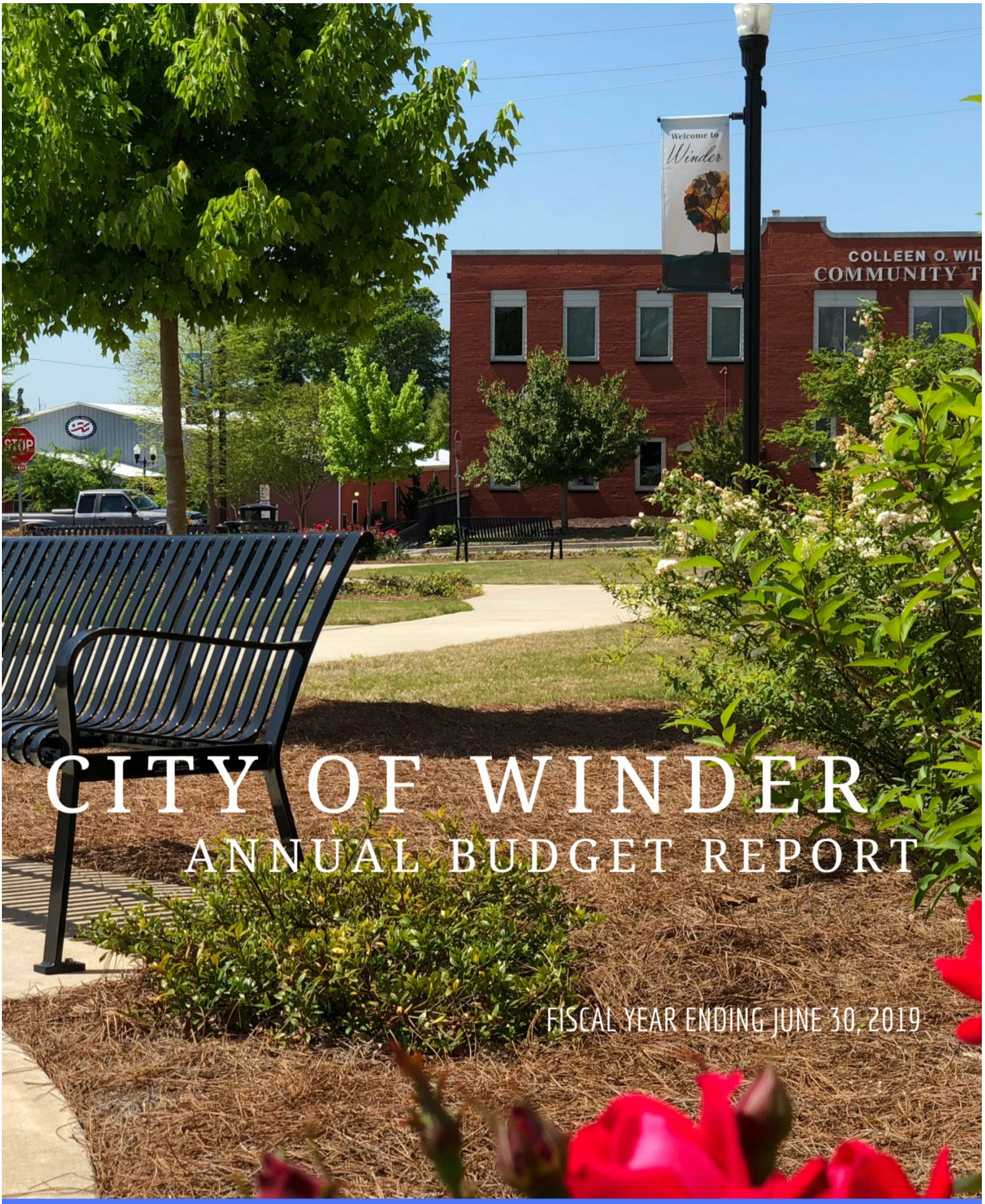


CITY OF WINDER

ANNUAL BUDGET REPORT

FISCAL YEAR ENDING JUNE 30, 2019

CITY OF WINDER | 25 E. MIDLAND AVE. | WINDER, GA 30680

CITY OF WINDER, GEORGIA

ANNUAL BUDGET

For the Fiscal Year Ending

June 30, 2019

Prepared by the City of Winder, Georgia
Finance Department

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COUNCIL MEMBERS
Chris Akins
Alfonza Brown
Michael Healan
Sonny Morris
Travis Singley
Jimmy Terrell

City of Winder

MAYOR
David Maynard

CITY ADMINISTRATOR
Donald Toms

June 8, 2018

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, 2019. The recommendations incorporated in the annual budget are a team effort between city departments and the Mayor and Council in order 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 financial responsibility when appropriating public funds for the betterment of our community.

Budget Highlights

- The City's FY 2018-2019 operating budget increased by $2,064,400, or 5.2%, from the FY 2017-2018 operating budget; and increased by $1,795,100, or 4.5%, over the FY 2016-2017 operating budget. The comparisons are as follows:

Funds	FY 2017	FY 2018	FY 2019
General Fund	15,272,500	15,031,700	16,093,100
Television Station Fund	155,600	144,800	-
Police Escrow Fund	5,000	5,000	5,000
Festivals Fund	63,100	63,100	2,200
Hotel Motel Fund	31,500	31,500	56,000
LMIG Fund	225,000	225,000	692,200
Water Fund	13,226,000	12,389,600	13,023,600
Environmental Protection Services Fund	442,100	447,300	447,800
Gas Fund	6,973,700	7,719,800	7,391,800
Solid Waste Fund	671,700	763,000	805,700
Special Facilities Fund	392,100	353,600	437,900
Chimneys Golf Course Fund	1,038,800	1,039,800	1,128,200
Utility Services Fund	778,000	853,200	865,400
Building Fund	607,500	545,900	728,800
Total	**39,882,600**	**39,613,300**	**41,677,700**

- The City will assess each property in the City of Winder $32 to fund the Winder Library. Barrow County will bill and collect this assessment on the property tax bills and will remit the funds back to the City less the collection fee charged by the Barrow County Tax Commissioner. As the funds are received from Tax Commissioner, the City will remit up to $200,000 to the Winder Library. Amounts received in excess of $200,000 will be paid back to the enterprise funds to cover the transfers that were made in previous years to the General Fund for the City's contributions to the Winder Library.
- 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 an increase due to the following:
    - Several vacant police positions that were not funded in FY 2018 are fully funded in FY 2019.
    - A position which was previously located in the Television Station Fund has been moved to the Technology Services Department.
    - An increase in professional services due to professional reviews and necessary legal actions to be filed on behalf of the property owners within the city limits to avoid inequitable taxation by Barrow County and to provide for a more efficient Emergency Medical Services to our citizens.
- The Gas Fund is expected to have a decrease due to a decrease in billed volumes compared to FY 2018.

25 East Midland Avenue, P.O. Box 566, Winder, Georgia 30680
www.cityofwinder.com Phone (770) 867-3106 Fax (770) 867-0587

- The Hotel Motel Fund revenues are expected to increase in FY 2019 due to additional revenue from the Holiday Inn Express which opened for business during FY 2018.
- The Solid Waste Fund increase is due to the growth in new homes and businesses throughout the City.
- The City of Winder assumes that all capital purchases will be acquired with proceeds from debt or revenues that exceed expenditures.
- In the FY 2018-2019 budget, the overall number of Full Time Equivalents (FTE's) remains the same as FY 2017-2018.

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 continues to work on the LMIG 2017 Street Enhancement Project:
  - The section of road which received treatment along 'E. Wright Street' is approximately .54 miles in length with a prescribed treatment of *full depth reclamation*.
  - The section of road which received treatment along 'Jerome Street' is approximately .10 miles in length with a prescribed treatment of *mill and overlay*.
  - The section of road which received treatment along 'Sims Street' is approximately .10 miles in length with a prescribed treatment of *mill and overlay*.
  - The section of road which received treatment along 'E. Midland Avenue' is approximately .65 miles in length with a prescribed treatment of *mill and overlay*.
- LMIG Off-System Safety Program 2017 Project.
  - Duke Street, Windsor Street, Clifton Drive, Circle Drive, Martha Street, Horton Street, Polite Street, Lily Street, Woodlawn Avenue, West Kimball Street, West Williams Street, Hamilton Avenue, 2nd Street, Stanford Street, South Jackson Street, Lanthier Street, Maynard Street, 1st Street, Richardson, Street, Wade Street, South Williams Street, Atlanta Street, Savannah Street, Elm Street, Oak Street, Pine Street, Glen Street, Capitol Avenue, Wood Avenue, Wood Circle, East Stephens Street, Graham Street, Osborne Street, East Stephens Street, Park Avenue, East Candler Street, and North Jackson Street.
- 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.
- The Fort Yargo Project which consists of a raw water supply intake, pump station and 6 miles of 24 inch raw water lines. This will enable the City to pump additional water from Fort Yargo Lake to better serve current and future water customers.
- The City completed construction of the new 5 million gallon ground storage tank and 3 million gallon pump station on Rockwell Church Road.
- Sims Guardrail Upgrade: The guardrail along Sims Road was redesigned and retrofitted to accommodate traffic along the road at the creek crossing.
- 2nd Street Sidewalk Improvements: Approximately 1500' of sidewalk was installed during the first phase of construction to provide safer pedestrian circulation for citizens who live and frequent the area.
- Pine Shore Park Upgrade: Currently this project is under construction and schedules to be completed in FY18. The park amenities will include: Lighting, new sidewalks, a community garden, updated playground equipment, a pavilion, open play field, landscaping, and a pavilion.
- The Water Fund received the following awards during FY 2018:
  - 2017 Water Treatment Plant District 2 Taste Award
  - 2017 Certificate of Merit
    - Cedar Creek Wastewater Treatment Plant
    - District 2 Water Operator of the Year
    - District 2 Wastewater Operator of the Year
  - 2017 Gold Awards:
    - Cedar Creek Wastewater Treatment Plant
    - Water Treatment Plan
- The Gas Fund received the following awards during FY 2018:
  - HEAT Award – Municipal Gas Authority of Georgia
  - Marketing Excellence Award – Highest Customer Growth Percentage – Municipal Gas Authority
  - Safety Award – American Public Gas Association

- The City continues to focus on the Stormwater:
  - Pine Valley and Brandywine Drive Drainage Improvements: During FY18 dilapidated infrastructure was removed and replaced to remedy stormwater issues in the area. 430' of pipe was installed with new catch basin structures, headwall, and road improvements.
  - Belingrath Stormwater Project: During FY18 dilapidated infrastructure was removed and replaced to remedy stormwater issues in the area. 160' of new reinforced concrete pipe was installed with one new catch basin and new outlet structure.
  - Second Street Stormwater Improvement: During FY18 400' of new pipe was installed to accommodate the Phase I sidewalk project along 2nd Street between Savannah Avenue and Highway 11.
  - The Chimney's Golf Course Stormwater Project: During FY18 456' of new pipe was installed to enhance stormwater conveyance at the golf course.
  - Embassy Walk Stormwater Project: During FY18 112' of new pipe was installed to relieve flooding in a cul-de-sac on Embassy Walk. An easement was acquired to convey the street runoff to the creek.
- The Georgia Firefighters Burn Foundation awarded the Fire Department 3RD place for highest per capita collections that were donated to the foundation.
- The Winder Fire Department received a $2,000 grant from Walmart for their Wellness & Fitness Program.
- The Information Technology Department successfully completed the following projects during FY2018.
  - A new phone system was installed throughout the City.
  - Chip reader credit card machines were installed at all cashier locations throughout the City.
  - The server and software used at the Chimney's Golf Course was upgraded.
  - A new Wi-Fi Access System was installed throughout City owned buildings.

Acknowledgements

The Fiscal Year 2019 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 Wilder
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 7	Budget Kickoff Meeting with Department Heads to distribute budget worksheets.
March 19	Departmental requests due to Finance.
April & May	Budget requests discussed during the regular Council Committee meetings.
May 21	Preliminary Budget available for public inspection.
May 24	Public Hearing and Council Work Session.
June 14	Council Adopts FY 2018-2019 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



Jimmy Terrell
Ward 3



Travis Singley
Ward 4



Chris Akins
At-Large



Michael Healan
At-Large

John Stell, City Attorney
Maddison Dean, City Clerk

DEPARTMENT DIRECTORS

Donald Toms, City Administrator

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

Leslie Wilder, 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

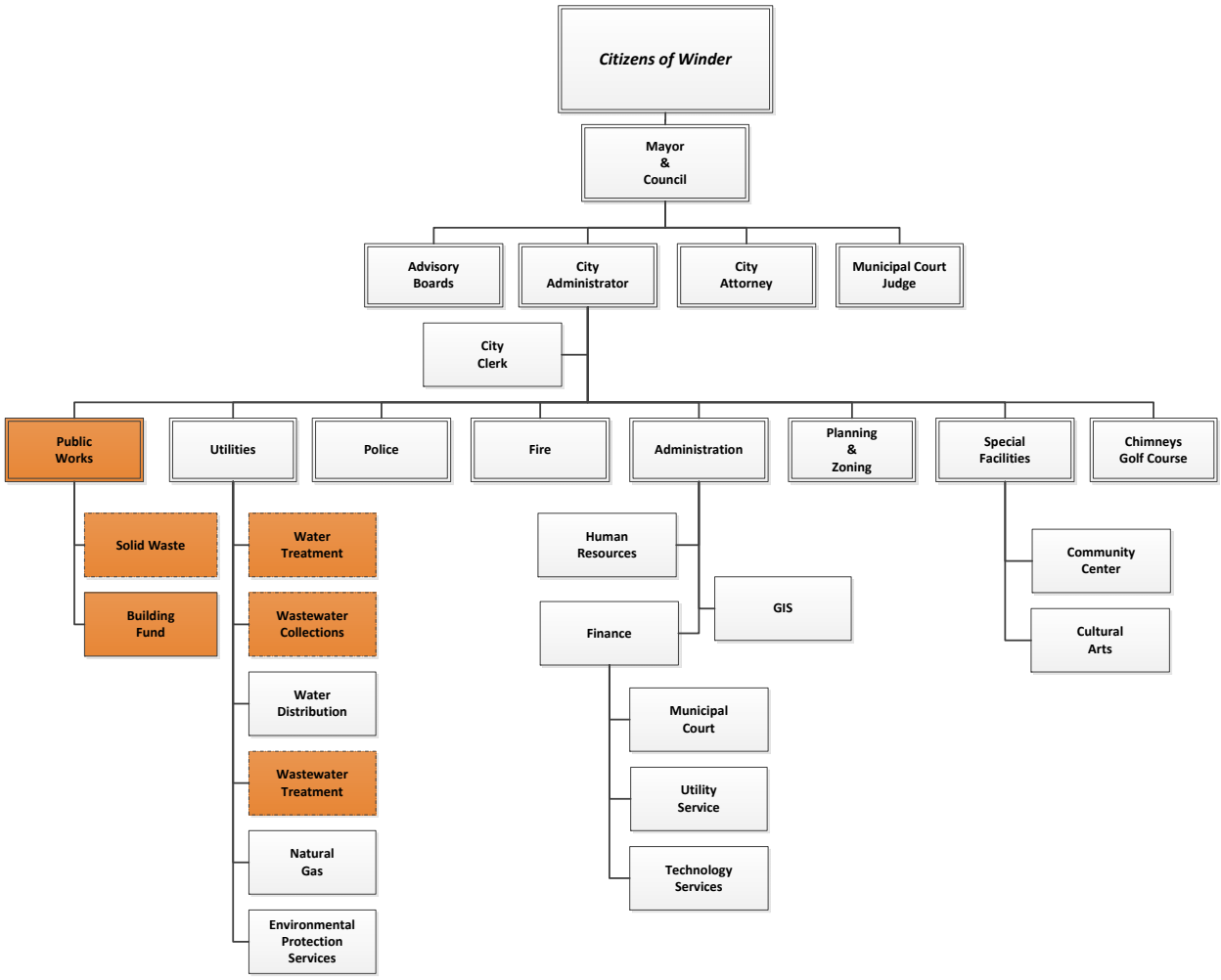
Our **Strategic Mission** is to provide reliable, responsive, quality service to enhance the safety, livability and prosperity of our community.

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 – 04 – 18

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, 2019.

WHEREAS, the City has prepared an annual budget for the fiscal year ending June 30, 2019 as set forth in the budget document dated June 8, 2018 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, 2019; 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 8.6951 mills for the Budget period but is rolled back by 5.6951 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 14th day of June, 2018.

Mayor David Maynard

Attest: Maddison Dean




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 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

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUES					
Taxes	$ 4,404,905	$ 4,688,472	$ 4,690,400	$ 4,796,000	$ 5,907,900
Franchise Fees	841,821	939,403	881,300	878,500	848,400
License and Permits	438,857	524,395	495,000	547,000	531,800
Intergovernmental	1,346,105	1,883,145	1,155,000	1,155,000	1,232,000
Charges for Service	3,950,036	4,024,948	5,058,300	5,044,900	4,639,800
Fines and Forfeitures	402,224	353,259	405,000	455,000	480,600
Interest	193,363	337,293	49,600	84,600	104,500
Contributions	227,635	1,088,753	52,400	26,400	5,000
Miscellaneous	1,371,073	1,019,185	98,000	103,000	79,000
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	14,559,412	15,070,196	14,904,000	15,024,000	15,474,000
Environmental Protection Charges	28,328	29,850	30,000	30,000	30,000
Gas Charges	8,886,270	7,860,110	9,173,000	8,020,000	8,401,800
Tap -On Fees	1,569,617	1,559,900	1,167,500	1,575,000	1,790,000
Solid Waste Charges	1,047,242	1,053,174	1,050,000	1,201,200	1,302,000
Penalties and Interest	433,273	259,713	259,200	229,200	206,400
Special Facility Charges	108,122	88,592	78,400	68,400	74,300
Broadband Charges	-	-	-	-	-
Internal Service Funds	861,330	487,318	1,385,500	1,399,100	1,594,200
TOTAL REVENUE	**40,669,612**	**41,267,708**	**40,932,600**	**40,637,300**	**42,701,700**
REQUIREMENTS					
Salaries	6,061,329	6,274,328	7,474,600	7,747,000	8,078,100
Benefits	2,900,382	2,948,948	3,861,500	3,906,300	3,974,600
Operating Expenditures	23,524,934	22,869,831	21,780,500	21,355,200	22,634,000
Indirect Costs	2,574,754	2,714,219	3,790,700	3,612,100	1,974,600
Internal Fund Charges	193,176	204,235	230,000	-	1,259,200
TOTAL OPERATING EXPENDITURES	**35,254,575**	**35,011,561**	**37,137,300**	**36,620,600**	**37,920,500**
OTHER SOURCES AND (USES)					
Debt Service	(889,428)	(786,757)	(2,775,300)	(2,996,700)	(3,761,200)
Capital Outlay	(1,507,302)	(2,792,552)	(37,249,000)	(37,056,100)	(35,624,800)
Proceeds From Sale of Assets	44,395	7,518	-	-	-
Designated Water Revenues	-	-	-	-	-
Issuance of Debt Instruments	-	-	36,229,000	36,036,100	34,604,800
Cash Reserves	-	-	-	-	-
Transfers In	7,956,441	9,986,258	6,976,600	6,310,200	7,266,800
Transfers Out	(7,956,441)	(9,986,258)	(6,976,600)	(6,310,200)	(7,266,800)
TOTAL OTHER SOURCES AND (USES)	**(2,352,336)**	**(3,571,792)**	**(3,795,300)**	**(4,016,700)**	**(4,781,200)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**3,062,702**	**2,684,355**	**-**	**-**	**-**

Summary of Citywide - Operating & Capital Budget

	GENERAL	TELEVISION STATION	POLICE ESCROW	FESTIVALS	HOTEL MOTEL	CAPITAL PROJECTS LMIG	CAPITAL PROJECTS SPLOST 2012
REVENUES:							
TAXES	$ 5,336,800	$ -	$ -	$ -	$ 190,100	$ -	$ -
FRANCHISE FEES	848,400	-	-	-	-	-	-
LICENSES & PERMITS	525,000	-	-	-	-	-	-
OTHER GOVERNMENTS	-	-	-	-	-	212,000	1,020,000
INVESTMENT INCOME	100,000	-	-	-	-	-	-
MUNICIPAL COURT	475,600	-	5,000	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
CONTRIBUTIONS	-	-	-	1,000	-	-	-
CHARGES FOR SERVICES	3,853,200	-	-	1,200	-	-	-
INTERFUND TRANSFERS	4,954,100	-	-	-	(134,100)	480,200	-
TOTAL REVENUES	**16,093,100**	**-**	**5,000**	**2,200**	**56,000**	**692,200**	**1,020,000**
REQUIREMENTS							
SALARIES	5,753,100	-	-	-	-	-	-
BENEFITS	2,784,200	-	-	-	-	-	-
OPERATING EXPENDITURES	6,224,800	-	5,000	2,200	56,000	692,200	-
DEBT SERVICE	71,800	-	-	-	-	-	-
ALLOCATION/INDIRECT COSTS	1,259,200	-	-	-	-	-	-
ALLOCATION/INTERNAL FUND CHARGES	-	-	-	-	-	-	-
TOTAL REQUIREMENTS	**16,093,100**	**-**	**5,000**	**2,200**	**56,000**	**692,200**	**-**
REVENUES OVER (UNDER) REQUIREMENTS	**-**	**-**	**-**	**-**	**-**	**-**	**1,020,000**
REVENUES FROM OTHER SOURCES							
CASH RESERVES	-	-	-	-	-	-	-
DESIGNATED WATER REVENUES	-	-	-	-	-	-	-
PROCEEDS FROM DEBT	1,776,000	-	-	-	-	-	-
TOTAL REVENUES FROM OTHER SOURCES	**1,776,000**	**-**	**-**	**-**	**-**	**-**	**-**
CAPITAL EXPENDITURES							
LAND	-	-	-	-	-	-	-
BUILDINGS	50,000	-	-	-	-	-	-
INFRASTRUCTURE	1,250,000	-	-	-	-	-	1,020,000
EQUIPMENT	55,000	-	-	-	-	-	-
VEHICLES	356,000	-	-	-	-	-	-
FURNITURE	-	-	-	-	-	-	-
COMPUTERS	65,000	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	**1,776,000**	**-**	**-**	**-**	**-**	**-**	**1,020,000**
OTHER REV SOURCES OVER/UNDER CAPITAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**	**(1,020,000)**
TOTAL REVENUE OVER/UNDER EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ESTIMATED FUND BALANCE/NET POSITION, BEGINNING OF YEAR	**$ 2,236,734**	**$ 21,050**	**$ 15,107**	**$ 16,079**	**$ 21,876**	**$ 722**	**$ 1,592,336**
SOURCE (USE) OF CASH RESERVES	-	-	-	-	-	-	-
ESTIMATED FUND BALANCE/NET POSITION, END OF YEAR	**$ 2,236,734**	**$ 21,050**	**$ 15,107**	**$ 16,079**	**$ 21,876**	**$ 722**	**$ 1,592,336**

