WINDER, GEORGIA 2017

17

City of Winder Annual Budget
Fiscal Year Ending June 30, 2017











CITY OF WINDER, GEORGIA

ANNUAL BUDGET

For the Fiscal Year Ending

June 30, 2017

Prepared by the City of Winder, Georgia
Finance Department

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COUNCIL MEMBERS
Alfonza "Al" Brown
Bob Dixon
Michael Healan
Sonny Morris
Ridley Parrish
Travis Singley

City of Winder

MAYOR
David Maynard

CITY ADMINISTRATOR
Donald Toms

June 27, 2016

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, 2017. 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 continues 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 2016-2017 operating budget increased by $1,869,200, or 6.3%, over the FY 2015-2016 operating budget; and increased by $3,370,500, or 11.8%, over the FY 2014-2015 operating budget. The comparisons are as follows:

Funds	FY 2015	FY 2016	FY 2017
General Fund	$ 13,349,700	$ 13,784,900	$ 15,272,500
Television Station Fund	195,900	144,400	155,600
Police Escrow Fund	5,000	5,000	5,000
Festivals Fund	-	51,100	63,100
Hotel Motel Fund	20,900	20,900	31,500
LMIG Fund	-	-	225,000
Water Fund	11,174,900	13,423,200	13,226,000
Environmental Protection Services Fund	156,500	182,500	442,100
Gas Fund	8,138,800	7,018,600	6,973,700
Solid Waste Fund	655,700	668,000	671,700
Special Facilities Fund	542,700	394,400	392,100
Chimneys Golf Course Fund	934,900	973,600	1,038,800
Utility Services Fund	736,400	779,200	778,000
Building Fund	600,700	567,600	607,500
Total	**$ 36,512,100**	**$ 38,013,400**	**$ 39,882,600**

- The City will fund the Winder Library with $150,000, which is consistent with the funding for FY 2016.
- The Winder Downtown Development Authority will be funded with $30,000, which will be accounted for by the City of Winder.
- In the General Fund, the City is projecting to see revenue increases in Local Option Sales Taxes due to the continued commercial & retail growth within the City and Barrow County. The City's Fire Tax revenues are expected to increase due to annexations and the increase in assessed property values in the City.
- The General Fund also has the largest increase in expenditures due the following:
    - Budgeting a full year for the additional personnel in the Fire Department that was approved in last year's budget.
    - Increase in the Technology Services Department due to replacing outdated equipment.
    - Increase in the Planning, License and Permitting Department for possible condemnations of blighted property in the city.
    - The Police Department's increase is mostly due to the increase in its portion of the indirect costs.
- The City of Winder assumes that all capital purchases will be acquired with proceeds from debt or revenues that exceed expenditures
- The Environmental Protection Services Fund's budget more than doubled due to additional costs associated with additional repairs and maintenance on the City's stormwater infrastructure.

- The Hotel Motel Fund revenues are expected to increase due to the construction of a new hotel within the City of Winder. A 67 room Holiday Inn Express should be completed by the end of the 2016 calendar year.
- The City's total cost of personal services is 28.4% of the total operating budget. The FY 2017 budget reflects a 5% increase in insurance costs and 3% possible merit raise for the employees.
- The City continues to reorganize to enable the most services for the money. In the FY 2016-2017 budget the overall number of Full Time Equivalents (FTE's) decreased by 1. The changes are as follows

Department	Additions		Reductions		FTE Net Change
Municipal Court/Probation	Court Clerk (.5)				0.50
Police			Evidence Technician (.5)		(0.50)
Gas Fund			Utility Worker II		(1.00)
				Total Change	(1.00)

- During FY 2016 the City determined that the need of 2 full time court clerks was essential for continuity and cross training. This change was made possible by the reduction of the Evidence Technician position in the Police Department which also allowed the total number of FTE's in the General Fund to remain constant.
- In the FY 2016 budget, the Gas Department requested additional staff to help with increases in the workload. After re-evaluating the Gas and Water Departments, the position was never filled so the additional Utility Worker II position was determined to not be needed so it has been eliminated in the FY 2017 budget.

Accomplishments and Priorities

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

- Originally, the John O. Mobley Public Safety Building was built to house both the fire & police departments, but when the City purchased a new home for the Police Department, the Fire Department was able to completely renovate this building for their use. The renovations began in FY 2015 and were completed during FY 2016.
- The Georgia Firefighters Burn Foundation awarded the Fire Department 1st place for highest per capita collections that were donated to the foundation.
- 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. Moving forward the City is continuing to enhance other streets in downtown Winder. During FY 2015, the contracted with Keck & Wood Engineering to create a master plan of the area surrounded by N. Broad Street, W. Athens Street, Woodlawn Avenue, and W. Candler Street. Improvements anticipated are improved parking areas, green space, upgraded sidewalks, pedestrian lights, landscaping, and any necessary utility improvements. Construction on this project should begin in August 2016.
- 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 June 2016, the City has installed approximately 18,300 new Sensus smart points within the water and gas system.
- The City of Winder continues to work with the City of Auburn 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 is working with GEFA in hopes of receiving the needed financing from the State Revolving Fund.
- During FY 2016, the City purchased property that will be used to construct a new water tank and pump station during the upcoming budget year.
- Another major project that will begin construction during FY 2017 will be the Fort Yargo intake, pump station and raw water line that will enable the City to pump additional water from Fort Yargo Lake. This project will span across multiple years, cost approximately $8 million, and give the City access to additional water for its customers. Funding for this project is expected to come from a GEFA loan.
- Two multi-faceted projects that were started in FY 2016 that will be completed during FY 2017 include the McNeal Road and Candler Street improvements and the East Broad Street Realignment. Both of these projects include improvements to the stormwater, sewer, water, sidewalks, and roadway.

- Several awards that the Water Fund received during FY 2016 were as follows:
    - 2015 Wastewater Treatment Plant of the Year
    - 2015 Top Operator of the Year
    - 2015 Gold Awards:
        - Cedar Creek Wastewater Treatment Plant
        - Marburg Creek Wastewater Treatment Plant
        - Highway 53 Water Treatment Plant
- The Winder Cultural Arts Center will again host the Southern Circuit Tour of Independent Filmmakers Tour during FY 2016-2017 which will be managed by the Winder Television Station.

Acknowledgements

The Fiscal Year 2017 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 previous decade. Since FY 2013, the City has annexed over 170 residential and commercial parcels. One very large commercial tract that was annexed continues to bring new businesses to the area. The City has also seen increases revenues from building permits, sales taxes, franchise fees, and utility charges.

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, there have been increases in most of the funding sources of the City.

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.

During the process for the FY 2017 Budget, however, it was necessary to extend the normal process to enable the staff to have everything compiled, and the council the opportunity to be present for the Public Hearing and the Council Meeting to adopt the budget. To comply with this extension, the City Council voted to adopt the FY 2016 budget until the FY 2017 budget is approved.

Budget Calendar

February 10	Budget Kickoff Meeting with Department Heads to distribute budget worksheets.
March 13	Departmental requests due to Finance.
May & June	Budget requests discussed during the regular Council Committee meetings.
June 7	Council adopts FY 2015-2016 budget until the FY 2017 budget is approved.
June 27	FY 2016-2017 Preliminary Budget available for public inspection.
July 5	Public Hearing
July 12	Council Adopts FY 2016-2017 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, 2014. 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



Michael Healan
At-Large

John Stell, City Attorney
April Furman, City Clerk

DEPARTMENT DIRECTORS

Donald Toms, City Administrator

Roger Wilhelm, Utilities Director
Matt Whiting, Fire Chief
Chris Scott, Golf Course Operations Manager

Leslie Henderson, Finance Director
Jim Fullington, Police Chief
Barry Edgar, Planning Director

MAILING ADDRESS

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

Mission Statement and Core Values

Mission Statement

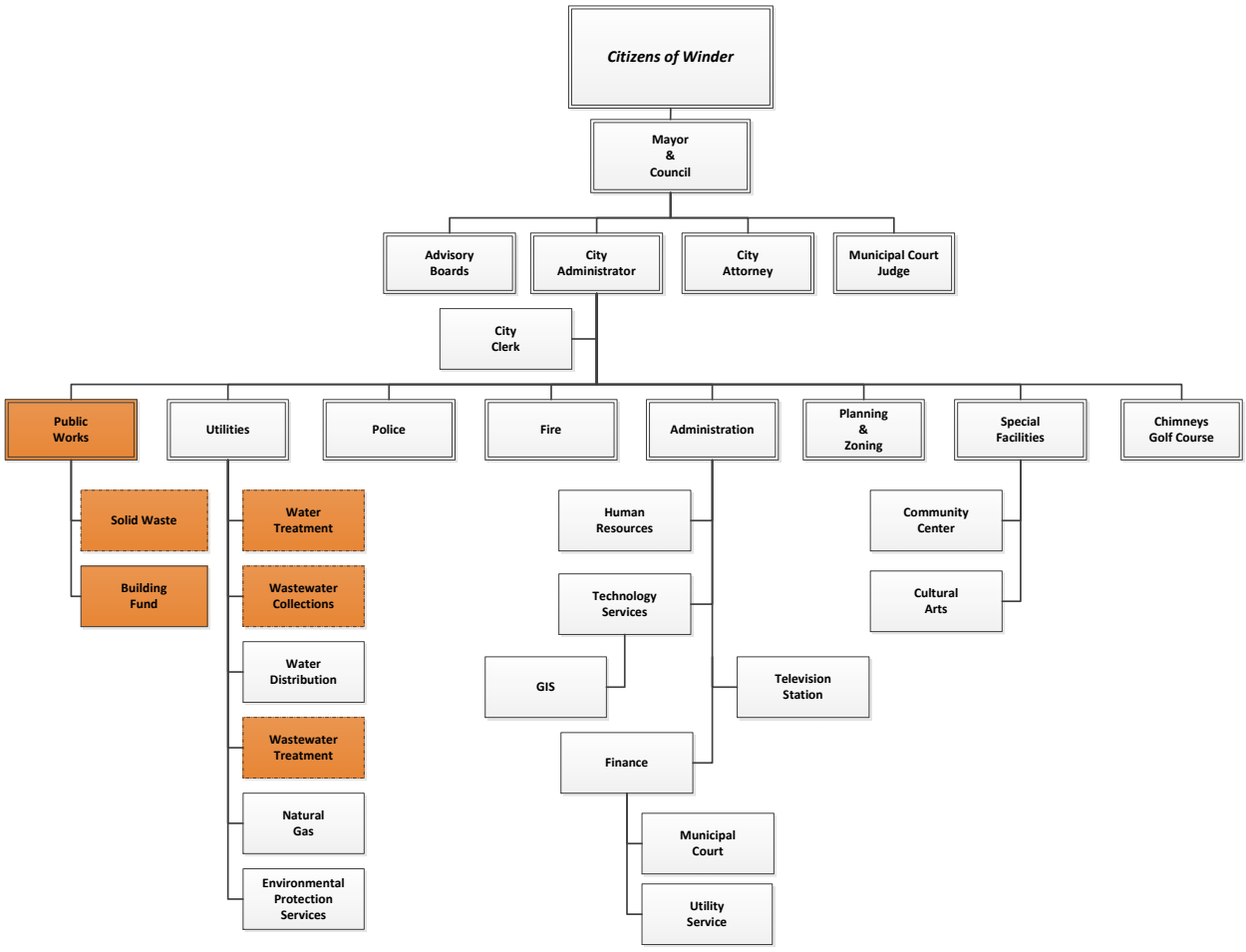
Our **Strategic Mission** is to provide reliable, responsive, quality service to enhance the safety, livability and prosperity of our community.

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 City. Each of us has rights and responsibilities as employees of the City. 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 City.
- **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

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R-6-16

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, 2017.

WHEREAS, the City has prepared an annual budget for the fiscal year ending June 30, 2017 as set forth in the budget document dated June 27, 2016 attached to this Resolution and incorporated herein by reference thereto (the "Budget"); Now Therefore

BE IT RESOLVED by the Mayor and Council of the City of Winder that based on the anticipated revenues as set forth in the Budget, the Budget is hereby adopted and the amounts as set forth in the Budget are hereby appropriated for the expenses of the government and its activities for the fiscal year ending June 30, 2017; 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 9.0953 mills for the Budget period but is rolled back by 6.0953 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 12th day of July, 2016.

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.

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 was used to account for the fiber infrastructure installed that the City has available to lease to businesses in the City's downtown area. It is no longer an active fund.

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

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUES					
Taxes	$ 4,030,935	$ 4,637,021	$ 4,938,981	$ 4,718,800	$ 5,234,800
Franchise Fees	808,406	799,138	841,821	852,700	881,300
License and Permits	141,525	178,750	224,928	189,000	281,400
Intergovernmental	886,191	1,000,195	1,331,700	960,000	1,155,000
Charges for Service	28,158,109	31,263,957	32,030,801	31,383,700	32,844,500
Fines and Forfeitures	640,847	762,862	402,344	670,000	405,000
Interest	190,457	192,181	197,409	152,200	49,600
Contributions	33,332	39,433	171,475	20,000	23,400
Miscellaneous	83,678	81,357	93,443	27,000	27,600
TOTAL REVENUE	**34,973,479**	**38,954,895**	**40,232,902**	**38,973,400**	40,902,600
REQUIREMENTS					
Salaries	6,447,675	6,363,035	6,061,334	7,168,100	7,474,600
Benefits	3,371,634	3,476,354	2,869,633	3,867,500	3,857,500
Operating Expenditures	17,680,639	20,757,052	23,621,118	20,894,300	21,984,500
TOTAL OPERATING EXPENDITURES	**31,036,941**	**33,625,550**	**35,126,840**	**35,148,200**	37,107,300
OTHER SOURCES AND (USES)					
Debt Service	(1,370,701)	(896,789)	(886,358)	(2,865,200)	(2,775,300)
Capital Outlay	(1,165,319)	(1,444,274)	(1,507,302)	(24,034,400)	(37,249,000)
Proceeds From Sale of Assets	43,486	(12,849)	44,395	-	-
Designated Water Revenues	-	-	-	-	-
Issuance of Debt Instruments	-	489,000	-	22,974,400	36,229,000
Cash Reserves	-	-	-	100,000	-
Transfers In	5,454,133	5,260,496	7,956,442	5,377,200	6,976,600
Transfers Out	(5,454,133)	(5,260,496)	(7,956,442)	(5,377,200)	(6,976,600)
TOTAL OTHER SOURCES AND (USES)	**(2,492,534)**	**(1,864,912)**	**(2,349,265)**	**(3,825,200)**	(3,795,300)
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 1,444,005**	**$ 3,464,433**	**$ 2,756,797**	**$ -**	$ -

Summary of Citywide - Operating & Capital Budget

	GENERAL	TELEVISION STATION	POLICE ESCROW	FESTIVALS	HOTEL MOTEL	CAPITAL PROJECTS LMIG	CAPITAL PROJECTS SPLOST 2012
REVENUES:							
TAXES	$ 5,138,400	$ -	$ -	$ -	$ 96,400	$ -	$ -
FRANCHISE FEES	756,300	125,000	-	-	-	-	-
LICENSES, & PERMITS	281,400	-	-	-	-	-	-
OTHER GOVERNMENTS	-	-	-	-	-	135,000	1,020,000
INVESTMENT INCOME	40,000	-	-	-	-	-	-
MUNICIPAL COURT	400,000	-	5,000	-	-	-	-
MISCELLANEOUS	27,600	-	-	-	-	-	-
CONTRIBUTIONS	1,000	2,400	-	20,000	-	-	-
CHARGES FOR SERVICES	3,945,700	12,000	-	38,000	-	-	-
INTERFUND TRANSFERS	4,682,100	16,200	-	5,100	(64,900)	90,000	-
TOTAL REVENUES	**15,272,500**	**155,600**	**5,000**	**63,100**	**31,500**	**225,000**	**1,020,000**
REQUIREMENTS							
SALARIES	5,403,700	40,000	-	-	-	-	-
BENEFITS	2,792,100	17,800	-	-	-	-	-
OPERATING EXPENDITURES	5,571,800	80,600	5,000	63,100	31,500	225,000	-
DEBT SERVICE	117,100	-	-	-	-	-	-
ALLOCATION/INDIRECT COSTS	1,387,800	17,200	-	-	-	-	-
TOTAL REQUIREMENTS	**15,272,500**	**155,600**	**5,000**	**63,100**	**31,500**	**225,000**	**-**
REVENUES OVER (UNDER) REQUIREMENTS	**-**	**-**	**-**	**-**	**-**	**-**	**1,020,000**
REVENUES FROM OTHER SOURCES							
CASH RESERVES	-	-	-	-	-	-	-
DESIGNATED WATER REVENUES	-	-	-	-	-	-	-
PROCEEDS FROM DEBT	1,081,500	-	-	-	-	-	-
TOTAL REVENUES FROM OTHER SOURCES	**1,081,500**	**-**	**-**	**-**	**-**	**-**	**-**
CAPITAL EXPENDITURES							
LAND	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	560,000	-	-	-	-	-	1,020,000
EQUIPMENT	41,500	-	-	-	-	-	-
VEHICLES	210,000	-	-	-	-	-	-
FURNITURE	-	-	-	-	-	-	-
COMPUTERS	270,000	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	**1,081,500**	**-**	**-**	**-**	**-**	**-**	**1,020,000**
OTHER REV SOURCES OVER/UNDER CAPITAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**	**(1,020,000)**
TOTAL REVENUES OVER/UNDER EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

WATER SEWER	ENVIRONMENTAL PROTECTION	GAS	SOLID WASTE	SPECIAL FACILITIES	GOLF	UTILITY SERVICE	BUILDING FUND	TOTAL
$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ 5,234,800
-	-	-	-	-	-	-	-	881,300
-	-	-	-	-	-	-	-	281,400
-	-	-	-	-	-	-	-	1,155,000
9,600	-	-	-	-	-	-	-	49,600
-	-	-	-	-	-	-	-	405,000
-	-	-	-	-	-	-	-	27,600
-	-	-	-	-	-	-	-	23,400
16,307,500	30,000	9,282,000	1,069,200	78,400	696,200	778,000	607,500	32,844,500
(3,091,100)	412,100	(2,308,300)	(397,500)	313,700	342,600	-	-	-
13,226,000	**442,100**	**6,973,700**	**671,700**	**392,100**	**1,038,800**	**778,000**	**607,500**	**40,902,600**
935,800	21,500	428,400	-	17,300	305,700	322,200	-	7,474,600
490,000	5,800	192,100	-	5,000	164,400	190,300	-	3,857,500
7,754,600	366,000	5,582,800	663,700	326,500	440,900	265,500	607,500	21,984,500
2,654,200	-	-	-	-	4,000	-	-	2,775,300
1,391,400	48,800	770,400	8,000	43,300	123,800	-	-	3,790,700
13,226,000	**442,100**	**6,973,700**	**671,700**	**392,100**	**1,038,800**	**778,000**	**607,500**	**39,882,600**
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,020,000**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
32,062,500	600,000	1,038,000	-	-	192,000	25,000	1,230,000	36,229,000
32,062,500	**600,000**	**1,038,000**	**-**	**-**	**192,000**	**25,000**	**1,230,000**	**36,229,000**
100,000	-	-	-	-	-	-	-	100,000
-	-	-	-	-	130,000	-	1,230,000	1,360,000
30,373,200	600,000	937,000	-	-	-	-	-	33,490,200
1,500,300	-	71,000	-	-	62,000	-	-	1,674,800
89,000	-	30,000	-	-	-	25,000	-	354,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	270,000
32,062,500	**600,000**	**1,038,000**	**-**	**-**	**192,000**	**25,000**	**1,230,000**	**37,249,000**
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1,020,000)**
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Summary of Citywide – Positions by Department

	Approved FY 2013	Approved FY 2014	Approved FY 2015	Requested FY 2016	Requested FY 2017
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
Records Clerk	-	1.00	1.00	1.00	1.00
Purchasing Director/Treasurer	0.75	-	-	-	-
Receptionist/Clerical	1.00	-	-	-	-
Marketing & Media Relations Specialist	-	-	1.00	1.00	1.00
Total	3.75	3.00	4.00	4.00	4.00
GIS					
GIS Section Manager	-	1.00	1.00	1.00	1.00
GIS Field Technician II	-	-	-	1.00	1.00
GIS Locator	-	2.00	1.00	-	-
Total	-	3.00	2.00	2.00	2.00
Human Resources					
Human Resources Director	-	-	-	-	-
Human Resources Specialist II	1.00	1.00	2.00	2.00	2.00
Records Clerk	1.00	1.00	-	-	-
Total	2.00	2.00	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 II/Accountant I	-	-	1.00	2.00	2.00
Purchasing Agent	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	-	-	-
Accounting Technician II	-	-	-	1.00	1.00
Total	4.00	4.00	4.00	5.00	5.00
Technology Services					
Technology Services Director	1.00	1.00	1.00	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	5.00	2.00	2.00	2.00	2.00
Planning, Licensing & Permitting					
Planning Director	1.00	1.00	1.00	1.00	1.00
Licensing, Permit, & Planning Clerk	1.00	1.00	1.00	1.00	1.00
Code Enforcement	-	-	-	2.00	2.00
Total	2.00	2.00	2.00	4.00	4.00
Municipal Court					
Court Clerk	2.00	1.00	1.00	1.00	2.00
Accounting Technician	-	1.00	1.00	0.50	-
Probation Officer	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	2.50	3.00

	Approved FY 2013	Approved FY 2014	Approved FY 2015	Requested FY 2016	Requested FY 2017
Police					
Police Administration	9.00	9.00	8.00	-	-
Chief of Police	-	-	-	1.00	1.00
Major	-	-	-	1.00	1.00
Lieutenant/Operations Commander	-	-	-	1.00	1.00
Lieutenant	-	-	-	2.00	2.00
Sergeant	-	-	-	4.00	4.00
Corporal	-	-	-	5.00	5.00
Training Officer	-	-	-	1.00	1.00
Administrative Secretary	-	-	-	1.00	1.00
Records Secretary	-	-	-	1.00	1.00
Police Administrative Assistant I	-	-	-	2.00	2.00
Forensics Specialist	-	-	-	1.00	1.00
Evidence Technician	-	-	-	0.50	-
Crime Analyst	-	-	-	1.00	1.00
Investigator Sergeant	-	-	-	1.00	1.00
Investigator Corporal	-	-	-	1.00	1.00
Investigator - Regulatory	-	-	-	1.00	1.00
Investigators	9.00	9.00	10.00	4.00	4.00
Police Patrol/Probation Supervisor	-	-	-	1.00	1.00
Police Patrol	27.75	33.00	32.00	21.00	21.00
Code Enforcement	1.00	1.00	2.00	-	-
School Resource Officers	3.00	-	-	-	-
Total	49.75	52.00	52.00	50.50	50.00
Fire					
Fire Administration	4.00	4.00	4.00	-	-
Fire Chief	-	-	-	1.00	1.00
Fire Marshal	-	-	-	1.00	1.00
Training Officer	-	-	-	1.00	1.00
Administrative Assistant	-	-	-	1.00	1.00
Captain	-	-	-	3.00	3.00
Lieutenant	-	-	-	3.00	3.00
Driver Engineer	-	-	-	9.00	9.00
Fire Fighters	21.00	21.00	25.00	15.00	15.00
Part Paid Fire Fighters (21) Note Only	-	-	-	-	-
Total	25.00	25.00	29.00	34.00	34.00
Public Works					
Street Administration	2.00	2.00	-	-	-
Street Operations	21.00	17.00	-	-	-
Total	23.00	19.00	-	-	-
TV Station					
Production Coordinator	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00
Grant Fund					
GOHS Police Officers	0.25	-	-	-	-
DOJ Police Officers	2.00	-	-	-	-
Total	2.25	-	-	-	-

Summary of Citywide – Positions by Department (Continued)

	Approved FY 2013	Approved FY 2014	Approved FY 2015	Requested FY 2016	Requested FY 2017
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
Administrative Services Coordinator	-	-	1.00	1.00	1.00
Senior Administrative Specialist	-	1.00	-	-	-
Account Service Specialst	1.00	-	1.00	1.00	1.00
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
Construction & Maintenance Supervisor	-	1.00	1.00	1.00	1.00
Program & Maintenance Supervisor	-	1.00	1.00	1.00	1.00
Foreman	2.00	-	-	-	-
Leadman	-	-	1.00	-	-
Crew Leaders	3.00	3.00	3.00	3.00	3.00
Meter Service Technician	-	2.00	4.00	5.00	5.00
Leak Detection Technician	-	1.00	2.00	2.00	2.00
Cross Connection Control Program Technician	-	1.00	0.50	0.50	0.50
Service Technician	1.00	1.00	-	-	-
Utility Worker III	-	-	-	1.00	1.00
Utility Worker II	3.00	2.00	2.00	1.00	1.00
Utility Worker I	3.00	2.00	3.00	5.00	5.00
Total	16.00	18.00	22.50	24.50	24.50
Fats, Oils, & Grease					
Service Technician	1.00	1.00	0.50	0.50	0.50
Total	1.00	1.00	0.50	0.50	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	-	-	-	-
Regulatory Compliance Officer	-	1.00	1.00	1.00	1.00
Account Serivce Specialist	1.00	1.00	1.00	1.00	1.00
Meter Technician Supervisor	1.00	1.00	1.00	1.00	1.00
Asst Construction & Maint Supervisor	-	1.00	1.00	1.00	1.00
Crew Leader	2.00	1.00	1.00	1.00	1.00
Service Technician	1.00	1.00	2.00	1.00	1.00
Service Specialist	-	1.00	1.00	1.00	1.00
Lead Man/Operator	3.00	-	-	-	-
Utility Locator	-	1.00	1.00	1.00	1.00
Utility Worker II	-	-	-	2.00	1.00
Utility Worker I	2.00	2.00	2.00	1.00	1.00
Meter Technician I	-	-	-	1.00	1.00
Total	11.00	10.00	11.00	12.00	11.00
Community Center					
Director	1.00	1.00	-	-	-
Events Coordinator/Supervisor	1.00	-	-	-	-
Event Staff	-	-	0.50	0.50	0.50
Total	2.00	1.00	0.50	0.50	0.50
Cultural Arts					
Director	1.00	1.00	1.00	-	-
Total	1.00	1.00	1.00	-	-

