WINDER, GEORGIA

FY 18





ABOVE: The new Hal Jackson Park in Downtown.
LEFT: The newly completed Chimneys Golf Course entrance.
RIGHT: Construction of an above ground, five-million gallon, water storage tank.



City of Winder Annual Budget
Fiscal Year Ending June 30, 2018

CITY OF WINDER, GEORGIA

ANNUAL BUDGET

For the Fiscal Year Ending

June 30, 2018

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 6, 2017

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, 2018. 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 2017-2018 operating budget decreased by $269,300, or .7%, from the FY 2016-2017 operating budget; and increased by $1,599,900, or 4.2%, over the FY 2015-2016 operating budget. The comparisons are as follows:

Funds	FY 2016	FY 2017	FY 2018
General Fund	$ 13,784,900	$ 15,272,500	$ 15,031,700
Television Station Fund	144,400	155,600	144,800
Police Escrow Fund	5,000	5,000	5,000
Festivals Fund	51,100	63,100	63,100
Hotel Motel Fund	20,900	31,500	31,500
LMIG Fund	-	225,000	225,000
Water Fund	13,423,200	13,226,000	12,389,600
Environmental Protection Services Fund	182,500	442,100	447,300
Gas Fund	7,018,600	6,973,700	7,719,800
Solid Waste Fund	668,000	671,700	763,000
Special Facilities Fund	394,400	392,100	353,600
Chimneys Golf Course Fund	973,600	1,038,800	1,039,800
Utility Services Fund	779,200	778,000	853,200
Building Fund	567,600	607,500	545,900
Total	**$ 38,013,400**	**$ 39,882,600**	**$ 39,613,300**

- The City will fund the Winder Library with $150,000, which is consistent with the funding for FY 2017.
- The Winder Downtown Development Authority will be funded with $4,000, which will be accounted for by the City of Winder.
- The General Fund will see a decrease due to the following:
    - A $100,000 reduction in the amount budgeted for condemnations in the Planning, Licensing & Permitting department.
    - A reduction of approximately $114,000 budgeted for indirect cost allocations.
- The Gas Fund is expected to have an increase due to an expected increase in the cost of natural gas.
- The Solid Waste Fund will see an increase due to an approved $2 per cart increase charged to the customers for their garbage collections. The additional revenue will be used to help the City cover the increasing operational costs for providing all solid waste services, including leaf and brush pickup.
- The Hotel Motel Fund revenues were expected to increase in FY 2017 due to the construction of a new hotel within the City of Winder, however, it is still under construction. The 67 room Holiday Inn Express should be completed in the fall of 2017.
- The City of Winder assumes that all capital purchases will be acquired with proceeds from debt or revenues that exceed expenditures.

- The City's total cost of personal services is 29.4% of the total operating budget. The FY 2018 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 2017-2018 budget the overall number of Full Time Equivalents (FTE's) increased by 2.5. The changes are as follows

Department	Additions		Reductions		FTE Net Change
Finance Department	Asst Finance Director (1)	1.0	Accounting Technician (1)	1.0	-
	Finance & Audit Manager (1)	1.0			1.00
Planning, Licensing, Permits	Permit Clerk (1)	1.0			1.00
Utility Billing	Account Service Specialist (.5)	0.5			0.50
				Total Change	2.50

- During FY 2017, the City determined the need for the additional staff:
    - A part-time Account Service Specialist in the Utility Billing Department to help with the increasing number of calls received at the Customer Center.
    - A full time Permit Clerk in the Planning, Licensing, & Permitting Department to ensure cross training and continuity in that department.

Accomplishments and Priorities

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

- The 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. During FY 2017, improvements were made to the parking areas, sidewalks, pedestrian lights, landscaping, and any necessary utility improvements. Construction on this project should be completed by the fall of 2017.
- 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 Auburn has received funding from the Governor's Water Supply Program (GWSP), and the City of Winder will be working with GEFA for the necessary financing from the State Revolving Fund.
- During FY 2018, the City will complete the construction of the new 5 million gallon ground storage tank and pump station on Rockwell Church Road.
- Another major project that began 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, but will be completed in FY 2018 as well. This project will give the City access to additional water for its customers and a GEFA State Revolving Fund loan has been acquired to finance this project.
- Two multi-faceted projects that were started in FY 2016 were 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.
- The Water Fund received the following awards during FY 2017:
    - 2016 Water Reclamation Facility of the Year – Cedar Creek Wastewater Treatment Plant
    - 2016 Certificate of Achievement – Highway 53 Water Treatment Plant
    - 2016 Gold Awards:
        - Cedar Creek Wastewater Treatment Plant
        - Marburg Creek Wastewater Treatment Plant
        - Marburg Creek Reuse (LAS)
        - Wastewater Lab & Water Lab
- The Gas Fund received the following awards during FY 2017:
        - HEAT Award – Municipal Gas Authority of Georgia
        - Marketing Excellence Award – Highest Customer Growth Percentage – Municipal Gas Authority
        - Safety Award – American Public Gas Association

- The Georgia Firefighters Burn Foundation awarded the Fire Department 1st place for highest per capita collections that were donated to the foundation.
- The Winder Cultural Arts Center will again host the Southern Circuit Tour of Independent Filmmakers Tour during FY 2017-2018 which will be managed by the Winder Television Station.

Acknowledgements

The Fiscal Year 2018 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.

Budget Calendar

February 15	Budget Kickoff Meeting with Department Heads to distribute budget worksheets.
March 20	Departmental requests due to Finance.
April & May	Budget requests discussed during the regular Council Committee meetings.
May 22	Preliminary Budget available for public inspection.
May 15	Public Hearing and Council Work Session.
June 6	Council Adopts FY 2017-2018 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.

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

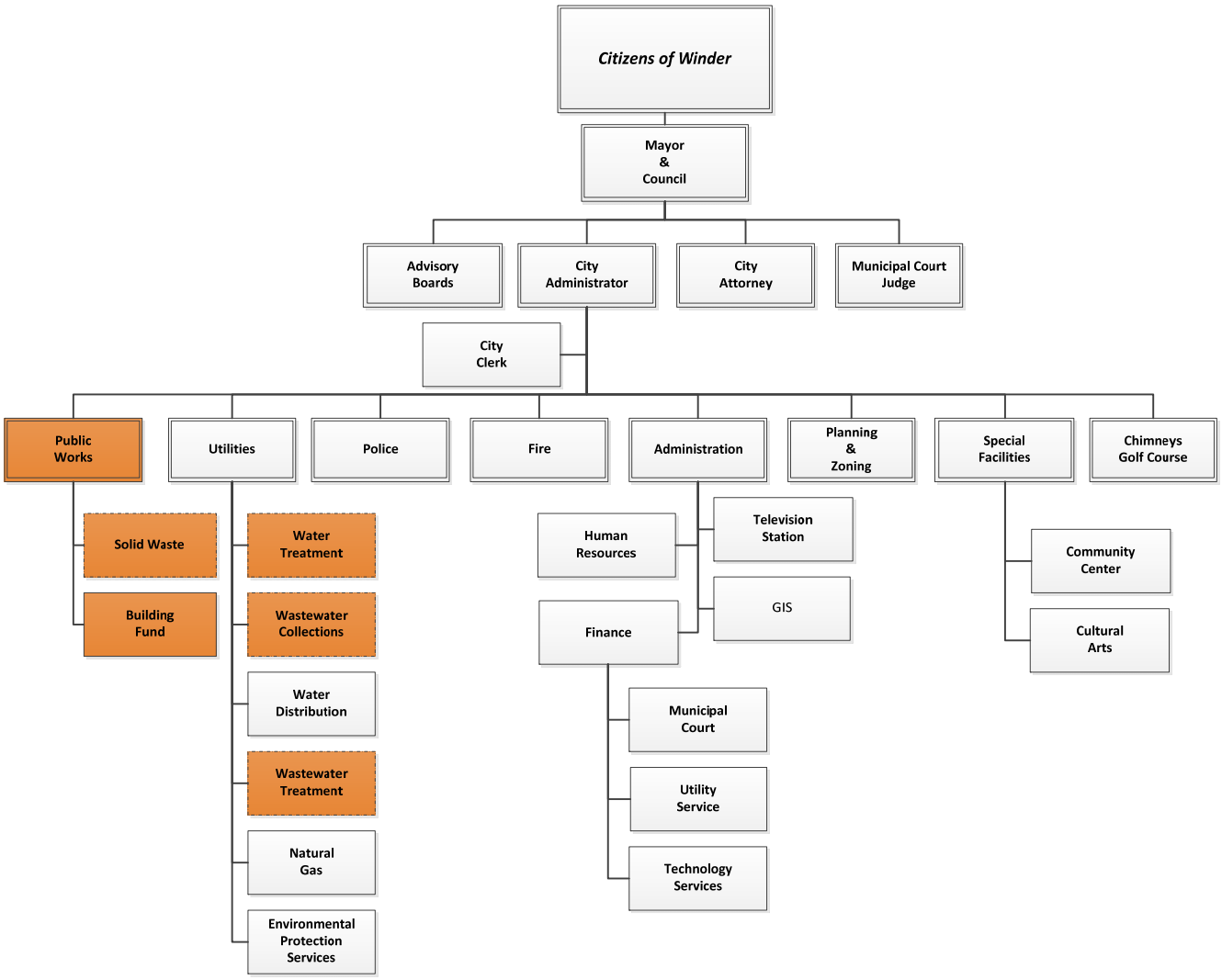
Our **Strategic Mission** is to provide reliable, responsive, quality service to enhance the safety, livability and prosperity of our community.

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 meet 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

R-8-17

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, 2018.

WHEREAS, the City has prepared an annual budget for the fiscal year ending June 30, 2018 as set forth in the budget document dated June 2, 2017 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, 2018; 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 8.8438 mills for the Budget period but is rolled back by 5.8438 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 6th day of June, 2017.

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, Historic Train Station, the Cultural Arts Center, and other City-owned income producing buildings.

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

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUES					
Taxes	$ 4,184,457	$ 4,404,905	$ 4,688,472	$ 4,690,400	$ 4,796,000
Franchise Fees	799,138	841,821	939,403	881,300	878,500
License and Permits	328,357	438,857	524,395	495,000	547,000
Intergovernmental	1,078,509	1,346,104	1,883,145	1,155,000	1,155,000
Charges for Service	1,285,035	1,375,283	4,024,948	5,058,300	5,044,900
Fines and Forfeitures	553,704	402,224	353,259	405,000	455,000
Interest	192,145	193,363	337,293	49,600	84,600
Contributions	133,249	227,635	1,088,753	52,400	26,400
Miscellaneous	701,971	1,371,073	1,019,185	98,000	103,000
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	13,259,648	14,559,412	15,070,196	14,904,000	15,024,000
Environmental Protection Charges	29,661	28,328	29,850	30,000	30,000
Gas Charges	10,172,046	8,886,270	7,860,110	9,173,000	8,020,000
Tap -On Fees	1,518,368	1,569,617	1,559,900	1,167,500	1,575,000
Solid Waste Charges	1,036,623	1,047,242	1,053,174	1,050,000	1,201,200
Penalties and Interest	464,127	433,273	259,713	259,200	229,200
Special Facility Charges	84,700	108,122	88,592	78,400	68,400
Broadband Charges	-	-	-	-	-
Internal Service Funds	525,658	3,436,083	487,318	1,385,500	1,399,100
TOTAL REVENUE	**36,347,395**	**40,669,612**	**41,267,708**	**40,932,600**	40,637,300
REQUIREMENTS					
Salaries	6,393,455	6,061,329	6,274,328	7,474,600	7,747,000
Benefits	3,478,938	2,900,382	2,948,948	3,861,500	3,906,300
Operating Expenditures	20,281,924	23,524,934	22,869,831	21,780,500	21,151,200
Indirect Costs	0	2,574,754	2,714,219	3,790,700	3,612,100
Internal Fund Charges	259,751	193,176	204,235	230,000	204,000
TOTAL OPERATING EXPENDITURES	**30,414,067**	**35,254,576**	**35,011,561**	**37,137,300**	36,620,600
OTHER SOURCES AND (USES)					
Debt Service	(896,789)	(889,428)	(786,757)	(2,775,300)	(2,996,700)
Capital Outlay	(1,338,302)	(1,507,302)	(2,792,552)	(37,249,000)	(37,056,100)
Proceeds From Sale of Assets	(12,849)	44,395	7,518	-	-
Designated Water Revenues	-	-	-	-	-
Issuance of Debt Instruments	489,000	-	-	36,229,000	36,036,100
Cash Reserves	-	-	-	-	-
Transfers In	5,263,330	7,956,441	9,986,258	6,976,600	6,315,600
Transfers Out	(5,263,330)	(7,956,441)	(9,986,258)	(6,976,600)	(6,315,600)
TOTAL OTHER SOURCES AND (USES)	**(1,758,940)**	**(2,352,335)**	**(3,571,791)**	**(3,795,300)**	(4,016,700)
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 4,174,388**	**$ 3,062,701**	**$ 2,684,356**	**$ -**	$ -

Summary of Citywide - Operating & Capital Budget

	GENERAL	TELEVISION STATION	POLICE ESCROW	FESTIVALS	HOTEL MOTEL	CAPITAL PROJECTS LMIG	CAPITAL PROJECTS SPLOST 2012
REVENUES:							
TAXES	$ 4,697,600	$ -	$ -	$ -	$ 98,400	$ -	$ -
FRANCHISE FEES	753,500	125,000	-	-	-	-	-
LICENSES, & PERMITS	542,000	-	-	-	-	-	-
OTHER GOVERNMENTS	-	-	-	-	-	135,000	1,020,000
INVESTMENT INCOME	75,000	-	-	-	-	-	-
MUNICIPAL COURT	450,000	-	5,000	-	-	-	-
MISCELLANEOUS	-	-	-	-	(2,000)	-	-
CONTRIBUTIONS	-	2,400	-	20,000	-	-	-
CHARGES FOR SERVICES	4,171,100	12,000	-	38,000	-	-	-
INTERFUND TRANSFERS	4,342,500	5,400	-	5,100	(64,900)	90,000	-
TOTAL REVENUES	**15,031,700**	**144,800**	**5,000**	**63,100**	**31,500**	**225,000**	**1,020,000**
REQUIREMENTS							
SALARIES	5,475,200	41,500	-	-	-	-	-
BENEFITS	2,717,300	20,600	-	-	-	-	-
OPERATING EXPENDITURES	5,218,600	66,300	5,000	63,100	31,500	225,000	-
DEBT SERVICE	117,000	-	-	-	-	-	-
ALLOCATION/INDIRECT COSTS	1,299,600	16,400	-	-	-	-	-
ALLOCATION/INTERNAL FUND CHARGES	204,000	-	-	-	-	-	-
TOTAL REQUIREMENTS	**15,031,700**	**144,800**	**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	1,107,700	-	-	-	-	-	-
TOTAL REVENUES FROM OTHER SOURCES	**1,107,700**	**-**	**-**	**-**	**-**	**-**	**-**
CAPITAL EXPENDITURES							
LAND	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	-	-	-
INFRASTRUCTURE	560,000	-	-	-	-	-	1,020,000
EQUIPMENT	357,700	-	-	-	-	-	-
VEHICLES	45,000	-	-	-	-	-	-
FURNITURE	-	-	-	-	-	-	-
COMPUTERS	145,000	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	**1,107,700**	**-**	**-**	**-**	**-**	**-**	**1,020,000**
OTHER REV SOURCES OVER/UNDER CAPITAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**	**(1,020,000)**
TOTAL REVENUES OVER/UNDER EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ESTIMATED FUND BALANCE/NET POSITION, BEGINNING OF YEAR	**$ 2,252,286**	**$ 20,979**	**$ 19,848**	**$ 11,195**	**$ 25,127**	**$ 64**	**$ 1,353,170**
SOURCE (USE) OF CASH RESERVES	-	-	-	-	-	-	-
ESTIMATED FUND BALANCE/NET POSITION, END OF YEAR	**$ 2,252,286**	**$ 20,979**	**$ 19,848**	**$ 11,195**	**$ 25,127**	**$ 64**	**$ 1,353,170**

WATER SEWER	ENVIRONMENTAL PROTECTION	GAS	SOLID WASTE	SPECIAL FACILITIES	GOLF	UTILITY SERVICE	BUILDING FUND	COMPONENT UNIT (DDA)	TOTAL
$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ 4,796,000
-	-	-	-	-	-	-	-	-	$ 878,500
-	-	5,000	-	-	-	-	-	-	$ 547,000
-	-	-	-	-	-	-	-	-	$ 1,155,000
9,600	-	-	-	-	-	-	-	-	$ 84,600
-	-	-	-	-	-	-	-	-	$ 455,000
100,000	-	5,000	-	-	-	-	-	-	$ 103,000
-	-	-	-	-	-	-	-	4,000	$ 26,400
16,680,000	30,000	8,149,000	1,220,400	68,400	823,800	853,200	545,900	-	$ 32,591,800
(4,400,000)	417,300	(439,200)	(457,400)	285,200	216,000	-	-		$ -
12,389,600	**447,300**	**7,719,800**	**763,000**	**353,600**	**1,039,800**	**853,200**	**545,900**	**4,000**	**40,637,300**
1,002,400	23,100	455,100	-	17,500	382,100	350,100	-	-	7,747,000
569,200	7,100	244,200	-	1,000	123,800	223,100	-	-	3,906,300
6,803,700	366,800	6,152,300	677,200	295,300	416,500	280,000	545,900	4,000	21,151,200
2,879,700	-	-	-	-	-	-	-	-	2,996,700
1,134,600	50,300	868,200	85,800	39,800	117,400	-	-	-	3,612,100
-	-	-	-	-		-	-	-	204,000
12,389,600	**447,300**	**7,719,800**	**763,000**	**353,600**	**1,039,800**	**853,200**	**545,900**	**4,000**	**39,617,300**
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,020,000**
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
28,762,600	400,000	3,615,800	-	-	70,000	-	2,080,000	-	36,036,100
28,762,600	**400,000**	**3,615,800**	**-**	**-**	**70,000**	**-**	**2,080,000**	**-**	**36,036,100**
100,000	-	-	-	-	-	-	-	-	100,000
-	-	-	-	-	20,000	-	2,080,000	-	2,100,000
26,638,000	400,000	3,462,000	-	-	-	-	-	-	32,080,000
1,935,600	-	86,800	-	-	50,000	-	-	-	2,430,100
89,000	-	67,000	-	-	-	-	-	-	201,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	145,000
28,762,600	**400,000**	**3,615,800**	**-**	**-**	**70,000**	**-**	**2,080,000**	**-**	**37,056,100**
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1,020,000)**
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
$ 60,187,393	**$ 585,649**	**$ 6,246,910**	**$ 90,366**	**$ 3,925,341**	**$ 119,558**	**$ 5,888**	**$ 1,698,131**	**$ 2,562**	**$ 76,658,753**
-	-	-	-	-	-	-	-	-	-
$ 60,187,393	**$ 585,649**	**$ 6,246,910**	**$ 90,366**	**$ 3,925,341**	**$ 119,558**	**$ 5,888**	**$ 1,698,131**	**$ 2,562**	**$ 76,658,753**

Summary of Citywide – Positions by Department

	Approved FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018
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	1.00
Marketing & Media Relations Specialist	-	1.00	1.00	1.00	1.00
Total	3.00	4.00	4.00	4.00	4.00
GIS					
GIS Section Manager	1.00	1.00	1.00	1.00	1.00
GIS Field Technician II	-	-	1.00	1.00	1.00
GIS Locator	2.00	1.00	-	-	-
Total	3.00	2.00	2.00	2.00	2.00
Human Resources					
Human Resources Coordinator	-	-	-	-	1.00
Human Resources Specialist II	1.00	2.00	2.00	2.00	1.00
Total	1.00	2.00	2.00	2.00	2.00
Finance					
Finance Director	1.00	1.00	1.00	1.00	1.00
Asst Finance Director	-	-	-	-	1.00
Finance & Audit Manager	1.00	1.00	-	-	1.00
Accountant II/Accountant I	1.00	1.00	2.00	2.00	2.00
Purchasing Agent	1.00	1.00	1.00	1.00	-
Project Manager	-	-	-	-	1.00
Accounting Technician II	-	-	1.00	1.00	-
Total	4.00	4.00	5.00	5.00	6.00
Technology Services					
Technology Services Director	1.00	1.00	1.00	1.00	-
Technology Services Analyst	1.00	1.00	1.00	1.00	1.00
Technology Services Technician	-	-	-	-	1.00
Total	2.00	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	2.00
Code Enforcement	-	-	2.00	2.00	2.00
Total	2.00	2.00	4.00	4.00	5.00
Municipal Court					
Court Clerk	1.00	1.00	1.00	2.00	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	2.50	3.00	3.00
Police					
Police Chief	1.00	1.00	1.00	1.00	1.00
Major/CID Commander	1.00	1.00	1.00	1.00	1.00
Lieutenant/Special Operations Commander	1.00	1.00	1.00	1.00	1.00
Captain/Patrol Commander	1.00	1.00	1.00	1.00	1.00
Lieutenant/Asst Patrol Commender	1.00	1.00	1.00	1.00	1.00
Corporal/Traffic Unit	1.00	1.00	1.00	1.00	1.00
Traffic Officers	2.00	2.00	2.00	2.00	2.00
Sergeant/Patrol Shift Supervisors	4.00	4.00	4.00	4.00	4.00
Corporal/Patrol Asst Shift Supervisors	4.00	4.00	4.00	4.00	4.00
Patrol Officers	17.00	16.00	16.00	16.00	16.00
GCIC TAC/Receptionist	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00	1.00	1.00
Housing Officer	1.00	1.00	1.00	1.00	1.00
Crime Prevention Officer	1.00	1.00	1.00	1.00	1.00
Forensics Specialist	1.00	1.00	1.00	1.00	1.00
Evidence Technician	-	-	0.50	-	-
Crime Analyst	1.00	1.00	1.00	1.00	1.00
Sergeant/CID Supervisor	1.00	1.00	1.00	1.00	1.00
Training Coordinator/State Certification	1.00	1.00	1.00	1.00	1.00
CID Administrative Assistant/Certification	1.00	1.00	1.00	1.00	1.00
Detectives	4.00	4.00	4.00	4.00	4.00
Corporal/Crime Supression Supervisor	1.00	1.00	1.00	1.00	1.00
Crime Suppression Unit Officers	3.00	3.00	3.00	3.00	3.00
Code Enforcement	1.00	2.00	-	-	-
Total	52.00	52.00	50.50	50.00	50.00

	Approved FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018
Fire					
Fire Administration	4.00	4.00	-	-	-
Fire Chief	-	-	1.00	1.00	1.00
Fire Marshal	-	-	1.00	1.00	1.00
Training Officer	-	-	1.00	1.00	1.00
Executive Assistant	-	-	1.00	1.00	1.00
Captain	-	-	3.00	3.00	3.00
Lieutenant	-	-	3.00	3.00	3.00
Driver Engineer	-	-	9.00	9.00	9.00
Fire Fighters	21.00	25.00	15.00	15.00	15.00
Part Paid Fire Fighters (21) Note Only	-	-	-	-	-
Total	25.00	29.00	34.00	34.00	34.00
Public Works					
Street Administration	2.00	-	-	-	-
Street Operations	17.00	-	-	-	-
Total	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
Water Fund					
Utilities Director	1.00	1.00	1.00	1.00	1.00
Utilities Distribution Manager	1.00	1.00	1.00	1.00	1.00
Administrative Services Coordinator	-	1.00	1.00	1.00	-
Senior Administrative Specialist	1.00	-	-	-	-
Utilities Service Representative I	-	1.00	1.00	1.00	2.00
Administrative Specialist	1.00	1.00	1.00	1.00	1.00
Construction & Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Program & Maintenance Supervisor	1.00	1.00	1.00	1.00	-
Asst Construction & Maint Supervisor	-	-	-	-	1.00
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	4.00
Leak Detection Technician	1.00	2.00	2.00	2.00	2.00
Cross Connection Control Program Technician	1.00	0.50	0.50	0.50	0.50
Service Technician	1.00	-	-	-	-
Utility Worker III	-	-	1.00	1.00	2.00
Utility Worker II	2.00	2.00	1.00	1.00	1.00
Utility Worker I	2.00	3.00	5.00	5.00	5.00
Total	18.00	22.50	24.50	24.50	24.50
Fats, Oils, & Grease					
Service Technician	1.00	0.50	0.50	0.50	0.50
Total	1.00	0.50	0.50	0.50	0.50
Stormwater					
Engineer	1.00	-	-	-	-
Crew Leader	1.00	-	-	-	-
Laborers	1.00	-	-	-	-
Total	3.00	-	-	-	-
Gas Fund					
Regulatory Compliance Officer	1.00	1.00	1.00	1.00	1.00
Utilities Service Representative I	1.00	1.00	1.00	1.00	1.00
Meter Services 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	1.00	1.00	1.00	1.00	1.00
Service Technician	1.00	2.00	1.00	1.00	1.00
Service Specialist	1.00	1.00	1.00	1.00	1.00
Utility Locator	1.00	1.00	1.00	1.00	1.00
Utility Worker II	-	-	2.00	1.00	1.00
Utility Worker I	2.00	2.00	1.00	1.00	2.00
Meter Technician I	-	-	1.00	1.00	1.00
Total	10.00	11.00	12.00	11.00	11.00
Community Center					
Director	1.00	-	-	-	-
Event Staff	-	0.50	0.50	0.50	0.50
Total	1.00	0.50	0.50	0.50	0.50
Cultural Arts					
Director	1.00	1.00	-	-	-
Total	1.00	1.00	-	-	-

Summary of Citywide – Positions by Department (Continued)