WATER SEWER	ENVIRONMENTAL PROTECTION	GAS	SOLID WASTE	SPECIAL FACILITIES	GOLF	UTILITY SERVICE	BUILDING FUND	COMPONENT UNIT (DDA)	TOTAL
$ -	$ 381,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,907,900
-	-	-	-	-	-	-	-	-	848,400
-	-	6,800	-	-	-	-	-	-	531,800
-	-	-	-	-	-	-	-	-	1,232,000
4,500	-	-	-	-	-	-	-	-	104,500
-	-	-	-	-	-	-	-	-	480,600
74,000	-	5,000	-	-	-	-	-	-	79,000
-	-	-	-	-	-	-	-	4,000	5,000
17,295,800	30,000	8,557,200	1,321,200	74,300	785,400	865,400	728,800	-	33,512,500
(4,350,700)	36,800	(1,177,200)	(515,500)	363,600	342,800	-	-	-	-
13,023,600	**447,800**	**7,391,800**	**805,700**	**437,900**	**1,128,200**	**865,400**	**728,800**	**4,000**	**42,701,700**
1,013,100	23,400	477,000	-	17,600	422,600	371,300	-	-	8,078,100
593,200	14,600	220,500	-	1,000	150,100	211,000	-	-	3,974,600
6,822,800	361,800	5,923,100	719,500	371,400	439,300	283,100	728,800	4,000	22,634,000
3,689,400	-	-	-	-	-	-	-	-	3,761,200
905,100	48,000	771,200	86,200	47,900	116,200	-	-	-	3,233,800
-	-	-	-	-	-	-	-	-	-
13,023,600	**447,800**	**7,391,800**	**805,700**	**437,900**	**1,128,200**	**865,400**	**728,800**	**4,000**	**41,681,700**
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,020,000**
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
25,935,700	300,000	3,997,300	-	-	95,800	-	2,500,000	-	34,604,800
25,935,700	**300,000**	**3,997,300**	**-**	**-**	**95,800**	**-**	**2,500,000**	**-**	**34,604,800**
100,000	-	-	-	-	-	-	-	-	100,000
-	-	-	-	-	-	-	2,500,000	-	2,550,000
24,728,700	300,000	3,859,000	-	-	-	-	-	-	31,157,700
853,600	-	71,300	-	-	95,800	-	-	-	1,075,700
228,400	-	67,000	-	-	-	-	-	-	651,400
-	-	-	-	-	-	-	-	-	-
25,000	-	-	-	-	-	-	-	-	90,000
25,935,700	**300,000**	**3,997,300**	**-**	**-**	**95,800**	**-**	**2,500,000**	**-**	**35,624,800**
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1,020,000)**
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
$ 62,675,554	**$ 1,298,767**	**$ 3,847,962**	**$ 79,877**	**$ 3,716,866**	**$ 214,236**	**$ -**	**$ 2,201,131**	**$ 2,562**	**$ 78,046,488**
-	-	-	-	-	-	-	-	-	-
$ 62,675,554	**$ 1,298,767**	**$ 3,847,962**	**$ 79,877**	**$ 3,716,866**	**$ 214,236**	**$ -**	**$ 2,201,131**	**$ 2,562**	**$ 78,046,488**

Summary of Citywide – Positions by Department

	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018	Requested FY 2019
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	1.00
Total	4.00	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	1.00
GIS Locator	1.00	-	-	-	-
Total	2.00	2.00	2.00	2.00	2.00
Human Resources					
Human Resources Coordinator	-	-	-	1.00	1.00
Human Resources Specialist II	2.00	2.00	2.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00
Finance					
Finance Director	1.00	1.00	1.00	1.00	1.00
Asst Finance Director	-	-	-	1.00	1.00
Finance & Audit Manager	1.00	-	-	1.00	1.00
Accountant II/Accountant I	1.00	2.00	2.00	2.00	2.00
Purchasing Agent	1.00	1.00	1.00	-	-
Project Manager	-	-	-	1.00	1.00
Accounting Technician II	-	1.00	1.00	-	-
Total	4.00	5.00	5.00	6.00	6.00
Technology Services					
Technology Services Director	1.00	1.00	1.00	-	-
Technology Services Analyst	1.00	1.00	1.00	1.00	1.00
Technology Services Technician	-	-	-	1.00	2.00
Total	2.00	2.00	2.00	2.00	3.00
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	2.00	2.00
Code Enforcement	-	2.00	2.00	2.00	2.00
Total	2.00	4.00	4.00	5.00	5.00
Municipal Court					
Court Clerk	1.00	1.00	2.00	2.00	2.00
Accounting Technician	1.00	0.50	-	-	-
Probation Officer	1.00	1.00	1.00	1.00	1.00
Total	3.00	2.50	3.00	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	16.00	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

	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018	Requested FY 2019
Police (continued)					
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	2.00	-	-	-	-
Total	52.00	50.50	50.00	50.00	50.00
Fire					
Fire Administration	4.00	-	-	-	-
Fire Chief	-	1.00	1.00	1.00	1.00
Fire Marshal	-	1.00	1.00	1.00	1.00
Training Officer	-	1.00	1.00	1.00	1.00
Executive Assistant	-	1.00	1.00	1.00	1.00
Captain	-	3.00	3.00	3.00	3.00
Lieutenant	-	3.00	3.00	3.00	3.00
Driver Engineer	-	9.00	9.00	9.00	9.00
Fire Fighters	25.00	15.00	15.00	15.00	15.00
Part Paid Fire Fighters (21) Note Only	-	-	-	-	-
Total	29.00	34.00	34.00	34.00	34.00
TV Station					
Production Coordinator	1.00	1.00	1.00	1.00	-
Total	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	-	-
Utilities Service Representative I	1.00	1.00	1.00	2.00	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	-	-
Asst Construction & Maint Supervisor	-	-	-	1.00	1.00
Leadman	1.00	-	-	-	-
Crew Leaders	3.00	3.00	3.00	3.00	3.00
Meter Service Technician	4.00	5.00	5.00	4.00	4.00
Leak Detection Technician	2.00	2.00	2.00	2.00	2.00
Cross Connection Control Program Technician	0.50	0.50	0.50	0.50	0.50
Utility Worker III	-	1.00	1.00	2.00	2.00
Utility Worker II	2.00	1.00	1.00	1.00	1.00
Utility Worker I	3.00	5.00	5.00	5.00	5.00
Total	22.50	24.50	24.50	24.50	24.50
Fats, Oils, & Grease					
Service Technician	0.50	0.50	0.50	0.50	0.50
Total	0.50	0.50	0.50	0.50	0.50
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	-	-
Crew Leader	1.00	1.00	1.00	1.00	1.00
Service Technician	2.00	1.00	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	1.00
Utility Worker I	2.00	1.00	1.00	2.00	2.00
Meter Technician I	-	1.00	1.00	1.00	1.00
Total	11.00	12.00	11.00	11.00	11.00

Summary of Citywide – Positions by Department (Continued)

	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018	Requested FY 2019
Community Center					
Director	-	-	-	-	-
Event Staff	0.50	0.50	0.50	0.50	0.50
Total	0.50	0.50	0.50	0.50	0.50
Cultural Arts					
Director	1.00	-	-	-	-
Total	1.00	-	-	-	-
Golf Pro Shop					
Golf Course Operations Manager	1.00	1.00	1.00	1.00	1.00
Golf Course Operations Coordinator	1.00	1.00	1.00	1.00	1.00
Golf Course Operations Pro-Shop Assistant	0.50	0.50	0.50	0.50	0.50
Golf Course Operations Worker	1.50	1.50	1.50	1.50	1.50
Total	4.00	4.00	4.00	4.00	4.00
Golf Maintenance Shop					
Golf Course Superintendent	1.00	1.00	1.00	1.00	1.00
Maintenance Worker III	-	1.00	1.00	1.00	1.00
Maintenance Worker II	-	2.00	2.00	2.00	2.00
Mechanic	-	-	-	1.00	1.00
Maintenance Staff	4.38	2.25	2.25	1.25	1.25
Total	5.38	6.25	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	3.00	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	0.50
Receptionist	1.00	1.00	1.00	1.00	1.00
Total	9.00	9.00	9.00	9.50	9.50
Total City Wide	**154.88**	**163.75**	**162.75**	**165.25**	**165.25**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Summary of Citywide – Capital Requests

GENERAL FUND		
Information Technology		
Computers-Access Control System	$	50,000
Total	**$**	**50,000**
Planning, Licensing, and Permitting		
Code Enforcement Truck	$	31,000
Total	**$**	**31,000**
Police		
Fixed LPRS (4)	$	30,000
Fully Equiped Marked Vehicle (2) SPLOST		90,000
Total	**$**	**120,000**
FIRE		
Rescue Truck-SCBA With Spare Bottle (2)	$	14,000
Light Rescue Truck		185,000
Rescue Truck-Edraulics/Extrication Equip		34,000
Rescue Truck-Misc Medical Supplies		2,000
Total	**$**	**235,000**
GIS		
Scanner/Copier/Plotter	$	10,000
Trimble Handheld Unit		12,000
Laserjet Printer		5,000
Total	**$**	**27,000**
Public Works		
City Pond Park Pavilion	$	25,000
Pine Shore Park Pavillion		25,000
Second Street Sidewalk Phase II		50,000
North Jackson Street Parking Project		1,200,000
Digital Message Board		13,000
Total	**$**	**1,313,000**
Total General Fund	**$**	**1,776,000**
CAPITAL PROJECTS FUND		
Capital Projects		
Street/Water/Sewer Projects	$	1,020,000
Total Capital Projects	**$**	**1,020,000**
WATER FUND		
Cedar Creek Sewage Treatment		
LM-25 Bulk Tank & Pump System	$	55,000
VLR #3 Tank Lining		500,000
Disk Filter Unit		260,400
Influent Drum Screen Rehab-2 Units		75,000
Hach SC1000 and SC2000 Controllers		25,000
Gantry/JIB Crane System (SPLOST)		125,000
Dissolved Oxygen Control Installation		100,000
Total	**$**	**1,140,400**

WATER FUND (continued)

Marburg Sewer Treatment	
UV Unit	$ 157,000
Total	**$ 157,000**
Wastewater Collection	
Melrose Ave Sewer Replacement	$ 50,000
Mimosa Street Sewer Rehab	45,000
Ga Avenue Sewer Rehab	910,000
Root Control	100,000
Meadowbrook Sewer Replacement	170,000
Winder/Barrow Sewer Upgrade	2,500,000
Lake Drive Pump Station Upgrade	25,000
Walmart Liftstation Upgrade	25,500
Satellite Dr Gravity Sewer	45,000
Manhole Rehab	100,000
Trench Boxes	25,000
Lighting Bug Alley Sewer Rehab	115,000
King Street Sewer	130,000
Flow Monitor Smart Cover	25,000
Picote Cutter	17,000
Backup Pumps (SPLOST)	204,000
Lining Equipment	140,000
Ford Transit Van	27,400
Ford F150 4x2 Crew Cab	27,000
Crane Truck	70,000
Total	**4,780,900**
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
New pumps & Standardized Pumps to FLYGT	25,000
Asphalt Re-Surfacing of WTP	56,600
Portable Generator Connection	100,000
Back up Pump Laurel Lane	55,000
Total	**$ 14,677,400**
Water Distribution	
Land for Water Tank at 316	$ 100,000
SR11/Apalachee River DOT Project Relocation	650,000
SR211/Cedar Creek Rd DOT Project Relocation	350,000
West Winder Bypass	1,099,200
Phase 2 Green Valley Dr Wtrmain Rehab	130,000
CIP-Telemetry	30,000
SR316/Hwy 53 DOT Project Relocation	450,000
SR316/SR11 DOT Project Relocation	300,000
Midland Ave Waterline	80,000
CIP-Hwy 211 7 Thompson Mill	124,200

Summary of Citywide – Capital Requests (Continued)

WATER FUND (continued)	
Water Distribution (continued)	
MLK St Waterline	1,200,000
Williamson St	350,000
Cedar Valley Trail	130,000
Pneumatic Ductile Iron Pipe SAY 20"	5,000
Kubota RTVX-900W	12,200
Geocollector	9,000
Patroller II Sys w/Rugg PDA	9,000
Excavator	45,000
GSSI 270 MHZ Antenna w/cart	7,400
Truck	44,000
4x4 Truck	30,000
Camera Server for Utilities Complex	25,000
Total	**$ 5,180,000**
Total Water Fund	**$ 25,935,700**
ENVIRONMENTAL PROTECTION SERVICES FUND	
Stormwater	
Hidden Court Stormwater Project	$ 300,000
Total Environmental Protection Servcies Fund	**$ 300,000**
GAS FUND	
Gas	
Glenwood Replacement Phase II	$ 72,000
Barrow/Walton/Oconee Expansion	350,000
Jaco Regulator Station Relocation	450,000
Dee Kennedy Road Expansion	45,000
Broad Street Main Replacement	110,000
SR316/53 DOT Project Relocation	300,000
SR316/11 DOT Project Relocation	250,000
Regulator Station Upgrades	35,000
SR211/Cedar Creek DOT Project Relocation	350,000
West Winder Bypass DOT Project Relocation	302,000
High Pressure Expansion	1,500,000
Bill Rutledge Main Extension	95,000
Large Pipe Trailer	16,000
Sod Cutter and Roller	5,300
Emergency Trailer	50,000
Work Truck Under 1 Ton	22,000
Work Truck Over 1 Ton	45,000
Total Gas Fund	**$ 3,997,300**
GOLF FUND	
Golf Course Maintenance	
Foley Accu-Master Bedknife Grinder	$ 20,500
Foley Accu-Master 653 Reel Grinder	42,500
John Deere 2500E Greens Mower	32,800
Total Golf Department	**$ 95,800**

BUILDING FUND	
Fire Station 2 (New)	
New Fire Station	$ 2,500,000
Total Building Fund	**$ 2,500,000**
Total City-Wide	**$ 35,624,800**

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, 2019.

	Balances 6/30/2017	Additions	Reductions	Balances 6/30/2018	Due In FY 2019
Governmental Activities:					
Capital Leases:					
2009 Fire Truck	$ 74,957	$ -	$ (59,673)	$ 15,284	$ 15,401
2013 Fire Truck	335,622	-	(47,332)	288,290	56,252
Total Governmental Activities	**$ 410,579**	**$ -**	**$ (107,005)**	**$ 303,574**	**$ 71,653**
Business-Type Activities:					
Notes Payable-					
2012 GEFA Fixed Network	$ 2,733,657	$ -	$ (292,512)	$ 2,441,145	$ 310,710
2016 GEFA Fort Yargo Raw Water	9,000,000	-	(122,851)	8,877,149	491,404
Brand Bank - Utility Complex	-	5,000,000	-	5,000,000	338,630
Bonds Payable-					
2009 Series	2,505,000	-	(1,230,000)	1,275,000	1,295,974
2012 Series	11,485,000	-	(715,000)	10,770,000	1,174,100
Total Business-Type Activities	**$ 25,723,657**	**$ 5,000,000**	**$ (2,360,363)**	**$ 28,363,294**	**$ 3,610,818**

The following table shows the debt funding requirements for the City of Winder for 2019-2038. 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	
2019	889,501	251,242	63,943	6,825	2,015,000	455,074	3,681,585
2020	1,168,904	195,289	49,914	5,483	760,000	411,600	2,591,190
2021	1,185,614	178,580	51,192	4,206	785,000	388,425	2,593,017
2022	1,202,630	161,564	52,502	2,895	810,000	360,450	2,590,041
2023	1,219,964	144,230	53,846	1,551	845,000	323,125	2,587,716
2024	1,237,619	126,575	32,045	271	880,000	280,000	2,556,510
2025	1,255,603	108,590	-	-	925,000	234,875	2,524,068
2026	1,273,926	90,268	-	-	975,000	197,125	2,536,319
2027	1,006,940	72,435	-	-	1,000,000	167,500	2,246,875
2028	997,892	55,591	-	-	1,035,000	126,625	2,215,108
2029	638,488	40,276	-	-	1,085,000	73,625	1,837,389
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
	$16,212,231	$1,589,275	$ 303,442	$21,231	$ 12,045,000	$3,041,674	$33,212,853


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

General Fund

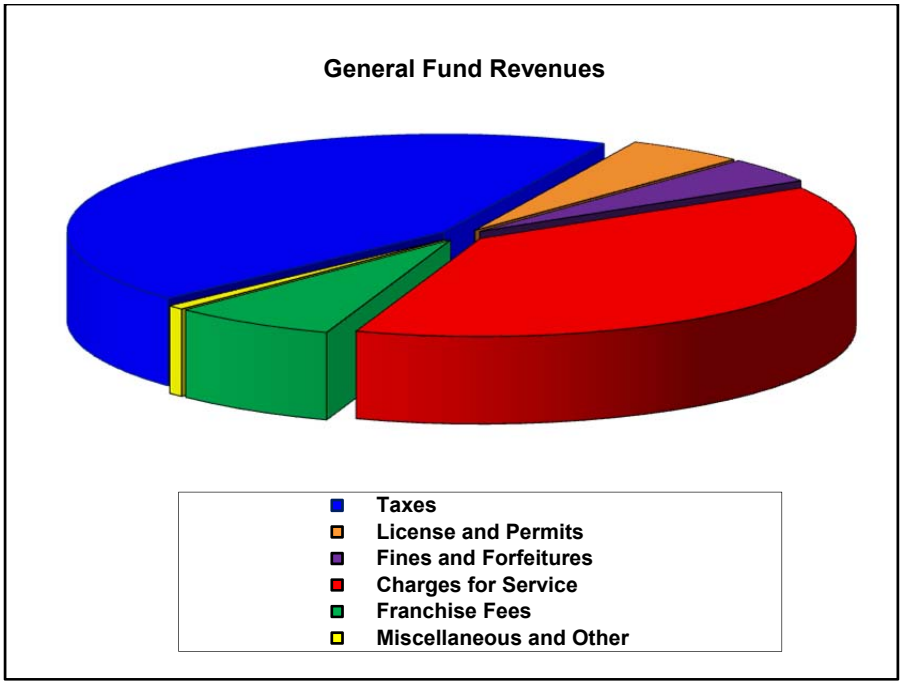
General Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUE					
Taxes	$ 4,317,784	$ 4,606,595	$ 4,841,867	$ 4,697,600	$ 5,336,800
Franchise Fees	724,887	814,817	874,588	753,500	848,400
License and Permits	432,504	518,488	585,029	542,000	525,000
Intergovernmental	79,516	718,095	15,527	-	-
Charges for Service	530,260	3,246,164	3,442,222	4,171,100	3,853,200
Fines and Forfeitures	396,253	330,827	501,595	450,000	475,600
Interest	34,413	58,870	86,619	75,000	100,000
Contributions	142,590	21,080	6,708	-	-
Miscellaneous and Other	22,929	285,929	300,573	-	-
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	**9,255,890**	**10,600,866**	**10,654,730**	**10,689,200**	**11,139,000**
OPERATING EXPENDITURES					
General Government	2,579,627	2,295,793	2,601,982	3,462,000	3,747,500
Judicial	222,233	800,289	795,457	903,600	967,800
Public Safety - Police	4,264,198	3,905,608	3,970,060	4,530,700	5,078,700
Public Safety - Fire	2,577,269	2,780,695	2,967,829	3,336,700	3,338,000
Public Works	2,628,178	2,392,223	2,915,343	2,681,700	2,889,300
Recreation	-	-	-	-	-
Housing & Development	173,199	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**12,444,704**	**12,174,608**	**13,250,672**	**14,914,700**	**16,021,300**
OTHER SOURCES AND (USES)					
Debt Service	(151,902)	(111,736)	(116,877)	(117,000)	(71,800)
Capital Outlay	(1,449,665)	(2,785,102)	(3,428,287)	(1,107,700)	(1,776,000)
Proceeds From Sale of Assets	44,395	7,518	17,237	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	1,107,700	1,776,000
Cash Reserves	-	-	-	-	-
Transfers In	6,198,675	7,184,267	8,527,000	5,296,600	6,043,400
Transfers Out	(1,639,499)	(2,734,492)	(2,266,000)	(948,700)	(1,089,300)
TOTAL OTHER SOURCES AND (USES)	**3,002,004**	**1,560,455**	**2,733,072**	**4,225,500**	**4,882,300**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (186,811)**	**$ (13,287)**	**$ 137,130**	**$ -**	**$ -**

General Fund
Revenues

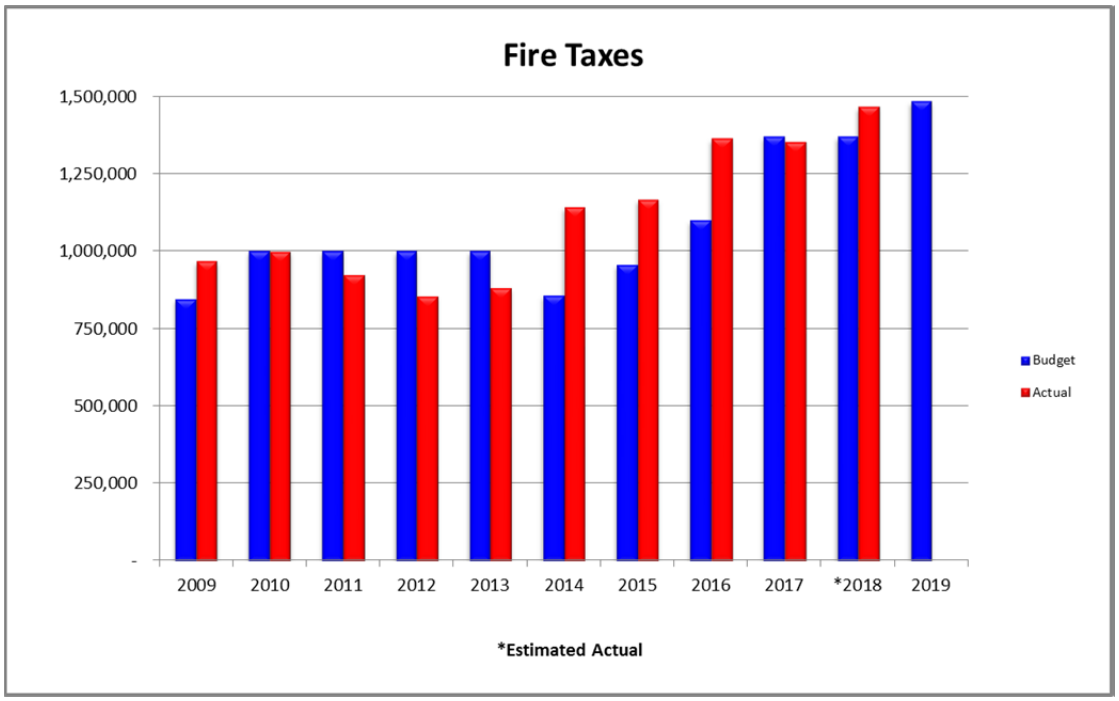
The primary sources of revenue are fire taxes, Local Option Sales Tax (LOST), licenses and franchise fees, fines & forfeitures, and indirect cost allocations for administrative services for other funds.



