











WINDER, GEORGIA
2015

Annual Budget
City of Winder
For the Fiscal Year
Ending June 30, 2015

CITY OF WINDER, GEORGIA

ANNUAL BUDGET

For the Fiscal Year Ending

June 30, 2015

Prepared by the City of Winder, Georgia
Finance Department

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COUNCIL MEMBERS
Alfonza "Al" Brown
Bob Dixon
Larry Evans
Sonny Morris
Ridley Parrish
Travis Singley

City of Winder

MAYOR
David Maynard

CITY ADMINISTRATOR
Donald Toms

May 23, 2014

The Honorable Mayor David Maynard
Members of the City Council and Citizens of the City of Winder

We are pleased to present to the citizens of Winder, members of City Council, City employees, and other interested parties our recommended annual budget for the fiscal year ending June 30, 2015. The recommendations are based on a great deal of study and review by our management team working closely with the Mayor and Council. It is a consensus that the City continue to provide high level of services for the citizens, customers, and visitors of the City of Winder. The goal of the City is to maintain and improve the City's quality of services while preserving the City's financial position without putting unjust financial burdens on our citizens.

Budget Highlights

- The City's FY 2014-2015 operating budget increased by $3,621,800, or 12.2%, over the FY 2013-2014 operating budget; and increased by $4,752,700, or 16.6%, over the FY 2012-2013 operating budget. The comparisons are as follows:

Funds	FY 2013	FY 2014	FY 2015
General Fund	$ 9,343,300	$ 9,674,600	$ 10,205,200
Television Station Fund	144,500	183,200	195,900
Police Escrow Fund	5,000	5,000	5,000
Festivals Fund	70,000	49,700	-
Hotel Motel Fund	25,000	20,900	20,900
Grant Fund	145,100	-	-
Water Fund	10,623,500	10,353,200	11,174,900
Environmental Protection Services Fund	445,400	485,500	156,500
Gas Fund	6,444,600	6,384,800	8,138,800
Solid Waste Fund	683,100	696,200	655,700
Special Facilities Fund	319,700	556,600	542,700
Chimneys Golf Course Fund	-	-	934,900
Utility Services Fund	-	851,600	736,400
Fleet Maintenance Fund	296,700	-	-
Downtown Development Authority	69,000	-	-
Building Fund	-	484,500	600,700
Total	**$ 28,614,900**	**$ 29,745,800**	**$ 33,367,600**

- During FY 2014, the City purchased the Chimneys Golf Course which added approximately $1 million to the City's overall budget.
- The Gas Fund has the largest increase in budgeted expenses due to the increase in the forecasted cost of natural gas based on past trends. The expected increase is approximately 27.5% over the FY 2014 budget. The cost of natural gas for FY 2014 is trending to cost the City $1 million more than budgeted.
- The City's total cost of personal services is approximately 31% of the total operating budget. The FY 2015 budget reflects a 5% increase in insurance costs and 3% possible merit raise for the employees.
- The City will fund the Winder Library with $130,000, which is an additional $30,000 over the original budget for FY 2014. On October 8, 2013, the Winder City Council voted to amend the FY 2014 budget by increasing the funding to the Library by the additional $30,000. This was a 30% increase over the previous 5 years.
- The Winder Downtown Development Authority will receive $50,000 in funding from the City of Winder. This is a decrease of $22,000 from the FY 2014 budget.
- The City of Winder assumes that all capital purchases will be acquired with proceeds from debt or revenues that exceed expenditures.
- Upon approval of the FY 2014-2015 Budget, the City of Winder will increase its capital threshold for infrastructure to $25,000 from $5,000.

- The City continues to reorganize to enable the most services for the money. In the FY 2014-2015 budget the overall number of Full Time Equivalents (FTE's) decreased by 5.12 The changes are as follows

Department	Additions				Reductions			FTE Net Change
Administration	Marketing & Media Relations Specialist							1.00
GIS					GIS Locator			(1.00)
Fire	Driver Engineer	Firefighter (3)						4.00
Public Works					Entire Operations			(19.00)
Water Fund	Meter Service Technican (2)	Leak Technician	Admin Specialist	Service Technician (.5)				4.50
FOG					Service Technician			(0.50)
Stormwater					Engineer	Crew Leader	Laborer	(3.00)
Gas Fund	Meter Service Technician							1.00
Community Center	Event Staff				Director			(0.50)
Golf Pro Shop	Manager	Coordinator	Pro Shop Asst (.5)	Worker (1.5)				4.00
Golf Maint Shop	Superintendent	Maintenance Staff (4.38)						5.38
Utility Billing	Customer Service Representative				Meter Readers (2)			(1.00)
							Total Change	(5.12)

- The biggest change in the City's FTE's is due to the City contracting all of it Public Works and Stormwater operations to ESG, Inc. This reduced the overall budgeted FTE's by 22.
- Adding the Chimneys Golf Course operations to the City added over 9 FTE's.
- During FY 2014, the meter readers were moved to the Water & Gas Funds to enable more efficiency and effectiveness with the services provided by those departments.
- The Utility Billing Department increased by added an additional Customer Service Representative to help with the additional responsibilities of managing the rentals of the Community Center.
- The Fire Department added 4 additional FTE's for the anticipated opening of a new fire station.

Accomplishments and Priorities

Below are some of the accomplishments and priorities of the City that show our continuing commitment to excellence and fiscal responsibility:

- The Chimneys Golf Course was constructed in 2002 on property owned by the City as part of the City's Land Application System (LAS) through a lease, development, and operating agreement between the City of Winder Public Facilities Authority, the City of Winder, and a private developer. During FY 2014, the City of Winder's Public Facilities Authority exercised its first right of refusal in the buyout of the leasehold interest in the Chimneys Golf Course and deeded the course to the City of Winder.
- The Winder Fire Department will expand and renovate the unoccupied portion of the John O. Mobley Public Safety Building and construct a new fire station for the future growth of the department.
- During FY 2014, the City ordered and purchased a new fire truck through a capital lease. The new lease is for a term of ten years. The City's will make the final payment of a capital lease for a 2005 fire truck during FY 2015.
- The City of Winder's Streetscape program, which began during FY 2013 with funding from the Georgia Department of Transportation's (GDOT) traffic enhancement grant, was completed in May 2014. In FY 2010, the City was awarded a $500,000 grant for this streetscape project which consists of enhancements for Broad Street from the Post Office to the Train Depot. During FY 2011, the City was awarded another $500,000 from the GDOT for this project. This project is, by far, the biggest investment in the downtown area's history. Prior to beginning the Streetscape Project, the City relocated the water lines, sewer lines, and gas lines from Broad Street.
- In March 2014, the City contracted with ESG, Inc., to provide operations, maintenance, and management services for the City's Public Works, Stormwater, and Watershed Protection Departments.
- During FY 2014, the City installed a reader board at the corner of Punkin Junction and Loganville Highway that enables the City to provide valuable information to the citizens.
- One of the City's goals in the upcoming fiscal year is to build facilities for the Public Works, Water, and Gas Departments on the City's property at Cedar Creek on Miles Patrick Road.

- During FY 2013, the City began its Fixed Network project which replaces the City's current drive-by meter reading system with the Sensus Flex Net Automatic reading system for our utility customers. This project is primarily funded with a $3,000,000 GEFA (Georgia Environmental Finance Authority) loan with an interest rate of .70% for 10 years. As of May 2014, the City has installed approximately 3,500 new Sensus smart points within the water and gas system along with four base station towers.
- The City of Winder and the City of Auburn have partnered to redevelop a rock quarry that is located in Barrow County into a 1.1 billion gallon pump storage reservoir. The City of Winder's portion of the project is currently projected to cost approximately $20.8 million. The City of Auburn has received funding from the Governor's Water Supply Program (GWSP), and the City of Winder has submitted an application to GEFA in hopes of receiving $10 million from the GWSP. Additional funding will be requested from Georgia's Drinking Water State Revolving Fund which is administered by GEFA as well.
- The City's Gas Department was awarded the American Public Gas Association Safety Award and the H.E.A.T. Award with donations totaling over $4,200 towards the Georgia H.E.A.T. Program.
- During 2013, *Talk of the Town* won an Honorable Mention for Best Talk Show in the under $200k budget category from the National Association of Telecommunications Officers and Advisors (NATOA). This is the 4th consecutive year that WTV21's *Talk of the Town* has won an award from NATOA.
- The City's Finance Department received three awards from the Government Finance Officers Association for the City's FY 2013 Comprehensive Annual Financial Report, FY 2013 Citizens' Report, and FY 2014 Budget.
- The Winder Cultural Arts Center will again host the Southern Circuit Tour of Independent Filmmakers Tour during FY 2014-2015.

Acknowledgements

The Fiscal Year 2015 Annual Budget for the City of Winder is a product of months of considerable effort by many individuals beginning with the input and analysis of staff members at all levels of the organization and continuing through the final decisions and commitment of the Mayor and City Council. This budget shows our dedication to our employees, the community's quality of life, and the efficient stewardship of public funds. My appreciation goes to all involved in this process.

Sincerely,

Donald Toms
City Administrator

Leslie W. Henderson
Finance Director

About Winder

General Information

The City of Winder, Georgia, incorporated by an act of the Georgia General Assembly in 1894, is the county seat for Barrow County, Georgia, and is located between Atlanta to the west, Athens to the east, Interstate 85 to the north and state highway 316 to the south. Originally incorporated as Jug Tavern in 1884, Winder was named in honor of John H. Winder, general manager of the Seaboard Railroad, for his contribution in bringing the railroad and related passenger station to the City. The railroad provided the City with mobility as well as cultural and economic advantages. The Seaboard Railroad for many years ran six passenger trains and eight freights through Winder each day.

The City of Winder is the largest city in Barrow County, and is the county seat. Barrow County is located in the center of Georgia's Golden Triangle and is the nucleus of research and technological advancements. In close proximity to Atlanta, Barrow County is just west of Athens and east of Gwinnett County. This central location, between four large employment and educational markets, makes Barrow County an escape from congested traffic and city noise. Like many other communities, Winder saw a decline in residential growth from 2008 through 2012; however, Barrow County was among the top 20 fastest growing counties in the country during the last decade. During FY 2013 and FY 2014, the City annexed approximately 125 residential parcels and a very large commercial tract that continues to bring new businesses to the area. There have also been more new home permits issued during this same period of time than were issued during FY 2012, 2011, and 2010, combined.

The City operates under a mayor-council form of government with a six member elected council, a mayor elected at large, and an appointed professional city administrator. The Mayor and Council members serve overlapping four-year terms. The City Administrator handles daily administration and management, with policy and guidance provided by the Mayor and Council. The City provides a full range of services. These services include police and fire protection; natural gas; water; sanitary sewer; solid waste disposal; cultural and recreational activities; planning and zoning; and the construction and maintenance of highways, streets, storm water, and infrastructure. During 2009, the City was designated as a "Certified City of Ethics" by the Georgia Municipal Association. Around a third of the cities in Georgia have received this designation.

Funding for the operations of the City comes from the following primary sources: sales taxes, fire taxes, fines and forfeitures, licensing and permitting activities and utility and golf course profits. The Fire Tax is the only property tax that the City has assessed since 1977, which is currently 3 mills of the assessed taxable property values in the City. Over the last few fiscal years, three of the four primary funding sources declined due to the slow down in the economy and water conservation.

Basis of Budgeting

The basis of budgeting used for all Governmental Fund Types (all funds except those associated with Proprietary Funds – Water and Sewer, Environmental Protection Services, Gas, Chimneys Golf Course, Solid Waste, Special Facilities, Utility Service, and Building funds) is the same as that used for accounting purposes – the modified accrual basis except as noted. Under this basis revenues are estimated when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are budgeted when the related fund liability is due. Principal and interest on long-term debt is budgeted when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Under this method, revenues are estimated when earned and expenses budgeted at the time liabilities are incurred. Exceptions from the accrual basis are collections on notes receivable as revenue in the year received; payment of debt principal is budgeted as expenditure when paid; capitalized assets are budgeted when incurred; and depreciation is not budgeted.

Indirect costs of general government and administrative support are fully allocated to the City's operational departments and funds. The purpose of the indirect cost allocations is to charge the operating departments and funds for administrative support services. Costs are allocated based on actual expenditures by functional activity.

Budget Process

The annual budget serves as the foundation for the City of Winder's financial planning and control. The annual budget process begins with the City Administrator, Finance staff and department heads working together to analyze funding needs. Prior to May, the Finance Department prepares a draft budget for the City Administrator. After reviewing the draft budget and meeting with the departments, the City Administrator and Finance staff prepares a Proposed Budget. The Mayor presents the proposed budget to City Council in May. The Council conducts public hearings in May and/or June, and adopts budgeted revenues and appropriations for the upcoming fiscal year by ordinance no later than June 30, the close of the City's fiscal year. The budget is prepared both by fund, function (e.g. public safety) and department (e.g. police). The City Administrator is permitted to transfer appropriations within a department. Transfers between functions and departments and subsequent budgetary amendments require the approval of the City Council. The process followed in the preparation of this budget complies with the State of Georgia.

Budget Calendar

February 5	Budget Kickoff Meeting with Department Heads to distribute budget worksheets.
March 14	Departmental requests due to Finance.
April 21 - 25	Department Heads discuss budget requests with Mayor and Council Committees.
May 12	Preliminary Budget available for public inspection.
May 15	First Public Hearing and Council Work Session.
May 22	Second Public Hearing and Council Work Session.
June 3	Council Adopts FY 2014-2015 Budget.

Budget Amendment Process

The adopted budget appropriates certain amounts to each fund to be used at the discretion of the City Council. However, during the fiscal year special appropriations may be made for specific unforeseen events by approval of a resolution by the City Council. Specific appropriations may include funding for service level policy changes, unforeseen catastrophic events, or redirection of resources.

Budget changes are adopted during the year by the City Council at a regularly scheduled meeting. Annually, City Council passes a resolution recognizing the various budget amendments made during the year.


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Winder, Georgia for its annual budget for the fiscal year beginning July 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City Officials and Administrative Personnel

PRINCIPAL OFFICIALS

ELECTED OFFICIALS

Mayor



David Maynard

City Council



Sonny Morris, Mayor Pro-Tem
Ward 1



Alfonza Brown
Ward 2



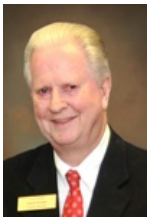
J. Ridley Parrish
Ward 3



Travis Singley
Ward 4



Bob Dixon
At-Large



Larry Evans
At-Large

John Stell, City Attorney
April Furman, City Clerk

DEPARTMENT DIRECTORS

Donald Toms, City Administrator

Roger Wilhelm, Utilities Director
Matt Whiting, Fire Chief
Alex Wages, Technology Services Director
Chris Scott, Golf Course Operations Manager

Leslie Henderson, Finance Director
Jim Fullington, Police Chief
Barry Edgar, Planning Director
Don Wildsmith, Cultural Arts Director

MAILING ADDRESS

25 East Midland Avenue, P.O. Box 566, Winder, Georgia 30680
www.cityofwinder.com

Mission Statement and Core Values

Mission Statement

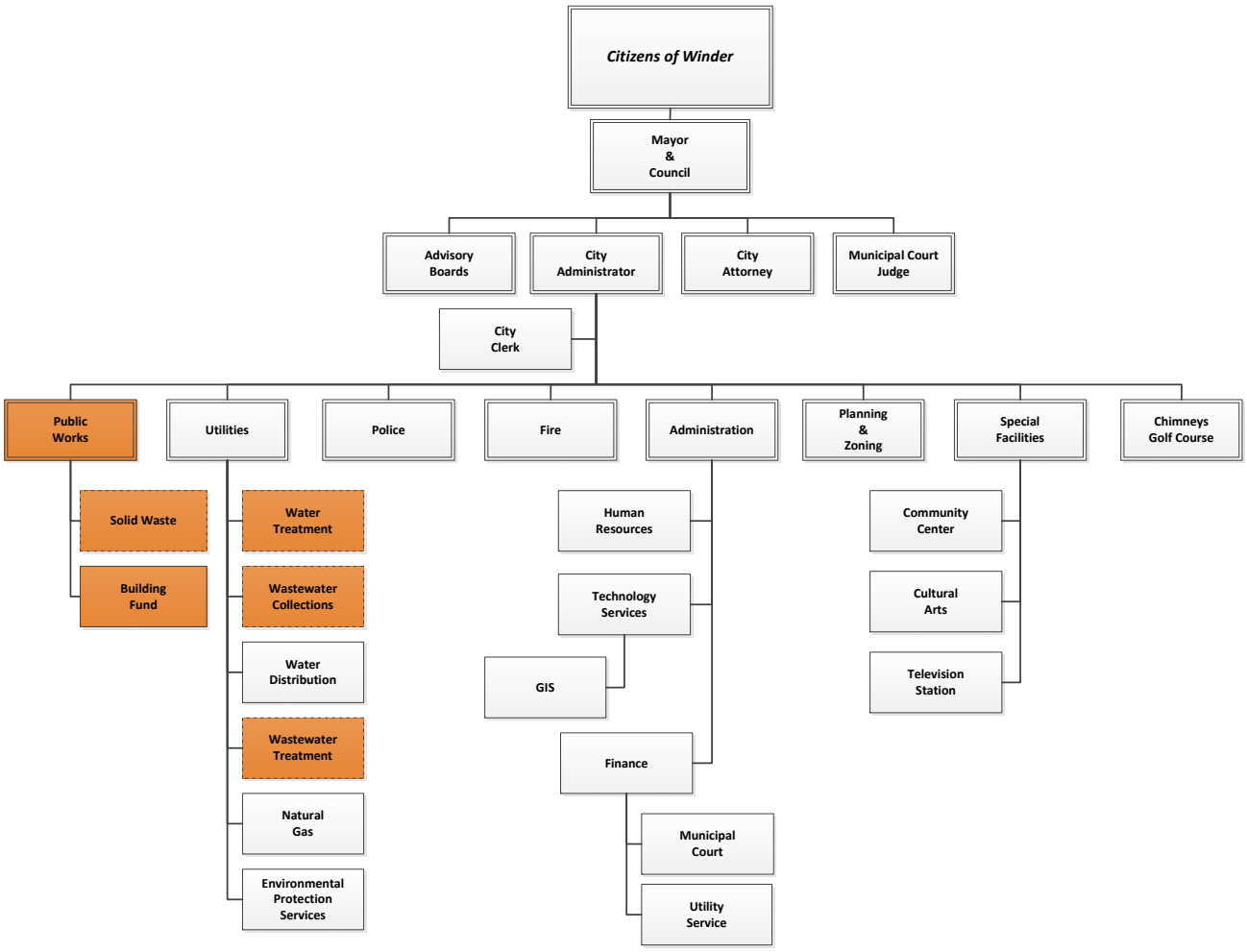
Our **Strategic Mission** is to provide reliable, responsive, quality service to enhance the safety, livability and prosperity of our community.

Core Values

Powered by excellent people, we are quality driven, committed to providing excellent service in a cost effective and efficient manner guided by and aligned with our **CORE VALUES:**

- **CUSTOMER DRIVEN SERVICE** - Our actions are driven by the desire to serve our customers better. We work not only to meet their needs but also to exceed their expectations.
- **COMMITMENT TO EXCELLENCE** - While there are many elements of excellence, we believe a focus on timeliness, improvements, and quality is the best way to fulfill our mission.
- **TIMELINESS** - We strive to our customers' needs timely and accurately. We always balance our desire for speed with diligent care to insure accuracy.
- **IMPROVEMENTS** - We continually improve our processes in order to better serve our customers. We are committed to a continuous learning environment where we constantly upgrade our skills.
- **QUALITY** - We are committed to meeting and exceeding the high standards of performance set by the Mayor and City Council.
- **A DEEP RESPECT FOR EACH PERSON** - We share a deep respect for the contribution of each person to the success of the Finance Team. Each of us has rights and responsibilities as members of the Finance Team. We have the right to work in an environment where mutual respect, teamwork, integrity, honesty, and candor are the norm. We have the responsibility to foster that environment and actively contribute to the success of the Finance Team.
- **MUTUAL RESPECT AND TEAMWORK** - We recognize and respect diversity of people and support ideas in our work environment. Each of us has an obligation to speak up and an obligation to listen. We encourage constructive contention. We confront issues with mutual respect. We pro-actively communicate and share information with colleagues. We expect the best of each other and ourselves. No person is alone in his or her pursuit of an objective; **WE ARE A TEAM.**
- **PERSONAL ACCOUNTABILITY** - We each take ownership for the success of our team. We keep our commitments. We recognize each other and ourselves as valuable assets of the City of Winder and strive for personal excellence as well as Team success.

Organization Chart



Note: Contractors shown in orange

R-7-14

CITY OF WINDER, GEORGIA
A RESOLUTION TO PROVIDE FOR THE ADOPTION OF A BUDGET FOR THE CITY OF WINDER, GEORGIA FOR THE FISCAL YEAR ENDING JUNE 30, 2015.

BE IT RESOLVED by the Mayor and Council of the City of Winder that based on the following anticipated revenues, the following amounts are hereby appropriated for the expenses of the government and its activities for the fiscal year ending June 30, 2015; and

BE IT FURTHER RESOLVED by the Mayor and Council of the City of Winder that the City Administrator be designated as the Budget Officer; and

BE IT FURTHER RESOLVED by the Mayor and Council of the City of Winder that the legal level of control is the departmental level of activity in each fund; and

BE IT FURTHER RESOLVED by the Mayor and Council of the City of Winder that the budget will reflect the full costing method for allocating administrative expenses; and

BE IT FURTHER RESOLVED that the property tax rate is hereby set at 9.2705 mills for the budget period but is rolled back by 6.2705 due to the proceeds of the local option sales tax leaving a millage of 3.0 for fire taxes.

This Resolution is hereby adopted this 3rd day of June, 2014.

Mayor David Maynard

Attest: _____

CITY OF WINDER SEAL GEORGIA


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Fund Descriptions

The City's financial operations are budgeted and accounted for in the funds listed. The funds are grouped by major types, as set forth by the Governmental Accounting Standards Board (GASB) and the Georgia Department of Community Affairs chart of accounts.

Governmental Funds

General Fund

The General Fund accounts for resources devoted to support the services associated with local government. Programs resident in the General Fund are general administration, public safety, public works, and any other activity for which a special fund has not been created.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted legally to expenditures for specified purposes. The City utilizes five funds of this type, which are the Hotel/Motel Tax Fund, the Community Television Station, the Grant Fund, the Festivals Fund, and the Police Escrow Fund.

Capital Projects Fund

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital projects and is budgeted on a project basis. The City maintains three Capital Project Funds to account for the receipt and use of the City's share of the 2005 Special Purpose Local Option Sales Tax (SPLOST) proceeds, the 2012 SPLOST proceeds, and the Local Maintenance & Improvement Grant (LMIG) Program.

Fiduciary Funds

Agency Fund – Municipal Court

The Municipal Court Fund is used to account for the monies received for fees collected and owed to other agencies within the State of Georgia and Barrow County. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Agency Fund – Downtown Improvement Fund

The Downtown Improvement Fund was established by a citizen who wanted to give back to the City. The money donated will be used in improving downtown. Any expenditure incurred will be project oriented.

Enterprise Funds

Enterprise funds account for goods and services provided on a continuing basis to the general public and are structured to be self-supporting.

Water and Sewer Fund

The Water and Sewer Fund is the largest of the ten proprietary funds operated by the City. The Water and Sewer Fund accounts for the operations of the water and sewer systems of the City. The system supplies water and sewer service to area residents and to industrial and commercial users in the City and County.

Environmental Protection Services

The Environmental Protection Services Fund (EPS) records revenues and expenditures associated with the operation and maintenance of the City's stormwater systems and the management of the FOG program and Watershed Protection Plan.

Gas Fund

The Gas Fund is the second largest of the ten proprietary funds and accounts for the distribution and sale of natural gas in the City of Winder and the counties of Barrow, Walton, and Oconee. Natural gas sales are very seasonal in nature and are the highest during the colder months of the year.

Solid Waste Management Fund

The Solid Waste Management Fund accounts for the contract costs of solid waste collection, disposal, and recycling. During FY 2012, the City entered into a contract with Waste Management to collect and dispose of the business and residence solid waste.

Chimneys Golf Course Fund

The Chimneys Golf Course Fund is the newest of the proprietary funds and accounts for the operations and maintenance associated with managing the Chimneys Golf Course which is located at 338 Monroe Highway, Winder, Georgia.

Special Facilities Fund

The Special Facilities Fund is used to account for the rents and other income and the related costs (including depreciation) of operating the City's Community Center, Adult Education Center, Historic Train Station, the Cultural Arts Center, and other City-owned income producing buildings.

Broadband Fund

The Broadband Fund is used to account for the fiber infrastructure installed that the City has available to lease to businesses in the City’s downtown area.

Internal Service Funds

The Internal Service Funds account for goods and services provided by one department to other departments or funds on a cost-reimbursement basis. In addition, certain services are supplied to outside agencies for a fee. The Utility Service Fund accounts for the billing and cash collections for all of the other utility funds. The Building Fund accounts for the purchase and capital costs of its General Governmental Buildings which are used by multiple departments. The Building Fund also accounts for all utilities, maintenance, and repairs to all City-owned buildings so that all costs associated with any building can be easily identified and monitored. The Fleet Maintenance Fund was used to account for the vehicle maintenance of the City’s fleet; however, this has now been outsourced and is accounted for within each department.

Component Unit

The Component Unit Fund is used for the discretely presented Component Units of the City. The only discretely presented Component Unit the City has at the present time in the Downtown Development Authority.

Summary of Citywide – Trending

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUES					
Taxes	$ 3,686,372	$ 3,841,338	$ 4,030,935	$ 4,226,400	$ 4,412,100
Franchise Fees	802,754	838,866	808,406	842,000	791,000
License and Permits	125,894	155,823	141,525	138,500	145,000
Intergovernmental	556,571	847,500	886,191	720,000	840,000
Charges for Service	23,524,126	21,991,520	23,503,194	23,653,800	27,170,500
Fines and Forfeitures	824,281	597,772	640,847	649,800	670,000
Interest	215,059	257,524	190,457	186,600	152,000
Miscellaneous	120,663	610,264	210,195	48,700	27,000
TOTAL REVENUE	**29,855,719**	**29,140,607**	**30,411,749**	**30,465,800**	34,207,600
REQUIREMENTS					
Salaries	6,637,015	6,387,023	6,475,725	7,057,900	6,864,100
Benefits	3,178,499	3,291,782	3,384,480	3,689,300	3,590,600
Operating Expenditures	18,430,985	17,945,373	17,533,335	16,189,500	20,115,500
TOTAL OPERATING EXPENDITURES	**28,246,499**	**27,624,177**	**27,393,540**	**26,936,700**	30,570,200
OTHER SOURCES AND (USES)					
Debt Service	(1,642,476)	(1,539,766)	(1,370,701)	(2,809,100)	(2,797,400)
Capital Outlay	(1,083,754)	(549,669)	(1,165,319)	(14,338,500)	(20,547,400)
Proceeds From Sale of Assets	27,134	134,165	43,486	-	-
Designated Water Revenues	760,553	924,959	918,319	924,000	750,000
Issuance of Debt Instruments	-	-	-	12,694,500	18,857,400
Cash Reserves	-	-	-	-	100,000
Transfers In	3,497,353	4,833,750	5,414,633	5,866,300	5,522,000
Transfers Out	(3,497,353)	(4,833,750)	(5,414,632)	(5,866,300)	(5,522,000)
TOTAL OTHER SOURCES AND (USES)	**(1,938,543)**	**(1,030,311)**	**(1,574,215)**	**(3,529,100)**	(3,637,400)
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (329,323)**	**$ 486,118**	**$ 1,443,995**	**$ -**	$ -

Summary of Citywide - Operating & Capital Budget

	GENERAL	TELEVISION STATION	POLICE ESCROW	FESTIVALS	HOTEL MOTEL	CAPITAL PROJECTS SPLOST 2005	CAPITAL PROJECTS SPLOST 2012
REVENUES:							
TAXES	$ 4,344,000	$ -	$ -	$ -	$ 68,100	$ -	$ -
FRANCHISE FEES	681,000	110,000	-	-	-	-	-
LICENSES, & PERMITS	145,000	-	-	-	-	-	-
OTHER GOVERNMENTS	-	-	-	-	-	-	840,000
INVESTMENT INCOME	18,000	-	-	-	-	-	-
MUNICIPAL COURT	665,000	-	5,000	-	-	-	-
MISCELLANEOUS	27,000	-	-	-	-	-	-
CHARGES FOR SERVICES	68,600	22,500	-	-	-	-	-
INTERFUND TRANSFERS	4,256,600	63,400	-	-	(47,200)	-	-
TOTAL REVENUES	**10,205,200**	**195,900**	**5,000**	**-**	**20,900**	**-**	**840,000**
REQUIREMENTS							
SALARIES	4,856,000	47,500	-	-	-	-	-
BENEFITS	2,349,100	20,700	-	-	-	-	-
OPERATING EXPENDITURES	5,282,800	114,400	5,000	-	20,900	-	-
DEBT SERVICE	152,100	-	-	-	-	-	-
ALLOCATION/INDIRECT COSTS	(2,434,800)	13,300	-	-	-	-	-
TOTAL REQUIREMENTS	**10,205,200**	**195,900**	**5,000**	**-**	**20,900**	**-**	**-**
REVENUES OVER (UNDER) REQUIREMENTS	**-**	**-**	**-**	**-**	**-**	**-**	**840,000**
REVENUES FROM OTHER SOURCES							
CASH RESERVES	-	-	-	-	-	100,000	-
DESIGNATED WATER REVENUES	-	-	-	-	-	-	-
PROCEEDS FROM DEBT	901,000	11,000	-	-	-	-	-
TOTAL REVENUES FROM OTHER SOURCES	**901,000**	**11,000**	**-**	**-**	**-**	**100,000**	**-**
CAPITAL EXPENDITURES							
LAND	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	300,000	-	-	-	-	100,000	840,000
EQUIPMENT	86,000	11,000	-	-	-	-	-
VEHICLES	360,000	-	-	-	-	-	-
FURNITURE	-	-	-	-	-	-	-
COMPUTERS	155,000	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	**901,000**	**11,000**	**-**	**-**	**-**	**100,000**	**840,000**
OTHER REV SOURCES OVER/UNDER CAPITAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**	**(840,000)**
TOTAL REVENUES OVER/UNDER EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ESTIMATED FUND BALANCE/NET POSITION, BEGINNING OF YEAR	**$ 2,300,000**	**$ 42,561**	**$ 18,062**	**$ 11,195**	**$ 133,681**	**$ 160,981**	**$ 578,518**
SOURCE (USE) OF CASH RESERVES	-	-	-	-	-	(100,000)	-
ESTIMATED FUND BALANCE/NET POSITION, END OF YEAR	**$ 2,300,000**	**$ 42,561**	**$ 18,062**	**$ 11,195**	**$ 133,681**	**$ 60,981**	**$ 578,518**

