310-30-3200	Communication	289	258	600	489	600
100-52-1-310-30-3500	Business Travel	2,651	2,102	4,000	649	4,000
100-52-1-310-30-3600	Dues & Subscription	951	1,334	2,000	856	1,500
100-52-1-310-30-3700	Business Training	2,219	1,240	4,000	1,413	4,000
100-53-1-310-30-1100	General Operating	5,102	4,320	6,000	3,569	6,000
100-57-1-310-30-9000	Contingency	674	470	2,000	811	2,000
	Operating Expenses	13,110	11,165	20,107	9,293	19,688
TOTAL MAYOR		24,936	23,650	32,799	20,252	32,917

Commissioners

COMMISSIONERS

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-1-110-31-1100	Salaries	30,050	29,933	30,000	33,489	30,000
100-51-1-110-31-2200	Social Security	2,299	2,366	2,295	3,365	3,672
100-51-1-110-31-2400	Retirement	5,143	5,092	4,920	4,920	4,818
100-51-1-110-31-2700	Worker's Comp	8,592	11,942	13,208	13,146	9,091
	Personal Services	46,084	49,333	50,423	54,920	47,581
100-52-1-110-31-3100	Liability Insurance	3,108	3,982	3,773	3,773	4,000
100-52-1-110-31-3510	Travel/Train Dist#1	4,212	3,477	5,000	325	5,000
100-52-1-110-31-3520	Travel/Train Dist#2	7,072	5,335	5,000	2,191	5,000
100-52-1-110-31-3530	Travel/Train Dist#3	4,676	5,000	5,000	3,382	5,000
100-52-1-110-31-3540	Travel/Train Dist#4	2,522	4,670	5,000	2,038	5,000
100-52-1-110-31-3550	Travel/Train Dist#5	3,593	835	5,000	4,039	5,000
100-52-1-110-31-3600	Dues & Subscription	4,764	5,546	5,000	4,308	5,000
100-53-1-110-31-1100	General Operating	22,033	19,175	26,000	23,887	26,000
100-57-1-110-31-9000	Contingency	4,618	4,133	7,000	6,909	7,000
	Operating Expenses	56,599	51,904	66,773	50,853	67,000
TOTAL COMMISSIONERS		102,683	101,237	117,196	105,772	114,581

Elections/City Attorney/Auditor/Municipal Court Judge/ Tax Commissioner

ELECTIONS

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-52-1-530-73-1200	Professional Services	27,888	5,198	40,000	34,764	40,000
100-53-1-530-73-1100	General Operating					
TOTAL ELECTIONS		27,888	5,198	40,000	34,764	40,000

CITY ATTORNEY

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-52-1-530-74-1200	Professional Services	157,950	141,206	135,000	135,800	135,000
TOTAL CITY ATTORNEY		157,950	141,206	135,000	135,800	135,000

CITY AUDITOR

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-52-1-560-75-1200	Professional Services	29,500	37,000	37,000	37,825	35,000
TOTAL CITY AUDITOR		29,500	37,000	37,000	37,825	35,000

MUNICIPAL COURT JUDGE

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-52-2-650-76-1200	Professional Services	74,235	73,000	75,000	68,365	75,000
TOTAL MUNICIPAL COURT JUDGE		74,235	73,000	75,000	68,365	75,000

TAX COMMISIONER

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-52-1-545-77-1200	Professional Services	30,000	30,000	30,000	30,000	30,000
TOTAL TAX COMMISIONER		30,000	30,000	30,000	30,000	30,000

City Manager

CITY MANAGER

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-1-320-32-1100	Salaries	199,894	154,695	161,463	162,484	163,543
100-51-1-320-32-2100	Health Insurance	16,512	16,398	15,149	15,149	14,851
100-51-1-320-32-2101	Life Insurance	771	811	622	622	422
100-51-1-320-32-2200	Social Security	14,587	12,177	12,352	11,971	12,511
100-51-1-320-32-2400	Retirement	33,525	34,691	25,653	25,653	25,456
100-51-1-320-32-2700	Workers' Comp. Ins.	3,444	7,165	7,925	7,887	5,455
.	Personal Services	268,734	225,937	223,164	223,767	222,238
100-52-1-320-32-1200	Professional Services	2,410	6,000	6,000	0	6,000
100-52-1-320-32-1300	Maint./Tech. Service	0				
100-52-1-320-32-2900	Health Savings Account	0	1,523	2,475	2,475	
100-52-1-320-32-3100	Liability Insurance	1,248	2,389	2,262	2,264	2,400
100-52-1-320-32-3200	Communication	2,592	1,851	3,000	1,840	3,000
100-52-1-320-32-3500	Business Travel	4,934	693	5,000	1,962	5,000
100-52-1-320-32-3600	Dues & Subscriptions	1,652	1,760	1,800	1,624	1,800
100-52-1-320-32-3700	Business Training	2,991	2,237	4,700	1,603	4,700
100-53-1-320-32-1100	General Operating	10,607	6,694	15,000	8,933	15,000
100-57-1-320-32-9000	Contingency	22,682	17,321	27,150	4,339	27,000
	Operating Expenses	49,245	40,627	67,587	25,196	65,100
TOTAL CITY MANAGER		317,979	266,564	290,751	248,963	287,338

Channel 10/Information Technology

Channel 10/Information Technology

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-1-570-33-1100	Salaries	79,590	78,285	75,286	79,194	78,770
100-51-1-570-33-1300	Overtime	3,191	2,720	2,500	2,726	2,500
100-51-1-570-33-2100	Health Insurance	8,256	8,199	7,574	7,574	7,426
100-51-1-570-33-2101	Life Insurance	264	272	248	248	172
100-51-1-570-33-2200	Social Security	5,949	6,016	5,951	5,817	6,217
100-51-1-570-33-2400	Retirement	13,556	13,793	12,347	12,347	12,650
100-51-1-570-33-2700	Workers' Comp. Ins.	3,444	4,777	5,283	5,258	3,636
100-51-1-570-33-2900	Health Savings Account	2,789	2,900	1,238	1,238	0
	Personal Services	117,038	116,962	110,426	114,402	111,371
100-52-1-570-33-1300	Maint./Tech. Service	43,514	43,906	45,000	40,855	45,000
100-52-1-570-33-3100	Liability Insurance	1,848	2,238	2,262	2,262	2,388
100-52-1-570-33-3200	Communication	2,625	2,409	2,500	1,725	2,500
100-52-1-570-33-3500	Business Travel	385	0	900	1,333	900
100-52-1-570-33-3600	Dues & Subscriptions	0	0	0	0	0
100-52-1-570-33-3700	Business Training	156	19	200	25	200
100-53-1-570-33-1100	General Operating	1,048	405	1,000	540	1,000
100-53-1-570-33-1270	Gas	0		500	0	500
100-53-1-570-33-1600	Small Equipment	0	90	500	0	500
	Operating Expense	49,576	49,068	52,862	46,740	52,988
100-54-1-570-33-2400	Computers/Printers	0		500	207	500
100-54-1-570-33-2450	IT Computers/Equipment	9,120	10,184	14,000	12,912	14,000
100-54-1-570-33-2500	Equipment	1,230	4,087	15,000	8,412	15,000
	Capital Outlay	10,350	14,271	29,500	21,531	29,500
TOTAL CHANNEL 10/IT OPERATIONS		176,964	180,301	192,788	182,673	193,859
TOTAL EXECUTIVE DIVISION		942,135	858,155	950,534	864,415	943,695

NOTES: FY 2021

100-52-1-570-33-1300 - Maint & Tech Services

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

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

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

100-54-1-570-33-2500 - Equipment

Switches, Routers, Firewalls, Servers

Finance

Finance

Division Summary

The Finance Division is responsible for cash receipts, city clerk functions, business licenses, accounting, purchasing, utility billing and customer service, payroll, budgeting, as well as manage the Fleet Fund. 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services	694,748	688,095	702,511	697,817	731,525
Contractual Services					
Travel & Training	6,934	9,107	19,200	9,127	19,200
Other Operating Expenses	81,083	88,866	97,964	91,371	96,813
Capital Outlay	0	150	3,000	0	0
Total Expenditures	\$782,765	\$786,218	\$822,675	\$798,316	\$847,538
Charges to Other Departments					
Net Expenditures	\$782,765	\$786,218	\$822,675	\$798,316	\$847,538
Positions					
Full Time	12	12	12	12	12
Part-Time	0	0	0	0	0
Total Positions	12	12	12	12	12



Administration

Administration

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-1-515-34-1100	Salaries	154,759	153,244	161,762	160,424	167,315
100-51-1-515-34-1300	Overtime	488	642	600	978	600
100-51-1-515-34-2100	Health Insurance	33,024	32,796	30,297	30,297	29,703
100-51-1-515-34-2101	Life Insurance	678	669	646	645	446
100-51-1-515-34-2200	Social Security	11,051	11,523	12,421	11,935	12,800
100-51-1-515-34-2400	Retirement	27,764	28,337	26,529	26,529	26,871
100-51-1-515-34-2700	Worker's Comp. Ins.	6,864	9,554	10,566	10,516	7,273
100-51-1-515-34-2900	Health Savings Account	5,873	4,415	4,950	4,950	0
	Personal Services	240,501	241,180	247,770	246,275	245,007
100-52-1-515-34-1300	Maint./Tech. Service	0	350	1,200	0	500
100-52-1-515-34-2320	Lease Purchase	1,937	1,197	3,750	1,500	1,750
100-52-1-515-34-3100	Liability Insurance	2,484	3,186	3,019	3,018	3,200
100-52-1-515-34-3200	Communication	2,794	3,935	3,000	3,949	3,000
100-52-1-515-34-3300	Advertising	1,073	982	1,000	1,000	1,000
100-52-1-515-34-3400	Municipal Code Supp.	6,044	5,000	6,000	7,839	6,000
100-52-1-515-34-3500	Business Travel	2,460	1,594	4,000	2,306	4,000
100-52-1-515-34-3600	Dues & Subscriptions	923	514	1,000	190	600
100-52-1-515-34-3700	Business Training	478	390	4,000	2,082	4,000
100-53-1-515-34-1100	General Operating	3,710	4,594	3,500	3,457	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	180	955		0	0
	Operating Expenses	23,582	24,197	31,969	26,842	30,050
100-54-1-515-34-2300	Furniture & Equipment	0			0	
100-54-1-515-34-2500	Equipment	0			0	
	Capital Outlay	0	0	0	0	0
TOTAL ADMINISTRATION		264,083	265,377	279,739	273,117	275,057

NOTES: FY 2021

100-52-1-515-34-2320 Lease Purchase

Note: (1) Copier machine lease shared with Accounting

Monthly payment \$62.50 x 12= \$750

Note: (2) Software lease shared with Accounting

Monthly payment

Purchasing

Purchasing

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-1-517-49-1100	Salaries	122,304	126,354	126,277	132,129	139,526
100-51-1-517-49-1300	Overtime	922	1,505	1,000	892	1,000
100-51-1-517-49-2100	Health Insurance	24,780	24,597	22,723	22,723	22,277
100-51-1-517-49-2101	Life Insurance	480	504	504	504	372
100-51-1-517-49-2200	Social Security	8,915	9,748	9,660	9,778	10,750
100-51-1-517-49-2400	Retirement	21,261	21,434	20,709	20,709	22,408
100-51-1-517-49-2700	Workers' Comp. Ins.	5,160	7,165	5,283	7,887	5,455
100-51-1-517-49-2900	Health Savings Account	4,889	2,973	2,475	3,713	
	Personal Services	188,710	194,280	188,631	198,334	201,789
100-52-1-517-49-2320	Lease Purchase	0	2,601	5,000	3,902	6,000
100-52-1-517-49-3100	Liability Insurance	3,084	4,325	4,522	4,522	4,763
100-52-1-517-49-3200	Communication	3,306	3,165	3,300	3,031	3,300
100-52-1-517-49-3300	Advertising	900	1,097	1,100	1,082	2,000
100-52-1-517-49-3500	Business Travels	1,186	1,773	2,500	1,316	2,500
100-52-1-517-49-3600	Dues & Subscriptions	400	500	750	688	750
100-52-1-517-49-3700	Business Training	1,265	2,442	2,000	373	2,000
100-53-1-517-49-1100	General Operating	2,902	2,216	2,800	3,762	2,800
100-53-1-517-49-1270	Gas	217	428	500	308	500
100-55-1-517-49-1300	Garage M & R	667	293	700	300	500
	Operating Expenses	13,927	18,839	23,172	19,285	25,113
100-54-1-517-49-2200	Vehicle Purchase					
100-54-1-517-49-2300	Furniture/Fixtures					
100-54-1-517-49-2400	Computer/Printer	0				
100-54-1-517-49-2500	Equipment			3,000		
	Capital Outlay	0	0	3,000	0	0
TOTAL PURCHASING		202,637	213,120	214,803	217,620	226,902

NOTES: FY 2021

100-52-4-200-52-2320 Lease Purchase

Note: (1) 2018 Ford Fusion \$17,665.00 @ 3.98% for 5yrs

Monthly pymnt Est \$325.17 x 12 = \$3,902.00 Paid in Full 10.2023

Accounting

Accounting

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-1-535-67-1100	Salaries	165,415	147,751	164,787	152,220	187,803
100-51-1-535-67-1300	Overtime	2,332	4,825	3,500	7,070	6,000
100-51-1-535-67-2100	Health Insurance	41,292	40,995	37,871	37,871	37,129
100-51-1-535-67-2101	Life Insurance	720	732	657	657	502
100-51-1-535-67-2200	Social Security	12,345	11,696	12,874	9,030	14,826
100-51-1-535-67-2400	Retirement	30,871	31,096	27,025	27,025	29,378
100-51-1-535-67-2700	Workers' Comp Insura	8,592	11,942	13,208	13,146	9,091
100-51-1-535-67-2900	Health Savings Accoun	3,970	3,596	6,188	6,188	0
	Personal Services	265,537	252,634	266,110	253,208	284,729
100-52-1-535-67-2320	Lease Purchase Payme	1,938	1,117	3,150	1,615	1,750
100-52-1-535-67-3100	Liability Insurance	3,108	3,982	3,773	3,773	4,000
100-52-1-535-67-3200	Communication	27,788	30,164	31,000	28,895	31,000
100-52-1-535-67-3500	Business Travel	320	916	3,500	2,306	3,500
100-52-1-535-67-3600	Dues & Subscriptions	465	111	500	138	500
100-52-1-535-67-3700	Business Training	1,225	1,992	3,200	744	3,200
100-53-1-535-67-1100	General Operating	15,664	16,654	16,900	16,900	16,900
	Operating Expenses	50,507	54,937	62,023	54,371	60,850
100-54-1-535-67-2300	Furniture & Fixtures	0	150			
100-54-1-535-67-2500	Equipment					
	Capital Outlay	0	150	0	0	0
TOTAL ACCOUNTING		316,044	307,721	328,133	307,579	345,579
TOTAL FINANCE		782,765	786,218	822,675	798,316	847,538

Notes FY2021

100-52-1-838-67-2320 Lease Purchases

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

Fleet Fund

Fleet Fund

Division Summary

Partnering with Enterprise, the City created a self sustained fleet management program that will keep vehicles up to date to ensure efficiency in each department. In the long run this fund will help decrease fuel and maintenance cost

Revenues

Revenue Summary:

Categories of Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
All Fund Contributions			65,000	65,000	100,000
Fund Balance				0	55,000
Total Revenues	\$0	\$0	\$65,000	\$65,000	\$155,000
Reimb from Other Departments					
Net Revenues	\$0	\$0	\$65,000	\$65,000	\$155,000

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Professional Services	0		15,000	3,663	40,000
Lease Purchase	0		50,000	5,288	115,000
Total Expenditures	\$0	\$0	\$65,000	\$8,951	\$155,000
Charges to Other Departments					
Net Expenditures	\$0	\$0	\$65,000	\$8,951	\$155,000

**Internal Service Fund 609
Fleet Vehicle Fund Revenues**

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
609-34-9200	All Funds Contributions	0	0	65,000	65,000	100,000
609-39-3800	Fund Balance					55,000
TOTAL FLEET VEHICLE		0	0	65,000	65,000	155,000

Fleet Vehicle Fund Expenditures

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
609-52-4-970-28-1200	Professional Services			15,000	3,663	40,000
609-52-4-970-28-2320	Lease Purchase			50,000	5,288	115,000
	Operating Expenses	0	0	65,000	8,951	155,000
609-54-4-970-28-2500	Equipment					
	Capital Outlay	0	0		0	0
TOTAL FLEET VEHICLE		0	0	65,000	8,951	155,000

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, Benefit Administration (Health, Wellness, Insurance Coverage), Personnel Policies and Procedures, Risk Management, Safety Training, Worker's Compensation and Liability, and Employee Relations and Incentives.