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 40.7% of the budgeted expenditures for the Winder Fire Department.

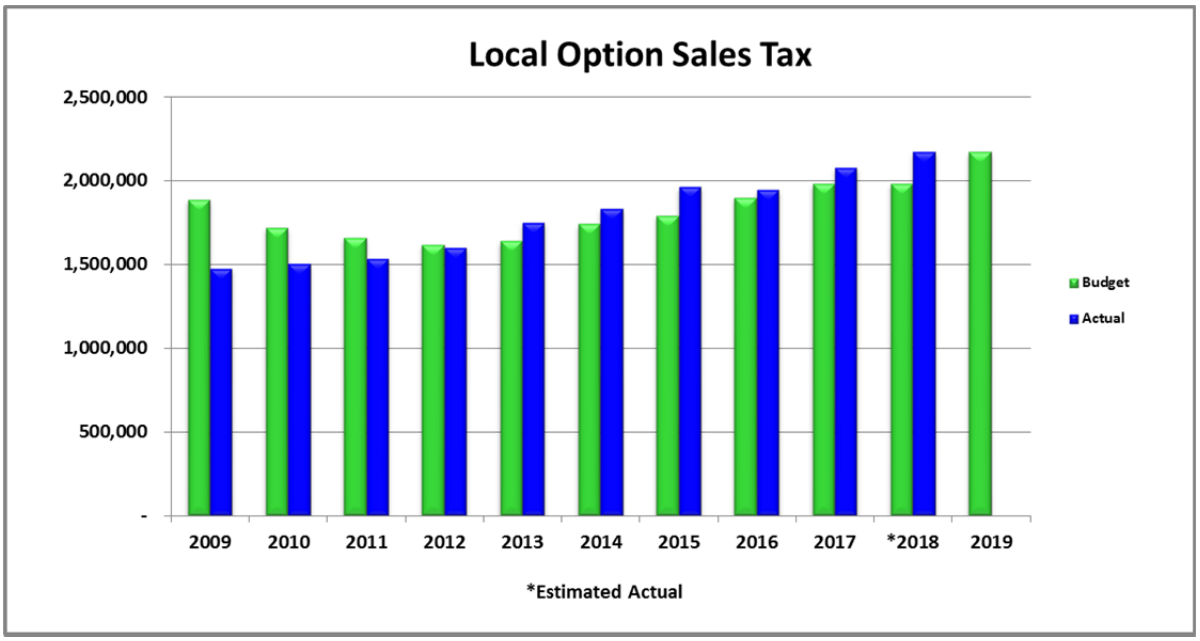


Street Light Assessment

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 97% 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 2017-2018 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%. After the drastic decline during fiscal year 2008-2009, the LOST revenues continued to grow even through the recession because commercial growth continued in Winder and Barrow County. The last few years have also seen increases in LOST revenues because of the upturn in the economy. The sales tax millage rollback for the FY 2018-2019 is 5.6951 mills.



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

An increase of 4.4% is projected for occupational, beer, liquor, and wine excise taxes for FY 2019. There was an increase in the Insurance Premium Taxes received during Fiscal Year 2018 so the City is expecting an increase over the FY 2018 budgeted revenues by approximately 8.5%.

Franchise Fee

The increase in franchise fees is due to moving the cable franchise fee from the TV Station Fund to the General fund. This change was made due to moving the costs of the TV station to the General Fund in the Technology Services Department.

License & Permits

A decrease is expected in license and permits due to the reduction in the number of buildable lots within the city limits.

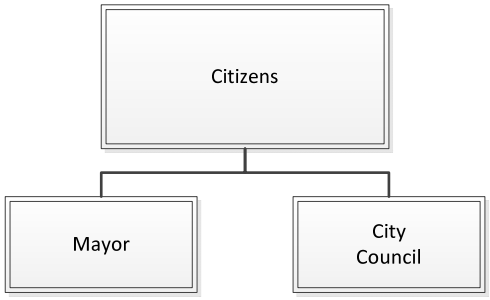
Fines & Forfeitures

Fines and forfeitures are expected to increase slightly in FY 2019.

General Fund
Expenditures

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 4,080,581	$ 4,214,707	$ 4,636,743	$ 5,162,700	$ 5,371,300
OVERTIME	183,925	215,207	249,576	312,500	381,800
TOTAL SALARIES	**4,264,506**	**4,429,913**	**4,886,319**	**5,475,200**	**5,753,100**
BENEFITS					
GROUP INSURANCE	1,184,855	1,268,889	1,307,956	1,304,600	1,409,800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	250,176	259,171	270,736	327,600	346,100
MEDICARE	58,604	60,612	63,374	77,100	81,300
RETIREMENT CONTRIBUTION	1,373,838	1,119,208	1,077,313	1,291,200	1,186,800
TUITION REIMBURSEMENTS	3,778	9,528	11,958	16,000	16,000
WORKERS' COMPENSATION	160,068	112,599	196,533	205,000	205,000
OTHER EMPLOYEE BENEFITS	(560,341)	(457,972)	(428,957)	(504,200)	(460,800)
TOTAL BENEFITS	**2,470,978**	**2,372,036**	**2,498,914**	**2,717,300**	**2,784,200**
TOTAL PERSONAL SERVICES	**6,735,484**	**6,801,949**	**7,385,233**	**8,192,500**	**8,537,300**
OPERATING EXPENDITURES					
PROFESSIONAL	1,680,919	1,698,680	1,945,104	2,123,300	2,562,200
TECHNICAL	202,390	220,420	225,428	294,000	349,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	15,515	21,990	147,486	30,000	55,000
CLEANING SERVICES	2,022	1,707	1,444	2,300	2,300
LAND FILL FEES	23,199	14,903	4,584	20,500	10,000
GENERAL REPAIRS & MAINT.	653,394	373,399	359,901	298,500	510,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	197,189	189,160	229,337	208,900	285,000
RENTAL OF LAND & BUILDINGS	25,709	1,000	-	-	-
RENTAL OF EQUIPMENT	19,336	22,474	24,017	22,100	24,700
INS.OTHER THAN EMP BENEFIT	309,231	333,440	344,741	385,000	350,000
COMMUNICATIONS	198,082	180,992	163,573	198,300	171,100
ADVERTISING	28,629	13,881	11,615	30,600	31,300
PRINTING & BINDING	10,593	7,682	5,044	13,500	9,500
TRAVEL	23,912	32,171	32,879	54,900	56,800
DUES & FEES	137,818	139,951	152,438	131,600	151,300
EDUCATION & TRAINING	28,575	43,187	62,112	86,800	99,000
LICENSES & FEES	424	288	620	500	500
GENERAL SUPPLIES/MATERIALS	108,677	136,544	108,907	286,000	190,400
UTILITIES	313,238	338,552	342,116	352,400	355,100
GASOLINE	126,324	99,918	93,762	132,100	132,100
FOOD	16,895	18,523	18,221	39,700	39,900
BOOKS AND PERIODICALS	2,025	1,677	2,503	7,100	7,100
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	96,943	96,895	92,441	96,100	155,500
TECHNOLOGY EQUIPMENT	211,546	106,730	38,820	248,700	321,400
PUBLIC RELATIONS	209,639	207,308	195,720	227,100	263,300
UNIFORMS	48,803	41,259	35,732	52,400	53,200
UTILITY SUPPLY	26,070	27,205	27,431	30,000	-
PROTECTIVE CLOTHING	21,022	15,859	18,208	40,200	28,600
PRISONER MAINTENANCE	4,241	2,335	6,317	10,000	10,000
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**4,742,359**	**4,388,130**	**4,690,502**	**5,422,600**	**6,224,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	554,284	276,484	-	-	-
BUILDINGS	5,000	-	-	-	50,000
INFRASTRUCTURE	48,955	1,607,535	2,918,301	560,000	1,250,000
MACHINERY & EQUIP	292,232	89,586	18,425	357,700	55,000
VEHICLES	345,849	596,475	317,630	45,000	356,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	203,345	215,022	173,931	145,000	65,000
TOTAL CAPITAL OUTLAY	**1,449,665**	**2,785,102**	**3,428,287**	**1,107,700**	**1,776,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	131,718	95,946	103,754	107,200	63,400
INTEREST	20,184	15,789	13,124	9,800	8,400
TOTAL DEBT SERVICE	**151,902**	**111,736**	**116,877**	**117,000**	**71,800**
ALLOCATION					
INDIRECT COST ALLOCATION	966,855	984,531	1,174,937	1,299,600	1,259,200
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**966,855**	**984,531**	**1,174,937**	**1,299,600**	**1,259,200**
TOTAL EXPENDITURES	**$ 14,046,266**	**$ 15,071,448**	**$ 16,795,836**	**$ 16,139,400**	**$ 17,869,100**

General Fund
Legislative

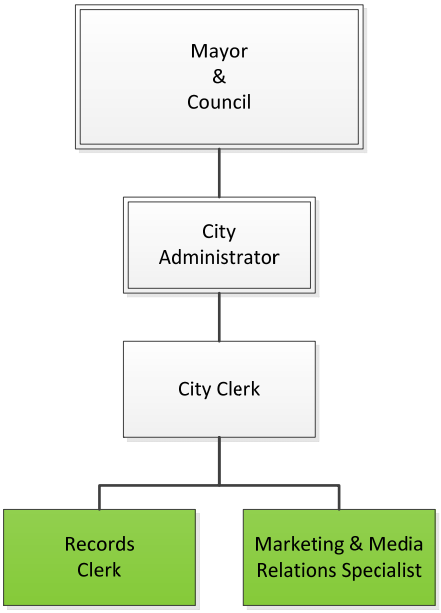


Statement of Purpose

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 57,002	$ 61,916	$ 57,450	$ 57,000	$ 57,000
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**57,002**	**61,916**	**57,450**	**57,000**	**57,000**
BENEFITS					
GROUP INSURANCE	145,030	163,454	151,416	160,200	173,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,976	3,210	2,778	3,600	3,600
MEDICARE	696	751	650	900	900
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	93,117	72,436	60,268	74,000	65,600
TOTAL BENEFITS	**241,819**	**239,852**	**215,112**	**238,700**	**243,700**
TOTAL PERSONAL SERVICES	**298,821**	**301,768**	**272,562**	**295,700**	**300,700**
OPERATING EXPENDITURES					
PROFESSIONAL	-	3,854	8,200	12,000	22,000
TECHNICAL	6,624	6,800	11,239	6,900	7,300
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	5,869	5,744	7,097	11,000	8,300
ADVERTISING	640	59	231	2,600	1,200
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	2,859	3,994	3,261	5,000	4,000
TRAVEL	7,795	11,383	7,759	16,400	16,400
DUES & FEES	5,000	105	5,000	6,000	2,000
EDUCATION & TRAINING	4,639	3,769	3,612	7,000	7,600
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	481	726	189	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	2,491	3,143	2,606	9,600	9,900
BOOKS AND PERIODICALS	-	-	-	700	700
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	424	2,000	2,000
TECHNOLOGY EQUIPMENT	1,850	134	179	2,000	8,300
PUBLIC RELATIONS	179,803	203,552	192,152	208,900	259,000
UNIFORMS	-	240	-	1,400	1,400
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**218,052**	**243,502**	**241,948**	**294,500**	**353,100**
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	**$ 516,873**	**$ 545,270**	**$ 514,511**	**$ 590,200**	**$ 653,800**

General Fund
Administration



Note: Green – Unfunded

Statement of Purpose

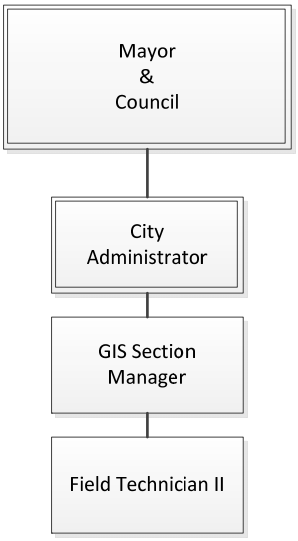
The City Administrator, who works for and at the pleasure of the Mayor and the City Council, carries out their policy direction, and provides overall supervision of the City's operations. The City Administrator is responsible for translating the City Council's goals into budgetary priorities. The City 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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 177,976	$ 191,857	$ 199,680	$ 215,600	$ 188,600
OVERTIME	5	-	3,200	3,800	3,600
TOTAL SALARIES	**177,982**	**191,857**	**202,880**	**219,400**	**192,200**
BENEFITS					
GROUP INSURANCE	20,195	17,821	19,490	34,000	29,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	10,828	11,681	11,662	12,900	11,400
MEDICARE	2,626	2,732	2,727	3,100	2,700
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	39,907	31,044	34,237	42,300	37,500
TOTAL BENEFITS	**73,557**	**63,278**	**68,117**	**92,300**	**81,100**
TOTAL PERSONAL SERVICES	**251,538**	**255,135**	**270,996**	**311,700**	**273,300**
OPERATING EXPENDITURES					
PROFESSIONAL	76,573	48,912	86,213	117,400	295,000
TECHNICAL	-	-	218	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	375	-	5,000	10,000	35,000
CLEANING SERVICES	836	578	360	1,000	1,000
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	22,569	32,085	27,463	19,800	41,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	2,020	1,079	-	1,500	1,000
RENTAL OF LAND & BUILDINGS	5,136	-	-	-	-
RENTAL OF EQUIPMENT	4,298	4,651	4,940	6,300	6,500
INS.OTHER THAN EMP BENEFIT	293,607	332,363	344,741	385,000	350,000
COMMUNICATIONS	136,855	130,534	108,388	133,600	97,900
ADVERTISING	19,286	4,642	5,326	17,700	20,000
MARKETING PROGRAMS(REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	1,000	1,000
TRAVEL	3,206	4,186	3,701	6,600	7,000
DUES & FEES	20,992	25,222	24,865	23,300	25,100
EDUCATION & TRAINING	1,563	2,934	7,365	9,500	12,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	10,657	7,250	3,261	113,700	14,700
UTILITIES	-	-	-	-	-
GASOLINE	273	189	143	300	300
FOOD	1,284	759	1,015	8,600	8,600
BOOKS AND PERIODICALS	-	36	-	500	500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	47	375	6,500	1,500
TECHNOLOGY EQUIPMENT	6,276	2,900	1,154	6,900	8,100
PUBLIC RELATIONS	6,141	1,972	1,571	8,000	2,500
UNIFORMS	174	-	-	600	600
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**612,121**	**600,339**	**626,099**	**877,800**	**930,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	35,000	160,392	-	-	-
BUILDINGS	5,000	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**40,000**	**160,392**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 903,659**	**$ 1,015,866**	**$ 897,095**	**$ 1,189,500**	**$ 1,203,300**

General Fund
GIS



Statement of Purpose

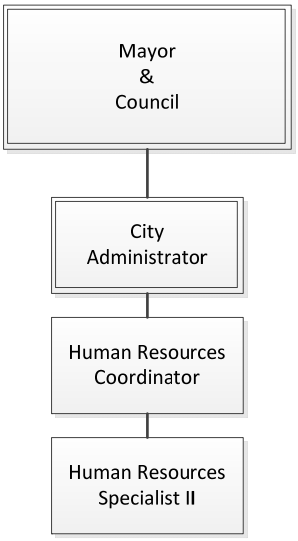
To provide support to all City departments and the general public. GIS (Geographic Information System) integrates geographical information from a variety of sources, including GPS, to create maps for all City departments, including, but not limited to, public utilities (*water, natural gas, stormwater 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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 76,481	$ 81,248	$ 85,133	$ 88,800	$ 90,100
OVERTIME	89	145	187	2,700	2,700
TOTAL SALARIES	**76,570**	**81,393**	**85,320**	**91,500**	**92,800**
BENEFITS					
GROUP INSURANCE	23,227	22,614	19,306	17,700	18,400
SOCIAL SECURITY (FICA) CONTRIBUTIONS	4,624	4,746	4,827	5,600	5,700
MEDICARE	1,081	1,110	1,129	1,300	1,300
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	26,605	20,696	17,220	21,100	18,700
TOTAL BENEFITS	**55,537**	**49,165**	**42,481**	**45,700**	**44,100**
TOTAL PERSONAL SERVICES	**132,108**	**130,558**	**127,802**	**137,200**	**136,900**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	2,544	2,671	2,471	3,300	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	966	891	2,781	4,000	4,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	720	1,518	2,440	2,800	2,800
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	200	200
TRAVEL	-	6	-	500	500
DUES & FEES	-	-	-		500
EDUCATION & TRAINING	1,330	5,064	680	17,000	17,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	5,814	1,557	1,255	8,000	8,500
UTILITIES	-	-	-	-	-
GASOLINE	1,430	1,430	1,418	3,000	3,000
FOOD	-	14	-	600	600
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	9,029	-	8,033	12,000	-
TECHNOLOGY EQUIPMENT	-	919	2,395	5,000	5,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	514	235	292	800	800
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**22,347**	**14,305**	**21,764**	**57,400**	**43,100**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	12,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	10,000	15,000
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**10,000**	**27,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 154,454**	**$ 144,863**	**$ 149,566**	**$ 204,600**	**$ 207,000**

General Fund
Human Resources



Statement of Purpose

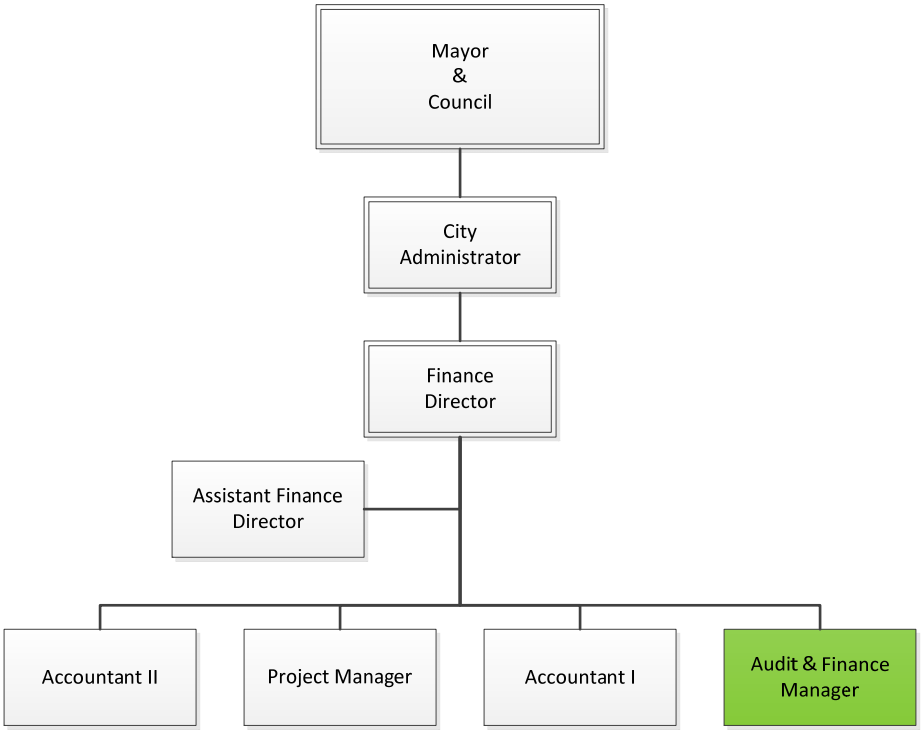
The Human Resource Department's purpose is to establish, develop, maintain, and communicate City policies, while maintaining and recommending fair employment and equal opportunity under State and Federal Laws. To represent, help, advise, and consult with City employees, while simultaneously keeping the 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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 66,036	$ 84,168	$ 87,287	$ 92,300	$ 75,400
OVERTIME	205	-	645	1,600	1,300
TOTAL SALARIES	**66,241**	**84,168**	**87,932**	**93,900**	**76,700**
BENEFITS					
GROUP INSURANCE	134,779	142,396	90,949	95,200	93,200
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,980	5,199	5,109	5,700	6,400
MEDICARE	931	1,216	1,195	1,400	1,600
RETIREMENT CONTRIBUTION	1,373,838	1,119,208	1,077,313	1,291,200	1,186,800
TUITION REIMBURSEMENTS	3,778	9,528	11,958	16,000	16,000
WORKERS' COMPENSATION	160,068	112,599	196,533	205,000	205,000
OTHER EMPLOYEE BENEFITS	(1,797,468)	(1,503,124)	(1,385,011)	(1,646,000)	(1,529,100)
TOTAL BENEFITS	**(120,093)**	**(112,976)**	**(1,955)**	**(31,500)**	**(20,100)**
TOTAL PERSONAL SERVICES	**(53,853)**	**(28,809)**	**85,977**	**62,400**	**56,600**
OPERATING EXPENDITURES					
PROFESSIONAL	16,785	14,493	28,721	37,000	52,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,266	201	-	-	-
INS.OTHER THAN EMP BENEFIT	15,624	1,077	-	-	-
COMMUNICATIONS	197	148	116	700	1,700
ADVERTISING	4,732	6,292	2,968	6,000	6,200
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	275	-	-	1,000	500
TRAVEL	654	668	-	5,400	5,400
DUES & FEES	654	1,401	2,342	900	1,300
EDUCATION & TRAINING	1,579	333	4,090	4,100	4,100
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,858	4,096	2,254	4,000	5,200
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	251	26	138	1,000	1,000
BOOKS AND PERIODICALS	1,016	-	-	1,000	1,000
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	2,000	2,000
TECHNOLOGY EQUIPMENT	50	-	-	2,000	2,000
PUBLIC RELATIONS	6,769	75	906	8,000	-
UNIFORMS	141	-	-	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**53,853**	**28,809**	**41,534**	**73,400**	**82,700**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 0**	**$ 0**	**$ 127,511**	**$ 135,800**	**$ 139,300**

General Fund
Finance



Note: Green – Unfunded

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.