WATER SEWER	ENVIRONMENTAL PROTECTION	GAS	SOLID WASTE	SPECIAL FACILITIES	GOLF	UTILITY SERVICE	BUILDING FUND	TOTAL
$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ 4,412,100
-	-	-	-	-	-	-	-	791,000
-	-	-	-	-	-	-	-	145,000
-	-	-	-	-	-	-	-	840,000
134,000	-	-	-	-	-	-	-	152,000
-	-	-	-	-	-	-	-	670,000
-	-	-	-	-	-	-	-	27,000
14,083,000	24,000	9,558,500	1,059,600	90,000	927,200	736,400	600,700	27,170,500
(3,042,100)	132,500	(1,419,700)	(403,900)	452,700	7,700	-	-	-
11,174,900	**156,500**	**8,138,800**	**655,700**	**542,700**	**934,900**	**736,400**	**600,700**	**34,207,600**
810,500	20,200	438,100	-	80,900	305,000	305,900	-	6,864,100
525,100	14,500	248,600	-	26,300	209,200	197,100	-	3,590,600
5,534,700	80,500	6,870,000	651,200	371,700	350,200	233,400	600,700	20,115,500
2,609,900	-	-	-	25,000	10,400	-	-	2,797,400
1,694,700	41,300	582,100	4,500	38,800	60,100	-	-	-
11,174,900	**156,500**	**8,138,800**	**655,700**	**542,700**	**934,900**	**736,400**	**600,700**	**33,367,600**
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**840,000**
-	-	-	-	-	-	-	-	100,000
750,000	-	-	-	-	-	-	-	750,000
14,485,200	485,000	918,000	-	60,000	-	-	1,997,200	18,857,400
15,235,200	**485,000**	**918,000**	**-**	**60,000**	**-**	**-**	**1,997,200**	**19,707,400**
100,000	-	-	-	60,000	-	-	100,000	260,000
-	-	-	-	-	-	-	1,897,200	1,897,200
14,851,200	485,000	828,000	-	-	-	-	-	17,404,200
240,000	-	16,000	-	-	-	-	-	353,000
44,000	-	74,000	-	-	-	-	-	478,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	155,000
15,235,200	**485,000**	**918,000**	**-**	**60,000**	**-**	**-**	**1,997,200**	**20,547,400**
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(840,000)**
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
$ 56,396,594	**$ (1,109,231)**	**$ 5,726,327**	**$ 89,046**	**$ 4,073,115**	**$ -**	**$ -**	**$ -**	**$ 68,535,135**
-	-	-	-	-	-	-	-	(100,000)
$ 56,396,594	**$ (1,109,231)**	**$ 5,726,327**	**$ 89,046**	**$ 4,073,115**	**$ -**	**$ -**	**$ -**	**$ 68,435,135**

Summary of Citywide – Positions by Department

	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014	Requested FY 2015
Administration					
City Administrator	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	-	-	-
Records Clerk	-	-	-	1.00	1.00
Purchasing Director/Treasurer	0.75	0.75	0.75	-	-
Receptionist/Clerical	-	-	1.00	-	-
Marketing & Media Relations Specialist	-	-	-	-	1.00
Total	3.75	3.75	3.75	3.00	4.00
GIS					
GIS Section Manager	1.00	-	-	1.00	1.00
GIS Locator	1.00	-	-	2.00	1.00
Total	2.00	-	-	3.00	2.00
Human Resources					
HR Director	1.00	1.00	-	-	-
HR Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Specialist	-	-	-	1.00	1.00
Records Clerk	1.00	1.00	1.00	-	-
Safety & Loss Coordinator	1.00	1.00	-	-	-
Total	4.00	4.00	2.00	2.00	2.00
Finance					
Finance Director	1.00	1.00	1.00	1.00	1.00
Finance & Audit Manager	-	-	1.00	1.00	1.00
Accountant III	-	-	-	-	-
Accountant II/Accountant I	-	-	-	-	1.00
Purchasing Agent	-	-	1.00	1.00	1.00
Accountant	-	-	1.00	1.00	-
Staff Accountant	1.00	2.00	-	-	-
Total	2.00	3.00	4.00	4.00	4.00
Technology Services					
Technology Services Director	1.00	1.00	1.00	1.00	1.00
Operations IT Manager	1.00	1.00	-	-	-
Technology Systems Analyst	1.00	1.00	1.00	1.00	1.00
GIS Section Manager	-	-	1.00	-	-
GIS Locator	-	-	2.00	-	-
Total	4.00	4.00	5.00	2.00	2.00
Planning, Licensing & Permitting					
Planning Director	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
GIS Section Manager	-	1.00	-	-	-
GIS Locator	-	1.00	-	-	-
Total	2.00	4.00	2.00	2.00	2.00
Municipal Court					
Court Clerk	1.00	2.00	2.00	1.00	1.00
Accounting Technician	-	-	-	1.00	1.00
Probation Officer	1.00	1.00	1.00	1.00	1.00
Total	2.00	3.00	3.00	3.00	3.00
Police					
Police Administration	7.00	7.00	9.00	9.00	8.00
Investigations	9.00	9.00	9.00	9.00	10.00
Police Patrol	27.00	27.00	27.75	33.00	32.00
Code Enforcement	1.00	1.00	1.00	1.00	2.00
School Resource Officers	3.00	3.00	3.00	-	-
Jail Transporters	1.00	0.50	-	-	-
Police Communications	5.00	5.00	-	-	-
Total	53.00	52.50	49.75	52.00	52.00
Fire					
Fire Administration	4.00	4.00	4.00	4.00	4.00
Fire Fighters	21.00	21.00	21.00	21.00	25.00
Part Paid Fire Fighters (24) Note Only	-	-	-	-	-
Total	25.00	25.00	25.00	25.00	29.00

	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014	Requested FY 2015
Public Works					
Street Administration	2.00	2.00	2.00	2.00	-
Street Operations	21.00	20.00	21.00	17.00	-
Cemetery	3.00	3.00	-	-	-
Total	26.00	25.00	23.00	19.00	-
Facilities Maintenance					
Facilities Maintenance Director	1.00	-	-	-	-
Receptionist/Clerical	0.63	-	-	-	-
Facilities Maintenance	4.00	-	-	-	-
Total	5.63	-	-	-	-
TV Station					
Manager	1.00	1.00	-	-	-
Production Coordinator	1.00	1.00	1.00	1.00	1.00
Entry Level Technician	1.00	1.00	-	-	-
Total	3.00	3.00	1.00	1.00	1.00
Grant Fund					
GOHS Police Officers	1.00	1.00	0.25	-	-
DOJ Police Officers	2.00	2.00	2.00	-	-
Total	3.00	3.00	2.25	-	-
Water Fund					
Utilities Director	1.00	1.00	1.00	1.00	1.00
Maintenance & Distribution Superintendent	1.00	1.00	1.00	1.00	1.00
Senior Administrative Specialist	-	-	-	1.00	1.00
Administrative Specialist	1.00	1.00	1.00	-	2.00
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
Construction & Maintenance Supervisor	-	-	-	1.00	1.00
Program & Maintenance Supervisor	-	-	-	1.00	1.00
Foreman	2.00	2.00	2.00	-	-
Crew Leaders	3.00	3.00	3.00	3.00	3.00
Meter Service Technician	-	-	-	2.00	4.00
Leak Detection Technician	-	-	-	1.00	2.00
Cross Connection Control Program Technician	-	-	-	1.00	1.00
Service Technician	1.00	1.00	3.00	1.00	0.50
Utility Worker II	3.00	3.00	3.00	2.00	2.00
Utility Worker I	3.00	3.00	3.00	2.00	2.00
Total	16.00	16.00	18.00	18.00	22.50
Fats, Oils, & Grease					
Service Technician	-	-	1.00	1.00	0.50
Total	-	-	1.00	1.00	0.50
Stormwater					
Engineer	-	-	-	1.00	-
Crew Leader	-	-	1.00	1.00	-
Laborers	-	-	2.00	1.00	-
Total	-	-	3.00	3.00	-
Gas Fund					
Director	1.00	1.00	1.00	-	-
Regulatory Compliance Officer	-	-	-	1.00	1.00
Administrative Specialist	1.00	1.00	1.00	1.00	1.00
Meter Service Supervisor	1.00	1.00	1.00	1.00	1.00
Asst Construction & Maint Supervisor	-	-	-	1.00	1.00
Crew Leader	2.00	2.00	2.00	1.00	1.00
Service Technician	1.00	1.00	1.00	1.00	1.00
Meter Service Technician	-	-	-	-	1.00
Service Specialist	-	-	-	1.00	1.00
Lead Man/Operator	4.00	4.00	3.00	-	-
Utility Locator	-	-	-	1.00	1.00
Utility Worker I	2.00	2.00	2.00	2.00	2.00
Total	12.00	12.00	11.00	10.00	11.00

Summary of Citywide – Positions by Department (Continued)

	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014	Requested FY 2015
Community Center					
Director	1.00	1.00	1.00	1.00	-
Events Coordinator/Supervisor	1.00	1.00	1.00	-	-
Event Staff	0.50	0.63	-	-	0.50
Total	2.50	2.63	2.00	1.00	0.50
Cultural Arts					
Director	1.00	1.00	1.00	1.00	1.00
Service Worker/Housekeeping	1.00	-	-	-	-
Total	2.00	1.00	1.00	1.00	1.00
Golf Pro Shop					
Golf Course Operations Manager	-	-	-	-	1.00
Golf Course Operations Coordinator	-	-	-	-	1.00
Golf Course Operations Pro-Shop Assistant	-	-	-	-	0.50
Golf Course Operations Worker	-	-	-	-	1.50
Total	-	-	-	-	4.00
Golf Maintenance Shop					
Golf Course Superintendent	-	-	-	-	1.00
Maintenance Staff	-	-	-	-	4.38
Total	-	-	-	-	5.38
Utility Service					
Director	1.00	1.00	-	-	-
Customer Service Manager	-	-	1.00	1.00	1.00
Billing Technician	1.00	1.00	1.00	2.00	2.00
Customer Service Representative III	-	-	-	-	1.00
Customer Service Representative II	-	-	-	-	3.00
Customer Service Representative I	-	-	-	-	1.00
Customer Service Representative	5.00	4.00	3.00	2.00	-
Cashier	-	-	-	2.00	-
Receptionist	-	-	-	1.00	1.00
Collections Specialist	1.00	1.00	1.00	-	-
Meter Readers	4.00	4.00	2.00	2.00	-
Total	12.00	11.00	8.00	10.00	9.00
Fleet Maintenance Department					
Director	1.00	1.00	1.00	-	-
Customer Service	1.00	0.67	0.67	-	-
Foreman	1.00	1.00	1.00	-	-
Mechanic	1.00	1.00	1.00	-	-
Total	4.00	3.67	3.67	-	-
Total City Wide	**183.88**	**176.55**	**168.42**	**160.00**	**154.88**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Summary of Citywide – Capital Requests

		FY 2015
Information Technology		
Cisco Fiber Switches	$	50,000
Incode Version X Upgrade		40,000
Digital Sign Server		20,000
Olserv Upgrade		15,000
Acserv Upgrade		15,000
	$	**140,000**
Police		
(8) Marked Police Vehicles - Fully Loaded	$	360,000
Ticket Writers		65,000
(3) Camera Systems for Patrol		15,000
Cellebrite		11,000
	$	**451,000**
Fire		
All terrain Vehicle	**$**	**10,000**
Public Works		
Paving & Sidewalks	**$**	**300,000**
Total General Fund	**$**	**901,000**
Television Station		
HD Broadcast Server	**$**	**11,000**
Capital Projects		
SPLOST Projects	**$**	**940,000**
Sewage Treatment Plant		
King Street Sewer	$	300,000
Ft. Yargo Inceptor Sewer Upgrades		250,000
Sewer Rehab		250,000
Aerator Motor VFDS		8,000
	$	**808,000**
Wastewater Collection		
Meadowbrook Sewer Replacement	$	250,000
Manhole Rehab (50)		125,000
Satellite Drive Gravity Sewer		45,000
	$	**420,000**

		FY 2015
Water Treatment		
Auburn/Winder Reservoir	$	10,000,000
Sludge Handling Infrastructure		150,000
Portable Generator Connection		100,000
Backup Pump Laurel Lane		55,000
2014 GEFA Auburn/Winder Reservoir Construction Interest		45,800
Add Larger Drains To #1 & #2		25,000
Install a Larger Crossover		16,000
	$	**10,391,800**
Water Distribution		
Fixed Network Meter Reading	$	2,000,000
CIP-Annual Rehab Other Project		450,000
South Broad St. Phase 1		240,300
Downtown Rehab		200,000
CIP-Tom Miller Road Tie in Phase 1		128,800
Honeysuckle Lane Rehab		128,000
CIP-HWY 211 7 Thompson Mill		124,200
Land for Water Tank		100,000
Midland Avenue Rehab		85,000
Leak Detection		60,000
Truck 4X4 (2)		44,000
CIP-Telemetry		30,000
Valve Exerciser		17,000
Fixed Netork Construction Interest		8,100
	$	**3,615,400**
Total Water Fund	**$**	**15,235,200**
Stormwater		
Alexander Street	$	420,000
Sims Rd Culvert		65,000
Total Environmental Protection Services Fund	**$**	**485,000**
Gas Fund		
Fixed Network Meter Reading	$	500,000
Pleasant Hill Church Road/Hwy 82 Expansion		100,000
(2) Replacement Work Trucks		74,000
Glenwood Replacement Phase II		72,000
Large Meter Replacements		53,000
Dee Kennedy Rd Expansion		45,000
Regulator Station Upgrades		35,000
Pressure Transducer Replacement		23,000
Large Pipe Trailer		16,000
Total Gas Fund	**$**	**918,000**

Summary of Citywide – Capital Requests (Continued)

	FY 2015
Community Center	
Parking Lot & Stormdrainage	$ 60,000
Building Fund	
45 E Athens Street - Remodal for Billing Offices	$ 10,000
94 N Broad Street - Renovations	147,200
Miles Patrick Road - Utilities Building	600,000
Golf Course Parking Lot	40,000
Miles Patrick Road - New Fire Station	1,200,000
Total Building Fund	$ 1,997,200
Total City-Wide Capital	**$ 20,547,400**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Debt Service

The City of Winder's long-term debt information is presented separately for governmental and business-type activities. The City has incurred debt as capital needs have grown, and the debt has been used to fund both revenue producing facilities and general purpose facilities. The table below presents the debt service budgeted figures for the fiscal year ending June 30, 2015.

	Balances 06/30/2014	Additions	Reductions	Balances 06/30/2015	Due In FY 2016
Governmental Activities:					
Capital Leases:					
2005 Fire Truck	$ 34,227	$ -	$ (34,227)	$ -	$ -
2009 Fire Truck	236,765	-	(53,493)	183,272	61,480
2013 Fire Truck	470,997	-	(43,989)	427,008	55,398
Total Governmental Activities	**$ 741,989**	**$ -**	**$ (131,709)**	**$ 610,280**	**$ 116,878**
Business-Type Activities:					
Notes Payable-					
2002 GEFA Water Tank & Lines	$ 1,778	$ -	$ (1,778)	$ -	$ -
2011 GEFA Embassy Walk	1,101,769	-	(109,694)	992,075	135,356
2013 GEFA Fixed Network	600,000	1,200,000	-	1,800,000	138,062
2014 GEFA Auburn/Winder Reservoir	-	3,333,324	-	3,333,324	145,716
Community Center - Lot	25,000	-	(25,000)	-	-
Bonds Payable-					
2005 Series	2,791,000	-	(897,000)	1,894,000	982,034
2009 Series	3,161,000	-	(210,000)	2,951,000	312,485
2012 Series	13,540,000	-	(670,000)	12,870,000	1,179,500
Lease Payable					
PNC - Aerifier	14,358	-	(5,221)	9,137	5,221
TCF - Mower	8,991	-	(5,138)	3,853	3,853
Total Business-Type Activities	**$ 21,243,896**	**$ 4,533,324**	**$ (1,923,831)**	**$ 23,853,388**	**$ 2,902,227**

The following table shows the debt funding requirements for the City of Winder for 2015-2030. The amounts show principal and interest and is based on current outstanding debt issues.

Year	Notes Payable		Capital Leases Payable		Bonds Payable		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2015	$ 136,472	$ 79,426	$ 142,068	$ 20,165	$ 1,777,000	$ 695,499	$ 2,850,630
2016	233,322	185,813	109,729	16,223	1,833,000	641,020	3,019,107
2017	406,612	285,938	107,850	12,944	1,892,000	581,199	3,286,543
2018	1,282,159	322,636	107,324	9,553	1,945,000	518,106	4,184,778
2019	1,313,613	291,182	58,867	6,777	2,015,000	455,074	4,140,513
2020	1,345,958	258,837	49,914	5,483	760,000	411,600	2,831,792
2021	1,378,686	226,109	51,192	4,206	785,000	388,425	2,833,618
2022	1,413,415	191,380	52,502	2,895	810,000	360,450	2,830,642
2023	1,448,597	156,198	53,846	1,551	845,000	323,125	2,828,317
2024	1,359,435	121,283	32,045	271	880,000	280,000	2,673,034
2025	1,382,023	87,416	-	-	925,000	234,875	2,629,314
2026	1,287,234	52,742	-	-	975,000	197,125	2,512,101
2027	1,140,062	18,667	-	-	1,000,000	167,500	2,326,229
2028	-	-	-	-	1,035,000	126,625	1,161,625
2029	-	-	-	-	1,085,000	73,625	1,158,625
2030	-	-	-	-	930,000	23,250	953,250
	$ 14,127,588	$ 2,277,627	$ 765,337	$ 80,068	$ 19,492,000	$ 5,477,498	$ 42,220,118


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

General Fund

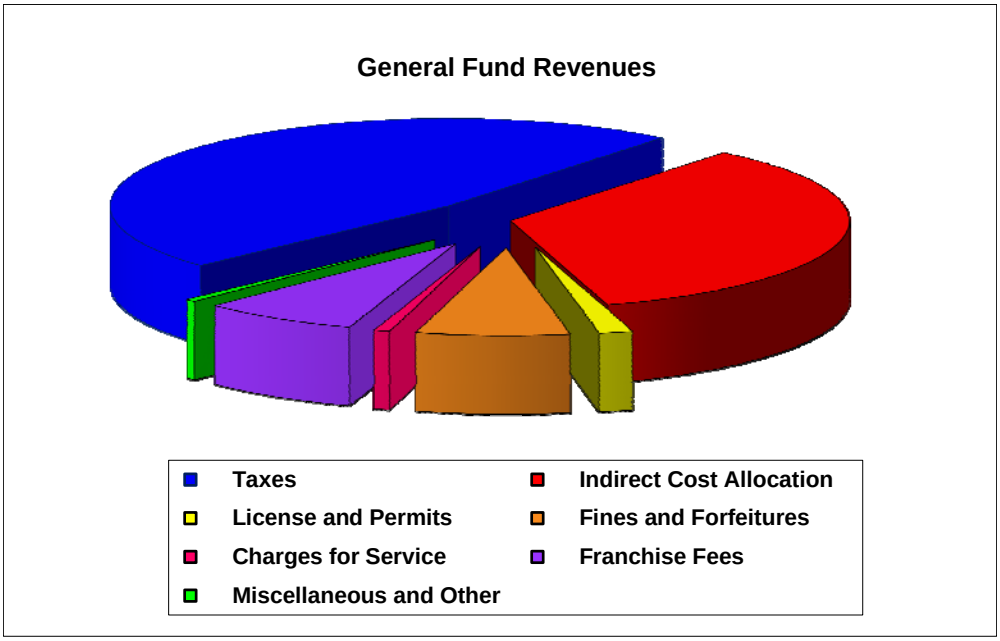
General Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ 3,617,500	$ 3,769,760	$ 3,962,142	$ 4,158,300	$ 4,344,000
Franchise Fees	697,824	732,751	696,676	732,000	681,000
License and Permits	125,894	155,823	141,525	138,500	145,000
Intergovernmental	52,735	33,517	15,080	-	-
Charges for Service	149,544	158,007	163,130	98,600	68,600
Fines and Forfeitures	810,426	576,680	631,816	644,800	665,000
Interest	51,572	75,272	42,158	45,000	18,000
Contributions	5,171	15,317	26,224	-	-
Miscellaneous and Other	98,212	94,644	77,147	48,700	27,000
Indirect Cost Allocation	2,461,224	2,756,528	2,960,606	2,855,500	3,144,500
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**8,070,101**	**8,368,299**	**8,716,505**	**8,721,400**	**9,093,100**
OPERATING EXPENDITURES					
General Government	2,609,417	3,314,639	3,006,619	2,855,900	3,120,000
Judicial	237,701	226,516	260,123	255,400	263,900
Public Safety - Police	3,758,648	3,608,948	4,131,458	4,583,100	4,703,100
Public Safety - Fire	2,064,257	2,089,179	2,247,494	2,315,400	2,483,300
Public Works	1,649,448	2,111,094	1,852,619	2,179,400	2,427,900
Recreation	-	-	-	-	-
Housing & Development	7,898	3,270	97,295	244,300	199,400
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**10,327,369**	**11,353,647**	**11,595,608**	**12,433,500**	**13,197,600**
OTHER SOURCES AND (USES)					
Debt Service	(449,443)	(449,443)	(390,617)	(96,600)	(152,100)
Capital Outlay	(176,555)	(543,331)	(904,680)	(1,220,600)	(901,000)
Proceeds From Sale of Assets	27,134	67,874	43,486	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	1,220,600	901,000
Cash Reserves	-	-	-	-	-
Transfers In	2,951,483	4,385,800	5,034,300	4,837,500	4,865,700
Transfers Out	(518,670)	(422,350)	(332,488)	(1,028,800)	(609,100)
TOTAL OTHER SOURCES AND (USES)	**1,833,949**	**3,038,549**	**3,450,002**	**3,712,100**	**4,104,500**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (423,319)**	**$ 53,201**	**$ 570,898**	**$ -**	**$ -**

General Fund
Revenues

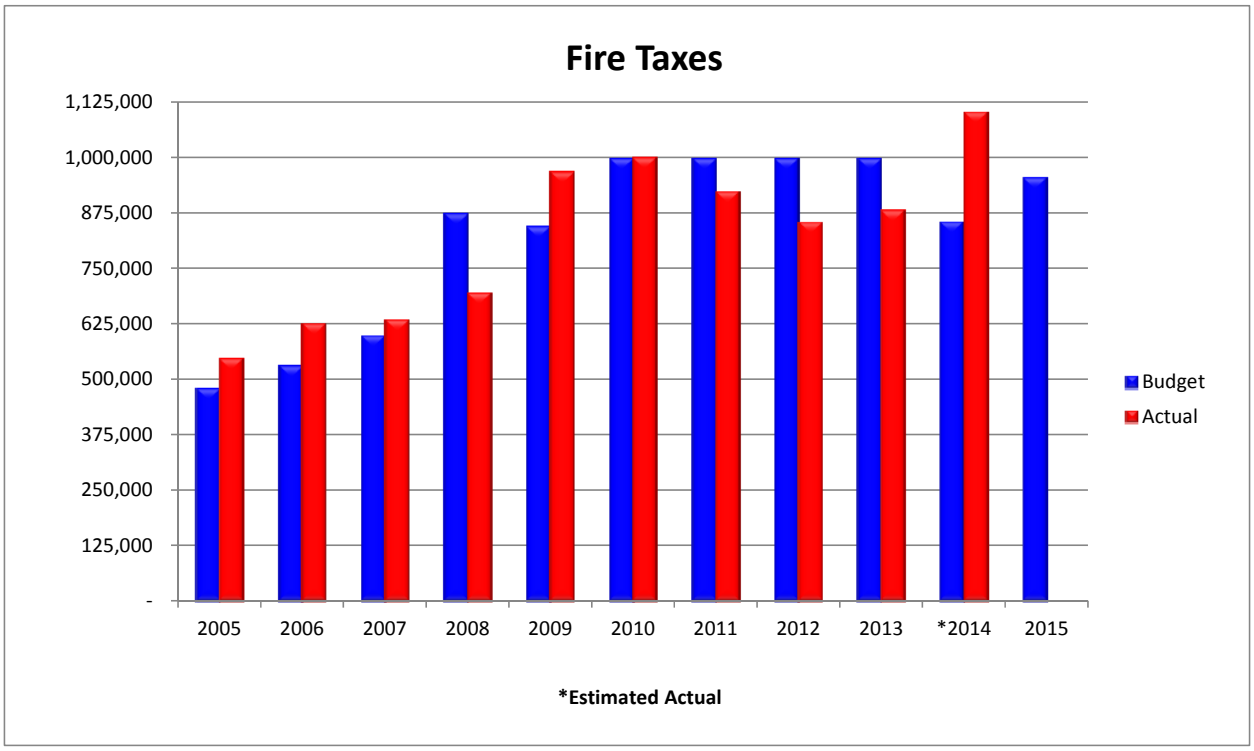
The primary sources of revenue are fire taxes, Local Option Sales Tax (LOST), licenses and franchise fees, fines & forfeitures, and indirect cost allocations for administrative services for other funds.



Taxes

Fire Taxes

Fire Taxes are currently 3.00 mills of assessed value of taxable property within the City. The current tax is estimated to cover approximately 36% of the budgeted expenditures for the Winder Fire Department.

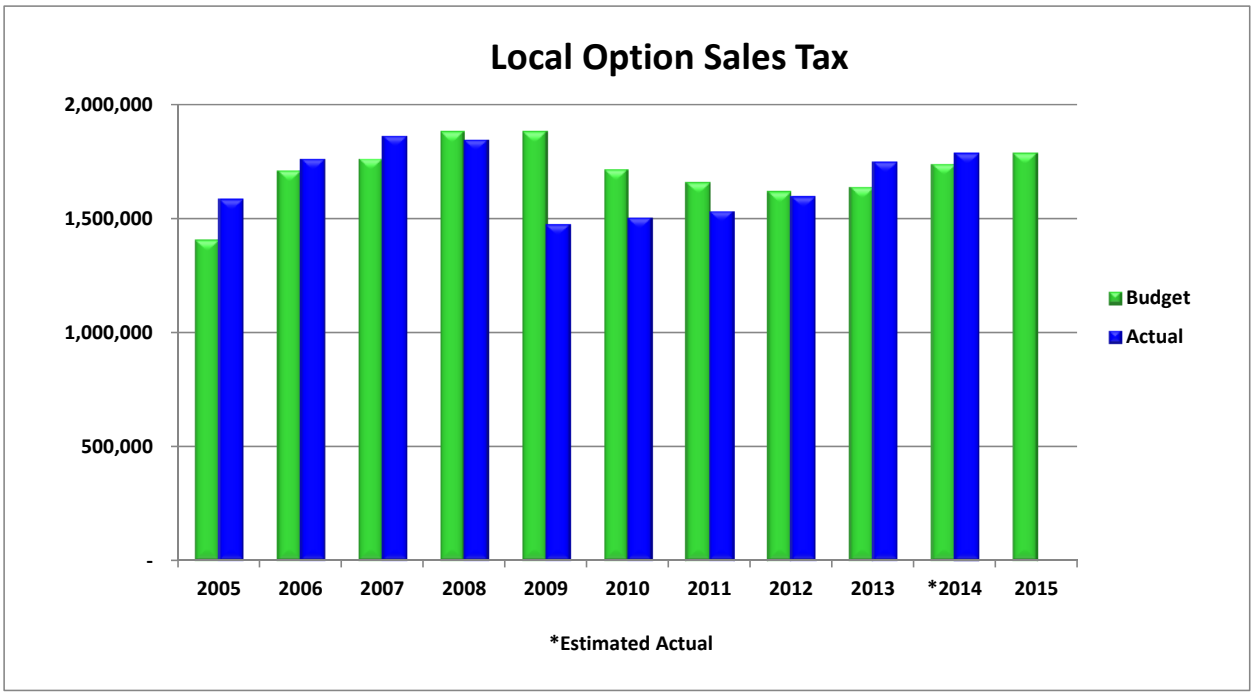


Street Light Assessment

The Street Light Assessment fee is assessed to each parcel of real property within the City limits to cover the cost of providing street lights and traffic signals in Winder. The fee has been set at $50 which covers approximately 99.7% of the budgeted costs for street lights and traffic signals.

LOST (Local Option Sales Tax)

The LOST proceeds are expected to increase compared to the 2013-2014 estimated LOST revenues. During FY 2013, Barrow County and the cities within Barrow County renegotiated the LOST distribution. The City of Winder's percentage increased from 19.37% to 20.80%. Since the drastic decline during fiscal year 2008-2009, the LOST revenues have continued to grow even through the recession because commercial growth has continued in Winder and Barrow County. The sales tax millage rollback for the FY 2014-2015 is 6.2705 mills.



Beer, Liquor, Wine Excise Taxes and Insurance Premium Taxes

No significant increases are projected for these taxes.

Franchise Fee

Franchise Fees are expected to remain stable during FY 2014-2015.

License & Permits

License and Permits have remained steady and are expected to remain the same during FY 2014-2015.

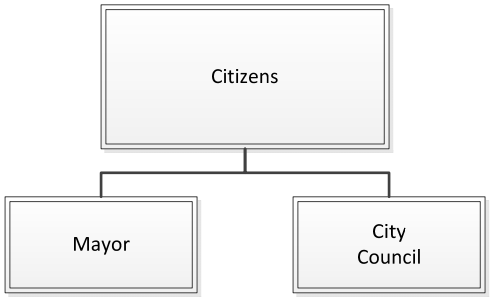
Fines & Forfeitures

Fines and Forfeitures are expected to remain stable during FY 2014-2015.