Expenditure Summary:

Categories of Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services	281,025	274,475	237,155	199,265	240,878
Contractual Services					
Travel & Training	8,437	5,830	13,500	2,236	8,000
Other Operating Expenses	54,116	60,711	57,064	44,586	48,400
Capital Outlay	0	0	0	0	0
Total Expenditures	\$343,578	\$341,016	\$307,718	\$246,086	\$297,278
Charges to Other Departments					
Net Expenditures	\$343,578	\$341,016	\$307,718	\$246,086	\$297,278
Positions					
Full Time	4	4	3	4	3
Part-Time					
Total Positions	4	4	3	4	3



Human Resources

GENERAL FUND - HUMAN RESOURCES

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-1-540-36-1100	Salaries	167,441	154,346	132,766	101,026	139,256
100-51-1-540-36-1300	Overtime	292	1,775	500	4,066	500
100-51-1-540-36-2100	Health Insurance	33,036	32,796	22,723	22,723	22,277
100-51-1-540-36-2101	Life Insurance	673	693	527	527	372
100-51-1-540-36-2200	Social Security	12,295	11,916	10,195	7,332	10,653
100-51-1-540-36-2400	Retirement	28,899	29,476	21,774	21,774	22,365
100-51-1-540-36-2700	Worker's Comp. Ins.	6,876	10,945	7,925	7,892	5,455
100-51-1-540-36-2900	Health Savings Account	3,073	3,313	3,713	3,713	0
100-51-1-540-36-2910	Wellness Program	22,830	20,791	26,000	25,653	35,000
100-51-1-540-36-2920	Employee Incentive	4,708	7,726	10,932	4,491	5,000
100-51-1-540-36-2930	Stay In School Program	900	700	100	69	
	Personal Services	281,025	274,475	237,155	199,265	240,878
100-52-1-540-36-1200	Professional Services	817	5,062	5,500	0	2,800
100-52-1-540-36-1300	Maint./Tech. Service	39,733	40,442	35,400	35,639	35,400
100-52-1-540-36-2320	Lease Payments	130	157	1,225	157	1,100
100-52-1-540-36-3100	Liability Insurance	2,484	3,182	2,264	2,662	2,400
100-52-1-540-36-3200	Communication	2,243	2,081	2,300	1,829	1,000
100-52-1-540-36-3300	Advertising	1,371	1,625	2,300	33	500
100-52-1-540-36-3500	Business Travel	5,229	2,922	7,500	1,531	4,000
100-52-1-540-36-3600	Dues & Subscriptions	1,044	427	1,075	185	200
100-52-1-540-36-3700	Business Training	3,208	2,907	6,000	705	4,000
100-53-1-540-36-1100	General Operating	6,294	7,735	7,000	4,081	5,000
	Operating Expenses	62,553	66,540	70,564	46,821	56,400
100-54-1-540-36-2300	Furniture/Fixtures					
100-54-1-540-36-2400	Computer/Printers					
100-54-1-540-36-2500	Equipment					
	Capital Outlay	0	0	0	0	0
TOTAL HUMAN RESOURCES		343,578	341,016	307,718	246,086	297,278

Benefit Funds – Liability Insurance Fund

Liability Insurance Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
All Funds Contributions	250,044	300,000	303,000	305,005	317,800
Miscellaneous Revenue	4,467	1,073	0	14,452	0
Total Revenues	\$254,511	\$301,073	\$303,000	\$319,456	\$317,800
Reimb from Other Departments					
Net Revenues	\$254,511	\$301,073	\$303,000	\$319,456	\$317,800

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Premium Auto	87,708	98,272	100,000	117,253	129,000
Premium Liability	114,578	113,087	125,000	124,415	136,857
Premium Property	36,015	37,629	38,000	36,312	39,943
Claims Payment	38,471	29,660	25,000	33,983	12,000
Liability Litigation	15,000	25,000	15,000	0	0
Total Expenditures	\$291,771	\$303,648	\$303,000	\$311,963	\$317,800
Charges to Other Departments					
Net Expenditures	\$291,771	\$303,648	\$303,000	\$311,963	\$317,800

**Internal Service Funds
Liability Insurance Fund 600**

Account #	Revenue Source	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
600-34-9200	All Funds Contribution	250,044	300,000	303,000	305,005	317,800
600-38-9000	Liability Misc. Revenue	4,467	1,073		14,452	
TOTAL		254,511	301,073	303,000	319,456	317,800

Expenditures	Account Number	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
600-52-9-020-11-3100	Premium Auto	87,708	98,272	100,000	117,253	129,000
600-52-9-021-11-3100	Premium Liability	114,578	113,087	125,000	124,415	136,857
600-52-9-022-11-3100	Premium Property	36,015	37,629	38,000	36,312	39,943
600-52-9-023-11-3100	Claims Payment	38,471	29,660	25,000	33,983	12,000
600-52-9-027-11-3100	Liability Litigation	15,000	25,000	15,000	0	
TOTAL		291,771	303,648	303,000	311,963	317,800

Benefit Funds – Health Insurance Fund

Health Insurance Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
City Premium	1,725,929	1,730,010	1,530,000	1,587,297	1,500,000
Interest	0	0	0	0	0
Miscellaneous Revenue	47,317	49,993	10,000	268,952	10,000
Employee Premiums	43,087	216,837	360,000	395,975	390,000
Retiree Premiums	8,076	3,133	0	2,135	0
Stop/Loss Reimbursement	153,645	15,761	0	161,118	0
Group Life	369,988	27,378	30,000	30,238	19,000
Voluntary Premiums	69,207	201,665	52,000	52,228	77,800
Health Savings Account	0	0	245,000	250,000	0
Total Revenues	\$2,417,249	\$2,244,777	\$2,227,000	\$2,747,943	\$1,996,800
Reimb from Other Departments					
Net Revenues	\$2,417,249	\$2,244,777	\$2,227,000	\$2,747,943	\$1,996,800

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Health Claims	1,457,006	1,460,047	1,504,367	2,688,927	1,880,000
Administration Fees	357,098	394,524	391,633	301,259	20,000
Life Insurance	0	0	30,000	23,102	19,000
Pcori Fees/Transition Fees	1,428	1,910	4,000	1,119	0
Vol Prem. Employee Contribution	99,812	63,675	52,000	61,069	77,800
Health Savings Account	0	0	245,000	0	0
Total Expenditures	\$1,915,344	\$1,920,156	\$2,227,000	\$3,075,476	\$1,996,800
Charges to Other Departments					
Net Expenditures	\$1,915,344	\$1,920,156	\$2,227,000	\$3,075,476	\$1,996,800

Health Insurance Fund 601

Account #	Revenue Source	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
601-38-9000	City Premium	1,725,929	1,730,010	1,530,000	1,587,297	1,500,000
601-38-9001	Miscellaneous Revenue	47,317	49,993	10,000	268,952	10,000
601-38-9010	Employee Premiums	43,087	216,837	360,000	395,975	390,000
601-38-9020	Retirees	8,076	3,133	0	2,135	0
601-38-9030	City Life Insurance	369,988	27,378	30,000	30,238	19,000
601-38-9040	UMR Stop/Loss Reim	153,645	15,761		161,118	
601-38-9050	Voluntary Premiums	69,207	201,665	52,000	52,228	77,800
601-38-9060	Health Savings Account			245,000	250,000	
	0	2,417,249	2,244,777	2,227,000	2,747,943	1,996,800

Expenditures	Account Number	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
601-52-9-024-12-1010	MMSI Insurance Claims	34,267	6,821	0	0	
601-52-9-024-12-1020	Administration Fees	0		0	0	
601-52-9-025-12-1030	UMR Insurance Claims	1,422,738	1,453,226	1,504,367	2,688,927	1,880,000
601-52-9-024-12-1040	UMR Administration Fees	85,843	92,820	79,433	35,586	20,000
601-52-9-024-12-1050	UMR Stop/Loss Reins	232,155	264,504	275,000	235,862	
601-52-9-024-12-1060	Broker Fees	39,100	37,200	37,200	29,810	
601-52-9-025-12-3100	City Life Insurance	0	0	30,000	23,102	19,000
601-52-9-025-12-3400	Voluntary Prem. Empl	99,812	63,675	52,000	61,069	77,800
601-52-9-025-12-3500	Pori Fees/Transition F	1,428	1,910	4,000	1,119	
601-52-9-025-12-3600	Health Savings Account			245,000		0
	TOTAL	1,915,344	1,920,156	2,227,000	3,075,476	1,996,800

FY2021:

601-52-9-025-12-1030 Insurance Claims/Fees

Note:(1) Includes Broker Fee, Administration Fee for TPA and Premiums

601-52-9-025-12-1020 Administration Fee

Note:(1) Includes Ideal doctor and COBRA Fee

Benefit Funds – Retirement Fund

Retirement Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Interest					
Retirement Contribution	1,262,006	1,302,771	1,201,300	1,209,514	1,265,356
Miscellaneous Revenue					
Total Revenues	\$1,262,006	\$1,302,771	\$1,201,300	\$1,209,514	\$1,265,356
Reimb from Other Departments					
Net Revenues	\$1,262,006	\$1,302,771	\$1,201,300	\$1,209,514	\$1,265,356

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Retirement Payments	1,260,510	1,262,900	1,201,300	1,201,300	1,265,356
Fund Balance					
Total Expenditures	\$1,260,510	\$1,262,900	\$1,201,300	\$1,201,300	\$1,265,356
Charges to Other Departments					
Net Expenditures	\$1,260,510	\$1,262,900	\$1,201,300	\$1,201,300	\$1,265,356

Retirement Fund 602

Account #	Revenue Source	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
602-38-9000	Retirement Contributions	1,262,006	1,302,771	1,201,300	1,209,514	1,265,356
TOTAL		1,262,006	1,302,771	1,201,300	1,209,514	1,265,356

Expenditures	Account Number	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
602-57-9-023-15-3000	Retirement Payments	1,260,510	1,262,900	1,201,300	1,201,300	1,265,356
TOTAL		1,260,510	1,262,900	1,201,300	1,201,300	1,265,356

Benefit Funds – Worker’s Compensation Fund

Worker's Compensation Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
All Funds Contributions	380,004	535,000	560,000	560,001	400,000
Miscellaneous Revenue	0	46	0	642,006	0
Total Revenues	\$380,004	\$535,046	\$560,000	\$1,202,007	\$400,000
Reimb from Other Departments					
Net Revenues	\$380,004	\$535,046	\$560,000	\$1,202,007	\$400,000

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Expenditure for Claims	441,234	752,768	450,000	371,303	300,000
Administration Cost	75,448	32,277	110,000	105,377	100,000
Reserve for Claims	0		0	0	0
Total Expenditures	\$516,682	\$785,045	\$560,000	\$476,681	\$400,000
Charges to Other Departments					
Net Expenditures	\$516,682	\$785,045	\$560,000	\$476,681	\$400,000

Worker's Compensation Fund 603

Account #	Revenue Source	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
603-38-9000	Miscellaneous Revenue	0	46		642,006	
603-39-1000	All Funds Contribution	380,004	535,000	560,000	560,001	400,000
	TOTAL	380,004	535,046	560,000	1,202,007	400,000

Expenditures	Account Number	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
603-52-9-023-18-3100	Expend for all Claims	441,234	752,768	450,000	371,303	300,000
603-52-9-027-18-1100	Administration Cost	75,448	32,277	110,000	105,377	100,000
603-52-9-028-18-3100	Reserve for Claims	0				
	TOTAL	516,682	785,045	560,000	476,681	400,000

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, Special Operations, Administration.