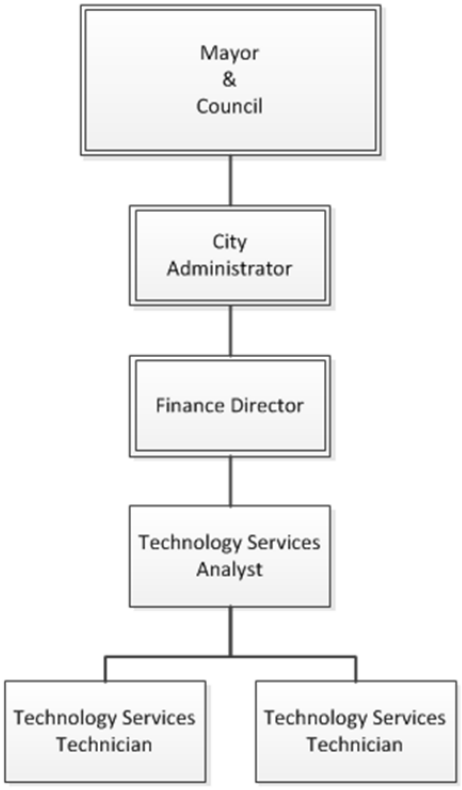
Primary functions include accounting, budgeting, managing and investing cash, managing debt, paying invoices, executing payroll, billing receivables, and collections (utilities, business licenses, taxes, hotel/motel taxes, miscellaneous). The department is responsible for the financial reporting, and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

Program Objectives

1. Prepare the FY 2017-18 Annual Financial Report.
2. Prepare the FY 2019-2020 adopted budget document in a format that qualifies for submittal to the GFOA Distinguished Budget Award program.
3. Provide monthly financial information to the City Council, City Administrator, and Department Heads as a tool for responsible decisions.

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 246,944	$ 228,613	$ 251,744	$ 407,100	$ 342,100
OVERTIME	-	1,096	1,227	1,600	1,700
TOTAL SALARIES	**246,944**	**229,709**	**252,972**	**408,700**	**343,800**
BENEFITS					
GROUP INSURANCE	49,972	49,515	56,714	79,800	50,700
SOCIAL SECURITY (FICA) CONTRIBUTIONS	14,490	13,482	13,832	25,100	21,000
MEDICARE	3,389	3,153	3,235	5,900	4,900
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	39,907	41,392	43,829	63,400	56,200
TOTAL BENEFITS	**107,759**	**107,542**	**117,611**	**174,200**	**132,800**
TOTAL PERSONAL SERVICES	**354,703**	**337,251**	**370,582**	**582,900**	**476,600**
OPERATING EXPENDITURES					
PROFESSIONAL	35,585	49,352	51,003	55,000	60,000
TECHNICAL	250	-	295	-	-
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	1,575	1,022	511	1,300	700
ADVERTISING	1,471	232	316	1,300	900
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	1,848	-	-	2,000	500
TRAVEL	4,108	2,442	5,385	6,000	6,000
DUES & FEES	95,475	98,020	112,667	93,000	116,500
EDUCATION & TRAINING	5,143	3,228	2,958	8,800	8,800
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,728	2,079	2,962	4,000	4,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	815	438	1,330	2,200	2,200
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	2,285	375	-	-
TECHNOLOGY EQUIPMENT	308	2,074	5,957	5,900	5,900
PUBLIC RELATIONS	-	183	183	-	-
UNIFORMS	237	-	135	800	800
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**150,543**	**161,355**	**184,075**	**180,500**	**206,500**
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	**$ 505,246**	**$ 498,606**	**$ 554,658**	**$ 763,400**	**$ 683,100**

General Fund
Technology Services



Statement of Purpose

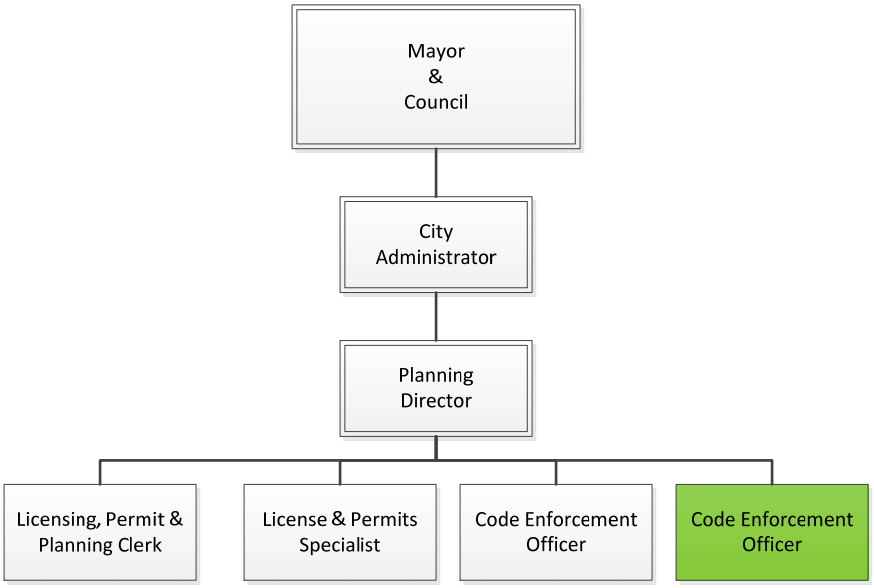
To effectively manage the City's information and communication technologies. Technology Services Department maintains the City's data network, phone system, desktop equipment, web sites, and applications as well as providing training, technology consulting, and special project assistance to all City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

Program Objectives

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

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 96,565	$ 102,108	$ 92,091	$ 103,600	$ 151,800
OVERTIME	-	-	1,736	11,000	16,200
TOTAL SALARIES	**96,565**	**102,108**	**93,827**	**114,600**	**168,000**
BENEFITS					
GROUP INSURANCE	13,137	14,217	13,928	13,100	20,800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	5,846	6,200	5,445	7,000	10,300
MEDICARE	1,367	1,450	1,329	1,700	2,400
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	26,605	20,696	17,220	21,100	28,100
TOTAL BENEFITS	**46,956**	**42,563**	**37,921**	**42,900**	**61,600**
TOTAL PERSONAL SERVICES	**143,521**	**144,670**	**131,748**	**157,500**	**229,600**
OPERATING EXPENDITURES					
PROFESSIONAL	15,825	24,399	52,887	65,000	72,600
TECHNICAL	189,723	196,371	184,140	205,600	221,300
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	76	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	701	905	1,760	1,500	3,100
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	5,522	5,416	5,328	4,200	7,900
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	594	-	1,498	2,500	2,500
DUES & FEES	9,375	9,667	5,137	800	800
EDUCATION & TRAINING	(119)	1,194	4,989	5,900	10,700
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,173	4,716	1,540	6,600	8,100
UTILITIES	-	-	-	-	-
GASOLINE	456	-	120	300	300
FOOD	72	-	298	500	500
BOOKS AND PERIODICALS	174	-	114	500	500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	73	2,032	3,052	4,800	3,000
TECHNOLOGY EQUIPMENT	73,615	56,793	21,541	142,600	225,000
PUBLIC RELATIONS	-	67	131	-	-
UNIFORMS	216	-	234	300	500
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**299,400**	**301,636**	**282,771**	**441,100**	**556,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	51,600	63,308	173,931	130,000	50,000
TOTAL CAPITAL OUTLAY	**51,600**	**63,308**	**173,931**	**130,000**	**50,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 494,521**	**$ 509,615**	**$ 588,450**	**$ 728,600**	**$ 836,400**

General Fund
Planning, Licensing & Permitting



Note: Green – Unfunded

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 123,108	$ 160,702	$ 212,968	$ 255,600	$ 215,700
OVERTIME	1,484	2,531	3,621	3,100	8,700
TOTAL SALARIES	**124,592**	**163,233**	**216,589**	**258,700**	**224,400**
BENEFITS					
GROUP INSURANCE	7,033	15,711	26,497	25,700	26,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	7,637	9,935	12,450	15,900	13,700
MEDICARE	1,786	2,324	2,912	3,800	3,200
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	39,907	41,392	34,439	42,300	46,900
TOTAL BENEFITS	**56,364**	**69,361**	**76,298**	**87,700**	**90,700**
TOTAL PERSONAL SERVICES	**180,956**	**232,595**	**292,886**	**346,400**	**315,100**
OPERATING EXPENDITURES					
PROFESSIONAL	27,175	53,915	90,315	67,500	255,000
TECHNICAL	-	1,240	575	50,000	50,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	403	406	364	500	500
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	7,631	8,012	7,413	9,800	12,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	38	554	1,971	5,300	5,300
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,266	3,090	3,027	3,000	3,000
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,090	3,073	3,146	3,500	4,200
ADVERTISING	2,500	1,860	2,475	2,500	2,500
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	591	906	640	1,000	1,000
TRAVEL	62	361	3,585	2,000	3,500
DUES & FEES	280	467	484	1,500	1,500
EDUCATION & TRAINING	199	939	3,465	7,000	6,300
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,087	3,054	2,013	4,000	4,000
UTILITIES	-	-	-	-	-
GASOLINE	147	1,234	1,609	2,000	2,000
FOOD	-	210	858	1,500	1,400
BOOKS AND PERIODICALS	-	160	593	700	700
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	497	177	3,000	1,500
TECHNOLOGY EQUIPMENT	58	2,173	1,459	2,500	6,100
PUBLIC RELATIONS	-	-	165	-	-
UNIFORMS	125	559	280	1,200	1,800
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**45,652**	**82,710**	**124,612**	**168,500**	**362,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	30,219	-	31,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**30,219**	**-**	**31,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	24,322	35,239	41,135	65,200	77,500
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**24,322**	**35,239**	**41,135**	**65,200**	**77,500**
TOTAL EXPENDITURES	**$ 250,930**	**$ 350,543**	**$ 488,853**	**$ 580,100**	**$ 786,400**

General Fund
Housing & Development (GICH)

Statement of Purpose

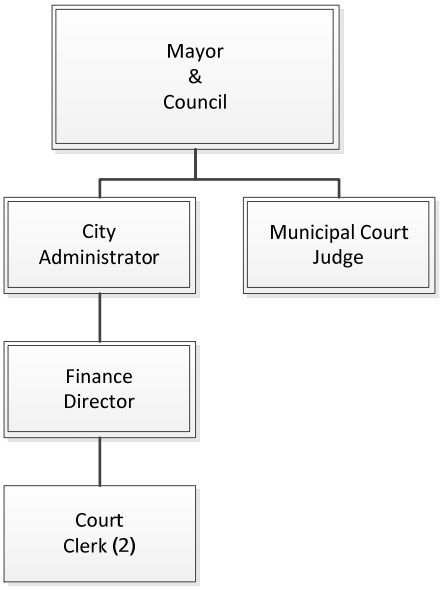
The Georgia Initiative for Community Housing (GICH) is a program sponsored by the University of Georgia, the Georgia Municipal Association, Department of Community Affairs and others. The purpose and goal of this program, quite simply, is to improve the quality and quantity of affordable housing, which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

Program Objectives

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

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	16,926	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**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	1,817	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**1,817**	-	-	-	-
TOTAL EXPENDITURES	**$ 18,743**	$ -	$ -	$ -	$ -

General Fund
Municipal Court



Statement of Purpose

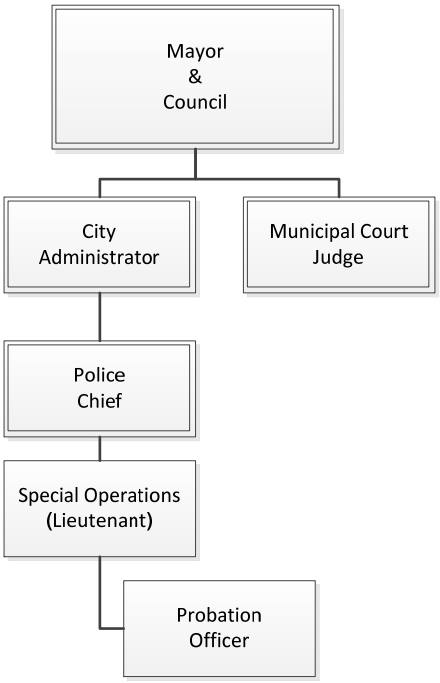
Our Strategic Mission is to flawlessly execute the legal processes related to enforcing city ordinances and traffic laws and to coordinate our efforts with other agencies within the criminal justice system. Provide court administration to guarantee that all persons coming before the Court are treated 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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 63,734	$ 50,584	$ 68,946	$ 72,700	$ 75,100
OVERTIME	1,806	2,331	2,519	2,600	5,600
TOTAL SALARIES	**65,540**	**52,916**	**71,465**	**75,300**	**80,700**
BENEFITS					
GROUP INSURANCE	16,638	16,725	17,097	16,500	17,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,801	2,985	3,929	4,600	4,900
MEDICARE	889	698	919	1,100	1,200
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	13,302	20,696	17,220	21,100	18,700
TOTAL BENEFITS	**34,630**	**41,104**	**39,164**	**43,300**	**41,900**
TOTAL PERSONAL SERVICES	**100,170**	**94,020**	**110,629**	**118,600**	**122,600**
OPERATING EXPENDITURES					
PROFESSIONAL	43,328	46,696	48,776	57,600	57,600
TECHNICAL	4,898	2,590	6,193	1,200	1,200
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	120	100	102	200	200
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	161	525	26	500	500
DUES & FEES	90	45	90	100	100
EDUCATION & TRAINING	749	1,321	6,619	6,500	6,500
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,994	1,371	655	2,000	2,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	253	68	14	500	500
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	616	1,707	542	-	-
TECHNOLOGY EQUIPMENT	997	1,573	-	2,000	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	600	300	112	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**53,806**	**56,296**	**63,130**	**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	16,526	16,800	15,963	24,000	21,500
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**16,526**	**16,800**	**15,963**	**24,000**	**21,500**
TOTAL EXPENDITURES	**$ 170,502**	**$ 167,115**	**$ 189,722**	**$ 213,500**	**$ 215,000**

General Fund
Probation



Statement of Purpose

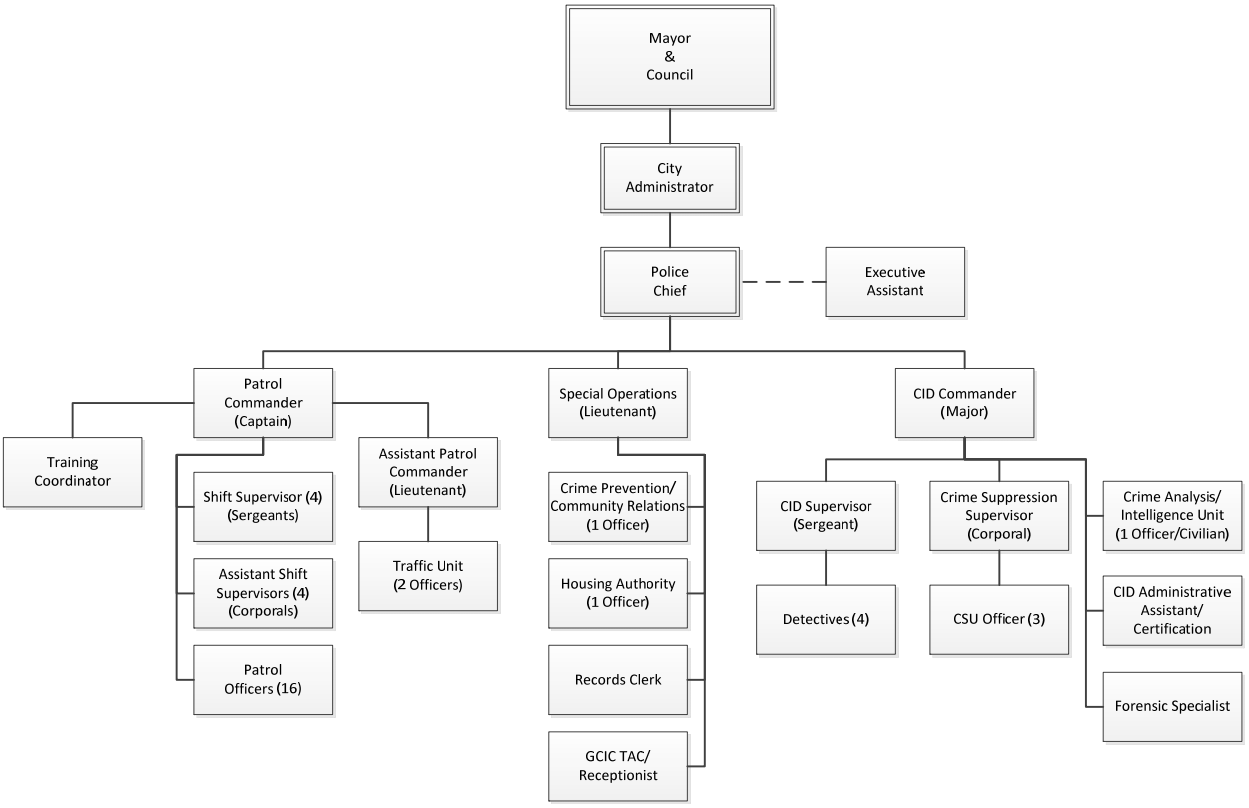
Provide evaluation, investigation, and supervision services for persons within the jurisdiction of the courts; and collect the fines and fees applicable to these persons.

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 18,682	$ 49,194	$ 50,291	$ 53,100	$ 53,600
OVERTIME	20	1,206	2,291	1,900	2,600
TOTAL SALARIES	**18,702**	**50,400**	**52,582**	**55,000**	**56,200**
BENEFITS					
GROUP INSURANCE	5,986	14,934	17,149	15,300	15,800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	1,065	2,699	2,712	3,400	3,400
MEDICARE	250	631	634	800	800
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	13,302	10,348	8,610	10,600	9,400
TOTAL BENEFITS	**20,603**	**28,612**	**29,105**	**30,100**	**29,400**
TOTAL PERSONAL SERVICES	**39,306**	**79,012**	**81,687**	**85,100**	**85,600**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	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	54	55	832	500	500
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	100	100
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	104	-	-
TECHNOLOGY EQUIPMENT	6,437	-	926	2,000	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**7,411**	**55**	**1,862**	**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	5,014	8,837	7,676	11,200	9,800
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**5,014**	**8,837**	**7,676**	**11,200**	**9,800**
TOTAL EXPENDITURES	**$ 51,731**	**$ 87,904**	**$ 91,225**	**$ 99,900**	**$ 99,000**

General Fund
Police



Statement of Purpose

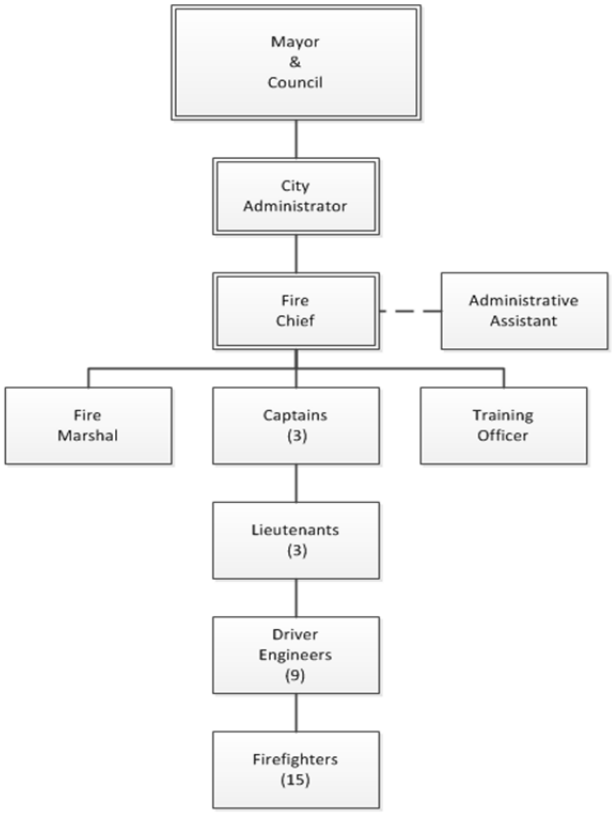
To carry us through this new century we reinforce our vow to protect and serve our community while ensuring the basic rights and quality of life are held to the highest proven standards of excellence. The Winder Police Department's mission is to enhance the quality of life in our community, working cooperatively 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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 1,877,298	$ 1,829,866	$ 1,953,912	$ 2,143,700	$ 2,442,000
OVERTIME	119,040	129,689	134,687	180,500	194,400
TOTAL SALARIES	**1,996,338**	**1,959,555**	**2,088,599**	**2,324,200**	**2,636,400**
BENEFITS					
GROUP INSURANCE	476,134	483,580	494,593	471,800	579,700
SOCIAL SECURITY (FICA) CONTRIBUTIONS	116,222	114,195	115,557	137,800	157,000
MEDICARE	27,181	26,707	27,026	32,300	36,800
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	572,005	434,618	430,279	475,900	468,600
TOTAL BENEFITS	**1,191,542**	**1,059,099**	**1,067,456**	**1,117,800**	**1,242,100**
TOTAL PERSONAL SERVICES	**3,187,880**	**3,018,654**	**3,156,054**	**3,442,000**	**3,878,500**
OPERATING EXPENDITURES					
PROFESSIONAL	15,644	6,345	5,155	17,000	9,000
TECHNICAL	-	11,124	21,268	29,200	66,600
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	1,797	10,177	5,684	10,000	10,000
CLEANING SERVICES	783	723	720	800	800
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	78,492	90,248	90,951	77,800	152,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	110,056	91,506	63,378	87,000	85,000
RENTAL OF LAND & BUILDINGS	20,573	1,000	-	-	-
RENTAL OF EQUIPMENT	8,240	8,653	8,393	8,600	8,200
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	39,584	26,584	29,774	30,600	34,900
ADVERTISING	-	696	300	500	500
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	5,020	2,129	936	3,000	2,000
TRAVEL	5,692	10,744	9,767	10,000	10,000
DUES & FEES	2,101	2,240	1,221	3,000	3,000
EDUCATION & TRAINING	9,388	20,272	9,504	10,000	15,000
LICENSES & FEES	424	272	113	500	500
GENERAL SUPPLIES/MATERIALS	32,956	24,172	27,266	26,000	30,000
UTILITIES	4,645	4,363	4,837	4,500	4,500
GASOLINE	108,026	81,083	82,783	112,500	112,500
FOOD	7,566	8,358	8,151	10,500	10,500
BOOKS AND PERIODICALS	136	976	1,077	1,500	1,500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	51,464	29,625	46,967	33,300	41,700
TECHNOLOGY EQUIPMENT	115,659	24,848	2,953	41,500	47,000
PUBLIC RELATIONS	-	1,459	366	-	-
UNIFORMS	30,364	27,149	25,823	30,000	30,000
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	10,015	7,460	3,220	21,500	9,900
PRISONER MAINTENANCE	4,241	2,335	6,317	10,000	10,000
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**662,866**	**494,540**	**456,923**	**579,300**	**696,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	81,738	53,565	18,425	72,000	30,000
VEHICLES	334,013	394,740	255,431	45,000	90,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	151,745	151,714	-	5,000	-
TOTAL CAPITAL OUTLAY	**567,496**	**600,019**	**273,856**	**122,000**	**120,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	413,453	392,414	357,083	509,400	504,200
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**413,453**	**392,414**	**357,083**	**509,400**	**504,200**
TOTAL EXPENDITURES	**$ 4,831,694**	**$ 4,505,627**	**$ 4,243,916**	**$ 4,652,700**	**$ 5,198,700**