General Fund
Expenditures

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 4,633,598	$ 4,403,220	$ 4,527,038	$ 5,057,600	$ 4,569,300
OVERTIME	266,125	248,516	217,390	268,700	286,700
TOTAL SALARIES	**4,899,723**	**4,651,736**	**4,744,427**	**5,326,300**	**4,856,000**
BENEFITS					
GROUP INSURANCE	898,414	982,610	1,009,743	1,159,000	988,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	295,593	275,795	278,870	318,700	294,600
MEDICARE	69,132	64,497	65,222	74,800	69,400
RETIREMENT CONTRIBUTION	911,482	1,299,838	1,337,733	1,303,800	1,380,000
TUITION REIMBURSEMENTS	-	3,850	4,700	16,000	16,000
WORKERS' COMPENSATION	136,726	161,330	185,977	230,000	230,000
OTHER EMPLOYEE BENEFITS	14,713	(363,532)	(471,593)	(414,500)	(629,000)
TOTAL BENEFITS	**2,326,060**	**2,424,388**	**2,410,652**	**2,687,800**	**2,349,100**
TOTAL PERSONAL SERVICES	**7,225,783**	**7,076,124**	**7,155,079**	**8,014,100**	**7,205,100**
OPERATING EXPENDITURES					
PROFESSIONAL	253,096	195,123	354,297	579,200	2,086,700
TECHNICAL	102,851	136,846	141,589	287,000	290,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	1,250	12,501	-	-
CLEANING SERVICES	13,268	31,482	26,070	2,300	2,200
LAND FILL FEES	29,211	22,043	10,569	20,000	20,000
FLEET MAINTENANCE	220,070	186,748	215,301	-	-
GENERAL REPAIRS & MAINT.	32,616	218,801	146,321	141,400	161,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	31,489	41,411	38,027	240,700	238,100
RENTAL OF LAND & BUILDINGS	18,116	12,157	18,708	3,000	3,000
RENTAL OF EQUIPMENT	31,331	22,640	26,340	21,600	22,700
INS, OTHER THAN EMP BENEFIT	145,284	306,820	271,287	342,200	324,400
COMMUNICATIONS	177,155	172,089	190,772	211,900	203,700
ADVERTISING	6,508	9,770	9,664	12,000	29,100
PRINTING & BINDING	8,037	5,550	9,225	13,600	13,100
TRAVEL	41,130	26,982	34,079	55,000	58,200
DUES & FEES	94,709	97,702	125,610	105,300	104,900
EDUCATION & TRAINING	34,343	27,081	40,305	80,200	75,600
LICENSES & FEES	6,731	6,289	8,265	8,000	-
GENERAL SUPPLIES/MATERIALS	140,478	121,581	103,300	151,900	121,300
UTILITIES	423,510	529,735	548,123	314,400	337,700
GASOLINE	188,057	191,097	215,208	228,300	168,700
FOOD	18,123	12,342	15,379	25,500	27,200
BOOKS AND PERIODICALS	1,768	2,610	1,861	6,100	5,900
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	41,506	63,751	229,472	88,300	80,300
TECHNOLOGY EQUIPMENT	44,019	75,254	85,318	86,600	177,000
PUBLIC RELATIONS	266,422	696,643	290,643	271,000	336,400
UNIFORMS	42,471	45,232	38,124	60,500	47,400
UTILITY SUPPLY	77,511	129,616	88,170	262,000	309,000
PROTECTIVE CLOTHING	14,478	20,631	19,545	23,000	26,700
PRISONER MAINTENANCE	28,167	15,277	3,950	12,000	12,000
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**2,532,538**	**3,424,555**	**3,318,035**	**3,653,000**	**5,282,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	20,754	75,000	-
BUILDINGS	22,349	13,715	-	200,000	-
INFRASTRUCTURE	108,118	222,066	653,184	449,000	300,000
MACHINERY & EQUIP	46,087	13,522	7,500	18,700	86,000
VEHICLES	-	108,004	79,785	391,900	360,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	186,024	143,456	86,000	155,000
TOTAL CAPITAL OUTLAY	**176,555**	**543,331**	**904,680**	**1,220,600**	**901,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	404,518	417,190	371,371	84,400	131,800
INTEREST	44,925	32,253	19,246	12,200	20,300
TOTAL DEBT SERVICE	**449,443**	**449,443**	**390,617**	**96,600**	**152,100**
ALLOCATION					
INDIRECT COST ALLOCATION	(1,892,176)	(1,903,560)	(1,838,112)	(2,089,100)	(2,434,800)
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**(1,892,176)**	**(1,903,560)**	**(1,838,112)**	**(2,089,100)**	**(2,434,800)**
TOTAL EXPENDITURES	**$ 8,492,143**	**$ 9,589,893**	**$ 9,930,299**	**$ 10,895,200**	**$ 11,106,200**

General Fund
Legislative

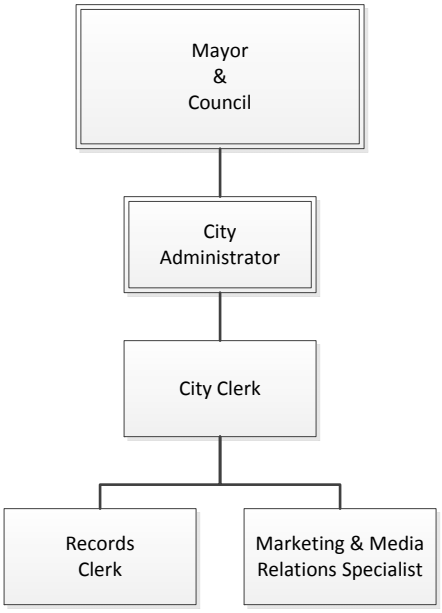


Statement of Purpose

The City of Winder, incorporated in 1894, operates under a Mayor-Council form of government. The legislative section includes the expenditures directly related to the Mayor and Council including such items as salary and benefits, costs of meetings and related expenditures together with those funds designated for the support of other organizations. The elected Mayor is the Chief Operating Officer, as well as, the Chief Executive Officer of the City. He is responsible for the day-to-day activities of the City. The six Council members are elected to four years with the terms staggered representing the four Wards of the City with two members at-large.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 57,000	$ 57,000	$ 56,000	$ 57,000	$ 57,000
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**57,000**	**57,000**	**56,000**	**57,000**	**57,000**
BENEFITS					
GROUP INSURANCE	119,900	139,753	116,231	132,400	110,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,115	3,099	2,979	3,600	3,600
MEDICARE	728	725	697	900	900
RETIREMENT CONTRIBUTION	12,331	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	94	-	-	-	-
OTHER EMPLOYEE BENEFITS	219	80,600	74,700	75,400	83,700
TOTAL BENEFITS	**136,387**	**224,176**	**194,607**	**212,300**	**198,500**
TOTAL PERSONAL SERVICES	**193,387**	**281,176**	**250,607**	**269,300**	**255,500**
OPERATING EXPENDITURES					
PROFESSIONAL	-	11,970	2,568	12,000	12,000
TECHNICAL	-	-	2,208	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	6,336	11,800	11,000
ADVERTISING	100	1,862	229	2,000	2,600
PRINTING & BINDING	1,225	175	4,522	4,000	5,000
TRAVEL	9,904	8,511	12,605	16,300	16,300
DUES & FEES	535	426	-	5,000	6,000
EDUCATION & TRAINING	3,165	7,114	8,685	10,000	9,300
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,587	2,220	3,571	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	683	3,144	4,843	5,600	5,600
BOOKS AND PERIODICALS	-	-	-	700	700
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	3,804	1,438	3,901	2,000	2,000
TECHNOLOGY EQUIPMENT	97	991	2,848	7,700	2,000
PUBLIC RELATIONS	266,422	694,156	195,496	265,000	317,300
UNIFORMS	-	615	77	1,400	1,400
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**288,609**	**732,622**	**247,888**	**346,500**	**394,200**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	(481,994)	(556,562)	(498,495)	(615,800)	(649,700)
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**(481,994)**	**(556,562)**	**(498,495)**	**(615,800)**	**(649,700)**
TOTAL EXPENDITURES	**$ 2**	**$ 457,237**	**$ -**	**$ -**	**$ -**

General Fund
Administration



Statement of Purpose

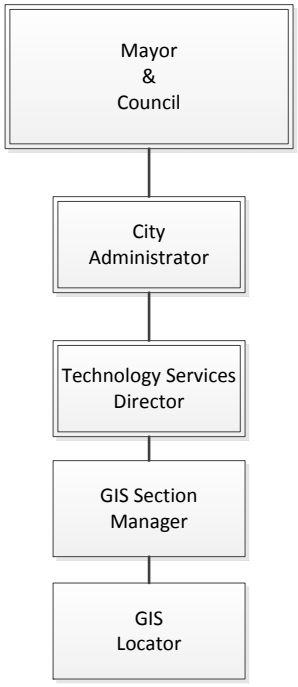
The City Administrator, who works for and at the pleasure of the Mayor and the City Council, carries out their policy direction, and provides overall supervision of the City's operations. The City Administrator is responsible for translating the City Council's goals into budgetary priorities. The City Clerk serves as secretary for the City Council and is responsible for records management and elections, as well as, provides the information link between the citizenry, the business community, and the elected and appointed officials of the City.

Program Objectives

1. Seek public involvement and support for City services through effective communication and responsiveness to citizen concerns.
    a. Encourage citizen involvement and respond to citizen's concerns.
    b. Develop and encourage the use of the City's web site.
    c. Provide opportunities for the public to interact with the Council and City staff.
2. Facilitate City Council and community decision making concerning the future growth and development of Winder and funding infrastructure improvements.
3. Guide implementation of City Council policies.
4. Work on public policy issues that impact the City at regional, state, and federal levels.
5. Support a work environment that promotes customer service and fully utilizes the talents of the City staff by reinforcing their knowledge, competence, and creativity.
6. Continue council commitment to training and practice relating to our common goals, values, and vision.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 352,641	$ 228,845	$ 195,178	$ 181,500	$ 228,800
OVERTIME	1,494	5,473	5,556	200	200
TOTAL SALARIES	**354,135**	**234,318**	**200,734**	**181,700**	**229,000**
BENEFITS					
GROUP INSURANCE	48,091	34,157	22,826	20,700	21,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	21,654	13,920	12,037	11,000	13,500
MEDICARE	5,065	3,255	2,816	2,500	3,200
RETIREMENT CONTRIBUTION	55,081	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	10,375	-	-	-	-
OTHER EMPLOYEE BENEFITS	3,079	46,174	42,662	32,300	47,800
TOTAL BENEFITS	**143,344**	**97,505**	**80,341**	**66,500**	**85,600**
TOTAL PERSONAL SERVICES	**497,479**	**331,823**	**281,075**	**248,200**	**314,600**
OPERATING EXPENDITURES					
PROFESSIONAL	118,169	76,257	73,401	121,000	138,000
TECHNICAL	7,047	1,504	3,769	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	4,918	452	654	700	1,000
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	1,617	1,862	1,940	-	-
GENERAL REPAIRS & MAINT.	20,524	-	428	7,800	15,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	300	1,635	966	6,700	1,000
RENTAL OF LAND & BUILDINGS	1,316	1,357	2,531	-	-
RENTAL OF EQUIPMENT	14,818	8,681	11,524	6,000	6,000
INS, OTHER THAN EMP BENEFIT	50,621	300,146	265,926	335,000	306,400
COMMUNICATIONS	106,135	109,005	120,109	132,400	133,400
ADVERTISING	2,581	3,594	4,709	2,500	17,700
PRINTING & BINDING	-	-	875	1,000	1,000
TRAVEL	3,911	5,158	9,204	8,000	8,900
DUES & FEES	11,238	13,191	28,427	9,100	17,200
EDUCATION & TRAINING	3,800	2,765	2,402	6,000	9,500
LICENSES & FEES	6,731	6,289	8,265	8,000	-
GENERAL SUPPLIES/MATERIALS	27,147	13,774	10,653	18,000	20,700
UTILITIES	32,763	-	-	-	-
GASOLINE	4,758	604	767	700	-
FOOD	3,137	2,778	964	3,200	3,600
BOOKS AND PERIODICALS	826	-	-	500	500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	4,103	29,721	6,500	6,500
TECHNOLOGY EQUIPMENT	5,415	7,481	7,248	6,000	7,400
PUBLIC RELATIONS	-	2,486	5,147	6,000	11,000
UNIFORMS	-	60	45	600	700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**427,771**	**563,184**	**589,672**	**685,700**	**706,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	20,754	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	10,000	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**20,754**	**10,000**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	53,084	54,643	46,759	-	-
INTEREST	3,776	2,217	623	-	-
TOTAL DEBT SERVICE	**56,859**	**56,859**	**47,383**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	(976,409)	(951,866)	(938,884)	(943,900)	(1,020,600)
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**(976,409)**	**(951,866)**	**(938,884)**	**(943,900)**	**(1,020,600)**
TOTAL EXPENDITURES	**$ 5,700**	**$ (0)**	**$ -**	**$ -**	**$ -**

General Fund
GIS



Statement of Purpose

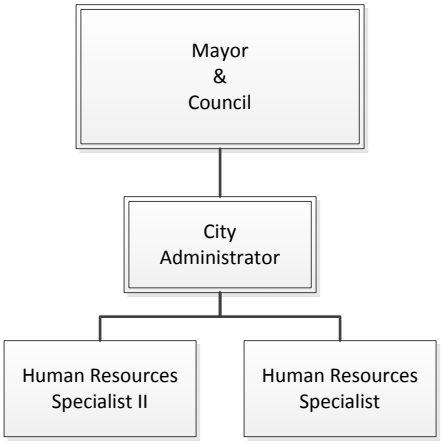
To provide support to all City departments and the general public. GIS (Geographic Information System) integrates geographical information from a variety of sources, including GPS, to create maps for all City departments, including, but not limited to, public utilities (*water, natural gas, stormwater and sewer*), public works, public safety (*police and fire*), administration and the general public.

Program Objectives

1. To create and maintain many different mapping layers with the integration of data from various applications into spatially referenced information.
2. To provide assistance in creating maps for publication and distribution throughout the City.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 70,153	$ -	$ -	$ 108,900	$ 80,000
OVERTIME	842	-	-	2,800	1,800
TOTAL SALARIES	**70,995**	**-**	**-**	**111,700**	**81,800**
BENEFITS					
GROUP INSURANCE	16,852	-	-	37,100	23,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	4,200	-	-	6,800	5,000
MEDICARE	982	-	-	1,600	1,200
RETIREMENT CONTRIBUTION	14,743	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	941	-	-	-	-
OTHER EMPLOYEE BENEFITS	70	-	-	32,300	23,900
TOTAL BENEFITS	**37,788**	**-**	**-**	**77,800**	**53,400**
TOTAL PERSONAL SERVICES	**108,783**	**-**	**-**	**189,500**	**135,200**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	6,876	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	2,898	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	4,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	54	-	-	4,000	2,500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	2,500	2,500
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	334	-	-	1,500	1,000
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	200	200
TRAVEL	129	-	-	500	500
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	3,090	-	-	16,800	17,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,392	-	-	8,100	8,000
UTILITIES	-	-	-	-	-
GASOLINE	2,492	-	-	5,600	6,000
FOOD	34	-	-	500	500
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	54	-	-	3,000	10,500
TECHNOLOGY EQUIPMENT	294	-	-	5,000	5,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	594	-	-	1,500	800
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**19,240**	**-**	**-**	**49,400**	**58,900**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	(128,024)	-	-	(238,900)	(194,100)
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**(128,024)**	**-**	**-**	**(238,900)**	**(194,100)**
TOTAL EXPENDITURES	**$ (1)**	**$ -**	**$ -**	**$ -**	**$ -**

General Fund
Human Resources



Statement of Purpose

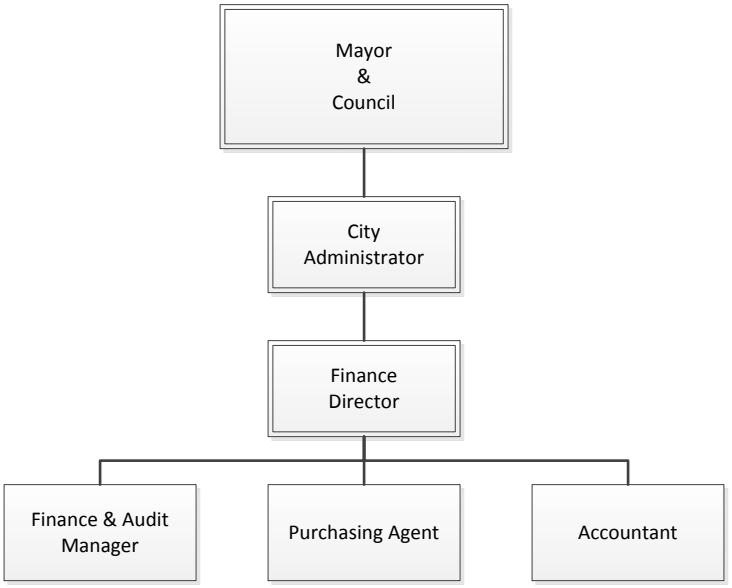
The Human Resource Department's purpose is to establish, develop, maintain, and communicate City policies, while maintaining and recommending fair employment and equal opportunity under State and Federal Laws. To represent, help, advise, and consult with City employees, while simultaneously keeping the overall best interests of the City of Winder in mind.

Program Objectives

1. To help maintain a productive, efficient, effective employee base; while assisting in providing and improving the work environment and to encourage positive employee relations and open communication.
2. To promote wellness and wise health choices to employees in efforts to control health care costs.
3. To provide training to employees and supervisory staff on human resource related topics.
4. To continue to improve human resource topics, such as recruitment and selection, salary administration, insurance and benefits, workers compensation, personnel records and transactions, safety and wellness, grievance processing, leave programs, orientation and development, training and other related employee and labor relations functions.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ 110,669	$ 69,143	$ 76,200	$ 79,300
OVERTIME	-	2,205	2,331	6,700	3,800
TOTAL SALARIES	**-**	**112,874**	**71,474**	**82,900**	**83,100**
BENEFITS					
GROUP INSURANCE	-	9,991	6,621	6,500	19,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	6,924	4,346	5,000	5,100
MEDICARE	-	1,619	1,016	1,200	1,200
RETIREMENT CONTRIBUTION	-	1,299,838	1,337,733	1,303,800	1,380,000
TUITION REIMBURSEMENTS	-	3,850	4,700	16,000	16,000
WORKERS' COMPENSATION	-	161,330	185,977	230,000	230,000
OTHER EMPLOYEE BENEFITS	-	(1,630,306)	(1,648,615)	(1,707,200)	(1,859,900)
TOTAL BENEFITS	**-**	**(146,754)**	**(108,222)**	**(144,700)**	**(208,000)**
TOTAL PERSONAL SERVICES	**-**	**(33,881)**	**(36,748)**	**(61,800)**	**(124,900)**
OPERATING EXPENDITURES					
PROFESSIONAL	-	2,689	1,400	22,000	75,000
TECHNICAL	-	6,250	5,166	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	390	340	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	574	-	-
RENTAL OF EQUIPMENT	-	2,461	2,525	-	-
INS, OTHER THAN EMP BENEFIT	-	5,000	5,361	7,200	18,000
COMMUNICATIONS	-	493	316	1,400	400
ADVERTISING	-	1,694	874	3,000	4,000
PRINTING & BINDING	-	19	-	2,500	1,000
TRAVEL	-	323	233	3,800	3,200
DUES & FEES	-	259	326	1,200	1,300
EDUCATION & TRAINING	-	2,749	1,971	4,500	3,900
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	4,673	3,588	9,900	3,800
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	328	263	1,000	800
BOOKS AND PERIODICALS	-	1,595	697	1,000	1,200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	525	12,483	2,000	2,000
TECHNOLOGY EQUIPMENT	-	4,433	632	2,000	2,000
PUBLIC RELATIONS	-	-	-	-	8,000
UNIFORMS	-	-	-	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**-**	**33,880**	**36,750**	**61,800**	**124,900**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ -**	**$ (0)**	**$ 1**	**$ -**	**$ -**

General Fund
Finance



Statement of Purpose

The Strategic Mission of Finance is to clearly define and flawlessly execute common financial processes and to provide expert financial systems and reporting to the City's operating business units and the Mayor and Council, thereby allowing them to provide superior services to our customers and citizens.

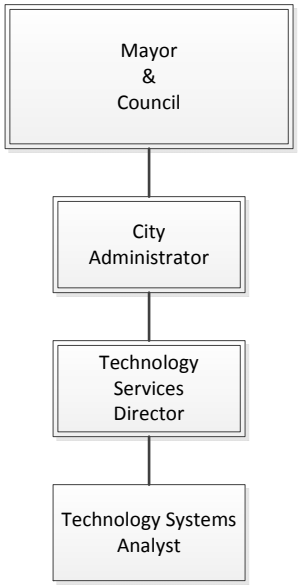
Primary functions include accounting, budgeting, managing and investing cash, managing debt, paying invoices, executing payroll, billing receivables, and collections (utilities, business licenses, taxes, hotel/motel taxes, miscellaneous). The department is responsible for the financial reporting, and the purchasing. Although budgeted separately, the department also oversees the Municipal Court, Billing & Collection, and Community Center.

Program Objectives

1. Prepare the FY 2013-14 Comprehensive Annual Financial Report (CAFR) in a format that qualifies for submittal to the Government Finance Officer's Association (GFOA) Certificate of Achievement in Financial Reporting program.
2. Prepare the FY 2014-15 adopted budget document in a format that qualifies for submittal to the GFOA Distinguished Budget Award program.
3. Prepare the FY 2013-14 Citizens' Report in a format that qualifies for submittal to the GFOA Popular Annual Financial Report (PAFR) program.
4. Provide monthly financial information to the City Council, City Administrator, and Department Heads as a tool for responsible decisions.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 161,764	$ 171,918	$ 198,964	$ 256,200	$ 262,400
OVERTIME	-	941	-	400	-
TOTAL SALARIES	**161,764**	**172,859**	**198,964**	**256,600**	**262,400**
BENEFITS					
GROUP INSURANCE	21,119	28,783	31,834	51,200	42,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	9,822	10,175	11,601	15,600	16,000
MEDICARE	2,298	2,379	2,714	3,700	3,800
RETIREMENT CONTRIBUTION	31,287	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	282	-	-	-	-
OTHER EMPLOYEE BENEFITS	113	34,500	32,000	43,100	47,800
TOTAL BENEFITS	**64,920**	**75,837**	**78,148**	**113,600**	**110,500**
TOTAL PERSONAL SERVICES	**226,684**	**248,696**	**277,112**	**370,200**	**372,900**
OPERATING EXPENDITURES					
PROFESSIONAL	48,150	35,575	44,445	55,000	55,000
TECHNICAL	8,513	1,492	139	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	2,295	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	75	-	-	-	-
COMMUNICATIONS	2,252	3,383	2,653	3,100	3,100
ADVERTISING	956	803	665	1,000	1,000
PRINTING & BINDING	3,846	1,390	1,365	1,700	2,200
TRAVEL	1,064	5,923	4,226	5,000	6,000
DUES & FEES	73,416	70,009	76,905	75,000	75,000
EDUCATION & TRAINING	719	3,065	3,923	6,000	6,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,621	4,000	3,207	4,000	4,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	100	976	720	1,400	2,000
BOOKS AND PERIODICALS	-	-	159	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	16,556	-	-
TECHNOLOGY EQUIPMENT	250	8,577	4,090	4,000	3,200
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	600	600
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**141,962**	**135,193**	**161,348**	**157,000**	**158,300**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-		-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**		**-**
ALLOCATION					
INDIRECT COST ALLOCATION	(368,648)	(383,888)	(438,459)	(527,200)	(531,200)
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**(368,648)**	**(383,888)**	**(438,459)**	**(527,200)**	**(531,200)**
TOTAL EXPENDITURES	**$ (1)**	**$ 1**	**$ -**	**$ -**	**$ -**

General Fund
Technology Services



Statement of Purpose

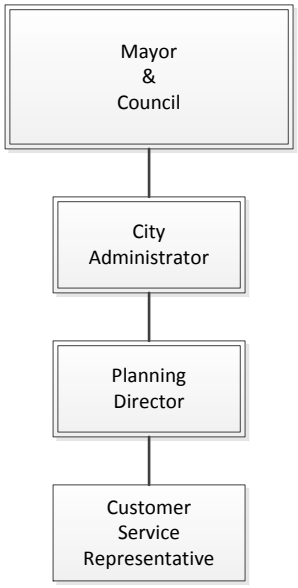
To effectively manage the City's information and communication technologies. Technology Services Department maintains the City's data network, phone system, desktop equipment, web sites, and applications as well as providing training, technology consulting, and special project assistance to all City departments.

Program Objectives

1. Utilize current and emerging technologies to reduce costs and improve efficiencies wherever possible.
2. Oversee installation and implementation of new systems and technologies City wide.
3. Maintain accurate current inventory of hardware, software, and network systems City wide.
4. Develop and test business continuity and disaster recovery plans for City information systems.
5. Continually enhance City website to increase its ability to deliver timely and accurate information and services to the public while reducing costs to the City.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 143,892	$ 130,323	$ 206,123	$ 111,200	$ 113,300
OVERTIME	178	520	1,010	-	-
TOTAL SALARIES	**144,070**	**130,842**	**207,133**	**111,200**	**113,300**
BENEFITS					
GROUP INSURANCE	23,231	20,482	55,027	19,600	19,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	8,719	7,914	11,861	6,700	6,900
MEDICARE	2,039	1,851	2,774	1,600	1,600
RETIREMENT CONTRIBUTION	28,202	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	235	-	-	-	-
OTHER EMPLOYEE BENEFITS	150	57,600	42,700	21,500	23,900
TOTAL BENEFITS	**62,575**	**87,846**	**112,362**	**49,400**	**51,900**
TOTAL PERSONAL SERVICES	**206,645**	**218,689**	**319,495**	**160,600**	**165,200**
OPERATING EXPENDITURES					
PROFESSIONAL	-	500	-	20,000	65,000
TECHNICAL	23,716	79,638	64,611	201,300	220,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	569	169	75	-	-
GENERAL REPAIRS & MAINT.	-	-	25	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	1,589	-	-	1,200	1,500
RENTAL OF LAND & BUILDINGS	-	-	574	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	5,511	5,085	6,489	3,600	5,100
ADVERTISING	95	-	-	-	300
PRINTING & BINDING	-	-	-	-	-
TRAVEL	693	-	1,466	2,000	5,000
DUES & FEES	5,164	10,576	10,453	10,400	800
EDUCATION & TRAINING	801	803	7,885	7,500	7,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,738	10,245	6,911	5,000	7,000
UTILITIES	-	-	-	-	-
GASOLINE	132	183	2,166	900	1,000
FOOD	224	-	144	-	500
BOOKS AND PERIODICALS	-	-	-	200	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	9,628	3,045	68,036	10,000	15,000
TECHNOLOGY EQUIPMENT	17,522	11,589	31,601	35,000	115,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	895	1,000	500
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**67,381**	**121,833**	**201,330**	**298,100**	**443,700**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	9,508	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	186,024	143,456	71,000	140,000
TOTAL CAPITAL OUTLAY	**9,508**	**186,024**	**143,456**	**71,000**	**140,000**
DEBT SERVICE					
PRINCIPAL	-	-		-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	(283,536)	(526,547)	(664,282)	(529,700)	(748,900)
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**(283,536)**	**(526,547)**	**(664,282)**	**(529,700)**	**(748,900)**
TOTAL EXPENDITURES	**$ (2)**	**$ (1)**	**$ -**	**$ -**	**$ -**

General Fund
Planning, Licensing & Permitting



Statement of Purpose

To provide overall management and administrative support to all City departments, other governmental agencies, local businesses, developers, and the general public by administering the City of Winder Zoning and Development Regulations, and processing City of Winder Building Permits and Business Licenses.

Program Objectives

1. The City of Winder Planning Department is tasked with the responsibility of administering the City of Winder Zoning and Development Regulations.
2. The Planning Department is responsible for administering and coordination of the development review process. All applications for annexations, rezones, variances and conditional uses are submitted to the Planning Department, and must then go before the Planning Board and the City Council for review and recommendations.
3. The Planning Department is frequently given special tasks associated with the Georgia Department of Transportation, i.e., road improvement projects and streetscape projects. Also, the Department is asked to work with other departments closely on culvert replacement projects and general drainage projects. The Department also may acquire right-of-ways and easements for drainage and roadway projects.
4. The License & Permits office is tasked with the responsibility of administering the City of Winder Building and Licensing Regulations. This office also acts as the clerk for the Planning Department as well as for the Historic Preservation Commission.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 119,617	$ 193,309	$ 120,889	$ 125,900	$ 127,500
OVERTIME	808	2,722	1,240	1,200	1,200
TOTAL SALARIES	**120,425**	**196,031**	**122,129**	**127,100**	**128,700**
BENEFITS					
GROUP INSURANCE	5,864	23,359	6,497	6,900	6,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	7,518	11,691	7,459	7,700	7,900
MEDICARE	1,759	2,734	1,744	1,800	1,900
RETIREMENT CONTRIBUTION	24,241	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	235	-	-	-	-
OTHER EMPLOYEE BENEFITS	25	23,000	21,400	21,500	23,900
TOTAL BENEFITS	**39,642**	**60,783**	**37,100**	**37,900**	**40,600**
TOTAL PERSONAL SERVICES	**160,067**	**256,815**	**159,229**	**165,000**	**169,300**
OPERATING EXPENDITURES					
PROFESSIONAL	12,675	13,725	33,750	18,500	25,000
TECHNICAL	1,191	6,583	16,945	80,000	64,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	420	330	401	400	400
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	(50)	1,364	210	-	-
GENERAL REPAIRS & MAINT.	495	-	13	11,000	8,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	439	-	4,000	3,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	3,253	2,461	2,525	3,300	3,000
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,287	2,380	1,181	1,200	1,200
ADVERTISING	1,728	1,322	2,954	3,000	3,000
PRINTING & BINDING	-	146	-	400	400
TRAVEL	60	171	-	700	700
DUES & FEES	15	125	37	-	500
EDUCATION & TRAINING	155	2,400	575	500	500
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,960	5,104	3,860	5,100	4,000
UTILITIES	5,316	-	-	-	-
GASOLINE	-	3,175	557	400	400
FOOD	436	48	46	1,000	600
BOOKS AND PERIODICALS	-	-	-	700	500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	4,163	-	1,500	3,000
TECHNOLOGY EQUIPMENT	363	5,171	360	-	1,000
PUBLIC RELATIONS	-	-	-	-	100
UNIFORMS	673	1,627	1,005	1,100	1,100
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**29,977**	**50,732**	**64,418**	**132,800**	**120,400**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	13,522	7,500	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**13,522**	**7,500**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	19,528	36,211	33,958	22,500	19,900
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**19,528**	**36,211**	**33,958**	**22,500**	**19,900**
TOTAL EXPENDITURES	**$ 209,572**	**$ 357,280**	**$ 265,105**	**$ 320,300**	**$ 309,600**

General Fund
Housing & Development (GICH)

Statement of Purpose

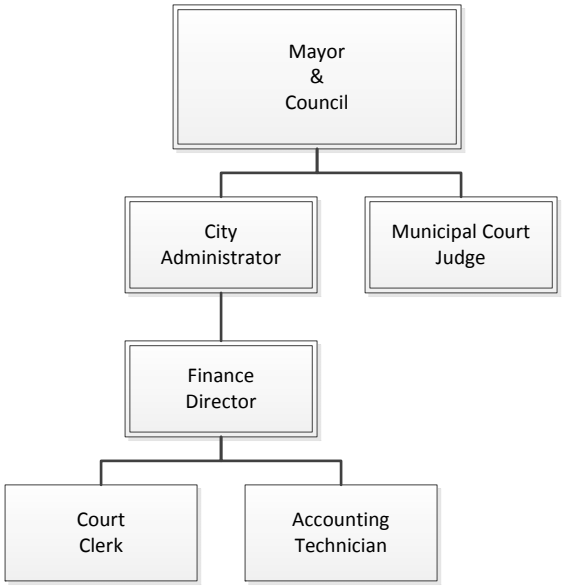
The Georgia Initiative for Community Housing (GICH) is a program sponsored by the University of Georgia, the Georgia Municipal Association, Department of Community Affairs and others. The purpose and goal of this program, quite simply, is to improve the quality and quantity of affordable housing, which is a pressing need in every section of the state. The statewide program offers training, technical assistance and organization assistance to local communities to develop strategies to meet their individual needs.

Program Objectives

1. Emphasis on homeownership whenever possible.
2. Partnership with local faith-based organizations and others (such as Habitat for Humanity) to build and repair owner-occupied housing for low and moderate income families.
3. Partner with the local private sector to improve conditions in rental housing.
4. More vigorous code enforcement when necessary.
5. Partnership with the local housing authority with the emphasis on public housing being transitional housing whenever possible and not permanent housing.
6. Use appropriate housing solutions as part of Winder's downtown revitalization efforts.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	421	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	183	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	7,898	2,485	688	5,000	5,000
DUES & FEES	-	-	5,000	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	345	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	364	143	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	90,000	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	7,898	3,271	96,361	5,000	5,000
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-		-
DEBT SERVICE					
PRINCIPAL	-	-		-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	934	400	300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	934	400	300
TOTAL EXPENDITURES	$ 7,898	$ 3,271	$ 97,295	$ 5,400	$ 5,300

General Fund
Municipal Court



Statement of Purpose

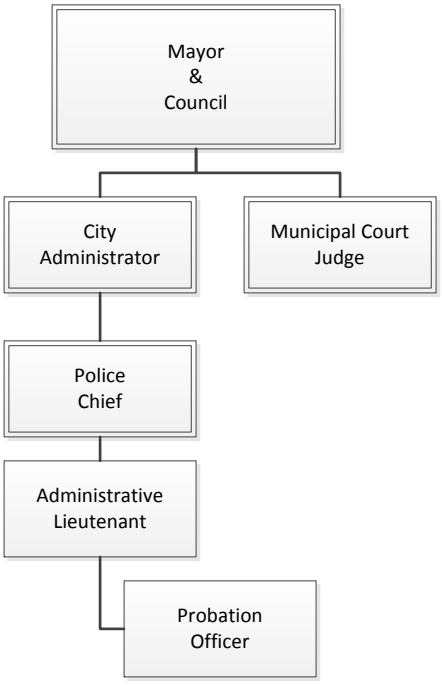
Our Strategic Mission is to flawlessly execute the legal processes related to enforcing city ordinances and traffic laws and to coordinate our efforts with other agencies within the criminal justice system. Provide court administration to guarantee that all persons coming before the Court are treated equally and have protected rights afforded them under the United States Constitution, the Georgia Constitution, and applicable ordinances and statutes.