Expenditure Summary:

Categories of Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services	3,926,407	3,960,042	4,010,782	3,865,245	3,914,660
Contractual Services					
Travel & Training	69,348	48,564	86,300	69,542	62,500
Other Operating Expenses	480,411	473,260	619,073	595,387	519,757
Capital Outlay	1,270	0	0	0	0
Total Expenditures	\$4,477,436	\$4,481,865	\$4,716,155	\$4,530,173	\$4,496,918
Charges to Other Departments					
Net Expenditures	\$4,477,436	\$4,481,865	\$4,716,155	\$4,530,173	\$4,496,918
Positions					
Full Time	71	71	61	61	61
Temporary	2	2	2	2	2
Total Positions	73	73	63	63	63



Administration

Administration

		2018	2019	2020	2020	2021
	Description	Actual	Actual	Budget	Actual	Budget
100-51-3-210-38-1100	Salaries	337,036	376,795	389,903	408,689	391,696
100-51-3-210-38-1300	Overtime	7,595	3,312	4,000	2,328	4,000
100-51-3-210-38-2100	Health Insurance	57,804	57,394	53,020	53,020	51,980
100-51-3-210-38-2101	Life Insurance	1,401	1,448	1,551	1,551	1,030
100-51-3-210-38-2200	Social Security	24,919	28,681	30,014	29,631	30,215
100-51-3-210-38-2400	Retirement	60,543	61,945	63,944	63,944	67,662
100-51-3-210-38-2700	Workers' Comp. Ins.	12,036	19,107	18,491	21,033	12,272
100-51-3-210-38-2900	Health Savings Account	8,650	9,100	8,663	8,663	
	Personal Services	509,984	557,783	569,586	588,860	558,855
100-52-3-210-38-1200	Professional Services	11,181	2,394	15,620	15,583	10,000
100-52-3-210-38-1300	Maint./Tech. Service	0	2,050	2,080	1,005	500
100-52-3-210-38-2200	Repairs/Maint. Bldg.	0	204	1,000	783	2,000
100-52-3-210-38-3100	Liability Insurance	7,956	9,446	9,799	9,799	10,326
100-52-3-210-38-3200	Communication	2,394	2,517	4,480	2,246	2,500
100-52-3-210-38-3500	Business Travel	5,712	3,997	5,000	4,639	6,000
100-52-3-210-38-3600	Dues & Subscriptions	2,800	1,822	2,033	1,894	1,500
100-52-3-210-38-3700	Business Training	4,677	1,702	3,000	2,285	5,000
100-53-3-210-38-1100	General Operating	2,449	2,507	5,500	5,411	2,500
100-53-3-210-38-1270	Gas	4,264	6,804	6,500	5,081	6,000
100-53-3-210-38-1700	Uniforms	1,368	905	2,000	1,380	2,000
100-55-3-210-38-1300	Garage M & R	129	863	3,000	2,795	2,500
100-57-3-210-38-9000	Contingency	4,846	1,478		0	0
	Operating Expenses	47,774	36,691	60,012	52,900	50,826
100-54-3-210-38-2200	Vehicle Purchase	0			0	
100-54-3-210-38-2300	Furniture & Fixture				0	
100-54-3-210-38-2400	Computers/Printers	0			0	
100-54-3-210-38-2500	Equipment	0			0	
	Capital Outlay	0	0	0	0	0
TOTAL ADMINISTRATION		557,759	594,473	629,597	641,760	609,682

Criminal Investigation

Criminal Investigation

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-3-221-39-1100	Salaries	355,978	395,457	461,958	247,605	342,077
100-51-3-221-39-1300	Overtime	-1,552	24,228	20,000	7,768	25,000
100-51-3-221-39-2100	Health Insurance	82,584	81,991	75,743	75,743	59,406
100-51-3-221-39-2101	Life Insurance	1,563	1,637	1,838	1,842	903
100-51-3-221-39-2200	Social Security	26,481	31,178	36,819	18,427	27,993
100-51-3-221-39-2400	Retirement	67,293	69,765	75,761	75,761	60,356
100-51-3-221-39-2700	Workers' Comp. Ins.	17,196	23,884	26,415	26,291	14,545
100-51-3-221-39-2900	Health Savings Accou	14,735	15,650	12,376	12,376	0
	Personal Services	564,278	643,791	710,911	465,813	530,280
100-52-3-221-39-1200	Professional Services	2,834	3,121	8,813	9,395	4,500
100-52-3-221-39-1300	Maint./Tech. Service	2,219	3,009	5,816	5,815	1,000
100-52-3-221-39-2200	Repairs/Maint. Bldg.	310	0	500	497	0
100-52-3-221-39-3100	Liability Insurance	13,416	15,707	16,579	16,579	12,702
100-52-3-221-39-3200	Communication	12,022	11,465	8,100	8,303	10,500
100-52-3-221-39-3500	Business Travel	2,824	4,759	5,000	2,745	2,500
100-52-3-221-39-3600	Dues & Subscriptions	488	125	990	0	500
100-52-3-221-39-3700	Business Training	2,954	1,296	4,800	3,985	3,000
100-53-3-221-39-1100	General Operating	3,285	4,150	8,391	8,275	3,500
100-53-3-221-39-1110	Chemicals	871	516	550	0	500
100-53-3-221-39-1230	Utilities	4,957	4,222	5,500	3,784	5,000
100-53-3-221-39-1270	Gas	17,907	15,101	8,740	8,495	15,000
100-53-3-221-39-1600	Small Equipment	781	775	8,690	8,689	1,000
100-53-3-221-39-1700	Uniforms	3,492	1,400	4,700	4,661	2,000
100-55-3-221-39-1300	Garage M & R	3,000	2,896	4,500	4,034	3,500
	Operating Expenses	78,387	73,457	91,669	85,257	65,202
100-54-3-221-39-2200	Vehicle Purchase	0	0	0	0	
100-54-3-221-39-2300	Furniture /Fixtures	0	0	0	0	
100-54-3-221-39-2400	Computers/Printers	0	0	0	0	
100-54-3-221-39-2500	Equipment	0	0	0	0	
	Capital Outlay	0	0	0	0	0
TOTAL CRIMINAL INVESTIGATION		642,665	717,248	802,579	551,070	595,482

Uniform Patrol

Uniform Patrol

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-3-223-40-1100	Salaries	1,269,494	1,080,807	1,322,307	1,380,129	1,291,947
100-51-3-223-40-1300	Overtime	100,826	79,868	95,000	88,078	95,000
100-51-3-223-40-2100	Health Insurance	330,324	327,964	249,951	249,951	245,049
100-51-3-223-40-2101	Life Insurance	5,255	5,542	5,278	5,278	3,437
100-51-3-223-40-2200	Social Security	97,966	86,051	108,424	106,053	106,484
100-51-3-223-40-2400	Retirement	226,082	237,077	216,858	216,858	207,273
100-51-3-223-40-2700	Workers' Comp. Ins.	68,784	95,536	87,170	86,761	60,000
100-51-3-223-40-2900	Health Savings Account	54,760	44,032	40,841	40,842	0
	Personal Services	2,153,490	1,956,877	2,125,829	2,173,949	2,009,191
100-52-3-223-40-1200	Professional Services	5,592	6,498	7,000	6,995	7,000
100-52-3-223-40-1300	Maint./Tech. Service	3,786	4,082	5,000	4,661	3,500
100-52-3-223-40-2320	Lease Payments	15,585	16,368	16,368	16,368	16,368
100-52-3-223-40-3100	Liability Insurance	67,464	77,666	80,603	80,603	84,691
100-52-3-223-40-3200	Communication	15,654	22,370	22,000	21,401	10,000
100-52-3-223-40-3500	Business Travel	4,983	923	4,000	3,142	3,000
100-52-3-223-40-3600	Dues & Subscriptions	163	135	290	137	290
100-52-3-223-40-3700	Business Training	4,580	0	2,500	2,300	3,500
100-53-3-223-40-1100	General Operating	5,541	5,567	5,500	5,683	5,000
100-53-3-223-40-1110	Chemicals	508	2,986	3,500	2,115	3,000
100-53-3-223-40-1270	Gas	78,326	74,178	65,500	65,459	90,000
100-53-3-223-40-1600	Small Equipment	8,998	9,054	28,500	27,582	7,000
100-53-3-223-40-1700	Uniforms	18,973	7,722	12,900	12,166	14,000
100-55-3-223-40-1300	Garage M & R	44,701	41,484	33,000	34,129	40,000
	Operating Expenses	274,855	269,033	286,661	282,739	287,349
100-54-3-223-40-2200	Vehicle Purchase	0	0	0	0	
100-54-3-223-40-2400	Computers/Printers	0	0	0	0	
100-54-3-223-40-2500	Equipment	0	0	0	0	
	Capital Outlay	0	0	0	0	0
TOTAL UNIFORM PATROL		2,428,346	2,225,910	2,412,490	2,456,688	2,296,539

NOTES: FY 2021

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

Note: (1) 62 Tasers annual payment = \$16,368 (year 2)

Paid in full FY2022

Support Services

Support Services

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-3-224-41-1100	Salaries	271,779	297,523	306,571	287,686	353,731
100-51-3-224-41-1300	Overtime	5,634	5,174	5,000	6,062	5,000
100-51-3-224-41-2100	Health Insurance	82,584	90,190	83,317	83,317	81,682
100-51-3-224-41-2101	Life Insurance	1,059	1,228	1,177	1,177	908
100-51-3-224-41-2200	Social Security	19,599	22,169	23,835	20,636	27,443
100-51-3-224-41-2400	Retirement	47,676	53,352	50,278	50,278	56,809
100-51-3-224-41-2700	Workers' Comp. Ins.	20,640	28,661	31,698	31,549	21,818
100-51-3-224-41-2900	Health Savings Account	12,120	12,485	13,614	13,614	0
	Personal Services	461,090	510,782	515,490	494,319	547,392
100-52-3-224-41-1200	Professional Services	2,542	2,854	2,000	1,982	1,500
100-52-3-224-41-1300	Maint./Tech. Service	2,126	5,928	4,200	4,014	8,000
100-52-3-224-41-2200	Repairs/Maint. Bldg.	2,136	1,916	2,100	2,010	1,500
100-52-3-224-41-2320	Lease Payments	6,463	6,800	103,500	97,723	8,500
100-52-3-224-41-3100	Liability Insurance	7,464	9,558	9,056	9,056	9,600
100-52-3-224-41-3200	Communication	9,003	11,167	10,000	10,658	31,600
100-52-3-224-41-3500	Business Travel	2,044	2,500	2,500	1,779	2,500
100-52-3-224-41-3600	Dues & Subscriptions	461	320	400	55	430
100-52-3-224-41-3700	Business Training	869	1,527	3,000	2,951	2,000
100-53-3-224-41-1100	General Operating	13,904	15,509	14,500	16,170	14,000
100-53-3-224-41-1110	Chemicals		0	26,500	0	
100-53-3-224-41-1230	Utilities	25,931	24,875	-5,500	23,013	26,500
100-53-3-224-41-1600	Small Equipment	0		6,500	826	1,000
100-53-3-224-41-1700	Uniforms	2,123	188	1,000	786	2,000
100-55-3-224-41-1200	Reimb:DP IT Expense	0			0	
100-55-3-224-41-1300	Garage M & R	0			0	
100-57-3-224-41-9000	Contingency	0			0	
	Operating Expenses	75,065	83,141	179,756	171,023	109,130
100-54-3-224-41-2200	Vehicle Purchase				0	
100-54-3-224-41-2300	Furniture /Fixtures	421	0	0	0	
100-54-3-224-41-2500	Equipment	849	0	0	0	
	Capital Outlay	1,270	0	0	0	0
TOTAL SUPPORT SERVICES		537,425	593,922	695,246	665,341	656,522

Notes FY2021:

100-52-3-224-41-3200 Communication

Note: (1) All Police Department Telephone charges will now be charged out of support.

Training & Personnel

Training & Personnel

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-3-240-42-1100	Salaries	52,686	53,188	61,795	61,679	45,552
100-51-3-240-42-1300	Overtime	953	0	0	0	0
100-51-3-240-42-2100	Health Insurance	8,172	8,199	7,574	7,574	7,426
100-51-3-240-42-2101	Life Insurance	205	213	244	1,238	121
100-51-3-240-42-2200	Social Security	3,806	4,103	4,727	4,524	3,485
100-51-3-240-42-2400	Retirement	8,797	9,028	10,134	10,134	7,316
100-51-3-240-42-2700	Workers' Comp. Ins.	1,716	2,388	2,642	2,629	1,818
100-51-3-240-42-2900	Health Savings Account	2,008	0	1,238	1,238	0
	Personal Services	78,343	77,120	88,354	89,016	65,718
100-52-3-240-42-1200	Professional Services	3,053	2,616	4,500	4,267	4,000
100-52-3-240-42-1300	Maint./Tech. Service	0	0	200	0	200
100-52-3-240-42-3100	Liability Insurance	1,224	1,442	1,507	1,507	1,588
100-52-3-240-42-3200	Communication	1,410	1,466	1,500	1,552	1,500
100-52-3-240-42-3500	Business Travel	15,162	15,409	26,500	26,440	15,000
100-52-3-240-42-3600	Dues & Subscriptions	192	1,104	398	398	500
100-52-3-240-42-3700	Business Training	17,649	13,600	26,000	19,411	14,000
100-53-3-240-42-1100	General Operating	3,819	3,127	3,000	2,307	3,200
100-53-3-240-42-1110	Chemicals	0	0	1,000	1,000	0
100-53-3-240-42-1270	Gas	1,417	0	0	0	0
100-53-3-240-42-1600	Small Equipment	1,641	66	3,000	3,005	3,000
100-53-3-240-42-1700	Uniforms	1,500	559	3,000	2,466	1,500
100-55-3-240-42-1300	Garage M & R	0	500	0		0
	Operating Expenses	47,066	39,888	70,605	62,354	44,488
100-54-3-240-42-2200	Vehicle Purchase	0				
100-54-3-240-42-2400	Computers & Printers	0				
100-54-3-240-42-2500	Equipment	0				
	Capital Outlay	0				
TOTAL TRAINING & PERSONNEL		125,410	117,008	158,960	151,370	110,205

Special Operations

Special Operations

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-3-229-46-1100	Salaries				21,043	135,099
100-51-3-229-46-1300	Overtime	7,015	8,799	0	11,658	8,000
100-51-3-229-46-2100	Health Insurance					22,277
100-51-3-229-46-2101	Life Insurance					362
100-51-3-229-46-2200	Social Security	537	673	612	2,329	10,335
100-51-3-229-46-2400	Retirement					21,697
100-51-3-229-46-2700	Workers' Comp. Ins.					5,455
	Personal Services	7,551	9,472	612	35,030	203,224
100-52-3-229-46-1300	Maint./Tech. Service	0			0	500
100-52-3-229-46-3100	Liability Insurance	3,600	4,668	5,271	5,271	4,763
100-52-3-229-46-3200	Communication	1,262	0	0	0	0
100-52-3-229-46-3500	Business Travel	3,944	2,251	4,000	-135	3,000
100-52-3-229-46-3600	Dues & Subscriptions	400	300		0	2,000
100-52-3-229-46-3700	Business Training	3,949	600		0	3,000
100-53-3-229-46-1100	General Operating	2,970	3,408		0	3,000
100-53-3-229-46-1110	Chemicals	0	410	500	0	500
100-53-3-229-46-1270	Gas	1,170	934	1,300	256	3,000
100-53-3-229-46-1600	Small Equipment	1,662	665	2,000	1,955	2,000
100-53-3-229-46-1700	Uniforms	358	0	500	210	500
100-55-3-229-46-1300	Garage M & R	2,035	2,051	3,100	3,100	3,000
	Operating Expenses	21,350	15,289	16,671	10,656	25,263
100-54-3-229-46-2200	Vehicle Purchase	0			0	
100-54-3-229-46-2500	Equipment	0			0	
	Capital Outlay	0	0	0	0	0
TOTAL SPECIAL OPERATIONS		28,902	24,761	17,283	45,687	228,487

FY2021:

SWAT is now Special Operations Unit. It was once combined with Criminal Investigation. No new positions have been added.