General Fund
Fire



Statement of Purpose

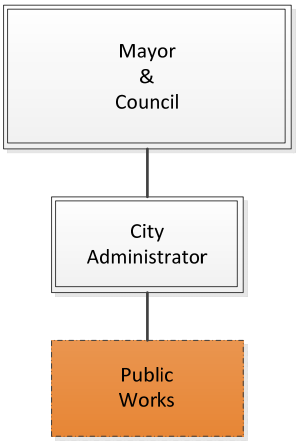
To constantly provide a superior level of fire prevention, fire safety education, fire suppression, rescue and customer service to our citizens and business community. To provide support to the Chamber of Commerce, Downtown Development Authority, Industrial Authority, Partners in Education and other 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 26 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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 1,276,754	$ 1,374,451	$ 1,577,241	$ 1,673,200	$ 1,679,900
OVERTIME	61,276	78,208	99,464	103,700	145,000
TOTAL SALARIES	**1,338,030**	**1,452,659**	**1,676,705**	**1,776,900**	**1,824,900**
BENEFITS					
GROUP INSURANCE	292,020	327,923	400,817	375,300	384,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	78,706	84,839	92,436	106,000	108,700
MEDICARE	18,407	19,841	21,618	24,800	25,500
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	372,468	351,833	292,733	370,000	318,600
TOTAL BENEFITS	**761,602**	**784,436**	**807,604**	**876,100**	**836,900**
TOTAL PERSONAL SERVICES	**2,099,631**	**2,237,095**	**2,484,309**	**2,653,000**	**2,661,800**
OPERATING EXPENDITURES					
PROFESSIONAL	8,350	1,250	1,001	-	-
TECHNICAL	795	795	-	1,100	1,100
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	68,509	83,336	76,951	86,300	105,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	24,671	19,226	28,014	31,600	36,600
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,266	3,690	3,862	4,200	3,000
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	5,119	5,397	5,242	10,400	10,400
ADVERTISING	-	100	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	208	300	300
TRAVEL	1,320	1,856	1,159	5,000	5,000
DUES & FEES	851	1,430	632	500	500
EDUCATION & TRAINING	3,604	4,133	18,830	10,000	10,000
LICENSES & FEES	-	16	22	-	-
GENERAL SUPPLIES/MATERIALS	33,568	25,156	21,108	29,200	30,400
UTILITIES	-	-	-	-	-
GASOLINE	16,604	11,928	13,356	14,000	14,000
FOOD	4,163	5,507	3,811	4,600	4,600
BOOKS AND PERIODICALS	699	505	720	1,800	1,800
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	27,054	52,024	20,022	22,500	75,800
TECHNOLOGY EQUIPMENT	1,640	15,316	2,255	36,300	10,000
PUBLIC RELATIONS	-	-	247	2,200	1,800
UNIFORMS	16,432	12,776	8,856	16,700	16,700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	11,007	8,399	14,988	18,700	18,700
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**226,652**	**252,840**	**221,283**	**295,400**	**346,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	72,129	17,165	-	-	-
VEHICLES	11,836	201,735	31,980	-	235,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**83,965**	**218,900**	**31,980**	**-**	**235,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	131,718	95,946	103,754	107,200	63,400
INTEREST	20,184	15,789	13,124	9,800	8,400
TOTAL DEBT SERVICE	**151,902**	**111,736**	**116,877**	**117,000**	**71,800**
ALLOCATION					
INDIRECT COST ALLOCATION	250,985	290,759	262,238	388,300	330,200
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**250,985**	**290,759**	**262,238**	**388,300**	**330,200**
TOTAL EXPENDITURES	**$ 2,813,136**	**$ 3,111,330**	**$ 3,116,687**	**$ 3,453,700**	**$ 3,644,800**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	703	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	**703**	-	-	-	-
TOTAL PERSONAL SERVICES	**703**	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	1,441,655	1,449,465	1,572,835	1,694,800	**1,739,000**
TECHNICAL	-	1,500	1,500	-	**1,500**
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	13,343	11,813	136,803	10,000	**10,000**
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	23,199	14,903	4,584	20,500	**10,000**
GENERAL REPAIRS & MAINT.	473,649	156,971	154,652	101,500	**198,100**
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	58,737	74,999	131,433	78,000	**150,000**
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	2,189	3,796	-	**4,000**
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,431	1,456	1,429	-	**2,100**
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	653	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	3,000	1,354	-	2,500	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	485	-	-
GENERAL SUPPLIES/MATERIALS	10,307	62,312	45,571	85,000	**80,000**
UTILITIES	308,593	334,189	337,280	347,900	**350,600**
GASOLINE	(612)	4,054	(5,668)	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	8,707	8,678	12,370	10,000	**28,000**
TECHNOLOGY EQUIPMENT	4,656	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	26,070	27,205	27,431	30,000	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**2,372,735**	**2,151,741**	**2,424,501**	**2,380,200**	**2,573,300**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	519,284	116,092	-	-	-
BUILDINGS	-	-	-	-	**50,000**
INFRASTRUCTURE	48,955	1,607,535	2,918,301	560,000	**1,250,000**
MACHINERY & EQUIP	138,365	18,856	-	285,700	**13,000**
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**706,604**	**1,742,483**	**2,918,301**	**845,700**	**1,313,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	254,739	240,482	490,842	301,500	**316,000**
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**254,739**	**240,482**	**490,842**	**301,500**	**316,000**
TOTAL EXPENDITURES	**$ 3,334,781**	**$ 4,134,706**	**$ 5,833,644**	**$ 3,527,400**	**$ 4,202,300**

General Fund
Positions by Department

	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018	Requested FY 2019
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	1.00
Total	4.00	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	1.00
GIS Locator	1.00	-	-	-	-
Total	2.00	2.00	2.00	2.00	2.00
Human Resources					
Human Resources Coordinator	-	-	-	1.00	1.00
Human Resources Specialist II	2.00	2.00	2.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00
Finance					
Finance Director	1.00	1.00	1.00	1.00	1.00
Asst Finance Director	-	-	-	1.00	1.00
Finance & Audit Manager	1.00	-	-	1.00	1.00
Accountant II/Accountant I	1.00	2.00	2.00	2.00	2.00
Purchasing Agent	1.00	1.00	1.00	-	-
Project Manager	-	-	-	1.00	1.00
Accounting Technician II	-	1.00	1.00	-	-
Total	4.00	5.00	5.00	6.00	6.00
Technology Services					
Technology Services Director	1.00	1.00	1.00	-	-
Technology Services Analyst	1.00	1.00	1.00	1.00	1.00
Technology Services Technician	-	-	-	1.00	2.00
Total	2.00	2.00	2.00	2.00	3.00
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	2.00	2.00
Code Enforcement	-	2.00	2.00	2.00	2.00
Total	2.00	4.00	4.00	5.00	5.00
Municipal Court					
Court Clerk	1.00	1.00	2.00	2.00	2.00
Accounting Technician	1.00	0.50	-	-	-
Probation Officer	1.00	1.00	1.00	1.00	1.00
Total	3.00	2.50	3.00	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	16.00	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

	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018	Requested FY 2019
Police (continued)					
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	2.00	-	-	-	-
Total	52.00	50.50	50.00	50.00	50.00
Fire					
Fire Administration	4.00	-	-	-	-
Fire Chief	-	1.00	1.00	1.00	1.00
Fire Marshal	-	1.00	1.00	1.00	1.00
Training Officer	-	1.00	1.00	1.00	1.00
Executive Assistant	-	1.00	1.00	1.00	1.00
Captain	-	3.00	3.00	3.00	3.00
Lieutenant	-	3.00	3.00	3.00	3.00
Driver Engineer	-	9.00	9.00	9.00	9.00
Fire Fighters	25.00	15.00	15.00	15.00	15.00
Part Paid Fire Fighters (21) Note Only	-	-	-	-	-
Total	29.00	34.00	34.00	34.00	34.00
Total General Fund	**100.00**	**106.00**	**106.00**	**108.00**	**109.00**

General Fund
Debt Service

General Fund	Balances 6/30/2018	Principal	Interest	Totals
Capital Leases:				
2009 Fire Truck	$ 15,284	$ 15,284	$ 117	$ 15,401
2014 Fire Truck	288,291	48,074	8,178	$ 56,252
	$ 303,575	**$ 63,358**	**$ 8,295**	**$ 71,653**

General Fund
Capital Requests

Information Technology	
Computers-Access Control System	$ 50,000
Total	**$ 50,000**
Planning, Licensing, and Permitting	
Code Enforcement Truck	$ 31,000
Total	**$ 31,000**
Police	
Flixed LPRS (4)	$ 30,000
Fully Equiped Marked Vehicle (2) SPLOST	90,000
Total	**$ 120,000**
FIRE	
Rescue Truck-SCBA With Spare Bottle (2)	$ 14,000
Light Rescue Truck	185,000
Rescue Truck-Edraulics/Extrication Equip	34,000
Rescue Truck-Misc Medical Supplies	2,000
	$ 235,000
GIS	
Trimble Handheld Unit	$ 12,000
Scanner/Copier/Plotter	10,000
Laserjet Printer	5,000
Total	**$ 27,000**
Public Works	
City Pond Park Pavilion	$ 25,000
Pine Shore Park Pavilion	25,000
Second Street Sidewalk Phase II	50,000
North Jackson St Parking Project	1,200,000
Digital Message Board	13,000
Total	**$ 1,313,000**
General Fund Totals	**$ 1,776,000**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Revenue Funds

Special Revenue Fund – Television Station

Revenue, Expenditures and Other Sources and Uses Summary

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	116,934	124,586	125,000	125,000	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	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	**128,934**	**136,586**	**139,400**	**139,400**	-
OPERATING EXPENDITURES					
General Government	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	**155,927**	**112,399**	**155,600**	**144,800**	-
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	23,117	(26,250)	16,200	5,400	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**23,117**	**(26,250)**	**16,200**	**5,400**	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (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. The accounting and reporting of this fund has been consolidated with the General Fund in the Technology Services Department.

Program Objectives

1. To provide comprehensive, in-depth coverage of the operations and services provided by the City of Winder.
2. To improve emergency communications in the event of a disaster, pandemic outbreak, or other event requiring widespread communications.
3. To provide gavel-to-gavel coverage of Winder City Council meetings so citizens may see their local government in action.

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 35,979	$ 37,244	$ 38,131	$ 40,600	$ -
OVERTIME	130	381	341	900	-
TOTAL SALARIES	**36,110**	**37,625**	**38,473**	**41,500**	-
BENEFITS					
GROUP INSURANCE	6,466	6,956	7,513	6,800	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,213	2,300	2,244	2,600	-
MEDICARE	517	538	525	600	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	13,302	10,348	8,610	10,600	-
TOTAL BENEFITS	**22,498**	**20,142**	**18,892**	**20,600**	-
TOTAL PERSONAL SERVICES	**58,608**	**57,767**	**57,365**	**62,100**	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	145	6,050	6,600	-
TECHNICAL	9,300	19,550	6,725	20,000	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	57,299	15,694	17,157	17,900	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	47	35	40	1,600	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	385	456	700	-
ADVERTISING	12	165	781	1,700	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	100	-
TRAVEL	205	252	234	500	-
DUES & FEES	223	1,194	448	300	-
EDUCATION & TRAINING	375	375	5,277	5,800	-
LICENSES & FEES	3,326	2,447	1,167	2,000	-
GENERAL SUPPLIES/MATERIALS	-	33	123	1,300	-
UTILITIES	-	-	-	-	-
GASOLINE	34	-	35	400	-
FOOD	24	24	24	300	-
BOOKS AND PERIODICALS	-	-	-	100	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	12	-	-	-	-
TECHNOLOGY EQUIPMENT	11,086	2,833	3,433	6,600	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	263	201	-	400	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**82,206**	**43,333**	**41,949**	**66,300**	-
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	15,113	11,299	9,124	16,400	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**15,113**	**11,299**	**9,124**	**16,400**	-
TOTAL EXPENDITURES	**$ 155,927**	**$ 112,399**	**$ 108,438**	**$ 144,800**	$ -

Special Revenue Fund – Television Station
Positions

	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018	Requested FY 2019
TV Station					
Production Coordinator	1.00	1.00	1.00	1.00	-
Total	1.00	1.00	1.00	1.00	-


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Revenue Fund – Police Escrow

Revenue, Expenditures and Other Sources and Uses Summary

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	5,970	22,432	5,000	5,000	5,000
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	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	**6,091**	**22,432**	**5,000**	**5,000**	**5,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	5,000	18,108	5,000	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	**5,000**	**18,108**	**5,000**	**5,000**	**5,000**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**-**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 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 Requests

No capital expenditures have been budgeted for this fund.

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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.	-	-	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	-	-	-	-	-
EDUCATION & TRAINING	-	3,950	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,500	7,973	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	1,000	-	-
SMALL EQUIPMENT	4,700	3,086	5,630	5,000	5,000
TECHNOLOGY EQUIPMENT	-	3,099	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**6,200**	**18,108**	**7,230**	**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	**$ 6,200**	**$ 18,108**	**$ 7,230**	**$ 5,000**	**$ 5,000**

Special Revenue Fund – Festivals

Revenue, Expenditures and Other Sources and Uses Summary

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	3,002	20,306	38,000	38,000	1,200
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	13,805	20,000	20,000	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	-	-	-	-	-
TOTAL REVENUE	**3,002**	**34,111**	**58,000**	**58,000**	**2,200**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	325	64,038	63,100	63,100	2,200
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**325**	**64,038**	**63,100**	**63,100**	**2,200**
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	-	30,000	5,100	5,100	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**30,000**	**5,100**	**5,100**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 2,677**	**$ 74**	**$ -**	**$ -**	**$ -**


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 Requests

No capital expenditures have been budgeted for this fund.

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	225	37,639	38,755	36,600	300
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	14,565	15,600	300
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	17,475	2,702	2,600	100
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	1,008	-	-	-
TRAVEL	-	-	1,890	800	-
DUES & FEES	-	4,757	525	500	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	28	4,006	6,000	1,500
UTILITIES	-	1,120	-	-	-
GASOLINE	100	500	-	-	-
FOOD	-	-	578	1,000	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	0	1,511	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	63,022	63,100	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	$ -	$ -	$ 63,022	$ 63,100	$ 2,200

Special Revenue Fund – Hotel/Motel

Revenue, Expenditures and Other Sources and Uses Summary

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUE					
Taxes	$ 85,055	$ 81,504	$ 91,996	$ 96,400	$ 190,100
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	390	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**85,445**	**81,504**	**91,996**	**96,400**	**190,100**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	24,145	23,393	27,814	31,500	56,000
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**24,145**	**23,393**	**27,814**	**31,500**	**56,000**
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	(118,267)	(120,000)	(20,000)	(64,900)	(134,100)
TOTAL OTHER SOURCES AND (USES)	**(118,267)**	**(120,000)**	**(20,000)**	**(64,900)**	**(134,100)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (56,967)**	**$ (61,889)**	**$ 44,182**	**$ -**	**$ -**


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 Requests

No capital expenditures have been budgeted for this fund.

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	24,145	23,393	27,814	28,800	56,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	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	**24,145**	**23,393**	**27,814**	**31,500**	**56,000**
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	**$ 24,145**	**$ 23,393**	**$ 27,814**	**$ 31,500**	**$ 56,000**


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

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	222	-	46	-	-
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	**222**	**-**	**46**	**-**	**-**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**-**	**-**	**-**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	5,734	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**-**	**5,734**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 222**	**$ -**	**$ 5,780**	**$ -**	**$ -**


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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	-	-	-	-	-
INFRASTRUCTURE	-	-	5,734	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	5,734	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ 5,734	$ -	$ -


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

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	1,014,328	1,031,450	1,129,812	1,020,000	1,020,000
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	2,450	3,083	2,680	-	-
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	**1,016,779**	**1,034,533**	**1,132,493**	**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	866,769	-	-
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**	**866,769**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	(57,637)	-	-	(1,020,000)	(1,020,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**(57,637)**	**-**	**-**	**(1,020,000)**	**(1,020,000)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (41,423)**	**$ 123**	**$ 265,724**	**$ -**	**$ -**


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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	866,769	-	-
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**	**866,769**	**-**	**-**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	57,637	-	-	1,020,000	**1,020,000**
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**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	**$ 1,058,201**	**$ 1,034,410**	**$ 866,769**	**$ 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

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	252,261	133,600	176,747	135,000	212,000
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	**252,261**	**133,600**	**176,747**	**135,000**	**212,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	165,350	379,704	611,088	225,000	692,200
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**165,350**	**379,704**	**611,088**	**225,000**	**692,200**
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	38,158	121,100	435,000	90,000	480,200
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**38,158**	**121,100**	**435,000**	**90,000**	**480,200**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 125,069**	**$ (125,004)**	**$ 658**	**$ -**	**$ -**


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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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.	165,350	379,444	610,998	225,000	692,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	260	90	-	-
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	**165,350**	**379,704**	**611,088**	**225,000**	**692,200**
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	**165,350**	**379,704**	**611,088**	**225,000**	**692,200**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Water and Sewer Fund

Water Fund

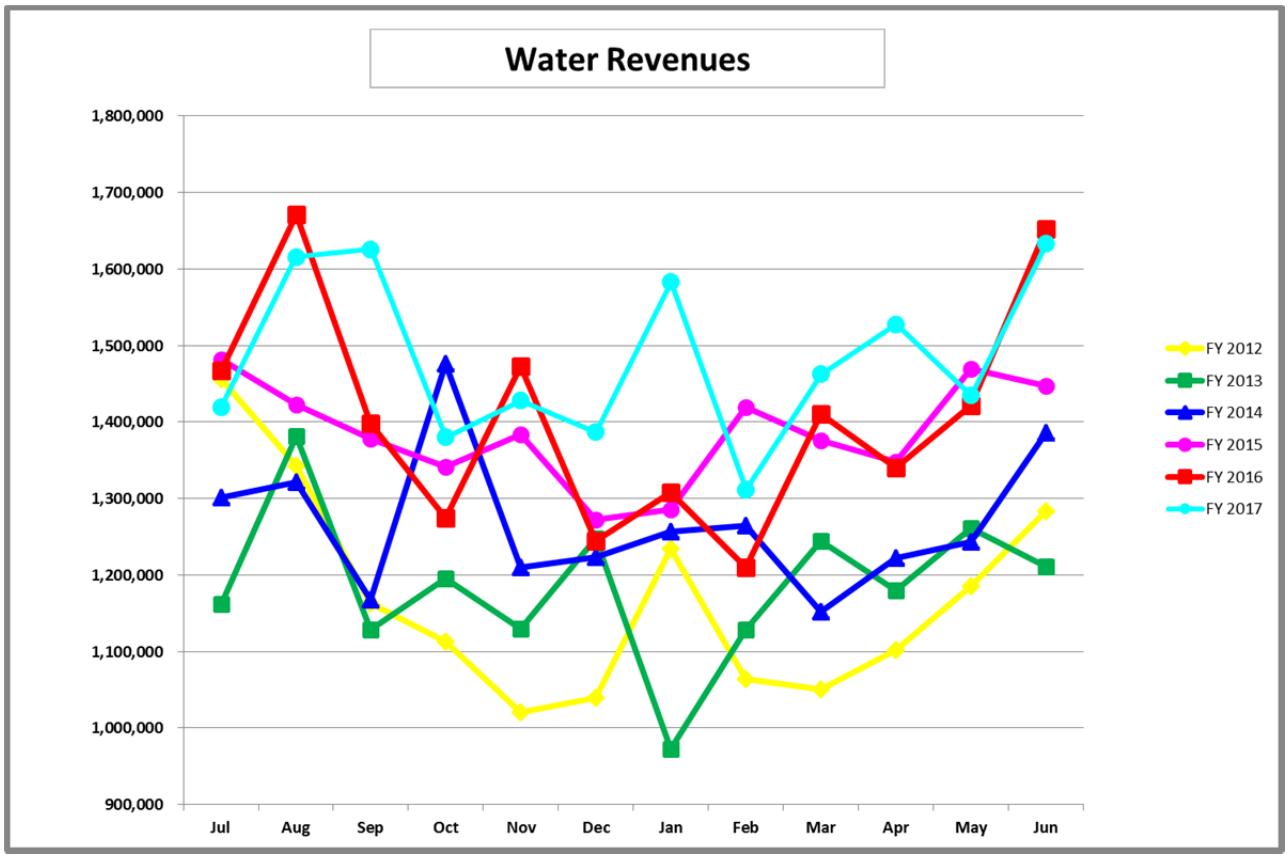
Revenue, Expenditures and Other Sources and Uses Summary

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	155,887	275,340	82,047	9,600	4,500
Contributions	24,135	1,034,410	1,030,844	-	-
Miscellaneous and Other	142,457	129,257	128,062	100,000	74,000
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	14,559,412	15,070,196	15,346,449	15,024,000	15,474,000
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	1,511,917	1,503,800	2,104,127	1,500,000	1,685,000
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	300,027	186,661	186,392	156,000	136,800
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**16,693,835**	**18,199,663**	**18,877,922**	**16,789,600**	**17,374,300**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	10,439,577	11,559,631	11,169,175	9,509,900	9,334,200
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**10,439,577**	**11,559,631**	**11,169,175**	**9,509,900**	**9,334,200**
OTHER SOURCES AND (USES)					
Debt Service	(737,526)	(675,021)	(595,596)	(2,879,700)	(3,689,400)
Capital Outlay	-	-	-	(28,762,600)	(25,935,700)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	28,762,600	25,935,700
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(4,088,592)	(3,797,875)	(4,625,000)	(4,400,000)	(4,350,700)
TOTAL OTHER SOURCES AND (USES)	**(4,826,118)**	**(4,472,896)**	**(5,220,596)**	**(7,279,700)**	**(8,040,100)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 1,428,140**	**$ 2,167,136**	**$ 2,488,151**	**$ -**	**$ -**

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 10/1/2017*)

Volume	City Limits	Outside
Residential		
1st 2,000 gallons	$ 2.80 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 square feet. 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 2017 is $4,434,000 for this portion of the loan.