Program Objectives

1. Maximize collection efforts for fines and fees levied.
2. Strengthen policy and procedures to ensure efficient collections and customer service.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 56,191	$ 52,573	$ 76,101	$ 66,200	$ 68,800
OVERTIME	1,534	1,396	5,982	4,900	5,100
TOTAL SALARIES	**57,725**	**53,969**	**82,083**	**71,100**	**73,900**
BENEFITS					
GROUP INSURANCE	6,274	5,329	18,106	14,600	14,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,600	3,325	4,732	4,300	4,500
MEDICARE	842	778	1,106	1,100	1,100
RETIREMENT CONTRIBUTION	8,038	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	94	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	34,500	21,400	21,500	23,900
TOTAL BENEFITS	**18,849**	**43,932**	**45,345**	**41,500**	**44,000**
TOTAL PERSONAL SERVICES	**76,574**	**97,901**	**127,427**	**112,600**	**117,900**
OPERATING EXPENDITURES					
PROFESSIONAL	65,600	43,038	29,948	51,600	51,600
TECHNICAL	9,123	4,011	4,523	5,700	5,700
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	531	347	16	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	178	-	-	-	-
TRAVEL	-	111	500	600	1,000
DUES & FEES	70	-	107	100	100
EDUCATION & TRAINING	375	375	713	1,200	2,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	788	1,197	925	2,000	2,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	48	200	500
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	529	-	3,589	-	-
TECHNOLOGY EQUIPMENT	4,727	1,715	2,437	2,000	3,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**81,921**	**50,793**	**42,806**	**63,700**	**66,200**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-		-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	25,010	13,300	12,600
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**25,010**	**13,300**	**12,600**
TOTAL EXPENDITURES	**$ 158,495**	**$ 148,694**	**$ 195,244**	**$ 189,600**	**$ 196,700**

General Fund
Probation



Statement of Purpose

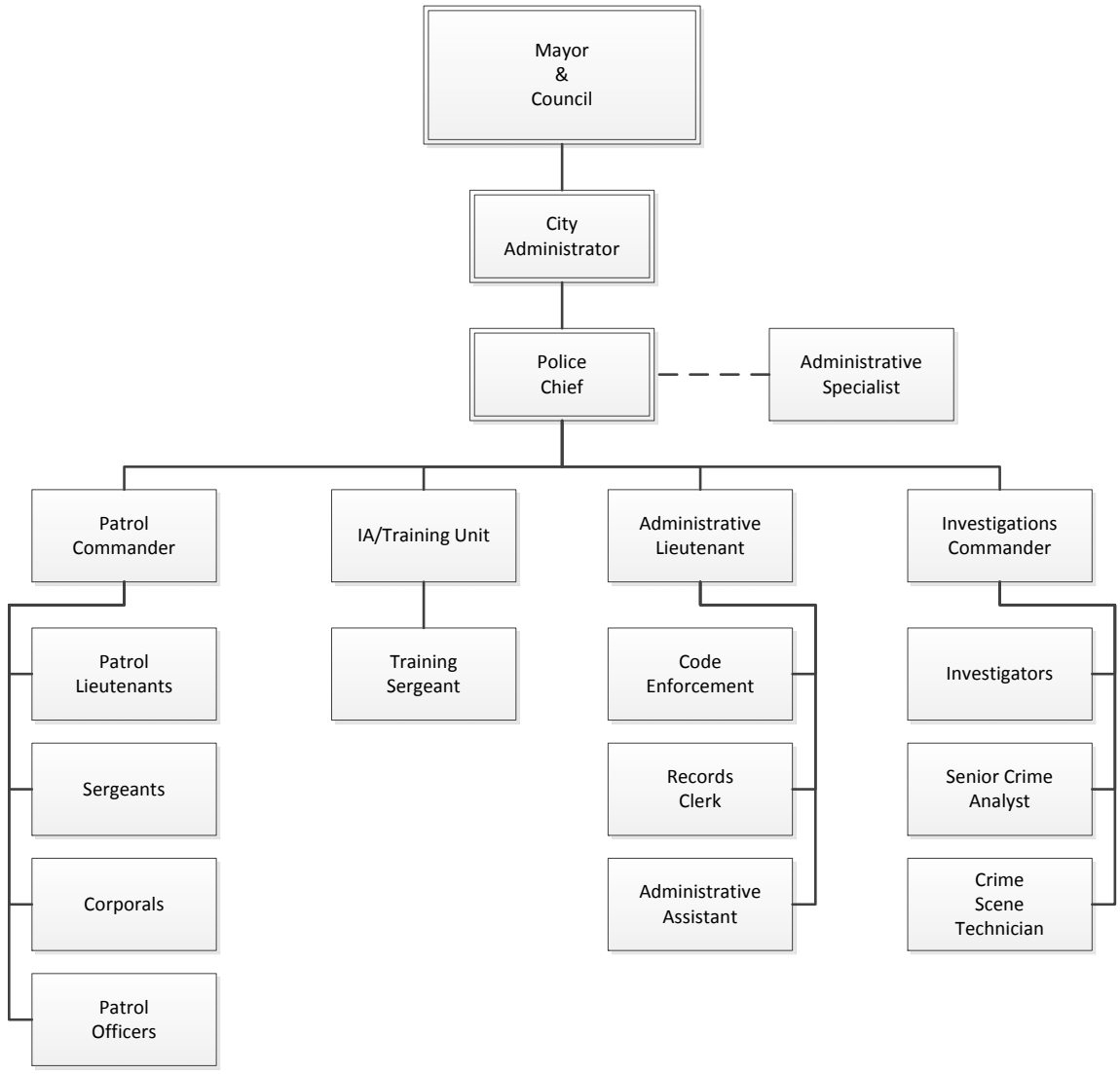
Provide evaluation, investigation, and supervision services for persons within the jurisdiction of the courts; and collect the fines and fees applicable to these persons.

Program Objectives

1. Maximize collection efforts for fines and fees placed on probation.
2. Strengthen policy and procedures to ensure efficient collections and customer service.
3. Supervise offenders and making sure that they follow community sentences imposed by the court.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 36,743	$ 32,522	$ 32,852	$ 33,800	$ 34,200
OVERTIME	2,879	2,360	2,774	2,500	2,500
TOTAL SALARIES	**39,622**	**34,882**	**35,626**	**36,300**	**36,700**
BENEFITS					
GROUP INSURANCE	5,924	5,821	5,561	5,800	5,700
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,410	2,157	2,192	2,200	2,300
MEDICARE	563	504	513	500	600
RETIREMENT CONTRIBUTION	8,059	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	95	-	-	-	-
OTHER EMPLOYEE BENEFITS	75	11,500	10,700	10,800	12,000
TOTAL BENEFITS	**17,125**	**19,982**	**18,966**	**19,300**	**20,600**
TOTAL PERSONAL SERVICES	**56,748**	**54,864**	**54,592**	**55,600**	**57,300**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	318	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	140	3,000	3,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	238	-	-	500	500
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	72	-	-	100	100
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	1,518	-	-
TECHNOLOGY EQUIPMENT	-	-	-	2,000	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**310**	**-**	**1,976**	**5,600**	**5,600**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-		-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	22,149	22,958	8,311	4,600	4,300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**22,149**	**22,958**	**8,311**	**4,600**	**4,300**
TOTAL EXPENDITURES	**$ 79,206**	**$ 77,822**	**$ 64,879**	**$ 65,800**	**$ 67,200**

General Fund
Police



Statement of Purpose

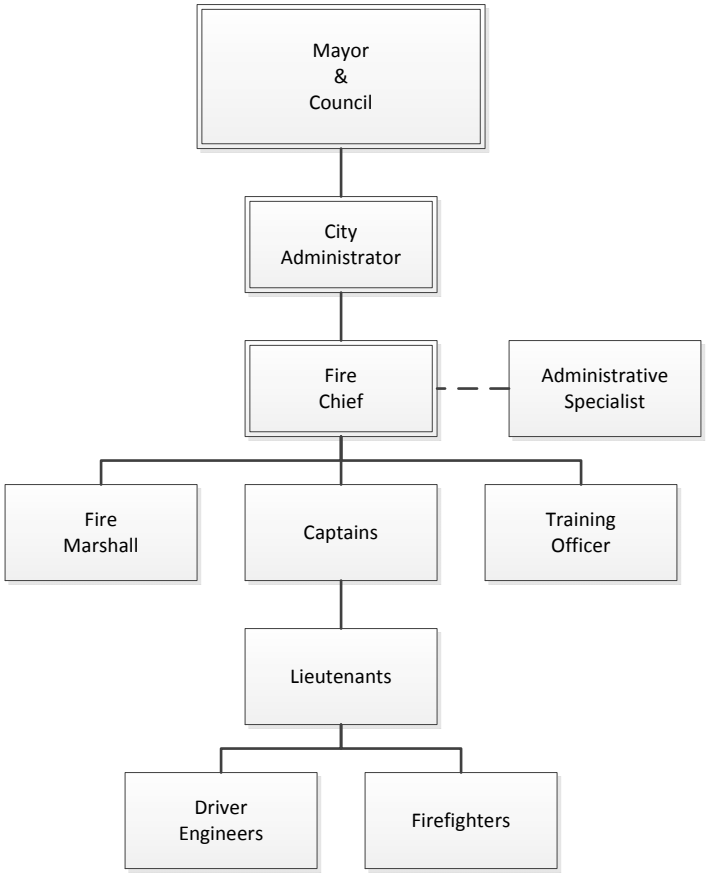
To carry us through this new century we reinforce our vow to protect and serve our community while ensuring the basic rights and quality of life are held to the highest proven standards of excellence. The Winder Police Department's mission is to enhance the quality of life in our community, working cooperatively with the public to prevent crime; preserve the peace; enforce laws with respect to the constitutional rights of all citizens; reduce fear; and provide for a safer community environment. The end result is an efficient and professional Department that represents and works for the common good of all the citizens of Winder.

Program Objectives

1. Uphold and enforce the laws of the state and city through professional law enforcement.
2. Deploy traffic enforcement assets to target high accident and neighborhood locations for directed traffic enforcement efforts to further reduce collisions.
3. Assign officers to specific areas and community organizations.
4. Expand and enhance the use of crime analysis data to better understand crime trends in the community and inform citizens of activity in their neighborhoods.
5. Develop empirically based staffing plan and funding alternatives to make sure the department's presence in Winder keeps pace with population and crime activity growth in the community.
6. Complete and maintain a five-year strategic plan for the department.
7. Effectively review and investigate crimes against persons and property.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 1,794,796	$ 1,697,679	$ 1,835,219	$ 2,175,000	$ 2,208,500
OVERTIME	173,421	159,387	132,212	164,100	189,400
TOTAL SALARIES	**1,968,217**	**1,857,066**	**1,967,430**	**2,339,100**	**2,397,900**
BENEFITS					
GROUP INSURANCE	304,697	332,193	357,512	473,900	450,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	117,136	109,798	115,607	141,000	146,200
MEDICARE	27,396	25,678	27,038	33,000	34,200
RETIREMENT CONTRIBUTION	366,464	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	63,846	-	-	-	-
OTHER EMPLOYEE BENEFITS	8,897	460,700	474,700	560,300	621,400
TOTAL BENEFITS	**888,436**	**928,370**	**974,857**	**1,208,200**	**1,252,300**
TOTAL PERSONAL SERVICES	**2,856,653**	**2,785,436**	**2,942,287**	**3,547,300**	**3,650,200**
OPERATING EXPENDITURES					
PROFESSIONAL	8,502	4,899	104,977	207,000	210,100
TECHNICAL	43,698	37,368	44,229	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	7,243	-	-
CLEANING SERVICES	7,930	1,050	1,140	1,200	800
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	112,440	102,312	119,376	-	-
GENERAL REPAIRS & MAINT.	2,730	-	2	26,900	53,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	9,096	10,630	11,678	100,500	100,500
RENTAL OF LAND & BUILDINGS	16,800	10,800	12,735	3,000	3,000
RENTAL OF EQUIPMENT	10,344	6,865	7,058	6,400	8,800
INS, OTHER THAN EMP BENEFIT	30,755	-	-	-	-
COMMUNICATIONS	49,972	42,446	44,056	43,800	42,300
ADVERTISING	962	225	-	500	500
PRINTING & BINDING	2,385	3,488	2,436	3,000	3,000
TRAVEL	16,379	3,884	4,014	10,000	10,000
DUES & FEES	3,901	2,496	3,703	4,000	3,500
EDUCATION & TRAINING	19,157	4,357	7,527	12,200	10,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	33,817	20,997	20,723	27,000	27,000
UTILITIES	31,425	-	-	-	6,600
GASOLINE	107,294	111,209	136,544	140,600	145,200
FOOD	10,454	3,287	5,464	9,000	9,000
BOOKS AND PERIODICALS	864	853	909	2,000	2,000
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	6,987	13,915	59,933	19,600	20,800
TECHNOLOGY EQUIPMENT	12,385	27,925	33,927	19,700	19,700
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	20,593	25,590	22,254	30,000	30,000
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	8,256	7,867	7,335	8,000	8,000
PRISONER MAINTENANCE	28,167	15,277	3,950	12,000	12,000
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**595,293**	**457,740**	**661,216**	**686,400**	**725,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	16,375	-	-	18,700	76,000
VEHICLES	-	81,519	79,785	349,900	360,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	15,000	15,000
TOTAL CAPITAL OUTLAY	**16,375**	**81,519**	**79,785**	**383,600**	**451,000**
DEBT SERVICE					
PRINCIPAL	-	-		-	-
CAPITAL LEASE	170,268	175,269	149,983	-	-
INTEREST	12,111	7,110	1,999	-	-
TOTAL DEBT SERVICE	**182,379**	**182,379**	**151,983**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	306,701	365,772	527,955	349,400	327,100
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**306,701**	**365,772**	**527,955**	**349,400**	**327,100**
TOTAL EXPENDITURES	**$ 3,957,402**	**$ 3,872,847**	**$ 4,363,226**	**$ 4,966,700**	**$ 5,154,100**

General Fund
Fire



Statement of Purpose

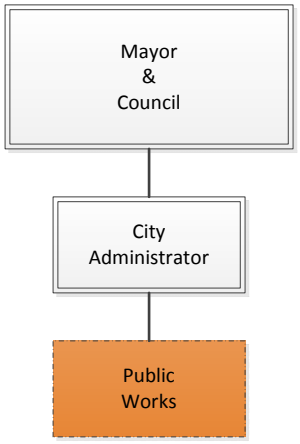
To constantly provide a superior level of fire prevention, fire safety education, fire suppression, rescue and customer service to our citizens and business community. To provide support to the Chamber of Commerce, Downtown Development Authority, Industrial Authority, Partners in Education and other community and public safety agencies when called upon. To understand and foster with a vigilant attitude and understanding, when government, citizens and business share in a vision, success is created.

Program Objectives

1. Continue to provide outstanding customer service through smoke detector installation, battery replacement for seniors, blood pressure screening, CPR, fire extinguisher classes, and personnel to maintain the city's ISO Class 3 Insurance rate.
2. Continue to update fire equipment, communication system, and fire apparatus.
3. Provide funding for firefighters to attend National Fire Academy, Georgia Fire Academy, and other classes of interest and programs that will promote safety, health, and morale.
4. Plan & inform citizens & firefighters of the department's commitment regarding emergency preparedness.
5. Provide outstanding Fire Prevention, Fire Safety Education, Fire Inspections, and Fire Investigations for our citizens and business community.
6. Maintain and operate the City's Early Warning System.
7. Maintain our 21 year record of no fire fatality within the city limits (last fatality December 25, 1992).
8. Daily complete our mission of protecting lives and property with pride and professionalism: "Together is Better."

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 1,094,606	$ 1,099,328	$ 1,165,611	$ 1,235,500	$ 1,309,500
OVERTIME	71,247	60,472	55,364	75,300	82,700
TOTAL SALARIES	**1,165,853**	**1,159,800**	**1,220,975**	**1,310,800**	**1,392,200**
BENEFITS					
GROUP INSURANCE	201,384	235,032	249,001	248,700	273,800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	70,607	68,183	71,481	76,700	83,600
MEDICARE	16,512	15,946	16,718	18,000	19,700
RETIREMENT CONTRIBUTION	221,948	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	25,727	-	-	-	-
OTHER EMPLOYEE BENEFITS	931	276,400	266,900	269,300	322,600
TOTAL BENEFITS	**537,109**	**595,560**	**604,100**	**612,700**	**699,700**
TOTAL PERSONAL SERVICES	**1,702,962**	**1,755,361**	**1,825,075**	**1,923,500**	**2,091,900**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	1,704	-	-	-	800
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	16,393	10,812	16,585	-	-
GENERAL REPAIRS & MAINT.	6,477	-	663	72,000	56,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	9,311	15,408	11,769	24,300	25,600
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	1,663	2,525	2,400	2,400
INS, OTHER THAN EMP BENEFIT	26,135	-	-	-	-
COMMUNICATIONS	3,684	3,542	2,961	5,200	6,200
ADVERTISING	-	-	50	-	-
PRINTING & BINDING	402	119	27	300	300
TRAVEL	642	417	823	1,600	1,600
DUES & FEES	300	503	462	500	500
EDUCATION & TRAINING	1,489	1,736	5,569	10,500	7,400
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	26,076	24,132	23,588	31,300	31,300
UTILITIES	29,955	-	-	-	-
GASOLINE	13,594	13,469	15,888	16,100	16,100
FOOD	2,549	1,073	2,757	2,500	4,000
BOOKS AND PERIODICALS	78	162	96	600	600
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	10,225	25,836	28,043	20,500	20,500
TECHNOLOGY EQUIPMENT	2,156	1,627	1,755	1,200	16,700
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	9,515	6,923	7,281	10,700	11,700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	6,222	12,764	12,210	15,000	18,700
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**166,906**	**120,186**	**133,054**	**214,700**	**221,300**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	75,000	-
BUILDINGS	1,828	13,715	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	10,000
VEHICLES	-	-	-	32,000	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**1,828**	**13,715**	**-**	**107,000**	**10,000**
DEBT SERVICE					
PRINCIPAL	-	-		-	-
CAPITAL LEASE	79,006	82,118	84,638	84,400	131,800
INTEREST	21,772	18,659	15,424	12,200	20,300
TOTAL DEBT SERVICE	**100,777**	**100,777**	**100,062**	**96,600**	**152,100**
ALLOCATION					
INDIRECT COST ALLOCATION	194,389	213,632	289,365	177,200	170,100
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**194,389**	**213,632**	**289,365**	**177,200**	**170,100**
TOTAL EXPENDITURES	**$ 2,166,863**	**$ 2,203,671**	**$ 2,347,556**	**$ 2,519,000**	**$ 2,645,400**

General Fund
Public Works



Statement of Purpose

Assure safe operation of the City's street system. This department's primary functions are installation and maintenance of street and traffic signs, maintenance of off-street paths, installation and maintenance of pavement markings, and coordination with contractors hired to repair/maintain pavement surfaces. Public Works is also responsible for the City's building and cemetery maintenance.

The Roads program is also involved in various efforts associated with public rights-of-way, such as:

- Management of City signs.
- Maintenance of guardrails, bikeways and pedestrian paths.
- Maintenance of all publicly owned parking areas.
- Maintenance of street trees, litter control and vegetation control.
- Installation of handicapped accessible ramps at intersections.
- Sanding streets during inclement weather.
- Graffiti removal.

Program Objectives

1. Effective, efficient maintenance of road surfaces and signage through a systematic approach that quickly corrects damaged signs and roadway/pathway surfaces, including maintaining clear markings on roadways and crosswalks to promote safety.
2. Effective, efficient maintenance of road rights-of-way resulting in an attractive community free of sign clutter and obstructions to traffic flow.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 541,783	$ 629,054	$ 570,958	$ 630,200	$ -
OVERTIME	11,127	13,040	10,922	10,600	-
TOTAL SALARIES	**552,911**	**642,094**	**581,880**	**640,800**	-
BENEFITS					
GROUP INSURANCE	117,739	147,711	140,526	141,600	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	33,970	38,609	34,575	38,100	-
MEDICARE	7,945	9,030	8,087	8,900	-
RETIREMENT CONTRIBUTION	101,175	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	29,065	-	-	-	-
OTHER EMPLOYEE BENEFITS	1,065	241,800	189,860	204,700	-
TOTAL BENEFITS	**290,958**	**437,150**	**373,048**	**393,300**	-
TOTAL PERSONAL SERVICES	**843,868**	**1,079,244**	**954,928**	**1,034,100**	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	6,469	63,809	72,100	1,455,000
TECHNICAL	983	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	1,250	5,258	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	29,211	22,043	10,569	20,000	20,000
FLEET MAINTENANCE	81,130	70,230	66,832	-	-
GENERAL REPAIRS & MAINT.	1,938	128,702	1,766	23,700	23,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	11,113	13,300	13,614	100,000	104,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	243	509	185	1,000	-
INS, OTHER THAN EMP BENEFIT	30,396	1,674	-	-	-
COMMUNICATIONS	5,684	5,407	6,656	7,900	-
ADVERTISING	86	270	-	-	-
PRINTING & BINDING	-	212	-	500	-
TRAVEL	449	-	-	1,500	-
DUES & FEES	70	117	190	-	-
EDUCATION & TRAINING	1,592	1,716	917	2,000	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	16,433	32,208	17,073	38,000	10,000
UTILITIES	320,361	318,154	313,739	314,400	331,100
GASOLINE	55,679	62,458	59,285	64,000	-
FOOD	434	44	(13)	1,000	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	8,699	10,727	5,692	23,200	-
TECHNOLOGY EQUIPMENT	-	1,932	422	2,000	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	9,264	10,418	6,567	13,000	-
UTILITY SUPPLY	77,511	129,616	88,170	262,000	309,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**651,275**	**817,455**	**660,731**	**946,300**	**2,252,500**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	200,000	-
INFRASTRUCTURE	108,118	222,066	653,184	449,000	300,000
MACHINERY & EQUIP	20,205	-	-	-	-
VEHICLES	-	26,485	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**128,323**	**248,551**	**653,184**	**649,000**	**300,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	92,145	105,161	89,990	-	-
INTEREST	6,554	4,266	1,200	-	-
TOTAL DEBT SERVICE	**98,699**	**109,427**	**91,190**	**-**	-
ALLOCATION					
INDIRECT COST ALLOCATION	154,305	214,395	236,960	199,000	175,400
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**154,305**	**214,395**	**236,960**	**199,000**	**175,400**
TOTAL EXPENDITURES	**$ 1,876,471**	**$ 2,469,072**	**$ 2,596,993**	**$ 2,828,400**	**$ 2,727,900**

General Fund
Facilities Maintenance

The Facilities Maintenance program is responsible for maintenance and repair of all public buildings throughout the City. These functions are now being managed by Public Works and accounted for in the Building Fund.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 204,411	$ -	$ -	$ -	$ -
OVERTIME	2,594	-	-	-	-
TOTAL SALARIES	**207,005**	**-**	**-**	**-**	**-**
BENEFITS					
GROUP INSURANCE	27,340	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	12,842	-	-	-	-
MEDICARE	3,003	-	-	-	-
RETIREMENT CONTRIBUTION	39,915	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	5,736	-	-	-	-
OTHER EMPLOYEE BENEFITS	91	-	-	-	-
TOTAL BENEFITS	**88,928**	**-**	**-**	**-**	**-**
TOTAL PERSONAL SERVICES	**295,933**	**-**	**-**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	29,260	23,535	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	5,073	-	10,285	-	-
GENERAL REPAIRS & MAINT.	452	89,678	143,425	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	25	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,673	-	-	-	-
INS, OTHER THAN EMP BENEFIT	7,302	-	-	-	-
COMMUNICATIONS	1,766	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	24,681	3,032	8,857	-	-
UTILITIES	3,690	211,581	234,384	-	-
GASOLINE	4,108	-	-	-	-
FOOD	-	300	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,579	-	-	-	-
TECHNOLOGY EQUIPMENT	811	3,814	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	1,833	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**53,993**	**337,666**	**420,485**	**-**	**-**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	20,521	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**20,521**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-		-	-
CAPITAL LEASE	10,016	-	-	-	-
INTEREST	712	-	-	-	-
TOTAL DEBT SERVICE	**10,728**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	(350,637)	(337,665)	(420,485)	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**(350,637)**	**(337,665)**	**(420,485)**	**-**	**-**
TOTAL EXPENDITURES	**$ 30,539**	**$ 1**	**$ -**	**$ -**	**$ -**

General Fund
Positions by Department

	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014	Requested FY 2015
Administration					
City Administrator	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	-	-	-
Records Clerk	-	-	-	1.00	1.00
Purchasing Director/Treasurer	0.75	0.75	0.75	-	-
Receptionist/Clerical	-	-	1.00	-	-
Marketing & Media Relations Specialist	-	-	-	-	1.00
Total	3.75	3.75	3.75	3.00	4.00
GIS					
GIS Section Manager	1.00	-	-	1.00	1.00
GIS Locator	1.00	-	-	2.00	1.00
Total	2.00	-	-	3.00	2.00
Human Resources					
Human Resources Director	1.00	1.00	-	-	-
Human Resources Specialist II	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	-	-	-	-	1.00
Records Clerk	1.00	1.00	1.00	1.00	-
Safety & Loss Coordinator	1.00	1.00	-	-	-
Total	4.00	4.00	2.00	2.00	2.00
Finance					
Finance Director	1.00	1.00	1.00	1.00	1.00
Finance & Audit Manager	-	-	1.00	1.00	1.00
Accountant III	-	-	-	-	-
Accountant II/Accountant I	-	-	-	-	1.00
Purchaser	-	-	1.00	1.00	1.00
Accountant	1.00	2.00	1.00	1.00	-
Total	2.00	3.00	4.00	4.00	4.00
Technology Services					
Technology Services Director	1.00	1.00	1.00	1.00	1.00
Operations IT Manager	1.00	1.00	-	-	-
Technology Systems Analyst	1.00	1.00	1.00	1.00	1.00
GIS Section Manager	-	-	1.00	-	-
GIS Locator	-	-	2.00	-	-
Receptionist/Clerical	1.00	1.00	-	-	-
Total	4.00	4.00	5.00	2.00	2.00
Planning, Licensing & Permitting					
Planning Director	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
GIS Section Manager	-	1.00	-	-	-
GIS Locator	-	1.00	-	-	-
Total	2.00	4.00	2.00	2.00	2.00
Municipal Court					
Court Clerk	1.00	2.00	2.00	1.00	1.00
Accounting Technician	-	-	-	1.00	1.00
Probation Officer	1.00	1.00	1.00	1.00	1.00
Total	2.00	3.00	3.00	3.00	3.00

	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014	Requested FY 2015
Police					
Police Administration	7.00	7.00	9.00	9.00	8.00
Investigations	9.00	9.00	9.00	9.00	10.00
Police Patrol	27.00	27.00	27.75	33.00	32.00
Code Enforcement	1.00	1.00	1.00	1.00	2.00
School Resource Officers	3.00	3.00	3.00	-	-
Jail Transporters	1.00	0.50	-	-	-
Total	53.00	52.50	49.75	52.00	52.00
Fire					
Fire Administration	4.00	4.00	4.00	4.00	4.00
Fire Fighters	21.00	21.00	21.00	21.00	25.00
Part Paid Fire Fighters (24) Note Only	-	-	-	-	-
Total	25.00	25.00	25.00	25.00	29.00
Public Works					
Street Administration	2.00	2.00	2.00	2.00	-
Street Operations	21.00	20.00	21.00	17.00	-
Cemetery	3.00	3.00	-	-	-
Total	26.00	25.00	23.00	19.00	-
Facilities Maintenance					
Facilities Maintenance Director	1.00	-	-	-	-
Receptionist/Clerical	0.63	-	-	-	-
Facilities Maintenance	4.00	-	-	-	-
Total	5.63	-	-	-	-
Total General Fund	129.38	124.25	117.50	115.00	100.00

General Fund
Debt Service

	Balances 06/30/2014	Principal	Interest	Total
General Fund				
Capital Leases:				
2005 Fire Truck	$ 34,227	$ 34,227	$ 770	$ 34,997
2009 Fire Truck	236,765	53,493	7,987	61,480
2013 Fire Truck	470,997	43,989	11,408	55,397
Total General Fund	**$ 741,989**	**$ 131,709**	**$ 20,165**	**$ 151,874**

General Fund
Capital Outlay

Information Technology		
Cisco Fiber Switches	$	50,000
Incode Version X Upgrade		40,000
Digital Sign Server		20,000
Olserv Upgrade		15,000
Acserv Upgrade		15,000
Total	**$**	**140,000**
Police		
(8) Marked Police Vehicles - Fully Loaded	$	360,000
Ticket Writers		65,000
(3) Camera Systems for Patrol		15,000
Cellebrite		11,000
Total	**$**	**451,000**
Fire		
All terrain Vehicle	**$**	**10,000**
Public Works		
Paving & Sidewalks	**$**	**300,000**
General Fund Totals	**$**	**901,000**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Revenue Funds

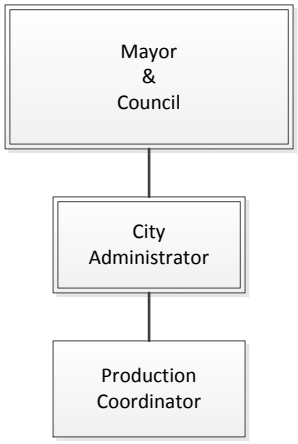
Special Revenue Fund – Television Station

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	104,930	106,115	111,730	110,000	110,000
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	45	10,000	12,002	-	22,500
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**104,975**	**116,115**	**123,732**	**110,000**	**132,500**
OPERATING EXPENDITURES					
General Government	157,893	124,653	84,008	183,200	195,900
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**157,893**	**124,653**	**84,008**	**183,200**	**195,900**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	(12,617)	-	-	(85,200)	(11,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	85,200	11,000
Cash Reserves	-	-	-	-	-
Transfers In	48,400	-	(39,500)	73,200	63,400
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**35,783**	**-**	**(39,500)**	**73,200**	**63,400**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (17,135)**	**$ (8,537)**	**$ 223**	**$ -**	**$ -**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Revenue Fund
Television Station



Statement of Purpose

To enhance community awareness of local government activities and services and to promote the City of Winder and surrounding communities as a whole.

Program Objectives

1. To provide quality programming that educates, entertains and informs viewers.
2. To provide comprehensive, in-depth coverage of the operations and services provided by the City of Winder.
3. To improve emergency communications in the event of a disaster, pandemic outbreak, or other event requiring widespread communications.
4. To provide gavel-to-gavel coverage of Barrow County Board of Commissioners meetings and Winder City Council meetings so citizens may see their local governments in action.
5. To highlight the individuals, businesses and organizations that make this community a better place to live.
6. To promote a better sense of community by producing programs that star the people and places viewers know.
7. To provide a positive, family-friendly alternative to other programming currently available on television.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 72,899	$ 47,250	$ 35,261	$ 36,700	$ 37,100
OVERTIME	61	703	209	800	10,400
TOTAL SALARIES	**72,961**	**47,954**	**35,470**	**37,500**	**47,500**
BENEFITS					
GROUP INSURANCE	10,527	7,761	5,712	5,900	5,800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	4,603	2,965	2,186	2,300	2,300
MEDICARE	1,076	694	512	600	600
RETIREMENT CONTRIBUTION	14,686	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	141	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	11,500	10,700	10,800	12,000
TOTAL BENEFITS	**31,032**	**22,919**	**19,110**	**19,600**	**20,700**
TOTAL PERSONAL SERVICES	**103,993**	**70,873**	**54,580**	**57,100**	**68,200**
OPERATING EXPENDITURES					
PROFESSIONAL	3,120	2,600	2,100	3,600	3,600
TECHNICAL	9,741	15,610	11,413	36,600	29,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	2,610	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	108	555	338	-	-
GENERAL REPAIRS & MAINT.	-	-	-	37,000	47,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	588	-	-	1,300	1,100
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	243	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	589	429	173	700	1,300
ADVERTISING	327	-	-	1,600	100
PRINTING & BINDING	-	-	-	100	100
TRAVEL	-	168	224	2,000	2,000
DUES & FEES	838	707	628	900	900
EDUCATION & TRAINING	-	-	-	2,000	2,000
LICENSES & FEES	2,010	3,277	3,218	4,500	6,000
GENERAL SUPPLIES/MATERIALS	3,046	1,571	378	3,500	2,900
UTILITIES	-	-	-	-	-
GASOLINE	167	63	-	200	200
FOOD	102	104	86	500	500
BOOKS AND PERIODICALS	96	-	-	100	100
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	15,747	15,819	109	12,300	16,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	98	-	-	300	200
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**39,187**	**41,146**	**18,667**	**107,200**	**114,400**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	12,617	-	-	85,200	11,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**12,617**	**-**	**-**	**85,200**	**11,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	14,712	12,634	10,761	18,900	13,300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**14,712**	**12,634**	**10,761**	**18,900**	**13,300**
TOTAL EXPENDITURES	**$ 170,509**	**$ 124,653**	**$ 84,008**	**$ 268,400**	**$ 206,900**

Special Revenue Fund – Television Station
Positions

TV Station	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014	Requested FY 2015
Manager	1.00	1.00	-	-	-
Production Coordinator	1.00	1.00	1.00	1.00	1.00
Entry Level Technician	1.00	1.00	-	-	-
Total TV Station	3.00	3.00	1.00	1.00	1.00

Special Revenue Fund – Television Station
Capital Outlay

	FY 2015
Television Station	
HD Broadcast Server	**$ 11,000**

Special Revenue Fund – Police Escrow

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	13,854	21,092	9,031	5,000	5,000
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**13,854**	**21,092**	**9,031**	**5,000**	**5,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	7,025	1,785	15,043	5,000	5,000
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**7,025**	**1,785**	**15,043**	**5,000**	**5,000**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	(22,560)	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**-**	**(22,560)**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 6,829**	**$ 19,307**	**$ (28,572)**	**$ -**	**$ -**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Revenue Fund
Police Escrow

The primary source of revenue is from confiscated assets.