	Approved FY 2013	Approved FY 2014	Approved FY 2015	Requested FY 2016	Requested FY 2017
Golf Pro Shop					
Golf Course Operations Manager	-	-	1.00	1.00	1.00
Golf Course Operations Coordinator	-	-	1.00	1.00	1.00
Golf Course Operations Pro-Shop Assistant	-	-	0.50	0.50	0.50
Golf Course Operations Worker	-	-	1.50	1.50	1.50
Total	-	-	4.00	4.00	4.00
Golf Maintenance Shop					
Golf Course Superintendent	-	-	1.00	1.00	1.00
Maintenance Worker III	-	-	-	1.00	1.00
Maintenance Worker II	-	-	-	2.00	2.00
Maintenance Staff	-	-	4.38	2.25	2.25
Total	-	-	5.38	6.25	6.25
Utility Service					
Director	-	-	-	-	-
Customer Service Manager	1.00	1.00	1.00	1.00	1.00
Billing Technician	1.00	2.00	2.00	2.00	2.00
Customer Service Representative III	-	-	3.00	3.00	3.00
Customer Service Representative II	-	-	-	1.00	1.00
Customer Service Representative I	-	-	2.00	1.00	1.00
Customer Service Representative	3.00	2.00	-	-	-
Cashier	-	2.00	-	-	-
Receptionist	-	1.00	1.00	1.00	1.00
Collections Specialist	1.00	-	-	-	-
Meter Readers	2.00	2.00	-	-	-
Total	8.00	10.00	9.00	9.00	9.00
Fleet Maintenance Department					
Director	1.00	-	-	-	-
Customer Service	0.67	-	-	-	-
Foreman	1.00	-	-	-	-
Mechanic	1.00	-	-	-	-
Total	3.67	-	-	-	-
Total City Wide	**166.42**	**160.00**	**154.88**	**163.75**	**162.75**

Summary of Citywide – Capital Requests

	FY 2017
Information Technology	
Cisco Fiber Switches	$ 235,000
Digital Sign Server	20,000
	$ 255,000
Police	
(4) Marked Police Vehicles - Fully Loaded	$ 180,000
Computers for Vehicles	15,000
	$ 195,000
Fire	
Truck	$ 30,000
	$ 30,000
Public Works	
Paving	$ 500,000
Sidewalks	60,000
(2) Zero Turn Mowers	33,000
Ambusher	8,500
	$ 601,500
Total General Fund	**$ 1,081,500**
Capital Projects	
Water/Sewer Projects	1,020,000
	$ 1,020,000
Wastewater Collection	
King Street Sewer	$ 300,000
Meadowbrook Sewer Replacement	170,000
Center Street Underpass	50,000
Melrose Ave. Sewer Replacement	50,000
Linwood-Mimosa St Sewer Replacement	190,000
Winder/Barrow Sewer Upgrade	2,500,000
Manhole Rehab	125,000
Diesel Powered Backup Pump 12"X10" (2)	457,140
Diesel Powered Backup Pump 4"X4" (4)	319,000
Diesel Powered Backup Pump 6"X6" (5)	569,160
Satellite Dr. Gravity Sewer	45,000
	$ 4,775,300

	FY 2017
Water Treatment	
Auburn/Winder Reservoir	$ 10,000,000
(4) Filter Rehab-Media Underdrain	791,000
Sludge Handling Infrastructure	150,000
Portable Generator Connection	100,000
Hwy 53 WTP High Rating/Backup Generator	3,000,000
Backup Pump Laurel Lane	55,000
	$ 14,096,000
Water Distribution	
Fixed Network Meter Reading	
SR 81 Waterline	1,600,000
McNeal Road Waterline Rehab	800,000
Ft. Yargo- Beulah St. Phase II	8,000,000
Cedar Valley Trail	130,000
CIP-HWY 211 7 Thompson Mill	124,200
CIP-Tom Miller Road Tie in Phase II	120,000
Land for Water Tank	100,000
Green Valley Drive Watermain Rehab	90,000
Truck 4X4 (2)	44,000
Myrtle Street Watermain Rehab	48,000
Rockwell Tank & Pump Station	1,750,000
City Pond Rd Waterline	85,000
Ed Hogan Waterline Relocation	225,000
Excavator	45,000
CIP-Telemetry	30,000
	$ 13,191,200
Total Water Fund	**$ 32,062,500**
Stormwater	
East Broad Stormwater	$ 50,000
Mcneal Rd Stormwater	150,000
Stormwater Infrastructure	400,000
Total Environmental Protection Services Fund	**$ 600,000**
Gas Fund	
Walton/Oconee Expansion	350,000
Springs at Chateau	90,000
(1) Replacement Work Trucks	30,000
Directional Drill	55,000
Glenwood Replacement Phase II	72,000
Jaco Regulator Station Relocation	300,000

Summary of Citywide – Capital Requests (Continued)

		FY 2017
Gas Fund (Continued)		
Dee Kennedy Rd Expansion		45,000
Hebron Church Extension		45,000
Regulator Station Upgrades		35,000
Large Pipe Trailer		16,000
Total Gas Fund	**$**	**1,038,000**
Utility Service		
Pool Vehicle	$	25,000
Total Utilty Service Fund	**$**	**25,000.00**
Golf Fund		
On Course Bathroom	$	20,000
Parking Lot Expansion	$	80,000
Entrance Sign	$	30,000
New Fairway Mower		62,000
Total Golf Fund	**$**	**192,000**
Building Fund		
Miles Patrick Road - Utility Complex Grading	$	600,000
Miles Patrick Road - Utility Complex Architect	$	150,000
New Fire Station- Plans & Design		105,000
New Fire Station- Grading & Site Work		75,000
94 N Broad Street - Outdoor Training Area		35,000
New Evidence Building		150,000
New Evidence Building Parking & Land		15,000
Cultural Arts Center- Replace Windows & Reface the Front		100,000
Total Building Fund	$	1,230,000
Total City-Wide Capital	**$**	**37,224,000**


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, 2017.

	Balances 06/30/2016	Additions	Reductions	Balances 06/30/2017	Due In FY 2018
Governmental Activities:					
Capital Leases:					
2009 Fire Truck	$ 127,733	$ -	$ (57,664)	$ 70,069	$ 61,480
2013 Fire Truck	381,892	-	(46,270)	335,622	55,398
Total Governmental Activities	**$ 509,625**	**$ -**	**$ (103,934)**	**$ 405,691**	**$ 116,878**
Business-Type Activities:					
Notes Payable-					
2013 GEFA Fixed Network	$ 3,000,000	$ -	$ (290,586)	$ 2,709,414	$ 310,710
Bonds Payable-					
2005 Series	965,000	-	(965,000)	-	-
2009 Series	2,732,000	-	(227,000)	2,505,000	1,292,181
2012 Series	12,185,000	-	(700,000)	11,485,000	1,170,925
Lease Payable					
PNC - Aerifier	3,916	-	(3,916)	-	-
Total Business-Type Activities	**$ 18,885,916**	**$ -**	**$ (2,186,502)**	**$ 16,699,414**	**$ 2,773,816**

The following table shows the debt funding requirements for the City of Winder for 2017-2030. 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	
2017	$ 290,586	$ 20,124	$ 107,850	$ 12,944	$ 1,892,000	$ 581,199	$ 2,904,703
2018	292,680	18,030	107,324	9,553	1,945,000	518,106	$ 2,890,693
2019	1,287,132	317,663	58,867	6,777	2,015,000	455,074	$ 4,140,513
2020	1,318,673	286,122	49,914	5,483	760,000	411,600	$ 2,831,792
2021	1,350,499	254,296	51,192	4,206	785,000	388,425	$ 2,833,618
2022	1,384,442	220,353	52,502	2,895	810,000	360,450	$ 2,830,642
2023	1,418,742	186,053	53,846	1,551	845,000	323,125	$ 2,828,317
2024	1,328,673	152,046	32,045	271	880,000	280,000	$ 2,673,035
2025	1,350,325	119,114	-	-	925,000	234,875	$ 2,629,314
2026	1,254,599	85,405	-	-	975,000	197,125	$ 2,512,129
2027	1,106,407	52,322	-	-	1,000,000	167,500	$ 2,326,229
2028	1,140,059	18,670	-	-	1,035,000	126,625	$ 2,320,354
2029	1,039	3	-	-	1,085,000	73,625	$ 1,159,667
2030	-	-	-	-	930,000	23,250	$ 953,250
	$ 13,523,856	$ 1,730,201	$ 513,540	$ 43,680	$ 15,882,000	$ 4,140,979	$ 35,834,256


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

General Fund

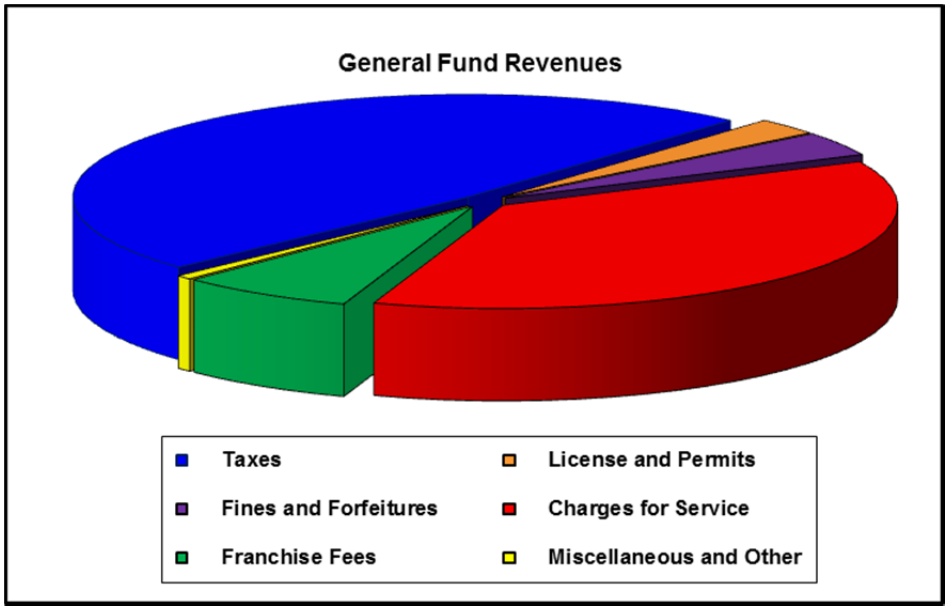
General Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUE					
Taxes	$ 3,962,142	$ 4,558,390	$ 4,853,926	$ 4,643,200	$ 5,138,400
Franchise Fees	696,676	683,226	724,887	737,700	756,300
License and Permits	141,525	178,750	224,928	189,000	281,400
Intergovernmental	15,080	-	79,516	-	-
Charges for Service	3,123,736	2,609,974	2,750,691	3,288,100	3,945,700
Fines and Forfeitures	631,816	755,001	396,253	665,000	400,000
Interest	42,158	28,277	34,413	25,000	40,000
Contributions	26,224	26,791	143,440	-	1,000
Miscellaneous and Other	77,147	65,513	47,840	27,000	27,600
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	**8,716,505**	**8,905,923**	**9,255,894**	**9,575,000**	**10,590,400**
OPERATING EXPENDITURES					
General Government	3,006,619	2,513,592	2,579,624	3,409,700	3,914,600
Judicial	260,122	249,487	222,234	270,600	305,600
Public Safety - Police	4,131,454	4,198,588	4,264,202	4,549,300	4,874,900
Public Safety - Fire	2,247,494	2,336,767	2,577,270	2,745,300	3,171,300
Public Works	1,852,617	1,968,174	2,628,179	2,493,200	2,701,900
Recreation	-	-	-	-	-
Housing & Development	97,294	232,560	173,199	199,700	187,100
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**11,595,600**	**11,499,168**	**12,444,708**	**13,667,800**	**15,155,400**
OTHER SOURCES AND (USES)					
Debt Service	(390,617)	(119,568)	(151,902)	(117,100)	(117,100)
Capital Outlay	(904,680)	(1,233,726)	(1,449,665)	(1,262,600)	(1,081,500)
Proceeds From Sale of Assets	43,486	21,719	44,395	-	-
Issuance of Debt Instruments	-	489,000	-	1,262,600	1,081,500
Cash Reserves	-	-	-	-	-
Transfers In	5,034,300	4,421,442	6,198,676	4,766,200	5,796,900
Transfers Out	(332,488)	(798,805)	(1,639,499)	(556,300)	(1,114,800)
TOTAL OTHER SOURCES AND (USES)	**3,450,002**	**2,780,062**	**3,002,005**	**4,092,800**	**4,565,000**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 570,907**	**$ 186,817**	**$ (186,809)**	**$ -**	**$ -**

General Fund
Revenues

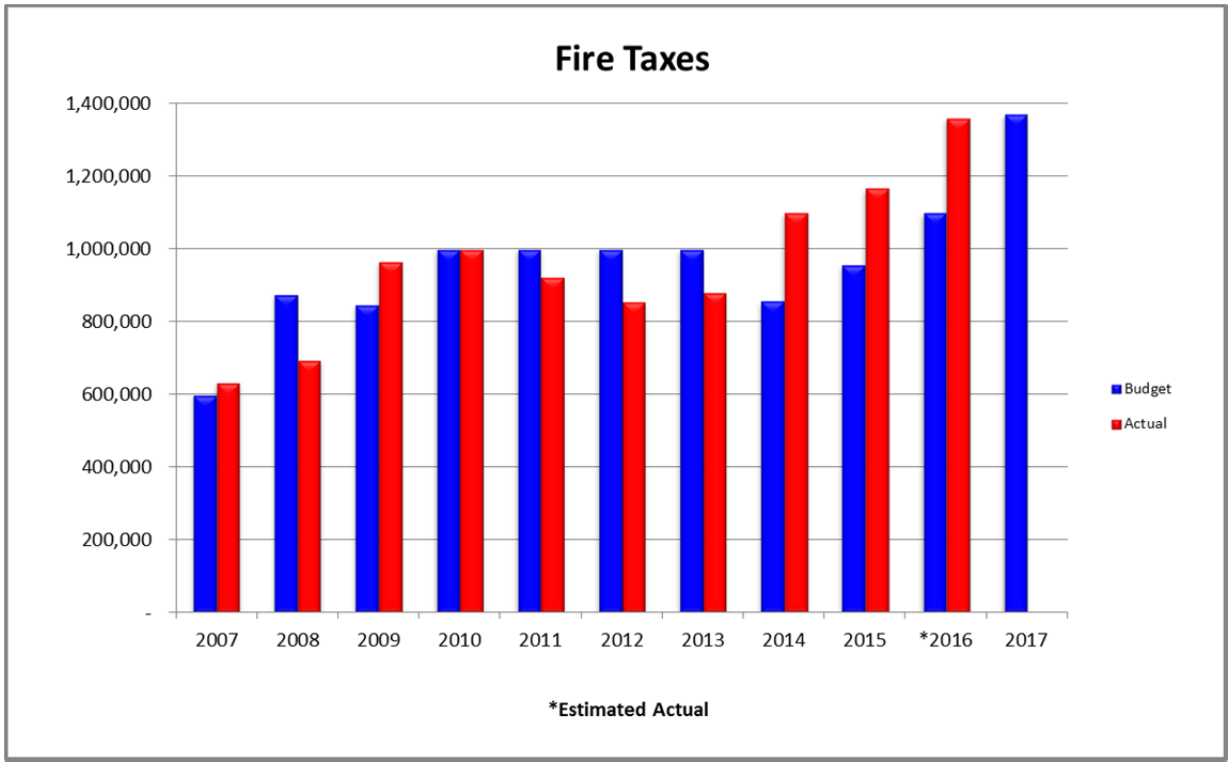
The primary sources of revenue are fire taxes, Local Option Sales Tax (LOST), licenses and franchise fees, fines & forfeitures, and indirect cost allocations for administrative services for other funds.



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 41.3% of the budgeted expenditures for the Winder Fire Department.

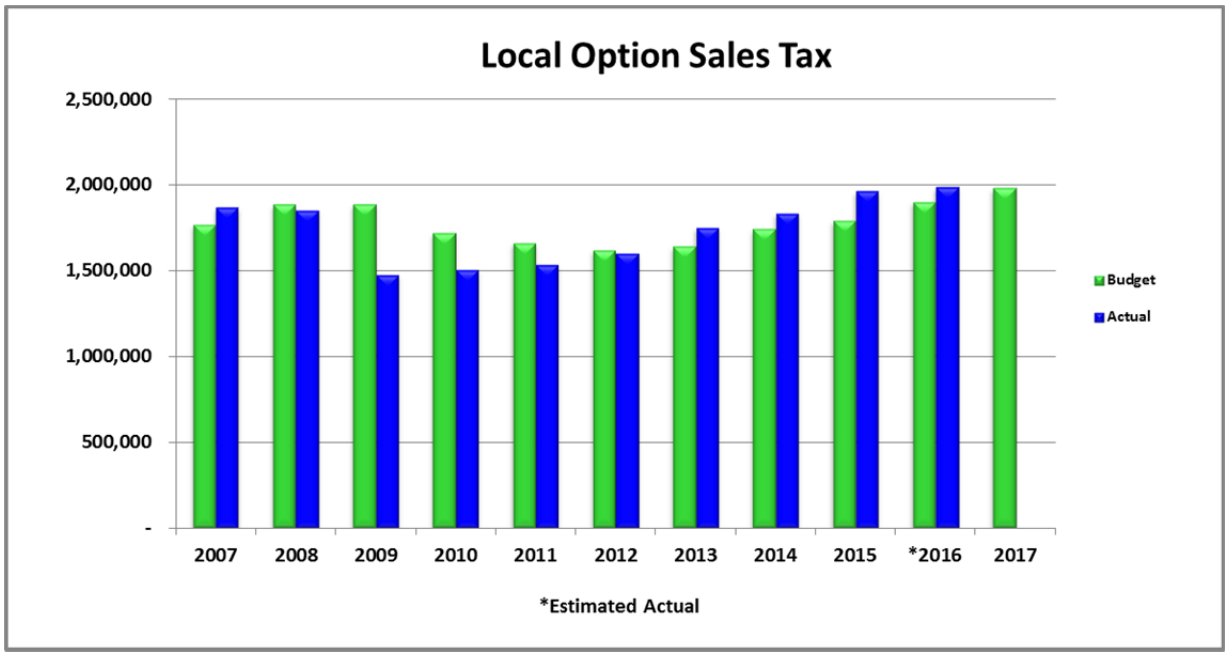


Street Light Assessment

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 96% 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 2015-2016 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 2016-2017 is 6.3505 mills.



Occupational, Beer, Liquor, Wine Excise Taxes and Insurance Premium Taxes

In December 2014 the City Council approved an increase in the occupational rates charged to the businesses in the City of Winder. These changes plus the growth in Winder are expected to increase budgeted revenues by approximately 32% over revenues in the FY 2016 budget. Insurance Premium Taxes increased during Fiscal Year 2016 so the City is expecting an increase over the FY 2016 budgeted revenues by approximately 5%.

Franchise Fee

Franchise Fees are expected to increase slightly due to the annexations that have taken place over the last few years.

License & Permits

Due to continued growth in Winder, budgeted revenues from licenses and permitting are expected to increase by approximately $92,000 or 49% over the FY 2016 budget.

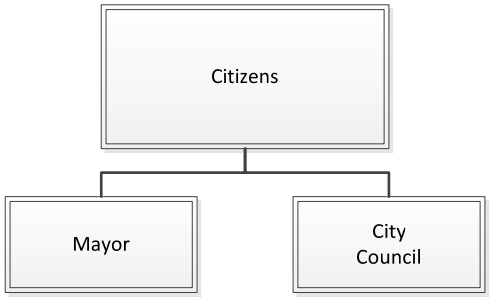
Fines & Forfeitures

The City's revenues from Fines and Forfeitures were lower than budgeted during FY 2015 and FY 2016 so a reduction is reflected in the budget for FY 2017.

General Fund
Expenditures

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 4,527,038	$ 4,472,120	$ 4,080,585	$ 4,788,700	$ 5,089,700
OVERTIME	217,390	166,095	183,925	295,300	314,000
TOTAL SALARIES	**4,744,427**	**4,638,215**	**4,264,510**	**5,084,000**	**5,403,700**
BENEFITS					
GROUP INSURANCE	1,009,743	1,107,631	1,184,854	1,318,500	1,465,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	278,870	272,699	250,175	310,900	323,800
MEDICARE	65,222	63,773	58,603	73,000	76,700
RETIREMENT CONTRIBUTION	1,337,733	1,346,256	1,373,838	1,201,800	1,152,300
TUITION REIMBURSEMENTS	4,700	3,000	3,778	16,000	16,000
WORKERS' COMPENSATION	185,977	203,320	160,068	230,000	205,000
OTHER EMPLOYEE BENEFITS	(471,593)	(527,472)	(562,153)	(535,800)	(447,000)
TOTAL BENEFITS	**2,410,652**	**2,469,207**	**2,469,163**	**2,614,400**	**2,792,100**
TOTAL PERSONAL SERVICES	**7,155,079**	**7,107,422**	**6,733,673**	**7,698,400**	**8,195,800**
OPERATING EXPENDITURES					
PROFESSIONAL	354,297	835,653	1,682,730	1,958,000	2,103,500
TECHNICAL	141,589	207,163	202,390	274,100	282,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	12,501	22,927	15,515	30,000	30,000
CLEANING SERVICES	26,070	2,061	2,022	2,200	2,200
LAND FILL FEES	10,569	12,022	23,199	20,000	20,000
FLEET MAINTENANCE	215,301	-	-	-	-
GENERAL REPAIRS & MAINT.	146,321	246,615	653,394	158,100	272,600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	38,027	191,061	197,191	246,200	245,600
RENTAL OF LAND & BUILDINGS	18,708	26,855	25,709	3,000	-
RENTAL OF EQUIPMENT	26,340	19,321	19,336	23,100	20,900
INS, OTHER THAN EMP BENEFIT	271,287	350,182	309,231	403,000	385,000
COMMUNICATIONS	190,772	203,871	198,082	191,500	193,900
ADVERTISING	9,664	15,232	28,629	30,400	30,400
PRINTING & BINDING	9,225	13,356	10,593	13,800	14,300
TRAVEL	34,079	21,093	23,912	62,800	58,200
DUES & FEES	125,610	127,746	137,817	129,600	131,400
EDUCATION & TRAINING	40,305	44,311	28,575	76,800	100,000
LICENSES & FEES	8,265	42	424	500	500
GENERAL SUPPLIES/MATERIALS	103,300	94,563	108,677	113,900	186,400
UTILITIES	548,123	327,006	313,238	350,900	343,100
GASOLINE	215,208	198,141	126,324	173,500	154,900
FOOD	15,379	16,422	16,895	25,500	37,400
BOOKS AND PERIODICALS	1,861	1,863	2,025	5,200	5,400
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	229,472	41,368	96,943	93,100	101,000
TECHNOLOGY EQUIPMENT	85,318	90,542	211,546	189,300	264,100
PUBLIC RELATIONS	290,643	279,537	209,639	288,200	454,600
UNIFORMS	38,124	43,241	48,803	52,900	57,200
UTILITY SUPPLY	88,170	57,966	26,070	309,000	26,500
PROTECTIVE CLOTHING	19,545	18,669	21,022	30,700	40,200
PRISONER MAINTENANCE	3,950	4,476	4,241	10,000	10,000
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**3,318,027**	**3,513,312**	**4,744,179**	**5,265,300**	**5,571,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	20,754	-	554,284	-	-
BUILDINGS	-	59,422	5,000	-	-
INFRASTRUCTURE	653,184	263,934	48,955	560,000	560,000
MACHINERY & EQUIP	7,500	35,257	292,232	131,600	41,500
VEHICLES	79,785	875,112	345,849	486,000	210,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	143,456	-	203,345	85,000	270,000
TOTAL CAPITAL OUTLAY	**904,680**	**1,233,726**	**1,449,665**	**1,262,600**	**1,081,500**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	371,371	102,352	131,718	100,800	104,000
INTEREST	19,246	17,216	20,184	16,300	13,100
TOTAL DEBT SERVICE	**390,617**	**119,568**	**151,902**	**117,100**	**117,100**
ALLOCATION					
INDIRECT COST ALLOCATION	1,122,494	878,434	966,856	704,100	1,387,800
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**1,122,494**	**878,434**	**966,856**	**704,100**	**1,387,800**
TOTAL EXPENDITURES	**$ 12,890,897**	**$ 12,852,462**	**$ 14,046,275**	**$ 15,047,500**	**$ 16,354,000**

General Fund
Legislative

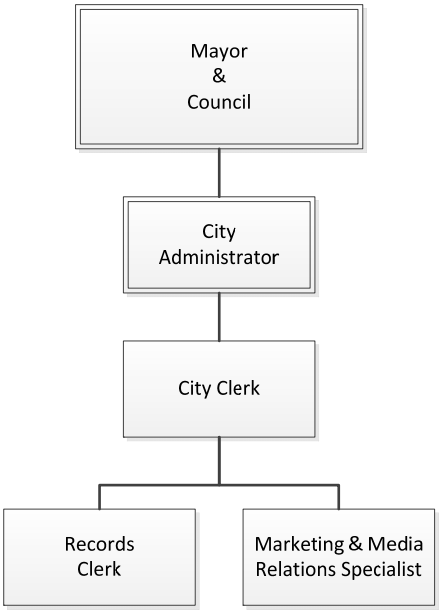


Statement of Purpose

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 56,000	$ 57,000	$ 57,002	$ 57,000	$ 57,000
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**56,000**	**57,000**	**57,002**	**57,000**	**57,000**
BENEFITS					
GROUP INSURANCE	116,231	98,998	145,030	127,700	147,400
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,979	3,004	2,976	3,600	3,600
MEDICARE	697	703	696	900	900
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	74,700	83,527	93,117	73,600	57,600
TOTAL BENEFITS	**194,607**	**186,232**	**241,819**	**205,800**	**209,500**
TOTAL PERSONAL SERVICES	**250,607**	**243,232**	**298,821**	**262,800**	**266,500**
OPERATING EXPENDITURES					
PROFESSIONAL	2,568	162	-	12,000	12,000
TECHNICAL	2,208	6,624	6,624	6,900	6,900
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	7,118	5,869	11,000	11,000
ADVERTISING	229	399	640	2,600	2,600
PRINTING & BINDING	4,522	6,144	2,859	5,000	5,000
TRAVEL	12,605	6,858	7,795	16,300	16,400
DUES & FEES	-	5,024	5,000	11,000	6,000
EDUCATION & TRAINING	8,685	7,244	4,639	9,300	9,500
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,571	1,360	481	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	4,843	4,358	2,491	5,600	9,600
BOOKS AND PERIODICALS	-	-	-	700	700
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	3,901	-	-	2,000	2,000
TECHNOLOGY EQUIPMENT	2,848	5,340	1,850	2,000	2,000
PUBLIC RELATIONS	195,496	196,015	179,803	263,900	234,900
UNIFORMS	77	647	-	1,400	1,400
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**247,888**	**247,293**	**218,051**	**352,700**	**323,000**
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	**$ 498,495**	**$ 490,524**	**$ 516,872**	**$ 615,500**	**$ 589,500**