Water Fund
Expenditures

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 681,102	$ 760,148	$ 749,467	$ 906,800	$ 910,600
OVERTIME	47,635	73,437	84,257	95,600	102,500
TOTAL SALARIES	**728,737**	**833,585**	**833,724**	**1,002,400**	**1,013,100**
BENEFITS					
GROUP INSURANCE	187,534	210,193	217,923	247,600	288,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	43,074	48,603	45,738	61,000	61,000
MEDICARE	10,074	11,367	10,697	14,300	14,500
RETIREMENT CONTRIBUTION	(337,850)	(12,781)	(128,698)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	256,673	198,152	198,791	246,300	229,600
TOTAL BENEFITS	**159,505**	**455,535**	**344,451**	**569,200**	**593,200**
TOTAL PERSONAL SERVICES	**888,242**	**1,289,120**	**1,178,175**	**1,571,600**	**1,606,300**
OPERATING EXPENDITURES					
PROFESSIONAL	2,187,929	2,338,739	2,414,871	2,494,700	2,362,200
TECHNICAL	31,485	35,733	39,757	41,600	46,600
BILLING & COLLECTION FEE	621,094	350,532	552,308	613,700	611,200
CLAIMS	22,691	3,756	15,927	30,000	30,000
CLEANING SERVICES	300	218	180	200	200
LAND FILL FEES	125	120,541	119,102	130,200	147,700
GENERAL REPAIRS & MAINT.	385,991	128,127	381,976	430,100	571,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	142,950	211,558	329,159	342,200	325,300
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,133	3,549	15,062	22,900	22,900
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	15,090	17,359	19,242	19,400	21,400
ADVERTISING	433	150	448	4,100	4,100
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	6,587	1,092	1,268	15,800	11,500
TRAVEL	3,582	1,918	2,206	6,000	6,000
DUES & FEES	21,993	21,230	27,797	29,200	30,900
EDUCATION & TRAINING	5,480	3,022	3,969	30,800	30,800
LICENSES & FEES	499	56	659	1,800	1,800
GENERAL SUPPLIES/MATERIALS	245,447	277,483	223,819	590,900	438,600
UTILITIES	746,920	799,132	811,783	809,600	916,500
GASOLINE	47,721	34,121	36,418	50,000	42,500
FOOD	984	673	571	4,100	4,800
BOOKS AND PERIODICALS	-	-	-	1,700	1,700
SUP/INV PURCHASED RESALE	20,336	52,176	322,780	250,800	250,800
SMALL EQUIPMENT	14,475	91,643	44,558	251,200	371,800
TECHNOLOGY EQUIPMENT	7,414	1,685	1,906	44,400	21,400
PUBLIC RELATIONS	13,040	1,294	429,919	6,700	6,000
UNIFORMS	8,243	10,577	6,447	14,300	14,300
UTILITY SUPPLY	1,401,534	1,815,551	467,033	470,000	530,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	2,787,964	2,853,803	2,803,339	97,300	-
BAD DEBT	28,554	125,885	32,457	-	-
TOTAL OPERATING EXPENDITURES	**8,769,992**	**9,301,600**	**9,104,962**	**6,803,700**	**6,822,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	100,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	26,638,000	24,728,700
MACHINERY & EQUIP	-	-	-	1,935,600	853,600
VEHICLES	-	-	-	89,000	228,400
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	25,000
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**28,762,600**	**25,935,700**
DEBT SERVICE					
PRINCIPAL	-	-	-	2,303,100	2,982,000
CAPITAL LEASE	-	-	-	-	-
INTEREST	737,526	675,021	595,596	576,600	707,400
TOTAL DEBT SERVICE	**737,526**	**675,021**	**595,596**	**2,879,700**	**3,689,400**
ALLOCATION					
INDIRECT COST ALLOCATION	781,343	963,460	886,038	1,134,600	905,100
INTERNAL FUNDS	-	5,451	-	-	-
TOTAL ALLOCATION	**781,343**	**968,911**	**886,038**	**1,134,600**	**905,100**
TOTAL EXPENDITURES	**$ 11,177,103**	**$ 12,234,652**	**$ 11,764,771**	**$ 41,152,200**	**$ 38,959,300**

Water Fund
Utilities Complex

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of Utilities Complex. This building houses the Utilities departments.

Program Objectives

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

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	-	-	-	-	18,000
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	180,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	198,000
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	$ -	$ -	$ -	$ -	$ 198,000

Water Fund
Utilities Warehouse

Statement of Purpose

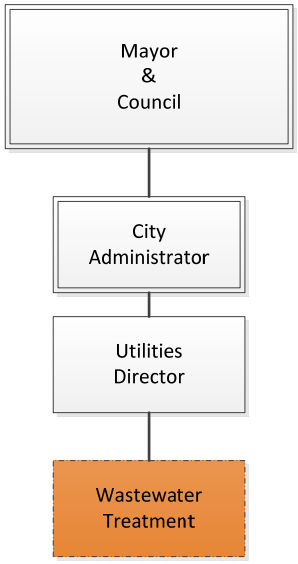
To account for the capital costs, utilities, maintenance, and repairs of Utilities Warehouse. This building houses the inventory used by the Utilities departments.

Program Objectives

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

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	-	-	-	-	9,000
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	7,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	16,000
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	$ -	$ -	$ -	$ -	$ 16,000

Water Fund
Cedar Creek Wastewater Treatment



Statement of Purpose

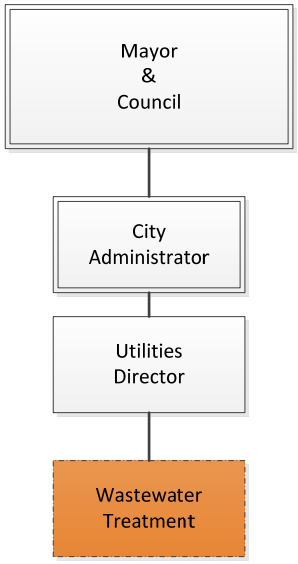
The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the efficient use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

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	419,188	427,200	438,000
TECHNICAL	-	4,497	-	-	-
BILLING & COLLECTION FEE	70,371	40,286	75,032	69,900	81,400
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	90,327	84,977	95,900	95,900
GENERAL REPAIRS & MAINT.	110,085	33,912	65,432	35,000	60,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	17,964	37,330	28,485	78,000	78,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	490	4,353	-	-
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	3,417	34,500	34,500
UTILITIES	110,443	199,458	241,024	244,800	264,900
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	2,229	9,053	40,000	40,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	1,640	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	448,966	449,694	450,421	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,119,132**	**1,280,913**	**1,383,023**	**1,025,300**	**1,092,700**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	915,400
MACHINERY & EQUIP	-	-	-	614,300	225,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	**614,300**	**1,140,400**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	64,375	95,695	127,058	130,000	124,200
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**64,375**	**95,695**	**127,058**	**130,000**	**124,200**
TOTAL EXPENDITURES	**$ 1,183,507**	**$ 1,376,607**	**$ 1,510,081**	**$ 1,769,600**	**$ 2,357,300**

Water Fund
Marburg Wastewater Treatment



Statement of Purpose

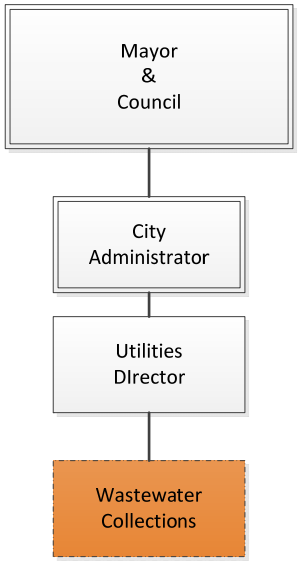
The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the efficient use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

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	173,498	144,870	151,885	152,400	157,200
TECHNICAL	-	4,572	14,857	-	-
BILLING & COLLECTION FEE	42,704	15,669	30,056	27,200	38,400
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	28,106	23,321	31,800	31,800
GENERAL REPAIRS & MAINT.	102,439	7,847	45,453	30,000	55,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	19,153	18,512	80,199	51,000	51,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	1,844	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	13	-	2,528	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	400	200	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	(151)	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	12,125	600	24,000	24,000
UTILITIES	216,439	126,512	125,096	125,200	125,400
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	12,405	4,368	33,000	33,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	6,944	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	124,635	125,553	68,706	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**679,130**	**498,216**	**554,014**	**474,600**	**515,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	157,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	157,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	54,930	42,737	50,897	60,100	58,600
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**54,930**	**42,737**	**50,897**	**60,100**	**58,600**
TOTAL EXPENDITURES	**$ 734,060**	**$ 540,953**	**$ 604,911**	**$ 534,700**	**$ 731,400**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	776,800	909,605	932,182	945,000	991,200
TECHNICAL	-	-	2,400	20,000	20,000
BILLING & COLLECTION FEE	58,256	35,171	77,048	61,000	113,800
CLAIMS	22,691	-	11,100	20,000	20,000
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	195	-	10,000
GENERAL REPAIRS & MAINT.	23,310	16,518	191,961	136,500	53,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	17,833	55,442	58,200	53,200
RENTAL OF EQUIPMENT	-	179	488	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	4,034	205,800	140,800
UTILITIES	45,404	47,605	46,683	50,500	55,400
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	25,380	11,295	52,000	10,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	60,700	87,361	50,000	50,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**926,461**	**1,118,268**	**1,420,188**	**1,609,000**	**1,528,100**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	2,940,000	4,240,500
MACHINERY & EQUIP	-	-	-	1,166,300	386,000
VEHICLES	-	-	-	-	154,400
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	**4,106,300**	4,780,900
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	93,184	127,421	130,472	203,900	173,700
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**93,184**	**127,421**	**130,472**	**203,900**	173,700
TOTAL EXPENDITURES	**$ 1,019,645**	**$ 1,245,689**	**$ 1,550,661**	**$ 5,919,200**	**$ 6,482,700**

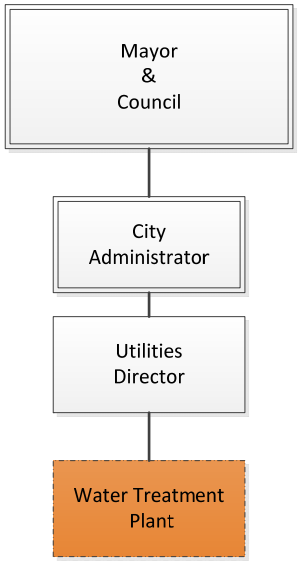
Water Fund
Debt Administration

Statement of Purpose

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

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	104,815	151,200	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	564	591	590	-	-
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	1,982,127	2,009,312	2,019,881	97,300	-
BAD DEBT	28,554	125,885	32,457	-	-
TOTAL OPERATING EXPENDITURES	**2,141,626**	**2,222,974**	**2,160,917**	**251,700**	**3,200**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	2,303,100	2,982,000
CAPITAL LEASE	-	-	-	-	-
INTEREST	737,526	675,021	595,596	576,600	707,400
TOTAL DEBT SERVICE	**737,526**	**675,021**	**595,596**	**2,879,700**	**3,689,400**
ALLOCATION					
INDIRECT COST ALLOCATION	79,230	91,040	177,492	105,100	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**79,230**	**91,040**	**177,492**	**105,100**	-
TOTAL EXPENDITURES	**$ 2,958,382**	**$ 2,989,035**	**$ 2,934,005**	**$ 3,236,500**	**$ 3,692,600**

Water Fund
Water Treatment



Statement of Purpose

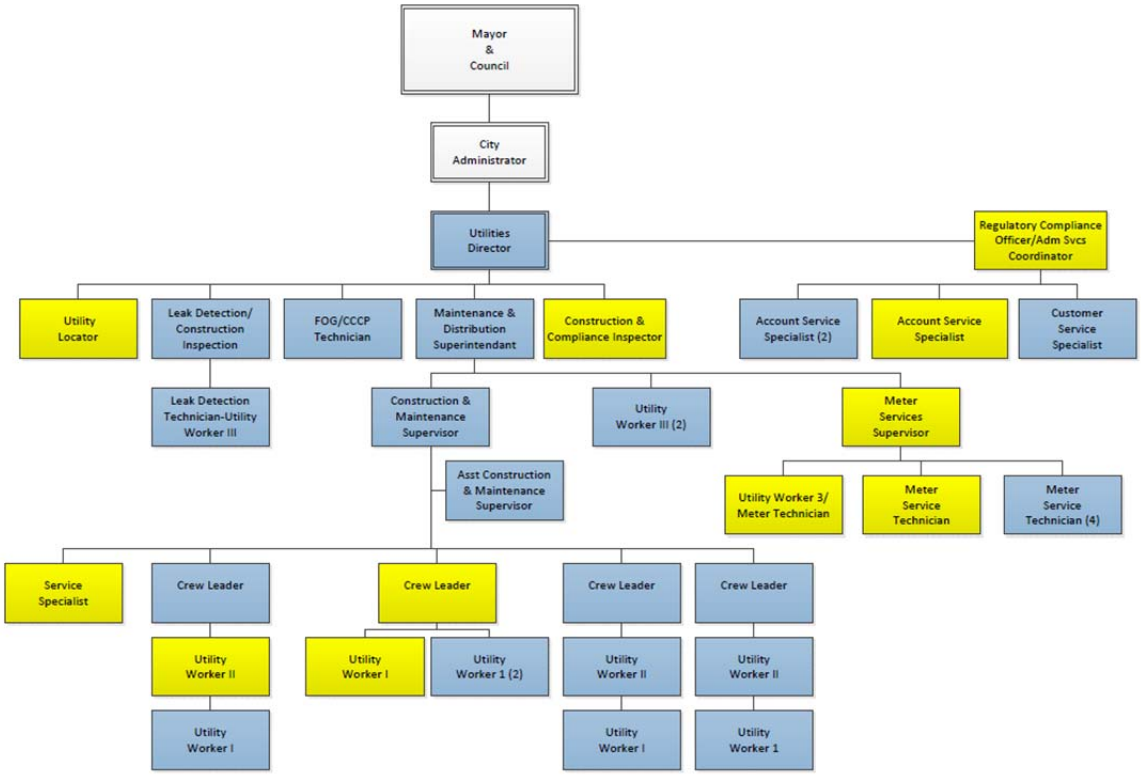
The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the use of properly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

Program Objectives

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

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	673,520	699,667	723,395	729,600	747,600
TECHNICAL	13,600	7,348	15,671	-	-
BILLING & COLLECTION FEE	91,726	47,200	84,087	81,800	115,700
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	1,480	-	-
GENERAL REPAIRS & MAINT.	73,318	40,897	59,958	42,000	74,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	52,634	80,264	85,973	35,700	23,800
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	55	8,875	10,000	10,000
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	7	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	5,763	-	-	7,800	3,500
TRAVEL	-	-	-	-	-
DUES & FEES	100	9,300	4,317	9,400	9,400
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	207,771	207,628	188,731	284,000	197,000
UTILITIES	337,107	387,182	358,598	346,300	359,700
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	9,481	3,696	24,500	12,500
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	45	4,322	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	3,200	11,671	10,833	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,458,746**	**1,500,738**	**1,549,936**	**1,571,100**	**1,553,200**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	14,440,800	14,522,400
MACHINERY & EQUIP	-	-	-	155,000	155,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	**14,595,800**	**14,677,400**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	146,377	169,697	142,392	199,100	176,500
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**146,377**	**169,697**	**142,392**	**199,100**	**176,500**
TOTAL EXPENDITURES	**$ 1,605,123**	**$ 1,670,435**	**$ 1,692,328**	**$ 16,366,000**	**$ 16,407,100**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 681,102	$ 760,148	$ 749,467	$ 906,800	$ 910,600
OVERTIME	47,635	73,437	84,257	95,600	102,500
TOTAL SALARIES	**728,737**	**833,585**	**833,724**	**1,002,400**	**1,013,100**
BENEFITS					
GROUP INSURANCE	187,534	210,193	217,923	247,600	288,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	43,074	48,603	45,738	61,000	61,000
MEDICARE	10,074	11,367	10,697	14,300	14,500
RETIREMENT CONTRIBUTION	(337,850)	(12,781)	(128,698)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	256,673	198,152	198,791	246,300	229,600
TOTAL BENEFITS	**159,505**	**455,535**	**344,451**	**569,200**	**593,200**
TOTAL PERSONAL SERVICES	**888,242**	**1,289,120**	**1,178,175**	**1,571,600**	**1,606,300**
OPERATING EXPENDITURES					
PROFESSIONAL	199,634	178,622	185,048	237,300	25,000
TECHNICAL	17,885	19,316	6,830	21,600	26,600
BILLING & COLLECTION FEE	230,831	125,020	181,269	222,600	261,900
CLAIMS	-	3,756	4,827	10,000	10,000
CLEANING SERVICES	300	218	180	200	200
LAND FILL FEES	125	2,108	9,130	2,500	10,000
GENERAL REPAIRS & MAINT.	76,838	28,953	19,172	186,600	329,100
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	53,199	57,619	79,059	119,300	119,300
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,133	981	1,346	2,900	2,900
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	15,070	17,359	16,714	19,400	21,400
ADVERTISING	433	150	448	4,100	4,100
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	824	1,092	1,268	8,000	8,000
TRAVEL	3,582	1,918	2,206	6,000	6,000
DUES & FEES	20,929	10,939	22,890	19,800	21,500
EDUCATION & TRAINING	5,480	3,022	3,969	30,800	30,800
LICENSES & FEES	650	56	659	1,800	1,800
GENERAL SUPPLIES/MATERIALS	37,676	35,938	27,037	42,600	42,300
UTILITIES	37,527	38,375	40,381	42,800	84,100
GASOLINE	47,721	34,121	36,418	50,000	42,500
FOOD	984	673	571	4,100	4,800
BOOKS AND PERIODICALS	-	-	-	1,700	1,700
SUP/INV PURCHASED RESALE	20,336	52,176	322,780	250,800	250,800
SMALL EQUIPMENT	14,475	42,148	16,145	101,700	89,300
TECHNOLOGY EQUIPMENT	7,414	1,685	1,906	44,400	21,400
PUBLIC RELATIONS	13,040	1,294	429,919	6,700	6,000
UNIFORMS	8,243	10,577	6,447	14,300	14,300
UTILITY SUPPLY	1,401,534	1,754,806	366,766	420,000	480,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	229,036	257,573	253,498	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**2,444,899**	**2,680,494**	**2,036,885**	**1,872,000**	**1,915,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	100,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	9,257,200	4,893,400
MACHINERY & EQUIP	-	-	-	-	87,600
VEHICLES	-	-	-	89,000	74,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	25,000
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**9,446,200**	**5,180,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	343,247	436,870	257,726	436,400	372,100
INTERNAL FUNDS	-	5,451	-	-	-
TOTAL ALLOCATION	**343,247**	**442,321**	**257,726**	**436,400**	**372,100**
TOTAL EXPENDITURES	**$ 3,676,388**	**$ 4,411,935**	**$ 3,472,786**	**$ 13,326,200**	**$ 9,074,200**

Water Fund
Positions

	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018	Requested FY 2019
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	-	-
Utilities Service Representative I	1.00	1.00	1.00	2.00	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	-	-
Asst Construction & Maint Supervisor	-	-	-	1.00	1.00
Leadman	1.00	-	-	-	-
Crew Leaders	3.00	3.00	3.00	3.00	3.00
Meter Service Technician	4.00	5.00	5.00	4.00	4.00
Leak Detection Technician	2.00	2.00	2.00	2.00	2.00
Cross Connection Control Program Technician	0.50	0.50	0.50	0.50	0.50
Utility Worker III	-	1.00	1.00	2.00	2.00
Utility Worker II	2.00	1.00	1.00	1.00	1.00
Utility Worker I	3.00	5.00	5.00	5.00	5.00
Total	22.50	24.50	24.50	24.50	24.50

Water Fund
Debt Service

	Balances 6/30/2018	Principal	Interest	Total
Water Fund				
Notes Payable:				
2013 GEFA Fixed Network	$ 2,441,145	$ 294,566	$ 16,144	$ 310,710
2016025 GEFA Fixed Network	8,877,149	412,986	78,418	$ 491,404
Utility Complex	5,000,000	181,030	157,600	$ 338,630
Bonds Payable:				
2009 Series	1,275,000	1,275,000	20,974	$ 1,295,974
2012 Series	10,770,000	740,000	434,100	$ 1,174,100
Total Water Fund	**$ 28,363,294**	**$ 2,903,582**	**$ 707,236**	**$ 3,610,818**

Water Fund
Capital Requests

Cedar Creek Sewage Treatment	
LM-25 Bulk Tank & Pump System	$ 55,000
VLR #3 Tank Lining	500,000
Disk Filter Unit	260,400
Influent Drum Screen Rehab-2 Units	75,000
Hach SC1000 and SC2000 Controllers	25,000
Gantry/JIB Crane System (SPLOST)	125,000
Dissolved Oxygen Control Installation	100,000
Total	**$ 1,140,400**
Marburg Sewer Treatment	
UV Unit	$ 157,000
Total	**$ 157,000**
Wastewater Collection	
Melrose Ave Sewer Replacement	$ 50,000
Mimosa Street Sewer Rehab	45,000
Ga Avenue Sewer Rehab	910,000
Root Control	100,000
Meadowbrook Sewer Replacement	170,000
Winder/Barrow Sewer Upgrade	2,500,000
Lake Drive Pump Station Upgrade	25,000
Walmart Liftstation Upgrade	25,500
Satellite Dr Gravity Sewer	45,000
Manhole Rehab	100,000
Trench Boxes	25,000
Lighting Bug Alley Sewer Rehab	115,000
King Street Sewer	130,000
Flow Monitor Smart Cover	25,000
Picote Cutter	17,000
Backup Pumps (SPLOST)	204,000
Lining Equipment	140,000
Ford Transit Van	27,400
Ford F150 4x4 Crew Cab Truck	30,000
Ford F150 4x2 Crew Cab	27,000
Crane Truck	70,000
Total	**$ 4,780,900**
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
New pumps & Standardized Pumps to FLYGT	25,000
Asphalt Re-Surfacing of WTP	56,600
Portable Generator Connection	100,000
Back up Pump Laurel Lane	55,000
Total	**$ 14,677,400**

Water Distribution	
Land for Water Tank at 316	$ 100,000
SR11/Apalachee River DOT Project Relocation	650,000
SR211/Cedar Creek Rd DOT Project Relocation	350,000
West Winder Bypass	1,099,200
Phase 2 Green Valley Dr Wtrmain Rehab	130,000
CIP-Telemetry	30,000
SR316/Hwy 53 DOT Project Relocation	450,000
SR316/SR11 DOT Project Relocation	300,000
Midland Ave Waterline	80,000
CIP-Hwy 211 7 Thompson Mill	124,200
MLK St Waterline	1,200,000
Williamson St	350,000
Cedar Valley Trail	130,000
Pneumatic Ductile Iron Pipe SAY 20"	5,000
Kubota RTVX-900W	12,200
Geocollector	9,000
Patroller II Sys w/Rugg PDA	9,000
Excavator	45,000
GSSI 270 MHZ ANTENNA W/CART	7,400
Truck	44,000
4x4 Truck	30,000
Camera Server for Utilities Complex	25,000
Total	**$ 5,180,000**
Water Fund Totals	**$ 25,935,700**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Environmental Protection Services Fund

Environmental Protection Services Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ 381,000
Franchise Fees	-	-	-	-	-
License and Permits	370	300	800	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	1,812	-	(1,112)	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	28,328	29,850	30,171	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	**30,510**	**30,150**	**29,859**	**30,000**	**411,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	134,739	206,970	236,708	447,300	447,800
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**134,739**	**206,970**	**236,708**	**447,300**	**447,800**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(400,000)	(300,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	400,000	300,000
Cash Reserves	-	-	-	-	-
Transfers In	791,458	1,235,192	920,000	417,300	36,800
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**791,458**	**1,235,192**	**920,000**	**417,300**	**36,800**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 687,229**	**$ 1,058,372**	**$ 713,150**	**$ -**	**$ -**

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

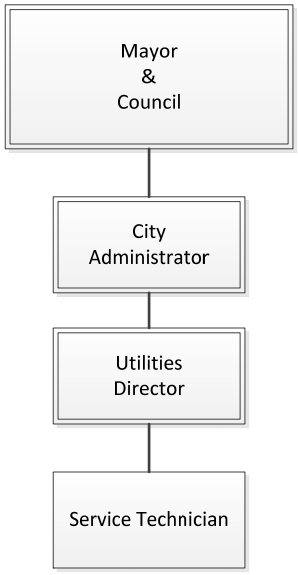
The Environmental Protection Services Fund (EPS) records revenues and expenditures associated with the operation and maintenance of the City's stormwater systems and the management of the FOG program and Watershed Protection Plan.