Statement of Purpose

To account for money or assets that the Winder Police Department, during its normal course of business, may confiscate. Federal and state laws dictate that the courts can release the assets to the applicable agency and any profits can only be used to purchase equipment for the Police Department.

Capital Outlay

No capital expenditures have been budgeted for this fund.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**-**	**-**	**-**	**-**	**-**
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	**-**	**-**	**-**	**-**	**-**
TOTAL PERSONAL SERVICES	**-**	**-**	**-**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	8,968	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	7,025	1,785	6,075	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	5,000	5,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**7,025**	**1,785**	**15,043**	**5,000**	**5,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	22,560	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**22,560**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 7,025**	**$ 1,785**	**$ 37,603**	**$ 5,000**	**$ 5,000**

Special Revenue Fund – Festivals

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	28,302	42,733	33,372	17,000	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	16,850	9,210	1,450	10,000	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**45,152**	**51,943**	**34,822**	**27,000**	-
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	48,690	72,980	69,067	49,700	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**48,690**	**72,980**	**69,067**	**49,700**	-
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	13,770	22,000	34,245	22,700	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**13,770**	**22,000**	**34,245**	**22,700**	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 10,232**	**$ 963**	**$ 0**	**$ -**	**$ -**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Revenue Fund
Festivals

The primary source of revenue is from sponsorships and entry fees from vendors and barbeque teams.

Statement of Purpose

To account for the City's festivals.

Capital Outlay

No capital expenditures have been budgeted for this fund.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**-**	**-**	**-**	**-**	**-**
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	**-**	**-**	**-**	**-**	**-**
TOTAL PERSONAL SERVICES	**-**	**-**	**-**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	20,975	31,130	28,660	15,900	-
TECHNICAL	-	2,750	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	211	5,300	14,710	8,700	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	4,434	10,913	8,160	7,800	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	720	1,791	1,957	1,600	-
DUES & FEES	11,543	11,707	11,654	11,400	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	9,838	4,545	2,966	2,400	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	731	1,584	181	1,000	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	239	3,260	779	900	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**48,690**	**72,980**	**69,067**	**49,700**	**-**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 48,690**	**$ 72,980**	**$ 69,067**	**$ 49,700**	**$ -**

Special Revenue Fund – Hotel/Motel

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ 68,872	$ 71,578	$ 68,792	$ 68,100	$ 68,100
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	411	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**69,283**	**71,578**	**68,792**	**68,100**	**68,100**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	17,580	21,457	20,288	20,900	20,900
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**17,580**	**21,457**	**20,288**	**20,900**	**20,900**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(39,200)	(28,600)	(47,845)	(47,200)	(47,200)
TOTAL OTHER SOURCES AND (USES)	**(39,200)**	**(28,600)**	**(47,845)**	**(47,200)**	**(47,200)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 12,502**	**$ 21,521**	**$ 659**	**$ -**	**$ -**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Revenue Fund
Hotel/Motel

The primary source of revenue is the 7% Hotel/Motel tax levied on hotel/motel room rental charges.

Statement of Purpose

To account for the proceeds of a specific revenue source that is restricted legally to expenditures for specified purposes. The tax is used to promote tourism and trade through the Barrow County Chamber of Commerce, the Community Center, Cultural Arts Facility, and any other means that the City deems necessary to promote tourism and trade within the City of Winder.

Capital Outlay

No capital expenditures have been budgeted for this fund.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	17,580	21,457	20,288	19,500	19,500
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	1,400	1,400
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**17,580**	**21,457**	**20,288**	**20,900**	**20,900**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 17,580**	**$ 21,457**	**$ 20,288**	**$ 20,900**	**$ 20,900**

Special Revenue Fund – Grant Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	112,513	129,867	106,350	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**112,513**	**129,867**	**106,350**	**-**	**-**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	183,701	211,085	177,637	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**183,701**	**211,085**	**177,637**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	76,400	91,150	71,288	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**76,400**	**91,150**	**71,288**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 5,212**	**$ 9,931**	**$ 1**	**$ -**	**$ -**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Revenue Fund
Grant Fund

The Grant Fund is used to account for grants that the City has been awarded for Public Safety. As of June 30, 2013, all grants have expired.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 104,022	$ 110,072	$ 81,222	$ -	$ -
OVERTIME	10,047	8,671	5,990	-	-
TOTAL SALARIES	**114,070**	**118,743**	**87,211**	**-**	**-**
BENEFITS					
GROUP INSURANCE	19,417	24,018	16,457	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	6,845	7,025	5,185	-	-
MEDICARE	1,602	1,643	1,212	-	-
RETIREMENT CONTRIBUTION	22,558	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	941	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	34,500	21,400	-	-
TOTAL BENEFITS	**51,362**	**67,186**	**44,254**	**-**	**-**
TOTAL PERSONAL SERVICES	**165,432**	**185,930**	**131,466**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	70	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	260	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	58	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	822	877	368	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	330	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	72	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	2,426	-	-	-
TECHNOLOGY EQUIPMENT	-	-	23,049	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,152**	**3,762**	**23,416**	**-**	**-**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	17,117	21,394	22,755	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**17,117**	**21,394**	**22,755**	**-**	**-**
TOTAL EXPENDITURES	**$ 183,701**	**$ 211,085**	**$ 177,637**	**$ -**	**$ -**

Special Revenue Fund – Grant Fund
Positions

Grant Fund	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014	Requested FY 2015
GOHS Police Officers	1.00	1.00	0.25	-	-
DOJ Police Officers	2.00	2.00	2.00	-	-
Total Grant Fund	3.00	3.00	2.25	-	-

Capital Projects Fund – SPLOST 2005

Capital Projects Fund – SPLOST 2005

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	327,681	513,329	761,335	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	167	107	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**327,847**	**513,436**	**761,335**	**-**	**-**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	31,363	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**-**	**-**	**31,363**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	(894,582)	(6,338)	(238,080)	-	(100,000)
Proceeds From Sale of Assets	-	15,771	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	100,000
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**(894,582)**	**9,434**	**(238,080)**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (566,735)**	**$ 522,869**	**$ 491,892**	**$ -**	**$ -**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Capital Projects Fund
SPLOST 2005

The primary source of revenue is SPLOST (Special Purpose Local Option Sales Tax). These funds are limited for use on the following:

1. Streets
2. Recreation Facilities, Downtown Redevelopment Projects, and Streetscapes
3. Sewer Facilities

Statement of Purpose

To account for the receipt and use of SPLOST proceeds for the approved projects based on the June 21, 2005 referendum and the Intergovernmental Sales Tax Agreement for the Use and Distribution of Proceeds from the 2005 Special Purpose Local Option Sales Tax for Capital Outlay Projects.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**-**	**-**	**-**	**-**	**-**
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	**-**	**-**	**-**	**-**	**-**
TOTAL PERSONAL SERVICES	**-**	**-**	**-**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	31,363	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**-**	**-**	**31,363**	**-**	**-**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	305,176	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	589,406	6,338	228,490	-	100,000
MACHINERY & EQUIP	-	-	9,590	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**894,582**	**6,338**	**238,080**	**-**	**100,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 894,582**	**$ 6,338**	**$ 269,443**	**$ -**	**$ 100,000**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Capital Projects Fund – SPLOST 2012

Capital Projects Fund – SPLOST 2012

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	720,000	840,000
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**-**	**-**	**-**	**720,000**	**840,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**-**	**-**	**-**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(720,000)	(840,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**-**	**-**	**(720,000)**	**(840,000)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Capital Projects
SPLOST 2012

The primary source of revenue is SPLOST (Special Purpose Local Option Sales Tax). These funds are limited for use on the following:

1. Water and Sewer Infrastructure, Improvements, Facilities, and Equipment (64% of funds received).

2. Roads, Streets, Curbs, and Bridges (including storm water structures) (36% of funds received).

On July 7, 2010, the citizens passed a new SPLOST referendum which was effective July 1, 2012.

Statement of Purpose

To account for the receipt and use of SPLOST proceeds for the approved projects based on the July 7, 2010 referendum and the Intergovernmental Agreement for the Use and Distribution of Proceeds from the 2012 Special Purpose Local Option Sales Tax for Capital Outlay Projects.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	720,000	840,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	720,000	840,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 720,000	$ 840,000


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Capital Projects Fund – LMIG

Capital Projects Fund – LMIG

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**-**	**-**	**-**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**-**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Capital Projects Fund
LMIG

The primary source of revenue is the Georgia Department of Transportation Local Maintenance and Improvement Grant (LMIG). These funds are limited to repaving an approved list of streets to upgrade their current condition.

The City is required to match 30% of the grant because the TSPLOST did not pass in Barrow County. The matching percentage is 10% upon approval of the TSPLOST.

Statement of Purpose

To account for the receipt and use of LMIG proceeds for the approved projects based on project list submitted to the Georgia Department of Transportation by the City of Winder.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Water and Sewer Fund

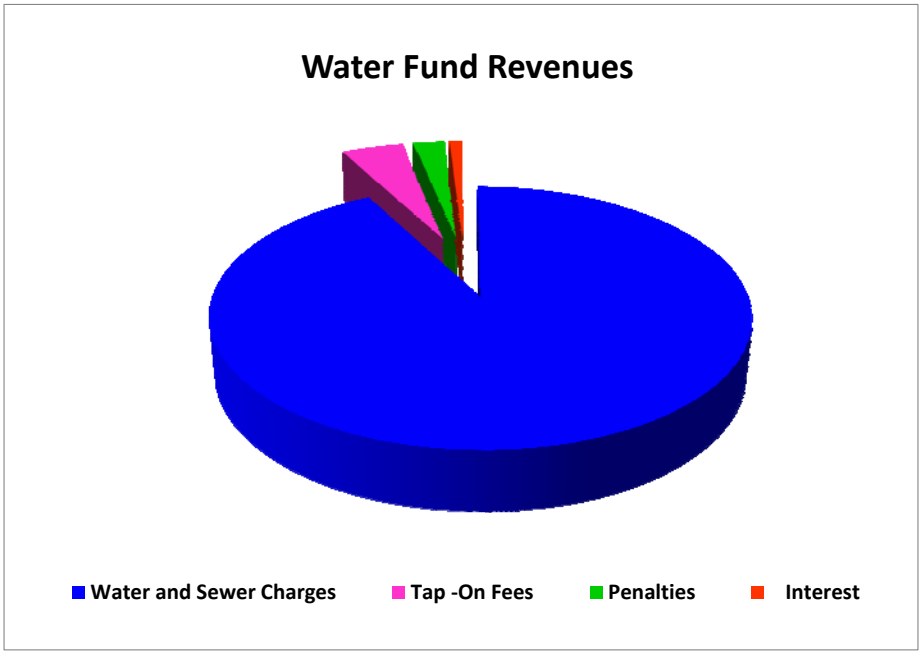
Water Fund

Revenue, Expenditures And Other Sources and Uses Summary

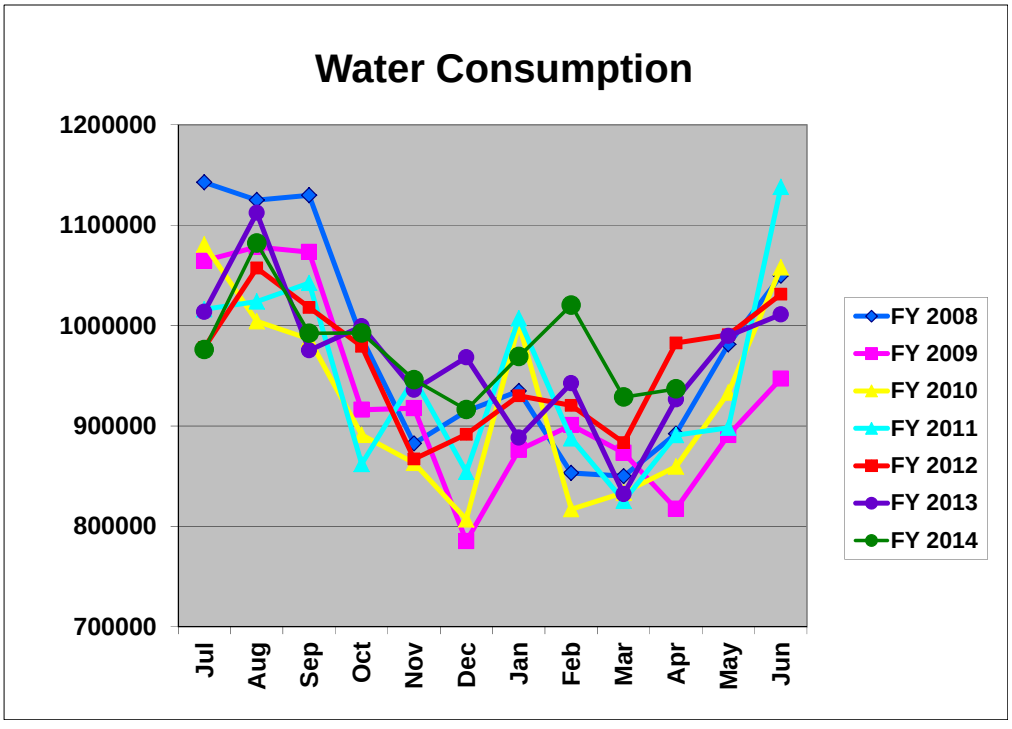
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	63,642	170,787	3,427	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	162,762	182,056	148,262	141,600	134,000
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	11,891,097	11,903,874	12,019,791	12,061,600	13,121,400
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	301,457	576,305	931,035	600,000	640,000
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	272,449	279,614	325,447	332,400	321,600
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**12,691,407**	**13,112,635**	**13,427,961**	**13,135,600**	**14,217,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	9,781,405	10,142,363	10,061,102	7,665,700	8,565,000
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**9,781,405**	**10,142,363**	**10,061,102**	**7,665,700**	**8,565,000**
OTHER SOURCES AND (USES)					
Debt Service	(1,186,649)	(1,086,576)	(979,031)	(2,687,500)	(2,609,900)
Capital Outlay	-	-	-	(10,158,800)	(15,235,200)
Proceeds From Sale of Assets	-	5,010	-	-	-
Proceeds From Rate Increase	760,553	924,959	918,319	924,000	750,000
Issuance of Debt Instruments	-	-	-	9,234,800	14,485,200
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(1,319,850)	(2,531,233)	(2,827,400)	(2,782,400)	(3,042,100)
TOTAL OTHER SOURCES AND (USES)	**(1,745,946)**	**(2,687,841)**	**(2,888,112)**	**(5,469,900)**	**(5,652,000)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 1,164,056**	**$ 282,432**	**$ 478,747**	**$ -**	**$ -**

Water Fund
Revenues

The primary source of revenues are user charges based on monthly water consumption and sewer charges applied to using 80% of the monthly water consumption.



The Water and Sewer Fund records revenues and expenditures associated with operation and maintenance of the City's water and sewer systems. Revenues collected maintain the water system operations, including water supply, treatment, storage, and sewer system operations including wastewater collection and treatment, as well as compliance with EPA and Georgia EPD requirements. Additionally, Water and Sewer Fund revenues are used to fund the general operations of the City including fire, police, streets, and general administration. Charges for services are billed based on actual water consumed. Sewer is billed based on 90% of actual water consumed for customers inside the city and on 100% of actual water consumed for customers outside the city.



The City's Current Water & Sewer rates:

Base Water Rates (residential)

Line Size	Inside City Limits	Outside City Limits
5/8 – 3/4 inch line	$13.48	$24.16
1 inch line	$13.48	$24.16
1 ½ inch line	$13.48 + $ 4 per ERU	$24.16 + $ 4 per ERU
2 inch line	$13.48 + $ 6 per ERU	$24.16 + $ 6 per ERU
3" – 6" line	$13.48 + $10 per ERU	$24.16 + $10 per ERU

Volume Rate (residential)

1st 2,000 gallons	$2.39 per 1,000 gal.	$2.93 per 1,000 gal.
2,001 – 6,999 gallons	$6.82 per 1,000 gal.	$7.96 per 1,000 gal.
7,000 + gallons	$8.21 per 1,000 gal.	$8.71 per 1,000 gal.

Base Water Rates (commercial)

5/8 – 3/4 inch line	$32.10	4 inch line	$181.90
1 inch line	$53.50	6 inch line	$203.30
1 ½ inch line	$85.60	8 inch line	$235.40
2 inch line	$128.40	10 inch line	$267.50
3 inch line	$149.80	12 inch line	$267.50

All volume usage is $6.41 per 1,000 gallons

Dedicated Fire Lines

5/8 – 3/4 inch line	$16.05	4 inch line	$90.95
1 inch line	$26.75	6 inch line	$101.65
1 ½ inch line	$42.80	8 inch line	$117.70
2 inch line	$64.20	10 inch line	$133.75
3 inch line	$74.90	12 inch line	$133.75

Volume Rate (fire lines)

No volume fees are implemented for water used to extinguish fires through the dedicated line.

All other volume usage is set at $11.50 per 1,000 gallons.

Base Sewer Rates (Effective June 1, 2014)

Line Size	Inside City Limits	Outside City Limits
All	$17.80	$30.30

Volume Rate

All water volume	$ 4.50 per 1,000 gal.	$ 5.80 per 1,000 gal.
	90% of water consumption	100% of water consumption

Service Charges

New Account Connection - $50

Transfer Service - $Free/ $25*

Reconnection - $25 (not due to lack of payment)

Disconnection - $50 (due to lack of payment)

NSF Checks - $30

Meter/ ERTS Damage - $125 (additional fees may apply to meters larger than 1")

Name or Address Change – Free

Continuous Service – Free/ $25**

Temporary Service/ Inspection - $25 connection plus usage (3 days service max)

Temporary disconnection due to repair – Free

Water/Sewer Deposit - $100 (if applicable)

Definitions & Notes

The **Base Rate** is the minimum bill that a customer is charged based on meter size. This fee is set to recover the costs of meter maintenance and replacement as well as meter reading, billing costs, fire hydrants, and general repairs to water mains.

Equivalent Residential Unit or ERU shall mean the number of residential units to which the water demand of a customer is equivalent, where a single-family residential unit is assumed to have an average demand of 300 gallons per day. The number of ERUs assigned to a meter shall be determined by the number of residential units it serves.

Dedicated Fire Line charges are related to meter/unmetered fire sprinkler connections to the potable water system. The monthly rate is based upon the connection size and takes into account the amount of water system capacity required for fire suppression. No fees are charged for usage to extinguish fires as designed by the system. A penalty may be assessed in addition to the $11.50 per 1,000 gallons against owners using the line for purposes other than maintenance.

Temporary disconnection due to repair – When requested between normal business hours the City will temporary disconnect and reconnect water service at the meter for a customer to make personal repairs.

The City is not responsible for any repairs or leaks on lines leaving the meter or to include but not limited to: leaking toilets, faucets, private lines under a structure or within the walls or ceilings.

New Account Connection – This fee is established for the on-site activation of the meter, account setup and other processing. This is a one time fee per account and covers all utility services to include water, gas, and garbage. The $50 connection fee covers all service connections.

The City's current connection and tap fees for water and sewer are as follows:

WATER CONNECTION FEES BASED ON METER SIZE		
5/8"-3/4"	$	3,500
1"	$	5,000
1+1/2"	$	6,500
2"	$	10,500
3"	$	15,000
4"	$	20,000
6"	$	25,000
8"	$	50,000
10"-12"	$	110,000
SEWER CONNECTION FEES -		
4" SEWER CONNECTION, FEES PER UNIT	$	3,500

NOTE: SOME TYPES OF COMMERCIAL OPERATIONS ARE REQUIRED TO PAY A SEWER CAPACITY CHARGE. BUSINESSES SUCH AS RESTAURANTS, CARWASHES, LAUNDRIES, ETC. THE BASE CHARGE IS FOR A 4" CONNECTION. LARGER CONNECTIONS WILL BE AT A HIGHER RATE BASED ON THE HOUSE HOLD EQUIVALENT OF 300 GALLONS PER DAY.

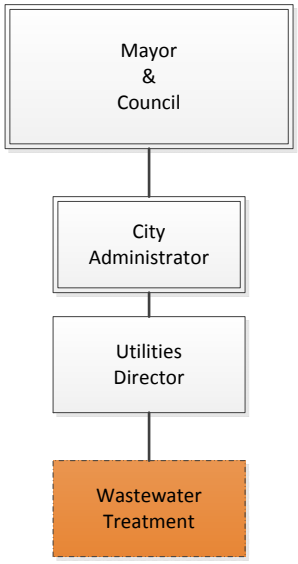
The City has two inter-governmental agreements with Barrow County. One is for the City to bill and collect the usage of the County's sewer customers who have City of Winder water. Also in this agreement, the City collects the County's sewer taps for customers who are in the Winder Water District and the Barrow County Sewer District.

The other agreement is for the County to purchase one million gallons per day of capacity in the Cedar Creek Reclamation Facility which was completed in 2009. The monies collected from Barrow County for this capacity will partially offset the debt that the City incurred to construct this sewer treatment facility.

Water Fund
Expenditures

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 518,437	$ 530,326	$ 574,043	$ 621,900	$ 759,700
OVERTIME	37,224	39,115	42,257	44,600	50,800
TOTAL SALARIES	**555,661**	**569,442**	**616,300**	**666,500**	810,500
BENEFITS					
GROUP INSURANCE	116,442	130,674	143,818	156,100	186,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	33,466	33,626	36,493	40,300	49,400
MEDICARE	7,827	7,865	8,494	9,600	11,600
RETIREMENT CONTRIBUTION	111,957	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	13,588	-	-	-	-
OTHER EMPLOYEE BENEFITS	6,292	205,632	200,082	202,300	277,200
TOTAL BENEFITS	**289,572**	**377,797**	**388,887**	**408,300**	525,100
TOTAL PERSONAL SERVICES	**845,233**	**947,239**	**1,005,187**	**1,074,800**	1,335,600
OPERATING EXPENDITURES					
PROFESSIONAL	2,687,730	2,775,187	2,184,497	2,106,400	2,267,500
TECHNICAL	78,459	51,654	24,634	109,400	46,600
BILLING & COLLECTION FEE	-	-	-	612,100	529,500
CLAIMS	-	-	7,655	-	-
CLEANING SERVICES	300	210	200	200	200
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	38,462	45,454	73,547	-	-
GENERAL REPAIRS & MAINT.	231,842	319,181	263,389	299,400	211,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	12,377	85,918	96,378	304,000	301,900
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	9,390	3,808	1,219	17,700	17,700
INS, OTHER THAN EMP BENEFIT	64,140	27,288	-	-	-
COMMUNICATIONS	7,919	10,368	11,703	16,400	17,600
ADVERTISING	1,460	-	2,388	4,100	4,100
PRINTING & BINDING	7,788	9,121	1,579	15,500	15,800
TRAVEL	1,566	1,323	1,267	6,000	6,000
DUES & FEES	20,811	20,988	41,918	27,100	27,100
EDUCATION & TRAINING	3,797	4,797	5,709	24,000	30,800
LICENSES & FEES	-	120	75	1,800	1,800
GENERAL SUPPLIES/MATERIALS	119,542	103,445	304,095	114,700	471,900
UTILITIES	112,374	136,023	718,425	685,700	728,500
GASOLINE	35,498	37,784	42,610	44,100	64,400
FOOD	1,323	1,317	1,232	4,100	4,100
BOOKS AND PERIODICALS	85	499	119	1,700	1,700
SUP/INV PURCHASED RESALE	166,911	236,949	223,300	180,000	60,000
SMALL EQUIPMENT	40,410	31,955	18,520	114,900	116,600
TECHNOLOGY EQUIPMENT	395	4,439	1,737	36,200	44,400
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	9,561	8,950	12,023	12,400	14,300
UTILITY SUPPLY	325,310	344,130	480,313	410,000	410,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	3,193,098	3,153,643	2,944,375	-	139,800
BAD DEBT	89,381	70,179	78,965	-	-
TOTAL OPERATING EXPENDITURES	**7,259,927**	**7,484,730**	**7,541,897**	**5,147,900**	5,534,700
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	100,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	9,750,800	14,851,200
MACHINERY & EQUIP	-	-	-	264,000	240,000
VEHICLES	-	-	-	44,000	44,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**10,158,800**	15,235,200
DEBT SERVICE					
PRINCIPAL	-	-	-	1,906,800	1,888,500
CAPITAL LEASE	-	-	-	-	-
INTEREST	1,186,649	1,086,576	979,031	780,700	721,400
TOTAL DEBT SERVICE	**1,186,649**	**1,086,576**	**979,031**	**2,687,500**	2,609,900
ALLOCATION					
INDIRECT COST ALLOCATION	1,031,474	1,138,069	953,952	1,443,000	1,694,700
INTERNAL FUNDS	644,770	572,325	560,067	-	-
TOTAL ALLOCATION	**1,676,244**	**1,710,394**	**1,514,019**	**1,443,000**	1,694,700
TOTAL EXPENDITURES	**$ 10,968,054**	**$ 11,228,938**	**$ 11,040,133**	**$ 20,512,000**	$ 26,410,100

Water Fund
Wastewater Treatment



Statement of Purpose

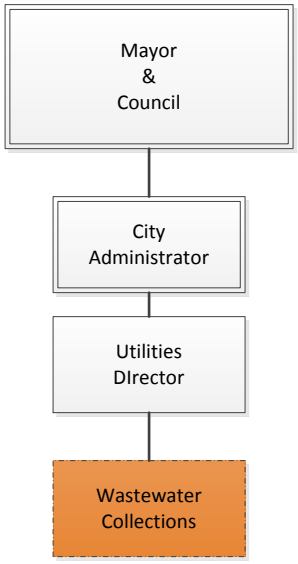
The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the efficient use of properly operated treatment facilities.

Program Objectives

1. Emphasize customer service, public education, communication and teamwork while providing our customers with a high level of service.
2. Maintain investment in infrastructure systems.
3. Effective operation and maintenance of the water treatment systems.
4. Compliance with all federal, state, and local environmental regulatory requirements.
5. Participate in the City's emergency preparedness program.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**-**	**-**	**-**	**-**	**-**
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	**-**	**-**	**-**	**-**	**-**
TOTAL PERSONAL SERVICES	**-**	**-**	**-**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	667,217	669,506	444,188	507,000	**540,000**
TECHNICAL	42,724	12,911	4,166	22,000	-
BILLING & COLLECTION FEE	-	-	-	31,900	**43,600**
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	67,066	82,815	192,664	63,000	**83,000**
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	11,541	20,166	4,469	99,500	**85,900**
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	8,250	2,679	-	3,000	**3,000**
INS, OTHER THAN EMP BENEFIT	3,973	-	-	-	-
COMMUNICATIONS	-	-	13	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	145	20,003	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	77,481	56,505	62,978	55,200	**209,100**
UTILITIES	20,487	22,790	234,785	202,500	**246,200**
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	12,267	3,699	525	8,500	**14,500**
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	583,390	580,501	575,512	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,494,394**	**1,451,718**	**1,539,302**	**992,600**	**1,225,300**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	**800,000**
MACHINERY & EQUIP	-	-	-	-	**8,000**
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**808,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	164,094	173,791	141,599	75,100	**139,700**
INTERNAL FUNDS	102,575	89,231	90,529	-	-
TOTAL ALLOCATION	**266,669**	**263,022**	**232,127**	**75,100**	**139,700**
TOTAL EXPENDITURES	**$ 1,761,063**	**$ 1,714,740**	**$ 1,771,429**	**$ 1,067,700**	**$ 2,173,000**

Water Fund
Wastewater Collections



Statement of Purpose

Provide wastewater collection service in the most efficient manner possible to the citizens of Winder while meeting or exceeding all regulatory requirements. The City of Winder is committed to reducing environmental pollution by promoting the use of properly operated collection facilities while maintaining the investment in our infrastructure.

Program Objectives

1. Emphasize customer service, public education, communication and teamwork to meet the wastewater collection needs of the City of Winder and its customers.
2. Maintain investment in infrastructure facilities.
3. Effective operation and maintenance of the wastewater collection system.
4. Compliance with all federal, state, and local environmental regulatory requirements.
5. Participate in the City's emergency preparedness program.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	917,481	899,958	888,766	723,600	777,000
TECHNICAL	7,526	8,150	-	3,800	-
BILLING & COLLECTION FEE	-	-	-	90,900	29,500
CLAIMS	-	-	7,655	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	120,580	100,195	20,684	116,500	51,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	34,109	15,934	36,900	34,500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	248	20,000	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	162	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,467	-	32	3,000	3,000
UTILITIES	25,236	46,699	59,327	73,000	46,700
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	1,333	-	5,000	5,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	2,515	4,133	-	5,000	5,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,075,216**	**1,114,576**	**992,398**	**1,057,700**	**952,200**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	1,773,800	420,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	**1,773,800**	**420,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	118,066	133,431	145,802	214,300	94,300
INTERNAL FUNDS	73,802	68,509	58,364	-	-
TOTAL ALLOCATION	**191,868**	**201,939**	**204,166**	**214,300**	**94,300**
TOTAL EXPENDITURES	**$ 1,267,084**	**$ 1,316,516**	**$ 1,196,564**	**$ 3,045,800**	**$ 1,466,500**

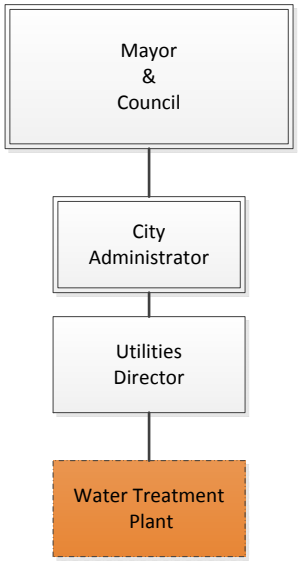
Water Fund
Debt Administration

Statement of Purpose

To account for the Water and Sewerage Revenue bonds and GEFA capital leases.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	3,664	3,175	3,175	-	3,200
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	89,500	57,300
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	240	-	-	-	-
DUES & FEES	1,855	1,855	1,468	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	886	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	2,480,881	2,434,236	2,225,237	-	139,800
BAD DEBT	89,381	70,179	78,965	-	-
TOTAL OPERATING EXPENDITURES	**2,576,021**	**2,509,445**	**2,309,730**	**89,500**	**200,300**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	1,906,800	1,888,500
CAPITAL LEASE	-	-	-	-	-
INTEREST	1,186,649	1,086,576	979,031	780,700	721,400
TOTAL DEBT SERVICE	**1,186,649**	**1,086,576**	**979,031**	**2,687,500**	**2,609,900**
ALLOCATION					
INDIRECT COST ALLOCATION	423,875	430,495	143,225	210,100	183,500
INTERNAL FUNDS	264,963	221,033	193,239	-	-
TOTAL ALLOCATION	**688,839**	**651,528**	**336,464**	**210,100**	**183,500**
TOTAL EXPENDITURES	**$ 4,451,509**	**$ 4,247,548**	**$ 3,625,225**	**$ 2,987,100**	**$ 2,993,700**

Water Fund
Water Treatment



Statement of Purpose

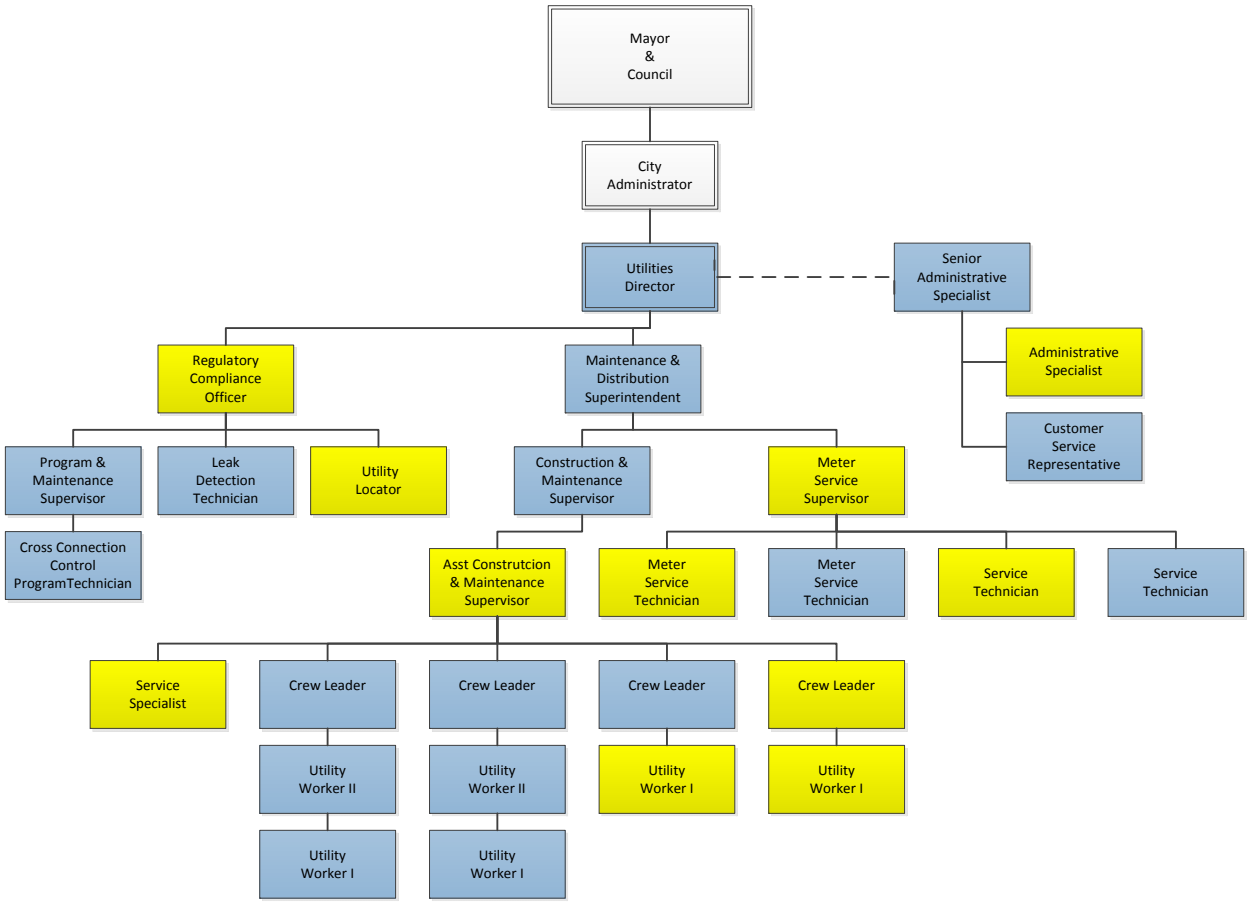
The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the use of properly operated and efficient treatment facilities.