	Approved FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018
Golf Pro Shop					
Golf Course Operations Manager	-	1.00	1.00	1.00	1.00
Golf Course Operations Coordinator	-	1.00	1.00	1.00	1.00
Golf Course Operations Pro-Shop Assistant	-	0.50	0.50	0.50	0.50
Golf Course Operations Worker	-	1.50	1.50	1.50	1.50
Total	-	4.00	4.00	4.00	4.00
Golf Maintenance Shop					
Golf Course Superintendent	-	1.00	1.00	1.00	1.00
Maintenance Worker III	-	-	1.00	1.00	1.00
Maintenance Worker II	-	-	2.00	2.00	2.00
Mechanic	-	-	-	-	1.00
Maintenance Staff	-	4.38	2.25	2.25	1.25
Total	-	5.38	6.25	6.25	6.25
Utility Service					
Customer Service Manager	1.00	1.00	1.00	1.00	1.00
Billing Technician	2.00	2.00	2.00	2.00	2.00
Customer Service Representative II	2.00	3.00	3.00	3.00	3.00
Customer Service Representative I	2.00	2.00	2.00	2.00	2.00
Account Service Representative	-	-	-	-	0.50
Receptionist	1.00	1.00	1.00	1.00	1.00
Meter Readers	2.00	-	-	-	-
Total	10.00	9.00	9.00	9.00	9.50
Total City Wide	**159.00**	**154.88**	**163.75**	**162.75**	**165.25**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Summary of Citywide – Capital Requests

	FY 2018
Information Technology	
Camera Server Upgrade	$ 30,000
Phone System	100,000
	$ 130,000
GIS	
Scanner/Printer/Copier	$ 10,000
	$ 10,000
Police	
(1) Marked Police Vehicle - Fully Loaded	$ 45,000
Computers for Vehicles	5,000
(4) License Plate Readers	72,000
	$ 122,000
Public Works	
Paving	$ 500,000
Sidewalks	60,000
ROW Deck	18,600
(2) Billy Goats	5,000
48" Ride Mower	11,500
Self Contained Leaf Vacuum	29,300
Leaf Truck	170,600
Ride on Chemical Spreader	13,000
Digital Message Board	25,700
Dump Trailer	6,000
Walk Behind Mower	6,000
	$ 845,700
Total General Fund	**$ 1,107,700**
Capital Projects	
Street Projects	1,020,000
	$ 1,020,000
Water Treatment	
Auburn/Winder Reservoir	$ 10,000,000
(4) Filter Rehab-Media Underdrain	790,800
Sludge Handling Infrastructure	150,000
Hwy 53 WTP High Rating/Backup Generator	3,500,000
Backup Pump-Laurel Lane	55,000
Portable Generator Connection	100,000
	$ 14,595,800
Water Distribution	
SR11/Apalachee River DOT Project Relocation	195,000
SR316/SR81 DOT Project Relocation	850,000
SR316/SR11 DOT Project Relocation	300,000
SR316/SR53 DOT Project Relocation	300,000
Cedar Valley Trail	130,000
CIP-HWY 211 7 Thompson Mill	124,200
West Winder Bypass	300,000
Green Valley Drive Watermain Rehab	90,000
Myrtle Street Watermain Rehab	48,000
City Pond Rd Waterline	210,000
SR211/Cedar Creek Rd DOT Project Relocation	350,000
Midland Ave Waterline	80,000
Fort Yargo	4,500,000
Rockwell Tank & Pump Station	1,750,000
CIP-Telemetry	30,000
Land for Water Tank at 316	100,000
(2) Truck 4X4	44,000
Excavator	45,000
	$ 9,446,200

	FY 2018
Cedar Creek Sewer Treatment	
Clarifier One Tank Lining	$ 155,000
Digester One Tank Lining	81,300
VLR #2 Tank Lining	135,000
VLR #1 Tank Lining	143,000
Dissolved Oxygen Control Installation	100,000
	$ 614,300
Sewer Collections	
Winder/Barrow Sewer Upgrade	$ 2,500,000
King Street Sewer	50,000
Meadowbrook Sewer Replacement	170,000
Melrose Ave Sewer Replacement	50,000
Satellite Dr Gravity Sewer	45,000
Manhole Rehab	125,000
(5) Diesel Powered Backup Pump 6" X 6"	569,160
Lining Equipment	140,000
(2) Diesel Powered Backup Pump 12" X 10"	457,140
	$ 4,106,300
Total Water Fund	**$ 28,762,600**
Stormwater	
Stormwater Infrastructure	400,000
Total Stormwater	**$ 400,000**
Gas Fund	
Walton/Oconee Expansion	350,000
Regulator Station Upgrades	35,000
Hebron Church Extension	45,000
Broad Street Main Replacement	110,000
Bill Rutledge Main Extension	95,000
Transco Tap/Connection/SR11	850,000
SR316/SR81 DOT Project Relocation	210,000
SR316/SR11 DOT Project Relocation	250,000
SR316/SR53 DOT Project Relocation	300,000
West Winder Bypass	300,000
SR211/Cedar Creek Rd DOT Project Relocation	350,000
Glenwood Replacement Phase II	72,000
Jaco Regulator Station Relocation	450,000
Dee Kennedy Road Expansion	45,000
Large Pipe Trailer	16,000
Walk Behind Trencher	15,500
Emergency Trailer	50,000
Sod Cutter & Roller	5,300
Work Truck over 1 Ton	45,000
Work Truck under 1 Ton	22,000
Total Gas Fund	**$ 3,615,800**
Golf Fund	
On Course Bathroom	$ 20,000
Tractor	28,000
Utility Cart	8,000
Dakota Topdresser	14,000
Total Golf Fund	**$ 70,000**
Building Fund	
Miles Patrick Road - Utility Complex	$ 1,900,000
New Fire Station- Plans & Design	105,000
New Fire Station- Grading & Site Work	75,000
Total Building Fund	$ 2,080,000
Total City-Wide Capital	**$ 37,056,100**

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, 2018.

	Balances 6/30/2016	Additions	Reductions	Balances 6/30/2017	Due In FY 2018
Governmental Activities:					
Capital Leases:					
2009 Fire Truck	$ 132,441	$ -	$ (57,484)	$ 74,957	$ 61,480
2013 Fire Truck	381,892	-	(46,270)	335,622	55,398
Total Governmental Activities	**$ 514,333**	**$ -**	**$ (103,754)**	**$ 410,579**	**$ 116,878**
Business-Type Activities:					
Notes Payable-					
2013 GEFA Fixed Network	$ 3,000,000	$ -	$ (266,343)	$ 2,733,657	$ 310,710
2016 GEFA Fort Yargo Raw Water	-	9,000,000	(102,902)	8,897,098	491,404
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**	**$ 9,000,000**	**$ (2,265,161)**	**$ 25,620,755**	**$ 3,265,220**

The following table shows the debt funding requirements for the City of Winder for 2018-2038. 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	
2018	395,414	38,147	107,137	9,741	1,945,000	518,106	3,013,545
2019	708,471	93,642	63,943	6,825	2,015,000	455,074	3,342,955
2020	714,238	87,876	49,914	5,483	760,000	411,600	2,029,111
2021	720,054	82,060	51,192	4,206	785,000	388,425	2,030,937
2022	725,916	76,198	52,502	2,895	810,000	360,450	2,027,961
2023	731,828	70,286	53,846	1,551	845,000	323,125	2,025,636
2024	737,788	64,326	32,045	271	880,000	280,000	1,994,430
2025	743,797	58,317	-	-	925,000	234,875	1,961,989
2026	749,857	52,257	-	-	975,000	197,125	1,974,239
2027	470,315	46,981	-	-	1,000,000	167,500	1,684,796
2028	448,410	42,994	-	-	1,035,000	126,625	1,653,029
2029	452,417	38,987	-	-	1,085,000	73,625	1,650,029
2030	456,460	34,944	-	-	930,000	23,250	1,444,654
2031	460,539	30,865	-	-	-	-	491,404
2032	464,655	26,749	-	-	-	-	491,404
2033	468,807	22,597	-	-	-	-	491,404
2034	472,997	18,407	-	-	-	-	491,404
2035	477,223	14,181	-	-	-	-	491,404
2036	481,488	9,916	-	-	-	-	491,404
2037	485,791	5,613	-	-	-	-	491,404
2038	367,190	1,363	-	-	-	-	368,553
	$11,733,655	$ 916,706	$ 410,579	$30,972	$13,990,000	$3,559,780	$30,641,692


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

General Fund

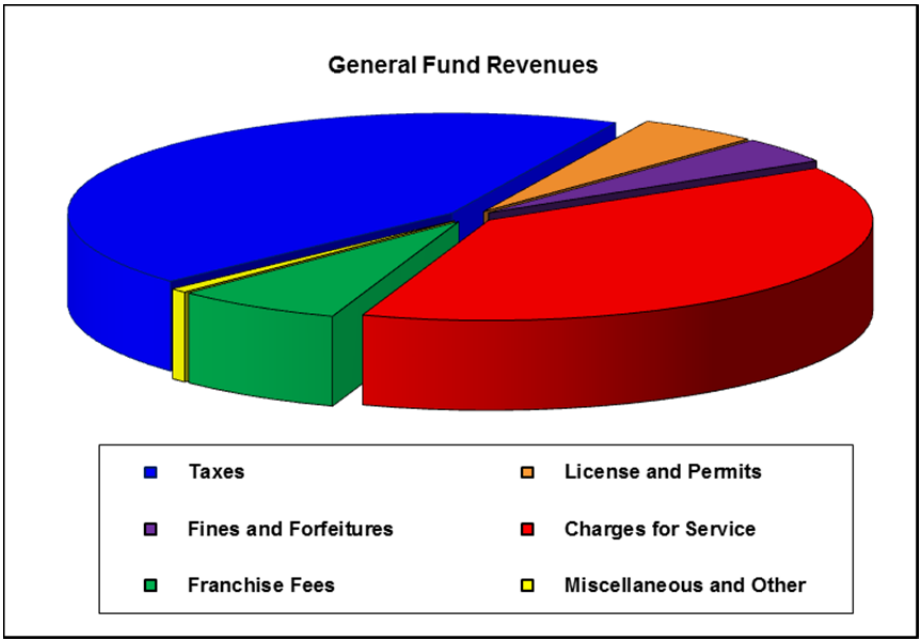
General Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ 4,103,794	$ 4,317,784	$ 4,606,595	$ 4,592,000	$ 4,697,600
Franchise Fees	683,226	724,887	814,817	756,300	753,500
License and Permits	323,370	432,504	518,488	490,000	542,000
Intergovernmental	-	79,516	718,095	-	-
Charges for Service	666,423	530,260	3,245,854	4,312,100	4,171,100
Fines and Forfeitures	551,133	396,253	330,827	400,000	450,000
Interest	28,277	34,413	58,870	40,000	75,000
Contributions	26,791	142,590	21,080	-	-
Miscellaneous and Other	41,677	22,929	286,239	-	-
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	-	2,574,753	-	-	-
TOTAL REVENUE	**6,424,691**	**9,255,890**	**10,600,866**	**10,590,400**	**10,689,200**
OPERATING EXPENDITURES					
General Government	173,337	2,579,627	2,696,199	3,888,600	3,857,600
Judicial	249,486	222,233	255,020	305,600	313,400
Public Safety - Police	4,198,587	4,264,198	3,905,609	4,874,900	4,530,700
Public Safety - Fire	2,336,765	2,577,269	2,780,695	3,171,300	3,336,700
Public Works	1,968,172	2,628,178	2,392,222	2,701,900	2,681,700
Recreation	-	-	-	-	-
Housing & Development	91,582	173,199	144,863	187,100	194,600
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**9,017,929**	**12,444,704**	**12,174,608**	**15,129,400**	**14,914,700**
OTHER SOURCES AND (USES)					
Debt Service	(119,568)	(151,902)	(111,736)	(117,100)	(117,000)
Capital Outlay	(1,233,726)	(1,449,665)	(2,785,101)	(1,081,500)	(1,107,700)
Proceeds From Sale of Assets	21,719	44,395	7,518	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	489,000	-	-	1,081,500	1,107,700
Cash Reserves	-	-	-	-	-
Transfers In	4,421,442	6,198,675	7,158,017	5,796,900	5,296,600
Transfers Out	(798,805)	(1,639,499)	(2,708,242)	(1,114,800)	(954,100)
TOTAL OTHER SOURCES AND (USES)	**2,780,062**	**3,002,003**	**1,560,456**	**4,565,000**	**4,225,500**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 186,825**	**$ (186,811)**	**$ (13,286)**	**$ 26,000**	**$ -**

General Fund
Revenues

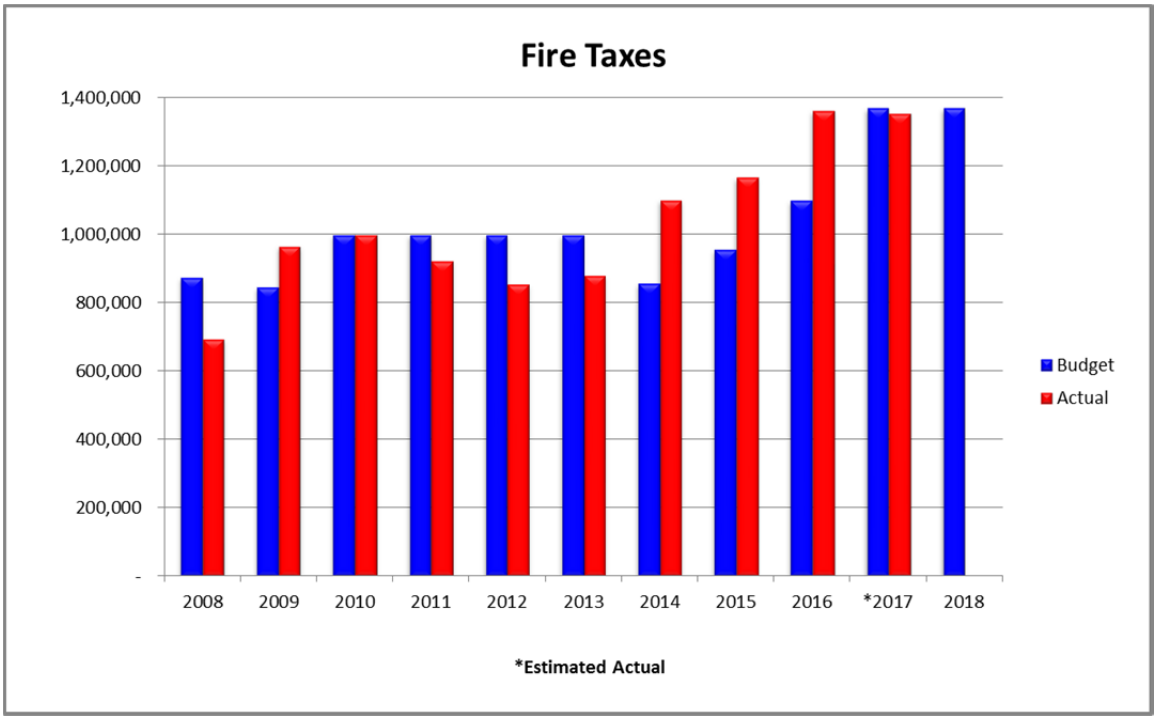
The primary sources of revenue are fire taxes, Local Option Sales Tax (LOST), licenses and franchise fees, fines & forfeitures, and indirect cost allocations for administrative services for other funds.



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 39.7% of the budgeted expenditures for the Winder Fire Department.

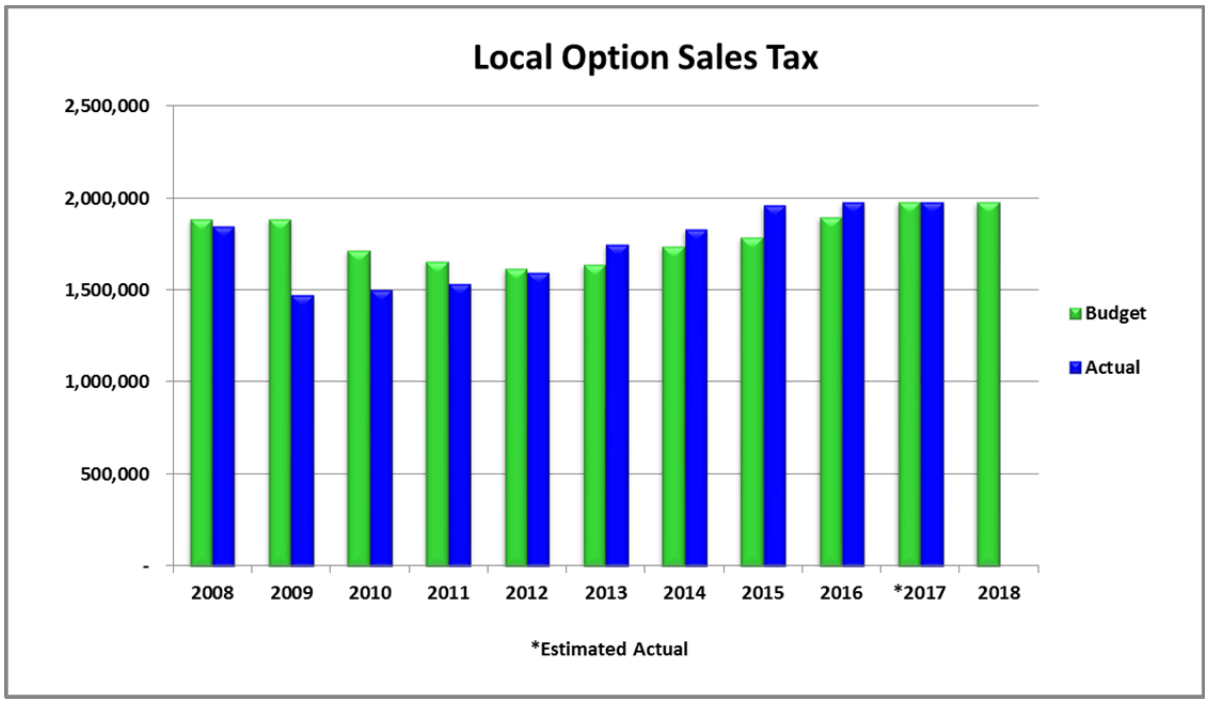


Street Light Assessment

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 be in line with the 2016-2017 budgeted 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 2017-2018 is 5.8438 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 2017 budget. Insurance Premium Taxes increased during Fiscal Year 2017 so the City is expecting an increase over the FY 2017 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 2017 budget.

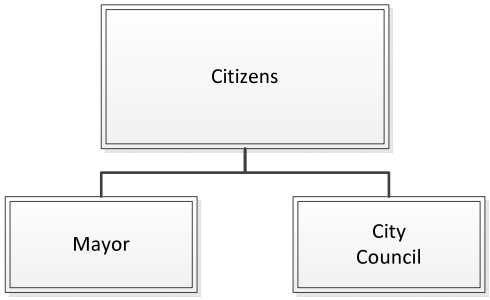
Fines & Forfeitures

The City's revenues from Fines and Forfeitures were lower than budgeted over the last few years so a reduction is reflected in the budget for FY 2018.

General Fund
Expenditures

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 4,472,120	$ 4,080,581	$ 4,214,707	$ 5,089,700	$ 5,162,700
OVERTIME	166,095	183,925	215,207	314,000	312,500
TOTAL SALARIES	**4,638,215**	**4,264,506**	**4,429,913**	**5,403,700**	**5,475,200**
BENEFITS					
GROUP INSURANCE	1,107,632	1,184,855	1,268,889	1,465,300	1,304,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	272,699	250,176	259,171	323,800	327,600
MEDICARE	63,773	58,604	60,612	76,700	77,100
RETIREMENT CONTRIBUTION	1,346,256	1,373,838	1,119,208	1,152,300	1,291,200
TUITION REIMBURSEMENTS	3,000	3,778	9,528	16,000	16,000
WORKERS' COMPENSATION	203,320	160,068	114,119	225,000	225,000
OTHER EMPLOYEE BENEFITS	(527,474)	(560,341)	(459,492)	(463,000)	(524,200)
TOTAL BENEFITS	**2,469,207**	**2,470,978**	**2,372,036**	**2,796,100**	**2,717,300**
TOTAL PERSONAL SERVICES	**7,107,422**	**6,735,484**	**6,801,949**	**8,199,800**	**8,192,500**
OPERATING EXPENDITURES					
PROFESSIONAL	835,653	1,680,920	1,698,680	2,099,500	2,123,300
TECHNICAL	207,163	202,390	220,420	282,500	294,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	22,927	15,515	21,989	30,000	30,000
CLEANING SERVICES	2,061	2,021	1,707	2,200	2,300
LAND FILL FEES	12,022	23,199	14,903	20,000	20,500
GENERAL REPAIRS & MAINT.	246,177	653,394	373,400	272,600	298,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	191,498	197,190	189,161	245,600	208,900
RENTAL OF LAND & BUILDINGS	26,855	25,708	1,000	-	-
RENTAL OF EQUIPMENT	19,321	19,336	22,474	20,900	22,100
INS, OTHER THAN EMP BENEFIT	350,181	309,231	333,440	385,000	385,000
COMMUNICATIONS	203,871	198,081	180,991	193,900	198,300
ADVERTISING	15,232	28,629	13,881	30,400	30,600
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	13,356	10,593	7,681	14,300	13,500
TRAVEL	21,093	23,913	32,169	58,200	54,900
DUES & FEES	127,746	137,817	139,950	131,400	131,600
EDUCATION & TRAINING	44,311	28,575	43,187	100,000	86,800
LICENSES & FEES	42	424	289	500	500
GENERAL SUPPLIES/MATERIALS	94,563	108,677	136,544	286,400	286,000
UTILITIES	327,006	313,238	338,552	343,100	352,400
GASOLINE	198,141	126,324	99,918	154,900	132,100
FOOD	16,422	16,895	18,523	37,400	39,700
BOOKS AND PERIODICALS	1,863	2,025	1,678	5,400	7,100
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	41,368	96,943	96,896	101,000	96,100
TECHNOLOGY EQUIPMENT	90,542	211,547	106,730	264,100	248,700
PUBLIC RELATIONS	279,537	209,639	207,308	328,600	227,100
UNIFORMS	43,241	48,803	41,258	57,200	52,400
UTILITY SUPPLY	57,966	26,070	27,205	26,500	30,000
PROTECTIVE CLOTHING	18,669	21,022	15,859	40,200	40,200
PRISONER MAINTENANCE	4,476	4,241	2,335	10,000	10,000
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**3,513,304**	**4,742,364**	**4,388,129**	**5,541,800**	**5,422,600**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	554,284	276,484	-	-
BUILDINGS	59,422	5,000	-	-	-
INFRASTRUCTURE	263,934	48,955	1,607,535	560,000	560,000
MACHINERY & EQUIP	35,257	292,232	89,586	41,500	357,700
VEHICLES	875,112	345,849	596,475	210,000	45,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	203,345	215,021	270,000	145,000
TOTAL CAPITAL OUTLAY	**1,233,726**	**1,449,665**	**2,785,101**	**1,081,500**	**1,107,700**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	102,352	131,718	95,946	104,000	107,200
INTEREST	17,216	20,184	15,789	13,100	9,800
TOTAL DEBT SERVICE	**119,568**	**151,902**	**111,736**	**117,100**	**117,000**
ALLOCATION					
INDIRECT COST ALLOCATION	(1,602,798)	966,856	984,531	1,387,800	1,299,600
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**(1,602,798)**	**966,856**	**984,531**	**1,387,800**	**1,299,600**
TOTAL EXPENDITURES	**$ 10,371,223**	**$ 14,046,271**	**15,071,445**	**16,328,000**	**$ 16,139,400**

General Fund
Legislative

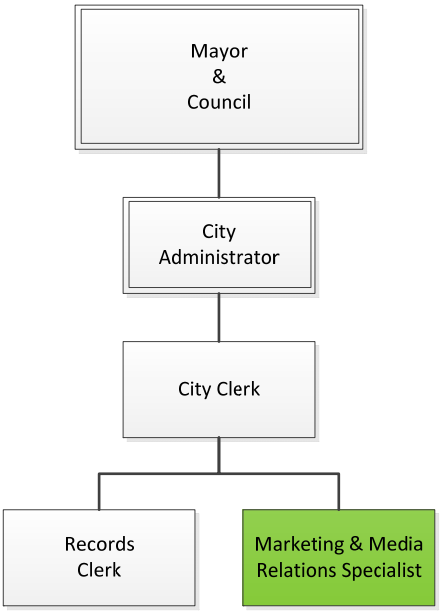


Statement of Purpose

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 57,000	$ 57,002	$ 61,916	$ 57,000	$ 57,000
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**57,000**	**57,002**	**61,916**	**57,000**	**57,000**
BENEFITS					
GROUP INSURANCE	98,998	145,030	163,454	147,400	160,200
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,004	2,976	3,210	3,600	3,600
MEDICARE	703	696	751	900	900
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	83,527	93,117	72,436	57,600	74,000
TOTAL BENEFITS	**186,232**	**241,819**	**239,852**	**209,500**	**238,700**
TOTAL PERSONAL SERVICES	**243,232**	**298,821**	**301,768**	**266,500**	**295,700**
OPERATING EXPENDITURES					
PROFESSIONAL	162	-	3,854	12,000	12,000
TECHNICAL	6,624	6,624	6,800	6,900	6,900
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	7,118	5,869	5,744	11,000	11,000
ADVERTISING	399	640	59	2,600	2,600
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	6,144	2,859	3,994	5,000	5,000
TRAVEL	6,858	7,795	11,383	16,400	16,400
DUES & FEES	5,024	5,000	105	6,000	6,000
EDUCATION & TRAINING	7,244	4,639	3,769	9,500	7,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,360	481	726	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	4,358	2,491	3,143	9,600	9,600
BOOKS AND PERIODICALS	-	-	-	700	700
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	2,000	2,000
TECHNOLOGY EQUIPMENT	5,340	1,850	134	2,000	2,000
PUBLIC RELATIONS	196,015	179,803	203,552	208,900	208,900
UNIFORMS	647	-	240	1,400	1,400
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**247,293**	**218,052**	**243,502**	**297,000**	**294,500**
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	(490,524)	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**(490,524)**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ -**	**$ 516,873**	**$ 545,270**	**$ 563,500**	**$ 590,200**