School Resource Officers

School Resource Officers

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-3-291-47-1100	Salaries	82,499	123,531	0	16,917	
100-51-3-291-47-1300	Overtime	9,039	15,821	0	82	
100-51-3-291-47-2100	Health Insurance	24,780	24,597	0	0	
100-51-3-291-47-2101	Life Insurance	441	441	0	0	
100-51-3-291-47-2200	Social Security	6,589	10,494	0	1,258	
100-51-3-291-47-2400	Retirement	18,993	18,804	0	0	
100-51-3-291-47-2700	Workers' Comp. Ins.	5,160	7,165	0	0	
100-51-3-291-47-2900	Health Savings Account	4,169	3,365	0	0	
	Personal Services	151,669	204,218	0	18,257	0
100-52-3-291-47-1200	Professional Services	0	0	0	0	
100-52-3-291-47-1300	Maint./Tech. Service	0	0	0	0	
100-52-3-291-47-3100	Liability Insurance	3,660	4,325	0	0	
100-53-3-291-47-3200	Communication	0	0	0	0	
100-52-3-291-47-3500	Business Travel	0	0	0	0	
100-52-3-291-47-3700	Business Training	0	0	0	0	
100-53-3-291-47-1100	General Operating	450	0	0	0	
100-53-3-291-47-1600	Small Equipment	282	0	0	0	
100-53-3-291-47-1700	Uniforms	869		0	0	
	Operating Expenses	5,261	4,325	0	0	0
100-54-3-291-47-2200	Vehicle Purchase	0		0	0	
	Capital Outlay	0	0	0	0	0
TOTAL SCHOOL RESOURCE OFFICER		156,930	208,543	0	18,257	0
TOTAL POLICE DEPARTMENT		4,477,436	4,481,865	4,716,155	4,530,173	4,496,918

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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services	3,161,789	3,151,686	3,108,577	3,095,230	3,381,173
Contractual Services					
Travel & Training	8,094	5,741	10,000	8,866	11,000
Other Operating Expenses	210,621	229,414	244,241	231,972	250,916
Capital Outlay	57,608	42,497	27,000	24,784	28,500
Total Expenditures	\$3,438,112	\$3,429,338	\$3,389,817	\$3,360,852	\$3,671,589
Charges to Other Departments					
Net Expenditures	\$3,438,112	\$3,429,338	\$3,389,817	\$3,360,852	\$3,671,589
Positions					
Full Time	54	54	54	54	54
Temporary					
Total Positions	54	54	54	54	54



Fire Department

GENERAL FUND - FIRE

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-3-500-48-1100	Salaries	1,913,293	1,847,599	1,872,197	1,839,881	2,181,345
100-51-3-500-48-1300	Overtime	154,810	173,422	160,000	179,211	165,000
100-51-3-500-48-2100	Health Insurance	445,933	442,751	409,010	409,010	400,990
100-51-3-500-48-2101	Life Insurance	7,557	7,691	7,199	7,467	5,837
100-51-3-500-48-2200	Social Security	148,230	149,608	155,463	143,817	179,495
100-51-3-500-48-2400	Retirement	324,526	326,845	295,235	307,040	350,324
100-51-3-500-48-2700	Workers' Comp. Ins.	92,856	128,973	142,642	141,972	98,182
100-51-3-500-48-2900	Health Savings Account	74,584	74,797	66,831	66,831	0
	Personal Services	3,161,789	3,151,686	3,108,577	3,095,230	3,381,173
100-52-3-500-48-1200	Professional Services	3,852	5,296	4,500	4,418	5,500
100-52-3-500-48-1300	Maint./Tech. Service	17,451	15,563	18,000	17,305	18,000
100-52-3-500-48-2200	Repairs/Maint. Bldg.	0	0	0	0	0
100-52-3-500-48-2320	Lease Purchase	709	773	600	778	600
100-52-3-500-48-3100	Liability Insurance	47,754	62,565	60,541	62,165	65,016
100-52-3-500-48-3200	Communication	18,676	21,536	23,500	24,189	24,000
100-52-3-500-48-3500	Business Travels	5,564	4,645	7,000	6,919	7,000
100-52-3-500-48-3600	Dues & Subscriptions	2,504	2,560	3,100	2,583	2,800
100-52-3-500-48-3700	Business Training	2,530	1,095	3,000	1,947	4,000
100-53-3-500-48-1000	Gen Oper-Fire Prevention	2,953	2,218	3,500	3,467	3,500
100-53-3-500-48-1100	General Operating	15,614	16,382	16,000	14,145	16,000
100-53-3-500-48-1230	Utilities	36,806	40,417	44,000	43,969	44,000
100-53-3-500-48-1270	Gas	26,155	26,805	30,000	20,605	28,000
100-53-3-500-48-1600	Small Equipment	4,662	5,858	7,000	6,954	8,000
100-53-3-500-48-1700	Uniforms	10,360	12,587	12,000	13,651	15,000
100-55-3-500-48-1300	Garage M & R	23,127	16,853	21,500	17,742	20,500
100-55-3-500-48-1400	Fleet Maintenance					
	Operating Expense	218,715	235,155	254,241	240,838	261,916
100-54-3-500-48-2500	Equipment	57,608	42,497	27,000	24,784	28,500
100-54-3-500-48-2510	Equip-Homeland Grant	0	0			
	Capital Outlay	57,608	42,497	27,000	24,784	28,500
TOTAL FIRE DEPARTMENT		3,438,112	3,429,338	3,389,817	3,360,852	3,671,589

NOTES: FY 2021

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

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

100-54-3-500-48-2500 Equipment

- \$2,500 Replace PPE Washing Machine
- \$6,000 Replace non-compliant PPE
- \$3,500 Cascade System
- \$16,500 PPE for new hires

100-52-3-500-48-3100 Liability Insurance

- \$10,000 Firefighter Long Term Disability and Lump Sum Benefit

Public Works

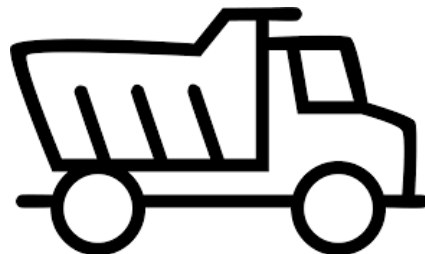
Public Works

Division Summary

The Public Works Department is responsible for maintaining the streets, sidewalks and parks of the City. Public Works also maintains all the city buildings and the cemeteries. The Traffic, Garage, and Infrastructure departments are a part of the Public Works division.

Expenditure Summary:

Categories of Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services	906,273	913,566	998,137	957,868	1,206,398
Contractual Services	36,489	23,042	38,000	0	40,000
Travel & Training	3,716	3,024	4,500	1,793	5,500
Other Operating Expenses	326,497	363,626	350,594	387,547	369,242
Capital Outlay	3,600	2,000	0	0	0
Total Expenditures	\$1,276,575	\$1,305,258	\$1,391,231	\$1,347,208	\$1,621,140
Charges to Other Departments					
Net Expenditures	\$1,276,575	\$1,305,258	\$1,391,231	\$1,347,208	\$1,621,140
Positions					
Full Time	22	22	22	22	22
Temporary	2	2	2	2	2
Total Positions	24	24	24	24	24



Administration

GENERAL FUND - PUBLIC WORKS DIVISION

Public Works Office

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-4-100-51-1100	Salaries	102,794	118,101	96,276	70,836	103,979
100-51-4-100-51-1300	Overtime	585	234	500	318	500
100-51-4-100-51-2100	Health Insurance	16,512	16,398	15,149	15,149	14,851
100-51-4-100-51-2101	Life Insurance	405	417	382	382	277
100-51-4-100-51-2200	Social Security	7,555	8,962	7,365	4,985	7,993
100-51-4-100-51-2400	Retirement	17,575	17,893	15,789	15,789	16,699
100-51-4-100-51-2700	Workers' Comp. Ins.	3,444	4,777	5,283	5,258	3,636
100-51-4-100-51-2900	Health Savings Account	2,062	2,158	2,475	2,475	0
	Personal Services	150,932	168,940	143,220	115,193	147,936
100-52-4-100-51-2320	Lease Purchase	130	157	250	157	250
100-52-4-100-51-3100	Liability Insurance	1,248	1,593	1,509	1,509	1,600
100-52-4-100-51-3200	Communication	2,525	2,351	2,500	1,607	2,500
100-52-4-100-51-3500	Business Travels	1,002	199	1,500	0	1,500
100-52-4-100-51-3600	Dues & Subscriptions	250	69	250	138	250
100-52-4-100-51-3700	Business Training	599	725	1,000	700	1,000
100-53-4-100-51-1100	General Operating	1,192	1,257	1,500	821	1,500
100-53-4-100-51-1700	Uniforms	144	63	0	0	
100-57-4-100-51-9000	Contingency	135	250		0	
	Operating Expenses	7,224	6,665	8,509	4,933	8,600
100-54-4-100-51-2300	Furniture/Fixtures	100	100		0	
100-54-4-100-51-2500	Equipment				0	
	Capital Outlay	100	100	0	0	0
TOTAL PUBLIC WORKS OFFICE		158,256	175,705	151,729	120,125	156,536

Highway & Streets

Highways & Streets

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-4-200-52-1100	Salaries	414,045	390,136	495,229	490,032	572,822
100-51-4-200-52-1300	Overtime	6,730	2,829	5,000	1,383	5,000
100-51-4-200-52-2100	Health Insurance	165,156	163,982	151,485	151,485	148,515
100-51-4-200-52-2101	Life Insurance	1,862	1,976	1,972	1,972	1,510
100-51-4-200-52-2200	Social Security	30,018	28,671	38,268	35,112	44,203
100-51-4-200-52-2400	Retirement	79,522	83,148	80,098	80,098	90,771
100-51-4-200-52-2700	Workers' Comp. Ins.	37,824	52,545	58,113	57,840	40,000
100-51-4-200-52-2900	Health Savings Account	20,186	21,339	24,752	24,752	0
	Personal Services	755,342	744,626	854,917	842,675	902,822
100-52-4-200-52-2200	Repairs/Maint. Bldg.	67	100	250	0	250
100-52-4-200-52-2320	Lease Purchase	57,743	91,350	76,504	82,354	11,142
100-52-4-200-52-3100	Liability Insurance	26,880	31,716	33,161	33,161	34,930
100-52-4-200-52-3200	Communication	2,296	2,334	2,500	2,418	3,000
100-52-4-200-52-3500	Business Travels	1,185	663	1,000	633	2,000
100-52-4-200-52-3600	Dues & Subscriptions	170	0	170	0	170
100-52-4-200-52-3700	Business Training	930	1,437	1,000	460	1,000
100-52-4-200-52-3850	Contract Labor	36,489	23,042	38,000	0	40,000
100-53-4-200-52-1100	General Operating	8,667	7,165	8,000	7,453	8,000
100-53-4-200-52-1110	Chemicals	1,918	2,388	2,000	650	2,500
100-53-4-200-52-1120	Chemicals-Mosquito	18,194	18,230	20,000	22,316	20,000
100-53-4-200-52-1230	Utilities	5,425	5,531	6,000	41,564	6,000
100-53-4-200-52-1270	Gas	75,737	70,611	70,000	59,202	75,000
100-53-4-200-52-1600	Small Equipment	1,742	2,382	3,000	1,484	3,000
100-53-4-200-52-1700	Uniforms	2,908	2,742	3,000	2,162	3,500
100-55-4-200-52-1300	Garage M & R	118,728	122,936	120,000	130,549	120,000
100-57-4-200-52-9000	Contingency	400	400		0	
	Operating Expenses	359,477	383,027	384,585	384,407	330,491
100-54-4-200-52-2200	Vehicle Purchase	0			0	
100-54-4-200-52-2400	Computer/Printer	0			0	
100-54-4-200-52-2500	Equipment	3,500	1,900		0	
	Capital Outlay	3,500	1,900	0	0	0
TOTAL HIGHWAYS & STREETS		1,118,319	1,129,553	1,239,502	1,227,083	1,233,313

NOTES: FY 2021

100-52-4-200-52-2320 Lease Purchase

Note: (1) 2015 Front End Loader \$144,600. @ 3.00% for 5yrs

Monthly payment estimate is \$2,580.07 x 12= \$2,580.07 Paid in Full 7.2020

Note: (2) 2018 Massey Mower \$35,520.00 @ 4.12% for 7yrs

Monthly payment estimate is \$488.47 x 12 = \$5,861.64 Paid in Full 3.2025

Cemetery Fund

Cemetery

Cemetery Fund Expenditures

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-4-950-66-1100	Salaries					99,488
100-51-4-950-66-1300	Overtime					1,000
100-51-4-950-66-2100	Health Insurance					14,851
100-51-4-950-66-2101	Life Insurance					272
100-51-4-950-66-2200	Social Security					7,687
100-51-4-950-66-2400	Retirement					15,978
100-51-4-950-66-2700	Workers' Comp Insurance					16,364
203-51-4-850-66-2900	H S A					
	Personal Services	0	0	0	0	155,641
100-52-4-950-66-2200	Repairs & Maint. Building	0	0		0	500
100-52-4-950-66-3100	Liability Insurance					10,351
100-52-4-950-66-3200	Communication					1,150
100-52-4-950-66-3850	Contract Labor					38,500
100-53-4-950-66-1100	General Operating					4,500
100-53-4-950-66-1110	Chemicals	0	0			150
100-53-4-950-66-1230	Utilities					6,000
100-53-4-950-66-1270	Gas					6,000
100-53-4-950-66-1600	Small Equipment				0	1,000
100-53-4-950-66-1700	Uniforms					500
203-55-4-850-66-1000	REIMB: General Fund					
203-55-4-850-66-1130	REIMB: City Garage Op					
100-55-4-950-66-1300	Garage M & R					7,000
	Operating Expenses	0	0	0	0	75,651
100-54-4-950-66-1300	New Buildings	0				
100-54-4-950-66-2200	Vehicles	0				
100-54-4-950-66-2500	Equipment					
	Capital Outlay	0	0	0	0	0
Total Expenditures		0	0	0	0	231,291
TOTAL PUBLIC WORKS DIVISION		1,276,575	1,305,258	1,391,231	1,347,208	1,621,140

NOTES: FY 2021

Note: (1) This is the first year Cemetery is in the General Fund

Note: (2) Includes 7 Part time employees

Waste Management Fund

Waste Management Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Residential Garbage Fees	922,439	922,904	940,000	914,259	977,745
Trash Collection Fees	473,052	469,665	480,000	464,275	497,016
Dumpster Fees	861,504	892,325	865,000	915,158	875,000
Reinstatement Fees	40,184	41,011	46,360	34,317	46,360
Miscellaneous Revenue	0	0	0	0	0
Garbage Container Violation	0	0	0	0	0
Container Deposits	650	350	2,500	400	250
Special Collections	2,433	3,745	3,250	6,340	4,500
Disconnect Fee	24,417	21,851	25,000	24,750	25,000
Reimb: General Fund					
Total Revenues	\$2,324,679	\$2,351,851	\$2,362,110	\$2,359,498	\$2,425,871
Reimb from Other Departments					
Net Revenues	\$2,324,679	\$2,351,851	\$2,362,110	\$2,359,498	\$2,425,871

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Garbage/Yard Trash Collections	1,092,028	1,156,337	1,105,445	1,052,656	1,118,093
Brown/White Goods	49,431	49,669	50,400	53,756	56,000
Dumpster Collection	839,221	877,147	816,000	963,454	847,000
Landfill Closure	14,290	17,650	17,625	13,132	18,000
Non-Operating	0	0	0	0	0
Total Expenditures	\$1,994,971	\$2,100,803	\$1,989,470	\$2,082,998	\$2,039,093
Charges to Other Departments	373,158	375,210	372,640	372,640	384,162
Net Expenditures	\$2,368,129	\$2,476,013	\$2,362,110	\$2,455,638	\$2,423,255
Positions					
Full Time	7	7	7	7	7
Temporary					
Total Positions	7	7	7	7	7

Waste Management Revenues

Waste Management Fund 540 Revenues

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
540-34-4110	Residential Garbage Fees	922,439	922,904	940,000	914,259	977,745
540-34-4115	Trash Collection Fees	473,052	469,665	480,000	464,275	497,016
540-34-4120	Dumpster Fees	861,504	892,325	865,000	915,158	875,000
540-34-4190	Reinstatement Fees	40,184	41,011	46,360	34,317	46,360
540-34-4193	Container Deposit	650	350	2,500	400	250
540-34-4195	Special Collections	2,433	3,745	3,250	6,340	4,500
540-34-4200	Disconnect/Connect Fee	24,417	21,851	25,000	24,750	25,000
TOTAL WASTE MANAGEMENT REVENUES		2,324,679	2,351,851	2,362,110	2,359,498	2,425,871

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

Garbage & Trash Collection Expenditures

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 Ryland Environmental. Yard trash is collected bi-weekly by city employees.