General Fund
Administration



Statement of Purpose

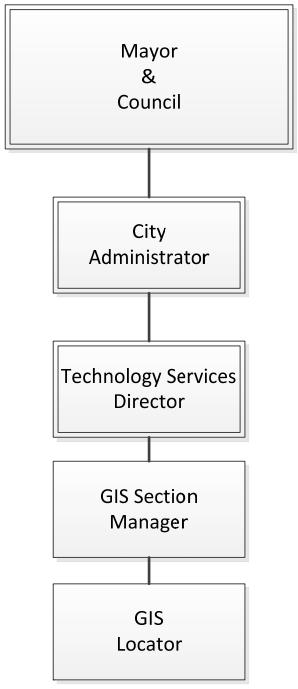
The City Administrator, who works for and at the pleasure of the Mayor and the City Council, carries out their policy direction, and provides overall supervision of the City's operations. The City Administrator is responsible for translating the City Council's goals into budgetary priorities. The City 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 195,178	$ 179,980	$ 177,977	$ 224,500	$ 215,800
OVERTIME	5,556	795	5	200	200
TOTAL SALARIES	**200,734**	**180,775**	**177,982**	**224,700**	216,000
BENEFITS					
GROUP INSURANCE	22,826	7,754	20,195	46,800	46,800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	12,037	10,928	10,828	13,500	12,800
MEDICARE	2,816	2,555	2,626	3,200	3,000
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	42,662	35,797	39,907	42,100	32,900
TOTAL BENEFITS	**80,341**	**57,035**	**73,556**	**105,600**	95,500
TOTAL PERSONAL SERVICES	**281,075**	**237,810**	**251,538**	**330,300**	311,500
OPERATING EXPENDITURES					
PROFESSIONAL	73,401	77,872	76,573	138,000	138,000
TECHNICAL	3,769	2,750	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	375	10,000	10,000
CLEANING SERVICES	654	480	836	1,000	1,000
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	1,940	-	-	-	-
GENERAL REPAIRS & MAINT.	428	19,806	22,569	16,600	18,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	966	478	2,020	1,500	1,500
RENTAL OF LAND & BUILDINGS	2,531	6,476	5,136	-	-
RENTAL OF EQUIPMENT	11,524	4,237	4,298	6,000	6,300
INS, OTHER THAN EMP BENEFIT	265,926	336,188	293,607	385,000	385,000
COMMUNICATIONS	120,109	132,912	136,855	132,500	132,500
ADVERTISING	4,709	4,160	19,286	17,700	17,700
PRINTING & BINDING	875	2,035	-	1,000	1,000
TRAVEL	9,204	2,689	3,206	8,900	8,900
DUES & FEES	28,427	14,387	20,991	17,200	23,700
EDUCATION & TRAINING	2,402	2,116	1,563	9,500	9,500
LICENSES & FEES	8,265	-	-	-	-
GENERAL SUPPLIES/MATERIALS	10,653	8,372	10,657	15,200	13,700
UTILITIES	-	-	-	-	-
GASOLINE	767	292	273	300	300
FOOD	964	1,187	1,284	3,600	8,600
BOOKS AND PERIODICALS	-	-	-	500	500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	29,721	5,089	-	6,500	6,500
TECHNOLOGY EQUIPMENT	7,248	1,288	6,276	7,400	6,900
PUBLIC RELATIONS	5,147	2,762	6,141	11,000	108,000
UNIFORMS	45	-	174	700	600
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**589,672**	**625,576**	**612,120**	**790,100**	898,900
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	20,754	-	35,000	-	-
BUILDINGS	-	59,422	5,000	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**20,754**	**59,422**	**40,000**	**-**	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	46,759	-	-	-	-
INTEREST	623	-	-	-	-
TOTAL DEBT SERVICE	**47,383**	**-**	**-**	**-**	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	-
TOTAL EXPENDITURES	**$ 938,884**	**$ 922,808**	**$ 903,658**	**$ 1,120,400**	$ 1,210,400

General Fund
GIS



Statement of Purpose

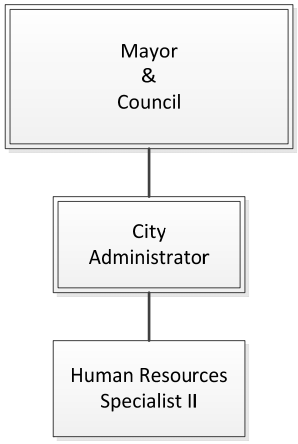
To provide support to all City departments and the general public. GIS (Geographic Information System) integrates geographical information from a variety of sources, including GPS, to create maps for all City departments, including, but not limited to, public utilities (*water, natural gas, stormwater 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ 75,801	$ 76,481	$ 82,000	$ 85,000
OVERTIME	-	231	89	3,700	1,800
TOTAL SALARIES	**-**	**76,032**	**76,570**	**85,700**	**86,800**
BENEFITS					
GROUP INSURANCE	-	20,884	23,227	21,900	22,000
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	4,358	4,624	5,300	5,300
MEDICARE	-	1,019	1,081	1,300	1,300
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	23,865	26,605	21,000	16,500
TOTAL BENEFITS	**-**	**50,126**	**55,537**	**49,500**	**45,100**
TOTAL PERSONAL SERVICES	**-**	**126,158**	**132,107**	**135,200**	**131,900**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	2,680	2,544	4,600	3,100
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	967	2,500	4,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	2,500	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	912	720	800	800
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	200	200
TRAVEL	-	205	-	500	500
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	3,600	1,330	17,000	17,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	3,174	5,814	8,000	8,000
UTILITIES	-	-	-	-	-
GASOLINE	-	1,160	1,430	6,000	3,000
FOOD	-	126	-	500	600
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	9,029	10,500	12,000
TECHNOLOGY EQUIPMENT	-	2,710	-	5,000	5,000
PUBLIC RELATIONS	-	-	-	100	-
UNIFORMS	-	254	514	800	800
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**-**	**14,820**	**22,348**	**59,200**	**55,200**
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	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ -**	**$ 140,977**	**$ 154,455**	**$ 194,400**	**$ 187,100**

General Fund
Human Resources



Statement of Purpose

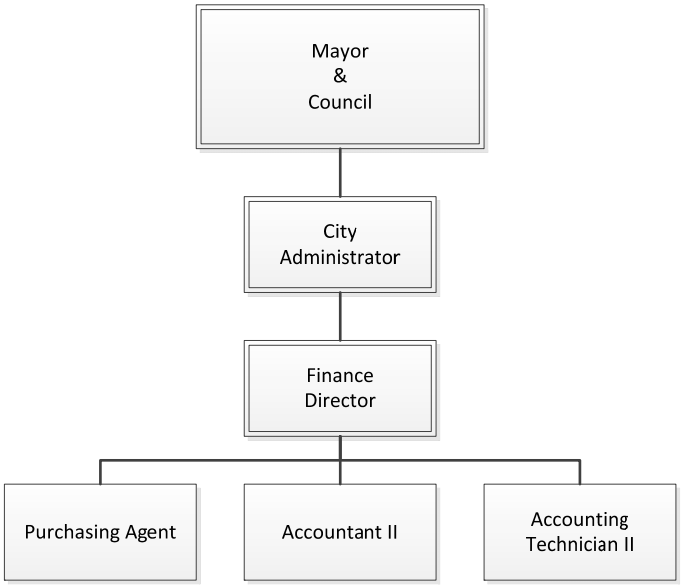
The Human Resource Department's purpose is to establish, develop, maintain, and communicate City policies, while maintaining and recommending fair employment and equal opportunity under State and Federal Laws. To represent, help, advise, and consult with City employees, while simultaneously keeping the 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 69,143	$ 57,895	$ 66,035	$ 86,200	$ 90,400
OVERTIME	2,331	282	205	-	-
TOTAL SALARIES	**71,474**	**58,178**	**66,240**	**86,200**	**90,400**
BENEFITS					
GROUP INSURANCE	6,621	132,520	134,779	21,400	**89,300**
SOCIAL SECURITY (FICA) CONTRIBUTIONS	4,346	3,436	3,980	5,300	**5,700**
MEDICARE	1,016	804	931	1,300	**1,400**
RETIREMENT CONTRIBUTION	1,337,733	1,346,256	1,373,838	1,201,800	**1,152,300**
TUITION REIMBURSEMENTS	4,700	3,000	3,778	16,000	**16,000**
WORKERS' COMPENSATION	185,977	203,320	160,068	230,000	**205,000**
OTHER EMPLOYEE BENEFITS	(1,648,615)	(1,816,188)	(1,799,278)	(1,677,200)	**(1,360,800)**
TOTAL BENEFITS	**(108,222)**	**(126,852)**	**(121,904)**	**(201,400)**	**108,900**
TOTAL PERSONAL SERVICES	**(36,748)**	**(68,675)**	**(55,664)**	**(115,200)**	**199,300**
OPERATING EXPENDITURES					
PROFESSIONAL	1,400	34,381	18,595	62,000	**41,000**
TECHNICAL	5,166	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	340	336	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	574	-	-	-	-
RENTAL OF EQUIPMENT	2,525	2,285	2,266	-	-
INS, OTHER THAN EMP BENEFIT	5,361	13,995	15,624	18,000	-
COMMUNICATIONS	316	148	197	500	**700**
ADVERTISING	874	5,181	4,732	5,000	**6,000**
PRINTING & BINDING	-	-	275	1,000	**1,000**
TRAVEL	233	-	654	5,400	**5,400**
DUES & FEES	326	754	654	900	**900**
EDUCATION & TRAINING	1,971	1,534	1,579	4,100	**4,100**
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,588	4,578	2,858	4,000	**4,000**
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	263	236	251	1,000	**1,000**
BOOKS AND PERIODICALS	697	957	1,016	1,000	**1,000**
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	12,483	2,346	-	2,000	**2,000**
TECHNOLOGY EQUIPMENT	632	921	50	2,000	**2,000**
PUBLIC RELATIONS	-	1,024	6,769	8,000	**8,000**
UNIFORMS	-	-	141	300	**300**
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**36,750**	**68,675**	**55,661**	**115,200**	**77,400**
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	**$ 1**	**$ 0**	**$ (3)**	**$ -**	**$ 276,700**

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.

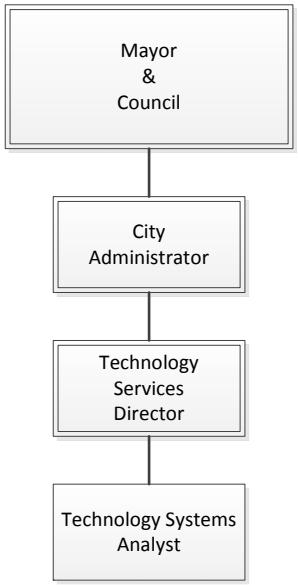
Primary functions include accounting, budgeting, managing and investing cash, managing debt, paying invoices, executing payroll, billing receivables, and collections (utilities, business licenses, taxes, hotel/motel taxes, miscellaneous). The department is responsible for the financial reporting, and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

Program Objectives

1. Prepare the FY 2015-16 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 2016-17 adopted budget document in a format that qualifies for submittal to the GFOA Distinguished Budget Award program.
3. Prepare the FY 2015-16 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 198,964	$ 226,890	$ 246,945	$ 304,600	$ 291,100
OVERTIME	-	-	-	-	1,500
TOTAL SALARIES	**198,964**	**226,890**	**246,945**	**304,600**	**292,600**
BENEFITS					
GROUP INSURANCE	31,834	37,644	49,972	63,200	78,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	11,601	13,175	14,490	18,900	17,800
MEDICARE	2,714	3,081	3,389	4,400	4,800
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	32,000	35,773	39,907	52,600	41,200
TOTAL BENEFITS	**78,148**	**89,673**	**107,758**	**139,100**	**142,700**
TOTAL PERSONAL SERVICES	**277,112**	**316,563**	**354,703**	**443,700**	**435,300**
OPERATING EXPENDITURES					
PROFESSIONAL	44,445	34,235	35,585	55,000	55,000
TECHNICAL	139	2,938	250	-	-
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	-	-	-	-	-
COMMUNICATIONS	2,653	2,096	1,575	1,700	1,300
ADVERTISING	665	1,303	1,471	1,300	1,300
PRINTING & BINDING	1,365	1,913	1,848	2,000	2,000
TRAVEL	4,226	2,867	4,108	6,000	6,000
DUES & FEES	76,905	88,680	95,475	93,000	92,900
EDUCATION & TRAINING	3,923	9,075	5,143	8,100	8,200
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,207	3,829	3,728	4,000	4,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	720	981	815	2,000	2,200
BOOKS AND PERIODICALS	159	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	16,556	94	-	-	-
TECHNOLOGY EQUIPMENT	4,090	2,806	308	5,900	5,900
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	172	237	800	800
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**161,348**	**150,987**	**150,543**	**180,000**	**179,800**
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	**$ 438,459**	**$ 467,550**	**$ 505,246**	**$ 623,700**	**$ 615,100**

General Fund
Technology Services



Statement of Purpose

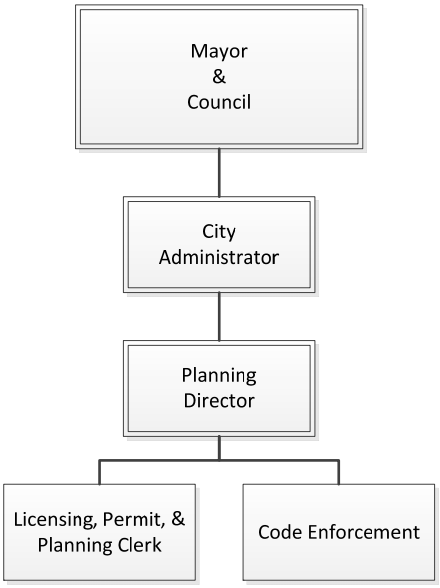
To effectively manage the City's information and communication technologies. Technology Services Department maintains the City's data network, phone system, desktop equipment, web sites, and applications as well as providing training, technology consulting, and special project assistance to all City 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 206,123	$ 134,954	$ 96,566	$ 111,900	$ 115,500
OVERTIME	1,010	36	-	-	-
TOTAL SALARIES	**207,133**	**134,990**	**96,566**	**111,900**	**115,500**
BENEFITS					
GROUP INSURANCE	55,027	20,316	13,137	21,500	13,200
SOCIAL SECURITY (FICA) CONTRIBUTIONS	11,861	8,017	5,846	6,900	7,100
MEDICARE	2,774	1,875	1,367	1,600	1,700
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	42,700	23,865	26,605	21,000	16,500
TOTAL BENEFITS	**112,362**	**54,073**	**46,955**	**51,000**	**38,500**
TOTAL PERSONAL SERVICES	**319,495**	**189,063**	**143,521**	**162,900**	**154,000**
OPERATING EXPENDITURES					
PROFESSIONAL	-	3,600	15,825	65,000	65,000
TECHNICAL	64,611	189,163	189,723	213,000	228,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	75	-	-	-	-
GENERAL REPAIRS & MAINT.	25	439	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	719	701	1,500	1,500
RENTAL OF LAND & BUILDINGS	574	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	6,489	7,990	5,522	5,100	7,500
ADVERTISING	-	1,502	-	300	300
PRINTING & BINDING	-	-	-	-	-
TRAVEL	1,466	-	594	5,000	5,000
DUES & FEES	10,453	11,038	9,375	800	800
EDUCATION & TRAINING	7,885	4,571	(119)	1,900	1,200
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	6,911	3,191	3,173	7,000	7,000
UTILITIES	-	-	-	-	-
GASOLINE	2,166	173	456	1,000	300
FOOD	144	48	72	500	500
BOOKS AND PERIODICALS	-	-	174	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	68,036	7,262	73	15,000	5,000
TECHNOLOGY EQUIPMENT	31,601	40,263	73,615	115,000	180,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	895	350	216	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**201,330**	**270,308**	**299,400**	**431,400**	**502,900**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	143,456	-	51,600	70,000	255,000
TOTAL CAPITAL OUTLAY	**143,456**	**-**	**51,600**	**70,000**	**255,000**
DEBT SERVICE					
PRINCIPAL	-	-		-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 664,282**	**$ 459,371**	**$ 494,521**	**$ 664,300**	**$ 911,900**

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 and Code Enforcement. This office also acts as the clerk for the Planning Department as well as for the Historic Preservation Commission.

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 120,889	$ 123,357	$ 123,109	$ 198,500	$ 211,300
OVERTIME	1,240	1,150	1,484	3,000	4,100
TOTAL SALARIES	**122,129**	**124,508**	**124,593**	**201,500**	**215,400**
BENEFITS					
GROUP INSURANCE	6,497	6,564	7,033	37,600	29,000
SOCIAL SECURITY (FICA) CONTRIBUTIONS	7,459	7,606	7,637	12,500	13,100
MEDICARE	1,744	1,779	1,786	2,900	3,100
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	21,400	23,865	39,907	42,100	32,900
TOTAL BENEFITS	**37,100**	**39,814**	**56,363**	**95,100**	**78,100**
TOTAL PERSONAL SERVICES	**159,229**	**164,322**	**180,956**	**296,600**	**293,500**
OPERATING EXPENDITURES					
PROFESSIONAL	33,750	24,400	27,175	65,000	45,000
TECHNICAL	16,945	-	-	20,000	20,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	401	396	403	400	400
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	210	-	-	-	-
GENERAL REPAIRS & MAINT.	13	6,726	7,631	9,300	9,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	195	38	3,000	4,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,525	2,285	2,266	3,000	3,000
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,181	1,179	1,090	2,700	3,900
ADVERTISING	2,954	2,687	2,500	3,000	2,000
PRINTING & BINDING	-	203	591	300	800
TRAVEL	-	585	62	700	1,500
DUES & FEES	37	630	280	600	1,000
EDUCATION & TRAINING	575	1,204	199	6,000	6,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,860	3,239	3,087	4,000	4,000
UTILITIES	-	-	-	-	-
GASOLINE	557	126	147	3,500	1,800
FOOD	46	72	-	600	700
BOOKS AND PERIODICALS	-	460	-	500	500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	3,000	3,000
TECHNOLOGY EQUIPMENT	360	360	58	4,800	2,100
PUBLIC RELATIONS	-	-	-	100	100,000
UNIFORMS	1,005	1,209	125	1,600	1,000
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**64,418**	**45,957**	**45,652**	**132,100**	**210,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	7,500	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**7,500**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	33,958	22,482	24,322	27,100	62,500
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**33,958**	**22,482**	**24,322**	**27,100**	**62,500**
TOTAL EXPENDITURES	**$ 265,105**	**$ 232,760**	**$ 250,930**	**$ 455,800**	**$ 566,000**

General Fund
Housing & Development (GICH)

Statement of Purpose

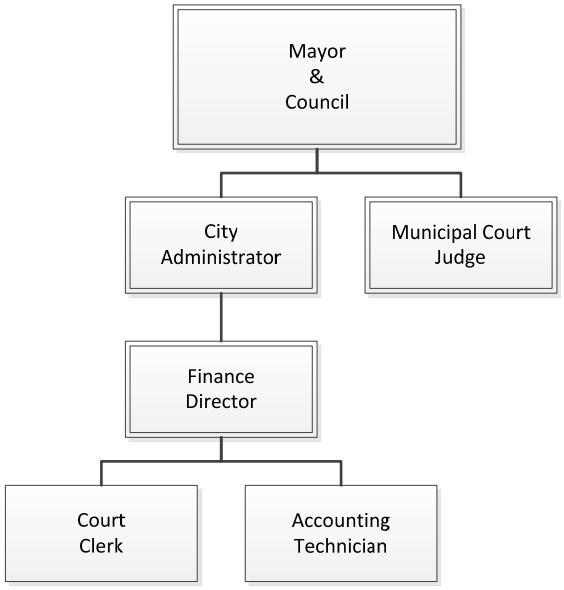
The Georgia Initiative for Community Housing (GICH) is a program sponsored by the University of Georgia, the Georgia Municipal Association, Department of Community Affairs and others. The purpose and goal of this program, quite simply, is to improve the quality and quantity of affordable housing, which 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***. This program was not funded in the FY 2017 budget.***

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	183	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	688	-	-	5,000	-
DUES & FEES	5,000	3,000	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	345	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	143	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	90,000	79,736	16,926	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**96,360**	**82,737**	**16,927**	**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	8,846	1,817	300	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**934**	**8,846**	**1,817**	**300**	**-**
TOTAL EXPENDITURES	**$ 97,294**	**$ 91,583**	**$ 18,744**	**$ 5,300**	**$ -**

General Fund
Municipal Court



Statement of Purpose

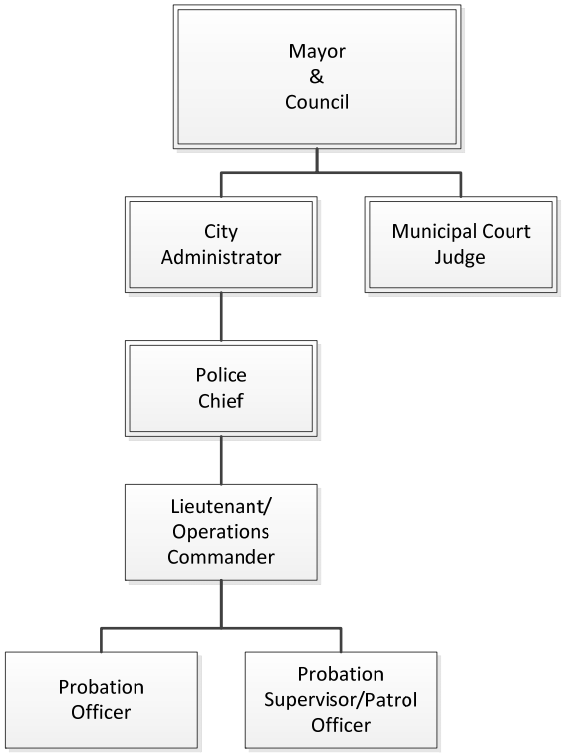
Our Strategic Mission is to flawlessly execute the legal processes related to enforcing city ordinances and traffic laws and to coordinate our efforts with other agencies within the criminal justice system. Provide court administration to guarantee that all persons coming before the Court are treated 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 76,101	$ 62,015	$ 63,735	$ 54,900	$ 70,800
OVERTIME	5,982	2,745	1,806	4,000	5,200
TOTAL SALARIES	**82,083**	**64,761**	**65,541**	**58,900**	**76,000**
BENEFITS					
GROUP INSURANCE	18,106	15,096	16,638	18,200	15,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	4,732	3,750	3,801	3,600	4,700
MEDICARE	1,106	877	889	900	1,100
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	21,400	23,865	13,302	15,800	16,500
TOTAL BENEFITS	**45,345**	**43,588**	**34,630**	**38,500**	**38,200**
TOTAL PERSONAL SERVICES	**127,427**	**108,349**	**100,171**	**97,400**	**114,200**
OPERATING EXPENDITURES					
PROFESSIONAL	29,948	51,816	43,328	51,600	57,600
TECHNICAL	4,523	5,138	4,898	6,900	1,200
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	210	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	16	120	120	-	200
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	500	1,546	161	1,000	500
DUES & FEES	107	37	90	100	100
EDUCATION & TRAINING	713	1,110	749	2,000	6,500
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	925	888	1,994	2,000	2,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	48	124	253	500	500
BOOKS AND PERIODICALS	-	84	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	3,589	-	616	-	-
TECHNOLOGY EQUIPMENT	2,437	392	997	3,000	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	95	600	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**42,805**	**61,561**	**53,807**	**67,400**	**70,900**
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	25,010	18,166	16,526	10,400	23,000
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**25,010**	**18,166**	**16,526**	**10,400**	**23,000**
TOTAL EXPENDITURES	**$ 195,243**	**$ 188,076**	**$ 170,504**	**$ 175,200**	**$ 208,100**

General Fund
Probation



Statement of Purpose

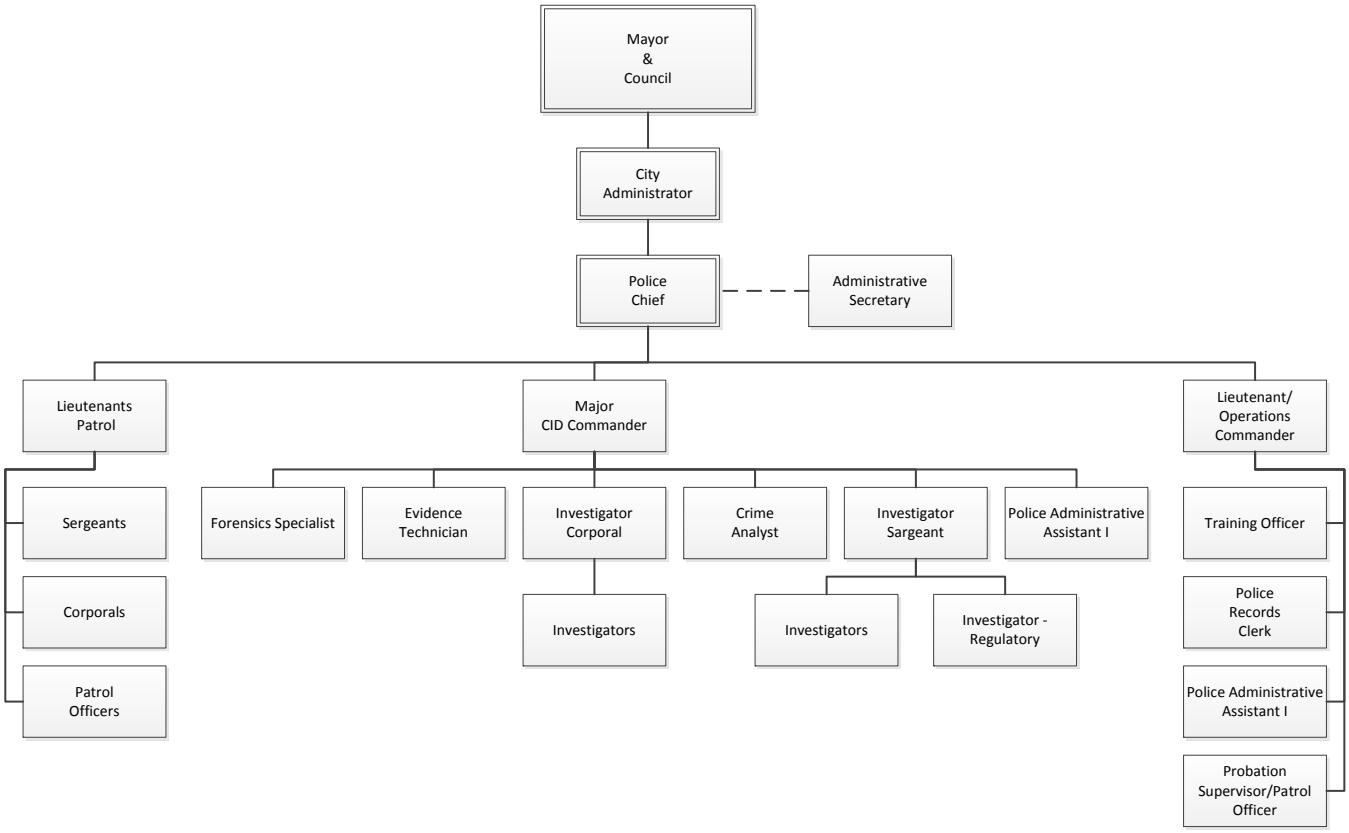
Provide evaluation, investigation, and supervision services for persons within the jurisdiction of the courts; and collect the fines and fees applicable to these persons.