General Fund
Administration



Note: Green – Unfunded

Statement of Purpose

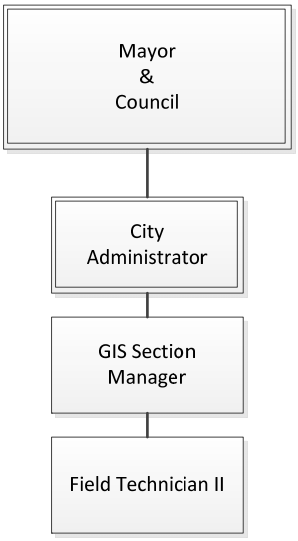
The City Administrator, who works for and at the pleasure of the Mayor and the City Council, carries out their policy direction, and provides overall supervision of the City's operations. The City Administrator is responsible for translating the City Council's goals into budgetary priorities. The City 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 179,980	$ 177,976	$ 191,857	$ 215,800	$ 215,600
OVERTIME	795	5	-	200	3,800
TOTAL SALARIES	**180,775**	**177,982**	**191,857**	**216,000**	**219,400**
BENEFITS					
GROUP INSURANCE	7,756	20,195	17,821	46,800	34,000
SOCIAL SECURITY (FICA) CONTRIBUTIONS	10,928	10,828	11,681	12,800	12,900
MEDICARE	2,555	2,626	2,732	3,000	3,100
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	35,796	39,907	31,044	32,900	42,300
TOTAL BENEFITS	**57,035**	**73,557**	**63,278**	**95,500**	**92,300**
TOTAL PERSONAL SERVICES	**237,810**	**251,538**	**255,135**	**311,500**	**311,700**
OPERATING EXPENDITURES					
PROFESSIONAL	77,872	76,573	48,912	138,000	117,400
TECHNICAL	2,750	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	375	-	10,000	10,000
CLEANING SERVICES	480	836	578	1,000	1,000
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	19,806	22,569	32,085	18,700	19,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	478	2,020	1,079	1,500	1,500
RENTAL OF LAND & BUILDINGS	6,476	5,136	-	-	-
RENTAL OF EQUIPMENT	4,237	4,298	4,651	6,300	6,300
INS, OTHER THAN EMP BENEFIT	336,187	293,607	332,363	385,000	385,000
COMMUNICATIONS	132,912	136,855	130,534	132,500	133,600
ADVERTISING	4,160	19,286	4,642	17,700	17,700
MARKETING PROGRAMS (REBATES)	-	-	-		
PRINTING & BINDING	2,035	-	-	1,000	1,000
TRAVEL	2,689	3,206	4,186	8,900	6,600
DUES & FEES	14,387	20,992	25,222	23,700	23,300
EDUCATION & TRAINING	2,116	1,563	2,934	9,500	9,500
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	8,372	10,657	7,250	113,700	113,700
UTILITIES	-	-	-	-	-
GASOLINE	292	273	189	300	300
FOOD	1,187	1,284	759	8,600	8,600
BOOKS AND PERIODICALS	-	-	36	500	500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	5,089	-	47	6,500	6,500
TECHNOLOGY EQUIPMENT	1,288	6,276	2,900	6,900	6,900
PUBLIC RELATIONS	2,762	6,141	1,972	8,000	8,000
UNIFORMS	-	174	-	600	600
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**625,575**	**612,119**	**600,339**	**898,900**	**877,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	35,000	160,392	-	-
BUILDINGS	59,422	5,000	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**59,422**	**40,000**	**160,392**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	(922,808)	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**(922,808)**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ (1)**	**$ 903,657**	**$ 1,015,866**	**$ 1,210,400**	**$ 1,189,500**

General Fund
GIS



Statement of Purpose

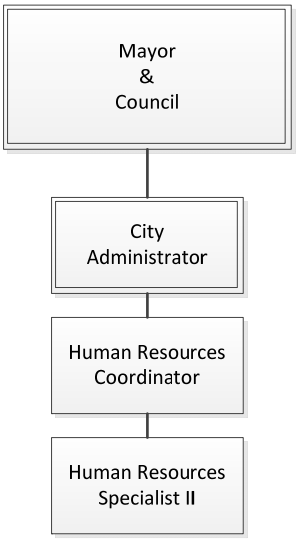
To provide support to all City departments and the general public. GIS (Geographic Information System) integrates geographical information from a variety of sources, including GPS, to create maps for all City departments, including, but not limited to, public utilities (*water, natural gas, stormwater 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 75,801	$ 76,481	$ 81,248	$ 85,000	$ 88,800
OVERTIME	231	89	145	1,800	2,700
TOTAL SALARIES	**76,032**	**76,570**	**81,393**	**86,800**	**91,500**
BENEFITS					
GROUP INSURANCE	20,884	23,227	22,614	22,000	17,700
SOCIAL SECURITY (FICA) CONTRIBUTIONS	4,358	4,624	4,746	5,300	5,600
MEDICARE	1,019	1,081	1,110	1,300	1,300
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	23,865	26,605	20,696	16,500	21,100
TOTAL BENEFITS	**50,126**	**55,537**	**49,165**	**45,100**	**45,700**
TOTAL PERSONAL SERVICES	**126,158**	**132,108**	**130,558**	**131,900**	**137,200**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	2,242	2,544	2,671	3,100	3,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	437	966	891	4,000	4,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	912	720	1,518	800	2,800
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	200	200
TRAVEL	205	-	6	500	500
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	3,600	1,330	5,064	17,000	17,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,174	5,814	1,557	8,000	8,000
UTILITIES	-	-	-	-	-
GASOLINE	1,160	1,430	1,430	3,000	3,000
FOOD	126	-	14	600	600
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	9,029	-	12,000	12,000
TECHNOLOGY EQUIPMENT	2,710	-	919	5,000	5,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	254	514	235	800	800
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**14,820**	**22,348**	**14,305**	**55,200**	**57,400**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	10,000
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**10,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	(140,977)	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**(140,977)**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ -**	**$ 154,455**	**$ 144,863**	**187,100**	**$ 204,600**

General Fund
Human Resources



Statement of Purpose

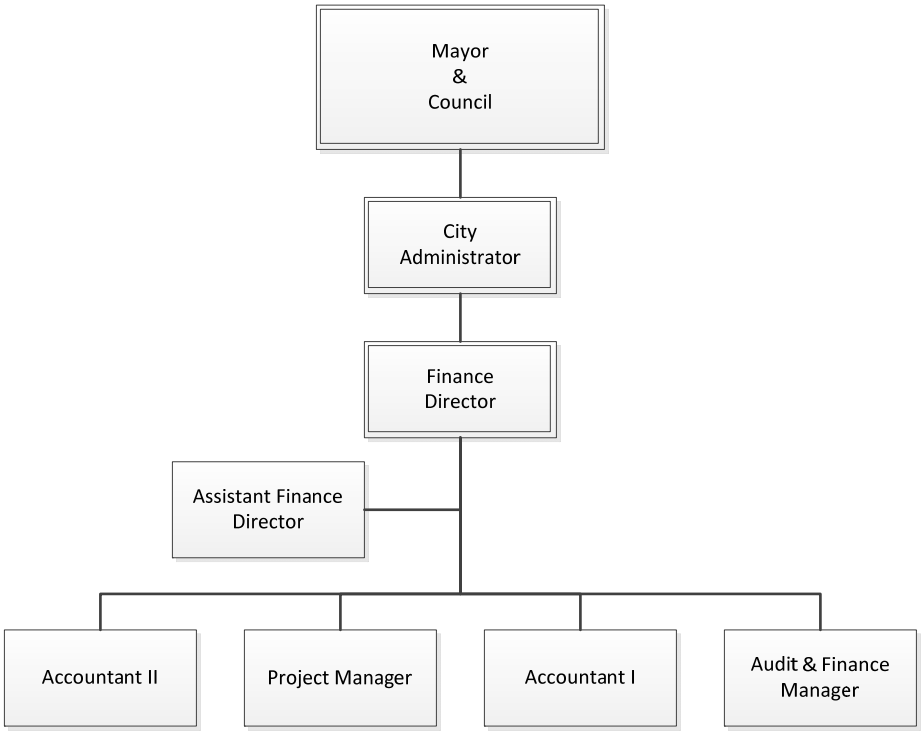
The Human Resource Department's purpose is to establish, develop, maintain, and communicate City policies, while maintaining and recommending fair employment and equal opportunity under State and Federal Laws. To represent, help, advise, and consult with City employees, while simultaneously keeping the 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 57,895	$ 66,036	$ 84,168	$ 90,400	$ 92,300
OVERTIME	282	205	-	-	1,600
TOTAL SALARIES	**58,178**	**66,241**	**84,168**	**90,400**	**93,900**
BENEFITS					
GROUP INSURANCE	132,520	134,779	142,396	89,300	95,200
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,436	3,980	5,199	5,700	5,700
MEDICARE	804	931	1,216	1,400	1,400
RETIREMENT CONTRIBUTION	1,346,256	1,373,838	1,119,208	1,152,300	1,291,200
TUITION REIMBURSEMENTS	3,000	3,778	9,528	16,000	16,000
WORKERS' COMPENSATION	203,320	160,068	114,119	225,000	225,000
OTHER EMPLOYEE BENEFITS	(1,816,188)	(1,797,468)	(1,504,644)	(1,376,800)	(1,666,000)
TOTAL BENEFITS	**(126,852)**	**(120,093)**	**(112,976)**	**112,900**	**(31,500)**
TOTAL PERSONAL SERVICES	**(68,675)**	**(53,853)**	**(28,809)**	**203,300**	**62,400**
OPERATING EXPENDITURES					
PROFESSIONAL	34,381	16,785	14,493	37,000	37,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	336	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,285	2,266	201	-	-
INS, OTHER THAN EMP BENEFIT	13,995	15,624	1,077	-	-
COMMUNICATIONS	148	197	148	700	700
ADVERTISING	5,181	4,732	6,292	6,000	6,000
MARKETING PROGRAMS (REBATES)					
PRINTING & BINDING	-	275	-	1,000	1,000
TRAVEL	-	654	668	5,400	5,400
DUES & FEES	754	654	1,401	900	900
EDUCATION & TRAINING	1,534	1,579	333	4,100	4,100
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,578	2,858	4,096	4,000	4,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	236	251	26	1,000	1,000
BOOKS AND PERIODICALS	957	1,016	-	1,000	1,000
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	2,346	-	-	2,000	2,000
TECHNOLOGY EQUIPMENT	921	50	-	2,000	2,000
PUBLIC RELATIONS	1,024	6,769	75	8,000	8,000
UNIFORMS	-	141	-	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**68,675**	**53,853**	**28,809**	**73,400**	**73,400**
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	**$ 0**	**$ 0**	**$ 0**	**276,700**	**$ 135,800**

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.

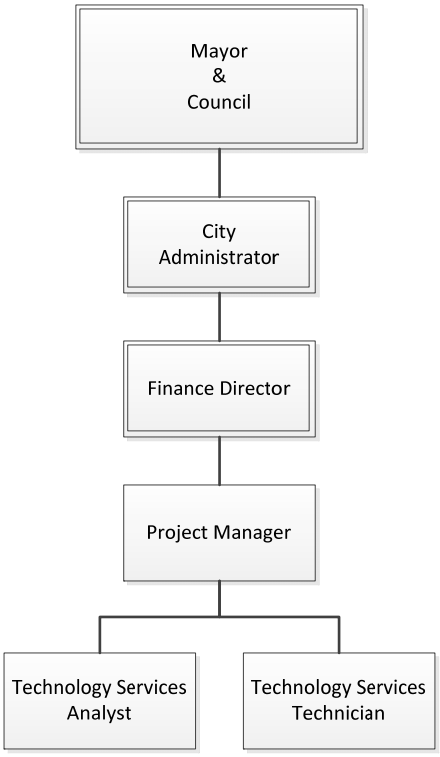
Primary functions include accounting, budgeting, managing and investing cash, managing debt, paying invoices, executing payroll, billing receivables, and collections (utilities, business licenses, taxes, hotel/motel taxes, miscellaneous). The department is responsible for the financial reporting, and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

Program Objectives

1. Prepare the FY 2016-17 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 2017-18 adopted budget document in a format that qualifies for submittal to the GFOA Distinguished Budget Award program.
3. Prepare the FY 2016-17 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 226,890	$ 246,944	$ 228,613	$ 291,100	$ 407,100
OVERTIME	-	-	1,096	1,500	1,600
TOTAL SALARIES	**226,890**	**246,944**	**229,709**	**292,600**	**408,700**
BENEFITS					
GROUP INSURANCE	37,644	49,972	49,515	78,900	79,800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	13,175	14,490	13,482	17,800	25,100
MEDICARE	3,081	3,389	3,153	4,800	5,900
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	35,773	39,907	41,392	41,200	63,400
TOTAL BENEFITS	**89,673**	**107,759**	**107,542**	**142,700**	**174,200**
TOTAL PERSONAL SERVICES	**316,563**	**354,703**	**337,251**	**435,300**	**582,900**
OPERATING EXPENDITURES					
PROFESSIONAL	34,235	35,585	49,352	55,000	55,000
TECHNICAL	2,938	250	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	2,096	1,575	1,022	1,300	1,300
ADVERTISING	1,303	1,471	232	1,300	1,300
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	1,913	1,848	-	2,000	2,000
TRAVEL	2,867	4,108	2,442	6,000	6,000
DUES & FEES	88,680	95,475	98,020	92,900	93,000
EDUCATION & TRAINING	9,075	5,143	3,228	8,200	8,800
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,829	3,728	2,079	4,000	4,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	981	815	438	2,200	2,200
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	94	-	2,285	-	-
TECHNOLOGY EQUIPMENT	2,806	308	2,074	5,900	5,900
PUBLIC RELATIONS	-	-	183	-	-
UNIFORMS	172	237	-	800	800
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**150,987**	**150,543**	**161,356**	**179,800**	**180,500**
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	(467,550)	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**(467,550)**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ -**	**$ 505,246**	**$ 498,607**	**615,100**	**$ 763,400**

General Fund
Technology Services



Statement of Purpose

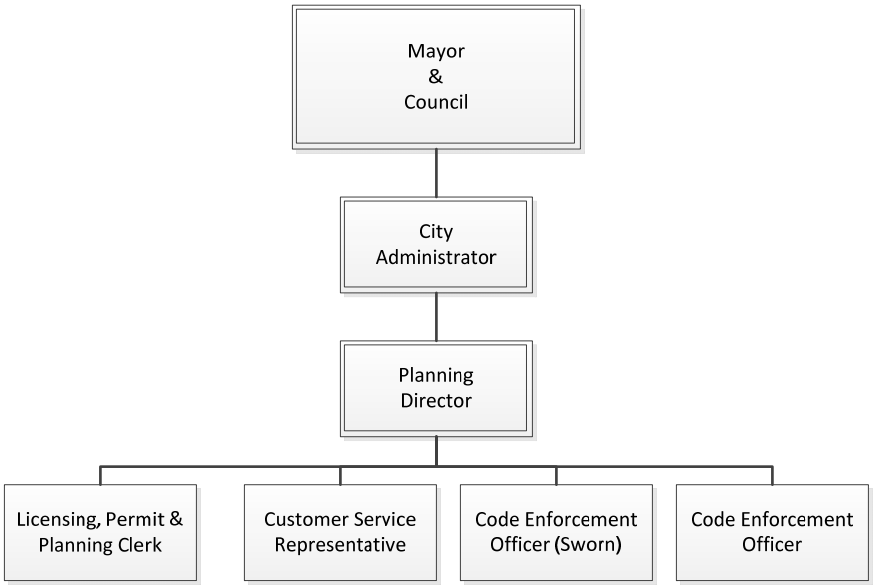
To effectively manage the City's information and communication technologies. Technology Services Department maintains the City's data network, phone system, desktop equipment, web sites, and applications as well as providing training, technology consulting, and special project assistance to all City 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 134,954	$ 96,565	$ 102,108	$ 115,500	$ 103,600
OVERTIME	36	-	-	-	11,000
TOTAL SALARIES	**134,990**	**96,565**	**102,108**	**115,500**	**114,600**
BENEFITS					
GROUP INSURANCE	20,316	13,137	14,217	13,200	13,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	8,017	5,846	6,200	7,100	7,000
MEDICARE	1,875	1,367	1,450	1,700	1,700
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	23,865	26,605	20,696	16,500	21,100
TOTAL BENEFITS	**54,073**	**46,956**	**42,563**	**38,500**	**42,900**
TOTAL PERSONAL SERVICES	**189,063**	**143,521**	**144,670**	**154,000**	**157,500**
OPERATING EXPENDITURES					
PROFESSIONAL	3,600	15,825	24,399	65,000	65,000
TECHNICAL	189,163	189,723	196,371	228,500	205,600
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	439	-	76	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	719	701	905	1,500	1,500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	7,990	5,522	5,416	7,500	4,200
ADVERTISING	1,502	-	-	300	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	594	-	5,000	2,500
DUES & FEES	11,038	9,375	9,667	800	800
EDUCATION & TRAINING	4,571	(119)	1,194	1,200	5,900
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,191	3,173	4,716	7,000	6,600
UTILITIES	-	-	-	-	-
GASOLINE	173	456	-	300	300
FOOD	48	72	-	500	500
BOOKS AND PERIODICALS	-	174	-	-	500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	7,262	73	2,032	5,000	4,800
TECHNOLOGY EQUIPMENT	40,263	73,615	56,793	180,000	142,600
PUBLIC RELATIONS	-	-	67	-	-
UNIFORMS	350	216	-	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**270,308**	**299,401**	**301,636**	**502,900**	**441,100**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	51,600	63,308	255,000	130,000
TOTAL CAPITAL OUTLAY	**-**	**51,600**	**63,308**	**255,000**	**130,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	(459,371)	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**(459,371)**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ -**	**$ 494,522**	**$ 509,614**	**911,900**	**$ 728,600**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 123,357	$ 123,108	$ 160,702	$ 211,300	$ 255,600
OVERTIME	1,150	1,484	2,531	4,100	3,100
TOTAL SALARIES	**124,508**	**124,592**	**163,233**	**215,400**	**258,700**
BENEFITS					
GROUP INSURANCE	6,564	7,033	15,711	29,000	25,700
SOCIAL SECURITY (FICA) CONTRIBUTIONS	7,606	7,637	9,935	13,100	15,900
MEDICARE	1,779	1,786	2,324	3,100	3,800
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	23,865	39,907	41,392	32,900	42,300
TOTAL BENEFITS	**39,814**	**56,364**	**69,361**	**78,100**	**87,700**
TOTAL PERSONAL SERVICES	**164,322**	**180,956**	**232,595**	**293,500**	**346,400**
OPERATING EXPENDITURES					
PROFESSIONAL	24,400	27,175	53,915	45,000	67,500
TECHNICAL	-	-	1,240	20,000	50,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	396	403	406	400	500
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	6,726	7,631	8,012	9,300	9,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	195	38	554	4,000	5,300
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,285	2,266	3,090	3,000	3,000
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,179	1,090	3,073	3,900	3,500
ADVERTISING	2,687	2,500	1,860	2,000	2,500
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	203	591	906	800	1,000
TRAVEL	585	62	361	1,500	2,000
DUES & FEES	630	280	467	1,000	1,500
EDUCATION & TRAINING	1,204	199	939	6,000	7,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,239	3,087	3,054	4,000	4,000
UTILITIES	-	-	-	-	-
GASOLINE	126	147	1,234	1,800	2,000
FOOD	72	-	210	700	1,500
BOOKS AND PERIODICALS	460	-	160	500	700
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	497	3,000	3,000
TECHNOLOGY EQUIPMENT	360	58	2,173	2,100	2,500
PUBLIC RELATIONS	-	-	-	100,000	-
UNIFORMS	1,209	125	559	1,000	1,200
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**45,957**	**45,651**	**82,709**	**210,000**	**168,500**
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	22,482	24,322	35,239	62,500	65,200
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**22,482**	**24,322**	**35,239**	**62,500**	**65,200**
TOTAL EXPENDITURES	**$ 232,760**	**$ 250,929**	**$ 350,543**	**566,000**	**$ 580,100**

General Fund
Housing & Development (GICH)

Statement of Purpose

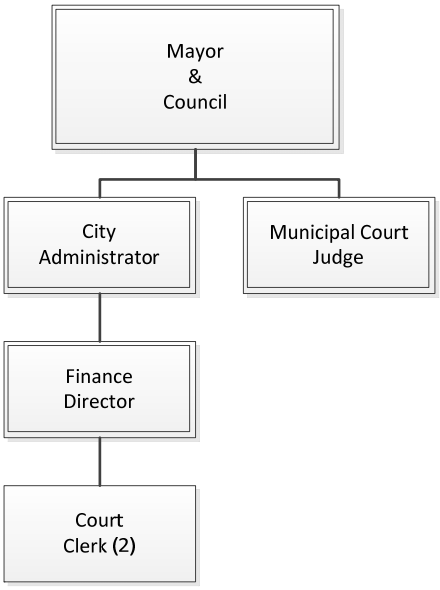
The Georgia Initiative for Community Housing (GICH) is a program sponsored by the University of Georgia, the Georgia Municipal Association, Department of Community Affairs and others. The purpose and goal of this program, quite simply, is to improve the quality and quantity of affordable housing, which 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 2018 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	3,000	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	79,736	16,926	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**82,736**	**16,926**	-	-	-
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	8,846	1,817	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**8,846**	**1,817**	-	-	-
TOTAL EXPENDITURES	**$ 91,582**	**$ 18,743**	**$ -**	**$ -**	**$ -**

General Fund
Municipal Court



Statement of Purpose

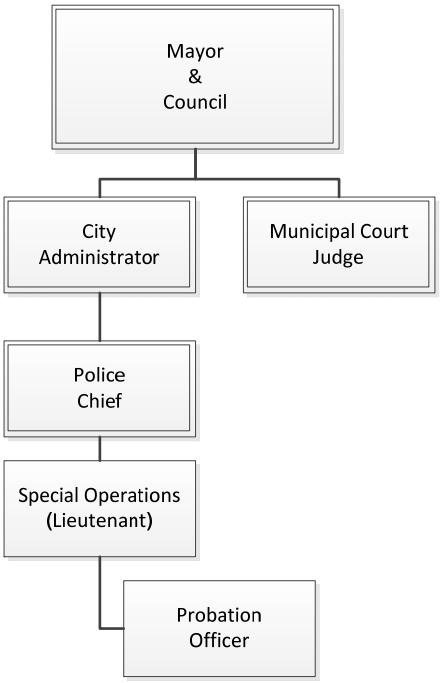
Our Strategic Mission is to flawlessly execute the legal processes related to enforcing city ordinances and traffic laws and to coordinate our efforts with other agencies within the criminal justice system. Provide court administration to guarantee that all persons coming before the Court are treated 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 62,015	$ 63,734	$ 50,584	$ 70,800	$ 72,700
OVERTIME	2,745	1,806	2,331	5,200	2,600
TOTAL SALARIES	**64,761**	**65,540**	**52,916**	**76,000**	**75,300**
BENEFITS					
GROUP INSURANCE	15,096	16,638	16,725	15,900	16,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,750	3,801	2,985	4,700	4,600
MEDICARE	877	889	698	1,100	1,100
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	23,865	13,302	20,696	16,500	21,100
TOTAL BENEFITS	**43,588**	**34,630**	**41,104**	**38,200**	**43,300**
TOTAL PERSONAL SERVICES	**108,349**	**100,170**	**94,020**	**114,200**	**118,600**
OPERATING EXPENDITURES					
PROFESSIONAL	51,816	43,328	46,696	57,600	57,600
TECHNICAL	5,138	4,898	2,590	1,200	1,200
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	210	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	120	120	100	200	200
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	1,546	161	525	500	500
DUES & FEES	37	90	45	100	100
EDUCATION & TRAINING	1,110	749	1,321	6,500	6,500
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	888	1,994	1,371	2,000	2,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	124	253	68	500	500
BOOKS AND PERIODICALS	84	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	616	1,707	-	-
TECHNOLOGY EQUIPMENT	392	997	1,573	2,000	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	95	600	300	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**61,560**	**53,805**	**56,296**	**70,900**	**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	18,166	16,526	16,800	23,000	24,000
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**18,166**	**16,526**	**16,800**	**23,000**	**24,000**
TOTAL EXPENDITURES	**$ 188,075**	**$ 170,501**	**$ 167,115**	**208,100**	**$ 213,500**

General Fund
Probation



Statement of Purpose

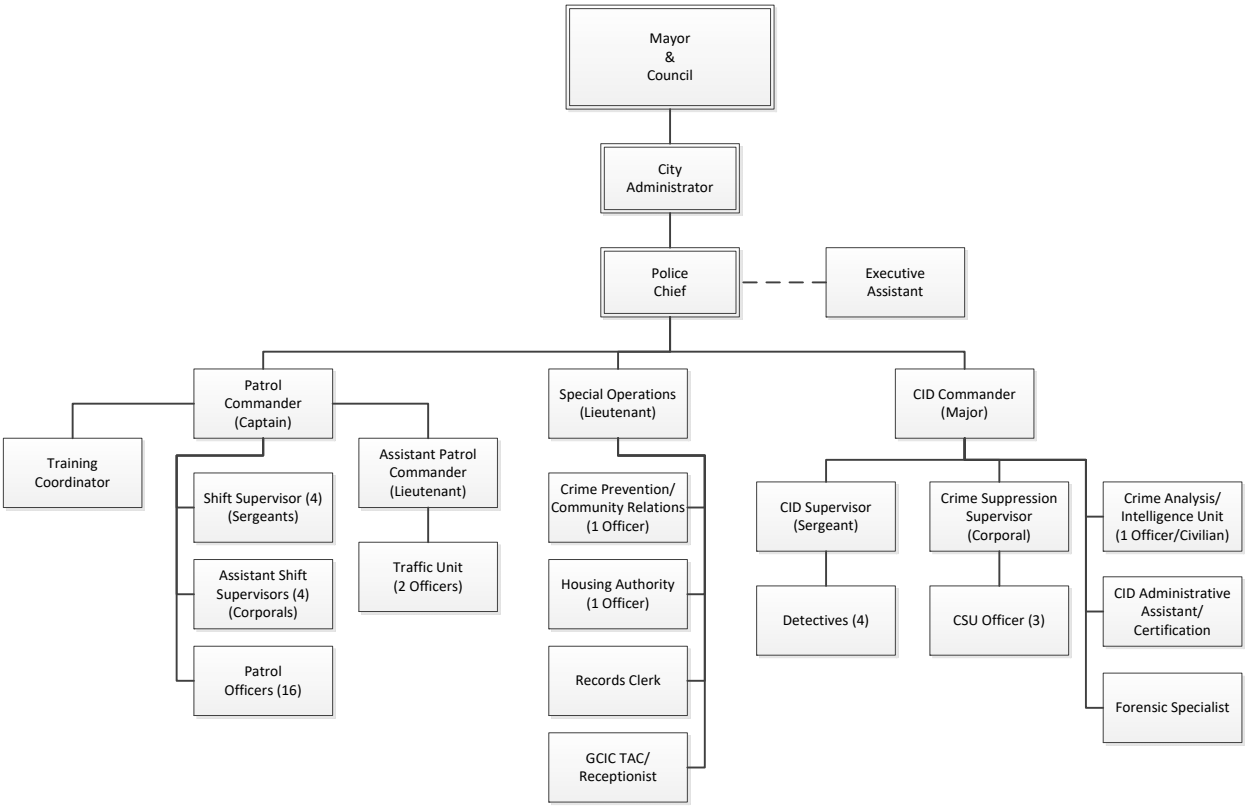
Provide evaluation, investigation, and supervision services for persons within the jurisdiction of the courts; and collect the fines and fees applicable to these persons.