Expenditure Summary:

Categories of Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services	324,291	315,603	331,422	282,578	343,707
Contractual Services	529,728	529,728	529,728	529,728	603,405
Travel & Training	510	204	1,000	0	1,000
Other Operating Expenses	1,070,460	1,115,675	1,050,320	1,201,080	1,093,597
Capital Outlay	69,981	139,593	77,000	69,612	0
Total Expenditures	\$1,994,971	\$2,100,803	\$1,989,470	\$2,082,998	\$2,041,709
Charges to Other Departments	373,158	375,210	372,640	372,640	384,162
Net Expenditures	\$2,368,129	\$2,476,013	\$2,362,110	\$2,455,638	\$2,425,871
Positions					
Full Time	7	7	7	7	7
Temporary					
Total Positions	7	7	7	7	7

Waste Management Fund 540 - Garbage & Yard Trash Collection

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
540-51-4-530-65-1100	Salaries	187,341	183,181	199,294	155,983	222,819
540-51-4-530-65-1300	Overtime	7,973	1,525	3,000	1,796	3,000
540-51-4-530-65-2100	Health Insurance	57,804	57,394	53,020	53,020	51,980
540-51-4-530-65-2101	Life Insurance	768	787	795	795	121
540-51-4-530-65-2200	Social Security	13,336	13,293	15,475	11,232	17,275
540-51-4-530-65-2400	Retirement	32,938	33,335	32,684	32,684	35,784
540-51-4-530-65-2700	Workers' Comp Ins.	12,036	16,719	18,491	18,404	12,727
540-51-4-530-65-2900	Health Savings Account	12,097	9,369	8,663	8,663	
	Personal Services	324,291	315,603	331,422	282,578	343,707
540-52-4-530-65-1200	Professional Services	47,644	53,978	49,000	51,495	52,430
540-52-4-530-65-2320	Lease Purchase Pymts.	26,171	26,339	26,138	26,339	25,512
540-52-4-530-65-3100	Liability Insurance	9,756	11,382	12,057	12,057	12,689
540-52-4-530-65-3200	Communication	854	852	1,000	738	1,500
540-52-4-530-65-3500	Business Travel	495	204	500	0	500
540-52-4-530-65-3600	Dues & Subscriptions	150	0	150	0	150
540-52-4-530-65-3700	Business Training	15	0	500	0	500
540-52-4-530-65-3850	Contract Labor	529,728	529,728	529,728	529,728	603,405
540-53-4-530-65-1100	General Operating	3,089	3,102	3,500	2,953	3,500
540-53-4-530-65-1110	Chemicals	620	0	700	0	700
540-53-4-530-65-1230	Utilities	5,646	4,360	6,500	3,323	6,500
540-53-4-530-65-1270	Gas	29,169	28,760	30,000	26,818	30,000
540-53-4-530-65-1600	Small Equipment	431	180	500	500	500
540-53-4-530-65-1700	Uniforms	1,423	1,104	1,500	1,107	1,500
540-55-4-530-65-1000	Reimb:Gen. Fd. Opr.	291,620	291,620	288,794	288,794	299,660
540-55-4-530-65-1300	Garage M & R	42,564	41,060	35,000	45,409	35,000
540-57-4-530-65-9000	Contingency	0	92	250	0	0
	Operating Expenses	989,376	992,761	985,817	989,260	1,074,046
540-54-4-530-65-2200	Vehicles Purchase	0				
540-54-4-530-65-2300	Furniture & Fixtures	0				
540-54-4-530-65-2500	Equipment	69,981	139,593	77,000	69,612	
	Capital Outlay	69,981	139,593	77,000	69,612	0
TOTAL GARBAGE & TRASH COLLECTION		1,383,648	1,447,957	1,394,239	1,341,451	1,417,753

NOTES: FY 2021

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

Note: (1) 2014 Knuckle Boom Loader \$122,914 @ 2.96% 5 yrs
Monthly pmnt \$2,178.15 x 12 = \$26,137.80 Paid in full 3.2021

Note: (2) 2016 Backhoe Loader \$80,700.00 @ 3.76% 5 yrs
Monthly pmnt \$1477.49 x 12 = \$17,729.88 Paid in full 10.2020

Waste Management Fund 540

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
540-52-4-530-70-3850	Contract Labor Brown/White Goods	49,046	49,244	50,000	53,756	55,000
540-57-4-530-70-2000	Transfer Station Tipping	385	425	400	0	1,000
TOTAL BROWN/WHITE GOODS		49,431	49,669	50,400	53,756	56,000

DUMPSTER COLLECTION

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
540-52-4-550-75-3850	Contract Labor	672,423	706,641	651,000	798,454	672,000
540-55-4-550-75-1000	Reimb: General Fund	166,798	170,506	165,000	165,000	175,000
TOTAL DUMPSTER COLLECTION		839,221	877,147	816,000	963,454	847,000

LANDFILL CLOSURE

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
540-52-4-560-72-1200	Professional Services	12,190	15,025	15,000	11,282	15,000
540-52-4-560-72-1300	Technical Services	2,100	2,625	2,625	1,850	3,000
TOTAL LANDFILL CLOSURE		14,290	17,650	17,625	13,132	18,000

NON-OPERATING

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
540-55-4-400-10-1130	City Garage Operations	81,538	83,590	83,846	83,846	87,117
TOTAL NON-OPERATING		81,538	83,590	83,846	83,846	87,117
TOTAL WASTE MGMT. EXPENDITURES		2,368,129	2,476,013	2,362,110	2,455,638	2,425,871

Garage Fund

Garage Fund

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

Revenues

Revenue Summary:

Categories of Revenues	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
All Funds Contributions	370,628	379,020	380,877	395,529	395,988
Miscellaneous Revenue					
Total Revenues	\$370,628	\$379,020	\$380,877	\$395,529	\$395,988
Reimb from Other Departments					
Net Revenues	\$370,628	\$379,020	\$380,877	\$395,529	\$395,988

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services	318,171	330,432	333,089	306,888	347,787
Contractual Services					
Travel & Training					
Other Operating Expenses	51,625	50,625	47,789	40,300	48,201
Capital Outlay	0	0	0	0	0
Total Expenditures	\$369,796	\$381,057	\$380,877	\$347,188	\$395,988
Charges to Other Departments					
Net Expenditures	\$369,796	\$381,057	\$380,877	\$347,188	\$395,988
Positions					
Full Time	6	6	6	6	6
Temporary	0	0	0	0	0
Total Positions	6	6	6	6	6

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

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
606-34-9200	All Funds Contributions	370,628	379,020	380,877	395,529	395,988
TOTAL CITY GARAGE		370,628	379,020	380,877	395,529	395,988

City Garage Fund Expenditures

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
606-51-4-800-68-1100	Salaries	202,280	208,500	211,137	188,875	235,639
606-51-4-800-68-1300	Overtime	446	176	1,500	142	1,500
606-51-4-800-68-2100	Health Insurance	49,548	49,195	45,446	45,446	44,554
606-51-4-800-68-2101	Life Insurance	831	834	838	838	628
606-51-4-800-68-2200	Social Security	14,763	15,642	16,267	13,760	18,141
606-51-4-800-68-2400	Retirement	35,703	35,554	34,626	34,626	36,415
606-51-4-800-68-2700	Workers' Comp Insurance	10,320	14,330	15,849	15,775	10,909
606-51-4-800-68-2900	Health Savings Account	4,281	6,200	7,426	7,426	0
Personal Services		318,171	330,432	333,089	306,888	347,787
606-52-4-800-68-1200	Professional Services	1,666	1,800	2,000	1,200	2,000
606-52-4-800-68-1300	Maint. & Technical Serv.	497	704	750	654	750
606-52-4-800-68-2200	Repairs/Maint. Building	0	0	300	0	300
606-52-4-800-68-3100	Liability Insurance	6,132	7,359	7,539	7,539	7,951
606-52-4-800-68-3200	Communication	2,057	1,991	1,600	2,045	1,600
606-52-4-800-68-3600	Dues & Subscriptions	1,500	1,500	2,000	1,500	2,000
606-53-4-800-68-1100	General Operating	10,604	8,856	7,000	8,115	7,000
606-53-4-800-68-1110	Chemicals	1,307	529	1,400	0	1,400
606-53-4-800-68-1115	Fleet Cost-Warehouse	-189	3,855	0	-1,472	
606-53-4-800-68-1230	Utilities	11,938	9,908	13,000	10,048	13,000
606-53-4-800-68-1270	Gas	3,370	3,269	3,000	2,343	3,000
606-53-4-800-68-1600	Small Equipment	3,000	1,818	3,000	2,630	3,000
606-53-4-800-68-1700	Uniforms	3,689	3,700	3,200	3,124	3,200
606-55-4-800-68-1300	Garage M & R	6,055	5,079	3,000	2,577	3,000
606-55-4-800-68-1400	Fleet Maintenance					
606-57-4-800-68-9000	Contingency	0	254	0	0	
Operating Expenses		51,625	50,625	47,789	40,300	48,201
606-54-4-800-68-2400	Computers & Printers					
606-54-4-800-68-2500	Equipment	0	0	0	0	0
Capital Outlay		0	0	0	0	0
TOTAL CITY GARAGE		369,796	381,057	380,877	347,188	395,988

Community Improvement

Community Improvement

Division Summary

The Department of Community Improvement consists of three divisions: Waycross Animal Services, Inspections, and Administration. Animal Services are responsible for controlling all unleashed animals within the City limits. The Inspections division consists of a building and code inspector, and code enforcement officers. The Administration division manages all grant procedures for the City of Waycross, including housing programs and the CHIP Program. Within the DCI, all inspections, planning and zoning, permits, code enforcement, grants, and housing programs for the City take place on a daily basis. They also manage Waycross Ware County Land Bank.

Expenditure Summary:

Categories of Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services	498,943	548,499	631,993	576,013	643,109
Contractual Services					
Travel & Training	8,165	7,559	13,000	7,723	14,000
Other Operating Expenses	55,853	113,565	114,992	105,070	121,664
Capital Outlay	502	0	0	0	0
Total Expenditures	\$563,464	\$669,622	\$759,985	\$688,806	\$778,773
Charges to Other Departments					
Net Expenditures	\$563,464	\$669,622	\$759,985	\$688,806	\$778,773
Positions					
Full Time	10	10	9	10	9
Part-Time					
Total Positions	10	10	9	10	9

2020 Grants Awarded for Dog and Cat Sterilization Program



ANIMAL
INDUSTRY



Animal Services

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-3-910-56-1100	Salaries	24,339	77,550	121,754	96,619	141,348
100-51-3-910-56-1300	Overtime	1,832	7,418	3,500	3,340	3,500
100-51-3-910-56-2100	Health Insurance	8,256	16,398	30,297	30,297	29,703
100-51-3-910-56-2101	Life Insurance	118	283	492	492	380
100-51-3-910-56-2200	Social Security	1,887	6,362	9,620	7,118	11,071
100-51-3-910-56-2400	Retirement	5,078	12,023	17,411	17,411	22,701
100-51-3-910-56-2700	Workers' Comp. Ins.	1,716	7,165	10,566	5,258	9,091
100-51-3-910-56-2900	Health Savings Account	1,162	2,919	4,950	4,950	0
	Personal Services	44,387	130,119	198,591	165,486	217,794
100-52-3-910-56-1200	Professional Services	500	38,069	31,000	32,692	35,000
100-52-3-910-56-2200	Repairs/Maint. Bldg.	3,446	2,244	1,000	943	1,000
100-52-3-910-56-1300	Maint./Tech. Service	0	0	500	343	800
100-52-3-910-56-2320	Lease Purchase	0	0	0	0	0
100-52-3-910-56-3100	Liability Insurance	1,224	2,389	3,019	3,018	3,200
100-52-3-910-56-3200	Communication	808	876	1,000	374	1,000
100-52-3-910-56-3300	Advertisement	0	41	0	0	500
100-52-3-910-56-3500	Business Travels	13	84	1,000	741	1,500
100-52-3-910-56-3600	Dues & Subscriptions	100	743	500	400	500
100-52-3-910-56-3700	Business Training	0	28	1,000	500	1,500
100-53-3-910-56-1100	General Operating	11,135	11,813	11,000	11,625	15,000
100-53-3-910-56-1230	Utilities	3,132	20,069	15,000	17,279	15,000
100-53-3-910-56-1270	Gas	1,286	1,213	2,000	1,632	2,000
100-53-3-910-56-1600	Small Equipment	278	1,606	1,500	678	2,500
100-53-3-910-56-1700	Uniforms	1,152	477	1,000	301	500
100-55-3-910-56-1300	Garage M & R	0	0	1,000	0	1,000
	Operating Expenses	23,073	79,653	70,519	70,528	81,000
100-54-3-910-56-2200	Vehicle Purchase	0	0	0	0	
100-54-3-910-56-2300	Furniture/Fixtures	0	0	0	0	
100-54-3-910-56-2400	Computer/Printer	0	0	0	0	
100-54-3-910-56-2500	Equipment	0	0	0	0	
	Capital Expenditure	0	0	0	0	0
TOTAL ANIMAL CONTROL		67,460	209,772	269,110	236,014	298,794

Note: FY2021

City took over Okfenokee Humane Society in March 2018

In this department the Waycross Animal Services expenses were added.