Program Objectives

1. Emphasize customer service, public education, communication and teamwork while providing our customers with a high level of service.
2. Maintain investment in infrastructure systems.
3. Effective operation and maintenance of the water treatment systems.
4. Compliance with all federal, state, and local environmental regulatory requirements.
5. Participate in the City's emergency preparedness program.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**-**	**-**	**-**	**-**	**-**
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	**-**	**-**	**-**	**-**	**-**
TOTAL PERSONAL SERVICES	**-**	**-**	**-**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	1,059,143	1,092,014	719,163	691,200	**675,000**
TECHNICAL	19,316	19,223	15,718	65,100	**41,100**
BILLING & COLLECTION FEE	-	-	-	59,700	**262,500**
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	33,442	7,910	37,241	102,000	**50,000**
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	30,290	73,965	72,700	**67,100**
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	10,000	**10,000**
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	3,804	3,756	1,159	6,200	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	6,598	7,243	-	7,800	**7,800**
TRAVEL	-	-	-	-	-
DUES & FEES	8,300	9,200	9,200	9,400	**9,400**
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	6,896	11,446	210,696	7,900	**211,200**
UTILITIES	26,598	32,584	391,749	375,200	**393,600**
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	107	3,498	-	10,300	**10,300**
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	5,000	**5,000**
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	1,600	3,200	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,164,205**	**1,218,764**	**1,462,120**	**1,422,500**	**1,744,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	191,000	**10,236,800**
MACHINERY & EQUIP	-	-	-	247,000	**155,000**
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**438,000**	**10,391,800**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	127,837	-	214,342	140,800	**840,100**
INTERNAL FUNDS	79,911	74,912	85,989	-	-
TOTAL ALLOCATION	**207,748**	**74,912**	**300,331**	**140,800**	**840,100**
TOTAL EXPENDITURES	**$ 1,371,952**	**$ 1,293,676**	**$ 1,762,451**	**$ 2,001,300**	**$ 12,975,900**

Water Fund
Water Distribution



Note: Water - Blue
Gas - Yellow

Statement of Purpose

To provide the customers of the City of Winder with a sufficient supply of high quality potable water which will meet or exceed the regulations or standards for purity, taste, appearance, and provide sufficient fire flow at an equitable rate to our customers. We continually pursue additional water sources, protect current sources, and manage existing supplies.

Program Objectives

1. Emphasize customer service, public education, communication and teamwork to meet the water needs of our customers.
2. Actively implement and enforce the City's water conservation plan and drought contingency plan.
3. Continue to maintain our investment in the infrastructure.
4. Effective operation and maintenance of the water supply and the water system.
5. Compliance with all federal, state, and local environmental regulatory requirements.
6. Participate in the City's emergency preparedness program.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 518,437	$ 530,326	$ 574,043	$ 621,900	$ 759,700
OVERTIME	37,224	39,115	42,257	44,600	50,800
TOTAL SALARIES	**555,661**	**569,442**	**616,300**	**666,500**	810,500
BENEFITS					
GROUP INSURANCE	116,442	130,674	143,818	156,100	186,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	33,466	33,626	36,493	40,300	49,400
MEDICARE	7,827	7,865	8,494	9,600	11,600
RETIREMENT CONTRIBUTION	111,957	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	13,588	-	-	-	-
OTHER EMPLOYEE BENEFITS	6,292	205,632	200,082	202,300	277,200
TOTAL BENEFITS	**289,572**	**377,797**	**388,887**	**408,300**	525,100
TOTAL PERSONAL SERVICES	**845,233**	**947,239**	**1,005,187**	**1,074,800**	1,335,600
OPERATING EXPENDITURES					
PROFESSIONAL	40,225	110,535	129,205	184,600	272,300
TECHNICAL	8,893	11,371	4,750	18,500	5,500
BILLING & COLLECTION FEE	-	-	-	340,100	136,600
CLAIMS	-	-	-	-	-
CLEANING SERVICES	300	210	200	200	200
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	38,462	45,454	73,547	-	-
GENERAL REPAIRS & MAINT.	10,753	128,260	12,800	17,900	26,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	836	1,352	2,011	94,900	114,400
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,140	1,129	1,219	4,700	4,700
INS, OTHER THAN EMP BENEFIT	59,919	7,288	-	-	-
COMMUNICATIONS	4,114	6,612	10,531	10,200	17,600
ADVERTISING	1,460	-	2,388	4,100	4,100
PRINTING & BINDING	1,190	1,878	1,579	7,700	8,000
TRAVEL	1,326	1,323	1,267	6,000	6,000
DUES & FEES	10,493	9,788	11,247	17,700	17,700
EDUCATION & TRAINING	3,797	4,797	5,709	24,000	30,800
LICENSES & FEES	-	120	75	1,800	1,800
GENERAL SUPPLIES/MATERIALS	33,699	35,495	30,389	48,600	48,600
UTILITIES	40,053	33,949	32,563	35,000	42,000
GASOLINE	35,498	37,784	42,610	44,100	64,400
FOOD	1,323	1,317	1,232	4,100	4,100
BOOKS AND PERIODICALS	85	499	119	1,700	1,700
SUP/INV PURCHASED RESALE	166,911	236,949	223,295	180,000	60,000
SMALL EQUIPMENT	28,035	23,426	17,995	91,100	86,800
TECHNOLOGY EQUIPMENT	395	4,439	850	36,200	44,400
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	9,561	8,950	12,023	12,400	14,300
UTILITY SUPPLY	322,795	339,997	480,313	400,000	400,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	128,827	137,306	140,427	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**950,092**	**1,190,229**	**1,238,346**	**1,585,600**	1,412,900
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	100,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	7,786,000	3,394,400
MACHINERY & EQUIP	-	-	-	17,000	77,000
VEHICLES	-	-	-	44,000	44,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**7,947,000**	3,615,400
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	-
ALLOCATION					
INDIRECT COST ALLOCATION	197,602	400,352	308,985	802,700	437,100
INTERNAL FUNDS	123,519	118,640	131,945	-	-
TOTAL ALLOCATION	**321,121**	**518,991**	**440,930**	**802,700**	437,100
TOTAL EXPENDITURES	**$ 2,116,446**	**$ 2,656,459**	**$ 2,684,463**	**$ 11,410,100**	$ 6,801,000

Water Fund
Positions

Water Fund	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014	Requested FY 2015
Utilities Director	1.00	1.00	1.00	1.00	1.00
Maintenance & Distribution Superintendent	1.00	1.00	1.00	1.00	1.00
Senior Administrative Specialist	-	-	-	1.00	1.00
Administrative Specialist	1.00	1.00	1.00	-	2.00
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
Construction & Maintenance Supervisor	-	-	-	1.00	1.00
Program & Maintenance Supervisor	-	-	-	1.00	1.00
Foreman	2.00	2.00	2.00	-	-
Crew Leaders	3.00	3.00	3.00	3.00	3.00
Meter Service Technician	-	-	-	2.00	4.00
Leak Detection Technician	-	-	-	1.00	2.00
Cross Connection Control Program Technician	-	-	-	1.00	1.00
Service Technician	1.00	1.00	1.00	1.00	0.50
Utility Worker II	3.00	3.00	3.00	2.00	2.00
Utility Worker I	3.00	3.00	3.00	2.00	2.00
Total Water Fund	16.00	16.00	16.00	18.00	22.50

Water Fund
Debt Service

	Balances 06/30/2014	Principal	Interest	Total
Water Fund				
Notes Payable:				
2002 GEFA Water Tank & Lines	$ 1,778	$ 1,778	$ 3	$ 1,781
2011 GEFA Embassy Walk	1,101,769	109,694	25,662	135,356
2013 GEFA Fixed Network	600,000	-	-	-
2014 GEFA Auburn/Winder Reservoir	-	-	-	-
Bonds Payable-				
2005 Series	2,791,000	897,000	86,907	983,907
2009 Series	3,161,000	210,000	100,542	310,542
2012 Series	13,540,000	670,000	508,050	1,178,050
Total Water Fund	**$ 21,195,547**	**$ 1,888,472**	**$ 721,164**	**$ 2,609,636**

Water Fund
Capital Outlay

		FY 2015
Sewage Treatment Plant		
King Street Sewer	$	300,000
Ft. Yargo Inceptor Sewer Upgrades		250,000
Sewer Rehab		250,000
Aerator Motor VFDS		8,000
	$	**808,000**
Wastewater Collection		
Meadowbrook Sewer Replacement	$	250,000
Manhole Rehab (50)		125,000
Satellite Drive Gravity Sewer		45,000
Total	**$**	**420,000**
Water Treatment		
Auburn/Winder Reservoir	$	10,000,000
Sludge Handling Infrastructure		150,000
Portable Generator Connection		100,000
Backup Pump Laurel Lane		55,000
2014 GEFA Auburn/Winder Reservoir Construction Interest		45,800
Add Larger Drains To #1 & #2		25,000
Install a Larger Crossover		16,000
Total	**$**	**10,391,800**
Water Distribution		
Fixed Network Meter Reading	$	2,000,000
CIP-Annual Rehab Other Project		450,000
South Broad St. Phase 1		240,300
Downtown Rehab		200,000
CIP-Tom Miller Road Tie in Phase 1		128,800
Honeysuckle Lane Rehab		128,000
CIP-HWY 211 7 Thompson Mill		124,200
Land for Water Tank		100,000
Midland Avenue Rehab		85,000
Leak Detection		60,000
Truck 4X4 (2)		44,000
CIP-Telemetry		30,000
Valve Exerciser		17,000
Fixed Netork Construction Interest		8,100
Total	**$**	**3,615,400**
Water Fund Totals	**$**	**15,235,200**

Environmental Protection Services Fund

Environmental Protection Services Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2012-2011 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	19,912	33,036	26,103	24,000	24,000
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**19,912**	**33,036**	**26,103**	**24,000**	**24,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	415,939	273,313	110,080	485,500	156,500
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**415,939**	**273,313**	**110,080**	**485,500**	**156,500**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(435,000)	(485,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	435,000	485,000
Cash Reserves	-	-	-	-	-
Transfers In	-	85,133	-	461,500	132,500
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**85,133**	**-**	**461,500**	**132,500**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (396,026)**	**$ (155,143)**	**$ (83,977)**	**$ -**	**$ -**

Environmental Protection Services Fund

Revenues

The primary source of revenue is from the Fats, Oils, and Grease (FOG) permits and inspections.

In 2003, the City of Winder responded to an environmental mandate from Georgia's Environmental Protection Division (EPD) to develop a comprehensive watershed and stormwater management program to protect the water quality of the state's waterways. This mandated program was necessary per the Watershed Protection Plan and the City of Winder was required to comply with certain phases of the National Pollutant Discharge Elimination System (NPDES) Stormwater Phase II Permit regulations of the federal Environmental Protection Agency (EPA).

Program Objectives

1. To provide education and outreach for the Fats, Oils and Grease Program and Stormwater Program.
2. To provide strict code enforcement of stormwater pollution and FOG violators.
3. To inspect, repair, and maintain publicly owned stormwater management resources (i.e. storm drains, retention ponds, sand filters, and drainage ditches).
4. To inspect creeks and streams for illegal dumping
5. Map and update the City's entire stormwater system, including ponds, pipes, inlets, drainage ditches, etc.
6. To provide dry weather field surveys

The Environmental Protection Services Fund (EPS) records revenues and expenditures associated with the operation and maintenance of the City's stormwater systems and the management of the FOG program and Watershed Protection Plan.


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Environmental Protection Services Fund

Expenditures

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ 18,435	$ 162,300	$ 19,600
OVERTIME	-	-	814	5,400	600
TOTAL SALARIES	**-**	**-**	**19,249**	**167,700**	20,200
BENEFITS					
GROUP INSURANCE	-	-	6,658	54,800	6,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	899	10,600	1,300
MEDICARE	-	-	251	2,500	300
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	43,100	6,000
TOTAL BENEFITS	**-**	**-**	**7,808**	**111,000**	14,500
TOTAL PERSONAL SERVICES	**-**	**-**	**27,057**	**278,700**	34,700
OPERATING EXPENDITURES					
PROFESSIONAL	309,444	159,933	22,739	30,000	-
TECHNICAL	7,847	6,927	-	20,000	15,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	59,891	39,656	32,092	61,000	50,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	7,000	2,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	13	300	1,800	600
ADVERTISING	-	-	200	300	-
PRINTING & BINDING	-	-	321	3,500	3,000
TRAVEL	-	-	-	-	-
DUES & FEES	-	35	35	-	-
EDUCATION & TRAINING	-	2,000	-	-	-
LICENSES & FEES	-	-	-	-	1,000
GENERAL SUPPLIES/MATERIALS	-	718	290	7,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	7,000	3,500
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	299	321	1,500	1,500
TECHNOLOGY EQUIPMENT	-	-	-	2,000	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	243	683	700	700
UTILITY SUPPLY	-	31,919	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	3,868	12,419	-	-
BAD DEBT	-	-	1,275	-	-
TOTAL OPERATING EXPENDITURES	**377,182**	**245,612**	**70,676**	**142,000**	80,500
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	435,000	485,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**435,000**	485,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	-
ALLOCATION					
INDIRECT COST ALLOCATION	38,757	27,701	12,347	64,800	41,300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**38,757**	**27,701**	**12,347**	**64,800**	41,300
TOTAL EXPENDITURES	**$ 415,939**	**$ 273,313**	**$ 110,080**	**$ 920,500**	$ 641,500

Environmental Protection Services Fund
Watershed Protection

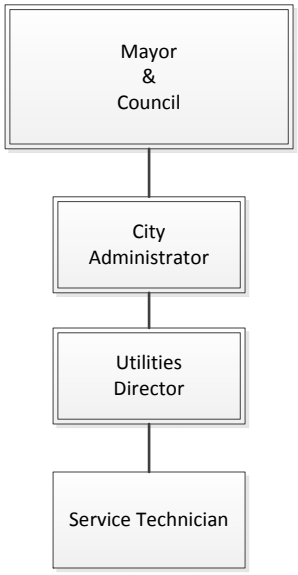
Statement of Purpose

The Watershed Management program is responsible for analyzing the watershed to ensure State and Federal regulations for impaired streams are met. This monitoring program is designed to help Winder achieve its goal of having clean streams and rivers. By monitoring water quality over an extended period of time, this program can evaluate the effect of the Best Management Practices (BMP's) in place.

1. Provide education and information on Water Quality Activities required by the Watershed Protection Plan.
2. To emphasize compliance with all federal, state, and local environmental regulatory requirements.
3. Actively implement required activities from the Watershed Protection Plan:
    - Assess Baseline Conditions
    - Identify Sources of Impairment
    - Document Stream Improvement
    - Water Quality Program Sampling
4. Annual reporting to EPD.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**-**	**-**	**-**	**-**	**-**
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	**-**	**-**	**-**	**-**	**-**
TOTAL PERSONAL SERVICES	**-**	**-**	**-**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	14,131	7,461	981	-	-
TECHNICAL	3,147	5,427	-	10,000	10,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	35	35	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**17,278**	**12,923**	**1,016**	**10,000**	**10,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	1,775	1,457	149	800	700
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**1,775**	**1,457**	**149**	**800**	**700**
TOTAL EXPENDITURES	**$ 19,053**	**$ 14,380**	**$ 1,165**	**$ 10,800**	**$ 10,700**

Environmental Protection Services Fund
Fats, Oils, & Grease (FOG)



Statement of Purpose

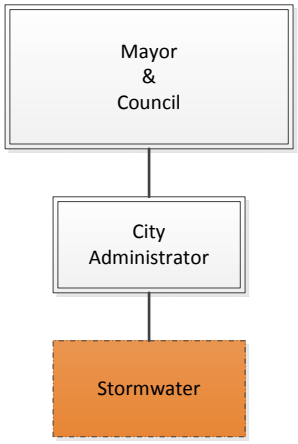
The Fats, Oils & Grease (FOG) program is designed to properly manage oil and grease discharged into the sanitary sewer system that could potentially result in sanitary sewer overflows. The Department's focus is to establish uniform permitting, maintenance and monitoring requirements for controlling the discharge of fat, oil, & grease from food service establishments discharging into the city's wastewater collection system in the most efficient and cost effective manner possible to the citizens of Winder.

Program Objectives

1. Provide education and information to all Food Service Establishments to assist them with the process of proper grease management.
2. To emphasize compliance with all federal, state, and local environmental regulatory requirements.
3. Actively implement, inspect and enforce the City's FOG ordinances for all food service establishments.
4. Ensure adequate sizing for all new developments.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ 18,435	$ 38,700	$ 19,600
OVERTIME	-	-	814	2,200	600
TOTAL SALARIES	**-**	**-**	**19,249**	**40,900**	**20,200**
BENEFITS					
GROUP INSURANCE	-	-	6,658	13,900	6,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	899	2,600	1,300
MEDICARE	-	-	251	600	300
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	10,800	6,000
TOTAL BENEFITS	**-**	**-**	**7,808**	**27,900**	**14,500**
TOTAL PERSONAL SERVICES	**-**	**-**	**27,057**	**68,800**	**34,700**
OPERATING EXPENDITURES					
PROFESSIONAL	44,369	22,383	2,943	-	-
TECHNICAL	-	-	-	5,000	5,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	2,000	2,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	13	300	600	600
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	321	3,000	3,000
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	1,000
GENERAL SUPPLIES/MATERIALS	-	682	141	5,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	3,500	3,500
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	299	24	1,500	1,500
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	243	683	700	700
UTILITY SUPPLY	-	4,394	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**44,369**	**28,014**	**4,413**	**21,500**	**20,500**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	4,559	3,159	4,624	6,800	3,800
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**4,559**	**3,159**	**4,624**	**6,800**	**3,800**
TOTAL EXPENDITURES	**$ 48,929**	**$ 31,173**	**$ 36,094**	**$ 97,100**	**$ 59,000**

Environmental Protection Services Fund
Stormwater



Statement of Purpose

Stormwater Management is designed to efficiently address flood control, water quality, and the preservation of natural drainage systems. The Department's focus is to inform the public of stormwater issues, and implement a program that monitors and maintains the quality of water that enters our waterways via the municipal storm sewer system in the most efficient and cost effective manner possible to the citizens of Winder.

Program Objectives

1. To effectively address drainage complaints and stormwater concerns received from the citizens of Winder.
2. To emphasize compliance with all federal, state, and local environmental regulatory requirements.
3. Actively implement and enforce the City's Stormwater ordinances for development and illicit discharge.
4. Effective operation, inspection and maintenance of the municipal storm sewer systems.
5. Maintain investment in infrastructure system.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ 123,600	$ -
OVERTIME	-	-	-	3,200	-
TOTAL SALARIES	**-**	**-**	**-**	**126,800**	**-**
BENEFITS					
GROUP INSURANCE	-	-	-	40,900	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	8,000	-
MEDICARE	-	-	-	1,900	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	32,300	-
TOTAL BENEFITS	**-**	**-**	**-**	**83,100**	**-**
TOTAL PERSONAL SERVICES	**-**	**-**	**-**	**209,900**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	250,944	130,089	18,814	30,000	-
TECHNICAL	4,700	1,500	-	5,000	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	59,891	39,656	32,092	61,000	50,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	5,000	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	1,200	-
ADVERTISING	-	-	200	300	-
PRINTING & BINDING	-	-	-	500	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	2,000	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	36	149	2,000	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	3,500	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	297	-	-
TECHNOLOGY EQUIPMENT	-	-	-	2,000	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	27,525	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	3,868	12,419	-	-
BAD DEBT	-	-	1,275	-	-
TOTAL OPERATING EXPENDITURES	**315,534**	**204,675**	**65,247**	**110,500**	**50,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	435,000	485,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**435,000**	**485,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	32,422	23,084	7,574	57,200	36,800
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**32,422**	**23,084**	**7,574**	**57,200**	**36,800**
TOTAL EXPENDITURES	**$ 347,957**	**$ 227,759**	**$ 72,821**	**$ 812,600**	**$ 571,800**

Environmental Protection Services Fund
Positions

Fats, Oils, & Grease	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014	Requested FY 2015
Service Technician	-	-	1.00	1.00	0.50
Total	-	-	1.00	1.00	0.50
Stormwater					
Engineer	-	-	-	1.00	-
Crew Leader	-	-	1.00	1.00	-
Laborers	-	-	2.00	1.00	-
Total	-	-	3.00	3.00	-
Total EPS Fund	-	-	4.00	4.00	0.50

Environmental Protection Services Fund
Capital Outlay

		FY 2015
Stormwater		
Alexander Street	$	420,000
Sims Rd Culvert		65,000
Total Environmental Protection Services Fund	**$**	**485,000**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Gas Fund

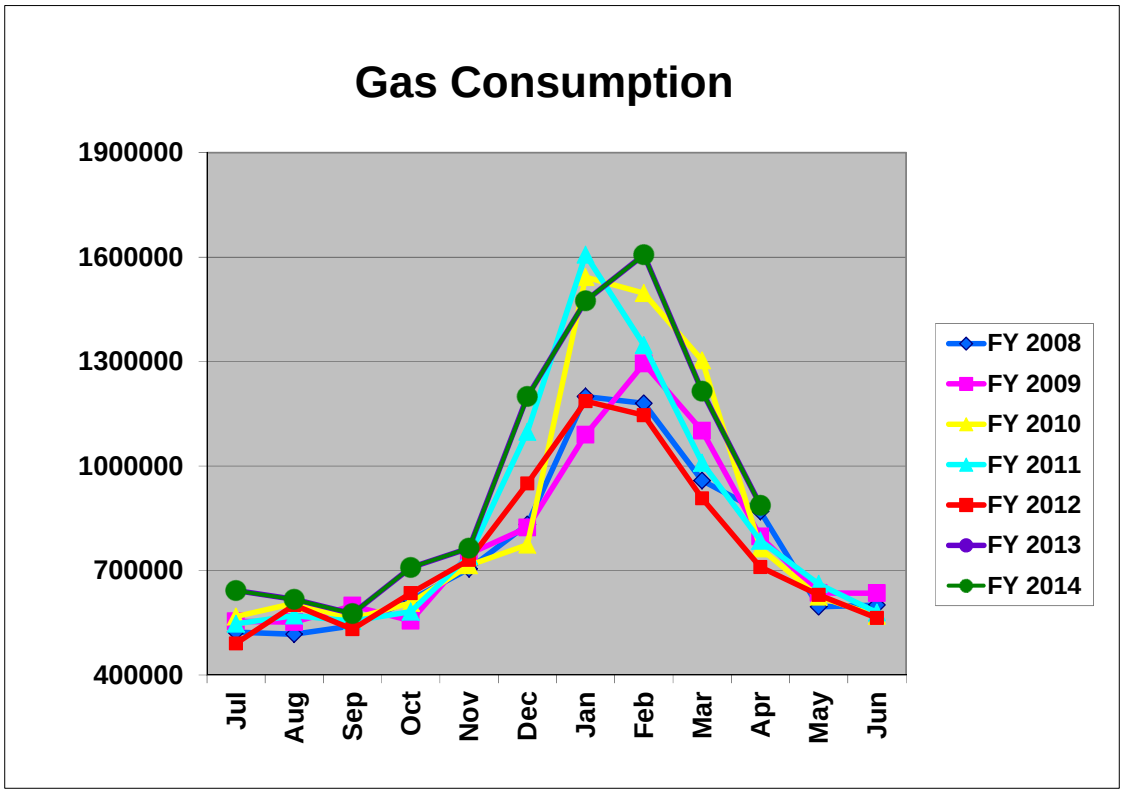
Gas Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	147	90	37	-	-
Contributions	2,023	-	-	-	-
Miscellaneous and Other	11,651	8,202	6,510	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	9,158,531	7,484,083	8,458,520	7,994,800	9,454,400
Tap -On Fees	6,750	10,500	23,700	10,500	10,500
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	103,158	74,310	100,164	93,600	93,600
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**9,282,259**	**7,577,185**	**8,588,931**	**8,098,900**	**9,558,500**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	7,839,522	6,542,581	6,601,862	6,384,800	8,138,800
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**7,839,522**	**6,542,581**	**6,601,862**	**6,384,800**	**8,138,800**
OTHER SOURCES AND (USES)					
Debt Service	(5,186)	(3,045)	(856)	-	-
Capital Outlay	-	-	-	(919,500)	(918,000)
Proceeds From Sale of Assets	-	45,511	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	919,500	918,000
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(1,263,333)	(1,391,608)	(1,905,600)	(1,714,100)	(1,419,700)
TOTAL OTHER SOURCES AND (USES)	**(1,268,520)**	**(1,349,143)**	**(1,906,456)**	**(1,714,100)**	**(1,419,700)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 174,218**	**$ (314,538)**	**$ 80,613**	**$ -**	**$ -**

Gas Fund
Revenues

The primary source of revenue is user charges based on monthly natural gas consumption.



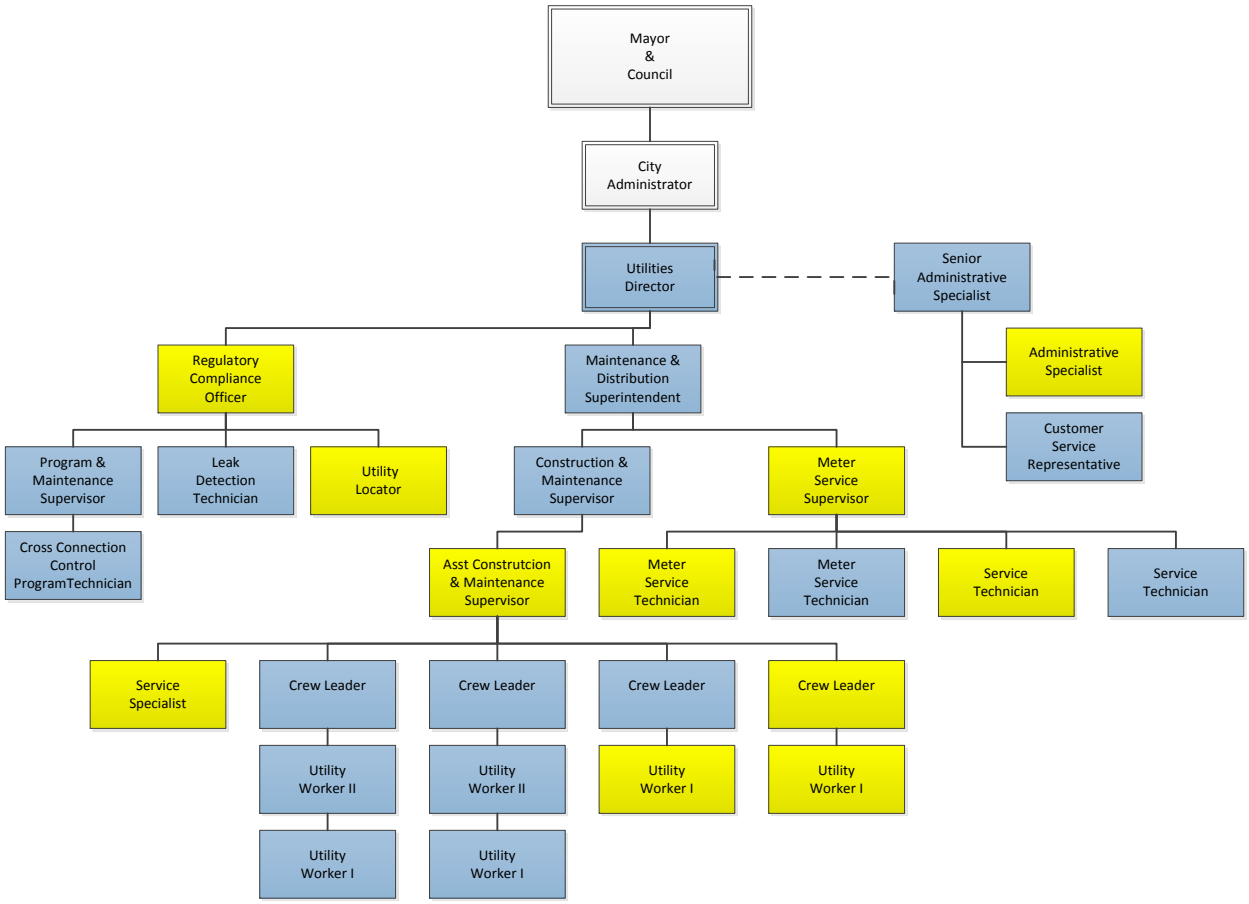
The Gas Fund records revenues and expenditures associated with operation and maintenance of the City's natural gas system. Revenues collected maintain the gas system operations, and distribution infrastructures.

The City purchases gas through the Municipal Gas Authority of Georgia (MGAG). MGAG also assists in marketing gas to new potential residential and commercial customers. The actual cost of the gas purchased from MGAG is passed through to the customers. The City's portion of the gas rates will not increase for the FY 2015 Budget. These rates are $3.50 per MCF (one thousand cubic feet) for residential customers and $3.90 per MCF for commercial customers.

The base rates are as follows:

Single Family Residential	$13.64
Small Meter Business	$14.65
Medium Meter Business	$43.48
Large Meter Business	$67.62

Gas Fund
Expenditures



Note: Water - Blue
Gas - Yellow

Statement of Purpose

Distribute natural gas to residential, commercial, and industrial customers. The City distributes gas to its citizens that has been purchased from the Municipal Gas Authority of Georgia (MGAG).