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 33,028	$ 18,682	$ 49,194	$ 51,500	$ 53,100
OVERTIME	2,086	20	1,206	3,600	1,900
TOTAL SALARIES	**35,114**	**18,702**	**50,400**	**55,100**	**55,000**
BENEFITS					
GROUP INSURANCE	5,299	5,986	14,934	15,600	15,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,155	1,065	2,699	3,400	3,400
MEDICARE	503	250	631	800	800
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	11,932	13,302	10,348	8,200	10,600
TOTAL BENEFITS	**19,890**	**20,603**	**28,612**	**28,000**	**30,100**
TOTAL PERSONAL SERVICES	**55,004**	**39,306**	**79,012**	**83,100**	**85,100**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	400	100	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	320	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	500	-	1,000	1,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	75	54	55	500	500
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	100	100
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	6,437	-	2,000	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**475**	**7,412**	**55**	**3,600**	**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	5,932	5,014	8,837	10,800	11,200
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**5,932**	**5,014**	**8,837**	**10,800**	**11,200**
TOTAL EXPENDITURES	**$ 61,411**	**$ 51,731**	**$ 87,904**	**97,500**	**$ 99,900**

General Fund
Police



Statement of Purpose

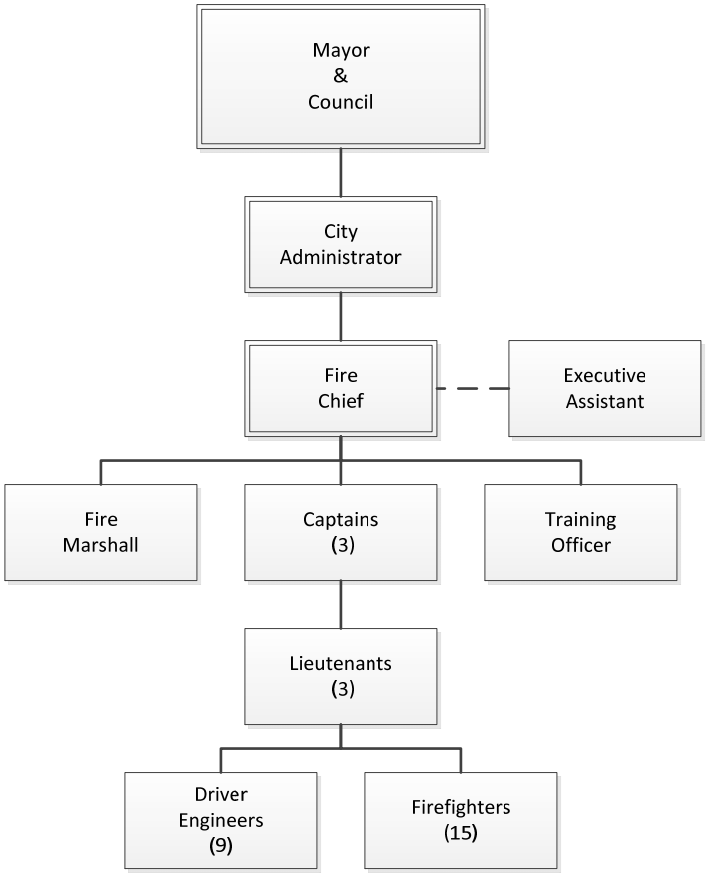
To carry us through this new century we reinforce our vow to protect and serve our community while ensuring the basic rights and quality of life are held to the highest proven standards of excellence. The Winder Police Department's mission is to enhance the quality of life in our community, working cooperatively 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 1,946,439	$ 1,877,298	$ 1,829,866	$ 2,292,800	$ 2,143,700
OVERTIME	95,238	119,040	129,689	192,000	180,500
TOTAL SALARIES	**2,041,677**	**1,996,338**	**1,959,555**	**2,484,800**	**2,324,200**
BENEFITS					
GROUP INSURANCE	405,352	476,134	483,580	577,800	471,800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	119,795	116,222	114,195	148,200	137,800
MEDICARE	28,016	27,181	26,707	34,700	32,300
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	548,926	572,005	434,618	411,600	475,900
TOTAL BENEFITS	**1,102,090**	**1,191,542**	**1,059,099**	**1,172,300**	**1,117,800**
TOTAL PERSONAL SERVICES	**3,143,767**	**3,187,880**	**3,018,654**	**3,657,100**	**3,442,000**
OPERATING EXPENDITURES					
PROFESSIONAL	76,524	15,644	6,345	7,800	17,000
TECHNICAL	150	-	11,124	25,100	29,200
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	16,842	1,797	10,177	10,000	10,000
CLEANING SERVICES	848	783	723	800	800
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	68,145	78,492	90,248	104,200	77,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	124,292	110,056	91,506	110,000	87,000
RENTAL OF LAND & BUILDINGS	20,379	20,573	1,000	-	-
RENTAL OF EQUIPMENT	8,231	8,240	8,653	8,300	8,600
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	43,204	39,584	26,584	29,100	30,600
ADVERTISING	-	-	696	500	500
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	3,062	5,020	2,129	4,000	3,000
TRAVEL	5,605	5,692	10,744	10,000	10,000
DUES & FEES	2,702	2,101	2,240	3,000	3,000
EDUCATION & TRAINING	7,808	9,388	20,272	10,000	10,000
LICENSES & FEES	21	424	272	500	500
GENERAL SUPPLIES/MATERIALS	21,590	32,956	24,172	26,000	26,000
UTILITIES	5,937	4,645	4,363	4,500	4,500
GASOLINE	143,995	108,026	81,083	132,000	112,500
FOOD	5,670	7,566	8,358	9,000	10,500
BOOKS AND PERIODICALS	96	136	976	1,500	1,500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	16,013	51,464	29,625	40,000	33,300
TECHNOLOGY EQUIPMENT	34,836	115,659	24,848	53,500	41,500
PUBLIC RELATIONS	-	-	1,459	1,500	-
UNIFORMS	30,924	30,364	27,149	35,000	30,000
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	7,935	10,015	7,460	21,500	21,500
PRISONER MAINTENANCE	4,476	4,241	2,335	10,000	10,000
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**649,283**	**662,866**	**494,541**	**657,800**	**579,300**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	16,845	81,738	53,565	-	72,000
VEHICLES	244,333	334,013	394,740	180,000	45,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	151,745	151,714	15,000	5,000
TOTAL CAPITAL OUTLAY	**261,178**	**567,496**	**600,019**	**195,000**	**122,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	405,537	413,453	392,414	560,000	509,400
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**405,537**	**413,453**	**392,414**	**560,000**	**509,400**
TOTAL EXPENDITURES	**$ 4,459,765**	**$ 4,831,694**	**$ 4,505,627**	**5,069,900**	**$ 4,652,700**

General Fund
Fire



Statement of Purpose

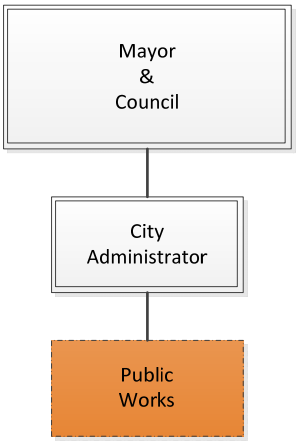
To constantly provide a superior level of fire prevention, fire safety education, fire suppression, rescue and customer service to our citizens and business community. To provide support to the Chamber of Commerce, Downtown Development Authority, Industrial Authority, Partners in Education and other 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 24 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 1,188,851	$ 1,276,754	$ 1,374,451	$ 1,608,500	$ 1,673,200
OVERTIME	54,982	61,276	78,208	105,600	103,700
TOTAL SALARIES	**1,243,833**	**1,338,030**	**1,452,659**	**1,714,100**	**1,776,900**
BENEFITS					
GROUP INSURANCE	252,887	292,020	327,923	429,400	375,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	73,137	78,706	84,839	102,100	106,000
MEDICARE	17,104	18,407	19,841	23,900	24,800
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	298,312	372,468	351,833	279,900	370,000
TOTAL BENEFITS	**641,439**	**761,602**	**784,436**	**835,300**	**876,100**
TOTAL PERSONAL SERVICES	**1,885,273**	**2,099,631**	**2,237,095**	**2,549,400**	**2,653,000**
OPERATING EXPENDITURES					
PROFESSIONAL	-	8,350	1,250	-	-
TECHNICAL	-	795	795	800	1,100
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	102,467	68,509	83,336	74,000	86,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	34,370	24,671	19,226	25,600	31,600
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,285	2,266	3,690	3,300	4,200
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	4,086	5,119	5,397	6,900	10,400
ADVERTISING	-	-	100	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	300	300
TRAVEL	739	1,320	1,856	4,000	5,000
DUES & FEES	645	851	1,430	500	500
EDUCATION & TRAINING	5,931	3,604	4,133	27,000	10,000
LICENSES & FEES	-	-	16	-	-
GENERAL SUPPLIES/MATERIALS	25,967	33,568	25,156	29,200	29,200
UTILITIES	-	-	-	-	-
GASOLINE	17,214	16,604	11,928	17,500	14,000
FOOD	2,935	4,163	5,507	4,600	4,600
BOOKS AND PERIODICALS	266	699	505	800	1,800
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	9,307	27,054	52,024	20,500	22,500
TECHNOLOGY EQUIPMENT	1,216	1,640	15,316	2,700	36,300
PUBLIC RELATIONS	-	-	-	2,200	2,200
UNIFORMS	5,964	16,432	12,776	16,700	16,700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	10,734	11,007	8,399	18,700	18,700
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**224,124**	**226,653**	**252,841**	**255,300**	**295,400**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	72,129	17,165	-	-
VEHICLES	503,982	11,836	201,735	30,000	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**503,982**	**83,965**	**218,900**	**30,000**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	102,352	131,718	95,946	104,000	107,200
INTEREST	17,216	20,184	15,789	13,100	9,800
TOTAL DEBT SERVICE	**119,568**	**151,902**	**111,736**	**117,100**	**117,000**
ALLOCATION					
INDIRECT COST ALLOCATION	227,368	250,985	290,759	366,600	388,300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**227,368**	**250,985**	**290,759**	**366,600**	**388,300**
TOTAL EXPENDITURES	**$ 2,960,316**	**$ 2,813,137**	**$ 3,111,331**	**3,318,400**	**$ 3,453,700**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 385,908	$ -	$ -	$ -	$ -
OVERTIME	8,550	-	-	-	-
TOTAL SALARIES	**394,458**	**-**	**-**	**-**	**-**
BENEFITS					
GROUP INSURANCE	104,317	703	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	23,338	-	-	-	-
MEDICARE	5,458	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	178,987	-	-	-	-
TOTAL BENEFITS	**312,099**	**703**	**-**	**-**	**-**
TOTAL PERSONAL SERVICES	**706,557**	**703**	**-**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	532,664	1,441,655	1,449,465	1,682,100	1,694,800
TECHNICAL	-	-	1,500	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	6,085	13,343	11,813	10,000	10,000
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	12,022	23,199	14,903	20,000	20,500
GENERAL REPAIRS & MAINT.	46,352	473,649	156,971	63,300	101,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	30,797	58,737	74,999	99,000	78,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	2,189	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	4,105	1,431	1,456	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	653	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	850	3,000	1,354	2,500	2,500
EDUCATION & TRAINING	119	-	-	-	-
LICENSES & FEES	21	-	-	-	-
GENERAL SUPPLIES/MATERIALS	18,301	10,307	62,312	85,000	85,000
UTILITIES	321,069	308,593	334,189	338,600	347,900
GASOLINE	35,183	(612)	4,054	-	-
FOOD	685	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,258	8,707	8,678	10,000	10,000
TECHNOLOGY EQUIPMENT	410	4,656	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	3,625	-	-	-	-
UTILITY SUPPLY	57,966	26,070	27,205	26,500	30,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,071,511**	**2,372,735**	**2,151,740**	**2,337,000**	**2,380,200**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	519,284	116,092	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	263,934	48,955	1,607,535	560,000	560,000
MACHINERY & EQUIP	18,412	138,365	18,856	41,500	285,700
VEHICLES	126,797	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**409,143**	**706,604**	**1,742,483**	**601,500**	**845,700**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	190,103	254,739	240,482	364,900	301,500
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**190,103**	**254,739**	**240,482**	**364,900**	**301,500**
TOTAL EXPENDITURES	**$ 2,377,315**	**$ 3,334,782**	**$ 4,134,705**	**$ 3,303,400**	**$ 3,527,400**

General Fund
Positions by Department

	Approved FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018
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	1.00
Marketing & Media Relations Specialist	-	1.00	1.00	1.00	1.00
Total	3.00	4.00	4.00	4.00	4.00
GIS					
GIS Section Manager	1.00	1.00	1.00	1.00	1.00
GIS Field Technician II	-	-	1.00	1.00	1.00
GIS Locator	2.00	1.00	-	-	-
Total	3.00	2.00	2.00	2.00	2.00
Human Resources					
Human Resources Coordinator	-	-	-	-	1.00
Human Resources Specialist II	1.00	2.00	2.00	2.00	1.00
Total	1.00	2.00	2.00	2.00	2.00
Finance					
Finance Director	1.00	1.00	1.00	1.00	1.00
Asst Finance Director	-	-	-	-	1.00
Finance & Audit Manager	1.00	1.00	-	1.00	1.00
Accountant II/Accountant I	1.00	1.00	2.00	2.00	2.00
Purchasing Agent	1.00	1.00	1.00	1.00	-
Project Manager	-	-	-	-	1.00
Accounting Technician II	-	-	1.00	1.00	-
Total	4.00	4.00	5.00	6.00	6.00
Technology Services					
Technology Services Director	1.00	1.00	1.00	1.00	-
Technology Services Analyst	1.00	1.00	1.00	1.00	1.00
Technology Services Technician	-	-	-	-	1.00
Total	2.00	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	2.00
Code Enforcement	-	-	2.00	2.00	2.00
Total	2.00	2.00	4.00	4.00	5.00
Municipal Court					
Court Clerk	1.00	1.00	1.00	2.00	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	2.50	3.00	3.00
Police					
Police Chief	1.00	1.00	1.00	1.00	1.00
Major/CID Commander	1.00	1.00	1.00	1.00	1.00
Lieutenant/Special Operations Commander	1.00	1.00	1.00	1.00	1.00
Captain/Patrol Commander	1.00	1.00	1.00	1.00	1.00
Lieutenant/Asst Patrol Commender	1.00	1.00	1.00	1.00	1.00
Corporal/Traffic Unit	1.00	1.00	1.00	1.00	1.00
Traffic Officers	2.00	2.00	2.00	2.00	2.00
Sergeant/Patrol Shift Supervisors	4.00	4.00	4.00	4.00	4.00
Corporal/Patrol Asst Shift Supervisors	4.00	4.00	4.00	4.00	4.00
Patrol Officers	17.00	16.00	16.00	16.00	16.00
GCIC TAC/Receptionist	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00	1.00	1.00
Housing Officer	1.00	1.00	1.00	1.00	1.00
Crime Prevention Officer	1.00	1.00	1.00	1.00	1.00

	Approved FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018
Police - Continued					
Forensics Specialist	1.00	1.00	1.00	1.00	1.00
Evidence Technician	-	-	0.50	-	-
Crime Analyst	1.00	1.00	1.00	1.00	1.00
Sergeant/CID Supervisor	1.00	1.00	1.00	1.00	1.00
Training Coordinator/State Certification	1.00	1.00	1.00	1.00	1.00
CID Administrative Assistant/Certification	1.00	1.00	1.00	1.00	1.00
Detectives	4.00	4.00	4.00	4.00	4.00
Corporal/Crime Supression Supervisor	1.00	1.00	1.00	1.00	1.00
Crime Suppression Unit Officers	3.00	3.00	3.00	3.00	3.00
Code Enforcement	1.00	2.00	-	-	-
Total	52.00	52.00	50.50	50.00	50.00
Fire					
Fire Administration	4.00	4.00	-	-	-
Fire Chief	-	-	1.00	1.00	1.00
Fire Marshal	-	-	1.00	1.00	1.00
Training Officer	-	-	1.00	1.00	1.00
Administrative Assistant	-	-	1.00	1.00	1.00
Captain	-	-	3.00	3.00	3.00
Lieutenant	-	-	3.00	3.00	3.00
Driver Engineer	-	-	9.00	9.00	9.00
Fire Fighters	21.00	25.00	15.00	15.00	15.00
Part Paid Fire Fighters (21) Note Only	-	-	-	-	-
Total	25.00	29.00	34.00	34.00	34.00
Public Works					
Street Administration	2.00	-	-	-	-
Street Operations	17.00	-	-	-	-
Cemetery	-	-	-	-	-
Total	19.00	-	-	-	-
Total General Fund	114.00	100.00	106.00	107.00	108.00

General Fund
Debt Service

General Fund	Balances 6/30/2017	Principal	Interest	Total
Capital Leases:				
2009 Fire Truck	$ 74,957	$ 59,683	$ 1,797	$ 61,480
2013 Fire Truck	335,623	47,454	7,944	55,398
Total General Fund	**$ 410,579**	**$ 107,137**	**$ 9,740**	**$ 116,877**

General Fund
Capital Outlay

	FY 2018
Information Technology	
Camera Server Upgrade	$ 30,000
Phone System	100,000
Total	**$ 130,000**
Police	
(1) Marked Police Vehicles - Fully Loaded	$ 45,000
(4) License Plate Readers	72,000
Computers For Vehicles	5,000
Total	**$ 122,000**
GIS	
Scanner/Printer/Copier	$ 10,000
Total	**$ 10,000**
Public Works	
Paving	$ 500,000
ROW Deck	18,600
(2) Billy Goats	5,000
48" Ride Mower	11,500
Self Contained Leaf Vacuum	29,300
Leaf Truck	170,600
Ride on Chemical Spreader	13,000
Digital Message Board	25,700
Dump Trailer	6,000
Sidewalks	60,000
Walk Behind Mower	6,000
Total	**$ 845,700**
General Fund Totals	**$ 1,107,700**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Revenue Funds

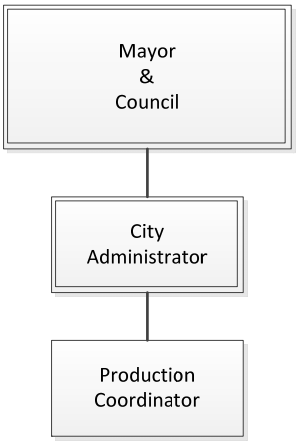
Special Revenue Fund – Television Station

Revenue, Expenditures and Other Sources and Uses Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	115,912	116,934	124,586	125,000	125,000
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	12,250	12,000	12,000	12,000	12,000
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	2,400	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	**128,162**	**128,934**	**136,586**	**139,400**	**139,400**
OPERATING EXPENDITURES					
General Government	96,699	155,927	112,399	155,600	144,800
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	**96,699**	**155,927**	**112,399**	**155,600**	**144,800**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	19,604	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	23,117	(26,250)	16,200	5,400
Transfers Out	27,500	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**47,104**	**23,117**	**(26,250)**	**16,200**	**5,400**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (15,642)**	**$ (3,877)**	**$ (2,063)**	**$ -**	**-**


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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 35,908	$ 35,979	$ 37,244	$ 39,100	$ 40,600
OVERTIME	1,145	130	381	900	900
TOTAL SALARIES	**37,053**	**36,110**	**37,625**	**40,000**	**41,500**
BENEFITS					
GROUP INSURANCE	5,599	6,466	6,956	6,500	6,800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,278	2,213	2,300	2,500	2,600
MEDICARE	533	517	538	600	600
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	13,302	10,348	8,200	10,600
TOTAL BENEFITS	**8,410**	**22,498**	**20,142**	**17,800**	**20,600**
TOTAL PERSONAL SERVICES	**45,464**	**58,608**	**57,767**	**57,800**	**62,100**
OPERATING EXPENDITURES					
PROFESSIONAL	1,600	-	145	6,700	6,600
TECHNICAL	12,625	9,300	19,550	23,000	20,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	16,501	57,299	15,694	18,000	17,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	38	47	35	1,100	1,600
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	312	-	385	700	700
ADVERTISING	-	12	165	800	1,700
MARKETING PROGRAMS (REBATES)					
PRINTING & BINDING	-	-	-	100	100
TRAVEL	215	205	252	1,300	500
DUES & FEES	392	223	1,194	400	300
EDUCATION & TRAINING	-	375	375	6,800	5,800
LICENSES & FEES	3,218	3,326	2,447	6,000	2,000
GENERAL SUPPLIES/MATERIALS	131	-	33	1,300	1,300
UTILITIES	-	-	-	-	-
GASOLINE	54	34	-	400	400
FOOD	62	24	24	300	300
BOOKS AND PERIODICALS	-	-	-	100	100
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	12	-	-	-
TECHNOLOGY EQUIPMENT	6,569	11,086	2,833	13,200	6,600
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	263	201	400	400
UTILITY SUPPLY					
PROTECTIVE CLOTHING					
PRISONER MAINTENANCE					
DEPRECIATION & AMORTIZATION					
BAD DEBT					
TOTAL OPERATING EXPENDITURES	**41,896**	**82,206**	**43,333**	**80,600**	**66,300**
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	9,340	15,113	11,299	17,200	16,400
INTERNAL FUNDS					
TOTAL ALLOCATION	**9,340**	**15,113**	**11,299**	**17,200**	**16,400**
TOTAL EXPENDITURES	**$ 116,304**	**$ 155,927**	**$ 112,399**	**$ 155,600**	**$ 144,800**

Special Revenue Fund – Television Station
Positions

TV Station	Approved FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018
Production Coordinator	1.00	1.00	1.00	1.00	1.00
Total TV Station	1.00	1.00	1.00	1.00	1.00

Special Revenue Fund – Television Station
Capital Outlay

No requests for FY 2018

Special Revenue Fund – Police Escrow

Revenue, Expenditures and Other Sources and Uses Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	2,572	5,970	22,432	5,000	5,000
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	5,290	121	-	-	-
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	**7,861**	**6,091**	**22,432**	**5,000**	**5,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	6,200	5,000	18,108	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	**6,200**	**5,000**	**18,108**	**5,000**	**5,000**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
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	**$ 1,661**	**$ 1,091**	**$ 4,324**	**$ -**	**$ -**


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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	3,950	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	9,690	1,500	7,973	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	600	4,700	3,086	5,000	5,000
TECHNOLOGY EQUIPMENT	-	-	3,099	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**10,290**	**6,200**	**18,108**	**5,000**	**5,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 10,290**	**$ 6,200**	**$ 18,108**	**$ 5,000**	**$ 5,000**

Special Revenue Fund – Festivals

Revenue, Expenditures and Other Sources and Uses Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	29,185	3,002	20,306	38,000	38,000
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	6,052	-	13,805	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	**35,237**	**3,002**	**34,111**	**58,000**	**58,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	60,141	325	64,037	63,100	63,100
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**60,141**	**325**	**64,037**	**63,100**	**63,100**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	31,167	-	30,000	5,100	5,100
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**31,167**	**-**	**30,000**	**5,100**	**5,100**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 6,262**	**$ 2,677**	**$ 75**	**$ -**	**$ -**


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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	30,222	225	37,639	36,600	36,600
TECHNICAL	13	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	3,565	-	17,475	15,600	15,600
INS, OTHER THAN EMP BENEFIT	-	-	1,008	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	9,980	-	4,757	2,600	2,600
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	28	-	-
TRAVEL	1,645	-	1,120	800	800
DUES & FEES	10,866	100	500	500	500
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,834	0	1,511	6,000	6,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	367	-	-	1,000	1,000
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	650	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**60,141**	**325**	**64,037**	**63,100**	**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	**$ 60,141**	**$ 325**	**$ 64,037**	**$ 63,100**	**$ 63,100**

Special Revenue Fund – Hotel/Motel

Revenue, Expenditures and Other Sources and Uses Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ 80,662	$ 87,121	$ 81,877	$ 98,400	$ 98,400
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	181	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	36	390	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	(2,212)	(2,066)	(2,262)	(2,000)	(2,000)
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	**78,667**	**85,445**	**79,615**	**96,400**	**96,400**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	22,922	24,145	23,393	31,500	31,500
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**22,922**	**24,145**	**23,393**	**31,500**	**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	(43,083)	(118,267)	(120,000)	(64,900)	(64,900)
TOTAL OTHER SOURCES AND (USES)	**(43,083)**	**(118,267)**	**(120,000)**	**(64,900)**	**(64,900)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 12,662**	**$ (56,967)**	**$ (63,779)**	**$ -**	**$ -**


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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	22,922	24,145	23,393	28,800	28,800
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	2,700	2,700
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
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	**22,922**	**24,145**	**23,393**	**31,500**	**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	**$ 22,922**	**$ 24,145**	**$ 23,393**	**$ 31,500**	**$ 31,500**

Special Revenue Fund – Grant Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	9,116	(1)	-	-	-
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	**9,116**	**(1)**	**-**	**-**	**-**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	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	**10,124**	**-**	**-**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	1	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	(38,450)	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**(38,450)**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (1,007)**	**$ (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.