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

Inspections

210 = Inspections Department

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-7-210-57-1100	Salaries	154,591	185,236	173,998	209,720	176,509
100-51-7-210-57-1300	Overtime	4,861	2,572	5,500	3,617	5,500
100-51-7-210-57-2100	Health Insurance	41,292	40,995	37,871	37,871	37,129
100-51-7-210-57-2101	Life Insurance	677	728	693	693	473
100-51-7-210-57-2200	Social Security	11,239	13,904	13,311	15,148	14,014
100-51-7-210-57-2400	Retirement	29,033	30,950	28,445	28,536	28,347
100-51-7-210-57-2700	Workers' Comp. Ins.	8,592	11,942	13,208	13,146	9,091
100-51-7-210-57-2900	Health Savings Account	6,627	5,035	6,188	6,188	0
	Personal Services	256,913	291,363	279,214	314,919	271,063
100-52-7-210-57-1200	Professional Services	0	65	500	0	500
100-52-7-210-57-2320	Lease Purchase	0	7,044	10,566	10,565	10,565
100-52-7-210-57-3100	Liability Insurance	5,508	6,563	6,784	6,784	7,139
100-52-7-210-57-3200	Communication	3,380	3,831	4,065	3,930	3,200
100-52-7-210-57-3300	Advertisement	981	414	135	0	1,000
100-52-7-210-57-3500	Business Travels	1,996	1,700	3,000	1,105	3,500
100-52-7-210-57-3600	Dues & Subscriptions	771	267	700	329	700
100-52-7-210-57-3700	Business Training	2,428	1,908	4,400	3,014	3,500
100-53-7-210-57-1100	General Operating	2,365	1,437	2,000	1,393	2,000
100-53-7-210-57-1270	Gas	5,267	5,030	4,500	3,437	4,500
100-53-7-210-57-1600	Small Equipment	710	138	2,500	213	1,000
100-53-7-210-57-1700	Uniforms	968	1,086	1,300	690	1,000
100-55-7-210-57-1300	Garage M & R	2,357	64	3,000	1,942	2,000
100-57-7-210-57-9030	Permit Refund	200	1,934	200	5	200
	Operating Expenses	26,931	31,480	43,650	33,408	40,804
100-54-7-210-57-2200	Vehicle Purchase	0			0	0
100-54-7-210-57-2300	Furniture/Fixtures	0			0	
100-54-7-210-57-2500	Equipment	23			0	
	Capital Expenditure	23	0	0	0	0
TOTAL INSPECTIONS DEPARTMENT		283,866	322,843	322,864	348,327	311,866

Notes: FY2021

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

(2) Ford F-150 \$47,831.00 @ 3.98% for 5 years

Monthly Payment \$880.45 x 12= \$10,565 **Paid in Full 06.2023**

Administration

310 = Administration

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-7-310-57-1100	Salaries	129,997	69,861	95,697	41,487	102,773
100-51-7-310-57-1300	Overtime	845	1,332	700	732	700
100-51-7-310-57-2100	Health Insurance	24,780	16,398	22,724	22,724	22,463
100-51-7-310-57-2101	Life Insurance	520	386	500	378	275
100-51-7-310-57-2200	Social Security	9,339	5,630	7,350	3,108	7,901
100-51-7-310-57-2400	Retirement	22,380	16,465	15,579	15,579	16,505
100-51-7-310-57-2700	Workers' Comp. Ins.	5,160	7,165	7,926	7,887	3,636
100-51-7-310-57-2900	Health Savings Account	4,623	3,746	3,713	3,713	
	Personal Services	197,644	120,984	154,188	95,609	154,253
100-52-7-310-57-3100	Liability Insurance	1,860	1,593	2,264	2,264	2,400
100-52-7-310-57-3200	Communication	966	996	1,860	1,330	1,860
100-52-7-310-57-3300	Advertisement	1,009	735	1,400	1,062	1,400
100-52-7-310-57-3500	Business Travels	2,247	3,574	1,500	777	3,000
100-52-7-310-57-3600	Dues & Subscriptions	510	411	1,200	124	1,200
100-52-7-310-57-3700	Business Training	1,482	265	2,100	1,585	1,000
100-53-7-310-57-1100	General Operating	5,543	1,871	3,000	1,715	3,000
100-53-7-310-57-1700	Uniforms	52	96	0	0	0
100-57-7-310-57-9000	Contingency	347	450		0	0
100-57-7-310-57-1270	Gas			500	0	0
	Operating Expenses	14,015	9,991	13,824	8,857	13,860
100-54-7-310-57-2200	Vehicle Purchase	0			0	
100-54-7-310-57-2300	Furniture/Fixtures	0			0	
100-54-7-310-57-2400	Computer/Printer	0			0	
100-54-7-310-57-2500	Equipment	479			0	
	Capital Expenditure	479	0	0	0	0
TOTAL ADMINISTRATION		212,138	130,975	168,012	104,465	168,113

Main Street

410 = Main Street

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-7-410-57-1100	Salaries		0			
100-51-7-310-57-1300	Overtime					
100-51-7-410-57-2100	Health Insurance		0			
100-51-7-310-57-2101	Life Insurance		0			
100-51-7-410-57-2200	Social Security		1,648			
100-51-7-410-57-2400	Retirement		4,385			
100-51-7-410-57-2700	Workers' Comp. Ins.		0			
100-51-7-410-57-2900	Health Savings Account		0			
	Personal Services	0	6,033	0	0	0
100-52-7-410-57-1200	Professional Services					
100-52-7-410-57-1300	Maint./Tech. Service		0	0	0	0
100-52-7-410-57-2320	Lease Purchase					
100-52-7-410-57-3100	Liability Insurance		0			
100-52-7-410-57-3200	Communication					
100-52-7-410-57-3300	Advertisement					
100-52-7-410-57-3500	Business Travels		0			
100-52-7-410-57-3600	Dues & Subscriptions		0			
100-52-7-410-57-3700	Business Training		0			
100-53-7-410-57-1100	General Operating		0			
100-53-7-410-57-4000	Events		0			
100-53-7-410-57-1270	Gas		0			
	Operating Expenses	0	0	0	0	0
100-54-7-410-57-2300	Furniture/Fixtures					
100-54-7-410-57-2500	Equipment					
	Capital Expenditure	0	0	0	0	0
TOTAL MAINSTREET		0	6,033	0	0	0
TOTAL COMMUNITY IMPROVEMENT		563,464	669,622	759,985	688,806	778,773

NOTES: FY 2021

Main Street moved to Downtown Development Authority

City Auditorium Fund

City Auditorium Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Rental Income	32,225	41,140	45,000	22,775	40,000
Rental Deposits	175	500	0	-180	0
Cleaning Fee	0	0	5,400	2,700	8,100
Total Revenues	\$32,400	\$41,640	\$50,400	\$25,295	\$48,100
Reimb from Other Funds	1,550	0	0	0	0
Net Revenues	\$33,950	\$41,640	\$50,400	\$25,295	\$48,100

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services	4,930	7,199	13,995	6,631	13,715
Contractual Services					
Travel & Training					
Other Operating Expenses	29,017	28,406	36,406	25,937	34,385
Capital Outlay	0	35,605	0	0	0
Total Expenditures	\$33,947	\$71,210	\$50,400	\$32,568	\$48,100
Charges to Other Departments					
Net Expenditures	\$33,947	\$71,210	\$50,400	\$32,568	\$48,100
Positions					
Full Time					
Temporary					
Total Positions					

City Auditorium Fund 555

Account #	Revenue Source	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
555-38-1000	Rental Income	32,225	41,140	45,000	22,775	40,000
555-38-3000	Rental Deposits	175	500		-180	
555-38-1010	Cleaning Fee			5,400	2,700	8,100
555-39-1200	Reimb from General Fund	1,550				
TOTAL CITY AUDITORIUM REVENUE		33,950	41,640	50,400	25,295	48,100

City Auditorium Fund Expenditures

Account #	Account Number	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
555-51-7-565-60-1100	Salaries	4,593	6,707	13,000	5,491	12,515
555-51-7-565-60-1300	Overtime	0			698	
555-51-7-565-60-2200	Social Security	337	492	995	443	1,200
Personal Services		4,930	7,199	13,995	6,631	13,715
555-52-7-565-60-1200	Professional Services	0	245	2,464	3,464	4,785
555-52-7-565-60-2200	Repairs/Maint Bldg	1,165	3,245	6,000	1,989	3,000
555-52-7-565-60-3100	Liability Insurance	816	796	755	755	
555-52-7-565-60-3200	Communication	1,313	2,663	2,187	2,909	2,100
555-53-7-565-60-1100	General Operating	2,553	3,525	2,000	-865	2,000
555-53-7-565-60-1200	Utilities	23,171	17,933	23,000	17,685	22,500
Operating Expenses		29,017	28,406	36,406	25,937	34,385
555-54-7-565-60-2300	Furniture & Fixtures	0	35,605			
555-54-7-565-60-2500	Equipment					
Capital Outlay		0	35,605	0	0	0
TOTAL CITY AUDITORIUM		33,947	71,210	50,400	32,568	48,100

Hotel/Motel Fund

Hotel/Motel Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Hotel/Motel Revenues	400,765	477,857	477,000	412,308	497,000
Total Revenues	\$400,765	\$477,857	\$477,000	\$412,308	\$497,000
Reimb from Other Departments					
Net Revenues	\$400,765	\$477,857	\$477,000	\$412,308	\$497,000

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services	41,728	56,721	55,408	51,386	65,460
Contractual Services	0	0	0	0	0
Travel & Training	2,459	3,005	7,000	2,898	7,000
Other Operating Expenses	57,578	29,034	174,593	70,943	172,540
Reimburse General Fund	240,459	291,283	240,000	245,047	252,000
Total Expenditures	\$342,223	\$380,043	\$477,000	\$370,274	\$497,000
Charges to Other Departments					
Net Expenditures	\$342,223	\$380,043	\$477,000	\$370,274	\$497,000
Positions					
Full Time	1	1	1	1	1
Part-Time					
Total Positions	1	1	1	1	1



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

Account #	Revenue Source	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
275-31-4100	Hotel/Motel Revenue	398,566	477,857	400,000	409,461	420,000
275-31-4110	Hotel/Motel via Internet R	2,199	1,773	2,000	2,847	2,000
	Fund Balance			75,000	0	75,000
TOTAL HOTEL/MOTEL REVENUE		400,765	479,630	477,000	412,308	497,000

Hotel/Motel Fund Expenditures

Expenditures	Account Number	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
275-51-7-540-59-1100	Salaries	22,522	34,959	35,318	31,898	45,448
275-51-7-540-59-1300	Overtime	18	0	0	0	0
275-51-7-540-59-2100	Health Insurance	8,256	8,199	7,574	7,574	7,426
275-51-7-540-59-2101	Life Insurance	146	142	142	142	121
275-51-7-540-59-2200	Social Security	1,398	2,140	2,702	2,113	3,477
275-51-7-540-59-2400	Retirement	6,222	5,993	5,792	5,792	7,169
275-51-7-540-59-2700	Worker's Comp	1,716	2,388	2,642	2,629	1,818
275-51-7-540-59-2900	Health Savings Account	1,450	2,900	1,238	1,238	
	Personal Services	41,728	56,721	55,408	51,386	65,460
275-52-7-540-59-3100	Liability Insurance	624	796	755	755	800
275-52-7-540-59-3200	Communication	2,061	408	2,500	131	2,500
275-52-7-540-59-3300	Advertising	41,003	13,730	61,838	54,313	74,739
275-52-7-540-59-3500	Business Travel	1,289	1,999	3,500	673	3,500
275-52-7-540-59-3700	Business Training	1,170	1,006	3,500	2,225	3,500
275-52-7-540-59-4000	Events/Sponsorships	624	6,164	0	0	0
275-53-7-540-59-1000	Promotional Items	8,766	4,226	30,000	12,206	15,001
275-53-7-540-59-1100	General Operating	4,303	3,426	4,000	3,459	4,000
275-53-7-540-59-1270	Gas	196	284	500	78	500
275-57-7-540-10-2000	Tourism Convention & Trade Shows		0	75,000	0	75,000
275-57-7-540-10-9300	Reimburse General Fund	240,459	291,283	240,000	245,047	252,000
	Operating Expenses	300,496	323,322	421,593	318,888	431,540
TOTAL HOTEL/MOTEL EXPENDITURES		342,223	380,043	477,000	370,274	497,000

Engineering

Engineering

Division Summary

This division collaborates with ESG Engineering and ESG Operations to manage and maintain the city's infrastructure, water and sewer, street and drainage improvements, as well as storm water management.

Expenditure Summary:

Categories of Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services	955,103	947,106	996,308	864,507	874,213
Contractual Services					
Travel & Training	4,205	3,224	6,060	1,497	4,060
Other Operating Expenses	535,680	549,735	577,990	577,413	647,780
Capital Outlay	57,794	38,462	53,500	32,742	43,500
Total Expenditures	\$1,552,782	\$1,538,528	\$1,633,857	\$1,476,159	\$1,569,553
Charges to Other Departments					
Net Expenditures	\$1,552,782	\$1,538,528	\$1,633,857	\$1,476,159	\$1,569,553
Positions					
Full Time	18	18	18	18	18
Temporary	0	0	0	0	0
Total Positions	18	18	18	18	18



Administration

GENERAL FUND - ENGINEERING

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-1-575-58-1100	Salaries	287,890	266,777	291,013	223,415	197,704
100-51-1-575-58-1300	Overtime	2,116	574	1,800	1,770	1,800
100-51-1-575-58-2100	Health Insurance	49,548	49,195	45,446	45,446	37,129
100-51-1-575-58-2101	Life Insurance	1,153	1,185	1,157	1,157	528
100-51-1-575-58-2200	Social Security	21,249	20,454	22,399	16,640	15,262
100-51-1-575-58-2400	Retirement	49,866	50,497	47,726	47,726	31,738
100-51-1-575-58-2700	Workers' Comp. Ins.	12,036	14,330	15,849	15,775	9,091
100-51-1-575-58-2900	Health Savings Account	3,839	3,562	7,426	7,426	0
	Personal Services	427,698	406,572	432,815	359,355	293,252
100-52-1-575-58-1200	Professional Services	4,208	12,590	25,000	60,964	60,000
100-52-1-575-58-1300	Maint./Tech. Service	5,749	5,205	6,000	4,071	6,000
100-52-1-575-58-2320	Lease Purchase	2,313	0	0	0	
100-52-1-575-58-3100	Liability Insurance	7,356	8,005	8,291	8,291	7,139
100-52-1-575-58-3200	Communication	3,319	3,454	3,500	3,022	3,500
100-52-1-575-58-3500	Business Travels	2,210	1,022	2,000	477	1,000
100-52-1-575-58-3600	Dues & Subscriptions	1,510	998	2,100	831	2,100
100-52-1-575-58-3700	Business Training	1,645	1,559	2,000	1,020	1,000
100-53-1-575-58-1100	General Operating	4,192	2,613	2,500	2,623	2,500
100-53-1-575-58-1270	Gas	1,634	1,875	2,000	940	2,000
100-53-1-575-58-1600	Small Equipment	450	0	500	0	0
100-53-1-575-58-1700	Uniforms	518	360	500	0	500
100-55-1-575-58-1300	Garage M & R	2,175	1,003	1,500	1,156	1,500
100-55-1-575-58-1400	Fleet Maintenance					
100-57-1-575-58-9000	Contingency	986	1,100			
	Operating Expenses	38,265	39,783	55,891	83,396	87,239
100-54-1-575-58-2200	Vehicle Purchase	7,082				
100-54-1-575-58-2300	Furniture/Fixtures	153				
100-54-1-575-58-2400	Computers & Printers	0				
100-54-1-575-58-2500	Equipment	0				
	Capital Outlay	7,235	0	0	0	0
TOTAL ENGINEER		473,198	446,355	488,706	442,751	380,490

Notes FY2021:

100-52-1-575-58-1200 Professional Services
Note (1) \$42,000 for ESG Engineering Contract