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 32,852	$ 33,028	$ 18,682	$ 49,800	$ 51,500
OVERTIME	2,774	2,086	20	5,100	3,600
TOTAL SALARIES	**35,626**	**35,114**	**18,702**	**54,900**	**55,100**
BENEFITS					
GROUP INSURANCE	5,561	5,299	5,986	14,500	15,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,192	2,155	1,065	3,400	3,400
MEDICARE	513	503	250	800	800
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	10,700	11,932	13,302	10,500	8,200
TOTAL BENEFITS	**18,966**	**19,890**	**20,603**	**29,200**	**28,000**
TOTAL PERSONAL SERVICES	**54,592**	**55,004**	**39,305**	**84,100**	**83,100**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	400	100	-	-
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	-	320	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	140	-	500	3,000	1,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	75	54	500	500
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	100	100
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,518	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	6,437	2,000	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,976**	**475**	**7,411**	**5,600**	**3,600**
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	8,311	5,932	5,014	5,700	10,800
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**8,311**	**5,932**	**5,014**	**5,700**	**10,800**
TOTAL EXPENDITURES	**$ 64,879**	**$ 61,411**	**$ 51,730**	**$ 95,400**	**$ 97,500**

General Fund
Police



Statement of Purpose

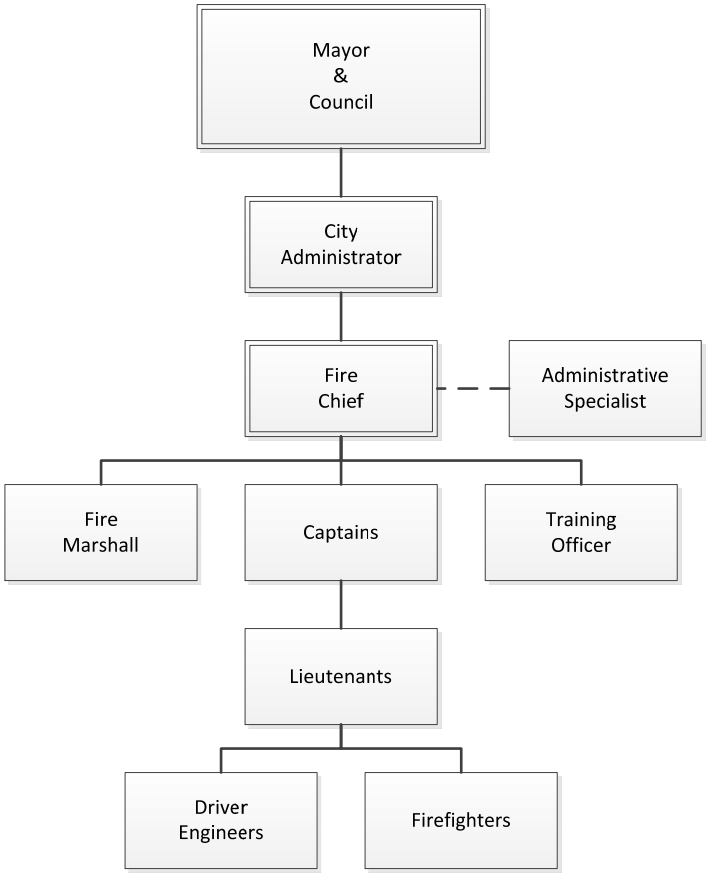
To carry us through this new century we reinforce our vow to protect and serve our community while ensuring the basic rights and quality of life are held to the highest proven standards of excellence. The Winder Police Department's mission is to enhance the quality of life in our community, working cooperatively 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 1,835,219	$ 1,946,439	$ 1,877,299	$ 2,174,500	$ 2,292,800
OVERTIME	132,212	95,238	119,040	183,200	192,000
TOTAL SALARIES	**1,967,430**	**2,041,677**	**1,996,339**	**2,357,700**	**2,484,800**
BENEFITS					
GROUP INSURANCE	357,512	405,352	476,134	594,200	577,800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	115,607	119,795	116,222	142,700	148,200
MEDICARE	27,038	28,016	27,181	33,400	34,700
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	474,700	548,926	572,005	531,300	411,600
TOTAL BENEFITS	**974,857**	**1,102,090**	**1,191,542**	**1,301,600**	**1,172,300**
TOTAL PERSONAL SERVICES	**2,942,287**	**3,143,767**	**3,187,881**	**3,659,300**	**3,657,100**
OPERATING EXPENDITURES					
PROFESSIONAL	104,977	76,524	15,644	11,800	7,800
TECHNICAL	44,229	150	-	26,500	25,100
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	7,243	16,842	1,797	10,000	10,000
CLEANING SERVICES	1,140	848	783	800	800
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	119,376	-	-	-	-
GENERAL REPAIRS & MAINT.	2	68,145	78,492	56,900	104,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	11,678	124,292	110,057	122,100	110,000
RENTAL OF LAND & BUILDINGS	12,735	20,379	20,573	3,000	-
RENTAL OF EQUIPMENT	7,058	8,231	8,240	8,800	8,300
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	44,056	43,204	39,584	30,400	29,100
ADVERTISING	-	-	-	500	500
PRINTING & BINDING	2,436	3,062	5,020	4,000	4,000
TRAVEL	4,014	5,605	5,692	10,000	10,000
DUES & FEES	3,703	2,702	2,101	3,000	3,000
EDUCATION & TRAINING	7,527	7,808	9,388	10,000	10,000
LICENSES & FEES	-	21	424	500	500
GENERAL SUPPLIES/MATERIALS	20,723	21,590	32,956	27,000	26,000
UTILITIES	-	5,937	4,645	5,300	4,500
GASOLINE	136,544	143,995	108,026	145,200	132,000
FOOD	5,464	5,670	7,566	9,000	9,000
BOOKS AND PERIODICALS	909	96	136	1,500	1,500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	59,933	16,013	51,464	33,600	40,000
TECHNOLOGY EQUIPMENT	33,927	34,836	115,659	25,500	53,500
PUBLIC RELATIONS	-	-	-	1,500	1,500
UNIFORMS	22,254	30,924	30,364	30,000	35,000
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	7,335	7,935	10,015	12,000	21,500
PRISONER MAINTENANCE	3,950	4,476	4,241	10,000	10,000
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**661,212**	**649,284**	**662,868**	**598,900**	**657,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	16,845	81,738	65,000	-
VEHICLES	79,785	244,333	334,013	261,000	180,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	151,745	15,000	15,000
TOTAL CAPITAL OUTLAY	**79,785**	**261,178**	**567,496**	**341,000**	**195,000**
DEBT SERVICE					
PRINCIPAL	-	-		-	-
CAPITAL LEASE	149,983	-	-	-	-
INTEREST	1,999	-	-	-	-
TOTAL DEBT SERVICE	**151,983**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	527,955	405,537	413,453	291,100	560,000
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**527,955**	**405,537**	**413,453**	**291,100**	**560,000**
TOTAL EXPENDITURES	**$ 4,363,222**	**$ 4,459,766**	**$ 4,831,698**	**$ 4,890,300**	**$ 5,069,900**

General Fund
Fire



Statement of Purpose

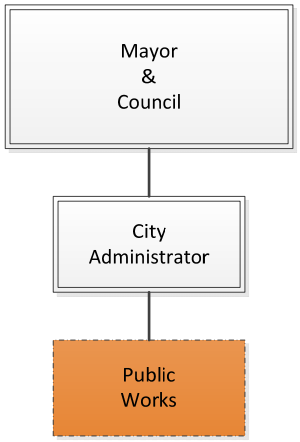
To constantly provide a superior level of fire prevention, fire safety education, fire suppression, rescue and customer service to our citizens and business community. To provide support to the Chamber of Commerce, Downtown Development Authority, Industrial Authority, Partners in Education and other 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 2 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 our 21 year record of no fire fatality within the city limits (last fatality December 25, 1992).
7. Daily complete our mission of protecting lives and property with pride and professionalism: "Together is Better."

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 1,165,611	$ 1,188,851	$ 1,276,754	$ 1,444,800	$ 1,608,500
OVERTIME	55,364	54,982	61,276	96,100	105,600
TOTAL SALARIES	**1,220,975**	**1,243,833**	**1,338,030**	**1,540,900**	**1,714,100**
BENEFITS					
GROUP INSURANCE	249,001	252,887	292,020	351,500	429,400
SOCIAL SECURITY (FICA) CONTRIBUTIONS	71,481	73,137	78,706	95,200	102,100
MEDICARE	16,718	17,104	18,407	22,300	23,900
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	266,900	298,312	372,468	331,400	279,900
TOTAL BENEFITS	**604,100**	**641,439**	**761,601**	**800,400**	**835,300**
TOTAL PERSONAL SERVICES	**1,825,075**	**1,885,273**	**2,099,631**	**2,341,300**	**2,549,400**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	8,350	-	-
TECHNICAL	-	-	795	800	800
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	16,585	-	-	-	-
GENERAL REPAIRS & MAINT.	663	102,467	68,509	51,700	74,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	11,769	34,370	24,671	25,600	25,600
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,525	2,285	2,266	2,800	3,300
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	2,961	4,086	5,119	6,800	6,900
ADVERTISING	50	-	-	-	-
PRINTING & BINDING	27	-	-	300	300
TRAVEL	823	739	1,320	4,000	4,000
DUES & FEES	462	645	851	500	500
EDUCATION & TRAINING	5,569	5,931	3,604	5,900	27,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	23,588	25,967	33,568	29,200	29,200
UTILITIES	-	-	-	-	-
GASOLINE	15,888	17,214	16,604	17,500	17,500
FOOD	2,757	2,935	4,163	2,100	4,600
BOOKS AND PERIODICALS	96	266	699	600	800
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	28,043	9,307	27,054	15,500	20,500
TECHNOLOGY EQUIPMENT	1,755	1,216	1,640	16,700	2,700
PUBLIC RELATIONS	-	-	-	3,600	2,200
UNIFORMS	7,281	5,964	16,432	16,700	16,700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	12,210	10,734	11,007	18,700	18,700
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**133,054**	**224,126**	**226,654**	**219,000**	**255,300**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	72,129	20,000	-
VEHICLES	-	503,982	11,836	225,000	30,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**503,982**	**83,965**	**245,000**	**30,000**
DEBT SERVICE					
PRINCIPAL	-			-	-
CAPITAL LEASE	84,638	102,352	131,718	100,800	104,000
INTEREST	15,424	17,216	20,184	16,300	13,100
TOTAL DEBT SERVICE	**100,062**	**119,568**	**151,902**	**117,100**	**117,100**
ALLOCATION					
INDIRECT COST ALLOCATION	289,365	227,368	250,985	185,000	366,600
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**289,365**	**227,368**	**250,985**	**185,000**	**366,600**
TOTAL EXPENDITURES	**$ 2,347,556**	**$ 2,960,318**	**$ 2,813,137**	**$ 3,107,400**	**$ 3,318,400**

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 570,958	$ 385,908	$ -	$ -	$ -
OVERTIME	10,922	8,550	-	-	-
TOTAL SALARIES	**581,880**	**394,458**	**-**	**-**	**-**
BENEFITS					
GROUP INSURANCE	140,526	104,317	703	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	34,575	23,338	-	-	-
MEDICARE	8,087	5,458	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	189,860	178,987	-	-	-
TOTAL BENEFITS	**373,048**	**312,099**	**703**	**-**	**-**
TOTAL PERSONAL SERVICES	**954,928**	**706,557**	**703**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	63,809	532,664	1,441,655	1,497,600	**1,682,100**
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	5,258	6,085	13,343	10,000	**10,000**
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	10,569	12,022	23,199	20,000	**20,000**
FLEET MAINTENANCE	66,832	-	-	-	-
GENERAL REPAIRS & MAINT.	1,766	46,352	473,649	19,000	**63,300**
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	13,614	30,797	58,737	90,000	**99,000**
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	185	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	6,656	4,105	1,431	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	190	850	3,000	2,500	**2,500**
EDUCATION & TRAINING	917	119	-	-	-
LICENSES & FEES	-	21	-	-	-
GENERAL SUPPLIES/MATERIALS	17,073	18,301	10,307	10,000	**85,000**
UTILITIES	313,739	321,069	308,593	345,600	**338,600**
GASOLINE	59,285	35,183	(612)	-	-
FOOD	(13)	685	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	5,692	1,258	8,707	5,000	**10,000**
TECHNOLOGY EQUIPMENT	422	410	4,656	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	6,567	3,625	-	-	-
UTILITY SUPPLY	88,170	57,966	26,070	309,000	**26,500**
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**660,729**	**1,071,513**	**2,372,737**	**2,308,700**	**2,337,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	519,284	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	653,184	263,934	48,955	560,000	**560,000**
MACHINERY & EQUIP	-	18,412	138,365	46,600	**41,500**
VEHICLES	-	126,797	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**653,184**	**409,143**	**706,604**	**606,600**	**601,500**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	89,990	-	-	-	-
INTEREST	1,200	-	-	-	-
TOTAL DEBT SERVICE	**91,190**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	236,960	190,103	254,739	184,500	**364,900**
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**236,960**	**190,103**	**254,739**	**184,500**	**364,900**
TOTAL EXPENDITURES	**$ 2,596,991**	**$ 2,377,317**	**$ 3,334,783**	**$ 3,099,800**	**$ 3,303,400**

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	23,535	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	10,285	-	-	-	-
GENERAL REPAIRS & MAINT.	143,425	-	-	-	-
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	8,857	-	-	-	-
UTILITIES	234,384	-	-	-	-
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	420,485	-	-	-	-
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	$ 420,485	$ -	$ -	$ -	$ -

General Fund
Positions by Department

	Approved FY 2013	Approved FY 2014	Approved FY 2015	Approved FY 2016	Requested FY 2017
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	-	-	-	-	-
Records Clerk	-	1.00	1.00	1.00	1.00
Purchasing Director/Treasurer	0.75	-	-	-	-
Receptionist/Clerical	1.00	-	-	-	-
Marketing & Media Relations Specialist	-	-	1.00	1.00	1.00
Total	3.75	3.00	4.00	4.00	4.00
GIS					
GIS Section Manager	-	1.00	1.00	1.00	1.00
GIS Field Technician II	-	-	-	1.00	1.00
GIS Locator	-	2.00	1.00	-	-
Total	-	3.00	2.00	2.00	2.00
Human Resources					
Human Resources Director	-	-	-	-	-
Human Resources Specialist II	1.00	1.00	2.00	2.00	2.00
Records Clerk	1.00	1.00	-	-	-
Safety & Loss Coordinator	-	-	-	-	-
Total	2.00	2.00	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 II/Accountant I	-	-	1.00	2.00	2.00
Purchasing Agent	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	-	-	-
Accounting Technician II	-	-	-	1.00	1.00
Total	4.00	4.00	4.00	5.00	5.00
Technology Services					
Technology Services Director	1.00	1.00	1.00	1.00	1.00
Operations IT Manager	-	-	-	-	-
Technology Systems Analyst	1.00	1.00	1.00	1.00	1.00
GIS Section Manager	1.00	-	-	-	-
GIS Locator	2.00	-	-	-	-
Receptionist/Clerical	-	-	-	-	-
Total	5.00	2.00	2.00	2.00	2.00
Planning, Licensing & Permitting					
Planning Director	1.00	1.00	1.00	1.00	1.00
Licensing, Permit, & Planning Clerk	1.00	1.00	1.00	1.00	1.00
Code Enforcement	-	-	-	2.00	2.00
GIS Section Manager	-	-	-	-	-
GIS Locator	-	-	-	-	-
Total	2.00	2.00	2.00	4.00	4.00
Municipal Court					
Court Clerk	2.00	1.00	1.00	1.00	2.00
Accounting Technician	-	1.00	1.00	0.50	-
Probation Officer	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	2.50	3.00

	Approved FY 2013	Approved FY 2014	Approved FY 2015	Approved FY 2016	Requested FY 2017
Police					
Police Administration	9.00	9.00	8.00	-	-
Chief of Police	-	-	-	1.00	1.00
Major/Criminal Investigation Commander	-	-	-	1.00	1.00
Lieutenant/Operations Commander	-	-	-	1.00	1.00
Lieutenant	-	-	-	2.00	2.00
Sergeant	-	-	-	3.00	3.00
Corporal	-	-	-	5.00	5.00
Training Officer	-	-	-	1.00	1.00
Administrative Secretary	-	-	-	1.00	1.00
Records Secretary	-	-	-	1.00	1.00
Police Administrative Assistant I	-	-	-	2.00	2.00
Forensics Specialist	-	-	-	1.00	1.00
Evidence Technician	-	-	-	0.50	-
Crime Analyst	-	-	-	1.00	1.00
Investigator Sergeant	-	-	-	1.00	1.00
Investigator - Regulatory	-	-	-	1.00	1.00
Investigators	9.00	9.00	10.00	6.00	6.00
Patrol Officer/Probation Supervisor	-	-	-	1.00	1.00
Police Patrol	27.75	33.00	32.00	21.00	21.00
Code Enforcement	1.00	1.00	2.00	-	-
School Resource Officers	3.00	-	-	-	-
Jail Transporters	-	-	-	-	-
Police Communications	-	-	-	-	-
Total	49.75	52.00	52.00	50.50	50.00
Fire					
Fire Administration	4.00	4.00	4.00	-	-
Fire Chief	-	-	-	1.00	1.00
Fire Marshal	-	-	-	1.00	1.00
Training Officer	-	-	-	1.00	1.00
Administrative Assistant	-	-	-	1.00	1.00
Captain	-	-	-	3.00	3.00
Lieutenant	-	-	-	3.00	3.00
Driver Engineer	-	-	-	9.00	9.00
Fire Fighters	21.00	21.00	25.00	15.00	15.00
Part Paid Fire Fighters (21) Note Only	-	-	-	-	-
Total	25.00	25.00	29.00	34.00	34.00
Public Works					
Street Administration	2.00	2.00	-	-	-
Street Operations	21.00	17.00	-	-	-
Cemetery	-	-	-	-	-
Total	23.00	19.00	-	-	-
Total General Fund	117.50	115.00	100.00	106.00	106.00

General Fund
Debt Service

	Balances 06/30/2016	Principal	Interest	Total
General Fund				
Capital Leases:				
2009 Fire Truck	$ 127,733	$ 57,664	$ 3,816	$ 61,480
2013 Fire Truck	381,892	46,270	9,128	55,398
Total General Fund	**$ 509,625**	**$ 103,934**	**$ 12,944**	**$ 116,878**

General Fund
Capital Outlay

	FY 2017
Information Technology	
Cisco Fiber Switches	$ 235,000
Digital Sign Server	20,000
Total	**$ 255,000**
Police	
(4) Marked Police Vehicles - Fully Loaded	$ 180,000
Computers For Vehicles (3)	15,000
Total	**$ 195,000**
Fire	
Truck	$ 30,000
Total	**$ 30,000**
Public Works	
Paving	$ 500,000
Sidewalks	$ 60,000
(2) Zero Turn Mowers	33,000
Ambusher	8,500
Total	**$ 601,500**
General Fund Totals	**$ 1,081,500**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Revenue Funds

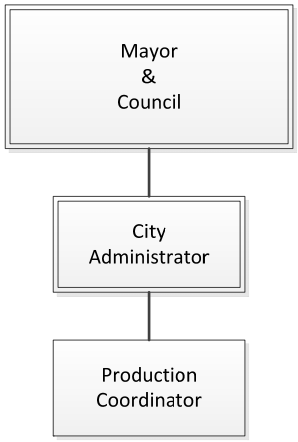
Special Revenue Fund – Television Station

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	111,730	115,912	116,934	115,000	125,000
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	12,000	12,252	12,000	14,400	12,000
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	2,400
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	**123,730**	**128,164**	**128,934**	**129,400**	**139,400**
OPERATING EXPENDITURES					
General Government	84,006	96,701	155,929	144,400	155,600
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	**84,006**	**96,701**	**155,929**	**144,400**	**155,600**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	(19,604)	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	23,117	15,000	16,200
Transfers Out	(39,500)	(27,500)	-	-	-
TOTAL OTHER SOURCES AND (USES)	**(39,500)**	**(47,104)**	**23,117**	**15,000**	**16,200**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 223**	**$ (15,642)**	**$ (3,878)**	**$ -**	**$ -**


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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 35,261	$ 35,908	$ 35,980	$ 37,600	$ 39,100
OVERTIME	209	1,145	130	800	900
TOTAL SALARIES	**35,470**	**37,053**	**36,110**	**38,400**	**40,000**
BENEFITS					
GROUP INSURANCE	5,712	5,599	6,466	6,300	6,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,186	2,278	2,213	2,400	2,500
MEDICARE	512	533	517	600	600
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	10,700	-	13,302	10,500	8,200
TOTAL BENEFITS	**19,110**	**8,410**	**22,498**	**19,800**	**17,800**
TOTAL PERSONAL SERVICES	**54,580**	**45,464**	**58,608**	**58,200**	**57,800**
OPERATING EXPENDITURES					
PROFESSIONAL	2,100	1,600	-	7,600	6,700
TECHNICAL	11,413	12,625	9,300	29,500	23,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	338	178	47	-	-
GENERAL REPAIRS & MAINT.	-	16,501	57,299	22,200	18,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	38	-	1,100	1,100
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	173	312	-	700	700
ADVERTISING	-	-	12	-	800
PRINTING & BINDING	-	-	-	100	100
TRAVEL	224	215	205	1,300	1,300
DUES & FEES	628	392	223	400	400
EDUCATION & TRAINING	-	-	375	400	6,800
LICENSES & FEES	3,218	3,218	3,326	6,000	6,000
GENERAL SUPPLIES/MATERIALS	378	131	-	1,300	1,300
UTILITIES	-	-	-	-	-
GASOLINE	-	54	34	400	400
FOOD	86	62	24	-	300
BOOKS AND PERIODICALS	-	-	-	100	100
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	12	-	-
TECHNOLOGY EQUIPMENT	109	6,569	11,086	6,100	13,200
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	263	400	400
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**18,665**	**41,898**	**82,208**	**77,600**	**80,600**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	19,604	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**19,604**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	10,761	9,340	15,113	8,600	17,200
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**10,761**	**9,340**	**15,113**	**8,600**	**17,200**
TOTAL EXPENDITURES	**$ 84,006**	**$ 116,306**	**$ 155,929**	**$ 144,400**	**$ 155,600**

Special Revenue Fund – Television Station
Positions

TV Station	Approved FY 2013	Approved FY 2014	Approved FY 2015	Approved FY 2016	Requested FY 2017
Manager	-	-	-	-	-
Production Coordinator	1.00	1.00	1.00	1.00	1.00
Entry Level Technician	-	-	-	-	-
Total TV Station	1.00	1.00	1.00	1.00	1.00

Special Revenue Fund – Television Station
Capital Outlay

No requests for FY 2017

Special Revenue Fund – Police Escrow

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	9,031	7,861	6,091	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	**9,031**	**7,861**	**6,091**	**5,000**	**5,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	15,043	10,290	6,200	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	**15,043**	**10,290**	**6,200**	**5,000**	**5,000**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	(22,560)	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
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	**$ (28,572)**	**$ (2,429)**	**$ (109)**	**$ -**	**$ -**


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	2012-2013 ACTUAL	2013-2014 ACTUAL	2013-2014 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	6,075	9,690	1,500	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	600	4,700	5,000	5,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**15,043**	**10,290**	**6,200**	**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	**$ 37,603**	**$ 10,290**	**$ 6,200**	**$ 5,000**	**$ 5,000**

Special Revenue Fund – Festivals

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	33,372	29,185	3,002	31,100	38,000
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	1,450	6,052	-	20,000	20,000
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	**34,822**	**35,237**	**3,002**	**51,100**	**58,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	69,067	60,141	325	51,100	63,100
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**69,067**	**60,141**	**325**	**51,100**	**63,100**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	34,245	31,167	-	-	5,100
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**34,245**	**31,167**	**-**	**-**	**5,100**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 0**	**$ 6,262**	**$ 2,677**	**$ -**	**$ -**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Revenue Fund
Festivals

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

Statement of Purpose

To account for the City's festivals.

Capital Outlay

No capital expenditures have been budgeted for this fund.