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	25	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	**25**	-	-	-	-
TOTAL PERSONAL SERVICES	**25**	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	(38)	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
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	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**9,124**	-	-	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	(1)	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	**(1)**	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	975	(0)	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**975**	**(0)**	-	-	-
TOTAL EXPENDITURES	**$ 10,124**	**$ (1)**	**$ -**	**$ -**	**$ -**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Capital Projects Fund – SPLOST 2005

Capital Projects Fund – SPLOST 2005

Revenue, Expenditures and Other Sources and Uses Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
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	**43**	**222**	**-**	**-**	**-**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	4,084	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**4,084**	**-**	**-**	**-**	**-**
				-	-
				-	-
OTHER SOURCES AND (USES)				-	-
Debt Service	-	-	-	-	-
Capital Outlay	33,382	-		-	-
Proceeds From Sale of Assets				-	-
Issuance of Debt Instruments				-	-
Cash Reserves				-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**33,382**	**-**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
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	**4,084**	-	-	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	33,382	-	97,421	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**33,382**	-	**97,421**	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 37,466**	**$ -**	**$ 97,421**	**$ -**	**$ -**


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

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	946,568	1,014,328	1,031,450	1,020,000	1,020,000
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	389	2,450	3,083	-	-
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	**946,957**	**1,016,779**	**1,034,533**	**1,020,000**	**1,020,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	1,000,564	1,034,410	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**-**	**1,000,564**	**1,034,410**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	(157,562)	(57,637)	-	(1,020,000)	(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)**	**-**	**(1,020,000)**	**(1,020,000)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 789,395**	**$ (41,423)**	**$ 123**	**$ -**	**$ -**


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 stormwater 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ORIGINAL BUDGET	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	1,000,564	1,034,410	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
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	1,034,410	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	157,562	57,637	-	1,020,000	1,020,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	157,562	57,637	-	1,020,000	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	$ 1,034,410	$ 1,020,000	$ 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

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	122,824	252,261	133,600	135,000	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**	**133,600**	**135,000**	**135,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	158,512	165,350	379,704	225,000	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**	**379,704**	**225,000**	**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	121,100	90,000	90,000
Transfers Out		-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**35,688**	**38,158**	**121,100**	**90,000**	**90,000**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ -**	**$ 125,069**	**$ (125,005)**	**$ -**	**$ -**


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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	158,192	165,350	379,444	225,000	225,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	320	-	260	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
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**	**379,704**	**225,000**	**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**	**$ 379,704**	**$ 225,000**	**$ 225,000**

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WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Water and Sewer Fund

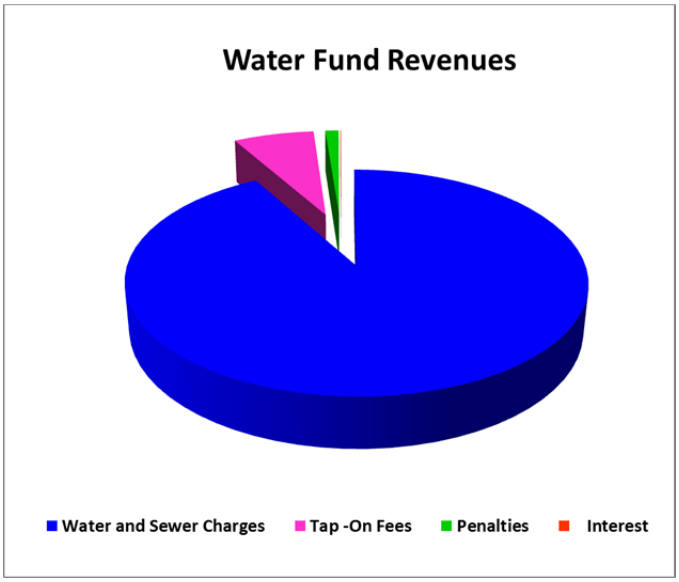
Water Fund

Revenue, Expenditures and Other Sources and Uses Summary

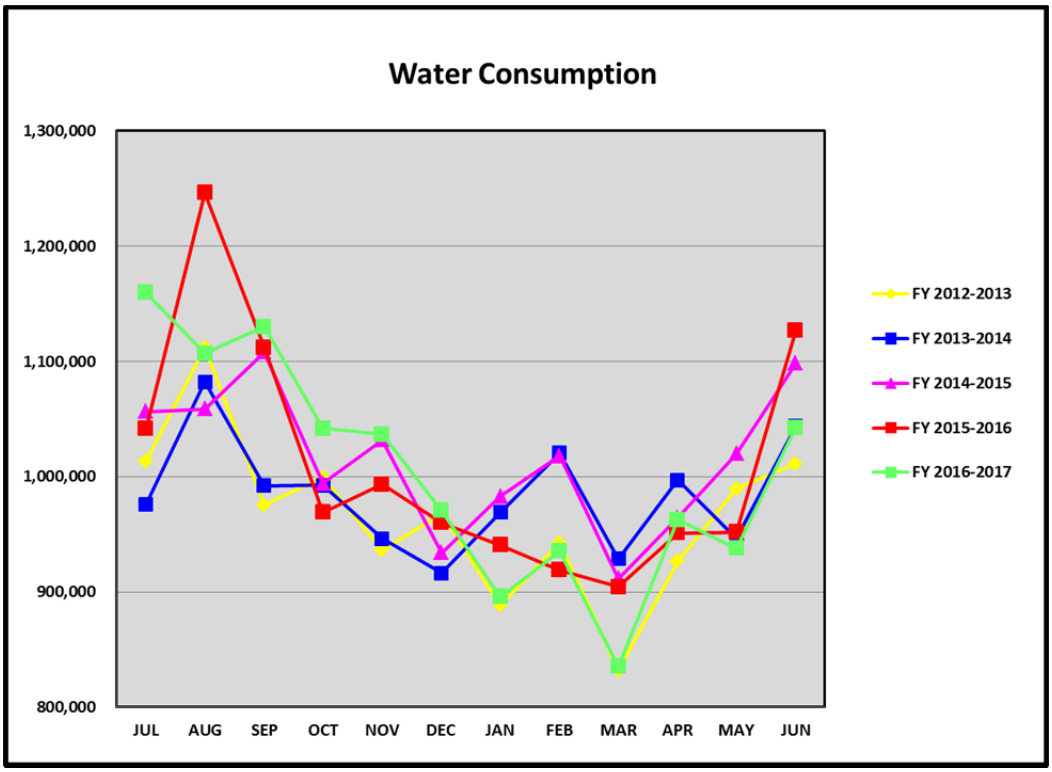
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental					
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	163,400	155,887	275,340	9,600	9,600
Contributions	-	24,135	1,034,410	-	-
Miscellaneous and Other	90,452	142,457	129,257	95,000	100,000
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	13,259,648	14,559,412	15,070,196	14,904,000	15,024,000
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	1,469,498	1,511,917	1,503,800	1,122,500	1,500,000
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	323,436	300,027	186,661	186,000	156,000
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**15,306,434**	**16,693,836**	**18,199,663**	**16,317,100**	**16,789,600**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	10,337,629	10,439,576	11,559,631	10,571,800	9,509,900
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**10,337,629**	**10,439,576**	**11,559,631**	**10,571,800**	**9,509,900**
OTHER SOURCES AND (USES)					
Debt Service	(777,220)	(737,526)	(675,021)	(2,654,200)	(2,879,700)
Capital Outlay	-	-	-	(32,062,500)	(28,762,600)
Proceeds From Sale of Assets	2,602	-	-	-	-
Issuance of Debt Instruments	-	-	-	32,062,500	28,762,600
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(2,550,533)	(4,088,592)	(3,797,875)	(3,091,100)	(4,400,000)
TOTAL OTHER SOURCES AND (USES)	**(3,325,152)**	**(4,826,118)**	**(4,472,896)**	**(5,745,300)**	**(7,279,700)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 1,643,654**	**$ 1,428,142**	**$ 2,167,136**	**$ -**	**$ -**

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 residential customers inside the city and on 100% of actual water consumed for customers outside the city. Single family residential units are billed up to a maximum of 12,000 gallons of sewer per billing cycle.



The City's Current Water & Sewer rates:

Service Charges

New Account Connection - $50
Name or Address Change – Free
Transfer Service - Free/ $25*
Continuous Service – Free/ $25**
Reconnection - $25 (not due to lack of payment)
Delinquent - $50 (due to lack of payment)
NSF Checks - $30
Meter Damage - $125 (additional fees may apply to meters larger than 1")
Smart Point Device Damage - $175
Temporary Service/ Inspection - $25 connection plus usage (3 days service max)
Temporary disconnection due to repair – Free

Volume Rate (*effective 10/1/2016*)

Volume	City Limits	Outside
Residential		
1st 2,000 gallons	$ 2.65 per 1,000 gal.	$ 3.00 per 1,000 gal.
2,001 – 6,999 gallons	$ 8.00 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.
Commercial	$ 7.00 per 1,000 gal.	$ 7.00 per 1,000 gal.
Large Volume Industrial	$ 6.41 per 1,000 gal.	$ 6.41 per 1,000 gal.
Dedicated Fire Line[1]	$ 11.50 per 1,000 gal.	$ 11.50 per 1,000 gal.
Dedicated Fire Line[2]	$ 3.00 per 1,000 gal.	$ 3.00 per 1,000 gal.

- Dedicated Fire Line[1] – When used for testing, maintenance, or other non-documented fire responses.
- Dedicated Fire Line[2] – When used during a documented fire occurrence.

Base Water Rates (*effective 10/1/2016*)

Meter/line Size	City Limits	Outside	Fire Lines
5/8 – 3/4 inch line	$ 16.25	$ 25.20	$16.05
1 inch line	$ 55.70	$ 56.20	$ 26.75
1 ½ inch line	$ 89.10	$ 89.90	$ 42.80
2 inch line	$ 133.60	$ 134.90	$ 64.20
3 inch line	$ 155.80	$ 157.30	$ 74.90
4 inch line	$189.20	$ 191.00	$ 90.95
6 inch line	$ 211.50	$ 213.50	$ 101.65
8 inch line	$ 244.90	$ 247.20	$ 117.70
10 inch line	$ 267.50	$ 267.50	$ 133.75
12 inch line	$ 267.50	$ 267.50	$ 133.75

Volume Sewer Rate (*effective 10/1/2016*)

	City Limits	Outside
Commercial/Industrial	$ 4.60 per 1,000 gal.	$ 5.80 per 1,000 gal.
Residential	$ 4.60 per 1,000 gal.	$ 5.80 per 1,000 gal.

- Single-family residential units are billed up to a maximum of 12,000 gallons of sewer per billing cycle.
- Single family residential units (City Limits) are billed sewer at 90% of water consumption.

Base Sewer Rates (*effective 10/1/2016*)

Line Size	City Limits	Outside
All	$ 19.30***	$ 32.90

Water Connection Fee (*effective 4/5/2017*)

The City of Winder has adopted a schedule of connection fees for the water supply based on the meter size or the number of equivalent residential unit(s) ("ERU") per meter installed, as determined by the classification.

Meter Size	Fee	Note
5/8 – 3/4 inch line	$3,500	Each residential unit within a multi-family building, or development, is required to be individually metered and billed directly from the City of Winder.
1 inch line	$5,000	
1 ½ inch line	$6,500	
2 inch line	$10,500	
3 inch line	$15,000	
4 inch line	$20,000	
6 inch line	$25,000	
8 inch line	$50,000	
10 inch line	$110,000	
12 inch line	$110,000	

Definitions & Notes

***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.

*****Non-metered Sewer Volume:** *Non-metered sewer will be charged the base rate of $32.90.*

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. 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 and system testing.

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 single family residential 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). Deposits shall be maintained for non-residential accounts and residential account serving more than one dwelling unit.

- $100.00 per dwelling unit. An additional 25% will be added when serving more than 25 ERU's, for a total of $125.00 per dwelling unit.
- $300.00 retail/office commercial
- $500.00 restaurant
- Commercial/Industrial with more than 50,000 sqft. TBD

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.

Good Credit Waives the Deposit – The City will not require a deposit for those residential 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.

Large Volume Industrial Usage – Industrial users with an average daily volume of 250,000 gallons of water or greater.

Master Meters for Multifamily and Residential Units– Master meters will not be permitted for domestic water supply.

Master Meters for Hotels and Medical Facilities – A master meter is permitted for domestic water supply based on an ERU adjusted formula, provided all utilities are mastered metered and to be paid, on behalf of the occupants.

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.

Temporary disconnection due to repair – When requested between normal business hours the City will temporarily 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.

Water 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, storage, and general repairs to water mains.

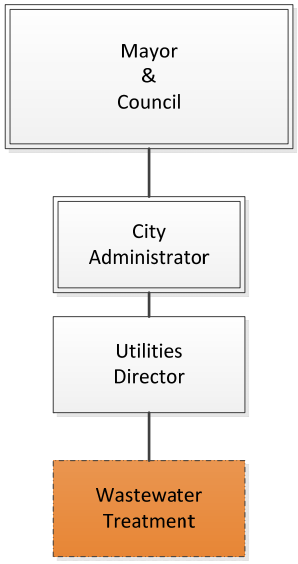
The City has two inter-governmental agreements with Barrow County. One is for the City to bill and collect the usage of the County's sewer customers who have City of Winder water. Also in this agreement, the City collects the County's sewer taps for customers who are in the Winder Water District and 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 June 2016 is $4,452,000 for this portion of the loan.

Water Fund
Expenditures

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 610,007	$ 681,102	$ 760,148	$ 869,800	$ 906,800
OVERTIME	43,457	47,635	73,437	66,000	95,600
TOTAL SALARIES	**653,464**	**728,737**	**833,585**	**935,800**	**1,002,400**
BENEFITS					
GROUP INSURANCE	161,698	187,534	210,193	209,500	247,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	38,585	43,074	48,603	57,000	61,000
MEDICARE	9,024	10,074	11,367	13,400	14,300
RETIREMENT CONTRIBUTION	-	(337,850)	(12,781)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	228,315	256,673	198,152	210,100	246,300
TOTAL BENEFITS	**437,621**	**159,505**	**455,535**	**490,000**	**569,200**
TOTAL PERSONAL SERVICES	**1,091,085**	**888,242**	**1,289,120**	**1,425,800**	**1,571,600**
OPERATING EXPENDITURES					
PROFESSIONAL	2,166,236	2,187,929	2,338,739	2,458,800	2,494,700
TECHNICAL	22,987	31,485	35,733	49,600	41,600
BILLING & COLLECTION FEE	-	621,093	350,531	558,500	613,700
CLAIMS	19,300	22,691	3,756	30,000	30,000
CLEANING SERVICES	198	300	218	200	200
LAND FILL FEES	-	125	120,541	127,100	130,200
GENERAL REPAIRS & MAINT.	331,290	385,991	128,127	1,142,700	430,100
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	81,960	142,949	211,558	366,500	342,200
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	6,698	1,133	3,550	22,900	22,900
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	10,011	15,090	17,359	21,500	19,400
ADVERTISING	278	433	150	4,100	4,100
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	4,602	6,587	1,092	15,800	15,800
TRAVEL	1,085	3,582	1,918	6,000	6,000
DUES & FEES	25,122	21,993	21,230	27,100	29,200
EDUCATION & TRAINING	5,622	5,480	3,022	30,800	30,800
LICENSES & FEES	301	499	56	1,800	1,800
GENERAL SUPPLIES/MATERIALS	258,112	245,447	277,482	473,600	590,900
UTILITIES	766,253	746,919	799,131	851,000	809,600
GASOLINE	52,129	47,721	34,121	64,400	50,000
FOOD	1,463	984	673	4,100	4,100
BOOKS AND PERIODICALS	189	-	-	1,700	1,700
SUP/INV PURCHASED RESALE	67,928	20,336	52,176	60,000	250,800
SMALL EQUIPMENT	21,848	14,475	91,644	228,000	251,200
TECHNOLOGY EQUIPMENT	9,653	7,414	1,685	44,400	44,400
PUBLIC RELATIONS	-	13,040	1,294	6,700	6,700
UNIFORMS	8,953	8,243	10,577	14,300	14,300
UTILITY SUPPLY	1,052,776	1,401,534	1,815,552	425,000	470,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	2,948,937	2,787,964	2,853,802	718,000	97,300
BAD DEBT	60,166	28,554	125,885	-	-
TOTAL OPERATING EXPENDITURES	**7,924,095**	**8,769,992**	**9,301,600**	**7,754,600**	**6,803,700**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	100,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	30,373,200	26,638,000
MACHINERY & EQUIP	-	-	-	1,500,300	1,935,600
VEHICLES	-	-	-	89,000	89,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**32,062,500**	**28,762,600**
DEBT SERVICE					
PRINCIPAL	-	-	-	2,066,400	2,303,100
CAPITAL LEASE	-	-	-	-	-
INTEREST	777,220	737,526	675,021	587,800	576,600
TOTAL DEBT SERVICE	**777,220**	**737,526**	**675,021**	**2,654,200**	**2,879,700**
ALLOCATION					
INDIRECT COST ALLOCATION	727,622	781,343	963,460	1,391,400	1,134,600
INTERNAL FUNDS	594,827	-	5,451	-	-
TOTAL ALLOCATION	**1,322,449**	**781,343**	**968,911**	**1,391,400**	**1,134,600**
TOTAL EXPENDITURES	**$ 11,114,849**	**$ 11,177,102**	**$ 12,234,652**	**$ 45,288,500**	**$ 41,152,200**

Water Fund
Cedar Creek Wastewater Treatment



Statement of Purpose

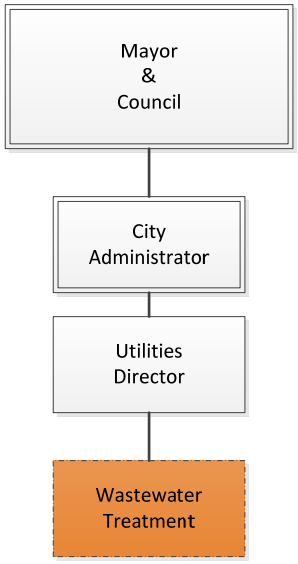
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Program Objectives

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	405,975	416,100	427,200
TECHNICAL	-	-	4,497	-	-
BILLING & COLLECTION FEE	-	70,371	40,286	50,000	69,900
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	90,327	102,000	95,900
GENERAL REPAIRS & MAINT.	-	110,085	33,912	75,000	35,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	17,964	37,330	78,000	78,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	490	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	150	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	16,565	44,500	34,500
UTILITIES	-	110,443	199,458	254,400	244,800
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	2,229	40,000	40,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	448,966	449,694	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	1,119,131	1,280,911	1,060,000	1,025,300
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	614,300
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	614,300
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	64,375	95,695	131,600	130,000
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	64,375	95,695	131,600	130,000
TOTAL EXPENDITURES	$ -	$ 1,183,507	$ 1,376,606	$ 1,191,600	$ 1,769,600

Water Fund
Marburg Wastewater Treatment



Statement of Purpose

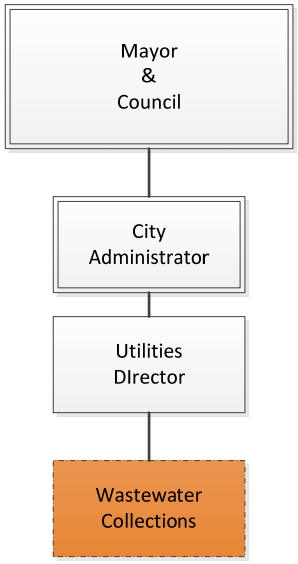
The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the efficient use 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	523,053	173,498	144,870	148,500	152,400
TECHNICAL	2,610	-	4,572	-	-
BILLING & COLLECTION FEE	-	42,704	15,669	20,700	27,200
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	28,106	22,600	31,800
GENERAL REPAIRS & MAINT.	235,616	102,439	7,847	30,000	30,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	15,412	19,153	18,512	61,000	51,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	1,844	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	7	13	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	1,136	400	200	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	151	(151)	-	-	-
GENERAL SUPPLIES/MATERIALS	114	-	12,125	24,000	24,000
UTILITIES	305,280	216,439	126,512	108,800	125,200
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	12,405	23,000	33,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	574,060	124,635	125,553	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,657,439**	**679,129**	**498,217**	**438,600**	**474,600**
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	115,830	54,930	42,737	54,500	60,100
INTERNAL FUNDS	100,520	-	-	-	-
TOTAL ALLOCATION	**216,350**	**54,930**	**42,737**	**54,500**	**60,100**
TOTAL EXPENDITURES	**$ 1,873,789**	**$ 734,059**	**$ 540,954**	**$ 493,100**	**$ 534,700**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	759,733	776,800	909,605	942,600	945,000
TECHNICAL	125	-	-	-	20,000
BILLING & COLLECTION FEE	-	58,256	35,171	68,600	61,000
CLAIMS	18,700	22,691	-	20,000	20,000
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	14,474	23,310	16,518	161,500	136,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	17,089	-	17,833	37,200	58,200
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	179	10,000	10,000
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	50	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	5,227	154,000	205,800
UTILITIES	49,077	45,404	47,605	50,100	50,500
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	25,380	5,000	52,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	60,700	5,000	50,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**859,197**	**926,462**	**1,118,268**	**1,454,000**	**1,609,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	3,430,000	2,940,000
MACHINERY & EQUIP	-	-	-	1,345,300	1,166,300
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	**4,775,300**	**4,106,300**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	91,862	93,184	127,421	180,600	203,900
INTERNAL FUNDS	52,108	-	-	-	-
TOTAL ALLOCATION	**143,970**	**93,184**	**127,421**	**180,600**	**203,900**
TOTAL EXPENDITURES	**$ 1,003,167**	**$ 1,019,645**	**$ 1,245,689**	**$ 6,409,900**	**$ 5,919,200**

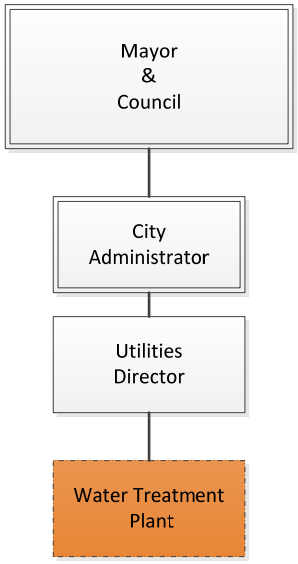
Water Fund
Debt Administration

Statement of Purpose

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

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	3,200	3,200
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	127,206	87,186	167,200	151,200
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	538	564	591	-	-
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	2,187,220	1,982,127	2,009,312	718,000	97,300
BAD DEBT	60,166	28,554	125,885	-	-
TOTAL OPERATING EXPENDITURES	**2,251,098**	**2,141,626**	**2,222,973**	**888,400**	**251,700**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	2,066,400	2,303,100
CAPITAL LEASE	-	-	-	-	-
INTEREST	777,220	737,526	675,021	587,800	576,600
TOTAL DEBT SERVICE	**777,220**	**737,526**	**675,021**	**2,654,200**	**2,879,700**
ALLOCATION					
INDIRECT COST ALLOCATION	83,494	79,230	91,040	439,900	105,100
INTERNAL FUNDS	183,252	-	-	-	-
TOTAL ALLOCATION	**266,746**	**79,230**	**91,040**	**439,900**	**105,100**
TOTAL EXPENDITURES	**$ 3,295,064**	**$ 2,958,382**	**$ 2,989,035**	**$ 3,982,500**	**$ 3,236,500**