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Environmental Protection Services Fund
Expenditures

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 34,878	$ 19,967	$ 20,747	$ 21,900	$ 22,200
OVERTIME	1,046	1,894	1,688	1,200	1,200
TOTAL SALARIES	**35,924**	**21,861**	**22,435**	**23,100**	**23,400**
BENEFITS					
GROUP INSURANCE	11,848	10,058	7,510	-	8,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	1,961	1,153	1,149	1,400	1,400
MEDICARE	459	270	269	400	400
RETIREMENT CONTRIBUTION	(6,894)	45,395	(34,062)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	6,651	5,174	4,305	5,300	4,700
TOTAL BENEFITS	**14,025**	**62,050**	**(20,830)**	**7,100**	**14,600**
TOTAL PERSONAL SERVICES	**49,949**	**83,911**	**1,605**	**30,200**	**38,000**
OPERATING EXPENDITURES					
PROFESSIONAL	-	300	99,541	192,700	175,600
TECHNICAL	-	2,400	-	7,500	7,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	3,850	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	1,550	105	5,000	5,000
GENERAL REPAIRS & MAINT.	45,760	27,681	80,478	91,300	143,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	1,118	752	1,770	2,000	7,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	3,009	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	28	-	563	400	400
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	133	914	-	-
TRAVEL	-	-	543	-	-
DUES & FEES	50	4,281	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	1,000	1,000
GENERAL SUPPLIES/MATERIALS	166	1,214	426	3,000	8,000
UTILITIES	-	-	495	-	-
GASOLINE	-	-	224	3,500	3,500
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	1,041	-	6,500	6,500
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	3,000	3,000
UNIFORMS	493	461	335	700	700
UTILITY SUPPLY	10,825	44,828	10,957	50,000	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	13,561	19,142	16,457	-	-
BAD DEBT	416	199	45	-	-
TOTAL OPERATING EXPENDITURES	**72,417**	**110,841**	**212,853**	**366,800**	**361,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	400,000	300,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**400,000**	**300,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	12,374	12,218	22,251	50,300	48,000
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**12,374**	**12,218**	**22,251**	**50,300**	**48,000**
TOTAL EXPENDITURES	**$ 134,739**	**$ 206,970**	**$ 236,708**	**$ 847,300**	**$ 747,800**

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



Statement of Purpose

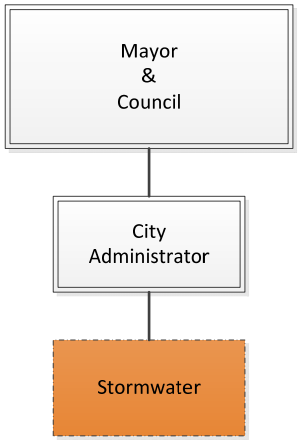
The Fats, Oils & Grease (FOG) program is designed to properly manage oil and grease discharged into the sanitary sewer system that could potentially result in sanitary sewer overflows. The Department's focus is to establish uniform permitting, maintenance and monitoring requirements for controlling the 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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 34,878	$ 19,967	$ 20,747	$ 21,900	$ 22,200
OVERTIME	1,046	1,894	1,688	1,200	1,200
TOTAL SALARIES	**35,924**	**21,861**	**22,435**	**23,100**	**23,400**
BENEFITS					
GROUP INSURANCE	11,848	10,076	7,510	-	8,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	1,961	1,153	1,149	1,400	1,400
MEDICARE	459	270	269	400	400
RETIREMENT CONTRIBUTION	(6,894)	45,395	(34,062)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	6,651	5,174	4,305	5,300	4,700
TOTAL BENEFITS	**14,025**	**62,068**	**(20,830)**	**7,100**	**14,600**
TOTAL PERSONAL SERVICES	**49,949**	**83,929**	**1,605**	**30,200**	**38,000**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	5,000	5,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	1,118	668	516	2,000	2,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	28	-	563	400	400
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	133	914	-	-
TRAVEL	-	-	543	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	1,000	1,000
GENERAL SUPPLIES/MATERIALS	166	420	426	3,000	3,000
UTILITIES	-	-	495	-	-
GASOLINE	-	-	-	3,500	3,500
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	1,500	1,500
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	3,000	3,000
UNIFORMS	493	461	335	700	700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,805**	**1,682**	**3,792**	**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	6,295	4,713	3,295	6,400	6,100
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**6,295**	**4,713**	**3,295**	**6,400**	**6,100**
TOTAL EXPENDITURES	**$ 58,048**	**$ 90,324**	**$ 8,693**	**$ 56,900**	**$ 64,400**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	-	300	99,541	192,700	**175,600**
TECHNICAL	-	2,400	-	2,500	**2,500**
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	3,850	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	1,550	105	5,000	**5,000**
GENERAL REPAIRS & MAINT.	45,760	27,681	80,478	91,300	**143,400**
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	84	1,254	-	**5,000**
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	3,009	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	50	4,281	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	794	-	-	**5,000**
UTILITIES	-	-	-	-	-
GASOLINE	-	-	224	-	-
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	10,957	50,000	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	13,561	19,142	16,457	-	-
BAD DEBT	416	199	45	-	-
TOTAL OPERATING EXPENDITURES	**70,612**	**109,159**	**209,060**	**346,500**	**341,500**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	400,000	**300,000**
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	**400,000**	**300,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	6,079	7,505	18,956	43,900	**41,900**
INTERNAL FUNDS	-	-		-	
TOTAL ALLOCATION	**6,079**	**7,505**	**18,956**	**43,900**	**41,900**
TOTAL EXPENDITURES	**$ 76,691**	**$ 116,646**	**$ 228,016**	**$ 790,400**	**$ 683,400**

Environmental Protection Services Fund
Positions

	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018	Requested FY 2019
Fats, Oils, & Grease					
Service Technician	0.50	0.50	0.50	0.50	0.50
Total	0.50	0.50	0.50	0.50	0.50

Environmental Protection Services Fund
Capital Requests

Stormwater	
Hidden Court Stormwater Project	$ 300,000
Total Environmental Protection Servcies Fund	**$ 300,000**


WINDER, GEORGIA
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Gas Fund

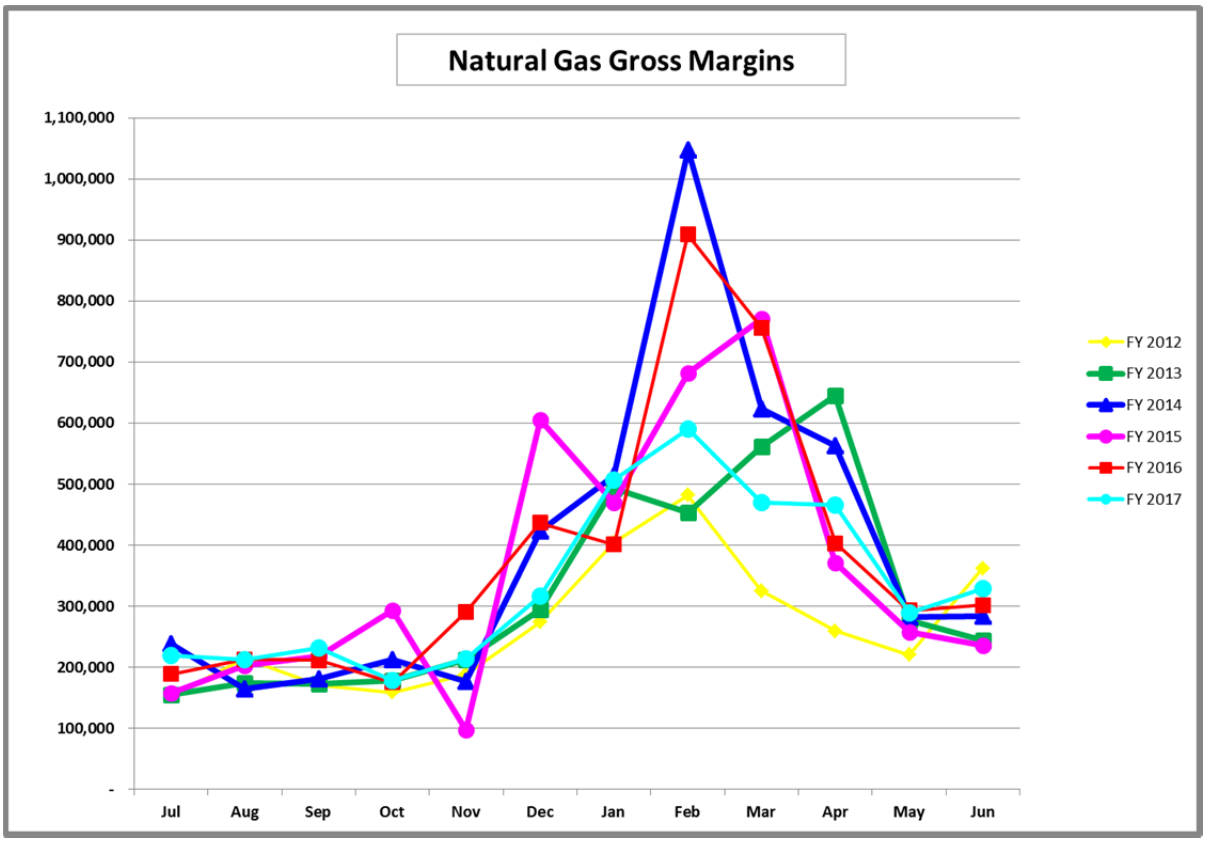
Gas Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	5,983	5,607	7,317	5,000	6,800
Intergovernmental	-	-	-	-	-
Charges for Service	19,891	8,614	8,610	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	21,846	16,729	10,717	5,000	5,000
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	8,886,270	7,860,110	7,719,915	8,020,000	8,401,800
Tap -On Fees	57,700	56,100	122,100	75,000	105,000
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	104,203	53,067	41,302	54,000	50,400
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**9,095,893**	**8,000,227**	**7,909,960**	**8,159,000**	**8,569,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	7,060,141	5,417,536	6,501,124	7,719,800	7,391,800
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**7,060,141**	**5,417,536**	**6,501,124**	**7,719,800**	**7,391,800**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(3,615,800)	(3,997,300)
Proceeds From Sale of Assets	-	-	19,500	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	3,615,800	3,997,300
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(1,601,392)	(2,959,975)	(3,450,000)	(439,200)	(1,177,200)
TOTAL OTHER SOURCES AND (USES)	**(1,601,392)**	**(2,959,975)**	**(3,430,500)**	**(439,200)**	**(1,177,200)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 434,360**	**$ (377,284)**	**$ (2,021,664)**	**$ -**	**$ -**

Gas Fund
Revenues

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



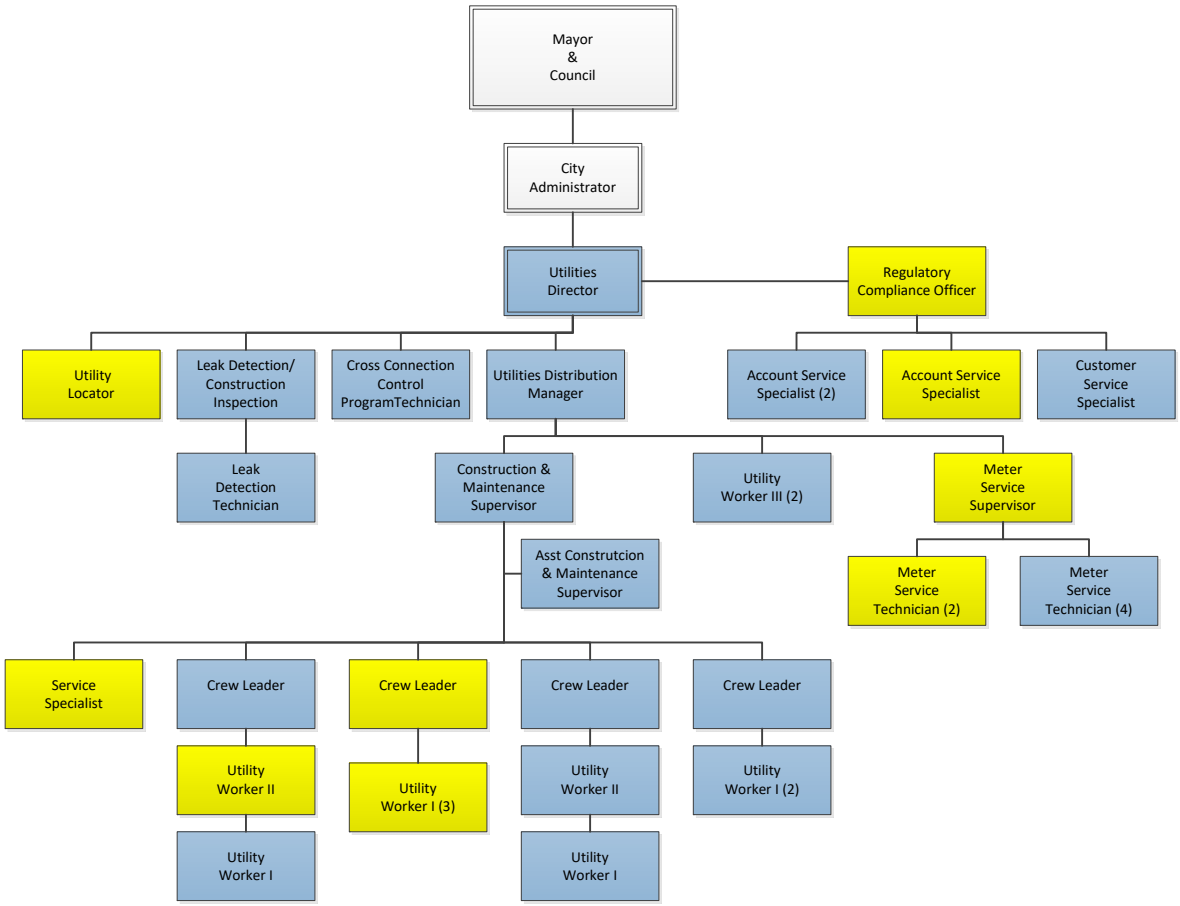
The Gas Fund records revenues and expenditures associated with operation and maintenance of the City's natural gas system. Revenues collected maintain the gas system operations, and distribution infrastructures.

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 2019 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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 312,838	$ 303,015	$ 347,388	$ 399,900	$ 418,900
OVERTIME	30,331	40,465	46,813	55,200	58,100
TOTAL SALARIES	**343,169**	**343,480**	**394,201**	**455,100**	**477,000**
BENEFITS					
GROUP INSURANCE	65,174	60,650	68,349	77,300	81,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	20,506	20,918	21,948	27,700	29,100
MEDICARE	4,796	4,892	5,133	6,500	6,800
RETIREMENT CONTRIBUTION	(165,478)	(156,244)	(12,771)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	98,570	84,704	85,975	132,700	103,100
TOTAL BENEFITS	**23,567**	**14,920**	**168,634**	**244,200**	**220,500**
TOTAL PERSONAL SERVICES	**366,736**	**358,400**	**562,834**	**699,300**	**697,500**
OPERATING EXPENDITURES					
PROFESSIONAL	-	35,180	20,375	95,800	80,000
TECHNICAL	28,318	67,753	26,820	58,500	63,700
BILLING & COLLECTION FEE	222,799	126,947	192,681	222,300	236,700
CLAIMS	-	8,169	-	10,000	10,000
CLEANING SERVICES	156	208	449	200	200
LAND FILL FEES	100	1,045	1,045	-	-
GENERAL REPAIRS & MAINT.	16,529	19,657	107,779	55,000	76,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	90,361	120,614	105,133	160,000	168,600
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,133	1,274	781	1,500	1,500
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	11,820	14,223	12,545	13,400	16,100
ADVERTISING	66	229	-	4,000	4,000
MARKETING PROGRAMS (REBATES)	40,600	116,500	114,500	275,000	275,000
PRINTING & BINDING	2,500	780	507	5,000	5,000
TRAVEL	1,449	2,761	3,489	3,800	3,800
DUES & FEES	7,746	11,177	12,842	12,800	14,500
EDUCATION & TRAINING	6,922	1,687	2,467	8,300	8,300
LICENSES & FEES	2,471	2,453	2,501	3,000	11,700
GENERAL SUPPLIES/MATERIALS	34,881	25,533	21,910	33,600	33,400
UTILITIES	12,469	13,421	13,158	13,800	14,500
GASOLINE	21,711	22,888	21,454	26,300	26,300
FOOD	1,676	1,294	1,117	2,150	2,200
BOOKS AND PERIODICALS	-	100	-	400	400
SUP/INV PURCHASED RESALE	4,727,318	3,384,899	3,929,894	4,525,000	4,250,000
SMALL EQUIPMENT	24,548	26,345	21,011	53,900	51,900
TECHNOLOGY EQUIPMENT	4,350	210	286	8,900	8,900
PUBLIC RELATIONS	-	1,780	6,268	10,350	10,300
UNIFORMS	7,558	7,401	5,339	8,500	8,500
UTILITY SUPPLY	610,217	219,883	583,607	540,800	540,800
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	157,650	170,540	172,518	-	-
BAD DEBT	(6,000)	109,595	16,109	-	-
TOTAL OPERATING EXPENDITURES	**6,029,349**	**4,514,546**	**5,396,586**	**6,152,300**	**5,923,100**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	3,462,000	3,859,000
MACHINERY & EQUIP	-	-	-	86,800	71,300
VEHICLES	-	-	-	67,000	67,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**3,615,800**	**3,997,300**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	664,056	544,590	541,704	868,200	771,200
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**664,056**	**544,590**	**541,704**	**868,200**	**771,200**
TOTAL EXPENDITURES	**$ 7,060,141**	**$ 5,417,536**	**$ 6,501,124**	**$ 11,335,600**	**$ 11,389,100**

Gas Fund
Positions

	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018	Requested FY 2019
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	-	-
Crew Leader	1.00	1.00	1.00	1.00	1.00
Service Technician	2.00	1.00	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	1.00
Utility Worker I	2.00	1.00	1.00	2.00	2.00
Meter Technician I	-	1.00	1.00	1.00	1.00
Total	11.00	12.00	11.00	11.00	11.00

Gas Fund
Capital Requests

Gas		
Glenwood Replacement Phase II	$	72,000
Barrow/Walton/Oconee Expansion		350,000
Jaco Regulator Station Relocation		450,000
Dee Kennedy Road Expansion		45,000
Broad Street Main Replacement		110,000
SR316/53 DOT Project Relocation		300,000
SR316/11 DOT Project Relocation		250,000
Regulator Station Upgrades		35,000
SR211/Cedar Creek DOT Project Relocation		350,000
West Winder Bypass DOT Project Relocation		302,000
High Pressure Expansion		1,500,000
Bill Rutledge Main Extension		95,000
Large Pipe Trailer		16,000
Sod Cutter and Roller		5,300
Emergency Trailer		50,000
Work Truck Under 1 Ton		22,000
Work Truck Over 1 Ton		45,000
Total Gas Fund	**$**	**3,997,300**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Solid Waste Fund

Solid Waste Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	1,047,242	1,053,174	1,078,069	1,189,200	1,302,000
Penalties and Interest	29,043	19,985	18,520	19,200	19,200
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**1,076,285**	**1,073,159**	**1,096,589**	**1,220,400**	**1,321,200**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	677,633	730,467	737,956	763,000	805,700
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**677,633**	**730,467**	**737,956**	**763,000**	**805,700**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(470,242)	(400,167)	(368,000)	(457,400)	(515,500)
TOTAL OTHER SOURCES AND (USES)	**(470,242)**	**(400,167)**	**(368,000)**	**(457,400)**	**(515,500)**

Solid Waste Fund

Revenues

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

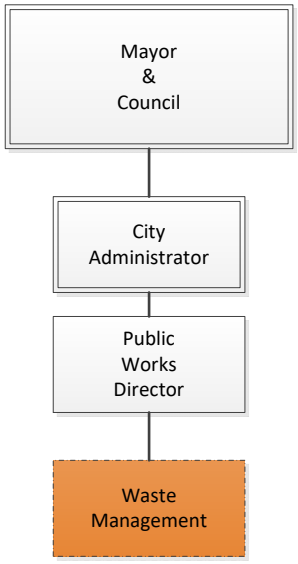
The Solid Waste Fund records revenues and expenditures associated with solid waste collection which is contracted with Waste Management, Inc.

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 Requests

No capital expenditures have been budgeted for this fund.

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	639,185	640,353	656,128	660,000	702,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	17,438	9,840	14,755	17,200	17,500
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	14,150	6,906	4,887	-	-
TOTAL OPERATING EXPENDITURES	**670,773**	**657,100**	**675,770**	**677,200**	**719,500**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	6,860	73,367	62,186	85,800	86,200
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	***6,860***	***73,367***	***62,186***	***85,800***	***86,200***
TOTAL EXPENDITURES	**$ 677,633**	**$ 730,467**	**$ 737,956**	**$ 763,000**	**$ 805,700**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Facilities Fund

Special Facilities Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	3,900	2,400	-	-	-
Miscellaneous and Other	864	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	108,122	88,681	76,277	68,400	74,300
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**112,886**	**91,081**	**76,277**	**68,400**	**74,300**
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	663,295	449,772	384,752	353,600	437,900
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**663,295**	**449,772**	**384,752**	**353,600**	**437,900**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	514,975	292,475	100,000	285,200	363,600
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**514,975**	**292,475**	**100,000**	**285,200**	**363,600**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (35,434)**	**$ (66,216)**	**$ (208,475)**	**$ -**	**$ -**

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..