Program Objectives

1. Assure that the work of the department is adequately scheduled, documented, and evaluated.
2. Participate in the City's emergency preparedness program.
3. Effective operation and maintenance of the gas system.
4. Maintain investment in infrastructure system.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 317,391	$ 330,843	$ 348,054	$ 372,900	$ 408,800
OVERTIME	12,370	19,955	17,309	19,300	29,300
TOTAL SALARIES	**329,761**	**350,799**	**365,363**	**392,200**	438,100
BENEFITS					
GROUP INSURANCE	61,820	76,525	68,225	70,600	78,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	19,956	20,477	21,345	23,700	26,700
MEDICARE	4,667	4,789	4,992	5,600	6,300
RETIREMENT CONTRIBUTION	56,777	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	7,300	-	-	-	-
OTHER EMPLOYEE BENEFITS	12,943	91,359	105,306	113,500	137,300
TOTAL BENEFITS	**163,462**	**193,150**	**199,868**	**213,400**	248,600
TOTAL PERSONAL SERVICES	**493,223**	**543,949**	**565,231**	**605,600**	686,700
OPERATING EXPENDITURES					
PROFESSIONAL	300	-	762	10,000	10,000
TECHNICAL	24,145	18,817	15,814	35,000	45,000
BILLING & COLLECTION FEE	-	-	-	221,700	191,700
CLAIMS	-	-	-	-	-
CLEANING SERVICES	300	210	200	200	200
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	31,512	52,983	20,846	-	-
GENERAL REPAIRS & MAINT.	2,877	14,684	164,398	27,900	32,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	4,497	8,189	169	51,200	114,500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,280	1,129	1,306	2,000	2,000
INS, OTHER THAN EMP BENEFIT	30,170	-	-	-	-
COMMUNICATIONS	7,950	8,617	10,701	15,300	14,200
ADVERTISING	630	418	964	4,000	4,000
PRINTING & BINDING	1,173	1,101	394	3,000	5,000
TRAVEL	1,246	3,031	1,994	3,500	3,800
DUES & FEES	4,229	7,709	5,260	8,400	8,400
EDUCATION & TRAINING	3,155	2,925	1,623	6,800	8,200
LICENSES & FEES	2,011	2,115	2,306	3,000	3,000
GENERAL SUPPLIES/MATERIALS	13,823	11,207	13,544	14,000	43,100
UTILITIES	9,804	11,409	8,739	9,200	11,400
GASOLINE	19,833	26,278	24,917	25,900	36,100
FOOD	1,219	1,583	1,382	2,000	2,900
BOOKS AND PERIODICALS	-	-	-	400	400
SUP/INV PURCHASED RESALE	5,662,350	4,419,861	4,371,618	4,513,900	5,872,800
SMALL EQUIPMENT	16,562	16,006	17,990	27,100	26,300
TECHNOLOGY EQUIPMENT	114	786	2,188	7,300	8,900
PUBLIC RELATIONS	16,266	4,010	(321)	5,000	5,000
UNIFORMS	4,084	6,122	4,909	6,500	8,500
UTILITY SUPPLY	153,000	75,690	119,336	262,100	411,800
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	270,296	261,577	223,381	-	-
BAD DEBT	96,030	179,830	34,096	-	-
TOTAL OPERATING EXPENDITURES	**6,378,856**	**5,136,288**	**5,048,515**	**5,265,400**	6,870,000
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	829,500	828,000
MACHINERY & EQUIP	-	-	-	16,000	16,000
VEHICLES	-	-	-	74,000	74,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**919,500**	918,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	5,186	3,045	856	-	-
TOTAL DEBT SERVICE	**5,186**	**3,045**	**856**	**-**	-
ALLOCATION					
INDIRECT COST ALLOCATION	731,106	653,511	787,061	513,800	582,100
INTERNAL FUNDS	236,336	208,832	201,056	-	-
TOTAL ALLOCATION	**967,442**	**862,343**	**988,116**	**513,800**	582,100
TOTAL EXPENDITURES	**$ 7,844,708**	**$ 6,545,625**	**$ 6,602,718**	**$ 7,304,300**	$ 9,056,800

Gas Fund
Positions

Gas Fund	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014	Requested FY 2015
Director	1.00	1.00	1.00	-	-
Regulatory Compliance Officer	-	-	-	1.00	1.00
Administrative Specialist	1.00	1.00	1.00	1.00	1.00
Meter Service Supervisor	1.00	1.00	1.00	1.00	1.00
Asst Construction & Maint Supervisor	-	-	-	1.00	1.00
Crew Leader	2.00	2.00	2.00	1.00	1.00
Meter Services Technician	1.00	1.00	1.00	1.00	2.00
Service Specialist	-	-	-	1.00	1.00
Lead Man/Operator	4.00	4.00	3.00	-	-
Utility Locator	-	-	-	1.00	1.00
Utility Worker I	2.00	2.00	2.00	2.00	2.00
Total Gas Fund	12.00	12.00	11.00	10.00	11.00

Gas Fund
Capital Outlay

Gas Fund		FY 2015
Fixed Network Meter Reading	$	500,000
Pleasant Hill Church Road/Hwy 82 Expansion		100,000
(2) Replacement Work Trucks		74,000
Glenwood Replacement Phase II		72,000
Large Meter Replacements		53,000
Dee Kennedy Rd Expansion		45,000
Regulator Station Upgrades		35,000
Pressure Transducer Replacement		23,000
Large Pipe Trailer		16,000
Total Gas Fund	**$**	**918,000**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Solid Waste Fund

Solid Waste Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	1,131,962	983,517	975,662	960,000	1,029,600
Penalties and Interest	27,833	27,053	31,243	30,000	30,000
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**1,159,795**	**1,010,569**	**1,006,905**	**990,000**	**1,059,600**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	974,134	781,870	690,775	696,200	655,700
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**974,134**	**781,870**	**690,775**	**696,200**	**655,700**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(356,300)	(459,958)	(301,300)	(293,800)	(403,900)
TOTAL OTHER SOURCES AND (USES)	**(356,300)**	**(459,958)**	**(301,300)**	**(293,800)**	**(403,900)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (170,638)**	**$ (231,259)**	**$ 14,829**	**$ -**	**$ -**

Solid Waste Fund

Revenues

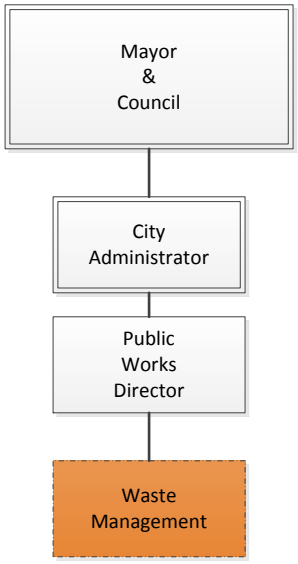
The primary source of revenue is based on fixed monthly charges for solid waste collection.

The Solid Waste Fund records revenues and expenditures associated with solid waste collection which is contracted with Waste Management, Inc. The solid waste collection fee will not increase for the FY 2015 Budget the residential and commercial carts.

SOLID WASTE COLLECTION FEES	RATES EFFECTIVE SEPTEMBER 1, 2013
RESIDENTIAL CART*	$ 16.00
COMMERCIAL CART*	16.00

* These rates are based on one cart per customer with one pickup per week. Rates will vary based on number of carts at a location and how often the carts are picked up.

Solid Waste Fund
Expenditures



Statement of Purpose

The Solid Waste Department provides curbside garbage and recycling collection to all single-family residences within the City limits. The Department provides cart service for the businesses and apartments within the City. Dumpster service is open to all sanitation providers.

Program Objectives

1. To provide the citizens, businesses, and industry of Winder with efficient, cost effective solid waste collection and recycling services supporting the infrastructure demands of our growing community.
2. To deliver high quality services with an emphasis on employee safety, public health and the image of the City of Winder.

Capital Outlay

No capital expenditures have been budgeted for this fund.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**-**	**-**	**-**	**-**	**-**
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	**-**	**-**	**-**	**-**	**-**
TOTAL PERSONAL SERVICES	**-**	**-**	**-**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	950,736	761,082	655,299	673,200	**636,000**
TECHNICAL	-	-	-	17,800	**15,200**
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	152	440	113	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	10,468	8,713	9,415	-	-
TOTAL OPERATING EXPENDITURES	**961,356**	**770,235**	**664,826**	**691,000**	**651,200**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	1,191	1,179	9,629	5,200	**4,500**
INTERNAL FUNDS	11,587	10,455	16,320	-	-
TOTAL ALLOCATION	**12,777**	**11,635**	**25,949**	**5,200**	**4,500**
TOTAL EXPENDITURES	**$ 974,134**	**$ 781,870**	**$ 690,775**	**$ 696,200**	**$ 655,700**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Facilities Fund

Special Facilities Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	1,600	3,590	5,658	-	-
Miscellaneous and Other	306	175	20	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	93,385	93,912	69,849	85,200	90,000
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**95,292**	**97,677**	**75,527**	**85,200**	**90,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	619,951	484,174	471,817	531,600	517,700
Golf Course	-	-	-	-	-
Internal Service	-	-	1	-	-
TOTAL OPERATING EXPENDITURES	**619,951**	**484,174**	**471,818**	**531,600**	**517,700**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	(25,000)	(25,000)
Capital Outlay	-	-	-	(60,000)	(60,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	60,000	60,000
Cash Reserves	-	-	-	-	-
Transfers In	419,300	252,667	314,300	471,400	452,700
Transfers Out	-	-	1	-	-
TOTAL OTHER SOURCES AND (USES)	**419,300**	**252,667**	**314,301**	**446,400**	**427,700**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (105,359)**	**$ (133,831)**	**$ (81,990)**	**$ -**	**$ -**

Special Facilities Fund
Revenues

The primary source of revenue is rental of the Winder Community Center, rental of the Cultural Arts Facility, rental by Lanier Technical College, and a portion of the Hotel/Motel Tax collections.

The Special Facility Fund records revenues and expenditures associated with the operations of the Community Center, Picnic Pavilion, Cultural Arts Facility, Train Depot and the Lanier Technical College Buildings. The City of Winder rents space to the State of Georgia for Lanier Technical College for a nominal fee.

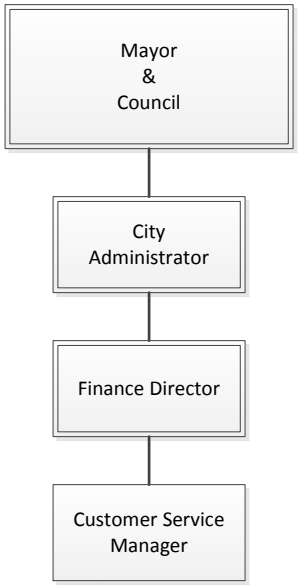
These facilities enable many people access to have weddings, receptions, parties, and different cultural events right in downtown Winder. Besides being able to rent these facilities for private functions, the Winder Barrow Community Theatre, the local schools, and many not-for-profit organizations host events that enhance this community.


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Facilities Fund
Expenditures

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 129,370	$ 124,897	$ 120,218	$ 111,700	$ 80,900
OVERTIME	450	214	39	-	-
TOTAL SALARIES	**129,820**	**125,111**	**120,256**	**111,700**	**80,900**
BENEFITS					
GROUP INSURANCE	18,021	20,739	20,716	14,900	800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	7,873	7,264	7,213	6,200	4,400
MEDICARE	1,841	2,133	1,570	1,500	1,100
RETIREMENT CONTRIBUTION	24,175	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	1,505	-	-	-	-
OTHER EMPLOYEE BENEFITS	2,838	34,822	31,801	23,600	20,000
TOTAL BENEFITS	**56,253**	**64,958**	**61,300**	**46,200**	**26,300**
TOTAL PERSONAL SERVICES	**186,073**	**190,069**	**181,557**	**157,900**	**107,200**
OPERATING EXPENDITURES					
PROFESSIONAL	300	7,490	4,950	9,500	11,000
TECHNICAL	3,924	3,494	4,281	2,500	2,500
BILLIING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	10,230	684	648	700	1,000
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	45,164	2,814	9,017	256,500	306,600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	338	-	2,200	1,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	853	2,549	2,889	4,500	2,100
INS, OTHER THAN EMP BENEFIT	5,696	-	-	-	-
COMMUNICATIONS	1,178	1,201	1,548	1,700	1,100
ADVERTISING	6,684	9,690	8,208	7,500	8,500
PRINTING & BINDING	-	210	-	1,000	1,000
TRAVEL	-	204	171	200	200
DUES & FEES	1,520	566	804	700	600
EDUCATION & TRAINING	-	45	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	8,532	3,288	7,958	24,700	15,000
UTILITIES	128,516	46,797	42,692	8,400	-
GASOLINE	-	-	-	-	-
FOOD	-	378	86	-	-
BOOKS AND PERIODICALS	-	40	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	6,021	8,233	8,300	5,000	17,500
TECHNOLOGY EQUIPMENT	7,820	3,453	6,029	5,000	3,500
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	3,639	4,230	4,059	200	100
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	145,982	149,330	147,014	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**376,059**	**245,033**	**248,654**	**330,300**	**371,700**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	60,000	60,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**60,000**	**60,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	25,000	25,000
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**25,000**	**25,000**
ALLOCATION					
INDIRECT COST ALLOCATION	57,819	49,072	41,607	43,400	38,800
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**57,819**	**49,072**	**41,607**	**43,400**	**38,800**
TOTAL EXPENDITURES	**$ 619,951**	**$ 484,174**	**$ 471,817**	**$ 616,600**	**$ 602,700**

Special Facilities Fund
Community Center



Statement of Purpose

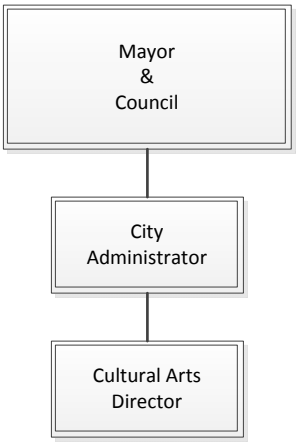
The Community Center is available for rent by the general public, non-profit organization, and businesses. The Community Center can host a variety of events ranging from seminars, fundraisers, banquets, and large scale weddings. The Pavilion and Jug Tavern Park are also available for rental needs. Our mission is to provide our guests with attentive professional customer service.

Program Objectives

1. Increase the awareness of the Winder Community Center.
2. To make the Winder Community Center become the number one rental facility in Barrow County.
3. To make the Winder Community Center's landscape as beautiful on the outside as it is inside.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 73,473	$ 68,590	$ 63,678	$ 52,900	$ 21,300
OVERTIME	450	214	39	-	-
TOTAL SALARIES	**73,923**	**68,804**	**63,717**	**52,900**	**21,300**
BENEFITS					
GROUP INSURANCE	17,678	20,438	20,224	14,100	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	4,382	3,871	3,594	2,600	700
MEDICARE	1,025	905	840	600	200
RETIREMENT CONTRIBUTION	12,908	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	1,081	-	-	-	-
OTHER EMPLOYEE BENEFITS	2,074	23,415	21,251	12,300	7,500
TOTAL BENEFITS	**39,148**	**48,628**	**45,908**	**29,600**	**8,400**
TOTAL PERSONAL SERVICES	**113,071**	**117,432**	**109,625**	**82,500**	**29,700**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	2,000
TECHNICAL	118	-	-	-	-
BILLING & COLLECTIN FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	942	684	648	700	1,000
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	18,243	489	-	60,200	78,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	853	876	725	2,400	-
INS, OTHER THAN EMP BENEFIT	1,958	-	-	-	-
COMMUNICATIONS	589	601	601	600	-
ADVERTISING	2,244	872	317	2,000	2,500
PRINTING & BINDING	-	210	-	1,000	1,000
TRAVEL	-	-	-	-	-
DUES & FEES	155	107	298	200	200
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,448	1,720	3,870	19,700	10,000
UTILITIES	43,421	407	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	4,344	8,233	7,473	-	15,000
TECHNOLOGY EQUIPMENT	192	935	159	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	3,639	4,073	4,059	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	54,044	57,510	53,520	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**135,190**	**76,717**	**71,670**	**86,800**	**110,500**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	60,000	60,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**60,000**	**60,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	25,000	25,000
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**25,000**	**25,000**
ALLOCATION					
INDIRECT COST ALLOCATION	25,539	21,897	18,772	19,200	15,500
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**25,539**	**21,897**	**18,772**	**19,200**	**15,500**
TOTAL EXPENDITURES	**$ 273,799**	**$ 216,045**	**$ 200,067**	**$ 273,500**	**$ 240,700**

Special Facilities Fund
Cultural Arts Facility



Statement of Purpose

To provide an efficient, state-of-the-art venue for all manner of artistic expression, be it visual, written or performed and to continually strive to make a significant and positive difference in the quality of life within our city, county and region.

Program Objectives

1. Provide the best available entertainment to all residents and guests of the area, and at the same time keeping costs to a minimum.
2. Work directly with the Barrow County Board of Education to provide a locally based resource for education, expression and experience in the arts at all levels.
3. Work with area and regional arts organizations to coordinate our efforts and there-by increase the availability of arts and arts expressions for all residents of Northeast Georgia.
4. Enhance the image of the City of Winder by demonstrating to all residents and guests within the Northeast Georgia Region that **"*WINDER IS STATE-OF-THE-ARTS*"**.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 55,897	$ 56,307	$ 56,540	$ 58,800	$ 59,600
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**55,897**	**56,307**	**56,540**	**58,800**	**59,600**
BENEFITS					
GROUP INSURANCE	344	301	492	800	800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,491	3,393	3,619	3,600	3,700
MEDICARE	816	1,228	730	900	900
RETIREMENT CONTRIBUTION	11,266	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	423	-	-	-	-
OTHER EMPLOYEE BENEFITS	764	11,407	10,551	11,300	12,500
TOTAL BENEFITS	**17,105**	**16,330**	**15,392**	**16,600**	**17,900**
TOTAL PERSONAL SERVICES	**73,002**	**72,637**	**71,932**	**75,400**	**77,500**
OPERATING EXPENDITURES					
PROFESSIONAL	300	7,490	4,950	9,500	9,000
TECHNICAL	3,806	3,494	4,281	2,500	2,500
BILLING & COLLECTIO FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	9,288	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	9,781	27	9,017	124,500	161,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	338	-	2,200	1,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	1,672	2,164	2,100	2,100
INS, OTHER THAN EMP BENEFIT	1,958	-	-	-	-
COMMUNICATIONS	589	601	947	1,100	1,100
ADVERTISING	4,440	8,818	7,891	5,500	6,000
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	204	171	200	200
DUES & FEES	115	460	506	500	400
EDUCATION & TRAINING	-	45	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,084	1,569	4,088	5,000	5,000
UTILITIES	33,614	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	378	86	-	-
BOOKS AND PERIODICALS	-	40	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,677	-	827	5,000	2,500
TECHNOLOGY EQUIPMENT	7,628	2,518	5,869	5,000	3,500
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	157	-	200	100
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	62,238	62,238	62,238	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**139,518**	**90,047**	**103,036**	**163,300**	**194,700**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	21,866	18,348	16,562	18,100	18,700
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**21,866**	**18,348**	**16,562**	**18,100**	**18,700**
TOTAL EXPENDITURES	**$ 234,386**	**$ 181,032**	**$ 191,530**	**$ 256,800**	**$ 290,900**

Special Facilities Fund
Rental Facilities

Statement of Purpose

To provide rental space of city owned properties. Currently, providing rental space for the Barrow County Chamber, for Lanier Technical College and for the Adult Literacy Barrow which enables the citizens of Winder and Barrow County to improve through obtaining a GED or a college degree without having to travel long distances for a higher education.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	17,140	2,298	-	71,800	66,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	1,780	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	1,251	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	51,481	46,390	42,692	8,400	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	29,700	29,581	31,257	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**101,351**	**78,270**	**73,948**	**80,200**	**66,500**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	10,414	8,827	6,272	6,100	4,600
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**10,414**	**8,827**	**6,272**	**6,100**	**4,600**
TOTAL EXPENDITURES	**$ 111,766**	**$ 87,097**	**$ 80,221**	**$ 86,300**	**$ 71,100**

Special Facilities Fund
Positions by Department

Community Center	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014	Requested FY 2015
Director	1.00	1.00	1.00	1.00	-
Events Coordinator/Supervisor	1.00	1.00	1.00	-	-
Event Staff	0.50	0.63	-	-	0.50
Total	2.50	2.63	2.00	1.00	0.50
Cultural Arts					
Director	1.00	1.00	1.00	1.00	1.00
Service Worker/Housekeeping	1.00	-	-	-	-
Total	2.00	1.00	1.00	1.00	1.00
Total Special Facility Fund	4.50	3.63	3.00	2.00	1.50

Special Facilities Fund
Debt Service

	Balances 06/30/2014	Principal	Interest	Total
Community Center				
Hal Jackson Park	$ 25,000	$ 25,000	$ -	$ 25,000
Total Community Center	**$ 25,000**	**$ 25,000**	**$ -**	**$ 25,000**

Special Facilities Fund
Capital Outlay

	FY 2015
Community Center	
Parking Lot & Stormdrainage	$ 60,000

Broadband Fund

Broadband Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	410	104	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	12,000	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**12,410**	**104**	**-**	**-**	**-**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	22,591	22,591	17,253	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**22,591**	**22,591**	**17,253**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	(12,000)	(3,000)	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**(12,000)**	**(3,000)**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (22,182)**	**$ (25,488)**	**$ (17,253)**	**$ -**	**$ -**

Broadband Fund

Revenues

The only source of revenue is from the rental of “space” on the City’s fiber network installed in the downtown area. However, there are currently no customers.

Broadband Fund

Statement of Purpose

To provide leased access space on the City of Winder's Fiber Optic Network to those eligible entities who are in need of one (1) gbps point-to-point connectivity.

Capital Outlay

No capital expenditures have been budgeted for this fund.

Broadband Fund
Expenditures

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	22,591	22,591	17,253	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**22,591**	**22,591**	**17,253**	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 22,591**	**$ 22,591**	**$ 17,253**	**$ -**	**$ -**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Chimneys Golf Course Fund

Chimneys Golf Course Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	927,200
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	927,200
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	924,500
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	924,500
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	(10,400)
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	7,700
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	-	-	-	-	(2,700)
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	$ -	$ -	$ -	$ -	$ -

Chimneys Golf Course Fund

Revenues

The primary sources of revenues are golf memberships, greens fees, and food and merchandise sales.

The Chimneys Golf Course Fund records revenues and expenditures associated with the operations and maintenance of managing the golf course.

The current rates and membership plans are as follows:

Weekday (Monday - Thursday)
Unlimited golf (as many holes as you can play, unless a tournament/outing is scheduled that day)
$37.00 Regular Rate
$31.00 Twilight Rate (Noon-3pm)
$25.00 Super Twilight (3pm - Close)
Youth / Junior
$25.00 (ages 16-21 - must show ID to receive rate)
Pay Your Age- ages 15 & under (additional details below)
Senior Rate
$34.00 (ages 60 and over)
Member Guest
$25.00 per guest (limit of 3 guests per Member)

Friday
Play is NOT unlimited, rate listed is for 18 holes ONLY
$37.00 Regular Rate
$31.00 Twilight Rate (Noon-3pm)
$25.00 Super Twilight (3pm - Close)
Youth / Junior
$25.00 (ages 16-21 - must show ID to receive rate)
Pay Your Age- ages 15 & under (additional details below)
Senior Rate
$34.00 (ages 60 and over)
Member Guest
$25.00 per guest (limit of 3 guests per Member)

Weekends (Saturday, Sunday, and all Holidays)
Play is NOT unlimited, rate listed is for 18 holes ONLY
$47.00 Regular Rate
$38.00 Twilight Rate (Noon-3:00pm)
$26.00 Super Twilight Rate (3:00pm - Close)
Youth / Junior
$30.00 (ages 16-21 - must show ID to receive rate)
Pay Your Age- ages 15 & under (restrictions apply)

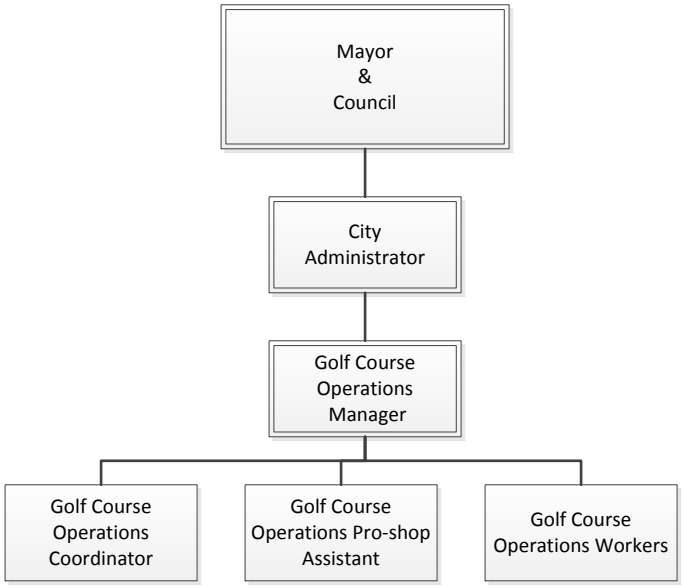
Membership Plans
Weekday Membership (Mon-Friday)
$133.33 per month, and no additonal per round fees. (add a spouse for $66.66/month)
Full Membership (7 days /week)
Option 2: $175 per month, and no additonal per round fees. (add a spouse for $75/month)


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Chimneys Golf Course Fund
Expenditures

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ 291,000
OVERTIME	-	-	-	-	14,000
TOTAL SALARIES	-	-	-	-	305,000
BENEFITS					
GROUP INSURANCE	-	-	-	-	30,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	18,700
MEDICARE	-	-	-	-	4,500
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	155,400
TOTAL BENEFITS	-	-	-	-	209,200
TOTAL PERSONAL SERVICES	-	-	-	-	514,200
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	700
TECHNICAL	-	-	-	-	3,800
BILLIING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	39,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	25,900
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	53,000
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	1,000
ADVERTISING	-	-	-	-	6,000
PRINTING & BINDING	-	-	-	-	2,000
TRAVEL	-	-	-	-	800
DUES & FEES	-	-	-	-	3,200
EDUCATION & TRAINING	-	-	-	-	700
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	19,200
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	44,000
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	300
SUP/INV PURCHASED RESALE	-	-	-	-	58,800
SMALL EQUIPMENT	-	-	-	-	3,800
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	6,300
UTILITY SUPPLY	-	-	-	-	80,800
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	350,200
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	10,400
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	10,400
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	60,100
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	60,100
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ 934,900

Special Facilities Fund
Golf Pro Shop Operations



Statement of Purpose

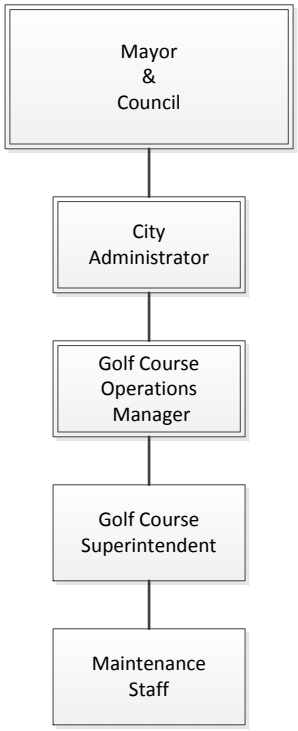
The City of Winder's Chimneys Golf Course Pro Shop Operations Department strives to furnish quality facilities under a sound management and financial plan that is competitive and self-supportive.

Program Objectives

1. To provide an affordable, high quality golf experience for all patrons through providing the highest level of customer service possible, while remaining competitive and self-supporting.
2. To promote increased participation and growth of the game.
3. To promote increased memberships for the golf course.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ 115,200
OVERTIME	-	-	-	-	7,100
TOTAL SALARIES	-	-	-	-	122,300
BENEFITS					
GROUP INSURANCE	-	-	-	-	11,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	7,500
MEDICARE	-	-	-	-	1,800
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	71,700
TOTAL BENEFITS	-	-	-	-	92,300
TOTAL PERSONAL SERVICES	-	-	-	-	214,600
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	3,800
BILLING & COLLECTIN FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	21,600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	4,700
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	53,000
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	1,000
ADVERTISING	-	-	-	-	6,000
PRINTING & BINDING	-	-	-	-	2,000
TRAVEL	-	-	-	-	400
DUES & FEES	-	-	-	-	3,000
EDUCATION & TRAINING	-	-	-	-	400
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	16,100
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	24,000
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	300
SUP/INV PURCHASED RESALE	-	-	-	-	58,800
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	1,700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	196,800
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	28,300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	28,300
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ 439,700

Special Facilities Fund
Golf Maintenance Operations



Statement of Purpose

The City of Winder's Golf Maintenance Operations Department strives to maintain quality facilities, grounds, and equipment under a sound management and financial plan that is competitive and self-supportive.

Program Objectives

1. To provide an affordable, high quality golf experience for all patrons through providing the highest level of course conditioning while remaining competitive and self-supporting.
2. To improve course aesthetics and maintain all equipment in a cost effective manner.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ 175,800
OVERTIME	-	-	-	-	6,900
TOTAL SALARIES	-	-	-	-	182,700
BENEFITS					
GROUP INSURANCE	-	-	-	-	19,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	11,200
MEDICARE	-	-	-	-	2,700
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	83,700
TOTAL BENEFITS	-	-	-	-	116,900
TOTAL PERSONAL SERVICES	-	-	-	-	299,600
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	700
TECHNICAL	-	-	-	-	-
BILLING & COLLECTIO FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	18,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	21,200
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	400
DUES & FEES	-	-	-	-	200
EDUCATION & TRAINING	-	-	-	-	300
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	3,100
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	20,000
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	3,800
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	4,600
UTILITY SUPPLY	-	-	-	-	80,800
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	153,400
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	10,400
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	10,400
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	31,800
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	31,800
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ 495,200

Chimneys Golf Course Fund
Positions by Department

Pro Shop	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014	Requested FY 2015
Golf Course Operations Manager	-	-	-	-	1.00
Golf Course Operations Coordinator	-	-	-	-	1.00
Golf Course Operations Pro-Shop Assista	-	-	-	-	0.50
Golf Course Operations Worker	-	-	-	-	1.50
Total	-	-	-	-	4.00
Mainenance Shop					
Golf Course Superintendent	-	-	-	-	1.00
Maintenance Staff	-	-	-	-	4.38
Total	-	-	-	-	5.38
Total Special Facility Fund	-	-	-	-	9.38

Chimneys Golf Course Fund
Debt Service

	Balances 06/30/2014	Principal	Interest	Total
Golf Maintenance				
PNC - Aerifier	$ 14,358	$ 5,221	$ -	$ 5,221
TCF - Mower	8,991	5,138	-	5,138
Total Golf Course	**$ 23,349**	**$ 10,359**	**$ -**	**$ 10,359**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Utility Service Fund

Utility Service Fund

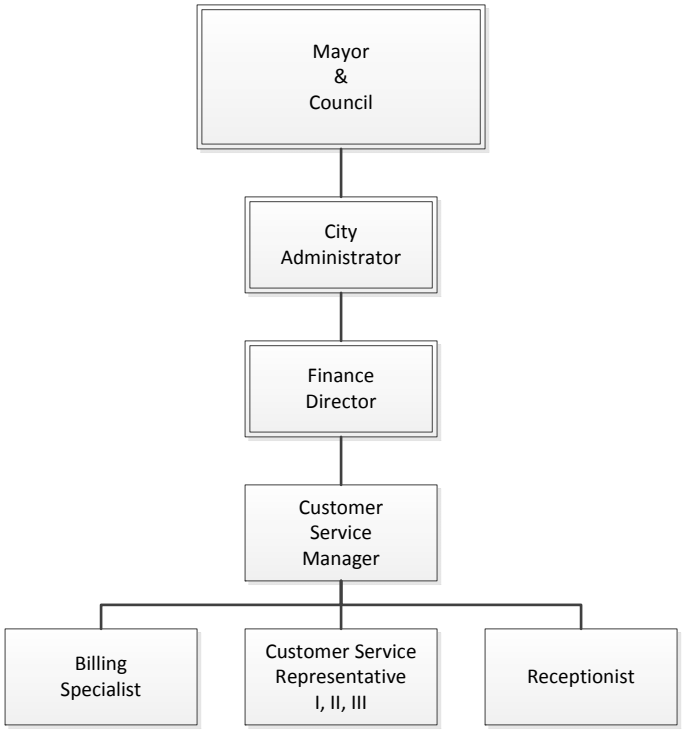
Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	892,693	791,612	777,442	851,600	736,400
TOTAL REVENUE	**892,693**	**791,612**	**777,442**	**851,600**	**736,400**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	891,842	791,109	777,298	851,600	736,400
TOTAL OPERATING EXPENDITURES	**891,842**	**791,109**	**777,298**	**851,600**	**736,400**
OTHER SOURCES AND (USES)					
Debt Service	(855)	(502)	(141)	-	-
Capital Outlay	-	-	-	(14,400)	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	14,400	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**(855)**	**(502)**	**(141)**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (3)**	**$ 1**	**$ 3**	**$ -**	**$ -**

Utility Service Fund
Revenues

The source of revenue for the Utility Service Fund comes from internal charges the billing and cash collections for the Water, Gas, and Solid Waste funds.