Water Fund
Water Treatment



Statement of Purpose

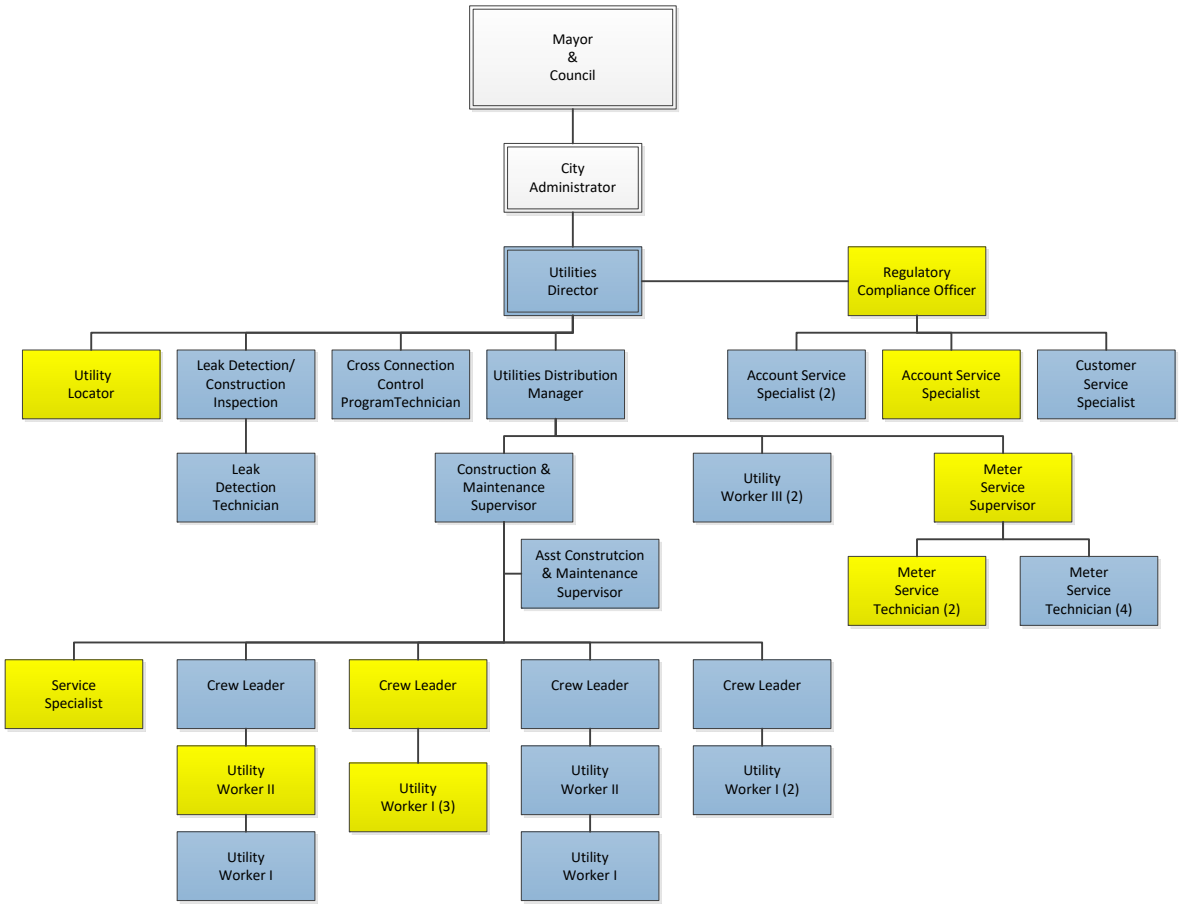
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Program Objectives

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	658,733	673,520	699,667	711,100	729,600
TECHNICAL	14,961	13,600	7,348	41,100	-
BILLING & COLLECTION FEE	-	91,726	47,200	76,000	81,800
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	26,989	73,318	40,897	66,000	42,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	12,500	52,634	80,264	75,300	35,700
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	5,594	-	55	10,000	10,000
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	(126)	7	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	2,331	5,763	-	7,800	7,800
TRAVEL	-	-	-	-	-
DUES & FEES	12,351	100	9,300	9,400	9,400
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	225,538	207,771	207,628	208,500	284,000
UTILITIES	371,671	337,107	387,182	394,300	346,300
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	9,481	10,000	24,500
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	45	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	3,200	3,200	11,671	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,333,742**	**1,458,745**	**1,500,738**	**1,609,500**	**1,571,100**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	13,941,000	14,440,800
MACHINERY & EQUIP	-	-	-	155,000	155,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	14,096,000	14,595,800
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	142,256	146,377	169,697	121,600	199,100
INTERNAL FUNDS	80,888	-	-	-	-
TOTAL ALLOCATION	**223,144**	**146,377**	**169,697**	**121,600**	**199,100**
TOTAL EXPENDITURES	**$ 1,556,886**	**$ 1,605,122**	**$ 1,670,435**	**$ 15,827,100**	**$ 16,366,000**

Water Fund
Water Distribution



Note: Water - Blue
Gas - Yellow

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 610,007	$ 681,102	$ 760,148	$ 869,800	$ 906,800
OVERTIME	43,457	47,635	73,437	66,000	95,600
TOTAL SALARIES	**653,464**	**728,737**	**833,585**	**935,800**	**1,002,400**
BENEFITS					
GROUP INSURANCE	161,698	187,534	210,193	209,500	247,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	38,585	43,074	48,603	57,000	61,000
MEDICARE	9,024	10,074	11,367	13,400	14,300
RETIREMENT CONTRIBUTION	-	(337,850)	(12,781)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	228,315	256,673	198,152	210,100	246,300
TOTAL BENEFITS	**437,621**	**159,505**	**455,535**	**490,000**	**569,200**
TOTAL PERSONAL SERVICES	**1,091,085**	**888,242**	**1,289,120**	**1,425,800**	**1,571,600**
OPERATING EXPENDITURES					
PROFESSIONAL	221,541	199,634	178,622	237,300	237,300
TECHNICAL	5,291	17,885	19,316	8,500	21,600
BILLING & COLLECTION FEE	-	230,831	125,020	176,000	222,600
CLAIMS	600	-	3,756	10,000	10,000
CLEANING SERVICES	198	300	218	200	200
LAND FILL FEES	-	125	2,108	2,500	2,500
GENERAL REPAIRS & MAINT.	54,212	76,838	28,953	810,200	186,600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	36,959	53,199	57,619	115,000	119,300
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,104	1,133	981	2,900	2,900
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	10,130	15,070	17,359	21,500	19,400
ADVERTISING	278	433	150	4,100	4,100
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	2,272	824	1,092	8,000	8,000
TRAVEL	1,085	3,582	1,918	6,000	6,000
DUES & FEES	11,098	20,929	10,939	17,700	19,800
EDUCATION & TRAINING	5,622	5,480	3,022	30,800	30,800
LICENSES & FEES	150	650	56	1,800	1,800
GENERAL SUPPLIES/MATERIALS	32,461	37,676	35,938	42,600	42,600
UTILITIES	40,225	37,527	38,375	43,400	42,800
GASOLINE	52,129	47,721	34,121	64,400	50,000
FOOD	1,463	984	673	4,100	4,100
BOOKS AND PERIODICALS	189	-	-	1,700	1,700
SUP/INV PURCHASED RESALE	67,928	20,336	52,176	60,000	250,800
SMALL EQUIPMENT	21,848	14,475	42,148	150,000	101,700
TECHNOLOGY EQUIPMENT	9,653	7,414	1,685	44,400	44,400
PUBLIC RELATIONS	-	13,040	1,294	6,700	6,700
UNIFORMS	8,953	8,243	10,577	14,300	14,300
UTILITY SUPPLY	1,052,776	1,401,534	1,754,806	420,000	420,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	184,457	229,036	257,573	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,822,619**	**2,444,898**	**2,680,493**	**2,304,100**	**1,872,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	100,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	13,002,200	9,257,200
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	89,000	89,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**13,191,200**	**9,446,200**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	294,180	343,247	436,870	463,200	436,400
INTERNAL FUNDS	178,059	-	5,451	-	-
TOTAL ALLOCATION	**472,239**	**343,247**	**442,321**	**463,200**	**436,400**
TOTAL EXPENDITURES	**$ 3,385,943**	**$ 3,676,387**	**$ 4,411,934**	**$ 17,384,300**	**$ 13,326,200**

Water Fund
Positions

Water Fund	Approved FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018
Utilities Director	1.00	1.00	1.00	1.00	1.00
Utilities Distribution Manager	1.00	1.00	1.00	1.00	1.00
Administrative Services Coordinator	-	1.00	1.00	1.00	-
Senior Administrative Specialist	1.00	-	-	-	-
Utilities Service Representative I	-	1.00	1.00	1.00	2.00
Administrative Specialist	1.00	1.00	1.00	1.00	1.00
Construction & Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Program & Maintenance Supervisor	1.00	1.00	1.00	1.00	-
Asst Construction & Maint Supervisor	-	-	-	-	1.00
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	4.00
Leak Detection Technician	1.00	2.00	2.00	2.00	2.00
Cross Connection Control Program Technician	1.00	0.50	0.50	0.50	0.50
Service Technician	1.00	-	-	-	-
Utility Worker III	-	-	1.00	1.00	2.00
Utility Worker II	2.00	2.00	1.00	1.00	1.00
Utility Worker I	2.00	3.00	5.00	5.00	5.00
Total Water Fund	18.00	22.50	24.50	24.50	24.50

Water Fund
Debt Service

	Balances 6/30/2017	Principal	Interest	Total
Water Fund				
Notes Payable:				
2013 GEFA Fixed Network	$ 2,733,657	$ 292,512	$ 18,198	$ 310,710
2016025 GEFA Fixed Network	$ 9,000,000	$ 65,509	$ 19,976	$ 85,485
Bonds Payable-				
2009 Series	2,505,000	1,230,000	62,181	1,292,181
2012 Series	11,485,000	715,000	455,925	1,170,925
Total Water Fund	**$ 25,723,657**	**$ 2,303,020**	**$ 556,281**	**$ 2,859,301**

Water Fund
Capital Outlay

	FY 2018
Cedar Creek Sewage Treatment	
Clarifier One Tank Lining	$ 155,000
Digester One Tank Lining	81,300
VLR #2 Tank Lining	135,000
VLR #1 Tank Lining	143,000
Dissolved Oxygen Control Installation	100,000
	$ 614,300
Wastewater Collection	
Winder/Barrow Sewer Upgrade	$ 2,500,000
(5) Diesel Powered Backup Pump 6"x6"	569,160
(2) Diesel Powered Backup Pump 12"x10"	457,140
Lining Equipment	140,000
King Street Sewer	50,000
Melrose Ave Sewer Replacement	50,000
Meadowbrook Sewer Replacement	170,000
Manhole Rehab	125,000
Satellite Dr. Gravity Sewer	45,000
Total	**$ 4,106,300**
Water Treatment	
Auburn/Winder Reservoir	$ 10,000,000
Hwy 53 WTP High Rating/Backup Generator	3,500,000
(4) Filter Rehab-Media Underdrain	790,800
Sludge Handling Infrastructure	150,000
Portable Generator Connection	100,000
Backup Pump Laurel Lane	55,000
Total	**$ 14,595,800**
Water Distribution	
Ft. Yargo	$ 4,500,000
Rockwell Tank & Pump Station	1,750,000
SR11/Apalachee River DOT Project Relocation	195,000
SR316/SR81 DOT Project Relocation	850,000
SR316/SR11 DOT Project Relocation	300,000
SR316/SR53 DOT Project Relocation	300,000
Cedar Valley Trail	130,000
CIP-HWY211 7 Thompson Mill	124,200
West Winder Bypass	300,000
Green Valley Drive Watermain Rehab	90,000
City Pond Road Waterline	210,000
Myrtle Street Watermain Rehab	48,000
SR211/Cedar Creek Rd DOT Project Relocation	350,000
Midland Ave Waterline	80,000
Land for Water Tank at 316	100,000
Excavator	45,000
(2) Truck 4X4	44,000
CIP-Telemetry	30,000
Total	**$ 9,446,200**
Water Fund Totals	**$ 28,762,600**

Environmental Protection Services Fund

Environmental Protection Services Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	710	370	300	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	1,812	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	29,661	28,328	29,850	30,000	30,000
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**30,371**	**30,510**	**30,150**	**30,000**	**30,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	125,661	134,739	206,970	442,100	447,300
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**125,661**	**134,739**	**206,970**	**442,100**	**447,300**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(600,000)	(400,000)
Proceeds From Sale of Assets	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	600,000	400,000
Cash Reserves	-	-	-	-	-
Transfers In	71,000	791,458	1,235,192	412,100	417,300
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**71,000**	**791,458**	**1,235,192**	**412,100**	**417,300**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (24,290)**	**$ 687,230**	**$ 1,058,372**	$ -	$ -

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 31,395	$ 34,878	$ 19,967	$ 20,900	$ 21,900
OVERTIME	1,078	1,046	1,894	600	1,200
TOTAL SALARIES	**32,473**	**35,924**	**21,861**	**21,500**	**23,100**
BENEFITS					
GROUP INSURANCE	10,043	11,848	10,059	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	1,792	1,961	1,153	1,300	1,400
MEDICARE	419	459	270	400	400
RETIREMENT CONTRIBUTION	-	(6,894)	45,395	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	11,932	6,651	5,174	4,100	5,300
TOTAL BENEFITS	**24,186**	**14,025**	**62,050**	**5,800**	**7,100**
TOTAL PERSONAL SERVICES	**56,659**	**49,949**	**83,912**	**27,300**	**30,200**
OPERATING EXPENDITURES					
PROFESSIONAL	2,718	-	300	188,200	192,700
TECHNICAL	5,427	-	2,400	7,500	7,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	3,850	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	1,550	5,000	5,000
GENERAL REPAIRS & MAINT.	33,725	45,760	27,681	95,000	91,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	829	1,118	752	2,000	2,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	3,009	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	44	28	-	400	400
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	133	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	50	50	4,281	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	1,000	1,000
GENERAL SUPPLIES/MATERIALS	417	166	1,215	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	3,500	3,500
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	506	-	1,041	6,500	6,500
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	3,000	3,000
UNIFORMS	700	493	461	700	700
UTILITY SUPPLY	-	10,825	44,828	50,000	50,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	13,561	13,561	19,142	-	-
BAD DEBT	217	416	199	-	-
TOTAL OPERATING EXPENDITURES	**58,195**	**72,417**	**110,841**	**366,000**	**366,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	600,000	400,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**600,000**	**400,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	10,807	12,373	12,217	48,800	50,300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**10,807**	**12,373**	**12,217**	**48,800**	**50,300**
TOTAL EXPENDITURES	**$ 125,661**	**$ 134,739**	**$ 206,970**	**$ 1,042,100**	**$ 847,300**

Environmental Protection Services Fund
Watershed Protection

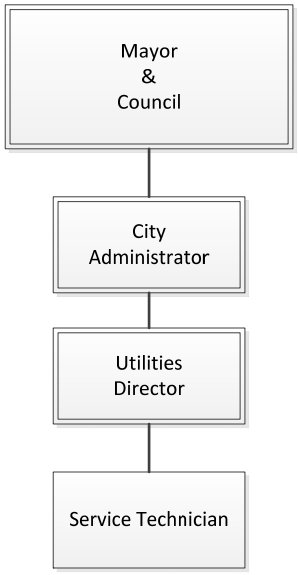
Statement of Purpose

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 31,395	$ 34,878	$ 19,967	$ 20,900	$ 21,900
OVERTIME	1,078	1,046	1,894	600	1,200
TOTAL SALARIES	**32,473**	**35,924**	**21,861**	**21,500**	**23,100**
BENEFITS					
GROUP INSURANCE	10,043	11,848	10,059	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	1,792	1,961	1,153	1,300	1,400
MEDICARE	419	459	270	400	400
RETIREMENT CONTRIBUTION	-	(6,894)	45,395	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	11,932	6,651	5,174	4,100	5,300
TOTAL BENEFITS	**24,186**	**14,025**	**62,050**	**5,800**	**7,100**
TOTAL PERSONAL SERVICES	**56,659**	**49,949**	**83,912**	**27,300**	**30,200**
OPERATING EXPENDITURES					
PROFESSIONAL	2,718	-	300	188,200	192,700
TECHNICAL	5,427	-	2,400	7,500	7,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	3,850	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	1,550	5,000	5,000
GENERAL REPAIRS & MAINT.	33,725	45,760	27,681	95,000	91,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	829	1,118	752	2,000	2,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	3,009	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	44	28	-	400	400
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	133	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	50	50	4,281	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	1,000	1,000
GENERAL SUPPLIES/MATERIALS	417	166	1,215	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	3,500	3,500
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	506	-	1,041	6,500	6,500
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	3,000	3,000
UNIFORMS	700	493	461	700	700
UTILITY SUPPLY	-	10,825	44,828	50,000	50,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	13,561	13,561	19,142	-	-
BAD DEBT	217	416	199	-	-
TOTAL OPERATING EXPENDITURES	**58,195**	**72,417**	**110,841**	**366,000**	**366,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	600,000	400,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**600,000**	**400,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	10,807	12,373	12,217	48,800	50,300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**10,807**	**12,373**	**12,217**	**48,800**	**50,300**
TOTAL EXPENDITURES	**$ 125,661**	**$ 134,739**	**$ 206,970**	**$ 1,042,100**	**$ 847,300**

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



Statement of Purpose

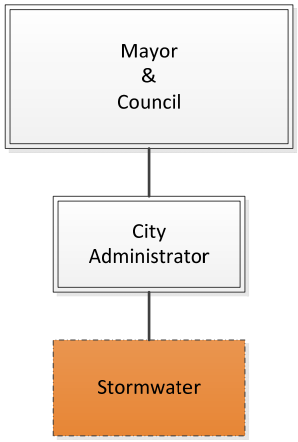
The Fats, Oils & Grease (FOG) program is designed to properly manage oil and grease discharged into the sanitary sewer system that could potentially result in sanitary sewer overflows. The Department's focus is to establish uniform permitting, maintenance and monitoring requirements for controlling the 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 PROPOSED BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 31,395	$ 34,878	$ 19,967	$ 20,900	$ 21,900
OVERTIME	1,078	1,046	1,894	600	1,200
TOTAL SALARIES	**32,473**	**35,924**	**21,861**	**21,500**	**23,100**
BENEFITS					
GROUP INSURANCE	10,043	11,848	10,076	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	1,792	1,961	1,153	1,300	1,400
MEDICARE	419	459	270	400	400
RETIREMENT CONTRIBUTION	-	(6,894)	45,395	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	11,932	6,651	5,174	4,100	5,300
TOTAL BENEFITS	**24,186**	**14,025**	**62,068**	**5,800**	**7,100**
TOTAL PERSONAL SERVICES	**56,659**	**49,949**	**83,929**	**27,300**	**30,200**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	5,000	5,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	829	1,118	668	2,000	2,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	23	28	-	400	400
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	133	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	1,000	1,000
GENERAL SUPPLIES/MATERIALS	417	166	420	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	3,500	3,500
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	506	-	-	1,500	1,500
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	3,000	3,000
UNIFORMS	700	493	461	700	700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**2,476**	**1,805**	**1,683**	**20,300**	**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	6,322	6,295	4,713	5,900	6,400
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**6,322**	**6,295**	**4,713**	**5,900**	**6,400**
TOTAL EXPENDITURES	**$ 65,458**	**$ 58,049**	**$ 90,325**	**$ 53,500**	**$ 56,900**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	(18)	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	(18)	-	-
TOTAL PERSONAL SERVICES	-	-	(18)	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	2,718	-	300	188,200	192,700
TECHNICAL	-	-	2,400	2,500	2,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	3,850	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	1,550	5,000	5,000
GENERAL REPAIRS & MAINT.	33,725	45,760	27,681	95,000	91,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	84	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	3,009	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	21	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	50	50	4,281	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	794	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	1,041	5,000	5,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	10,825	44,828	50,000	50,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	13,561	13,561	19,142	-	-
BAD DEBT	217	416	199	-	-
TOTAL OPERATING EXPENDITURES	**50,292**	**70,612**	**109,158**	**345,700**	**346,500**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	600,000	400,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	**600,000**	**400,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	3,904	6,079	7,505	42,900	43,900
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**3,904**	**6,079**	**7,505**	**42,900**	**43,900**
TOTAL EXPENDITURES	**$ 54,196**	**$ 76,691**	**$ 116,646**	**$ 988,600**	**$ 790,400**

Environmental Protection Services Fund
Positions

Fats, Oils, & Grease	Approved FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018
Service Technician	1.00	0.50	0.50	0.50	0.50
Total	1.00	0.50	0.50	0.50	0.50
Stormwater					
Engineer	1.00	-	-	-	-
Crew Leader	1.00	-	-	-	-
Laborers	1.00	-	-	-	-
Total	3.00	-	-	-	-
Total EPS Fund	4.00	0.50	0.50	0.50	0.50

Environmental Protection Services Fund
Capital Outlay

	FY 2018
Stormwater	
Stormwater Infrastructure	$ 400,000
Total Environmental Protection Services Fund	**$ 400,000**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Gas Fund

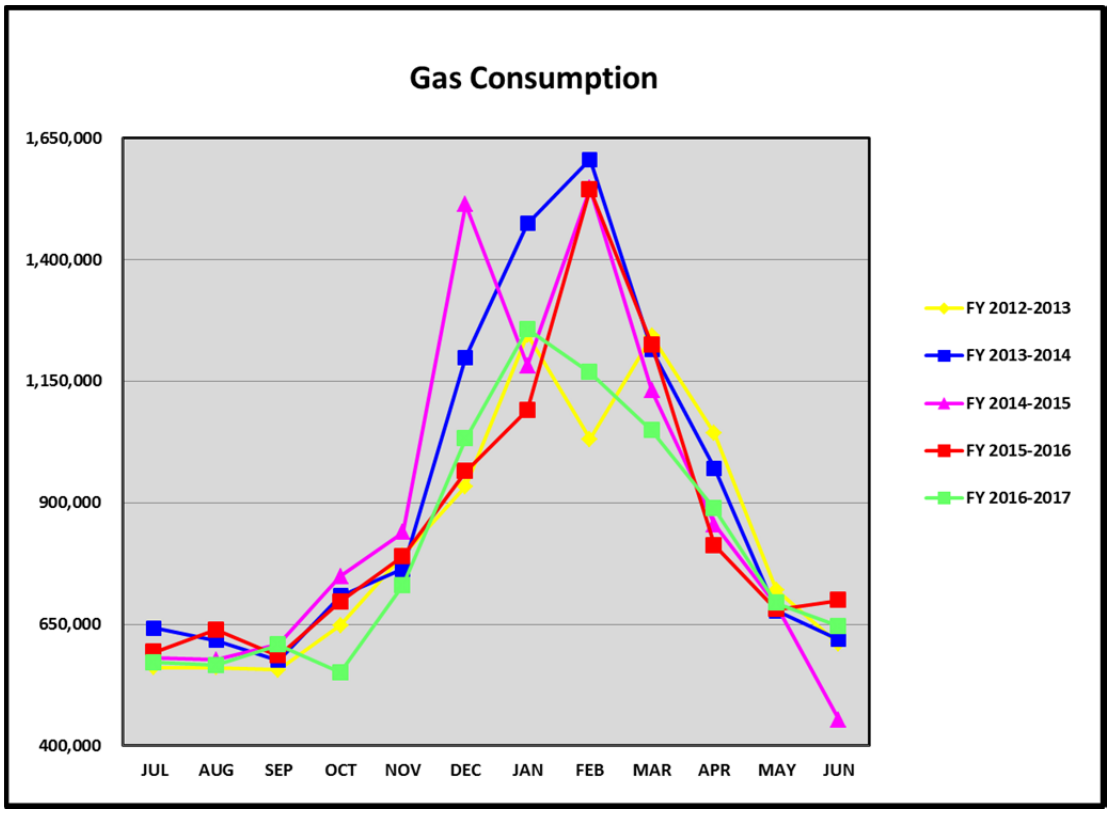
Gas Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	4,277	5,983	5,607	5,000	5,000
Intergovernmental	-	-	-	-	-
Charges for Service	10,866	19,891	8,614	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	29,186	21,846	16,729	5,000	5,000
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	10,172,046	8,886,270	7,860,110	9,173,000	8,020,000
Tap -On Fees	48,870	57,700	56,100	45,000	75,000
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	110,034	104,203	53,067	54,000	54,000
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**10,375,280**	**9,095,893**	**8,000,227**	**9,282,000**	**8,159,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	8,041,242	7,060,141	5,417,534	6,973,700	7,719,800
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service		-	-	-	-
TOTAL OPERATING EXPENDITURES	**8,041,242**	**7,060,141**	**5,417,534**	**6,973,700**	**7,719,800**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(1,038,000)	(3,615,800)
Proceeds From Sale of Assets	(2,310)	-	-	-	-
Issuance of Debt Instruments	-	-	-	1,038,000	3,615,800
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(1,571,258)	(1,601,392)	(2,959,975)	(2,308,300)	(439,200)
TOTAL OTHER SOURCES AND (USES)	**(1,573,568)**	**(1,601,392)**	**(2,959,975)**	**(2,308,300)**	**(439,200)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 760,470**	**$ 434,360**	**$ (377,282)**	**$ -**	**$ -**

Gas Fund
Revenues

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



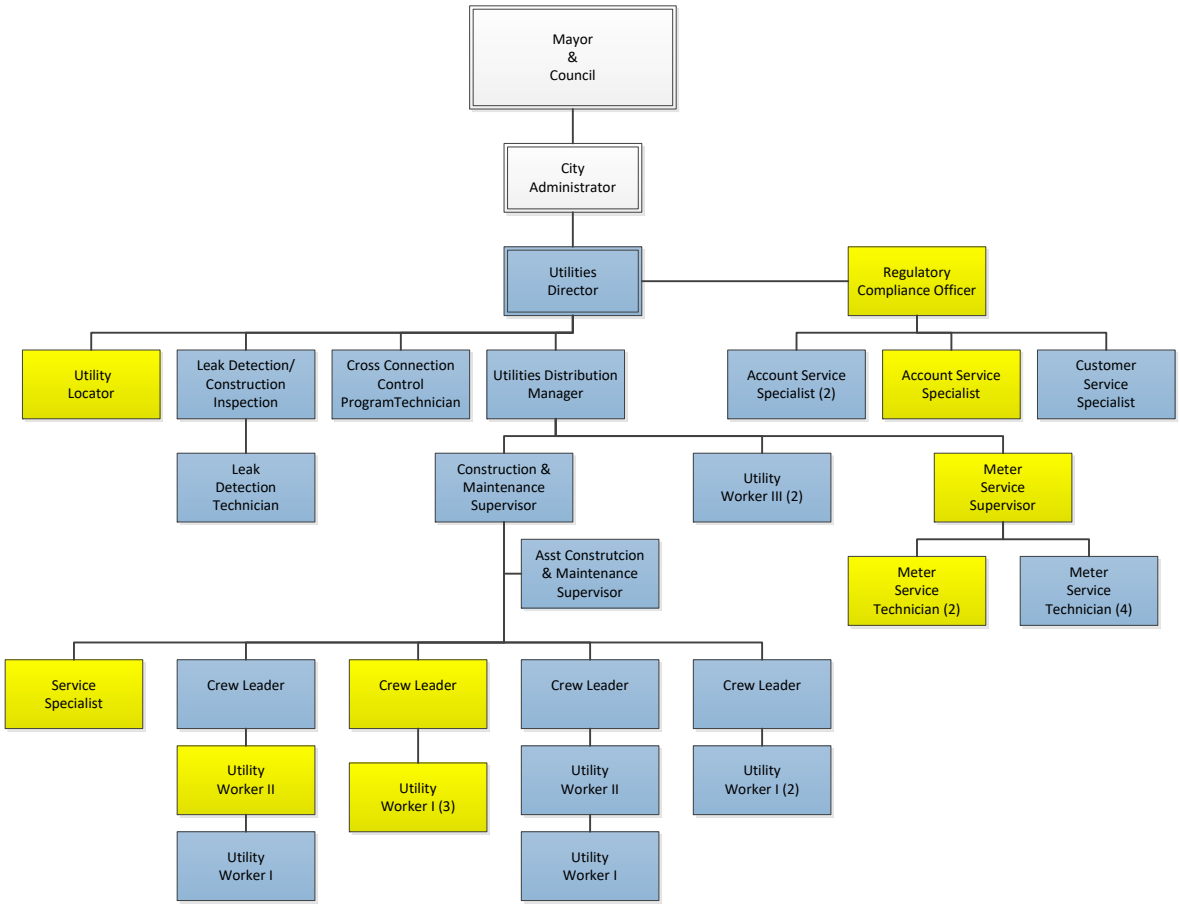
The Gas Fund records revenues and expenditures associated with operation and maintenance of the City's natural gas system. Revenues collected maintain the gas system operations, and distribution infrastructures.