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	28,660	30,222	225	33,300	**36,600**
TECHNICAL	-	13	-	-	-
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	14,710	3,565	-	6,300	**15,600**
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	8,160	9,980	-	6,000	**2,600**
PRINTING & BINDING	-	-	-	-	-
TRAVEL	1,957	1,645	-	-	**800**
DUES & FEES	11,654	10,866	100	-	**500**
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,966	2,834	-	5,500	**6,000**
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	181	367	-	-	**1,000**
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	779	650	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**69,067**	**60,141**	**325**	**51,100**	**63,100**
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	**$ 69,067**	**$ 60,141**	**$ 325**	**$ 51,100**	**$ 63,100**

Special Revenue Fund – Hotel/Motel

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUE					
Taxes	$ 68,792	$ 78,631	$ 85,055	$ 75,600	$ 96,400
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	36	390	-	-
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	**68,792**	**78,667**	**85,445**	**75,600**	**96,400**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	20,288	22,922	24,145	20,900	31,500
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**20,288**	**22,922**	**24,145**	**20,900**	**31,500**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(47,845)	(43,083)	(118,267)	(54,700)	(64,900)
TOTAL OTHER SOURCES AND (USES)	**(47,845)**	**(43,083)**	**(118,267)**	**(54,700)**	**(64,900)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 659**	**$ 12,662**	**$ (56,967)**	**$ -**	**$ -**


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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	20,288	22,922	24,145	19,500	28,800
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	2,700
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	-
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	**20,288**	**22,922**	**24,145**	**20,900**	**31,500**
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	**$ 20,288**	**$ 22,922**	**$ 24,145**	**$ 20,900**	**$ 31,500**

Special Revenue Fund – Grant Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	106,350	9,116	-	-	-
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	**106,350**	**9,116**	**-**	**-**	**-**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	177,637	10,124	-	-	-
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	**177,637**	**10,124**	**-**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	71,288	-	-	-	-
Transfers Out	-	-	(38,450)	-	-
TOTAL OTHER SOURCES AND (USES)	**71,288**	**-**	**(38,450)**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 1**	**$ (1,008)**	**$ (38,450)**	**$ -**	**$ -**


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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 81,222	$ -	$ -	$ -	$ -
OVERTIME	5,990	-	-	-	-
TOTAL SALARIES	**87,211**	**-**	**-**	**-**	**-**
BENEFITS					
GROUP INSURANCE	16,457	25	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	5,185	-	-	-	-
MEDICARE	1,212	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	21,400	-	-	-	-
TOTAL BENEFITS	**44,254**	**25**	**-**	**-**	**-**
TOTAL PERSONAL SERVICES	**131,466**	**25**	**-**	**-**	**-**
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	368	(38)	-	-	-
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	-	9,162	-	-	-
TECHNOLOGY EQUIPMENT	23,049	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**23,416**	**9,124**	**-**	**-**	**-**
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	22,755	975	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**22,755**	**975**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 177,637**	**$ 10,124**	**$ -**	**$ -**	**$ -**

Special Revenue Fund – Grant Fund
Positions

Grant Fund	Approved FY 2013	Approved FY 2014	Approved FY 2015	Approved FY 2016	Requested FY 2017
GOHS Police Officers	0.25	-	-	-	-
DOJ Police Officers	2.00	-	-	-	-
Total Grant Fund	2.25	-	-	-	-

Capital Projects Fund – SPLOST 2005

Capital Projects Fund – SPLOST 2005

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	761,335	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	43	222	-	-
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	**761,335**	**43**	**222**	**-**	**-**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	31,363	4,084	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**31,363**	**4,084**	**-**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	(238,080)	(33,382)	-	(100,000)	-
Proceeds From Sale of Assets	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	100,000	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**(238,080)**	**(33,382)**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 491,892**	**$ (37,423)**	**$ 222**	**$ -**	**$ -**


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	2012-2013 ACTUAL	2013-2014 ACTUAL	2013-2014 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	4,084	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**31,363**	**4,084**	**-**	**-**	**-**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	228,490	33,382	-	100,000	-
MACHINERY & EQUIP	9,590	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**238,080**	**33,382**	**-**	**100,000**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 269,443**	**$ 37,466**	**$ -**	**$ 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

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	868,255	999,923	960,000	1,020,000
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	389	2,450	-	-
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	**-**	**868,644**	**1,002,373**	**960,000**	**1,020,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	1,000,564	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**-**	**-**	**1,000,564**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	(157,562)	(57,637)	(960,000)	(1,020,000)
Proceeds From Sale of Assets	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**(157,562)**	**(57,637)**	**(960,000)**	**(1,020,000)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ -**	**$ 711,081**	**$ (55,828)**	**$ -**	**$ -**


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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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.	-	-	1,000,564	-	-
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	-	-	1,000,564	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	157,562	57,637	960,000	1,020,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	157,562	57,637	960,000	1,020,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ 157,562	$ 1,058,201	$ 960,000	$ 1,020,000


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Capital Projects Fund – LMIG

Capital Projects Fund – LMIG

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	122,824	252,261	-	135,000
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	**-**	**122,824**	**252,261**	**-**	**135,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	158,512	165,350	-	225,000
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**-**	**158,512**	**165,350**	**-**	**225,000**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	35,688	38,158	-	90,000
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**35,688**	**38,158**	**-**	**90,000**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ -**	**$ -**	**$ 125,069**	**$ -**	**$ -**


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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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.	-	158,192	165,350	-	225,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	320	-	-	-
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	-	158,512	165,350	-	225,000
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	$ -	$ 158,512	$ 165,350	$ -	$ 225,000


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Water and Sewer Fund

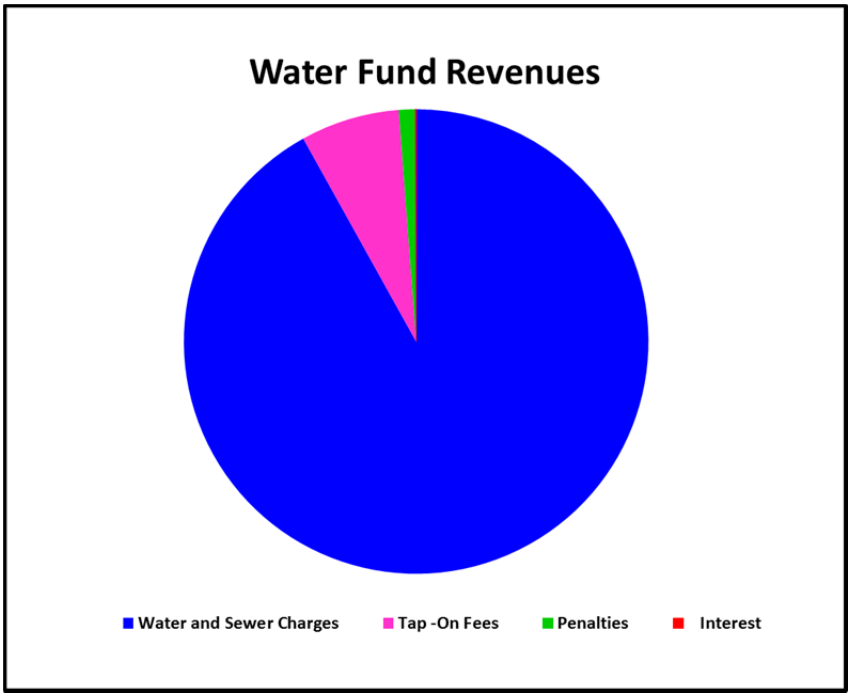
Water Fund

Revenue, Expenditures and Other Sources and Uses Summary

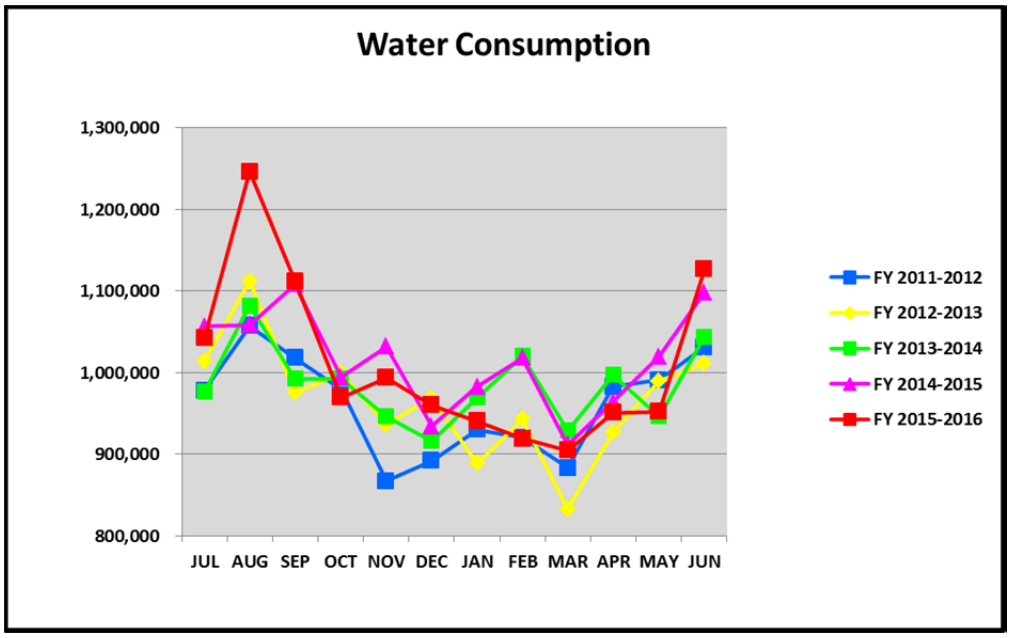
	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	3,427	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	148,262	163,400	156,023	127,200	9,600
Contributions	-	-	24,135	-	-
Miscellaneous and Other	-	4,978	44,709	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	12,938,110	13,345,122	14,666,787	14,619,400	14,999,000
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	931,035	1,469,498	1,511,917	1,122,500	1,122,500
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	325,447	323,436	290,402	321,600	186,000
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**14,346,280**	**15,306,434**	**16,693,973**	**16,190,700**	**16,317,100**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	10,061,100	10,337,631	10,445,801	10,684,200	10,571,800
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**10,061,100**	**10,337,631**	**10,445,801**	**10,684,200**	**10,571,800**
OTHER SOURCES AND (USES)					
Debt Service	(979,031)	(777,220)	(734,456)	(2,739,000)	(2,654,200)
Capital Outlay	-	-	-	(16,578,800)	(32,062,500)
Proceeds From Sale of Assets	-	2,602	-	-	-
Issuance of Debt Instruments	-	-	-	16,578,800	32,062,500
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(2,827,400)	(2,550,533)	(4,088,592)	(2,767,500)	(3,091,100)
TOTAL OTHER SOURCES AND (USES)	**(3,806,431)**	**(3,325,152)**	**(4,823,048)**	**(5,506,500)**	**(5,745,300)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 478,750**	**$ 1,643,651**	**$ 1,425,124**	**$ -**	**$ -**

Water Fund
Revenues

The primary source of revenues are user charges based on monthly water consumption and sewer charges applied to using 90% 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.



During FY 2014, the City hired a consultant to perform a rate study to determine the required water & sewer rates needed to cover the future projects, debt service and annual operation & maintenance costs. Based on the findings of this study, the City implemented new rates that will increase projected revenues during FY 2017.

The City's Current Water & Sewer rates:

Base Water Rates (residential *effective 4/1/2015*)

Line Size	Inside City Limits	Outside City Limits
5/8 – 3/4 inch line	$ 15.50	$ 25.20
1 inch line	$ 15.50	$ 25.20

Volume Rate (residential *effective 4/1/2015*)

1st 2,000 gallons	$ 2.50 per 1,000 gal.	$ 3.00 per 1,000 gal.
2,001 – 6,999 gallons	$ 7.20 per 1,000 gal.	$ 8.00 per 1,000 gal.
7,000 + gallons	$ 9.00 per 1,000 gal.	$ 9.00 per 1,000 gal.

Base Water Rates (commercial & industrial *effective 4/1/2015*)

Line Size	Inside City Limits	Outside City Limits
5/8 – 3/4 inch line	$ 15.50	$ 25.20
1 inch line	$ 55.70	$ 56.20
1 ½ inch line	$ 89.10	$ 89.90
2 inch line	$ 133.60	$ 134.90
3 inch line	$ 155.80	$ 157.30
4 inch line	$189.20	$ 191.00
6 inch line	$ 211.50	$ 213.50
8 inch line	$ 244.90	$ 247.20
10 inch line	$ 267.50	$ 267.50
12 inch line	$ 267.50	$ 267.50

- Commercial volume usage is $7.00 per 1,000 gallons
- Industrial volume usage is $ 6.41 per 1,000 gallons
- Commercial & Industrial deposit is based on a one month average volume

Large Volume Industrial – Contact City for information

Dedicated Fire Lines

5/8 – 3/4 inch line	$ 16.05
1 inch line	$ 26.75
1 ½ inch line	$ 42.80
2 inch line	$ 64.20
3 inch line	$ 74.90

4 inch line	$ 90.95
6 inch line	$ 101.65
8 inch line	$ 117.70
10 inch line	$ 133.75
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 6/1/2014*)

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

Volume Rate (*effective 6/1/2014*)

Line Size	Inside City Limits	Outside City Limits
All	$ 4.50 per 1,000 gal.	$ 5.80 per 1,000 gal.
	90% of water consumption	100% of water consumption

- ***Non-metered Sewer Volume:*** *Non-metered residential sewer will be charged the base rate of $30.30.*

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.

***Transfer Service** – If the utilities are currently connected at the new address there are no fees. In the event that services are disconnected at the new service address there will be a $25 charge. A customers deposit can transfer from one address to another. The customer is required to come by the Utility Billing Department, request that service be disconnected at the old location and connected at the new location. Service can overlap for up to15 days. Any remaining balance on an old account plus any service charges will be transferred.

****Continuous Service** – During each period of time a Rental Unit is not occupied by a tenant, (an "Interim Period") (1) the City will not discontinue water/gas service to the Rental Unit served by the City, (2) the City will establish an account related to such Rental Unit in the name of the Landlord as of the effective date of termination of service by the tenant or upon special request of the Landlord and (3) the Landlord will be the customer of the City with respect to the sale and delivery of water and/or gas to such Rental Unit under the City's applicable Rate Schedule. In the event that the tenant was disconnected due to lack of payment there will be a $25 connection fee.

Deposits – The City requires that all customers pay a deposit on each account that they establish. This deposit shall be retained in escrow, without interest paid, by the City of Winder until the account is closed

or until the customer has established twelve (12) months of on-time payments in full. The deposit will be applied against the final bill or the account (for those with 12 months of on-time payments)

Good Credit Waives the Deposit – The City will not require a deposit for those customers (determination of a deposit is provided from a third party vendor) that meet a good credit criteria. Credit is verified at the time that service is established. No actual credit scores are obtained by the City.

Master Meters for Apartments – All master meters shall be placed in the property owner/manager's name. For residential units the account holder may designate to be placed under either the residential or commercial rate structure (base plus volume). The City will automatically place all master meters or meters larger than 1" at the commercial rate unless requested to be established as residential.

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.

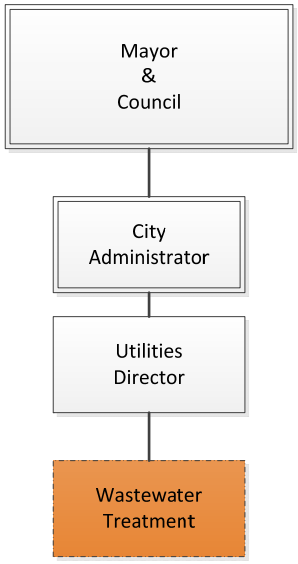
The City has two inter-governmental agreements with Barrow County. One is for the City to bill and collect the usage of the County's sewer customers who have City of Winder water. Also in this agreement, the City collects the County's sewer taps for customers who are in the Winder Water District and 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. During FY 2016, Barrow County paid off a portion of the loan that covered the costs of construction. This payoff was almost twelve years early and saved the County almost $700,000 in interest over the rest of the term of the loan. Barrow County will continue to pay the City a portion of each tap fee to cover the initial and future capacity until the remaining portion of the loan is paid in full. The balance owed to the City as of September 2015 is $4,452,000 for this portion of the loan.

Water Fund
Expenditures

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 574,043	$ 610,007	$ 681,101	$ 844,500	$ 869,800
OVERTIME	42,257	43,457	47,635	55,100	66,000
TOTAL SALARIES	**616,300**	**653,464**	**728,736**	**899,600**	935,800
BENEFITS					
GROUP INSURANCE	143,818	161,698	187,534	235,700	209,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	36,493	38,585	43,074	55,400	57,000
MEDICARE	8,494	9,024	10,074	13,100	13,400
RETIREMENT CONTRIBUTION	-	-	(331,631)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	200,082	228,315	256,673	266,200	210,100
TOTAL BENEFITS	**388,887**	**437,621**	**165,724**	**570,400**	490,000
TOTAL PERSONAL SERVICES	**1,005,187**	**1,091,085**	**894,460**	**1,470,000**	1,425,800
OPERATING EXPENDITURES					
PROFESSIONAL	2,184,499	2,166,234	2,187,929	2,392,500	2,458,800
TECHNICAL	24,634	22,987	31,485	46,600	49,600
BILLING & COLLECTION FEE	-	-	621,094	558,700	558,500
CLAIMS	7,655	19,300	22,691	30,000	30,000
CLEANING SERVICES	200	198	300	200	200
LAND FILL FEES	-	-	125	-	127,100
FLEET MAINTENANCE	73,547	-	-	-	-
GENERAL REPAIRS & MAINT.	263,389	331,290	385,990	325,400	1,142,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	96,378	81,960	142,950	297,900	366,500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,219	6,698	1,133	14,700	22,900
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	11,703	10,011	15,090	20,000	21,500
ADVERTISING	2,388	278	433	4,100	4,100
PRINTING & BINDING	1,579	4,602	6,587	15,800	15,800
TRAVEL	1,267	1,085	3,582	6,000	6,000
DUES & FEES	41,918	25,122	21,993	27,100	27,100
EDUCATION & TRAINING	5,709	5,622	5,480	30,800	30,800
LICENSES & FEES	75	301	499	1,800	1,800
GENERAL SUPPLIES/MATERIALS	304,095	312,954	32,391	524,800	272,600
UTILITIES	718,425	711,412	665,802	728,800	780,900
GASOLINE	42,610	52,128	47,721	64,400	64,400
FOOD	1,232	1,463	984	4,100	4,100
BOOKS AND PERIODICALS	119	189	-	1,700	1,700
SUP/INV PURCHASED RESALE	223,295	67,928	20,336	60,000	60,000
SMALL EQUIPMENT	18,520	21,848	14,475	150,600	228,000
TECHNOLOGY EQUIPMENT	1,737	9,653	7,414	44,400	44,400
PUBLIC RELATIONS	-	-	13,040	6,700	6,700
UNIFORMS	12,023	8,953	13,528	14,300	14,300
UTILITY SUPPLY	480,313	1,052,776	1,690,423	1,905,000	696,100
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	2,944,375	2,948,937	2,787,964	161,500	718,000
BAD DEBT	78,965	60,166	28,554	-	-
TOTAL OPERATING EXPENDITURES	**7,541,894**	**7,924,097**	**8,769,998**	**7,437,900**	7,754,600
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	100,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	16,175,800	30,373,200
MACHINERY & EQUIP	-	-	-	215,000	1,500,300
VEHICLES	-	-	-	88,000	89,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**16,578,800**	32,062,500
DEBT SERVICE					
PRINCIPAL	-	-	-	2,066,400	2,066,400
CAPITAL LEASE	-	-	-	-	-
INTEREST	979,031	777,220	734,456	672,600	587,800
TOTAL DEBT SERVICE	**979,031**	**777,220**	**734,456**	**2,739,000**	2,654,200
ALLOCATION					
INDIRECT COST ALLOCATION	953,952	727,622	781,343	1,776,300	1,391,400
INTERNAL FUNDS	560,067	594,827	-	-	-
TOTAL ALLOCATION	**1,514,019**	**1,322,449**	**781,343**	**1,776,300**	1,391,400
TOTAL EXPENDITURES	**$ 11,040,130**	**$ 11,114,851**	**$ 11,180,257**	**$ 30,002,000**	$ 45,288,500

Water Fund
Cedar Creek Wastewater Treatment



Statement of Purpose

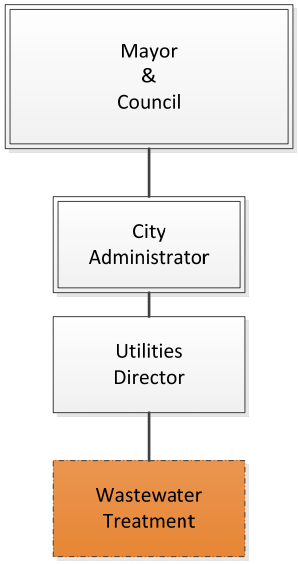
The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the efficient use of properly operated treatment facilities (this is the second year that the City has shown separate budgets for each of the two (2) 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	-	361,302	408,000	416,100
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	70,371	17,600	50,000
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	102,000
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	110,085	25,000	75,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	17,964	50,000	78,000
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	-	-	-	185,000	44,500
UTILITIES	-	-	51,551	171,000	194,400
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	28,900	40,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	58,893	-	60,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	448,966	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	1,119,132	885,500	1,060,000
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	-	-	64,375	56,000	131,600
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	64,375	56,000	131,600
TOTAL EXPENDITURES	$ -	$ -	$ 1,183,507	$ 941,500	$ 1,191,600

Water Fund
Marburg Wastewater Treatment



Statement of Purpose

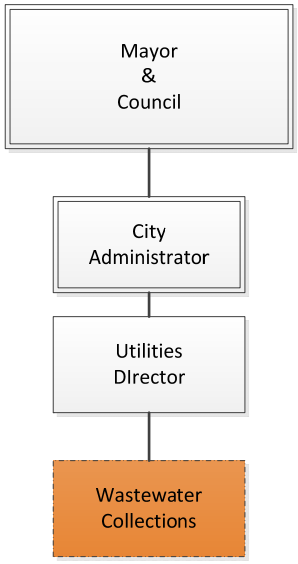
The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the efficient use of properly operated treatment facilities (this is the second year that the City has shown separate budgets for each of the two (2) 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	444,188	523,053	173,498	150,000	148,500
TECHNICAL	4,166	2,610	-	-	-
BILLING & COLLECTION FEE	-	-	42,704	8,700	20,700
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	22,600
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	192,664	235,616	102,439	83,000	30,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	4,469	15,412	19,153	21,000	61,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	13	7	13	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	20,003	1,136	400	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	151	(151)	-	-
GENERAL SUPPLIES/MATERIALS	62,978	54,955	-	57,200	24,000
UTILITIES	234,785	250,439	194,213	105,000	98,700
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	525	-	-	9,900	23,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	22,225	-	10,100
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	575,512	574,060	124,635	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,539,302**	**1,657,439**	**679,129**	**434,800**	**438,600**
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	141,599	115,830	54,930	27,500	54,500
INTERNAL FUNDS	90,529	100,520	-	-	-
TOTAL ALLOCATION	**232,127**	**216,350**	**54,930**	**27,500**	**54,500**
TOTAL EXPENDITURES	**$ 1,771,429**	**$ 1,873,789**	**$ 734,059**	**$ 462,300**	**$ 493,100**

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	888,767	759,732	776,800	900,100	942,600
TECHNICAL	-	125	-	-	-
BILLING & COLLECTION FEE	-	-	58,256	38,200	68,600
CLAIMS	7,655	18,700	22,691	20,000	20,000
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	20,684	14,474	23,310	151,500	161,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	15,934	17,089	-	37,200	37,200
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	10,000
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	32	-	-	-	154,000
UTILITIES	59,327	49,077	45,404	48,400	50,100
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	5,000	5,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	5,000	5,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**992,398**	**859,197**	**926,462**	**1,205,400**	**1,454,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	715,000	3,430,000
MACHINERY & EQUIP	-	-	-	-	1,345,300
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	**715,000**	**4,775,300**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	145,802	91,862	93,184	121,500	180,600
INTERNAL FUNDS	58,364	52,108	-	-	-
TOTAL ALLOCATION	**204,166**	**143,970**	**93,184**	**121,500**	**180,600**
TOTAL EXPENDITURES	**$ 1,196,564**	**$ 1,003,167**	**$ 1,019,646**	**$ 2,041,900**	**$ 6,409,900**

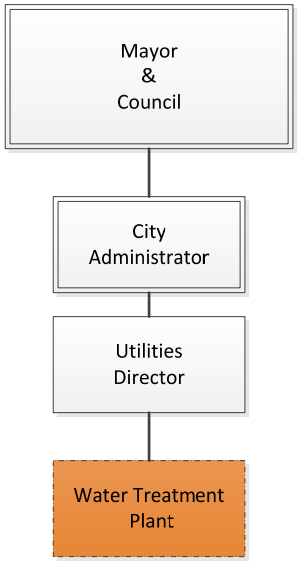
Water Fund
Debt Administration

Statement of Purpose

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	3,175	3,175	3,175	3,200	3,200
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	127,206	55,700	167,200
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	1,468	538	564	-	-
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	2,225,237	2,187,220	1,982,127	161,500	718,000
BAD DEBT	78,965	60,166	28,554	-	-
TOTAL OPERATING EXPENDITURES	**2,309,730**	**2,251,098**	**2,141,626**	**220,400**	**888,400**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	2,066,400	2,066,400
CAPITAL LEASE	-	-	-	-	-
INTEREST	979,031	777,220	734,456	672,600	587,800
TOTAL DEBT SERVICE	**979,031**	**777,220**	**734,456**	**2,739,000**	**2,654,200**
ALLOCATION					
INDIRECT COST ALLOCATION	143,225	83,494	79,230	177,100	439,900
INTERNAL FUNDS	193,239	183,252	-	-	-
TOTAL ALLOCATION	**336,464**	**266,746**	**79,230**	**177,100**	**439,900**
TOTAL EXPENDITURES	**$ 3,625,225**	**$ 3,295,064**	**$ 2,955,312**	**$ 3,136,500**	**$ 3,982,500**