Utility Service Fund
Utility Billing & Collections



Statement of Purpose

To provide accurate billing, cash collections, and courteous customer service for all of the City of Winder utilities.

Program Objectives

1. Assure that the work of the department is adequately scheduled, documented, and evaluated.
2. Provide quality customer service.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 390,109	$ 369,905	$ 312,982	$ 348,300	$ 302,500
OVERTIME	10,047	10,264	8,859	7,700	3,400
TOTAL SALARIES	**400,157**	**380,169**	**321,841**	**356,000**	**305,900**
BENEFITS					
GROUP INSURANCE	85,388	88,815	57,301	62,900	60,700
SOCIAL SECURITY (FICA) CONTRIBUTIONS	23,744	22,568	19,187	21,500	18,600
MEDICARE	5,553	5,278	4,487	5,100	4,400
RETIREMENT CONTRIBUTION	77,321	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	4,561	-	-	-	-
OTHER EMPLOYEE BENEFITS	5,701	(741)	105,456	113,500	113,400
TOTAL BENEFITS	**202,269**	**115,919**	**186,431**	**203,000**	**197,100**
TOTAL PERSONAL SERVICES	**602,425**	**496,088**	**508,272**	**559,000**	**503,000**
OPERATING EXPENDITURES					
PROFESSIONAL	-	7,648	65,279	120,000	90,000
TECHNICAL	66,418	76,260	79,481	53,800	53,800
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	450	-	-
CLEANING SERVICES	-	-	-	500	500
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	20,291	19,532	10,218	-	-
GENERAL REPAIRS & MAINT.	195	-	95	36,300	37,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	500	-	390	10,000	3,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	9,072	6,804	77	4,000	4,000
INS, OTHER THAN EMP BENEFIT	5,304	675	-	-	-
COMMUNICATIONS	67,622	75,371	14,639	3,700	1,100
ADVERTISING	1,464	120	-	-	-
PRINTING & BINDING	-	395	-	1,500	1,500
TRAVEL	-	196	1,401	1,600	1,600
DUES & FEES	15,990	18,861	24,408	18,400	16,500
EDUCATION & TRAINING	-	400	1,231	4,000	4,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	19,781	20,676	11,992	10,600	9,300
UTILITIES	-	-	-	-	-
GASOLINE	17,455	23,582	14,300	20,300	3,500
FOOD	-	75	173	-	-
BOOKS AND PERIODICALS	-	-	-	-	300
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	5,751	1,362	12,642	2,100	2,200
TECHNOLOGY EQUIPMENT	13,902	5,738	5,247	4,200	3,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	1,601	463	403	1,600	1,400
UTILITY SUPPLY	757	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	43,311	36,864	26,601	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**289,416**	**295,021**	**269,026**	**292,600**	**233,400**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	5,100	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	9,300	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**14,400**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	855	502	141	-	-
TOTAL DEBT SERVICE	**855**	**502**	**141**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	(892,693)	(791,612)	(777,442)	-	-
TOTAL ALLOCATION	**(892,693)**	**(791,612)**	**(777,442)**	**-**	**-**
TOTAL EXPENDITURES	**$ 3**	**$ (1)**	**$ (3)**	**$ 866,000**	**$ 736,400**

Utility Service Fund
Positions

Utility Service Fund	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014	Requested FY 2015
Director	1.00	1.00	-	-	-
Customer Service Manager	-	-	1.00	1.00	1.00
Billing Technician	1.00	1.00	1.00	2.00	2.00
Customer Service Representative III	-	-	-	-	1.00
Customer Service Representative II	-	-	-	-	3.00
Customer Service Representative I	-	-	-	-	1.00
Customer Service Representative	5.00	4.00	3.00	2.00	-
Cashier	-	-	-	2.00	-
Receptionist	-	-	-	1.00	1.00
Collections Specialist	1.00	1.00	1.00	-	-
Meter Readers	4.00	4.00	2.00	2.00	-
Total	12.00	11.00	8.00	10.00	9.00

Fleet Maintenance Fund

Fleet Maintenance Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	1	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	310,442	305,263	320,251	-	-
TOTAL REVENUE	**310,442**	**305,263**	**320,252**	**-**	**-**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	310,101	305,062	320,194	-	-
TOTAL OPERATING EXPENDITURES	**310,101**	**305,062**	**320,194**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	(342)	(201)	(56)	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**(342)**	**(201)**	**(56)**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (0)**	**$ 0**	**$ 1**	**$ -**	**$ -**

Fleet Maintenance Fund
Expenditures

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 134,545	$ 142,840	$ 137,421	$ -	$ -
OVERTIME	318	230	136	-	-
TOTAL SALARIES	**134,863**	**143,070**	**137,557**	**-**	**-**
BENEFITS					
GROUP INSURANCE	15,597	14,987	21,475	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	8,576	8,754	8,468	-	-
MEDICARE	2,005	2,048	1,980	-	-
RETIREMENT CONTRIBUTION	27,836	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	2,821	-	-	-	-
OTHER EMPLOYEE BENEFITS	1,653	(324)	21,400	-	-
TOTAL BENEFITS	**58,488**	**25,464**	**53,324**	**-**	**-**
TOTAL PERSONAL SERVICES	**193,352**	**168,534**	**190,881**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	918	850	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	982	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	486	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	8,007	-	-	-	-
COMMUNICATIONS	667	601	614	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	79,003	109,410	107,126	-	-
UTILITIES	5,054	-	-	-	-
GASOLINE	3,017	4,046	3,580	-	-
FOOD	58	-	-	-	-
BOOKS AND PERIODICALS	-	805	1,115	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	799	3,833	1,096	-	-
TECHNOLOGY EQUIPMENT	68	889	86	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	2,401	2,627	2,776	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	15,289	13,467	12,921	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**116,749**	**136,528**	**129,314**	**-**	**-**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	342	201	56	-	-
TOTAL DEBT SERVICE	**342**	**201**	**56**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 310,442**	**$ 305,263**	**$ 320,251**	**$ -**	**$ -**

Fleet Maintenance Fund

Positions

Fleet Maintenance Fund	Approved FY 2011	Approved FY 2012	Approved FY 2013	Approved FY 2014	Requested FY 2015
Director	1.00	1.00	1.00	-	-
Customer Service	1.00	0.67	0.67	-	-
Foreman	1.00	1.00	1.00	-	-
Mechanic	1.00	1.00	1.00	-	-
Total Fleet Maintenance Fund	4.00	3.67	3.67	-	-

Building Fund

Building Fund

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	11,475	484,500	600,700
TOTAL REVENUE	**-**	**-**	**11,475**	**484,500**	**600,700**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	11,475	484,500	600,700
TOTAL OPERATING EXPENDITURES	**-**	**-**	**11,475**	**484,500**	**600,700**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(725,000)	(1,997,200)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	725,000	1,997,200
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**-**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Building Fund

Revenues

The source of revenue for the Building Fund comes from internal charges to the other city departments for capital costs, utilities, and maintenance, and repairs of buildings occupied by that department.


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Building Fund
Expenditures

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	9,000	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	33,400	81,200
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	138,000	199,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	1,400	1,400
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	1,500
UTILITIES	-	-	-	302,700	317,400
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	11,475	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	11,475	484,500	600,700
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	100,000
BUILDINGS	-	-	-	625,000	1,897,200
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	725,000	1,997,200
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ 11,475	$ 1,209,500	$ 2,597,900

Building Fund
25 East Midland Avenue – City Hall

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of City Hall. This building houses the City Administration and Police Departments.

Program Objectives

1. Enable all costs associated with City Hall to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Administration and Police Departments.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	3,900	13,600
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	6,200	11,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	24,600	43,500
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	11,475	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	11,475	34,700	68,500
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ 11,475	$ 34,700	$ 68,500

Building Fund
45 East Athens Street – Customer Center

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Customer Center. This building houses the Utility Billing and Collections Department.

Program Objectives

1. Enable all costs associated with the Customer Center to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Utility Services Fund.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	6,000	8,400
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	4,800	6,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	1,500
UTILITIES	-	-	-	25,500	21,000
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	36,300	37,700
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	50,000	10,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	50,000	10,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 86,300	$ 47,700

Building Fund
83 West May Street – Utilities Building

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Utilities Building. This building houses the Water and Gas Departments.

Program Objectives

1. Enable all costs associated with the Utilities Building to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Water and Gas Funds.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	6,300
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	2,300	2,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	8,400	11,900
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	10,700	20,500
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ -**	$ -	$ -	$ 10,700	$ 20,500

Building Fund
23 North Jackson Street – City Annex

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the City Annex Building. This building houses the Planning, Licensing, & Permitting Department.

Program Objectives

1. Enable all costs associated with the City Annex to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Planning, Licensing, & Permitting Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	4,400	4,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	6,600	6,300
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	11,000	10,700
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 11,000	$ 10,700

Building Fund
90 North Broad Street – Fire Headquarters

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Fire Headquarters. This building houses the administrative personnel in the Fire Department.

Program Objectives

1. Enable all costs associated with the Fire Headquarters to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Fire Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	2,200	2,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	20,100	11,700
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	22,300	13,900
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 22,300	$ 13,900

Building Fund
94 North Broad Street – Fire Station 1

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Fire Station #1. This building houses the Fire Department.

Program Objectives

1. Enable all costs associated with the Fire Station #1 to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Fire Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	3,000	3,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	37,500	31,000
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	40,500	34,000
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	75,000	147,200
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	75,000	147,200
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 115,500	$ 181,200

Building Fund
256 Fire Tower Road – Fire Station 2

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Fire Station #2. This building houses the Fire Department.

Program Objectives

1. Enable all costs associated with the Fire Station #2 to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Fire Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	1,200	1,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	8,000	7,800
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	9,200	9,000
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 9,200	$ 9,000

Building Fund
105 East Athens Street – Cultural Arts Center

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Cultural Arts Center. This building houses the Cultural Arts Department and the TV Station.

Program Objectives

1. Enable all costs associated with the Cultural Arts Center to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Cultural Arts Department and the TV Station Fund.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	21,000	30,100
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	97,300	142,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	43,300	36,900
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	161,600	209,300
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 161,600	$ 209,300

Building Fund
113 East Athens Street – Community Center

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Community Center, Pavilion, and Jug Tavern Park. These buildings belong to the Community Center Department.

Program Objectives

1. Enable all costs associated with the Community Center to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Community Center Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	9,000	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	2,500	19,600
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	5,000	11,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	43,700	48,200
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	60,200	78,800
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 60,200	$ 78,800

Building Fund
6 Porter Street – Train Depot

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Train Depot. This building houses the Barrow County Chamber of Commerce and the Winder Downtown Development Authority.

Program Objectives

1. Enable all costs associated with the Train Depot to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Rental Facilities Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	2,000	2,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	1,400	1,400
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	4,500	3,000
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	7,900	6,400
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 7,900	$ 6,400

Building Fund
89 East Athens Street – Lanier Tech

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the building that houses Lanier Technical College and the Adult Literacy Barrow.

Program Objectives

1. Enable all costs associated with the building that houses Lanier Tech and Adult Literacy to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Rental Facilities Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	9,000	9,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	44,900	42,100
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	53,900	51,100
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ -**	$ -	$ -	$ 53,900	$ 51,100

Building Fund
93 East Athens Street – Lanier Tech Welding Building

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Welding Building. This building houses the welding classes for Lanier Technical College.

Program Objectives

1. Enable all costs associated with the Welding Building to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Rental Facilities Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	10,000	9,000
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	10,000	9,000
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 10,000	$ 9,000

Building Fund
79 East Athens Street – Bonanza Building

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Bonanza Building. This building currently has no renters.

Program Objectives

1. Enable all costs associated with the Bonanza Building to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Rental Facilities Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -

Building Fund
85 West May Street – Public Works Storage

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Public Works Storage. This building is available for the Public Works Department.

Program Objectives

1. Enable all costs associated with the Public Works Storage to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Public Works Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	4,300	4,800
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	4,300	4,800
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 4,300	$ 4,800

Building Fund
87 West May Street – Public Works Building

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Public Works Building. This building is available for the Public Works Department.

Program Objectives

3. Enable all costs associated with the Public Works Office to be easily identified and monitored.
4. Provide the ability to allocate the costs associated with this building to the Public Works Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	600	600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	8,800	14,200
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	9,400	14,800
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 9,400	$ 14,800

Building Fund
89 West May Street – Old Water Plant

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Old Water Plant. This building houses the inventory for the Water Distribution Department.

Program Objectives

1. Enable all costs associated with the Old Water Plant to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Water Distribution Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	3,200
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	2,500	3,400
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	2,500	6,600
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 2,500	$ 6,600

Building Fund
97 West May Street – Old Solid Waste Storage

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Old Solid Waste Storage Building. This building is available for the Public Works Department.

Program Objectives

1. Enable all costs associated with the Old Solid Waste Storage Building to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Public Works Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	4,300	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	4,300	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 4,300	$ -

Building Fund
99 West May Street – Garage

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Garage. This building is available for small engine repairs for the Public Works Department.

Program Objectives

1. Enable all costs associated with the Garage to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Public Works Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	5,700	3,800
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	5,700	3,800
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 5,700	$ 3,800

Building Fund
Miles Patrick Road– Public Works/Utilities Building(s)

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the new Public Works/Utilities Building(s). Once constructed, the building(s) will house the staff and inventory for the Public Works, Water, and Gas Departments.

Program Objectives

1. Enable all costs associated with the new Public Works/Utilities Building(s) to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with the building(s) to the Public Works, Water, and Gas Departments.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	**100,000**
BUILDINGS	-	-	-	500,000	**500,000**
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	600,000	**600,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 600,000	$ **600,000**

Building Fund
338 Monroe Highway – Golf Pro Shop

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Golf Pro Shop. This building houses the operations of the Pro Shop for the Chimneys Golf Course Operations Department.

Program Objectives

1. Enable all costs associated with the Golf Pro Shop to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Chimneys Golf Course Operations Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	2,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	16,100
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	18,100
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	40,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	40,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ 58,100

Building Fund
609 Corinth Church Road – Golf Maintenance Shop

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Golf Pro Shop. This building houses the operations of the Golf Maintenance Shop for the Chimneys Golf Course Maintenance Department.

Program Objectives

1. Enable all costs associated with the Golf Maintenance Shop to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Chimneys Golf Course Maintenance Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	1,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	2,700
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	3,700
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ 3,700

Building Fund
Miles Patrick Road – Fire Station

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of a new Fire Station. Once constructed, this building will house firefighters and the necessary fire and rescue equipment used by the Fire Department.

Program Objectives

1. Enable all costs associated with the new Fire Station to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with this building to the Fire Department.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	1,200,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	1,200,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ 1,200,000


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Component Unit
Downtown Development Authority

Component Unit (DDA)

Revenue, Expenditures And Other Sources and Uses Summary

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2014-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	1,701	488,336	94,634	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**1,701**	**488,336**	**94,634**	**-**	**-**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	2,676	43,649	76,715	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**2,676**	**43,649**	**76,715**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**-**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (976)**	**$ 444,687**	**$ 17,920**	**$ -**	**$ -**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Component Unit

Downtown Development Authority

The Winder Downtown Development Authority is now responsible for its budgeting and bookkeeping which had previously been handled by City of Winder staff. The Authority is controlled and managed by a board of seven members appointed by the Mayor and Council of the City.

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ORIGINAL BUDGET	2014-2015 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ 28,050	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**-**	**-**	**28,050**	**-**	**-**
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	1,739	-	-
MEDICARE	-	-	407	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	10,700	-	-
TOTAL BENEFITS	**-**	**-**	**12,846**	**-**	**-**
TOTAL PERSONAL SERVICES	**-**	**-**	**40,896**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	-	36,205	12,286	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	646	-	413	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	1,679	-	-
ADVERTISING	-	508	5,069	-	-
PRINTING & BINDING	-	-	32	-	-
TRAVEL	-	827	460	-	-
DUES & FEES	125	-	1,518	-	-
EDUCATION & TRAINING	-	1,470	2,407	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	519	1,551	6,946	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	415	130	370	-	-
BOOKS AND PERIODICALS	-	-	24	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	1,987	-	-	-
PUBLIC RELATIONS	-	-	3,643	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	972	972	972	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**2,676**	**43,649**	**35,819**	**-**	**-**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 2,676**	**$ 43,649**	**$ 76,715**	**$ -**	**$ -**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Appendix

Statistical Information

Assessed and Fair Market Value of Taxable Property

Last Ten Years

Tax Year Ended June 30	Gross Digest Assessed Value	Residential Property	Commercial Property	Industrial Property
2004	$303,857,107	$191,458,252	$69,999,671	$3,072,732
2005	325,968,587	207,620,213	74,398,933	3,108,170
2006	353,228,843	223,000,014	83,933,556	3,076,393
2007	385,648,472	245,861,535	94,611,405	3,298,941
2008	406,481,717	261,671,803	97,286,043	2,869,842
2009	383,711,255	237,468,616	97,903,884	3,315,031
2010	350,013,348	218,833,561	87,686,428	3,157,112
2011	324,817,545	201,987,066	84,084,011	3,368,395
2012	289,154,541	172,157,903	76,475,016	3,584,060
2013	289,283,925	170,748,136	77,136,799	3,773,128

* Assessed Value is 40 percent per state law.
** Includes Homestead Exemptions and Exempt Property.
Current rates and values will be shown if available by publication date.

Sources: Barrow County Tax Commissioner
Georgia Department of Revenue

Note: Rates and values shown are those in effect at the end of each fiscal year.

All Other	Less Exempt Property**	Total Net Assessed Value	Total Direct Tax	Total Net Fair Market Value	Percentage Assessed Value To Fair Market Value
$39,326,452	$44,786,497	$259,070,610	$ -	$647,676,525	40 %
40,841,271	45,555,879	280,412,708	-	701,031,770	40
43,218,880	45,615,571	307,613,272	-	769,033,180	40
41,876,591	50,335,464	335,313,008	-	838,282,520	40
44,654,029	50,877,550	355,604,167	-	889,010,418	40
45,023,724	42,624,458	341,086,797	-	852,716,993	40
40,336,247	37,538,166	312,475,182	-	781,187,955	40
35,378,073	39,461,871	285,355,674	-	713,389,185	40
36,937,562	34,546,109	254,608,432	-	636,521,080	40
37,625,862	33,785,139	255,498,786	-	638,746,965	40

Statistical Information

Property Tax Millage Rates – Direct and Overlapping

Last Ten Fiscal Years as of June 30

Tax Year	City of Winder	School System	Barrow County M & O	Fire District Tax	State	Barrow County Total
2004	-	17.50	6.77	2.15	0.25	26.67
2005	-	17.50	9.82	2.15	0.25	29.72
2006	-	18.50	7.57	2.15	0.25	28.47
2007	-	18.50	7.19	2.15	0.25	28.09
2008	-	18.50	7.18	3.00	0.25	28.93
2009	-	18.50	7.18	3.00	0.25	28.93
2010	-	18.50	8.18	3.00	0.25	29.93
2011	-	18.50	8.71	3.00	0.25	30.46
2012	-	18.50	10.96	3.00	0.20	32.66
2013	-	18.50	10.96	3.00	0.20	32.66

Source: Georgia Department of Revenue

Note: The City of Winder has not assessed a property tax since 1977.
Millage rates are those in effect at the end of the City's fiscal year.
More current information will be added if available by publication date.

Statistical Information

Demographic and Economic Statistics

Last Ten Calendar Years

Year of Levy	LOST City of Winder	LOST Proceeds City of Winder	LOST Barrow County/ Other Municipalities	SPLOST Barrow County	ELOST Barrow County School System	State of Georgia	Total All Sales Tax
2004	0.2089 %	$1,523,000	0.7911 %	1 %	1 %	4 %	7 %
2005	0.2040	1,665,800	0.7960	1	1	4	7
2006	0.1987	1,764,000	0.8013	1	1	4	7
2007	0.1937	1,866,200	0.8063	1	1	4	7
2008	0.1937	1,848,600	0.8063	1	1	4	7
2009	0.1937	1,476,156	0.8063	1	1	4	7
2010	0.1937	1,505,719	0.8063	1	1	4	7
2011	0.1937	1,535,228	0.8063	1	1	4	7
2012	0.1937	1,598,767	0.8063	1	1	4	7
2013	0.2080	1,751,593	0.8063	1	1	4	7

Note: All sales taxes are levied county-wide and collected by the State of Georgia. The State then distributes the various local option sales taxes to the local jurisdictions. There is no sales tax levied directly by the City of Winder. The City receives a portion of LOST based on a negotiated distribution formula. City proceeds are reported on a fiscal year basis and rounded. Sales tax rates are levied on a calendar year basis.

LOST: Local Option Sales Tax. Distribution rates among the various governments have been agreed to in an intergovernmental agreement.

SPLOST: Special Purpose Local Option Sales Tax. Projects are approved through referendum and revenues may be shared through intergovernmental agreements.

ELOST: Education Local Option Sales Tax. All proceeds go to the Barrow County School System.

Statistical Information

Largest Water and Sewer Customers

June 30, 2013 and Nine Years Prior

2013

Customer	Product/Service	Total Billings	Percent of System Revenues
Harrison Poultry	Poultry Processing	$ 1,262,439	9.82 %
Stepan	Surfactant Mfg.	516,022	4.01
Harrison Feed	Poultry Feed	271,588	2.11
Johns-Manville	Fiberglass Insulation	265,696	2.07
Rhodia	Surfactant Mfg.	229,829	1.79
Barrow County Gov't	Public Safety Complex	140,277	1.09
Mast Brothers	Tank Cleaning	98,163	0.76
Chico's	Distribution Center	92,906	0.72
Metro Corral	Restaurant	86,707	0.67
Chico's	Distribution Center	82,868	0.64
Total			24.16 %

2003

Customer	Product/Service	Total Billings	Percent of System Revenues
Harrison Poultry	Poultry Processing	$ 628,600	9.74 %
Stepan	Surfactant Mfg.	352,335	5.46
Johns-Manville	Fiberglass Insulation	179,114	2.78
Rhodia	Surfactant Mfg.	165,465	2.56
Winder Health Care	Nursing Home	43,974	0.68
Total			21.22 %

Source: City of Winder Utility Billing Department

Statistical Information

Largest Natural Gas System Customers

June 30, 2013 and Nine Years Prior

2013

Customer	Product/Service	Total Billings	Percent of System Revenues
Johns-Manville	Fiberglass Insulation	$ 1,171,495	13.90 %
Stepan	Surfactant Mfg.	730,891	9.43
Rhodia	Surfactant Mfg.	459,380	4.71
Harrison Poultry	Poultry Processing	430,100	4.53
Harrison Feed Mill	Poultry Feed	271,588	3.66
Barrow County Gov't	Public Safety Complex	140,277	1.51
Harrison Hatchery	Poultry	105,771	1.18
Mast Tank Cleaning	Tanker Truck Wash	98,163	1.12
Chico Distribution	Clothes Dist.	92,906	1.12
Metro Corral	Restaurant	86,707	0.80
Total			41.96 %

2003

Customer	Product/Service	Total Billings	Percent of System Revenues
Johns-Manville	Fiberglass Insulation	$ 1,423,843	20.97 %
Rhodia	Surfactant Mfg.	455,903	6.71
Harrison Poultry	Poultry Processing	290,290	4.27
Stepan	Surfactant Mfg.	266,794	3.93
Foley Products	Concrete Products	105,809	1.56
Total			37.44 %

Source: City of Winder Utility Billing Department

Statement of Financial Policies

The City of Winder has developed the following policies to manage its financial and budgetary affairs.

Budget Policy

Budgets are adopted on a basis consistent with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (i.e., the modified accrual basis of accounting). When applicable, project-link financial plans are adopted for the Capital Projects Fund. All annual appropriations lapse at fiscal year end. Georgia law requires the City to adopt a balanced budget each year. A balanced budget is one in which budgeted funding sources equal budgeted expenditures, and fund balance may be used to balance the budget.

Revenue Policy

The City shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the revenue mix shall combine elastic (e.g., sales taxes) and inelastic (e.g., fire taxes and utility revenues) revenue sources to minimize the effect of economic downturns.

Investment Policy

All non-restricted cash and investments will be maintained in a single cash and investment pool allowing for the maximum use of available resources. The City shall maintain an accounting system that allows non-restricted assets to be pooled, while separately recorded on the general ledger. All available idle cash shall be invested.

Accounting, Auditing and Financial Reporting Policy

The City issues its annual financial statements in accordance with Generally Accepted Accounting Principles (GAAP) as outlined in the Governmental Accounting, Auditing, and Financial Reporting (GAAFR) publication.

Debt Policy

Georgia law limits the amount of general obligation debt that the City may issue to 10% of the assessed value of all taxable property located within the boundaries of the City (Georgia Constitution, Article 9, Section 5, Paragraph 1). When feasible, revenue or other self supportive bonds will be used instead of general obligation bonds. Further, good communication with bond-rating agencies will be maintained in full disclosure on every financial report as well as bond official statements will continue.

Fund Balance in Governmental Funds Policy

The City of Winder established and will maintain classification of fund balance as defined herein in accordance with Governmental Accounting Standards Board statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions.* This policy shall apply to the City's General Fund and all governmental funds and became effective for the fiscal year ending June 30, 2011. Fund balance shall be composed of nonspendable, restricted, committed, assigned, and unassigned amounts, as defined herein.

Nonspendable Fund Balance – Amounts that are not in a spendable form, such as inventory, or will not be converted to cash in the next operating cycle, such as long-term notes receivable. Also, amounts that are legally or contractually required to remain intact, such as the corpus of a permanent fund.

Restricted Fund Balance – Amounts on which constraints have been placed by an external party, such as grantor, creditor, or laws or regulations of other governments. Also, amounts on which constraints have been placed by law through constitutional provisions or by enabling legislation and are legally enforceable by external parties. Restrictions may be changed or lifted only with the consent of the resource providers.

Committed Fund Balance – Amounts on which constraints have been placed by the City Council, the City's highest level decision-making authority, through the adoption of a resolution which includes the verbiage "committed for the purpose of". Commitments may only be changed or rescinded through the adoption of a subsequent resolution; the subsequent resolution shall refer to the original resolution by number.

Resolutions committing amounts must be adopted prior to the end of the fiscal year. However, the amount to commit must be determined within 60 days of the fiscal year-end.

Assigned Fund Balance – Amounts on which constraints have been placed by the City to use for a special purpose. The City Council may assign amounts through the adoption of a motion made during a public meeting of the Council. The City Council also authorizes the City Manager to assign amounts through a written memorandum.
Transfers to special revenue, capital projects, debt service, or permanent funds shall constitute assignments and shall be documented through the adoption of the City's operating budgets or subsequent budget amendments.

Assignments must be adopted prior to the end of the fiscal year; the amount assigned must also be determined prior to fiscal year-end.

Amounts appropriated to eliminate a projected deficit in the subsequent fiscal year's budget shall constitute assignments and be documented by adoption of the City's operating budgets.

Equity amounts reported in special revenue, capital projects, debt service, or permanent funds not otherwise classified as nonspendable, restricted, or committed should constitute assignments.

Unassigned Fund Balance – Equity amounts reported in the General Fund not otherwise classified as nonspendable, restricted, committed, or assigned. Unassigned amounts are the portion of fund balance that is available for any purpose. Governmental funds other than the General Fund shall not report positive unassigned fund balance.

HIEARCHY OF SPENDING

For the purpose of fund balance classification, the City considers restricted amounts spent first when expenditure is incurred for which both restricted and unrestricted fund balance is available. Furthermore, the City considers the following spending order when expenditures are incurred for purposes of which the following unrestricted fund balance classifications are available:

1. Committed
2. Assigned
3. Unassigned

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. GASB Statement No. 54 requires that special revenue funds have restricted or committed proceeds of specific revenue sources that are expected to continue to comprise a substantial portion of the inflows reported in the fund. For this purpose, the City defines proceeds from significant revenue sources as a single or combination of restricted or committed inflows which are expected to comprise 35% of the total revenue and other financing sources of the special revenue fund.

The Finance Director shall be charged with maintaining a listing of all special revenue funds reported by the City. This listing shall include the purpose of the fund and the significant restricted or committed revenue stream(s) this is (are) the basis for the fund.

Glossary of Terms

Adopted Budget
The budget numbers after the City Council has voted on the proposed budget and any changes made thereto.

Assets
Resources having a monetary value and that are owned or held by an entity.

Budget Calendar
A scheduling of tasks to be performed by the departments, internal review, committee and the Finance Department. Each task will have an expected completion date.

Budget Document
A written report showing a government's comprehensive financial plan for a specified period, usually one year that includes both the capital and the operating budgets.

Budget Officer
City Administrator.

Capital Budget
The City's budget for projects, major repairs, and improvements or additions to the City's fixed assets (streets, sidewalks, roads, sewers, stormwater, parks, and buildings).

Capital Improvement
A term that includes land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

Capital Outlay
City policy requires the use of capital outlay for capital items with a cost of $5,000 or more for general assets and $25,000 or more for infrastructure assets. It also allows, but doesn't require, the use of capital outlay for capital items that cost less than $5,000 for general assets or $25,000 for infrastructure assets.

Capital Projects
Major repairs, improvements or additions to the City's fixed assets (streets, sidewalks, roads, sewers, stormwater, parks, and buildings).

Comprehensive Annual Financial Report (CAFR)
The annual audited results of the City's financial position and activity.

Current Fiscal Year
July 1, 2013 through June 30, 2014.

Debt Service
Interest and principal on outstanding bonds due and payable during the fiscal year.

Depreciation
Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Employee Benefits
Benefits include social security, retirement, group health, dental, vision, and life insurance, worker's compensation, and disability insurance.

Enterprise Funds
Governmental activities that can be operated most like a commercial business are referred to as enterprise activities and are accounted for in enterprise funds. Winder's enterprise activities include water and sewer, gas, solid waste management, and special facilities. Expenditures are matched with revenue from service charges to insure the program is self supporting.

Capital Assets
Includes equipment, vehicles, furniture and fixtures, computer hardware and software with a cost basis in excess of $5,000, and infrastructure with a cost basis in excess of $25,000.

Fund
A budgetary and accounting entity with balancing revenues and appropriations.

Fund Balance
Amount left over after expenditures and interfund transfers out are subtracted from resources. Each fund begins and ends each fiscal year with a positive or negative fund balance.

General Fund
This fund accounts for the financial operations of the City which are not accounted for in any other fund. Principal sources of revenue are sales taxes, licenses, and charges for administrative services from other funds. Primary expenditures are for law enforcement, fire protection, street maintenance, and general government.

Infrastructure
Public domain fixed assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

Indirect Costs
Administrative costs that are incurred in the General Fund which are in support of an operating program. These charges are budgeted as indirect costs allocations.

Internal Fund Charges
Charges allocated to the applicable departments from the Internal Service Funds.

Next Fiscal Year (New Budget Year)
July 1, 2014 through June 30, 2015.

Operating Budget
Annual budget which provides a financial plan for the operation of government and provision of services for the year. Includes personal services, materials and services, and capital outlay (excluding capital projects) from the operating budget are capital improvement projects, debt service requirements, and contingency and reserves.

Reserves
An amount set aside in a fund that cannot be expended in the current fiscal year. Reserves are for future years.

User Fees
Charges or fees established to recover part or all of the costs incurred in the provision of services by a government; based on the philosophy that the recipient of the benefit should pay for the services. Also called Charges for Service.