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 2018 Budget. These rates are $3.50 per MCF (one thousand cubic feet) for residential customers and $3.90 per MCF for commercial customers.

The base rates are as follows:

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

Gas Fund
Expenditures



Note: Water - Blue
Gas - Yellow

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 357,672	$ 312,838	$ 303,015	$ 405,000	$ 399,900
OVERTIME	27,427	30,331	40,465	23,400	55,200
TOTAL SALARIES	**385,100**	**343,169**	**343,480**	**428,400**	**455,100**
BENEFITS					
GROUP INSURANCE	79,315	65,174	60,650	63,600	77,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	22,976	20,506	20,918	26,100	27,700
MEDICARE	5,373	4,796	4,892	6,100	6,500
RETIREMENT CONTRIBUTION	-	(165,478)	(156,244)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	96,266	98,570	84,704	96,300	132,700
TOTAL BENEFITS	**203,930**	**23,567**	**14,920**	**192,100**	**244,200**
TOTAL PERSONAL SERVICES	**589,030**	**366,736**	**358,400**	**620,500**	**699,300**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	35,180	30,800	95,800
TECHNICAL	53,482	28,318	67,753	48,300	58,500
BILLING & COLLECTION FEE	-	222,799	126,947	203,800	222,300
CLAIMS	827	-	8,169	10,000	10,000
CLEANING SERVICES	198	156	208	200	200
LAND FILL FEES	-	100	1,045	-	-
GENERAL REPAIRS & MAINT.	23,084	16,529	19,657	55,500	55,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	33,226	90,361	120,614	149,000	160,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,181	1,133	1,274	1,500	1,500
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	11,825	11,820	14,223	13,400	13,400
ADVERTISING	1,379	66	229	4,000	4,000
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	2,616	2,500	780	5,000	5,000
TRAVEL	910	1,449	2,761	3,800	3,800
DUES & FEES	4,034	7,746	11,177	10,800	12,800
EDUCATION & TRAINING	4,728	6,922	1,687	8,200	8,300
LICENSES & FEES	2,323	2,471	2,453	3,000	3,000
GENERAL SUPPLIES/MATERIALS	18,976	34,881	25,533	33,600	33,600
UTILITIES	10,832	12,469	13,421	13,800	13,800
GASOLINE	30,584	21,711	22,888	36,100	26,300
FOOD	1,765	1,676	1,294	1,900	2,150
BOOKS AND PERIODICALS	1,785	-	100	400	400
SUP/INV PURCHASED RESALE	5,664,617	4,727,318	3,384,899	3,918,000	4,525,000
SMALL EQUIPMENT	21,832	24,548	26,345	38,900	53,900
TECHNOLOGY EQUIPMENT	5,702	4,350	210	8,900	8,900
PUBLIC RELATIONS	28,500	40,600	118,280	10,600	285,350
UNIFORMS	7,806	7,558	7,401	8,500	8,500
UTILITY SUPPLY	378,424	610,217	219,883	964,800	540,800
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	186,744	157,650	170,540	-	-
BAD DEBT	3,200	(6,000)	109,595	-	-
TOTAL OPERATING EXPENDITURES	**6,500,581**	**6,029,349**	**4,514,545**	**5,582,800**	**6,152,300**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	937,000	3,462,000
MACHINERY & EQUIP	-	-	-	71,000	86,800
VEHICLES	-	-	-	30,000	67,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**1,038,000**	**3,615,800**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	738,873	664,056	544,590	770,400	868,200
INTERNAL FUNDS	212,758	-	-	-	-
TOTAL ALLOCATION	**951,631**	**664,056**	**544,590**	**770,400**	**868,200**
TOTAL EXPENDITURES	**$ 8,041,242**	**$ 7,060,141**	**$ 5,417,534**	**$ 8,011,700**	**$ 11,335,600**

Gas Fund
Positions

Gas Fund	Approved FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018
Regulatory Compliance Officer	1.00	1.00	1.00	1.00	1.00
Utilities Service Representative I	1.00	1.00	1.00	1.00	1.00
Meter Services 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	1.00	1.00	1.00	1.00	1.00
Service Technician	1.00	2.00	1.00	1.00	1.00
Service Specialist	1.00	1.00	1.00	1.00	1.00
Utility Locator	1.00	1.00	1.00	1.00	1.00
Utility Worker II	-	-	2.00	1.00	1.00
Utility Worker I	2.00	2.00	1.00	1.00	2.00
Meter Technician I	-	-	1.00	1.00	1.00
Total Gas Fund	10.00	11.00	12.00	11.00	11.00

Gas Fund
Capital Outlay

Gas Fund	FY 2018
Walton/Oconee Expansion	$ 350,000
Broad Street Main Replacement	110,000
Bill Rutledge Main Extension	95,000
Transco Tap/Connection/SR11	850,000
SR316/SR81 DOT Project Relocation	210,000
SR316/SR11 DOT Project Relocation	250,000
Hebron Church Extension	45,000
Regulator Station Upgrades	35,000
SR316/SR53 DOT Project Relocation	300,000
West Winder Bypass	300,000
SR211/Cedar Creek Rd DOT Project Relocation	350,000
Glenwood Replacement Phase II	72,000
Jaco Regulator Station Relocation	450,000
Sod Cutter & Roller	5,300
Work Truck over 1 Ton	45,000
Work Truck under 1 Ton	22,000
Dee Kennedy Road Expansion	45,000
Walk Behind Trencher	15,500
Emergency Trailer	50,000
Large Pipe Trailer	16,000
Total Gas Fund	**$ 3,615,800**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Solid Waste Fund

Solid Waste Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	1,036,623	1,047,242	1,053,174	1,050,000	1,201,200
Penalties and Interest	30,657	29,043	19,985	19,200	19,200
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**1,067,280**	**1,076,285**	**1,073,159**	**1,069,200**	**1,220,400**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	667,579	677,633	730,467	671,700	763,000
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**667,579**	**677,633**	**730,467**	**671,700**	**763,000**
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	(269,317)	(470,242)	(400,167)	(397,500)	(457,400)
TOTAL OTHER SOURCES AND (USES)	**(269,317)**	**(470,242)**	**(400,167)**	**(397,500)**	**(457,400)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 130,384**	**$ (71,590)**	**$ (57,475)**	**$ -**	**$ -**

Solid Waste Fund
Revenues

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

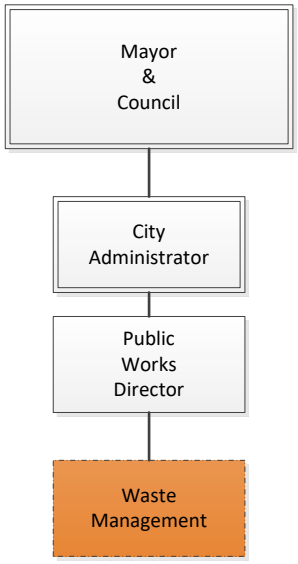
The Solid Waste Fund records revenues and expenditures associated with solid waste collection which is contracted with Waste Management, Inc. A $2 rate increase is effective as of 07/01/2017 to cover the costs associated with yard debris.

Solid Waste Rates (*effective 7/1/2017*)

Residential Cart*	$18.00
Commercial Cart*	$18.00

*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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	636,345	639,185	640,353	648,000	660,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	17,438	9,840	15,700	17,200
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
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	3,676	14,150	6,906	-	-
TOTAL OPERATING EXPENDITURES	**640,585**	**670,773**	**657,100**	**663,700**	**677,200**
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	10,214	6,860	73,367	8,000	85,800
INTERNAL FUNDS	16,779	-	-	-	-
TOTAL ALLOCATION	**26,994**	**6,860**	**73,367**	**8,000**	**85,800**
TOTAL EXPENDITURES	**$ 667,579**	**$ 677,633**	**$ 730,467**	**$ 671,700**	**$ 763,000**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Facilities Fund

Special Facilities Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	5,590	3,900	2,400	-	-
Miscellaneous and Other	-	864	89	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	84,700	108,122	88,592	78,400	68,400
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**90,290**	**112,886**	**91,081**	**78,400**	**68,400**
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	572,326	663,295	449,772	392,100	353,600
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**572,326**	**663,295**	**449,772**	**392,100**	**353,600**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	(8,123)	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	444,033	514,975	292,475	313,700	285,200
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**435,910**	**514,975**	**292,475**	**313,700**	**285,200**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (46,126)**	**$ (35,434)**	**$ (66,216)**	**$ -**	**$ -**

Special Facilities Fund
Revenues

The primary source of revenue is rental of the Winder Community Center, rental of the Cultural Arts Facility, 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, Cultural Arts Facility, and the Train Depot..

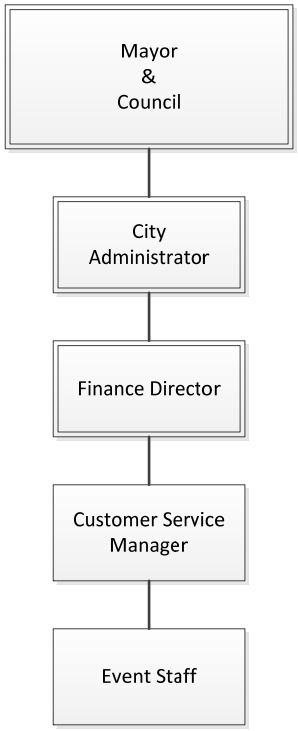
These facilities enable many people access to have weddings, receptions, parties, and different cultural events right in downtown Winder. Besides being able to rent these facilities for private functions, the Winder Barrow Community Theatre, the local schools, and many not-for-profit organizations host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


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Facilities Fund
Expenditures

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 PROPOSED BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 83,618	$ 61,111	$ 12,524	$ 17,300	$ 17,500
OVERTIME	5	-	-	-	-
TOTAL SALARIES	**83,623**	**61,111**	**12,524**	**17,300**	**17,500**
BENEFITS					
GROUP INSURANCE	7,414	1,924	1,418	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	5,117	3,895	833	700	800
MEDICARE	1,197	911	195	200	200
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	10,920	(4,488)	-	4,100	-
TOTAL BENEFITS	**24,647**	**2,243**	**2,445**	**5,000**	**1,000**
TOTAL PERSONAL SERVICES	**108,270**	**63,354**	**14,969**	**22,300**	**18,500**
OPERATING EXPENDITURES					
PROFESSIONAL	9,970	9,750	4,300	3,000	3,000
TECHNICAL	3,481	2,310	-	2,500	2,500
BILLIING & COLLECTION FEE	-	-	-	-	-
CLAIMS	4,474	5,179	-	10,000	10,000
CLEANING SERVICES	902	3,031	661	1,500	1,500
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	200,468	365,100	251,912	272,300	241,100
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	192	385	47	1,000	1,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,615	2,595	229	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,414	573	-	-	-
ADVERTISING	9,167	5,005	-	2,500	2,500
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	43	1,000	1,000
TRAVEL	-	174	-	-	-
DUES & FEES	633	534	446	200	200
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	31,580	9,498	3,712	13,000	13,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	14	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	7,948	1,588	1,153	16,000	16,000
TECHNOLOGY EQUIPMENT	3,160	992	-	3,500	3,500
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	2,910	135	106	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	143,905	142,610	141,170	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**422,819**	**549,473**	**403,781**	**326,500**	**295,300**
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	41,237	50,468	31,023	43,300	39,800
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**41,237**	**50,468**	**31,023**	**43,300**	**39,800**
TOTAL EXPENDITURES	**$ 572,326**	**$ 663,295**	**$ 449,772**	**$ 392,100**	**$ 353,600**

Special Facilities Fund
Community Center



Statement of Purpose

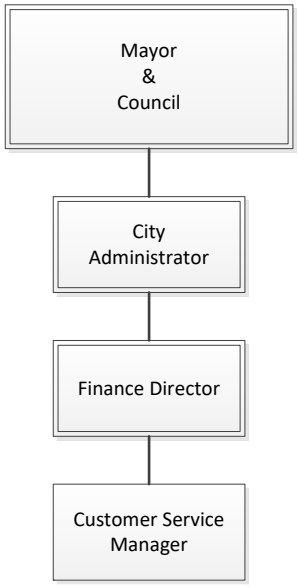
The Community Center is available for rent by the general public, non-profit organization, and businesses. The Community Center can host a variety of events ranging from seminars, fundraisers, banquets, and large scale weddings. The Jug Tavern Park is also available for rental needs. Our mission is to 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 26,427	$ 9,355	$ 13,776	$ 17,300	$ 17,500
OVERTIME	5	-	-	-	-
TOTAL SALARIES	**26,432**	**9,355**	**13,776**	**17,300**	**17,500**
BENEFITS					
GROUP INSURANCE	6,671	1,355	1,418	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	1,532	561	833	700	800
MEDICARE	359	131	195	200	200
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	4,100	-
TOTAL BENEFITS	**8,562**	**2,048**	**2,445**	**5,000**	**1,000**
TOTAL PERSONAL SERVICES	**34,994**	**11,403**	**16,221**	**22,300**	**18,500**
OPERATING EXPENDITURES					
PROFESSIONAL	1,820	1,650	1,850	2,000	2,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTIN FEE	-	-	-	-	-
CLAIMS	4,474	5,179	-	10,000	10,000
CLEANING SERVICES	902	691	661	1,500	1,500
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	76,034	115,109	134,647	152,100	149,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	125	47	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	657	652	57	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	323	-	-	-	-
ADVERTISING	2,204	195	-	2,500	2,500
MARKETING PROGRAMS (REBATES)					
PRINTING & BINDING	-	-	43	1,000	1,000
TRAVEL	-	-	-	-	-
DUES & FEES	222	223	223	200	200
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	25,706	4,367	2,681	10,000	10,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	7,490	420	-	15,000	15,000
TECHNOLOGY EQUIPMENT	110	376	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	2,910	-	106	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	50,411	50,852	49,999	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**173,262**	**179,839**	**190,314**	**194,300**	**191,900**
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	16,609	15,068	17,495	26,900	26,700
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**16,609**	**15,068**	**17,495**	**26,900**	**26,700**
TOTAL EXPENDITURES	**$ 224,865**	**$ 206,310**	**$ 224,029**	**$ 243,500**	**$ 237,100**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 57,191	$ 51,756	$ (1,252)	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**57,191**	**51,756**	**(1,252)**	**-**	**-**
BENEFITS					
GROUP INSURANCE	742	569	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,584	3,333	-	-	-
MEDICARE	838	780	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	10,920	(4,488)	-	-	-
TOTAL BENEFITS	**16,085**	**195**	**-**	**-**	**-**
TOTAL PERSONAL SERVICES	**73,276**	**51,951**	**(1,252)**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	8,150	8,100	2,450	1,000	**1,000**
TECHNICAL	3,481	2,310	-	2,500	**2,500**
BILLING & COLLECTIO FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	2,340	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	55,432	192,296	52,668	60,700	**60,200**
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	192	260	-	1,000	**1,000**
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,958	1,943	172	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,091	573	-	-	-
ADVERTISING	6,962	4,810	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	174	-	-	-
DUES & FEES	412	310	223	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	5,874	5,132	1,032	3,000	**3,000**
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	14	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	458	1,168	1,153	1,000	**1,000**
TECHNOLOGY EQUIPMENT	3,050	616	-	3,500	**3,500**
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	135	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	62,238	63,671	63,671	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**149,299**	**283,851**	**121,368**	**72,700**	**72,200**
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	17,251	29,208	6,308	9,000	**9,100**
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**17,251**	**29,208**	**6,308**	**9,000**	**9,100**
TOTAL EXPENDITURES	**$ 239,825**	**$ 365,009**	**$ 126,425**	**$ 81,700**	**$ 81,300**

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.

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	69,001	57,695	64,598	59,500	31,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
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	31,257	28,087	27,501	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**100,258**	**85,783**	**92,099**	**59,500**	**31,200**
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	7,377	6,192	7,220	7,400	4,000
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**7,377**	**6,192**	**7,220**	**7,400**	**4,000**
TOTAL EXPENDITURES	**$ 107,635**	**$ 91,975**	**$ 99,318**	**$ 66,900**	**$ 35,200**

Special Facilities Fund
Positions by Department

	Approved FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018
Community Center					
Director	1.00	-	-	-	-
Event Staff	-	0.50	0.50	0.50	0.50
Total	1.00	0.50	0.50	0.50	0.50
Cultural Arts					
Director	1.00	1.00	-	-	-
Total	1.00	1.00	-	-	-
Total Special Facility Fund	2.00	1.50	0.50	0.50	0.50

Special Facilities Fund
Debt Service

No debt outstanding for FY 2018

Special Facilities Fund
Capital Outlay

No requests for FY 2018

Broadband Fund

Broadband Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 PROPOSED BUDGET	2017-2018 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	1,239	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**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	-	-	-	-	-
Transfers Out	(2,833)	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**(18,598)**	**-**	**-**	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 PROPOSED BUDGET	2017-2018 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	1,239	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	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	$ 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

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	566,129	808,318	738,174	696,200	823,800
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	3,875	250	-	-
Miscellaneous and Other	1,636	(35)	-	-	-
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	812,158	738,424	696,200	823,800
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	836,180	966,451	1,034,800	1,039,800
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	682,942	836,180	966,451	1,034,800	1,039,800
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	(4,000)	-
Capital Outlay	-	-	-	(192,000)	(70,000)
Proceeds From Sale of Assets	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	192,000	70,000
Cash Reserves	-	-	-	-	-
Transfers In	207,000	65,058	214,725	342,600	216,000
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	207,000	65,058	214,725	338,600	216,000
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	$ 91,823	$ 41,036	$ (13,302)	$ -	$ -

Chimneys Golf Course Fund
Revenues

The primary sources of revenues are golf memberships, greens fees, 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)

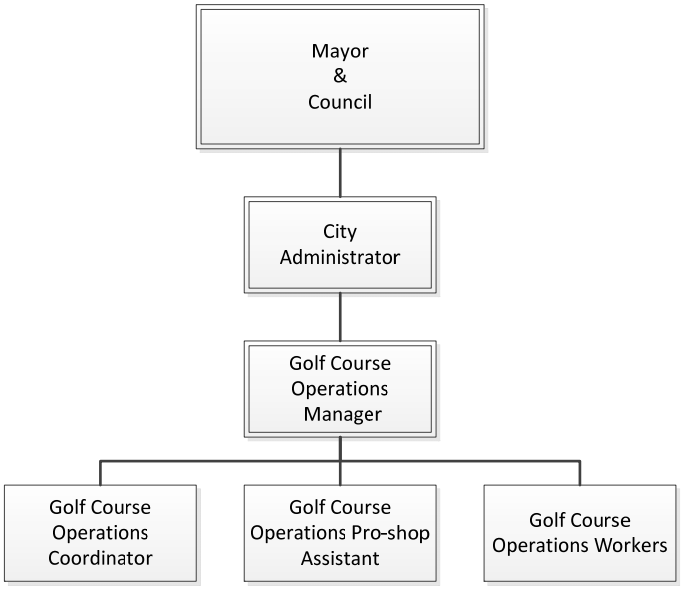
Membership Plans
Platinum Membership (7 days /week)
$2,200 Annual (183.34 per month)
Gold Membership (Mon-Friday)
$1,596 Annual (133 per month)
Silver Membership
$600 Annual


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Chimneys Golf Course Fund
Expenditures

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 198,629	$ 279,452	$ 275,706	$ 287,200	$ 363,700
OVERTIME	6,719	9,788	12,792	18,500	18,400
TOTAL SALARIES	**205,348**	**289,241**	**288,498**	**305,700**	382,100
BENEFITS					
GROUP INSURANCE	24,473	32,984	40,732	46,900	42,000
SOCIAL SECURITY (FICA) CONTRIBUTIONS	12,420	17,598	17,551	18,700	23,500
MEDICARE	2,905	4,116	4,105	4,500	5,500
RETIREMENT CONTRIBUTION	-	39,907	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	59,662	29,130	48,675	94,300	52,800
TOTAL BENEFITS	**99,460**	**123,735**	**111,063**	**164,400**	123,800
TOTAL PERSONAL SERVICES	**304,808**	**412,976**	**399,561**	**470,100**	505,900
OPERATING EXPENDITURES					
PROFESSIONAL	1,847	246	19,210	3,100	8,100
TECHNICAL	6,154	6,177	6,223	3,800	4,100
BILLIING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	330	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	14,001	41,059	107,595	59,500	36,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	30,648	30,352	41,360	33,900	37,900
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	42,008	54,899	54,320	60,700	61,200
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,890	1,311	1,486	1,500	3,200
ADVERTISING	568	717	2,282	6,000	6,000
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	1,284	1,271	1,234	2,000	2,000
TRAVEL	250	170	516	800	800
DUES & FEES	7,489	2,840	2,882	3,800	3,600
EDUCATION & TRAINING	50	-	-	600	600
LICENSES & FEES	-	205	200	200	700
GENERAL SUPPLIES/MATERIALS	14,306	16,638	21,381	18,200	23,900
UTILITIES	4,584	-	-	-	-
GASOLINE	21,942	27,954	19,536	44,000	26,100
FOOD	-	201	209	-	200
BOOKS AND PERIODICALS	-	-	-	300	-
SUP/INV PURCHASED RESALE	13,459	36,363	48,216	61,800	61,800
SMALL EQUIPMENT	35,216	6,807	6,822	6,000	6,500
TECHNOLOGY EQUIPMENT	10,657	689	-	2,000	3,000
PUBLIC RELATIONS	-	-	-	3,200	-
UNIFORMS	1,018	2,472	2,725	7,000	7,000
UTILITY SUPPLY	82,856	80,455	87,003	122,500	123,100
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	23,145	34,693	49,629	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**314,405**	**345,519**	**473,158**	**440,900**	416,500
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	130,000	20,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	62,000	50,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**192,000**	70,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	4,000	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**4,000**	-
ALLOCATION					
INDIRECT COST ALLOCATION	63,729	77,685	93,732	123,800	117,400
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**63,729**	**77,685**	**93,732**	**123,800**	117,400
TOTAL EXPENDITURES	**$ 682,942**	**$ 836,180**	**$ 966,451**	**$ 1,230,800**	$ 1,109,800

Chimneys Golf Course Fund
Golf Pro Shop Operations



Statement of Purpose

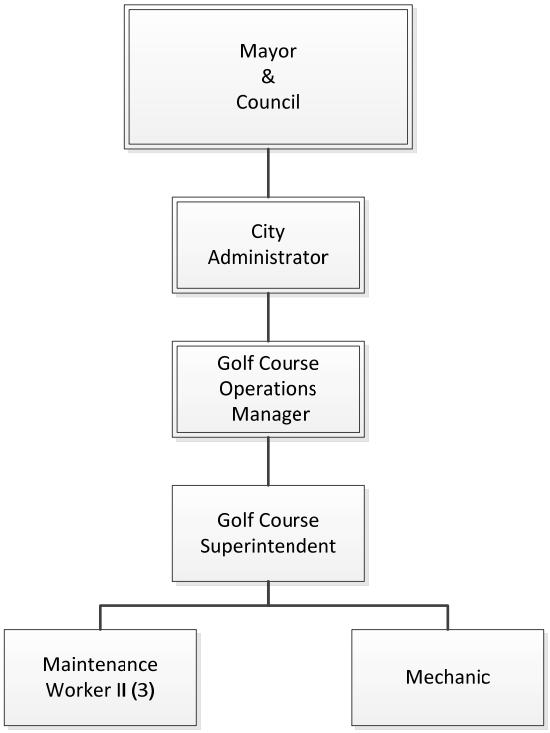
The City of Winder's Chimneys Golf Course Pro Shop Operations Department strives to furnish quality facilities under a sound management and financial plan that is competitive and self-supportive.