Water Fund
Water Treatment



Statement of Purpose

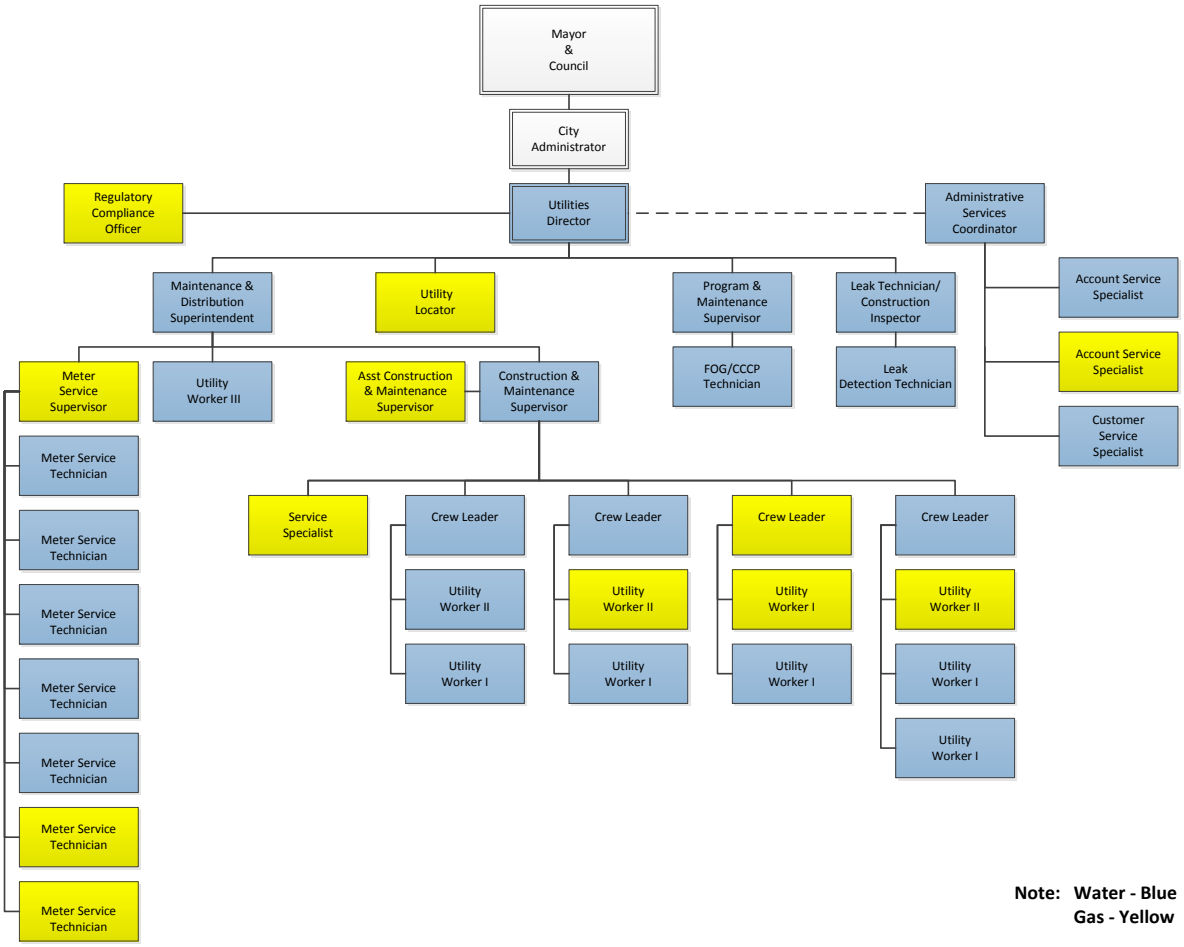
The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the use of properly 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	719,164	658,732	673,520	693,900	711,100
TECHNICAL	15,718	14,961	13,600	41,100	41,100
BILLING & COLLECTION FEE	-	-	91,726	256,800	76,000
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	37,241	26,989	73,318	41,000	66,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	73,965	12,500	52,634	75,300	75,300
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	5,594	-	10,000	10,000
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,159	(126)	7	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	2,331	5,763	7,800	7,800
TRAVEL	-	-	-	-	-
DUES & FEES	9,200	12,351	100	9,400	9,400
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	210,696	225,538	-	240,000	7,500
UTILITIES	391,749	371,671	337,107	362,200	394,300
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	20,000	10,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	207,771	-	201,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	3,200	3,200	3,200	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,462,118**	**1,333,744**	**1,458,749**	**1,757,500**	**1,609,500**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	10,986,800	13,941,000
MACHINERY & EQUIP	-	-	-	155,000	155,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	**11,141,800**	14,096,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	214,342	142,256	146,377	816,500	121,600
INTERNAL FUNDS	85,989	80,888	-	-	-
TOTAL ALLOCATION	**300,331**	**223,144**	**146,377**	**816,500**	121,600
TOTAL EXPENDITURES	**$ 1,762,449**	**$ 1,556,888**	**$ 1,605,126**	**$ 13,715,800**	$ 15,827,100

Water Fund
Water Distribution



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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 574,043	$ 610,007	$ 681,101	$ 844,500	$ 869,800
OVERTIME	42,257	43,457	47,635	55,100	66,000
TOTAL SALARIES	**616,300**	**653,464**	**728,736**	**899,600**	**935,800**
BENEFITS					
GROUP INSURANCE	143,818	161,698	187,534	235,700	209,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	36,493	38,585	43,074	55,400	57,000
MEDICARE	8,494	9,024	10,074	13,100	13,400
RETIREMENT CONTRIBUTION	-	-	(331,631)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	200,082	228,315	256,673	266,200	210,100
TOTAL BENEFITS	**388,887**	**437,621**	**165,724**	**570,400**	**490,000**
TOTAL PERSONAL SERVICES	**1,005,187**	**1,091,085**	**894,460**	**1,470,000**	**1,425,800**
OPERATING EXPENDITURES					
PROFESSIONAL	129,205	221,541	199,634	237,300	237,300
TECHNICAL	4,750	5,291	17,885	5,500	8,500
BILLING & COLLECTION FEE	-	-	230,831	181,700	176,000
CLAIMS	-	600	-	10,000	10,000
CLEANING SERVICES	200	198	300	200	200
LAND FILL FEES	-	-	125	-	2,500
FLEET MAINTENANCE	73,547	-	-	-	-
GENERAL REPAIRS & MAINT.	12,800	54,212	76,838	24,900	810,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	2,011	36,959	53,199	114,400	115,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,219	1,104	1,133	4,700	2,900
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	10,531	10,130	15,070	20,000	21,500
ADVERTISING	2,388	278	433	4,100	4,100
PRINTING & BINDING	1,579	2,272	824	8,000	8,000
TRAVEL	1,267	1,085	3,582	6,000	6,000
DUES & FEES	11,247	11,098	20,929	17,700	17,700
EDUCATION & TRAINING	5,709	5,622	5,480	30,800	30,800
LICENSES & FEES	75	150	650	1,800	1,800
GENERAL SUPPLIES/MATERIALS	30,389	32,461	32,391	42,600	42,600
UTILITIES	32,563	40,225	37,527	42,200	43,400
GASOLINE	42,610	52,128	47,721	64,400	64,400
FOOD	1,232	1,463	984	4,100	4,100
BOOKS AND PERIODICALS	119	189	-	1,700	1,700
SUP/INV PURCHASED RESALE	223,295	67,928	20,336	60,000	60,000
SMALL EQUIPMENT	17,995	21,848	14,475	86,800	150,000
TECHNOLOGY EQUIPMENT	850	9,653	7,414	44,400	44,400
PUBLIC RELATIONS	-	-	13,040	6,700	6,700
UNIFORMS	12,023	8,953	13,528	14,300	14,300
UTILITY SUPPLY	480,313	1,052,776	1,401,534	1,900,000	420,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	140,427	184,457	229,036	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,238,346**	**1,822,619**	**2,444,900**	**2,934,300**	**2,304,100**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	100,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	4,474,000	13,002,200
MACHINERY & EQUIP	-	-	-	60,000	-
VEHICLES	-	-	-	88,000	89,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**4,722,000**	**13,191,200**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	308,985	294,180	343,247	577,700	463,200
INTERNAL FUNDS	131,945	178,059	-	-	-
TOTAL ALLOCATION	**440,930**	**472,239**	**343,247**	**577,700**	**463,200**
TOTAL EXPENDITURES	**$ 2,684,463**	**$ 3,385,943**	**$ 3,682,607**	**$ 9,704,000**	**$ 17,384,300**

Water Fund
Positions

Water Fund	Approved FY 2013	Approved FY 2014	Approved FY 2015	Approved FY 2016	Requested FY 2017
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
Administrative Services Coordinator	-	-	1.00	1.00	1.00
Senior Administrative Specialist	-	1.00	-	-	-
Account Serivce Specialist	1.00	-	1.00	1.00	1.00
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
Construction & Maintenance Supervisor	-	1.00	1.00	1.00	1.00
Program & Maintenance Supervisor	-	1.00	1.00	1.00	1.00
Foreman	2.00	-	-	-	-
Leadman	-	-	1.00	-	-
Crew Leaders	3.00	3.00	3.00	3.00	3.00
Meter Service Technician	-	2.00	4.00	5.00	5.00
Leak Detection Technician	-	1.00	2.00	2.00	2.00
Cross Connection Control Program Technician	-	1.00	0.50	0.50	0.50
Service Technician	1.00	1.00	-	-	-
Utility Worker III	-	-	-	1.00	1.00
Utility Worker II	3.00	2.00	2.00	1.00	1.00
Utility Worker I	3.00	2.00	3.00	5.00	5.00
Total Water Fund	16.00	18.00	22.50	24.50	24.50

Water Fund
Debt Service

	Balances 06/30/2016	Principal	Interest	Total
Water Fund				
Notes Payable:				
2013 GEFA Fixed Network	$ 3,000,000	$ 290,586	$ 6,448	$ 297,034
Bonds Payable-				
2005 Series	965,000	965,000	17,901	982,901
2009 Series	2,732,000	227,000	86,149	313,149
2012 Series	12,185,000	700,000	477,150	1,177,150
Total Water Fund	**$ 18,882,000**	**$ 2,182,586**	**$ 587,648**	**$ 2,770,234**

Water Fund
Capital Outlay

		FY 2017
Wastewater Collection		
Winder/Barrow Sewer Upgrade	$	2,500,000
Diesel Powered Backup Pump 6"x6" (5)		569,160
Diesel Powered Backup Pump 12"x10" (2)		457,140
Diesel Powered Backup Pump 4"x4" (4)		319,000
King Street Sewer		300,000
Linwood-Mimosa St Sewer Replacement		190,000
Meadowbrook Sewer Replacement		170,000
Manhole Rehab		125,000
Center Street Underpass		50,000
Melrose Ave. Sewer Replacement		50,000
Satellite Dr. Gravity Sewer		45,000
Total	**$**	**4,775,300**
Water Treatment		
Auburn/Winder Reservoir	$	10,000,000
Hwy 53 WTP High Rating/Backup Generator		3,000,000
(4) Filter Rehab-Media Underdrain		791,000
Sludge Handling Infrastructure		150,000
Portable Generator Connection		100,000
Backup Pump Laurel Lane		55,000
Total	**$**	**14,096,000**
Water Distribution		
Ft. Yargo	$	8,000,000
Rockwell Tank & Pump Station		1,750,000
SR 81 Waterline		1,600,000
McNeal Road Waterline Rehab		800,000
Ed Hogan Waterline Relocation		225,000
Cedar Valley Trail		130,000
CIP-HWY 211 7 Thompson Mill		124,200
CIP-Tom Miller Road Tie in Phase II		120,000
Land for Water Tank at 316		100,000
Green Valley Drive Watermain Rehab		90,000
City Pond Road Waterline		85,000
Myrtle Street Watermain Rehab		48,000
Excavator		45,000
Truck 4X4 (2)		44,000
CIP-Telemetry		30,000
Total	**$**	**13,191,200**
Water Fund Totals	**$**	**32,062,500**

Environmental Protection Services Fund

Environmental Protection Services Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	26,103	30,371	30,510	27,600	30,000
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**26,103**	**30,371**	**30,510**	**27,600**	**30,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	110,080	125,661	134,866	182,500	442,100
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**110,080**	**125,661**	**134,866**	**182,500**	**442,100**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(950,000)	(600,000)
Proceeds From Sale of Assets	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	950,000	600,000
Cash Reserves	-	-	-	-	-
Transfers In	-	71,000	791,458	154,900	412,100
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**71,000**	**791,458**	**154,900**	**412,100**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (83,977)**	**$ (24,290)**	**$ 687,102**	**$ -**	**$ -**

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 18,435	$ 31,395	$ 34,878	$ 19,900	$ 20,900
OVERTIME	814	1,078	1,046	600	600
TOTAL SALARIES	**19,249**	**32,473**	**35,924**	**20,500**	**21,500**
BENEFITS					
GROUP INSURANCE	6,658	10,043	11,848	7,600	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	899	1,792	1,961	1,300	1,300
MEDICARE	251	419	459	300	400
RETIREMENT CONTRIBUTION	-	-	(6,768)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	11,932	6,651	5,300	4,100
TOTAL BENEFITS	**7,808**	**24,186**	**14,151**	**14,500**	**5,800**
TOTAL PERSONAL SERVICES	**27,057**	**56,659**	**50,075**	**35,000**	**27,300**
OPERATING EXPENDITURES					
PROFESSIONAL	22,739	2,718	-	10,000	188,200
TECHNICAL	-	5,427	-	5,000	7,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	5,000
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	32,092	33,725	45,760	50,000	95,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	829	1,118	2,000	2,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	300	44	28	200	400
ADVERTISING	200	-	-	-	-
PRINTING & BINDING	321	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	35	50	50	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	1,000	1,000
GENERAL SUPPLIES/MATERIALS	290	417	166	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	3,500	3,500
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	321	506	-	1,500	6,500
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	3,000	3,000
UNIFORMS	683	700	493	700	700
UTILITY SUPPLY	-	-	10,825	-	50,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	12,419	13,561	13,561	-	-
BAD DEBT	1,275	217	416	-	-
TOTAL OPERATING EXPENDITURES	**70,676**	**58,195**	**72,417**	**80,100**	**366,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	950,000	600,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**950,000**	**600,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	12,347	10,807	12,374	67,400	48,800
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**12,347**	**10,807**	**12,374**	**67,400**	**48,800**
TOTAL EXPENDITURES	**$ 110,080**	**$ 125,661**	**$ 134,866**	**$ 1,132,500**	**$ 1,042,100**

Environmental Protection Services Fund
Watershed Protection

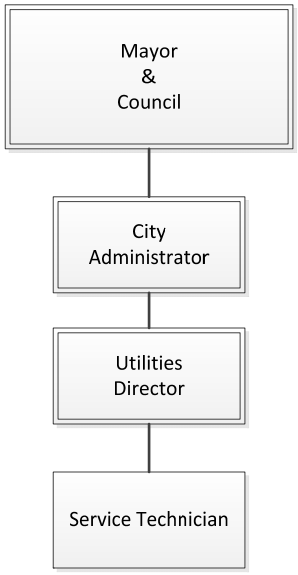
Statement of Purpose

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.

These functions are now being accounted for in the Stormwater Department.

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	981	-	-	-	-
TECHNICAL	-	5,427	-	-	-
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	-	-	-	-
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	**1,016**	**5,427**	**-**	**-**	**-**
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	149	580	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**149**	**580**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 1,165**	**$ 6,007**	**$ -**	**$ -**	**$ -**

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



Statement of Purpose

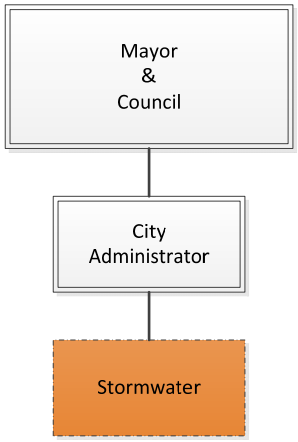
The Fats, Oils & Grease (FOG) program is designed to properly manage oil and grease discharged into the sanitary sewer system that could potentially result in sanitary sewer overflows. The Department's focus is to establish uniform permitting, maintenance and monitoring requirements for controlling the 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 18,435	$ 31,395	$ 34,878	$ 19,900	$ 20,900
OVERTIME	814	1,078	1,046	600	600
TOTAL SALARIES	**19,249**	**32,473**	**35,924**	**20,500**	**21,500**
BENEFITS					
GROUP INSURANCE	6,658	10,043	11,848	7,600	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	899	1,792	1,961	1,300	1,300
MEDICARE	251	419	459	300	400
RETIREMENT CONTRIBUTION	-	-	(6,768)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	11,932	6,651	5,300	4,100
TOTAL BENEFITS	**7,808**	**24,186**	**14,151**	**14,500**	**5,800**
TOTAL PERSONAL SERVICES	**27,057**	**56,659**	**50,075**	**35,000**	**27,300**
OPERATING EXPENDITURES					
PROFESSIONAL	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.	-	829	1,118	2,000	2,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	300	23	28	200	400
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	321	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	1,000	1,000
GENERAL SUPPLIES/MATERIALS	141	417	166	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	3,500	3,500
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	24	506	-	1,500	1,500
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	3,000	3,000
UNIFORMS	683	700	493	700	700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**4,413**	**2,476**	**1,805**	**20,100**	**20,300**
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	4,624	6,322	6,295	3,500	5,900
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**4,624**	**6,322**	**6,295**	**3,500**	**5,900**
TOTAL EXPENDITURES	**$ 36,094**	**$ 65,458**	**$ 58,175**	**$ 58,600**	**$ 53,500**

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	18,814	2,718	-	10,000	**188,200**
TECHNICAL	-	-	-	-	**2,500**
BILLING & COLLECTION FEE	-	-	-	-	**-**
CLAIMS	-	-	-	-	**-**
CLEANING SERVICES	-	-	-	-	**-**
LAND FILL FEES	-	-	-	-	**5,000**
FLEET MAINTENANCE	-	-	-	-	**-**
GENERAL REPAIRS & MAINT.	32,092	33,725	45,760	50,000	**95,000**
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	**-**
RENTAL OF LAND & BUILDINGS	-	-	-	-	**-**
RENTAL OF EQUIPMENT	-	-	-	-	**-**
INS, OTHER THAN EMP BENEFIT	-	-	-	-	**-**
COMMUNICATIONS	-	21	-	-	**-**
ADVERTISING	200	-	-	-	**-**
PRINTING & BINDING	-	-	-	-	**-**
TRAVEL	-	-	-	-	**-**
DUES & FEES	-	50	50	-	**-**
EDUCATION & TRAINING	-	-	-	-	**-**
LICENSES & FEES	-	-	-	-	**-**
GENERAL SUPPLIES/MATERIALS	149	-	-	-	**-**
UTILITIES	-	-	-	-	**-**
GASOLINE	-	-	-	-	**-**
FOOD	-	-	-	-	**-**
BOOKS AND PERIODICALS	-	-	-	-	**-**
SUP/INV PURCHASED RESALE	-	-	-	-	**-**
SMALL EQUIPMENT	297	-	-	-	**5,000**
TECHNOLOGY EQUIPMENT	-	-	-	-	**-**
PUBLIC RELATIONS	-	-	-	-	**-**
UNIFORMS	-	-	-	-	**-**
UTILITY SUPPLY	-	-	10,825	-	**50,000**
PROTECTIVE CLOTHING	-	-	-	-	**-**
PRISONER MAINTENANCE	-	-	-	-	**-**
DEPRECIATION & AMORTIZATION	12,419	13,561	13,561	-	**-**
BAD DEBT	1,275	217	416	-	**-**
TOTAL OPERATING EXPENDITURES	**65,247**	**50,292**	**70,612**	**60,000**	**345,700**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	**-**
BUILDINGS	-	-	-	-	**-**
INFRASTRUCTURE	-	-	-	950,000	**600,000**
MACHINERY & EQUIP	-	-	-	-	**-**
VEHICLES	-	-	-	-	**-**
FURNITURE AND FIXTURES	-	-	-	-	**-**
COMPUTERS	-	-	-	-	**-**
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**950,000**	**600,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	**-**
CAPITAL LEASE	-	-	-	-	**-**
INTEREST	-	-	-	-	**-**
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	7,574	3,904	6,079	63,900	**42,900**
INTERNAL FUNDS	-	-	-	-	**-**
TOTAL ALLOCATION	**7,574**	**3,904**	**6,079**	**63,900**	**42,900**
TOTAL EXPENDITURES	**$ 72,821**	**$ 54,196**	**$ 76,691**	**$ 1,073,900**	**$ 988,600**

Environmental Protection Services Fund
Positions

Fats, Oils, & Grease	Approved FY 2013	Approved FY 2014	Approved FY 2015	Approved FY 2016	Requested FY 2017
Service Technician	1.00	1.00	0.50	0.50	0.50
Total	1.00	1.00	0.50	0.50	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	0.50	0.50

Environmental Protection Services Fund
Capital Outlay

		FY 2017
Stormwater		
Stormwater Infrastructure	$	400,000
McNeal Rd Stormwater		150,000
East Broad Stormwater		50,000
Total Environmental Protection Services Fund	**$**	**600,000**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Gas Fund

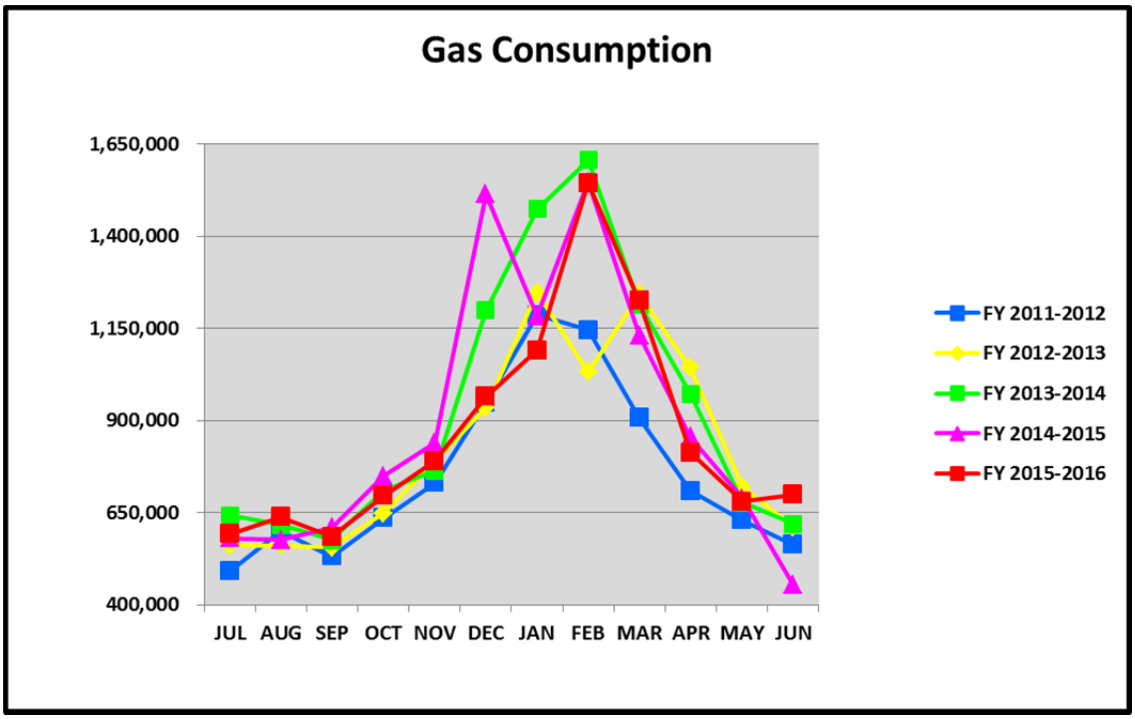
Gas Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	37	36	36	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	6,510	10,866	30	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	8,458,520	10,205,510	8,933,961	8,479,300	9,183,000
Tap -On Fees	23,700	48,870	57,700	30,000	45,000
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	100,164	109,997	104,167	102,000	54,000
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**8,588,931**	**10,375,280**	**9,095,894**	**8,611,300**	**9,282,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	6,601,862	8,041,242	7,063,186	7,018,600	6,973,700
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**6,601,862**	**8,041,242**	**7,063,186**	**7,018,600**	**6,973,700**
OTHER SOURCES AND (USES)					
Debt Service	(856)	-	-	-	-
Capital Outlay	-	-	-	(872,000)	(1,038,000)
Proceeds From Sale of Assets	-	(2,310)	-	-	-
Issuance of Debt Instruments	-	-	-	872,000	1,038,000
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(1,905,600)	(1,571,258)	(1,601,392)	(1,592,700)	(2,308,300)
TOTAL OTHER SOURCES AND (USES)	**(1,906,456)**	**(1,573,568)**	**(1,601,392)**	**(1,592,700)**	**(2,308,300)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 80,613**	**$ 760,470**	**$ 431,316**	**$ -**	**$ -**

Gas Fund
Revenues

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



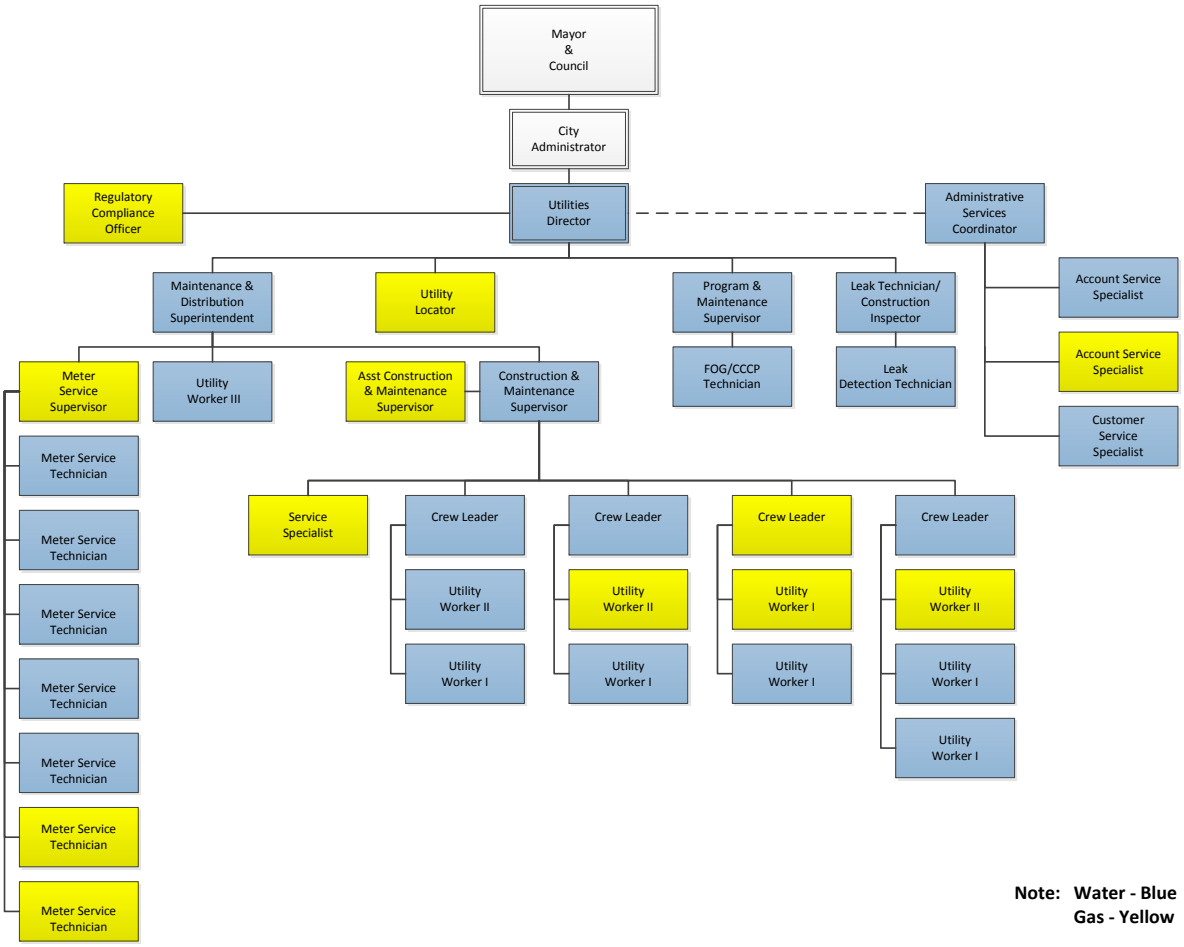
The Gas Fund records revenues and expenditures associated with operation and maintenance of the City's natural gas system. Revenues collected maintain the gas system operations, and distribution infrastructures.