Infrastructure Construction

Infrastructure Construction

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-4-220-53-1100	Salaries	147,439	137,168	155,979	102,939	174,179
100-51-4-220-53-1300	Overtime	1,119	891	900	166	900
100-51-4-220-53-2100	Health Insurance	49,548	49,195	45,446	45,446	44,554
100-51-4-220-53-2101	Life Insurance	606	630	626	626	465
100-51-4-220-53-2200	Social Security	10,514	10,122	12,001	7,271	13,394
100-51-4-220-53-2400	Retirement	26,058	26,678	25,581	25,581	27,973
100-51-4-220-53-2700	Workers' Comp. Ins.	10,320	14,330	15,849	15,775	10,909
100-51-4-220-53-2900	Health Savings Account	6,978	6,539	7,426	7,426	0
	Personal Services	252,581	245,552	263,807	205,228	272,375
100-52-4-220-53-3100	Liability Insurance	4,332	5,424	5,280	5,280	5,588
100-52-4-220-53-3200	Communication	930	977	930	840	950
100-52-4-220-53-3500	Business Travels	300	0	300	0	300
100-52-4-220-53-3700	Business Training	0	0	400	0	400
100-53-4-220-53-1100	General Operating	2,277	1,700	3,000	2,252	3,000
100-53-4-220-53-1270	Gas	11,227	7,935	11,000	6,918	11,000
100-53-4-220-53-1600	Small Equipment	1,916	103	2,500	1,369	2,000
100-53-4-220-53-1700	Uniforms	933	291	1,500	653	1,600
100-55-4-220-53-1300	Garage M & R	1,848	1,623	1,800	2,992	1,800
100-55-4-220-53-1400	Fleet Maintenance					
	Operating Expenses	23,763	18,052	26,710	20,304	26,638
100-54-4-220-53-1400	Infrastructure(Sidewalks)	29,675	19,348	30,000	10,858	22,000
100-54-4-220-53-1410	Infrastructure(Patching)	15,976	15,652	16,500	20,106	16,500
100-54-4-220-53-1420	Infrastructure(Culverts)	4,908	3,462	7,000	1,778	5,000
100-54-4-220-53-1430	Contract Drainage Project				0	
100-54-4-220-53-2200	Vehicle Purchase				0	
100-54-4-220-53-2500	Equipment				0	
	Capital Outlay	50,559	38,462	53,500	32,742	43,500
TOTAL INFRASTRUCTURE CONSTRUCTION		326,903	302,066	344,018	258,274	342,512

Traffic

Traffic Engineering

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-4-270-54-1100	Salaries	86,483	92,588	98,763	101,229	113,277
100-51-4-270-54-1300	Overtime	3,618	5,265	4,500	4,774	4,500
100-51-4-270-54-2100	Health Insurance	24,780	24,597	22,723	22,723	22,277
100-51-4-270-54-2101	Life Insurance	118	382	394	394	303
100-51-4-270-54-2200	Social Security	6,378	7,305	7,900	7,643	9,010
100-51-4-270-54-2400	Retirement	15,982	16,391	16,197	16,197	18,192
100-51-4-270-54-2700	Workers' Comp. Ins.	5,160	7,165	7,925	7,887	5,455
100-51-4-270-54-2900	Health Savings Account	4,900	2,900	3,713	3,713	0
	Personal Services	147,418	156,593	162,113	164,559	173,014
100-52-4-270-54-3100	Liability Insurance	3,660	4,325	4,522	4,522	4,763
100-52-4-270-54-3200	Communication	1,559	1,883	1,700	1,518	2,000
100-52-4-270-54-3500	Business Travels	0	321	500	0	500
100-52-4-270-54-3700	Business Training	0	321	500	0	500
100-53-4-270-54-1100	General Operating	2,660	2,386	3,000	2,301	3,000
100-53-4-270-54-1230	Utilities	8,236	7,846	8,700	7,885	8,700
100-53-4-270-54-1270	Gas	4,167	3,788	4,000	3,005	4,000
100-53-4-270-54-1600	Small Equipment	417	286	1,000	908	1,000
100-53-4-270-54-1610	Signs & Markings	16,059	14,634	16,000	15,686	16,000
100-53-4-270-54-1700	Uniforms	259	363	400	24	400
100-55-4-270-54-1300	Garage M & R	2,717	2,856	3,000	2,161	3,500
100-55-4-270-54-1400	Fleet Maintenance				0	
	Operating Expenses	39,733	39,010	43,322	38,010	44,363
100-54-4-270-54-2200	Vehicle Purchase	0			0	
100-54-4-270-54-2300	Furniture/Fixtures	0			0	
100-54-4-270-54-2400	Computer/Printer	0			0	
100-54-4-270-54-2500	Equipment	0			0	
	Capital Outlay	0	0	0	0	0
TOTAL TRAFFIC ENGINEER		187,152	195,603	205,435	202,569	217,377

Public Buildings

Public Buildings

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-51-1-565-71-1100	Salaries	72,807	79,446	81,203	79,332	84,614
100-51-1-565-71-1300	Overtime	2,370	4,598	2,000	2,140	2,500
100-51-1-565-71-2100	Health Insurance	24,780	24,597	22,723	22,723	22,227
100-51-1-565-71-2101	Life Insurance	315	323	327	327	230
100-51-1-565-71-2200	Social Security	5,475	6,385	6,365	5,925	6,664
100-51-1-565-71-2400	Retirement	13,518	13,675	13,317	13,317	13,883
100-51-1-565-71-2700	Workers' Comp Insurance	5,160	7,165	7,925	7,887	5,455
100-51-1-565-71-2900	Health Savings Account	2,981	2,200	3,713	3,713	0
	Personal Services	127,406	138,388	137,572	135,365	135,573
100-52-1-565-71-1300	Maint. & Technical Serv.	0	9,332	9,500	9,499	9,500
100-52-1-565-71-2200	Repairs & Maint. Building	21,786	24,946	33,060	33,732	51,293
100-52-1-565-71-2230	Repairs & Maint. Building-	7,424	0	0	0	
100-52-1-565-71-2320	Lease Purchase Payments	1,572	1,572	1,584	1,572	1,584
100-52-1-565-71-3100	Liability Insurance	3,048	4,325	4,522	4,522	4,763
100-52-1-565-71-3200	Communication	11,921	9,048	12,500	10,371	12,500
100-52-1-565-71-3500	Business Travel	0	0	160	0	160
100-52-1-565-71-3700	Business Training	50	0	200	0	200
100-53-1-565-71-1100	General Operating	758	647	2,000	715	2,000
100-53-1-565-71-1125	General Op-City Hall	1,841	1,513	2,500	1,533	2,500
100-53-1-565-71-1230	Utilities(CHALL/ARM/GR)	37,761	38,526	38,000	39,693	40,000
100-53-1-565-71-1270	Gas	922	859	1,500	744	1,500
100-53-1-565-71-1600	Small Equipment	1,149	815	1,500	878	1,500
100-53-1-565-71-1700	Uniforms	542	428	600	358	600
100-55-1-565-71-1300	Garage M & R	430	19	500	264	500
100-55-1-565-71-1400	Fleet Maintenance					
	Operating Expenses	89,205	92,030	108,126	103,882	128,600
100-54-1-565-71-2200	Vehicles	0			0	
100-54-1-565-71-2300	Furniture & Fixtures	0			0	
100-54-1-565-71-2400	Computers & Printers	0			0	
100-54-1-565-71-2500	Equipment	0			0	
	Capital Outlay	0	0	0	0	0
TOTAL PUBLIC BUILDINGS		216,611	230,419	245,698	239,246	264,173
TOTAL ENGINEERING DIVISION		1,203,863	1,174,443	1,283,857	1,142,841	1,204,553

Notes FY2021

100-52-1-565-71-2320

Lease Purchase Payments

Note: (1) Postage Machine \$132 x 12= \$1,584

Note: (2) City Hall was renovated in 1985 and is need of Updating.

All City Building are repaired out of this budget.

Street Lights

GENERAL FUND - STREET LIGHTS

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-53-4-260-77-1230	Utilities	348,919	364,084	350,000	333,319	365,000
TOTAL STREET LIGHTS		348,919	364,084	350,000	333,319	365,000

Water & Sewer Fund

Water & Sewer Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Utility Service Fees	5,211,054	5,491,540	5,175,940	5,182,743	5,300,000
Water/Sewer Taps	13,400	10,850	16,000	20,387	16,000
Reinstatement Charges	122,216	121,339	120,000	97,779	120,000
Loads to Disposal	817,558	975,428	800,000	932,528	850,000
Account Set Up Fee	17,310	16,875	18,000	15,450	18,000
Disconnect Fee	73,251	65,554	65,000	73,700	65,000
Sewer Fees-Satilla W/S Authority	287,598	314,430	330,000	302,760	330,000
Utility Site Rental Fees	124,510	135,910	135,000	144,749	140,000
Miscellaneous Revenue	20,378	45,286	21,500	40,800	28,500
Fund Balance	0		0	0	0
Total Revenues	\$6,687,275	\$7,177,213	\$6,681,440	\$6,810,897	\$6,867,500
Reimb from Other Departments	0	0	0	0	0
Net Revenues	\$6,687,275	\$7,177,213	\$6,681,440	\$6,810,897	\$6,867,500

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Water & Sewer Operations	3,311,742	3,241,531	3,674,740	3,383,336	3,867,036
Non-Operating	1,027,621	3,218,205	1,061,420	1,082,040	1,055,184
Total Expenditures	\$4,339,363	\$6,459,736	\$4,736,160	\$4,465,376	\$4,922,220
Charges to Other Departments	2,136,274	2,181,194	1,945,280	1,945,280	1,945,280
Net Expenditures	\$6,475,637	\$8,640,930	\$6,681,440	\$6,410,656	\$6,867,500
Positions					
Full Time	0	0	0	0	0
Temporary					
Total Positions	0	0	0	0	0

Revenues

Water & Sewer Fund 505 Revenues

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
505-34-4210	Water Service Fees	2,483,226	2,582,899	2,445,976	2,440,134	2,500,000
505-34-4230	Sewer Service Fees	2,727,828	2,908,647	2,729,964	2,742,617	2,800,000
505-34-4245	Surcharge WWTP Fee		-5		-8	
	Total Utility Service Fees	5,211,054	5,491,540	5,175,940	5,182,743	5,300,000
505-34-4212	Water Taps	6,625	7,275	10,000	17,637	10,000
505-34-4240	Sewer Taps	6,775	3,575	6,000	2,750	6,000
	Total Water/Sewer Taps	13,400	10,850	16,000	20,387	16,000
505-34-4214	Contract Extensions	0	0	500	12,420	500
505-34-4215	Reinstatement Charges	122,216	121,339	120,000	97,779	120,000
505-34-4216	Miscellaneous Revenue	3,155	2,229	10,000	1,580	10,000
505-34-4217	Cash in Bank Interest	13,775	40,692	3,000	24,525	10,000
505-34-4218	Loads to Disposal	817,558	975,428	800,000	932,528	850,000
505-34-4219	Disconnect Fee	73,251	65,554	65,000	73,700	65,000
505-34-4220	Account Set Up Fee	17,310	16,875	18,000	15,450	18,000
505-34-4225	Collections Revenue	616	20	3,000	0	3,000
505-34-4250	Sewer Fees-Satilla W/S Auth	287,598	314,430	330,000	302,760	330,000
505-34-9300	Returned Check Fees	2,832	2,345	5,000	2,275	5,000
505-38-1000	Utility Site Rental Fees	124,510	135,910	135,000	144,749	140,000
	Total Miscellaneous Revenue	1,462,821	1,674,822	1,489,500	1,607,766	1,551,500
505-39-1200	Reimb: Capital Project Fund	0				
505-39-1210	Fund Balance	0				
505-39-1300	Reimb: General Fund	0				
	Total Reimbursements	0	0	0	0	0
	TOTAL WATER & SEWER FUND	6,687,275	7,177,213	6,681,440	6,810,897	6,867,500

Water & 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 ESG Engineering. 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 River's 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services	0	0	0		
Contractual Services	2,499,300	2,499,300	2,499,300	2,591,448	2,591,448
Travel & Training	0	0	0	991	1,500
Other Operating Expenses	422,264	525,361	493,500	462,810	515,117
Capital Outlay	390,178	216,870	517,707	329,078	760,471
Total Expenditures	\$3,311,742	\$3,241,531	\$3,510,507	\$3,384,327	\$3,868,536
Charges to Other Departments					
Net Expenditures	\$3,311,742	\$3,241,531	\$3,510,507	\$3,384,327	\$3,868,536

Water & Sewer Fund 505 - Water & Sewer Operations

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
505-52-4-430-59-1200	Professional Services	3,957	4,111	18,000	14,413	18,000
505-52-4-430-59-1300	Maint. & Technical Serv.		0	19,000	6,920	19,000
505-52-4-430-59-2320	Lease Purchase	17,730	36,723	62,087	54,412	68,364
505-52-4-430-59-3100	Liability Insurance	8,016	8,538	9,000	9,787	10,253
505-52-4-430-59-3850	Contract Labor	2,499,300	2,499,300	2,591,448	2,591,448	2,591,448
505-53-4-430-59-1100	General Operating	554	866	1,500	991	1,500
505-53-4-430-59-1230	Utilities	379,407	446,234	388,000	367,056	388,000
505-55-4-430-59-1300	Garage M & R	11,762	19,859	10,000	12,694	10,000
505-55-4-430-59-1500	ESG Whse/Phone/Supplies	838	9,031		-3,463	
	Operating Expenses	2,921,564	3,024,661	3,099,035	3,054,258	3,106,565
505-54-4-430-59-2500	Equipment	36,714	5,331	106,862	34,541	50,000
505-54-4-430-59-2540	Debt Service Capital Projec	218,175	65,801	318,847	149,376	559,471
505-54-4-430-59-2550	Water Meters	2,912	2,776	5,000	165	5,000
505-54-4-430-59-2560	Tank Maintenance Program	132,376	142,963	144,996	144,996	146,000
	Capital Outlay	390,178	216,870	575,705	329,078	760,471
TOTAL WATER & SEWER OPERATIONS		3,311,742	3,241,531	3,674,740	3,383,336	3,867,036

NOTES: FY2021

505-52-4-430-59-2320

Lease Purchase Payments

Note:(1) 2015 Backhoe @ \$80,700.00 for 5 years

Monthly pymnt \$1477.49 x 12 = \$17,729.88 @ 3.76%. Paid in Full 10.2020

Note: (2) 2019 Vacuum Jetter Truck \$290,537 @ 2.13% for 5 years

Monthly Payment of \$5191.07 x 12 = \$62,292.84 Paid in Full 11.2024

505-52-4-430-59-1300

Maint. & Technical Serv.