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 80,866	$ 113,728	$ 116,824	$ 128,100	$ 149,900
OVERTIME	3,512	3,460	4,470	8,500	8,800
TOTAL SALARIES	**84,378**	**117,188**	**121,294**	**136,600**	**158,700**
BENEFITS					
GROUP INSURANCE	10,740	11,771	13,032	13,000	13,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	5,160	7,032	7,419	8,400	9,800
MEDICARE	1,207	1,644	1,735	2,000	2,300
RETIREMENT CONTRIBUTION	(528)	-	(7,795)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	23,865	29,130	19,164	32,900	21,100
TOTAL BENEFITS	**40,444**	**49,577**	**33,555**	**56,300**	**46,300**
TOTAL PERSONAL SERVICES	**124,822**	**166,765**	**154,849**	**192,900**	**205,000**
OPERATING EXPENDITURES					
PROFESSIONAL	1,600	-	-	-	-
TECHNICAL	2,934	3,720	3,766	3,800	4,100
BILLING & COLLECTIN FEE	-	-	-	-	-
CLAIMS	-	-	330	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	5,495	28,298	30,916	41,400	15,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	980	707	1,047	4,700	4,200
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	42,008	54,899	54,250	60,700	60,700
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,499	1,311	1,486	1,500	1,500
ADVERTISING	568	717	2,282	6,000	6,000
MARKETING PROGRAMS (REBATES)					
PRINTING & BINDING	1,284	1,223	1,234	2,000	2,000
TRAVEL	80	170	403	400	400
DUES & FEES	7,227	2,370	2,120	3,300	3,100
EDUCATION & TRAINING	-	-	-	400	400
LICENSES & FEES	-	205	200	-	500
GENERAL SUPPLIES/MATERIALS	11,423	13,394	13,167	12,900	17,900
UTILITIES	2,982	-	-	-	-
GASOLINE	11,963	15,480	11,612	24,000	15,300
FOOD	-	132	209	-	200
BOOKS AND PERIODICALS	-	-	-	300	-
SUP/INV PURCHASED RESALE	13,459	36,363	48,216	61,800	61,800
SMALL EQUIPMENT	15,157	3,778	2,258	1,800	2,000
TECHNOLOGY EQUIPMENT	3,500	689	-	2,000	2,000
PUBLIC RELATIONS	-	-	-	3,200	-
UNIFORMS	714	589	1,054	2,400	2,400
UTILITY SUPPLY	-	-	55	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	2,633	3,961	5,069	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**126,540**	**168,007**	**179,674**	**232,600**	**199,800**
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	38,563	52,800	51,500
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**26,593**	**35,506**	**38,563**	**52,800**	**51,500**
TOTAL EXPENDITURES	**$ 277,955**	**$ 370,277**	**$ 373,086**	**$ 588,300**	**$ 456,300**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 117,763	$ 165,724	$ 158,882	$ 159,100	$ 213,800
OVERTIME	3,207	6,329	8,322	10,000	9,600
TOTAL SALARIES	**120,970**	**172,053**	**167,204**	**169,100**	**223,400**
BENEFITS					
GROUP INSURANCE	13,733	21,214	27,699	33,900	28,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	7,260	10,566	10,132	10,300	13,700
MEDICARE	1,698	2,471	2,370	2,500	3,200
RETIREMENT CONTRIBUTION	528	39,907	7,795	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	35,797	-	29,512	61,400	31,700
TOTAL BENEFITS	**59,016**	**74,158**	**77,508**	**108,100**	**77,500**
TOTAL PERSONAL SERVICES	**179,986**	**246,211**	**244,711**	**277,200**	**300,900**
OPERATING EXPENDITURES					
PROFESSIONAL	247	246	19,210	3,100	8,100
TECHNICAL	3,220	2,457	2,457	-	-
BILLING & COLLECTIO FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	8,506	12,761	76,679	18,100	21,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	29,668	29,646	40,314	29,200	33,700
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	71	-	500
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	390	-	-	-	1,700
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	47	-	-	-
TRAVEL	170	-	112	400	400
DUES & FEES	262	470	762	500	500
EDUCATION & TRAINING	50	-	-	200	200
LICENSES & FEES	-	-	-	200	200
GENERAL SUPPLIES/MATERIALS	2,883	3,244	8,213	5,300	6,000
UTILITIES	1,602	-	-	-	-
GASOLINE	9,980	12,473	7,925	20,000	10,800
FOOD	-	69	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	20,058	3,029	4,564	4,200	4,500
TECHNOLOGY EQUIPMENT	7,157	-	-	-	1,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	304	1,883	1,671	4,600	4,600
UTILITY SUPPLY	82,856	80,455	86,948	122,500	123,100
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	20,512	30,733	44,560	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**187,865**	**177,513**	**293,484**	**208,300**	**216,700**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	20,000	20,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	62,000	50,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**82,000**	**70,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	4,000	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**4,000**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	37,136	42,179	55,170	71,000	65,900
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**37,136**	**42,179**	**55,170**	**71,000**	**65,900**
TOTAL EXPENDITURES	**$ 404,987**	**$ 465,903**	**$ 593,365**	**$ 642,500**	**$ 653,500**

Chimneys Golf Course Fund
Positions by Department

Pro Shop	Approved FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018
Golf Course Operations Manager	-	1.00	1.00	1.00	1.00
Golf Course Operations Coordinator	-	1.00	1.00	1.00	1.00
Golf Course Operations Pro-Shop Assistant	-	0.50	0.50	0.50	0.50
Golf Course Operations Worker	-	1.50	1.50	1.50	1.50
Total	-	4.00	4.00	4.00	4.00
Mainenance Shop					
Golf Course Superintendent	-	1.00	1.00	1.00	1.00
Maintenance Worker III	-	-	1.00	1.00	1.00
Maintenance Worker II	-	-	2.00	2.00	2.00
Mechanic	-	-	-	-	1.00
Maintenance Staff	-	4.38	2.25	2.25	1.25
Total	-	5.38	6.25	6.25	6.25
Total Special Facility Fund	-	9.38	10.25	10.25	10.25

Chimneys Golf Course Fund
Debt Service

No debt outstanding for FY 2018

Chimneys Golf Course Fund
Capital Outlay

	FY 2018
Golf Course Maintenance	
Tractor	$ 28,000
Utility Cart	8,000
Dakota Topdresser	14,000
On Course Bathroom	20,000
Total Golf Department	**$ 70,000**

Utility Service Fund

Utility Service Fund

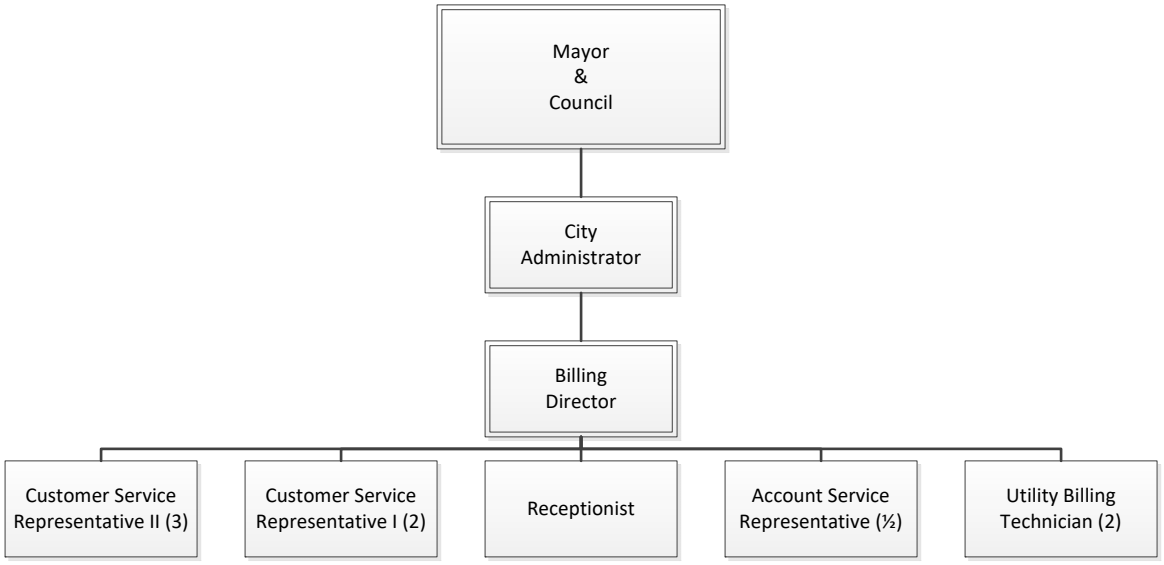
Revenue, Expenditures and Other Sources and Uses Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	861,330	487,318	778,000	853,200
TOTAL REVENUE	**1,000**	**861,330**	**487,318**	**778,000**	**853,200**
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	-	-	-	-	-
Internal Service	(9,973)	731,334	487,318	778,000	853,200
TOTAL OPERATING EXPENDITURES	**(9,973)**	**731,334**	**487,318**	**778,000**	**853,200**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
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)	**(10,973)**	**-**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (0)**	**$ 129,995**	**$ -**	**$ -**	**$ -**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 324,255	$ 294,824	$ 299,456	$ 319,200	$ 344,900
OVERTIME	3,505	7,708	7,386	3,000	5,200
TOTAL SALARIES	**327,760**	**302,532**	**306,842**	**322,200**	**350,100**
BENEFITS					
GROUP INSURANCE	65,009	72,101	89,017	86,300	95,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	19,883	17,833	17,985	19,500	21,500
MEDICARE	4,650	4,171	4,206	4,600	5,100
RETIREMENT CONTRIBUTION	-	(124,108)	(286,687)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	119,325	113,835	86,236	79,900	101,000
TOTAL BENEFITS	**208,867**	**83,831**	**(89,242)**	**190,300**	**223,100**
TOTAL PERSONAL SERVICES	**536,627**	**386,362**	**217,599**	**512,500**	**573,200**
OPERATING EXPENDITURES					
PROFESSIONAL	87,957	89,137	92,775	93,000	96,000
TECHNICAL	68,212	64,603	81,389	72,100	88,400
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	5,000	5,000
CLEANING SERVICES	335	820	392	500	500
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	42,647	119,721	35,636	41,200	37,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	5,720	283	495	2,000	2,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,956	3,708	4,712	4,500	5,100
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	3,132	1,080	1,080	1,100	-
ADVERTISING	543	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	99	275	86	1,500	1,900
TRAVEL	1,433	-	-	1,600	1,300
DUES & FEES	17,537	30,087	20,757	21,400	21,400
EDUCATION & TRAINING	1,542	1,514	145	4,100	4,100
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	11,834	11,442	9,585	6,700	9,800
UTILITIES	-	-	-	-	-
GASOLINE	9,547	-	-	1,500	500
FOOD	1,303	59	64	3,500	800
BOOKS AND PERIODICALS	-	-	-	300	300
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	6,423	6,778	1,465	1,100	1,400
TECHNOLOGY EQUIPMENT	6,484	5,494	273	3,000	3,000
PUBLIC RELATIONS	-	-	20,054	-	-
UNIFORMS	1,147	1,309	811	1,400	1,500
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	810	8,663	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**269,660**	**344,972**	**269,719**	**265,500**	**280,000**
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	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	(816,260)	-	-	-	-
TOTAL ALLOCATION	**(816,260)**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ (9,973)**	**$ 731,334**	**$ 487,318**	**$ 803,000**	**$ 853,200**

Utility Service Fund
Positions

Utility Service Fund	Approved FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018
Customer Service Manager	1.00	1.00	1.00	1.00	1.00
Billing Technician	2.00	2.00	2.00	2.00	2.00
Customer Service Representative II	2.00	3.00	3.00	3.00	3.00
Customer Service Representative I	2.00	2.00	2.00	2.00	2.00
Account Service Representative	-	-	-	-	0.50
Receptionist	1.00	1.00	1.00	1.00	1.00
Meter Readers	2.00	-	-	-	-
Total	10.00	9.00	9.00	9.00	9.50

Utility Service Fund
Capital Outlay

No requests for FY 2018


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Building Fund

Building Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	535,631	1,174,772	589,133	-	-
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	-	-	-	607,500	545,900
TOTAL REVENUE	**535,631**	**1,174,772**	**589,133**	**607,500**	**545,900**
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	535,631	815,641	589,133	607,500	545,900
TOTAL OPERATING EXPENDITURES	**535,631**	**815,641**	**589,133**	**607,500**	**545,900**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(1,230,000)	(2,080,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	1,230,000	2,080,000
Cash Reserves	-	-	-	-	-
Transfers In	53,000	325,000	961,000	-	-
Transfers Out			-	-	-
TOTAL OTHER SOURCES AND (USES)	**53,000**	**325,000**	**961,000**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 53,000**	**$ 684,131**	**$ 961,000**	**$ -**	**$ -**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	750	-	-
TECHNICAL	102	775	1,883	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	1,000	-	-
CLEANING SERVICES	59,495	55,070	60,415	71,000	72,500
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	164,476	447,018	241,545	231,800	221,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	18,000	-
RENTAL OF EQUIPMENT	-	-	25	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	1,980	2,650	4,000	5,500
ADVERTISING	-	300	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	600	2,108	2,178	1,500	1,500
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,394	6,298	6,203	6,200	6,300
UTILITIES	284,004	255,041	239,317	275,000	238,200
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	22,458	32,989	33,168	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**535,631**	**815,641**	**589,133**	**607,500**	**545,900**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	1,230,000	2,080,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	1,230,000	2,080,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 535,631**	**$ 815,641**	**$ 589,133**	**$ 1,837,500**	**$ 2,625,900**

Building Fund
25 East Midland Avenue – City Hall

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	750	-	-
TECHNICAL	-	775	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	11,900	4,420	9,880	13,600	13,600
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	29,071	50,454	40,441	18,500	28,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	1,024	1,752	2,700	4,200
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	100	220	331	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,469	1,162	428	500	500
UTILITIES	43,034	41,736	40,156	47,600	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	22,458	22,708	22,887	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**110,033**	**122,499**	**116,624**	**82,900**	**87,600**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 110,033**	**$ 122,499**	**$ 116,624**	**$ 82,900**	**$ 87,600**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	9,900
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	19,883	93,764	4,184	16,200	11,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	103	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	50	50	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	659	498	1,689	2,000	2,000
UTILITIES	16,694	11,453	11,082	14,600	13,900
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	10,281	10,281	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**42,647**	**119,589**	**35,636**	**41,200**	**37,000**
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	**$ 42,647**	**$ 119,589**	**$ 35,636**	**$ 41,200**	**$ 37,000**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	6,360	6,300	6,300
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	2,731	8,818	5,904	5,200	5,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-				
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	44	-	-	-
UTILITIES	10,506	8,197	6,813	8,400	7,500
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	**20,107**	**23,419**	**19,077**	**19,900**	**19,000**
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	**$ 20,107**	**$ 23,419**	**$ 19,077**	**$ 19,900**	**$ 19,000**

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, and 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, and Permitting Department.

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	3,140	759	3,342	**4,400**	**5,000**
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	50	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	1,429	1,236	**1,600**	**1,700**
UTILITIES	5,677	5,787	6,105	**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**	**10,683**	**12,400**	**13,100**
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	**$ 8,969**	**$ 10,175**	**$ 10,683**	**$ 12,400**	**$ 13,100**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	21,941	771	1,398	2,200	16,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	25	25	25	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	20,447	9,688	10,712	11,200	9,700
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**42,413**	**10,484**	**12,136**	**13,400**	**25,900**
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	**$ 42,413**	**$ 10,484**	**$ 12,136**	**$ 13,400**	**$ 25,900**

Building Fund
94 North Broad Street – Fire Station #1

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	28,714	27,051	39,179	**26,200**	26,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	248	478	**700**	700
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	125	125	125	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	260	-	-
UTILITIES	21,159	24,004	19,527	**24,500**	23,600
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**49,998**	**51,429**	**59,570**	**51,400**	50,500
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	**35,000**	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	**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**	**$ 59,570**	**$ 86,400**	$ 50,500

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	629	625	5,178	2,200	2,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	228	-	-
UTILITIES	9,399	5,971	6,224	7,000	7,700
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**10,057**	**6,596**	**11,630**	**9,200**	**9,900**
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	**$ 10,057**	**$ 6,596**	**$ 11,630**	**$ 9,200**	**$ 9,900**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	16,790	23,100	23,100
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	15,620	195,074	19,986	20,000	20,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	25	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	606	420	600	600
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	32	-	-
UTILITIES	35,113	32,415	31,108	35,100	34,400
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	**71,878**	**249,595**	**68,361**	**78,800**	**78,100**
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**	**$ 68,361**	**$ 178,800**	**$ 78,100**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	1,000	-	-
CLEANING SERVICES	11,700	17,150	18,985	19,600	19,600
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	18,881	24,413	76,578	89,100	89,100
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	50	50	50	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	265	3,165	2,141	2,100	2,100
UTILITIES	42,354	40,561	35,182	40,800	38,400
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	73,250	85,338	133,935	151,600	149,200
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	$ 73,250	$ 85,338	$ 133,935	$ 151,600	$ 149,200

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	1,883	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	6,127	1,063	12,110	4,800	4,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	50	1,438	1,447	1,500	1,500
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	1,518	2,073	1,778	2,400	2,100
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	**7,695**	**4,574**	**17,219**	**8,700**	**8,400**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 7,695**	**$ 4,574**	**$ 17,219**	**$ 8,700**	**$ 8,400**

Building Fund
89 East Athens Street

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the building that formerly housed the Adult Literacy Barrow, a function of Lanier Technical College. It is currently vacant and for sale.

Program Objectives

1. Enable all costs associated with the old Lanier Tech 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	13,756	14,362	10,303	15,900	7,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	50	50	50	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	39,153	33,313	34,655	34,900	14,900
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**	**45,008**	**50,800**	**22,800**
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**	**$ 45,008**	**$ 50,800**	**$ 22,800**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	261	-	178	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	8,037	5,348	2,144	3,000	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**	**2,322**	**3,000**	**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**	**$ 2,322**	**$ 3,000**	**$ 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	50	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	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**	**$ 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	5	454	500	500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	10	10	10	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	147	-	-
UTILITIES	4,549	4,807	3,904	5,500	4,000
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	4,634	4,822	4,516	6,000	4,500
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	**$ 4,634**	**$ 4,822**	**$ 4,516**	**$ 6,000**	**$ 4,500**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	2,441	5,600	307	600	600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	10	10	10	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	15,320	9,762	7,485	8,800	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**	**15,371**	**7,802**	**9,400**	**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**	**$ 15,371**	**$ 7,802**	**$ 9,400**	**$ 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	175	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	20	10	10	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	3,014	1,956	1,952	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**	**1,962**	**2,200**	**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**	**$ 1,962**	**$ 2,200**	**$ 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	59	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	10	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**	**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**	**$ 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	104	25	1,328	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	10	10	10	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	3,022	3,484	4,809	4,900	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**	**6,147**	**4,900**	**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**	**$ 6,147**	**$ 4,900**	**$ 4,900**

Building Fund
Miles Patrick Road– Utilities Complex

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the new Utilities Complex. Once constructed, the building will house the staff and inventory for the Water and Gas Departments.

Program Objectives

1. Enable all costs associated with the new Utilities Complex to be easily identified and monitored.
2. Provide the ability to allocate the costs associated with the building to the Water and Gas Departments.

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	7,200	3,995	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
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	3,995	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	750,000	1,900,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	750,000	1,900,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ 7,200	$ 3,995	$ 750,000	$ 1,900,000

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	18,000	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
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	-	-	-	165,000	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	**165,000**	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	**$ 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	726	16,591	16,037	24,500	3,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	50	50	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	4	-	-
UTILITIES	4,043	10,629	11,189	13,400	12,300
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**4,769**	**27,270**	**27,280**	**37,900**	**15,300**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 4,769**	**$ 27,270**	**$ 27,280**	**$ 37,900**	**$ 15,300**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	216	445	376	1,000	1,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	964	3,858	4,491	4,300	3,600
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,180**	**4,303**	**4,867**	**5,300**	**4,600**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 1,180**	**$ 4,303**	**$ 4,867**	**$ 5,300**	**$ 4,600**

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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
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	-	-	-	180,000	180,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	180,000	180,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 180,000	$ 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 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	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	266	500	500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	300	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	38	-	-
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**	**304**	**500**	**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**	**$ 304**	**$ 500**	**$ 500**

Building Fund
Capital Outlay

Building Fund	FY 2018
Miles Patrick Rd Utility Complex	$ 1,900,000
New Fire Station- Plans & Design	105,000
New Fire Station- Grading & Site Work	75,000
Total Building Fund	**$ 2,080,000**

Component Unit
Downtown Development Authority

Component Unit (DDA)

Revenue, Expenditures and Other Sources and Uses Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	93,816	53,135	16,809	30,000	4,000
Miscellaneous and Other	310	10,184	-	-	-
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	**94,126**	**63,319**	**16,809**	**30,000**	**4,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	79,089	98,820	797,624	30,000	4,000
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**79,089**	**98,820**	**797,624**	**30,000**	**4,000**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	(7,450)	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**-**	**(7,450)**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 15,037**	**$ (35,501)**	**$ (788,265)**	**$ -**	**$ -**

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 for the City of Winder with 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	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ORIGINAL BUDGET	2017-2018 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 30,420	$ -	$ -	$ -	
OVERTIME	-	-	-	-	
TOTAL SALARIES	**30,420**	**-**	**-**	**-**	
BENEFITS					
GROUP INSURANCE	-	-	-	-	
SOCIAL SECURITY (FICA) CONTRIBUTIONS	1,886	-	-	-	
MEDICARE	441	-	-	-	
RETIREMENT CONTRIBUTION	-	-	-	-	
TUITION REIMBURSEMENTS	-	-	-	-	
WORKERS' COMPENSATION	-	-	-	-	
OTHER EMPLOYEE BENEFITS	257	-	-	-	
TOTAL BENEFITS	**2,584**	**-**	**-**	**-**	
TOTAL PERSONAL SERVICES	**33,004**	**-**	**-**	**-**	
OPERATING EXPENDITURES					
PROFESSIONAL	7,917	11,632	7,604	**13,000**	**3,000**
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	4,450	3,820	75	**5,000**	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	146	-	-	-
ADVERTISING	3,838	2,606	1,078	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	68	-	-
TRAVEL	1,503	408	69	**500**	**100**
DUES & FEES	1,818	1,350	320	-	-
EDUCATION & TRAINING	660	235	705	**1,000**	**300**
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,597	55,272	-	**10,000**	**500**
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	295	367	-	500	100
BOOKS AND PERIODICALS	24	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	787,704	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	22,983	22,983	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**46,085**	**98,820**	**797,624**	**30,000**	**4,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	7,450	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**7,450**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	
CAPITAL LEASE	-	-	-	-	
INTEREST	-	-	-	-	
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	
INTERNAL FUNDS	-	-	-	-	
TOTAL ALLOCATION	-	-	-	-	
TOTAL EXPENDITURES	**$ 79,089**	**$ 98,820**	**$ 805,074**	**$ 30,000**	**$ 4,000**


WINDER, GEORGIA
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"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
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
2016	345,121,742	217,621,616	103,096,936	2,875,095

* 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
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
21,528,095	3,577,275	341,544,467	-	853,861,168	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
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	12.31	3.00	0.15	32.66
2014	3.00	18.50	11.67	-	0.10	33.27
2015	3.00	18.50	11.53	-	0.05	33.08
2016	3.00	18.50	11.54	-	-	33.04

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
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	-
2016	345,121,742	34,512,174	-	34,512,174	-

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
2007	13,630	66,926	245,926,090	18,043	4.3
2008	14,195	70,256	256,120,385	18,043	6.1
2009	14,656	72,158	264,438,208	18,043	10.0
2010	14,099	69,367	254,388,257	18,043	10.0
2011	14,209	69,912	252,977,036	17,804	9.3
2012	14,271	70,169	254,223,594	17,814	8.4
2013	14,312	71,453	254,953,968	17,814	6.3
2014	14,930	73,240	265,963,020	17,814	6.9
2015	15,447	75,370	279,019,161	18,063	5.6
2016	15,777	77,126	314,214,732	19,916	5.0

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
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	1,961,871	0.7920	1	1	4	7
2016	0.2080	1,944,420	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, 2016 and June 30, 2006

2016

Customer	Product/Service	Total Billings	Percent of System Revenues
Harrison Poultry	Poultry Processing	$ 1,067,304	8.00 %
Stepan	Surfactant Mfg.	609,777	4.57
Johns-Manville	Fiberglass Insulation	286,138	2.15
Solvay/Rhodia	Surfactant Mfg.	222,274	1.67
Harrison Feed Mill	Poultry Feed	199,625	1.50
Barrow County Gov't	Public Safety Complex	156,919	1.18
Mast Brothers	Tank Cleaning	144,643	1.08
Golden Corral	Restaurant	84,601	0.63
Total			20.78 %

2006

Customer	Product/Service	Total Billings	Percent of System Revenues
Harrison Poultry	Poultry Processing	$ 815,234	9.11 %
Stepan	Surfactant Mfg.	426,077	4.76
Johns-Manville	Fiberglass Insulation	306,888	3.43
Foley Products	Precast Concrete	229,986	2.57
Solvay/Rhodia	Surfactant Mfg.	216,230	2.42
Wal-Mart Store	Retail	199,905	2.23
Total			24.53 %

Source: City of Winder Utility Billing Department

Statistical Information

Largest Natural Gas System Customers

June 30, 2016 and June 30, 2006

2016

Customer	Product/Service		Total Billings	Percent of System Revenues
Johns-Manville	Fiberglass Insulation	$	1,103,895	13.80 %
Stepan	Surfactant Mfg.		695,011	8.69
Solvay/Rhodia	Surfactant Mfg.		362,877	4.54
Trinity Industries	Railcar Parts Mfg.		350,389	4.38
Harrison Poultry	Poultry Processing		316,024	3.95
Harrison Feed Mill	Poultry Feed		199,625	2.50
Barrow County Govt	Courthouse/Jail		156,919	1.96
Mast Tank Cleaning	Tanker Truck Wash		144,643	1.81
Harrison Hatchery	Poultry		108,665	1.36
Golden Corral	Restaurant		84,601	1.06
Total				45.09 %

2006

Customer	Product/Service		Total Billings	Percent of System Revenues
Johns-Manville	Fiberglass Insulation	$	3,098,777	25.11 %
Solvay/Rhodia	Surfactant Mfg.		1,170,706	9.49
Harrison Poultry	Poultry Processing		798,138	6.47
Stepan	Surfactant Mfg.		648,047	5.25
Walton EMC	Electric Company		271,997	2.20
Foley Products	Precast Concrete		229,986	1.86
Wal-Mart Store	Retail		199,905	1.62
Total				52.00 %

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, 2016 through June 30, 2017.

Debt Service
Interest and principal on outstanding bonds, notes, and capital leases 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 streets within the City of Winder.

Next Fiscal Year (New Budget Year)
July 1, 2017 through June 30, 2018.

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 contingencies 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.



City of Winder, Georgia
FY 2018 Annual Budget