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 2017 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



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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 348,054	$ 357,672	$ 312,837	$ 424,300	$ 405,000
OVERTIME	17,309	27,427	30,331	29,000	23,400
TOTAL SALARIES	**365,363**	**385,100**	**343,168**	**453,300**	**428,400**
BENEFITS					
GROUP INSURANCE	68,225	79,315	65,174	88,500	63,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	21,345	22,976	20,506	28,000	26,100
MEDICARE	4,992	5,373	4,796	6,600	6,100
RETIREMENT CONTRIBUTION	-	-	(162,432)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	105,306	96,266	98,570	132,000	96,300
TOTAL BENEFITS	**199,868**	**203,930**	**26,614**	**255,100**	**192,100**
TOTAL PERSONAL SERVICES	**565,231**	**589,030**	**369,782**	**708,400**	**620,500**
OPERATING EXPENDITURES					
PROFESSIONAL	762	-	-	10,000	30,800
TECHNICAL	15,814	53,482	28,318	45,000	48,300
BILLING & COLLECTION FEE	201,056	212,758	222,799	204,600	203,800
CLAIMS	-	-	-	-	10,000
CLEANING SERVICES	200	198	156	200	200
LAND FILL FEES	-	-	100	-	-
FLEET MAINTENANCE	20,846	-	-	-	-
GENERAL REPAIRS & MAINT.	164,398	23,084	16,529	55,000	55,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	169	34,053	90,361	150,500	149,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,306	1,181	1,133	2,000	1,500
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	10,701	11,825	11,820	14,300	13,400
ADVERTISING	964	1,379	66	4,000	4,000
PRINTING & BINDING	394	2,616	2,500	5,000	5,000
TRAVEL	1,994	910	1,449	3,800	3,800
DUES & FEES	5,260	4,034	7,746	8,400	10,800
EDUCATION & TRAINING	1,623	4,728	6,922	8,200	8,200
LICENSES & FEES	2,306	2,323	2,471	3,000	3,000
GENERAL SUPPLIES/MATERIALS	13,544	18,976	34,881	33,600	33,600
UTILITIES	8,739	10,832	12,469	13,400	13,800
GASOLINE	24,917	30,584	21,711	36,100	36,100
FOOD	1,382	1,765	1,676	1,900	1,900
BOOKS AND PERIODICALS	-	1,785	-	400	400
SUP/INV PURCHASED RESALE	4,371,618	5,664,617	4,727,318	4,111,000	3,918,000
SMALL EQUIPMENT	17,990	21,832	24,548	27,500	38,900
TECHNOLOGY EQUIPMENT	2,188	5,702	4,350	8,900	8,900
PUBLIC RELATIONS	(321)	28,500	40,600	15,600	10,600
UNIFORMS	4,909	7,806	7,558	8,500	8,500
UTILITY SUPPLY	119,336	378,424	610,217	964,800	964,800
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	223,381	186,744	157,650	-	-
BAD DEBT	34,096	3,200	(6,000)	-	-
TOTAL OPERATING EXPENDITURES	**5,249,570**	**6,713,339**	**6,029,348**	**5,735,700**	**5,582,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	782,000	937,000
MACHINERY & EQUIP	-	-	-	16,000	71,000
VEHICLES	-	-	-	74,000	30,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**872,000**	**1,038,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	856	-	-	-	-
TOTAL DEBT SERVICE	**856**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	787,061	738,873	664,056	574,500	770,400
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**787,061**	**738,873**	**664,056**	**574,500**	**770,400**
TOTAL EXPENDITURES	**$ 6,602,718**	**$ 8,041,242**	**$ 7,063,186**	**$ 7,890,600**	**$ 8,011,700**

Gas Fund
Positions

Gas Fund	Approved FY 2013	Approved FY 2014	Approved FY 2015	Approved FY 2016	Requested FY 2017
Director	1.00	-	-	-	-
Regulatory Compliance Officer	-	1.00	1.00	1.00	1.00
Account Serivce Specialist	1.00	1.00	1.00	1.00	1.00
Meter Technician Supervisor	1.00	1.00	1.00	1.00	1.00
Asst Construction & Maint Supervisor	-	1.00	1.00	1.00	1.00
Crew Leader	2.00	1.00	1.00	1.00	1.00
Service Technician	1.00	1.00	2.00	1.00	1.00
Service Specialist	-	1.00	1.00	1.00	1.00
Lead Man/Operator	3.00	-	-	-	-
Utility Locator	-	1.00	1.00	1.00	1.00
Utility Worker II	-	-	-	2.00	1.00
Utility Worker I	2.00	2.00	2.00	1.00	1.00
Meter Technician I	-	-	-	1.00	1.00
Total Gas Fund	11.00	10.00	11.00	12.00	11.00

Gas Fund
Capital Outlay

Gas Fund		FY 2017
Walton/Oconee Expansion		350,000
Jaco Regulator Station Relocation	$	300,000
Springs at Chateau		90,000
Glenwood Replacement Phase II		72,000
Directional Drill		55,000
Dee Kennedy Rd Expansion		45,000
Hebron Church Extension		45,000
Regulator Station Upgrades		35,000
(1) Replacement Work Truck		30,000
Large Pipe Trailer		16,000
Total Gas Fund	**$**	**1,038,000**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Solid Waste Fund

Solid Waste Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	975,662	1,036,623	1,047,243	1,044,000	1,050,000
Penalties and Interest	31,243	30,657	29,043	30,000	19,200
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**1,006,905**	**1,067,280**	**1,076,286**	**1,074,000**	**1,069,200**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	690,775	667,579	677,633	668,000	671,700
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**690,775**	**667,579**	**677,633**	**668,000**	**671,700**
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	(301,300)	(269,317)	(470,242)	(406,000)	(397,500)
TOTAL OTHER SOURCES AND (USES)	**(301,300)**	**(269,317)**	**(470,242)**	**(406,000)**	**(397,500)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 14,829**	**$ 130,384**	**$ (71,589)**	**$ -**	**$ -**

Solid Waste Fund

Revenues

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

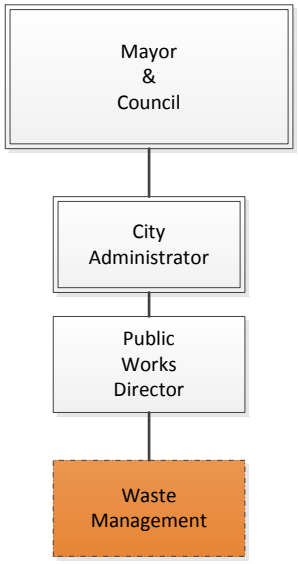
The Solid Waste Fund records revenues and expenditures associated with solid waste collection which is contracted with Waste Management, Inc. The solid waste collection fee will not increase for the FY 2017 Budget the residential and commercial carts.

Solid Waste Rates (*effective 9/1/2013*)

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 the 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	655,299	636,345	639,185	648,000	**648,000**
TECHNICAL	-	-	-	15,800	-
BILLING & COLLECTION FEE	-	-	17,438	-	**15,700**
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	113	-	-	-	-
PRINTING & BINDING	-	564	-	-	-
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	9,415	3,676	14,150	-	-
TOTAL OPERATING EXPENDITURES	**664,826**	**640,585**	**670,773**	**663,800**	**663,700**
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	9,629	10,214	6,860	4,200	**8,000**
INTERNAL FUNDS	16,320	16,779	-	-	-
TOTAL ALLOCATION	**25,949**	**26,994**	**6,860**	**4,200**	**8,000**
TOTAL EXPENDITURES	**$ 690,775**	**$ 667,579**	**$ 677,633**	**$ 668,000**	**$ 671,700**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Facilities Fund

Special Facilities Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	5,658	5,590	3,900	-	-
Miscellaneous and Other	20	-	864	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	69,849	84,700	108,123	97,000	78,400
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**75,527**	**90,290**	**112,887**	**97,000**	**78,400**
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	471,817	572,326	663,294	394,400	392,100
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**471,817**	**572,326**	**663,294**	**394,400**	**392,100**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	(8,123)	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	314,300	444,033	514,975	297,400	313,700
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**314,300**	**435,910**	**514,975**	**297,400**	**313,700**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (81,990)**	**$ (46,126)**	**$ (35,432)**	**$ -**	**$ -**

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.

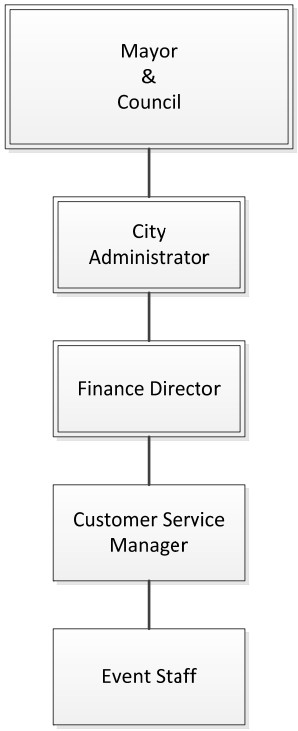
These facilities enable many people access to have weddings, receptions, parties, and different cultural events right in downtown Winder. Besides being able to rent these facilities for private functions, the Winder Barrow Community Theatre, the local schools, and many not-for-profit organizations host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


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Facilities Fund
Expenditures

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 120,218	$ 83,618	$ 61,112	$ 17,300	$ 17,300
OVERTIME	39	5	-	-	-
TOTAL SALARIES	**120,256**	**83,623**	**61,112**	**17,300**	**17,300**
BENEFITS					
GROUP INSURANCE	20,716	7,414	1,924	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	7,213	5,117	3,894	700	700
MEDICARE	1,570	1,197	911	200	200
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	31,801	10,920	(4,488)	5,300	4,100
TOTAL BENEFITS	**61,300**	**24,647**	**2,241**	**6,200**	**5,000**
TOTAL PERSONAL SERVICES	**181,557**	**108,270**	**63,353**	**23,500**	**22,300**
OPERATING EXPENDITURES					
PROFESSIONAL	4,950	9,970	9,750	3,000	3,000
TECHNICAL	4,281	3,481	2,310	2,500	2,500
BILLIING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	4,474	5,179	10,000	10,000
CLEANING SERVICES	648	902	3,031	1,500	1,500
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	9,017	200,468	365,100	293,000	272,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	192	385	1,000	1,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,889	2,615	2,595	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,548	1,414	573	-	-
ADVERTISING	8,208	9,167	5,005	2,500	2,500
PRINTING & BINDING	-	-	-	1,000	1,000
TRAVEL	171	-	174	-	-
DUES & FEES	804	633	533	200	200
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	7,958	31,580	9,499	13,000	13,000
UTILITIES	42,692	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	86	-	14	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	8,300	7,948	1,588	16,000	16,000
TECHNOLOGY EQUIPMENT	6,029	3,160	992	3,500	3,500
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	4,059	2,910	135	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	147,014	143,905	142,610	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**248,654**	**422,819**	**549,473**	**347,200**	**326,500**
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	41,607	41,237	50,468	23,700	43,300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**41,607**	**41,237**	**50,468**	**23,700**	**43,300**
TOTAL EXPENDITURES	**$ 471,817**	**$ 572,326**	**$ 663,294**	**$ 394,400**	**$ 392,100**

Special Facilities Fund
Community Center



Statement of Purpose

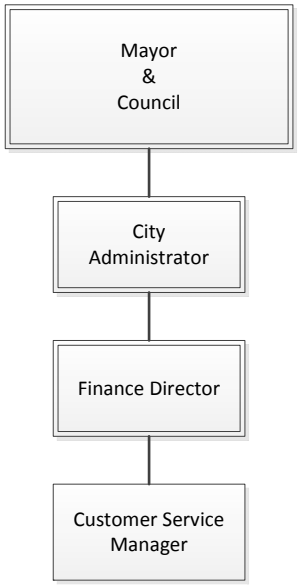
The Community Center is available for rent by the general public, non-profit organization, and businesses. The Community Center can host a variety of events ranging from seminars, fundraisers, banquets, and large scale weddings. The Jug Tavern Park is also available for rental needs. Our mission is to 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 63,678	$ 26,427	$ 9,355	$ 17,300	$ 17,300
OVERTIME	39	5	-	-	-
TOTAL SALARIES	**63,717**	**26,432**	**9,355**	**17,300**	**17,300**
BENEFITS					
GROUP INSURANCE	20,224	6,671	1,355	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,594	1,532	561	700	700
MEDICARE	840	359	131	200	200
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	21,251	-	-	5,300	4,100
TOTAL BENEFITS	**45,908**	**8,562**	**2,047**	**6,200**	**5,000**
TOTAL PERSONAL SERVICES	**109,625**	**34,994**	**11,402**	**23,500**	**22,300**
OPERATING EXPENDITURES					
PROFESSIONAL	-	1,820	1,650	2,000	2,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTIN FEE	-	-	-	-	-
CLAIMS	-	4,474	5,179	10,000	10,000
CLEANING SERVICES	648	902	691	1,500	1,500
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	76,034	115,109	156,400	152,100
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	125	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	725	657	652	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	601	323	-	-	-
ADVERTISING	317	2,204	195	2,500	2,500
PRINTING & BINDING	-	-	-	1,000	1,000
TRAVEL	-	-	-	-	-
DUES & FEES	298	222	223	200	200
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,870	25,706	4,367	10,000	10,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	7,473	7,490	420	15,000	15,000
TECHNOLOGY EQUIPMENT	159	110	376	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	4,059	2,910	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	53,520	50,411	50,852	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**71,670**	**173,262**	**179,839**	**198,600**	**194,300**
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	18,772	16,609	15,068	14,300	26,900
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**18,772**	**16,609**	**15,068**	**14,300**	**26,900**
TOTAL EXPENDITURES	**$ 200,067**	**$ 224,865**	**$ 206,309**	**$ 236,400**	**$ 243,500**

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 56,540	$ 57,191	$ 51,757	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**56,540**	**57,191**	**51,757**	**-**	**-**
BENEFITS					
GROUP INSURANCE	492	742	569	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,619	3,584	3,333	-	-
MEDICARE	730	838	780	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	10,551	10,920	(4,488)	-	-
TOTAL BENEFITS	**15,392**	**16,085**	**194**	**-**	**-**
TOTAL PERSONAL SERVICES	**71,932**	**73,276**	**51,951**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	4,950	8,150	8,100	1,000	1,000
TECHNICAL	4,281	3,481	2,310	2,500	2,500
BILLING & COLLECTIO FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	2,340	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	9,017	55,432	192,296	74,700	60,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	192	260	1,000	1,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,164	1,958	1,943	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	947	1,091	573	-	-
ADVERTISING	7,891	6,962	4,810	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	171	-	174	-	-
DUES & FEES	506	412	310	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,088	5,874	5,132	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	86	-	14	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	827	458	1,168	1,000	1,000
TECHNOLOGY EQUIPMENT	5,869	3,050	616	3,500	3,500
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	135	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	62,238	62,238	63,671	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**103,036**	**149,299**	**283,852**	**86,700**	**72,700**
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	16,562	17,251	29,208	5,500	9,000
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**16,562**	**17,251**	**29,208**	**5,500**	**9,000**
TOTAL EXPENDITURES	**$ 191,530**	**$ 239,825**	**$ 365,011**	**$ 92,200**	**$ 81,700**

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 of Commerce and for the Adult Literacy Barrow (Lanier Technical College), which enables the citizens of Winder and Barrow County to improve through obtaining a GED.

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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.	-	69,001	57,695	61,900	59,500
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	42,692	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	31,257	31,257	28,087	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**73,948**	**100,258**	**85,782**	**61,900**	**59,500**
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	6,272	7,377	6,192	3,900	7,400
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**6,272**	**7,377**	**6,192**	**3,900**	**7,400**
TOTAL EXPENDITURES	**$ 80,221**	**$ 107,635**	**$ 91,974**	**$ 65,800**	**$ 66,900**

Special Facilities Fund
Positions by Department

Community Center	Approved FY 2013	Approved FY 2014	Approved FY 2015	Approved FY 2016	Requested FY 2017
Director	1.00	1.00	-	-	-
Events Coordinator/Supervisor	1.00	-	-	-	-
Community Center Representative	-	-	-	-	-
Event Staff	-	-	0.50	0.50	0.50
Total	2.00	1.00	0.50	0.50	0.50
Cultural Arts					
Director	1.00	1.00	1.00	-	-
Service Worker/Housekeeping	-	-	-	-	-
Total	1.00	1.00	1.00	-	-
Total Special Facility Fund	3.00	2.00	1.50	0.50	0.50

Special Facilities Fund
Debt Service

No debt outstanding for FY 2017

Special Facilities Fund
Capital Outlay

No requests for FY 2017

Broadband Fund

Broadband Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	17,253	1,239	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**17,253**	**1,239**	**-**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	(15,765)	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	(2,833)	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**(18,598)**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (17,253)**	**$ (19,837)**	**$ -**	**$ -**	**$ -**

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	17,253	1,239	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**17,253**	**1,239**	-	-	-
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	**$ 17,253**	**$ 1,239**	**$ -**	**$ -**	**$ -**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Chimneys Golf Course Fund

Chimneys Golf Course Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	567,765	808,284	829,900	696,200
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	3,875	-	-
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	-	567,765	812,159	829,900	696,200
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	-	682,942	795,573	964,500	1,034,800
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	682,942	795,573	964,500	1,034,800
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	(9,100)	(4,000)
Capital Outlay	-	-	-	(26,000)	(192,000)
Proceeds From Sale of Assets	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	26,000	192,000
Cash Reserves	-	-	-	-	-
Transfers In	-	207,000	65,058	143,700	342,600
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	-	207,000	65,058	134,600	338,600
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	$ -	$ 91,823	$ 81,644	$ -	$ -

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)
$39.00 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
$39.00 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
$49.00 Regular Rate
$40.00 Twilight Rate (Noon-3:00pm)
$28.00 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)

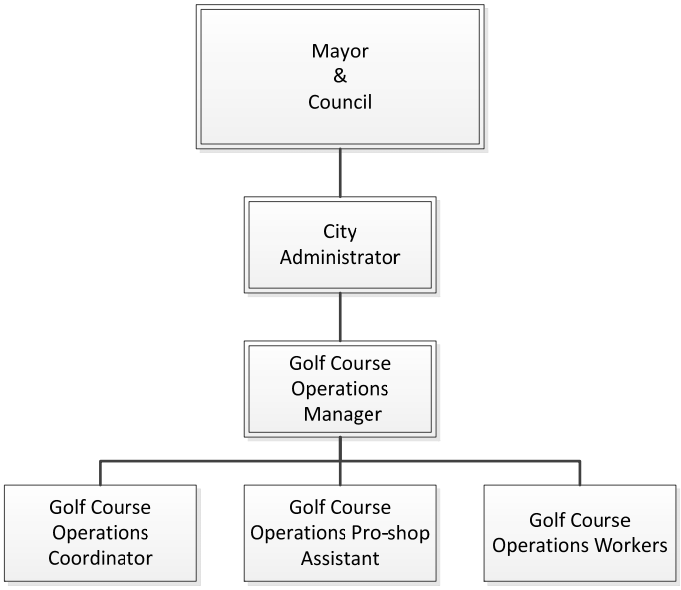
Membership Plans
Platinum Membership (7 days /week)
$2,200 Annual (183.34 per month)
Gold Membership (Mon-Friday)
$1,596 Annual (133 per month)
Silver Membership
$600 Annual


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Chimneys Golf Course Fund
Expenditures

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ 198,629	$ 279,453	$ 327,800	$ 287,200
OVERTIME	-	6,719	9,789	14,800	18,500
TOTAL SALARIES	-	205,348	289,242	342,600	305,700
BENEFITS					
GROUP INSURANCE	-	24,473	32,985	49,500	46,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	12,420	17,598	21,200	18,700
MEDICARE	-	2,905	4,115	5,000	4,500
RETIREMENT CONTRIBUTION	-	-	(40,609)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	59,662	69,037	106,800	94,300
TOTAL BENEFITS	-	99,460	83,126	182,500	164,400
TOTAL PERSONAL SERVICES	-	304,808	372,368	525,100	470,100
OPERATING EXPENDITURES					
PROFESSIONAL	-	1,847	246	850	3,100
TECHNICAL	-	6,154	6,177	3,800	3,800
BILLIING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	14,001	41,060	48,500	59,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	30,648	30,353	30,500	33,900
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	42,008	54,899	56,000	60,700
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	1,890	1,311	1,500	1,500
ADVERTISING	-	568	717	6,000	6,000
PRINTING & BINDING	-	1,284	1,270	2,000	2,000
TRAVEL	-	250	170	800	800
DUES & FEES	-	7,489	2,840	3,500	3,800
EDUCATION & TRAINING	-	50	-	600	600
LICENSES & FEES	-	-	205	200	200
GENERAL SUPPLIES/MATERIALS	-	14,306	16,638	20,000	18,200
UTILITIES	-	5,617	-	-	-
GASOLINE	-	21,942	27,953	44,000	44,000
FOOD	-	-	201	-	-
BOOKS AND PERIODICALS	-	-	-	300	300
SUP/INV PURCHASED RESALE	-	13,459	36,363	58,800	61,800
SMALL EQUIPMENT	-	35,216	6,807	5,000	6,000
TECHNOLOGY EQUIPMENT	-	10,657	689	-	2,000
PUBLIC RELATIONS	-	-	-	-	3,200
UNIFORMS	-	1,018	2,472	6,300	7,000
UTILITY SUPPLY	-	82,856	80,455	91,250	122,500
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	23,145	34,694	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	314,405	345,520	379,900	440,900
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	18,000	130,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	8,000	62,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	26,000	192,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	9,100	4,000
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	9,100	4,000
ALLOCATION					
INDIRECT COST ALLOCATION	-	63,729	77,685	59,500	123,800
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	63,729	77,685	59,500	123,800
TOTAL EXPENDITURES	$ -	$ 682,942	$ 795,573	$ 999,600	$ 1,230,800

Chimneys Golf Course Fund
Golf Pro Shop Operations



Statement of Purpose

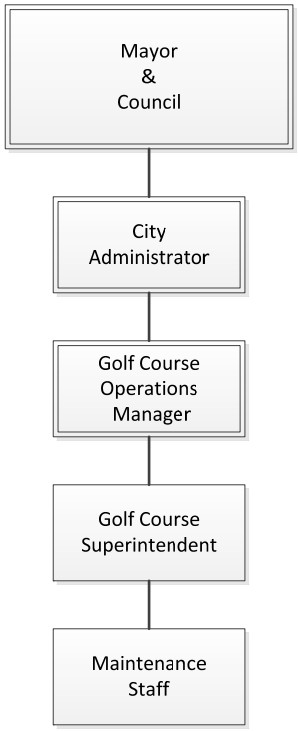
The City of Winder's Chimneys Golf Course Pro Shop Operations Department strives to furnish quality facilities under a sound management and financial plan that is competitive and self-supportive.