Mueller Annual Hosting and Maintenance Fee \$19,000

505-52-4-430-59-1200

Professional Services

Annual Watershed Protection Plan \$17,000

Non-Operating

Non-Operating

Department Summary

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

Expenditure Summary:

Categories of Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	1,027,621	1,037,010	1,061,420	1,082,040	1,055,184
Capital Outlay					
Total Expenditures	\$1,027,621	\$1,037,010	\$1,061,420	\$1,082,040	\$1,055,184
Charges to Other Departments	2,136,274	2,181,194	1,945,280	1,945,280	1,945,280
Net Expenditures	\$3,163,895	\$3,218,205	\$3,006,700	\$3,027,320	\$3,000,464

Water & Sewer Fund 505 - Non-Operating

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
505-55-4-400-10-1130	City Garage Operations	50,021	50,514	51,436	51,436	52,349
505-55-4-400-10-1140	Reimb: General Fd. Opr.	2,136,274	2,181,194	1,945,280	1,945,280	1,945,280
505-57-4-400-10-9050	Refunds & Reimbursement	-7	0	200	0	200
505-58-4-300-10-1300	Prin Gefa CW00-001 & 98-L68WJ	192,969	200,400	209,868	208,032	108,723
505-58-4-300-10-2000	GEFA Interest	60,037	49,327	36,456	38,293	25,423
505-58-4-400-10-1300	Prin Gefa 2000-L36	561,626	572,768	599,064	584,217	599,064
505-58-4-400-10-1325	Prin Gefa CW00-020	103,907	107,059	110,306	110,307	113,654
505-58-4-400-10-1326	Principal GEFA DW2016105		0	0	41,180	124,481
505-58-4-400-10-1400	GEFA CW09071PF60-Bar Screen	4,518	5,095	5,250	5,250	2,685
505-58-4-400-10-2000	Int Gefa 2000-L36WJ	54,444	43,303	28,840	31,854	17,007
505-58-4-400-10-2050	GEFA DW2016005	106	8,544	20,000	11,471	11,597
TOTAL NON-OPERATING		3,163,895	3,218,205	3,006,700	3,027,320	3,000,464
TOTAL W&S FUND EXPENDITURES		6,475,637	6,459,736	6,681,440	6,410,656	6,867,500

Non-Operating

Non-Operating

Department Summary

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

Expenditure Summary:

Categories of Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services					
Contractual Services					
Travel & Training					
Other Operating Expenses	293,498	214,568	171,100	151,196	174,100
Capital Outlay					
Total Expenditures	\$293,498	\$214,568	\$171,100	\$151,196	\$174,100
Charges to Other Departments	282,950	292,281	289,635	289,635	252,258
Net Expenditures	\$576,448	\$506,849	\$460,735	\$440,831	\$426,358
Positions					
Full Time	198	199	187	199	187
Temporary	6	7	7	7	7
Total Positions	204	206	194	206	194

Overall Totals

Expenditure Summary:

Categories of Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Personal Services	10,867,971	10,888,185	11,082,166	10,659,992	11,386,375
Contractual Services	356,061	309,445	355,000	306,755	355,000
Travel & Training	122,235	89,340	171,360	105,976	143,060
Other Operating Expenses	2,192,954	2,240,217	2,421,547	2,309,639	2,414,647
Capital Outlay	131,124	97,381	113,000	79,057	101,500
Total Expenditures	\$13,670,345	\$13,624,568	\$14,143,073	\$13,461,419	\$14,400,582
Charges to Other Departments	282,950	292,281	289,635	289,635	252,258
Net Expenditures	\$13,953,295	\$13,916,849	\$14,432,708	\$13,751,054	\$14,652,840
Positions					
Full Time	198	199	187	199	187
Temporary	6	7	7	7	7
Total Positions	204	206	194	206	194

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-55-4-860-10-1130	City Garage Oper.	227,950	233,687	234,402	234,402	252,258
100-55-4-860-10-1140	City Auditorium Fund	1,550	9	0	0	
100-55-4-900-10-1040	Reimburse Cemetery	53,450	58,585	55,233	55,233	
Total Non-Operating Internal Funds		282,950	292,281	289,635	289,635	252,258

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-57-4-900-10-2020	Humane Society Reimb.	95,555	0	0	0	
100-57-4-900-10-2030	Drug Coordinator	0	0	0	0	
100-57-4-900-10-2040	Heritage Center/SFW	5,000	5,000	5,000	5,000	5,000
100-57-4-900-10-2090	J-Fly Foundation	0		0	0	
100-57-4-900-10-2092	Land Bank Authority			5,000	5,000	5,000
100-57-7-520-10-2000	WWC Dev Auth.	50,000	50,000	50,000	50,000	50,000
100-57-7-520-10-2010	SE Area Planning Comm.	17,611	17,345	18,000	17,000	18,000
Total Non-Operating Contributions		168,166	72,345	78,000	77,000	78,000

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
100-52-3-920-10-3900	Region 8HazMat-City of I	1,465	1,465	1,600	1,465	1,600
100-52-3-920-10-4000	Code Red	7,500	6,750	9,000	6,750	7,000
100-52-3-920-10-5000	Surplus Sales Gov Deals	234	561	5,000	4,217	5,000
100-57-4-900-10-1050	Hotel/Motel Tax Prom.	9,562	20,595	20,000	15,517	0
100-57-4-900-10-1300	Okefenokee Classic	59,084	54,646	0	0	0
100-57-4-900-10-1340	City Events			10,000	9,456	35,000
100-57-4-900-10-2400	Interest Payable - TANS	6,601	0	0	0	0
100-57-4-900-10-2600	Unemployment Comp.	2,373	12,878	10,500	0	10,500
100-57-4-900-10-2800	Retention Pond (BC Way	30,000	30,000	30,000	30,000	30,000
100-61-9-030-10-8010	Misc. Bank Stmt Charges	8,512	15,328	7,000	6,790	7,000
100-61-9-030-10-9000	Fund Balance	0	0		0	
Total Non-Operating Other		125,332	142,223	93,100	74,195	96,100
TOTAL NON-OPERATING		576,448	506,849	460,735	440,831	426,358
TOTAL GENERAL FUND		13,953,295	13,916,849	14,432,708	13,752,847	14,652,840

Note FY2021:

100-57-4-900-10-1340 City Events

Note (1): Fourth of July, Employee Appreciation, Georgia Cities Week events (Centenarian, Veteran's Day etc..)

SPLOST FUNDS

SPLOST 2014 (Fund 433)

SPLOST 2014

Revenues

Revenue Summary:

Categories of Revenues	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
SPLOST Revenues	2,596,619	1,660,358	2,410,000	2,606,377	0
Interest Earned	53,943	40,983	60,000	49,397	60,000
Fund balance	0		4,393,229	0	4,203,405
Total Revenues	\$2,650,562	\$1,701,341	\$6,863,230	\$2,655,774	\$4,263,405
Reimb from Other Departments					
Net Revenues	\$2,650,562	\$1,701,341	\$6,863,230	\$2,655,774	\$4,263,405

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Engineering Roads and Streets	1,927,459	220,881	949,349	1,178,463	516,501
Heavy Equipment	-13,160	0	399,626	273,481	100,000
Public Safety - Police Vehicles	243,265	0	0	0	0
Public Safety - Fire Truck	966	0	0	0	0
Fire Dept New Station #4	212,198	1,183,005	0	0	0
Public Facility Imp, Demolition & Prop Acq	509,977	45,644	355,495	33,219	75,000
Water/Sewer Rehab	355,787	20,800	1,395,244	331,444	914,404
Information Technology	84,000	60,000	0	0	0
City Parks Improvements	4,026	5,590	350,781	80,279	240,000
Public Works Facility	0	0	3,162,735	3,162,735	2,200,000
DWDA			250,000	66,282	217,500
Total Expenditures	\$3,324,519	\$1,535,920	\$6,863,230	\$5,125,902	\$4,263,405
Charges to Other Departments					
Net Expenditures	\$3,324,519	\$1,535,920	\$6,863,230	\$5,125,902	\$4,263,405

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

Account #	Revenue Source	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
433-33-7100	Special Purpose Sales Tax	2,596,619	1,660,358	2,410,000	2,606,377	0
433-36-1000	Interest Earned	53,943	40,983	60,000	49,397	60,000
433-39-1210	Fund Balance	0		4,393,229	0	4,203,405
TOTAL SPLOST 2014 REVENUE		2,650,562	1,701,341	6,863,230	2,655,774	4,263,405

Special Purpose Local Option Sales Tax 2014 Expenditures

Expenditures	Account Number	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
433-55-9-033-17-1000	Engineering Roads and Streets	1,927,459	220,881	949,349	1,178,463	516,501
433-55-9-033-17-1500	Heavy Equipment	-13,160	0	399,626	273,481	100,000
433-55-9-033-17-2100	Public Safety - Police Vehicles	243,265	0	0	0	
433-55-9-033-17-2120	Public Safety - Fire Truck	966	0	0	0	
433-55-9-033-17-3100	Fire Dept New Station #4	212,198	1,183,005		0	
433-55-9-033-17-4000	Public Facility Imp, Demo & Pro	509,977	45,644	355,495	33,219	75,000
433-55-9-033-17-5000	Water/Sewer Rehab	355,787	20,800	1,395,244	331,444	914,404
433-55-9-033-17-6000	Information Technology	84,000	60,000		0	0
433-55-9-033-17-7000	DWDA Projects			250,000	66,282	217,500
433-55-9-033-17-7500	City Parks Improvements	4,026	5,590	350,781	80,279	240,000
433-55-9-033-17-8000	Public Works Facility	0		3,162,735	676,733	2,200,000
TOTAL SPLOST 2014 EXPENDITURES		3,324,519	1,535,920	6,863,230	2,639,900	4,263,405

SPLOST 2008 (Fund 435)

SPLOST 2008

Revenues

Revenue Summary:

Categories of Revenues	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
SPLOST Revenues	0	0	0	0	0
Intrest Earned	12,196	19,062	0	4,241	0
Fund Balance	0	0	557,000	0	0
Total Revenues	\$12,196		\$557,000	\$4,241	\$0
Reimb from Other Departments					
Net Revenues	\$12,196		\$557,000	\$4,241	\$0

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Engineering Roads and Streets	132,293	0	0	0	0
Police Department Project	0	0	0	0	0
Police Dept Special Purpose Vehicles	0	0	0	0	0
Fire and Special Purpose Vehicles	0	0	0	0	0
Property Acquisition & Demolition	0	0	0	0	0
Water/Sewer Rehab & Expansion	148,690	0	0	0	0
Information Technology	0	0	0	0	0
DWDA Projects	0	0	0	0	0
Public Works Facility/Armory	0	364,308	557,000	477,890	0
Public Buildings-City Hall	0	0	0	0	0
Rehab City Auditorium	0	0	0	0	0
Total Expenditures	\$280,983		\$557,000	\$477,890	\$0
Charges to Other Departments					
Net Expenditures	\$280,983		\$557,000	\$477,890	\$0

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

Account #	Revenue Source	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
435-33-7100	Special Purpose Sales Tax					
435-36-1000	Interest Earned	12,196	19,062		4,241	
435-39-1210	Fund Balance	0		557,000		
TOTAL		12,196	19,062	557,000	4,241	0

Special Purpose Local Option Sales Tax 2008 Expenditures

Expenditures	Account Number	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
435-55-9-033-17-1000	Engineering Roads and Streets	132,293				
435-55-9-033-17-2100	Police Dept Special Purpose					
435-55-9-033-17-4000	Property Acq & Demolition	0				
435-55-9-033-17-5000	Water/Sewer Rehab & Expan	148,690				
435-55-9-033-17-7000	DWDA Projects					
435-55-9-033-17-8000	Public Works Facility	0	364,308	557,000	477,890	
435-55-9-033-17-8500	Public Buildings-City Hall	0				
435-55-9-033-17-9000	Rehab City Auditorium	0				
TOTAL		280,983	364,308	557,000	477,890	0

Regional TSPLOST (Fund 236)

Regional TSPLOST 2018

Revenues

Revenue Summary:

Categories of Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
TSPLOST Revenues	0	165,393	240,000	280,582	230,000
Interest Earned	0	98	0	501	0
Fund Balance	0	0	120,000	0	200,000
Total Revenues		\$165,491	\$360,000	\$281,083	\$430,000
Reimb from Other Departments					
Net Revenues		\$165,491	\$360,000	\$281,083	\$430,000

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Professional Services	0	0	360,000	7,500	386,590
Lease Payments					43,410
Total Expenditures		\$0	\$360,000	\$7,500	\$430,000
Charges to Other Departments					
Net Expenditures		\$0	\$360,000	\$7,500	\$430,000

**Special Revenue Fund 236
Regional Transportation Special Purpose Local Option Sales Tax 2018 (TSPLOST) Revenue**

Account #	Revenue Source	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
236-33-7100	Special Purpose Sales Tax		165,393	240,000	280,582	230,000
236-36-1000	Interest Earned		98		501	
236-38-9000	Miscellaneous Revenue				45,000	
236-39-1210	Fund Balance			120,000	0	200,000
	TOTAL TSPLOST 2018	0	165,491	360,000	326,083	430,000

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

Expenditures	Account Number	2018 Actual	2019 Actual	2020 Budget	2020 Actual April 30	2021 Budget
236-55-9-033-14-1200	Professional Sevices		0	360,000	7,500	386,590
236-52-4-200-14-3100	Lease Purchase					43,410
	TOTAL TSPLOST 2018	0	0	360,000	7,500	430,000

NOTES: FY 2021

236-52-4-200-14-3100 Lease Purchase

Note: (1) 2018 Street Sweeper \$217,044 @ 3.98% for 5 Years

Monthly pymnt est \$ 3,617.40 x 12 = \$43,409.92

Payoff date is 11/2023

TSPLOST 2018 (Fund 235)

TSPLOST 2018

Revenues

Revenue Summary:

Categories of Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
TSPLOST Revenues	549,742	3,348,224	2,080,000	3,219,863	4,000,000
Interest Earned	0	4,818	0	9,044	0
Fund Balance	0	0	2,360,079	0	5,522,105
Reserved	0	0	2,220,040	0	0
Total Revenues	\$549,742	\$3,353,042	\$4,440,079	\$3,228,906	\$9,522,105
Reimb from Other Departments					
Net Revenues	\$549,742	\$3,353,042	\$4,440,079	\$3,228,906	\$9,522,105

Expenditures

Expenditure Summary:

Categories of Divisions	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget
Professional Services	0	27,094	6,660,119	1,049,881	9,522,105
Advertising	0	0	0	297	0
Contract Services	0	0	0	0	0
Total Expenditures	\$0	\$27,094	\$6,660,119	\$1,050,178	\$9,522,105
Charges to Other Departments					
Net Expenditures	\$0	\$27,094	\$6,660,119	\$1,050,178	\$9,522,105

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

Account #	Revenue Source	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
235-33-7100	Special Purpose Sales Tax	549,742	3,348,224	2,080,000	3,219,863	4,000,000
235-36-1000	Interest Earned		4,818	0	9,044	
235-39-1210	Fund Balance			2,360,079	0	5,522,105
235-39-9000	Reserved			2,220,040	0	
TOTAL TSPLOST 2018 REVENUE		549,742	3,353,042	6,660,119	3,228,906	9,522,105

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

Expenditures	Account Number	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
235-55-9-033-14-1200	Professional Services		27,094	6,660,119	1,049,881	9,522,105
235-55-9-033-17-3300	Advertising				297	
235-55-9-033-17-3580	Contract Services					
TOTAL TSPLOST 2018 EXPENDITURES		0	27,094	6,660,119	1,050,178	9,522,105