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ 80,866	$ 113,728	$ 123,300	$ 128,100
OVERTIME	-	3,512	3,460	8,200	8,500
TOTAL SALARIES	-	84,378	117,188	131,500	136,600
BENEFITS					
GROUP INSURANCE	-	10,740	11,771	12,600	13,000
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	5,160	7,032	8,100	8,400
MEDICARE	-	1,207	1,644	1,900	2,000
RETIREMENT CONTRIBUTION	-	(528)	(27,072)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	23,865	29,130	41,000	32,900
TOTAL BENEFITS	-	40,444	22,505	63,600	56,300
TOTAL PERSONAL SERVICES	-	124,822	139,693	195,100	192,900
OPERATING EXPENDITURES					
PROFESSIONAL	-	1,600	-	-	-
TECHNICAL	-	2,934	3,720	3,800	3,800
BILLING & COLLECTIN FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	5,495	28,299	32,600	41,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	980	707	4,700	4,700
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	42,008	54,899	56,000	60,700
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	1,499	1,311	1,500	1,500
ADVERTISING	-	568	717	6,000	6,000
PRINTING & BINDING	-	1,284	1,223	2,000	2,000
TRAVEL	-	80	170	400	400
DUES & FEES	-	7,227	2,370	3,000	3,300
EDUCATION & TRAINING	-	-	-	400	400
LICENSES & FEES	-	-	205	-	-
GENERAL SUPPLIES/MATERIALS	-	11,423	13,394	16,100	12,900
UTILITIES	-	4,015	-	-	-
GASOLINE	-	11,963	15,480	24,000	24,000
FOOD	-	-	132	-	-
BOOKS AND PERIODICALS	-	-	-	300	300
SUP/INV PURCHASED RESALE	-	13,459	36,363	58,800	61,800
SMALL EQUIPMENT	-	15,157	3,778	1,800	1,800
TECHNOLOGY EQUIPMENT	-	3,500	689	-	2,000
PUBLIC RELATIONS	-	-	-	-	3,200
UNIFORMS	-	714	589	1,700	2,400
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	2,633	3,961	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	126,540	168,007	213,100	232,600
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	110,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	110,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	26,593	35,506	25,800	52,800
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	26,593	35,506	25,800	52,800
TOTAL EXPENDITURES	$ -	$ 277,955	$ 343,206	$ 434,000	$ 588,300

Chimneys Golf Course 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ 117,763	$ 165,725	$ 204,500	$ 159,100
OVERTIME	-	3,207	6,329	6,600	10,000
TOTAL SALARIES	-	120,970	172,054	211,100	169,100
BENEFITS					
GROUP INSURANCE	-	13,733	21,214	36,900	33,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	7,260	10,566	13,100	10,300
MEDICARE	-	1,698	2,471	3,100	2,500
RETIREMENT CONTRIBUTION	-	528	(13,537)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	35,797	39,907	65,800	61,400
TOTAL BENEFITS	-	59,016	60,621	118,900	108,100
TOTAL PERSONAL SERVICES	-	179,986	232,675	330,000	277,200
OPERATING EXPENDITURES					
PROFESSIONAL	-	247	246	850	3,100
TECHNICAL	-	3,220	2,457	-	-
BILLING & COLLECTIO FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	8,506	12,761	15,900	18,100
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	29,668	29,646	25,800	29,200
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	390	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	47	-	-
TRAVEL	-	170	-	400	400
DUES & FEES	-	262	470	500	500
EDUCATION & TRAINING	-	50	-	200	200
LICENSES & FEES	-	-	-	200	200
GENERAL SUPPLIES/MATERIALS	-	2,883	3,244	3,900	5,300
UTILITIES	-	1,602	-	-	-
GASOLINE	-	9,980	12,473	20,000	20,000
FOOD	-	-	69	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	20,058	3,029	3,200	4,200
TECHNOLOGY EQUIPMENT	-	7,157	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	304	1,883	4,600	4,600
UTILITY SUPPLY	-	82,856	80,455	91,250	122,500
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	20,512	30,733	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	187,865	177,513	166,800	208,300
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	18,000	20,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	8,000	62,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	26,000	82,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	9,100	4,000
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	9,100	4,000
ALLOCATION					
INDIRECT COST ALLOCATION	-	37,136	42,179	33,700	71,000
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	37,136	42,179	33,700	71,000
TOTAL EXPENDITURES	$ -	$ 404,987	$ 452,367	$ 565,600	$ 642,500

Chimneys Golf Course Fund
Positions by Department

Pro Shop	Approved FY 2013	Approved FY 2014	Approved FY 2015	Approved FY 2016	Requested FY 2017
Golf Course Operations Manager	-	-	1.00	1.00	1.00
Golf Course Operations Coordinator	-	-	1.00	1.00	1.00
Golf Course Operations Pro-Shop Assistant	-	-	0.50	0.50	0.50
Golf Course Operations Worker	-	-	1.50	1.50	1.50
Total	-	-	4.00	4.00	4.00
Mainenance Shop					
Golf Course Superintendent	-	-	1.00	1.00	1.00
Maintenance Worker III	-	-	-	1.00	1.00
Maintenance Worker II	-	-	-	2.00	2.00
Maintenance Staff	-	-	4.38	2.25	2.25
Total	-	-	5.38	6.25	6.25
Total Special Facility Fund	-	-	9.38	10.25	10.25

Chimneys Golf Course Fund
Debt Service

	Balances 06/30/2016	Principal	Interest	Total
Golf Maintenance				
PNC - Aerifier	$ 3,916	$ 3,916	$ -	$ 3,916
Total Golf Course	**$ 3,916**	**$ 3,916**	**$ -**	**$ 3,916**

Chimneys Golf Course Fund
Capital Outlay

	FY 2017
Golf Course Maintenance	
Parking Lot Expansion	$ 80,000
New Fairway Mower	62,000
Entrance Sign	30,000
On Course Bathroom	20,000
Total Golf Department	**$ 192,000**

Utility Service Fund

Utility Service Fund

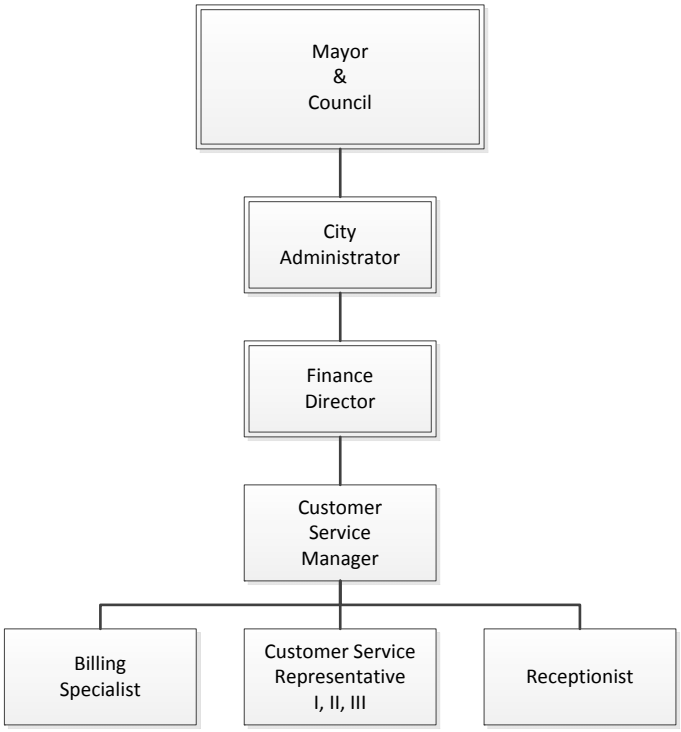
Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	1,000	-	-	-
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	777,442	824,365	861,330	779,200	778,000
TOTAL REVENUE	**777,442**	**825,365**	**861,330**	**779,200**	**778,000**
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	777,298	814,392	733,621	779,200	778,000
TOTAL OPERATING EXPENDITURES	**777,298**	**814,392**	**733,621**	**779,200**	**778,000**
OTHER SOURCES AND (USES)					
Debt Service	(141)	-	-	-	-
Capital Outlay	-	-	-	-	(25,000)
Proceeds From Sale of Assets	-	(10,973)	-	-	-
Issuance of Debt Instruments	-	-	-	-	25,000
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**(141)**	**(10,973)**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 3**	**$ (0)**	**$ 127,709**	**$ -**	**$ -**

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 312,982	$ 324,255	$ 294,824	$ 310,600	$ 319,200
OVERTIME	8,859	3,505	7,708	1,800	3,000
TOTAL SALARIES	**321,841**	**327,760**	**302,532**	**312,400**	**322,200**
BENEFITS					
GROUP INSURANCE	57,301	65,009	72,101	80,400	86,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	19,187	19,883	17,833	19,200	19,500
MEDICARE	4,487	4,650	4,171	4,500	4,600
RETIREMENT CONTRIBUTION	-	-	(121,824)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	105,456	119,325	113,835	100,500	79,900
TOTAL BENEFITS	**186,431**	**208,867**	**86,116**	**204,600**	**190,300**
TOTAL PERSONAL SERVICES	**508,272**	**536,627**	**388,648**	**517,000**	**512,500**
OPERATING EXPENDITURES					
PROFESSIONAL	65,279	87,957	89,137	90,000	93,000
TECHNICAL	79,481	68,212	64,603	71,000	72,100
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	450	-	-	10,000	5,000
CLEANING SERVICES	-	335	820	500	500
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	10,218	-	-	-	-
GENERAL REPAIRS & MAINT.	95	42,647	119,721	37,600	41,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	390	5,720	283	3,000	2,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	77	2,956	3,708	4,000	4,500
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	14,639	3,132	1,080	1,100	1,100
ADVERTISING	-	543	-	-	-
PRINTING & BINDING	-	99	275	1,500	1,500
TRAVEL	1,401	1,433	-	1,600	1,600
DUES & FEES	24,408	17,537	30,087	20,200	21,400
EDUCATION & TRAINING	1,231	1,542	1,514	4,000	4,100
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	11,992	11,834	11,442	9,300	6,700
UTILITIES	-	-	-	-	-
GASOLINE	14,300	9,547	-	-	1,500
FOOD	173	1,303	59	-	3,500
BOOKS AND PERIODICALS	-	-	-	300	300
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	12,642	6,423	6,778	2,200	1,100
TECHNOLOGY EQUIPMENT	5,247	6,484	5,494	4,500	3,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	403	1,147	1,309	1,400	1,400
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	26,601	8,915	8,663	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**269,026**	**277,765**	**344,973**	**262,200**	**265,500**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	25,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**25,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	141	-	-	-	-
TOTAL DEBT SERVICE	**141**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 777,439**	**$ 814,392**	**$ 733,621**	**$ 779,200**	**$ 803,000**

Utility Service Fund

Positions

Utility Service Fund	Approved FY 2013	Approved FY 2014	Approved FY 2015	Approved FY 2016	Requested FY 2017
Customer Service Manager	1.00	1.00	1.00	1.00	1.00
Billing Technician	1.00	2.00	2.00	2.00	2.00
Customer Service Representative III	-	-	3.00	3.00	3.00
Customer Service Representative II	-	-	-	1.00	1.00
Customer Service Representative I	-	-	2.00	1.00	1.00
Customer Service Representative	3.00	2.00	-	-	-
Cashier	-	2.00	-	-	-
Receptionist	-	1.00	1.00	1.00	1.00
Collections Specialist	1.00	-	-	-	-
Meter Readers	2.00	2.00	-	-	-
Total	8.00	10.00	9.00	9.00	9.00

Utility Service Fund
Capital Outlay

	FY 2017
Utility Service Fund	
Pool Vehicle	$ 25,000
	-
Total Utility Service Fund	**$ 25,000**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Fleet Maintenance Fund

Fleet Maintenance Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	320,251	-	-	-	-
TOTAL REVENUE	**320,251**	**-**	**-**	**-**	**-**
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	320,194	-	-	-	-
TOTAL OPERATING EXPENDITURES	**320,194**	**-**	**-**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	(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)	**(56)**	**-**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 0**	**$ -**	**$ -**	**$ -**	**$ -**

Fleet Maintenance Fund
Expenditures

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 137,421	$ -	$ -	$ -	$ -
OVERTIME	136	-	-	-	-
TOTAL SALARIES	**137,557**	**-**	**-**	**-**	**-**
BENEFITS					
GROUP INSURANCE	21,475	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	8,468	-	-	-	-
MEDICARE	1,980	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	21,400	-	-	-	-
TOTAL BENEFITS	**53,324**	**-**	**-**	**-**	**-**
TOTAL PERSONAL SERVICES	**190,881**	**-**	**-**	**-**	**-**
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	614	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	107,126	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	3,580	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	1,115	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,096	-	-	-	-
TECHNOLOGY EQUIPMENT	86	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	2,776	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	12,921	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**129,314**	**-**	**-**	**-**	**-**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	56	-	-	-	-
TOTAL DEBT SERVICE	**56**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 320,251**	**$ -**	**$ -**	**$ -**	**$ -**

Fleet Maintenance Fund
Positions

Fleet Maintenance Fund	Approved FY 2013	Approved FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017
Director	1.00	-	-	-	-
Customer Service	0.67	-	-	-	-
Foreman	1.00	-	-	-	-
Mechanic	1.00	-	-	-	-
Total Fleet Maintenance Fund	3.67	-	-	-	-

Building Fund

Building Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	535,631	815,641	567,600	607,500
TOTAL REVENUE	**11,475**	**535,631**	**815,641**	**567,600**	**607,500**
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	535,631	815,641	567,600	607,500
TOTAL OPERATING EXPENDITURES	**11,475**	**535,631**	**815,641**	**567,600**	**607,500**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(3,285,000)	(1,230,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	3,285,000	1,230,000
Cash Reserves	-	-	-	-	-
Transfers In	-	53,000	325,000	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**53,000**	**325,000**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ -**	**$ 53,000**	**$ 325,000**	**$ -**	**$ -**

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	103	14,062	-	-
TECHNICAL	-	102	775	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	59,495	55,070	74,200	71,000
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	164,476	447,020	190,500	231,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	18,000
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	1,981	3,600	4,000
ADVERTISING	-	-	300	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	600	2,108	1,400	1,500
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	4,394	6,298	3,100	6,200
UTILITIES	-	284,005	255,042	294,800	275,000
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	11,475	22,458	32,989	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	11,475	535,632	815,645	567,600	607,500
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	3,285,000	1,230,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	3,285,000	1,230,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ 11,475	$ 535,632	$ 815,645	$ 3,852,600	$ 1,837,500

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	-	775	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	11,900	4,420	13,600	13,600
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	29,071	50,454	11,500	18,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	1,024	1,200	2,700
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	100	220	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
CONTRACT LABOR	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	3,469	1,162	-	500
UTILITIES	-	43,034	41,736	47,200	47,600
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	22,458	22,708	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**11,475**	**110,033**	**122,499**	**73,500**	**82,900**
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	**$ 11,475**	**$ 110,033**	**$ 122,499**	**$ 73,500**	**$ 82,900**

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	5,360	3,440	8,400	8,400
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	19,883	93,764	11,800	16,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	103	1,300	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	50	50	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	659	498	1,500	2,000
UTILITIES	-	16,694	11,453	14,600	14,600
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	10,281	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	42,647	119,589	37,600	41,200
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	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ 42,647	$ 119,589	$ 37,600	$ 41,200

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	6,870	6,360	6,300	6,300
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	2,731	8,818	2,300	5,200
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	-	-	44	-	-
UTILITIES	-	10,506	8,197	10,300	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	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	20,107	23,419	18,900	19,900
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	**$ -**	$ 20,107	$ 23,419	$ 18,900	**$ 19,900**

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	102	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	2,200	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	3,140	759	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	-	50	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	1,429	1,600	1,600
UTILITIES	-	5,677	5,787	6,400	6,400
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	-	**8,969**	**10,175**	12,400	**12,400**
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	**$ -**	**$ 8,969**	**$ 10,175**	$ 12,400	**$ 12,400**

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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.	-	21,941	771	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	-	25	25	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	20,447	9,688	10,800	11,200
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	-	42,413	10,484	13,000	13,400
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	$ -	$ 42,413	$ 10,484	$ 13,000	$ 13,400

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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.	-	28,714	27,051	3,000	26,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	248	400	700
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	125	125	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	21,159	24,005	27,200	24,500
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	49,998	51,429	30,600	51,400
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	675,000	35,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	675,000	35,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ 49,998	$ 51,429	$ 705,600	$ 86,400

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	28	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	629	625	1,200	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	-	9,399	5,971	6,900	7,000
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	-	10,057	6,596	8,100	9,200
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	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ 10,057	$ 6,596	$ 8,100	$ 9,200

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	21,145	21,500	23,100	23,100
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	15,620	195,074	35,400	20,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	606	700	600
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	35,113	32,415	37,800	35,100
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	-	71,878	249,595	97,000	78,800
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	100,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	100,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ 71,878	$ 249,595	$ 97,000	$ 178,800

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.

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	11,700	17,150	19,600	**19,600**
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	18,881	24,413	89,100	**89,100**
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	50	50	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	265	3,165	-	**2,100**
UTILITIES	-	42,354	40,561	47,700	**40,800**
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	-	73,250	85,339	156,400	**151,600**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	120,000	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	120,000	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ 73,250	$ 85,339	$ 276,400	$ **151,600**

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.

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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.	-	6,127	1,063	2,000	4,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	50	1,438	1,400	1,500
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	1,518	2,073	2,400	2,400
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	-	7,695	4,574	5,800	8,700
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	$ -	$ 7,695	$ 4,574	$ 5,800	$ 8,700

Building Fund
89 East Athens Street – Adult Literacy Barrow

Statement of Purpose

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

Program Objectives

1. Enable all costs associated with the building that houses the 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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.	-	13,756	14,362	9,000	15,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	50	50	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	39,153	33,312	39,300	34,900
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	-	52,959	47,724	48,300	50,800
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	**$** -	$ 52,959	$ 47,724	$ 48,300	$ 50,800

Building Fund
93 East Athens Street – Old Welding Building

Statement of Purpose

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

Program Objectives

1. Enable all costs associated with the Old Welding 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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.	-	261	-	-	-
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	-	8,037	5,348	7,800	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	-	8,298	5,348	7,800	3,000
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	$ -	$ 8,298	$ 5,348	$ 7,800	$ 3,000

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	50	50	-	-
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	-	50	50	-	-
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	$ -	$ 50	$ 50	$ -	$ -

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	75	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	5	-	500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	10	10	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	4,549	4,807	5,500	5,500
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	4,634	4,822	5,500	6,000
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	$ -	$ 4,634	$ 4,822	$ 5,500	$ 6,000

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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.	-	2,441	5,600	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	-	10	10	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	15,320	9,762	9,300	8,800
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	-	17,772	15,372	9,900	9,400
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	$ -	$ 17,772	$ 15,372	$ 9,900	$ 9,400

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	2,520	-	3,200	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	175	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	20	10	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	3,014	1,956	2,200	2,200
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	-	5,729	1,966	5,400	2,200
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	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ 5,729	$ 1,966	$ 5,400	$ 2,200

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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.	-	59	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	10	-	-
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	-	59	10	-	-
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	$ -	$ 59	$ 10	$ -	$ -

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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.	-	104	25	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	10	10	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	3,022	3,484	3,600	4,900
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	-	3,136	3,519	3,600	4,900
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	$ -	$ 3,136	$ 3,519	$ 3,600	$ 4,900

Building Fund
Miles Patrick Road– Utilities/Public Works Building

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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.	-	-	7,200	-	-
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	-	-	-	-	-
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	-	-	7,200	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	1,565,000	750,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	1,565,000	750,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ 7,200	$ 1,565,000	$ 750,000

Building Fund
New Police Satellite Precinct

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of a new Police Precinct which may be required out near Highway 316 due to the growth of the City.

Program Objectives

1. Enable all costs associated with the Police Satellite Precinct to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with the building to the Police Department.

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	-	-	-	18,000
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	-	-	-	-	18,000
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	150,000	165,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	150,000	165,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 150,000	$ 183,000

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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.	-	726	16,591	17,000	**24,500**
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	50	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	4,043	10,629	12,100	**13,400**
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	-	4,769	27,270	29,100	**37,900**
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	$ -	$ 4,769	$ 27,270	$ 69,100	$ **37,900**

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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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.	-	216	445	1,000	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	-	964	3,858	3,700	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	-	1,180	4,303	4,700	5,300
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	$ -	$ 1,180	$ 4,303	$ 4,700	$ 5,300

Building Fund
New 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	-	-	735,000	180,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	735,000	180,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 735,000	$ 180,000

Building Fund
Jug Tavern Store & Park

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 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	-	-	14,062	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	300	-	-
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	-	-	14,362	-	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	$ -	$ -	$ 14,362	$ -	$ 500

Building Fund
Capital Outlay

Building Fund		FY 2017
Miles Patrick Rd Utility Complex- Grading	$	600,000
New Evidence Building		150,000
Miles Patrick Rd Utility Complex- Architect		150,000
New Fire Station- Plans & Design		105,000
105 East Athens St- Replace Windows & Reface The Front		100,000
New Fire Station- Grading & Site Work		75,000
94 N Broad Street - Outdoor Training Area		35,000
New Evidence Building Parking & Land		15,000
Total Building Fund	**$**	**1,230,000**

Component Unit
Downtown Development Authority

Component Unit (DDA)

Revenue, Expenditures and Other Sources and Uses Summary

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	94,634	94,126	63,318	30,000	30,000
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	**94,634**	**94,126**	**63,318**	**30,000**	**30,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	76,715	79,089	75,836	30,000	30,000
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**76,715**	**79,089**	**75,836**	**30,000**	**30,000**
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	**$ 17,920**	**$ 15,037**	**$ (12,518)**	**$ -**	**$ -**

Component Unit (DDA)

Revenues

The source of revenue for the Downtown Development Authority Fund comes from contributions provided by the City of Winder. The Authority is controlled and managed by a board of seven members appointed by the Mayor and Council of the City.

Component Unit
Downtown Development Authority

Statement of Purpose

To maintain a healthy, viable Downtown commercial district symbolizing community caring and a high quality of life plus fill existing space within the city limits of Winder. The DDA serves as a liaison between the city of Winder and the Chamber of Commerce, Economic Development agencies, non-profit groups and other governmental agencies.

Program Objectives

1. To facilitate projects that will promote trade, commerce, industry and employment in the Downtown district.
2. To enhance Downtown's physical appearance by encouraging façade improvements of Downtown buildings and encouraging new businesses within the Downtown area.

Capital Outlay

No capital expenditures have been budgeted for this component unit.

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 28,050	$ 30,420	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**28,050**	**30,420**	**-**	**-**	**-**
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	1,739	1,886	-	-	-
MEDICARE	407	441	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	10,700	257	-	-	-
TOTAL BENEFITS	**12,846**	**2,584**	**-**	**-**	**-**
TOTAL PERSONAL SERVICES	**40,896**	**33,004**	**-**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	12,286	7,917	33,032	13,000	**13,000**
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	413	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	4,450	10,083	5,000	**5,000**
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,679	-	146	-	-
ADVERTISING	5,069	3,838	9,888	-	-
PRINTING & BINDING	32	-	-	-	-
TRAVEL	460	1,503	1,790	500	**500**
DUES & FEES	1,518	1,818	11,854	-	-
EDUCATION & TRAINING	2,407	660	235	1,000	**1,000**
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	6,946	2,597	7,880	10,000	**10,000**
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	370	295	928	500	500
BOOKS AND PERIODICALS	24	24	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	3,643	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	972	22,983	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**35,819**	**46,085**	**75,836**	**30,000**	**30,000**
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	**$ 76,715**	**$ 79,089**	**$ 75,836**	**$ 30,000**	**$ 30,000**


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
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
2014	302,589,939	181,269,409	86,399,457	3,471,552
2015	345,957,258	213,732,749	102,605,300	3,119,319

* 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
$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
31,449,521	36,440,780	266,149,159	-	665,372,898	40
26,499,890	23,551,483	322,405,775	-	806,014,438	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
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
2014	3.00	18.50	12.31	-	0.15	33.96
2015	3.00	18.50	11.53	-	0.15	33.18

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

Statement of Legal Debt Margin

Last Ten Years

Tax Year	Assessed Value of Tax Digest	General Bonded Debt Limit (10%)	Total Debt Applicable To Limit	Legal Debt Margin	Total Net Applicable Debt as a % of Debt Limit
2006	353,228,843	35,322,884	-	35,322,884	-
2007	385,648,472	38,564,847	-	38,564,847	-
2008	406,481,717	40,648,172	-	40,648,172	-
2009	383,711,255	38,371,126	-	38,371,126	-
2010	350,013,349	35,001,335	-	35,001,335	-
2011	324,817,545	32,481,755	-	32,481,755	-
2012	289,154,541	28,915,454	-	28,915,454	-
2013	289,283,925	28,928,393	-	28,928,393	-
2014	302,589,939	30,258,994	-	30,258,994	-
2015	345,957,258	34,595,726	-	34,595,726	-

Source: City of Winder Finance Department
Barrow County Tax Commissioner

Statistical Information

Demographic and Economic Statistics

Last Ten Calendar Years

Year	Population City	Population County	Personal Income	Per Capita Income	Unemployment Rate
2005	12,354	59,354	307,626,954	24,901	4.6
2006	13,059	63,045	332,547,435	25,465	4.2
2007	13,630	66,926	357,405,860	26,222	4.3
2008	14,195	70,256	388,332,615	27,357	6.1
2009	14,656	72,158	408,242,880	27,855	10.0
2010	14,099	69,367	354,364,266	25,134	10.0
2011	14,209	69,912	434,170,204	30,556	9.3
2012	14,271	70,169	457,942,119	32,089	8.4
2013	14,312	71,453	437,317,472	30,556	6.3
2014	14,930	73,240	465,532,330	31,181	6.9
2015	15,447	75,370	502,954,320	32,560	5.6

Sources of Information and bases for estimates:

United States Census Bureau
Georgia Department of Labor – Unemployment Data for Barrow County

* Statistics not available on an annual basis.

** When City statistics are unavailable, Barrow County statistics are used.

*** FY2014 data is not available in most categories.

Prior year(s) data may change when actual data is available to replace estimated data or when estimates are updated.

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
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	0.7920	1	1	4	7
2014	0.2080	1,833,808	0.7920	1	1	4	7
2015	0.2080	1,833,808	0.7920	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, 2015 and June 30, 2005

2015

Customer	Product/Service	Total Billings	Percent of System Revenues
Harrison Poultry	Poultry Processing	$ 1,181,385	8.25 %
Stepan	Surfactant Mfg.	558,628	3.90
Johns-Manville	Fiberglass Insulation	281,802	1.97
Harrison Feed	Poultry Feed	244,774	1.71
Rhodia	Surfactant Mfg.	235,614	1.65
Mast Brothers	Tank Cleaning	142,072	0.99
Barrow County Gov't	Public Safety Complex	136,061	0.95
Foley Products	Precast Concrete	79,649	0.56
Total			19.98 %

2005

Customer	Product/Service	Total Billings	Percent of System Revenues
Stepan	Surfactant Mfg.	460,900	5.28 %
Harrison Poultry	Poultry Processing	$ 395,130	5.16
Harrison Feed	Poultry Feed	385,979	3.27
Johns-Manville	Fiberglass Insulation	244,746	2.34
Rhodia	Surfactant Mfg.	175,161	2.65
Total			18.71 %

Source: City of Winder Utility Billing Department

Statistical Information

Largest Natural Gas System Customers

June 30, 2015 and June 30, 2005

2015

Customer	Product/Service	Total Billings	Percent of System Revenues
Johns-Manville	Fiberglass Insulation	$ 1,291,154	14.44 %
Stepan	Surfactant Mfg.	841,838	9.42
Rhodia	Surfactant Mfg.	448,973	5.02
Harrison Poultry	Poultry Processing	358,739	4.01
Harrison Feed Mill	Poultry Feed	347,870	3.89
Trinity Industries	Railcar Parts Mfg.	244,774	2.74
Mast Tank Cleaning	Tanker Truck Wash	142,072	1.59
Barrow County Gov't	Public Safety Complex	136,061	1.52
Harrison Hatchery	Poultry	100,402	1.12
Foley Products	Precast Concrete	79,649	0.89
Total			45.54 %

2005

Customer	Product/Service	Total Billings	Percent of System Revenues
Johns-Manville	Fiberglass Insulation	$ 2,260,128	25.34 %
Rhodia	Surfactant Mfg.	851,925	9.55
Harrison Poultry	Poultry Processing	517,629	5.80
Stepan	Surfactant Mfg.	429,009	4.81
Harrison Feed Mill	Poultry Feed	385,979	4.33
Foley Products	Concrete Products	198,416	2.22
Mast Tank Cleaning	Tanker Truck Wash	123,200	1.38
Total			53.43 %

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 yearend. 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, 2015 through June 30, 2016.

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.

Local Maintenance and Improvement Grant (LMIG)
Grant program sponsored by the Georgia Department of Transportation that is used for repaving an approved list of streets within the City of Winder.

Next Fiscal Year (New Budget Year)
July 1, 2016 through June 30, 2017.

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.

Special Purpose Local Option Sales Tax (SPLOST)
A one percent (1%) sales tax levied by Barrow County which is approved by a voter referendum to provide funding for capital projects of the cities and the county through an intergovernmental agreement.

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.