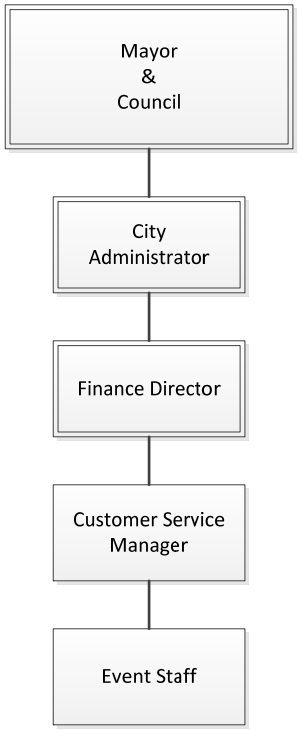
These facilities enable many people access to have weddings, receptions, parties, and different cultural events right in downtown Winder. Besides being able to rent these facilities for private functions, the Winder Barrow Community Theatre, the local schools, and many not-for-profit organizations host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


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Facilities Fund
Expenditures

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 61,111	$ 12,524	$ 6,023	$ 17,500	$ 17,600
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**61,111**	**12,524**	**6,023**	**17,500**	**17,600**
BENEFITS					
GROUP INSURANCE	1,924	1,418	338	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,895	833	354	800	800
MEDICARE	911	195	83	200	200
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	(4,488)	-	-	-	-
TOTAL BENEFITS	**2,243**	**2,445**	**775**	**1,000**	**1,000**
TOTAL PERSONAL SERVICES	**63,354**	**14,969**	**6,798**	**18,500**	**18,600**
OPERATING EXPENDITURES					
PROFESSIONAL	9,750	4,300	1,425	3,000	3,000
TECHNICAL	2,310	-	-	2,500	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	5,179	-	-	10,000	10,000
CLEANING SERVICES	3,031	661	1,174	1,500	1,500
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	365,100	251,912	182,166	241,100	319,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	385	47	-	1,000	1,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,595	229	37	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	573	-	-	-	-
ADVERTISING	5,005	-	-	2,500	2,500
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	43	-	1,000	1,000
TRAVEL	174	-	-	-	-
DUES & FEES	533	446	455	200	200
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	9,499	3,712	2,328	13,000	13,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	14	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,588	1,153	16,702	16,000	16,000
TECHNOLOGY EQUIPMENT	992	-	-	3,500	3,500
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	135	106	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	142,610	141,170	141,292	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**549,473**	**403,781**	**345,581**	**295,300**	**371,400**
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	50,468	31,023	32,373	39,800	47,900
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	***50,468***	***31,023***	***32,373***	***39,800***	***47,900***
TOTAL EXPENDITURES	**$ 663,295**	**$ 449,772**	**$ 384,752**	**$ 353,600**	**$ 437,900**

Special Facilities Fund
Community Center



Statement of Purpose

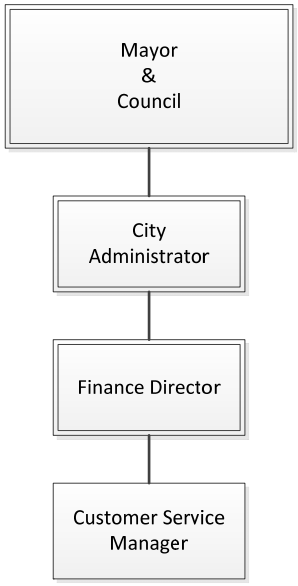
The Community Center is available for rent by the general public, non-profit organization, and businesses. The Community Center can host a variety of events ranging from seminars, fundraisers, banquets, and large scale weddings. The Jug Tavern Park is also available for rental needs. Our mission is to 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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 9,355	$ 13,776	$ 6,023	$ 17,500	$ 17,600
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**9,355**	**13,776**	**6,023**	**17,500**	**17,600**
BENEFITS					
GROUP INSURANCE	1,355	1,418	338	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	561	833	354	800	800
MEDICARE	131	195	83	200	200
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	**2,048**	**2,445**	**775**	**1,000**	**1,000**
TOTAL PERSONAL SERVICES	**11,403**	**16,221**	**6,798**	**18,500**	**18,600**
OPERATING EXPENDITURES					
PROFESSIONAL	1,650	1,850	1,425	2,000	2,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	5,179	-	-	10,000	10,000
CLEANING SERVICES	691	661	1,174	1,500	1,500
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	115,109	134,647	78,890	149,700	225,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	125	47	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	652	57	37	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	195	-	-	2,500	2,500
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	43	-	1,000	1,000
TRAVEL	-	-	-	-	-
DUES & FEES	223	223	228	200	200
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,367	2,681	1,761	10,000	10,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	420	-	16,702	15,000	15,000
TECHNOLOGY EQUIPMENT	376	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	106	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	50,852	49,999	49,720	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**179,839**	**190,314**	**149,937**	**191,900**	**267,600**
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	15,068	17,495	14,399	26,700	35,100
INTERNAL FUNDS					
TOTAL ALLOCATION	**15,068**	**17,495**	**14,399**	**26,700**	**35,100**
TOTAL EXPENDITURES	**$ 206,310**	**$ 224,029**	**$ 171,135**	**$ 237,100**	**$ 321,300**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 51,756	$ (1,252)	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**51,756**	**(1,252)**	**-**	**-**	**-**
BENEFITS					
GROUP INSURANCE	569	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,333	-	-	-	-
MEDICARE	780	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	(4,488)	-	-	-	-
TOTAL BENEFITS	**195**	**-**	**-**	**-**	**-**
TOTAL PERSONAL SERVICES	**51,951**	**(1,252)**	**-**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	8,100	2,450	-	1,000	1,000
TECHNICAL	2,310	-	-	2,500	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	2,340	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	192,296	52,668	58,449	60,200	83,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	260	-	-	1,000	1,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,943	172	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	573		-	-	-
ADVERTISING	4,810	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	174	-	-	-	-
DUES & FEES	310	223	228	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	5,132	1,032	568	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	14	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,168	1,153	-	1,000	1,000
TECHNOLOGY EQUIPMENT	616	-	-	3,500	3,500
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	135	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	63,671	63,671	63,485	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**283,852**	**121,368**	**122,729**	**72,200**	**92,700**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	29,208	6,308	11,275	9,100	11,400
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**29,208**	**6,308**	**11,275**	**9,100**	**11,400**
TOTAL EXPENDITURES	**$ 365,011**	**$ 126,425**	**$ 134,005**	**$ 81,300**	**$ 104,100**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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.	57,695	64,598	44,826	31,200	11,100
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	-	-	-	-	-
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	28,087	27,501	28,087	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**85,782**	**92,099**	**72,914**	**31,200**	**11,100**
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	6,192	7,220	6,699	4,000	1,400
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**6,192**	**7,220**	**6,699**	**4,000**	**1,400**
TOTAL EXPENDITURES	**$ 91,975**	**$ 99,318**	**$ 79,612**	**$ 35,200**	**$ 12,500**

Special Facilities Fund
Positions by Department

	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018	Requested FY 2019
Community Center					
Director	-	-	-	-	-
Event Staff	0.50	0.50	0.50	0.50	0.50
Total	0.50	0.50	0.50	0.50	0.50
Cultural Arts					
Director	1.00	-	-	-	-
Total	1.00	-	-	-	-


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Chimneys Golf Course Fund

Chimneys Golf Course Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	808,318	738,174	756,026	823,800	785,400
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	3,875	250	9,200	-	-
Miscellaneous and Other	(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	**812,158**	**738,424**	**765,226**	**823,800**	**785,400**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	836,180	966,452	978,265	1,039,800	1,128,200
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**836,180**	**966,452**	**978,265**	**1,039,800**	**1,128,200**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(70,000)	(95,800)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	70,000	95,800
Cash Reserves	-	-	-	-	-
Transfers In	65,058	214,725	308,000	216,000	342,800
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**65,058**	**214,725**	**308,000**	**216,000**	**342,800**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 41,036**	**$ (13,304)**	**$ 94,961**	**$ -**	**$ -**

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)
$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)

Friday
$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)

Weekends (Saturday, Sunday, and all Holidays)
$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)

Driving Range Rates
Small Basket (30-35 balls)
$6.00 when purchased alone
$5.00 when purchased with round of golf
Large Basket (60-65 balls)
$8.00 when purchased alone
$7.00 when purchased with round of golf

Membership Plans
Elite Membership
$2,200 Annual ($183.34 per month)
Standard Membership
$1,596 Annual ($133.00 per month)

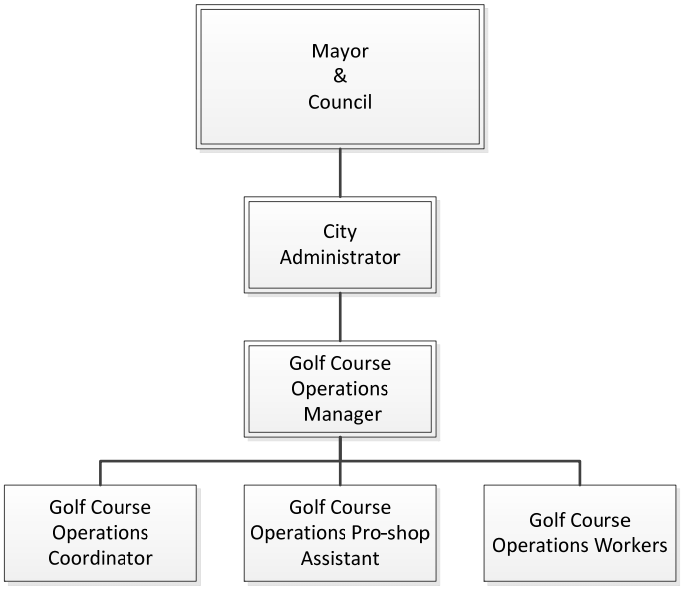
Pay your age: During the times/days listed above, any golfer age 15 years old and younger may play for a rate equivalent to their age, when accompanied by an adult. Pay Your Age rate is limited to one child per adult. Any additional youth golfers beyond this limit will pay the “junior” rate listed above.


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Chimneys Golf Course Fund
Expenditures

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 279,452	$ 275,706	$ 279,635	$ 363,700	$ 405,900
OVERTIME	9,788	12,792	15,973	18,400	16,700
TOTAL SALARIES	**289,241**	**288,498**	**295,608**	**382,100**	**422,600**
BENEFITS					
GROUP INSURANCE	32,984	40,732	47,765	42,000	52,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	17,598	17,551	16,882	23,500	26,000
MEDICARE	4,116	4,105	3,948	5,500	6,200
RETIREMENT CONTRIBUTION	39,907	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	29,130	48,675	26,258	52,800	65,600
TOTAL BENEFITS	**123,735**	**111,063**	**94,854**	**123,800**	**150,100**
TOTAL PERSONAL SERVICES	**412,976**	**399,561**	**390,462**	**505,900**	**572,700**
OPERATING EXPENDITURES					
PROFESSIONAL	246	19,210	61,451	8,100	3,400
TECHNICAL	6,177	6,223	5,139	4,100	4,100
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	330	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	41,059	107,595	68,980	36,700	43,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	30,353	41,361	40,319	37,900	48,400
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	54,899	54,321	57,515	61,200	60,400
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,311	1,486	1,522	3,200	3,200
ADVERTISING	717	2,282	299	6,000	6,000
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	1,270	1,234	282	2,000	2,400
TRAVEL	170	515	-	800	800
DUES & FEES	2,840	2,882	755	3,600	3,100
EDUCATION & TRAINING	-	-	-	600	900
LICENSES & FEES	205	200	200	700	700
GENERAL SUPPLIES/MATERIALS	16,638	21,380	18,555	23,900	25,200
UTILITIES	-	-	-	-	-
GASOLINE	27,953	19,537	21,033	26,100	26,100
FOOD	201	209	284	200	500
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	36,363	48,216	58,272	61,800	54,700
SMALL EQUIPMENT	6,807	6,822	12,762	6,500	11,400
TECHNOLOGY EQUIPMENT	689	-	4,326	3,000	3,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	2,472	2,725	3,896	7,000	8,000
UTILITY SUPPLY	80,455	87,003	94,579	123,100	133,700
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	34,694	49,629	54,534	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**345,519**	**473,160**	**504,704**	**416,500**	**439,300**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	20,000	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	50,000	95,800
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	***70,000***	***95,800***
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	77,685	93,732	83,100	117,400	116,200
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	***77,685***	***93,732***	***83,100***	***117,400***	***116,200***
TOTAL EXPENDITURES	**$ 836,180**	**$ 966,452**	**$ 978,265**	**$ 1,109,800**	**$ 1,224,000**

Chimneys Golf Course Fund
Golf Pro Shop Operations



Statement of Purpose

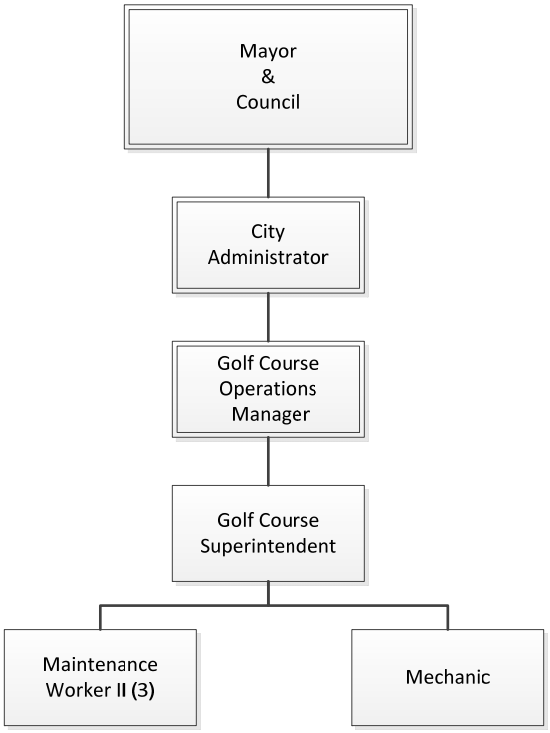
The City of Winder's Chimneys Golf Course Pro Shop Operations Department strives to furnish quality facilities under a sound management and financial plan that is competitive and self-supportive.

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 113,728	$ 116,824	$ 103,712	$ 149,900	$ 167,700
OVERTIME	3,460	4,470	7,725	8,800	8,800
TOTAL SALARIES	**117,188**	**121,294**	**111,436**	**158,700**	**176,500**
BENEFITS					
GROUP INSURANCE	11,771	13,032	14,116	13,100	13,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	7,032	7,419	6,427	9,800	10,900
MEDICARE	1,644	1,735	1,503	2,300	2,600
RETIREMENT CONTRIBUTION	-	(7,795)	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	29,130	19,164	428	21,100	18,700
TOTAL BENEFITS	**49,577**	**33,555**	**22,474**	**46,300**	**46,100**
TOTAL PERSONAL SERVICES	**166,765**	**154,849**	**133,911**	**205,000**	**222,600**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	533	-	-
TECHNICAL	3,720	3,766	3,820	4,100	4,100
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	330	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	28,298	30,916	31,118	15,300	20,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	707	1,047	2,898	4,200	4,200
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	54,899	54,250	57,515	60,700	59,900
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,311	1,486	1,522	1,500	1,500
ADVERTISING	717	2,282	299	6,000	6,000
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	1,223	1,234	282	2,000	2,400
TRAVEL	170	403	-	400	400
DUES & FEES	2,370	2,120	1,189	3,100	2,500
EDUCATION & TRAINING	-	-	-	400	400
LICENSES & FEES	205	200	200	500	500
GENERAL SUPPLIES/MATERIALS	13,394	13,167	13,303	17,900	18,700
UTILITIES	-	-	-	-	-
GASOLINE	15,480	11,612	13,740	15,300	15,300
FOOD	132	209	284	200	500
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	36,363	48,216	58,272	61,800	54,700
SMALL EQUIPMENT	3,778	2,258	8,080	2,000	3,700
TECHNOLOGY EQUIPMENT	689	-	3,748	2,000	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	589	1,054	1,631	2,400	3,400
UTILITY SUPPLY	-	55	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	3,961	5,069	5,291	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**168,006**	**179,674**	**203,725**	**199,800**	**201,100**
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	35,506	38,563	32,290	51,500	49,700
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**35,506**	**38,563**	**32,290**	**51,500**	**49,700**
TOTAL EXPENDITURES	**$ 370,277**	**$ 373,086**	**$ 369,926**	**$ 456,300**	**$ 473,400**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 165,724	$ 158,882	$ 175,923	$ 213,800	$ 238,200
OVERTIME	6,329	8,322	8,249	9,600	7,900
TOTAL SALARIES	**172,053**	**167,204**	**184,172**	**223,400**	**246,100**
BENEFITS					
GROUP INSURANCE	21,214	27,699	33,649	28,900	38,400
SOCIAL SECURITY (FICA) CONTRIBUTIONS	10,566	10,132	10,455	13,700	15,100
MEDICARE	2,471	2,370	2,445	3,200	3,600
RETIREMENT CONTRIBUTION	39,907	7,795	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	29,512	25,829	31,700	46,900
TOTAL BENEFITS	**74,158**	**77,508**	**72,379**	**77,500**	**104,000**
TOTAL PERSONAL SERVICES	**246,211**	**244,711**	**256,551**	**300,900**	**350,100**
OPERATING EXPENDITURES					
PROFESSIONAL	246	19,210	60,918	8,100	3,400
TECHNICAL	2,457	2,457	1,319	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	12,761	76,679	37,863	21,400	22,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	29,646	40,314	37,421	33,700	44,200
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	71	-	500	500
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	1,700	1,700
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	47	-	-	-	-
TRAVEL	-	112	-	400	400
DUES & FEES	470	762	(434)	500	600
EDUCATION & TRAINING	-	-	-	200	500
LICENSES & FEES	-	-	-	200	200
GENERAL SUPPLIES/MATERIALS	3,244	8,213	5,253	6,000	6,500
UTILITIES	-	-	-	-	-
GASOLINE	12,473	7,925	7,293	10,800	10,800
FOOD	69	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	3,029	4,564	4,682	4,500	7,700
TECHNOLOGY EQUIPMENT	-	-	578	1,000	1,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	1,883	1,671	2,265	4,600	4,600
UTILITY SUPPLY	80,455	86,948	94,579	123,100	133,700
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	30,733	44,560	49,243	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**177,513**	**293,485**	**300,979**	**216,700**	**238,200**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	20,000	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	50,000	95,800
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**70,000**	**95,800**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	42,179	55,170	50,809	65,900	66,500
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**42,179**	**55,170**	**50,809**	**65,900**	**66,500**
TOTAL EXPENDITURES	**$ 465,903**	**$ 593,366**	**$ 608,340**	**$ 653,500**	**$ 750,600**

Chimneys Golf Course Fund
Positions by Department

	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018	Requested FY 2019
Golf Pro Shop					
Golf Course Operations Manager	1.00	1.00	1.00	1.00	1.00
Golf Course Operations Coordinator	1.00	1.00	1.00	1.00	1.00
Golf Course Operations Pro-Shop Assistant	0.50	0.50	0.50	0.50	0.50
Golf Course Operations Worker	1.50	1.50	1.50	1.50	1.50
Total	4.00	4.00	4.00	4.00	4.00
Golf Maintenance Shop					
Golf Course Superintendent	1.00	1.00	1.00	1.00	1.00
Maintenance Worker III	-	1.00	1.00	1.00	1.00
Maintenance Worker II	-	2.00	2.00	2.00	2.00
Mechanic	-	-	-	1.00	1.00
Maintenance Staff	4.38	2.25	2.25	1.25	1.25
Total	5.38	6.25	6.25	6.25	6.25

Chimneys Golf Course Fund
Capital Requests

Golf Course Maintenance		
Foley Accu-Master Bedknife Grinder	$	20,500
Foley Accu-Master 653 Reel Grinder		42,500
John Deere 2500E Greens Mower		32,800
Total Golf Department	**$**	**95,800**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Utility Service Fund

Utility Service Fund

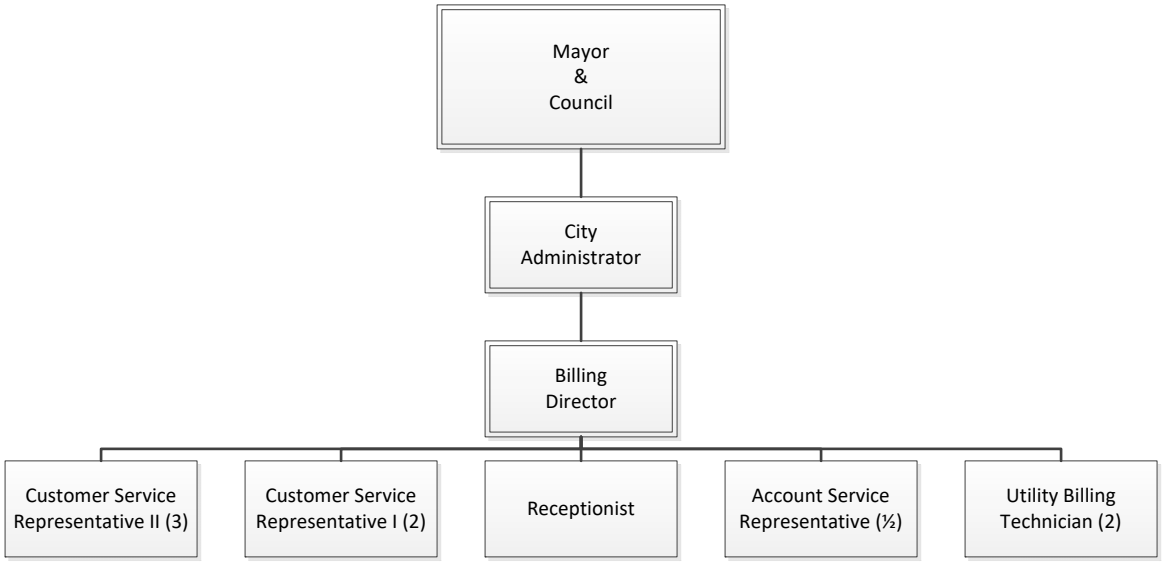
Revenue, Expenditures and Other Sources and Uses Summary

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	861,330	487,318	759,744	853,200	865,400
TOTAL REVENUE	**861,330**	**487,318**	**759,744**	**853,200**	**865,400**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	731,336	487,318	765,632	853,200	865,400
TOTAL OPERATING EXPENDITURES	**731,336**	**487,318**	**765,632**	**853,200**	**865,400**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**-**	**-**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 129,994**	**$ (0)**	**$ (5,888)**	**$ -**	**$ -**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 294,824	$ 299,456	$ 309,574	$ 344,900	$ 365,800
OVERTIME	7,708	7,386	3,289	5,200	5,500
TOTAL SALARIES	**302,532**	**306,842**	**312,862**	**350,100**	**371,300**
BENEFITS					
GROUP INSURANCE	72,101	89,017	100,107	95,500	98,700
SOCIAL SECURITY (FICA) CONTRIBUTIONS	17,833	17,985	17,149	21,500	22,700
MEDICARE	4,171	4,206	4,011	5,100	5,300
RETIREMENT CONTRIBUTION	(124,108)	(286,687)	(3,194)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	113,835	86,236	67,193	101,000	84,300
TOTAL BENEFITS	**83,831**	**(89,242)**	**185,266**	**223,100**	**211,000**
TOTAL PERSONAL SERVICES	**386,362**	**217,599**	**498,128**	**573,200**	**582,300**
OPERATING EXPENDITURES					
PROFESSIONAL	89,137	92,775	93,246	96,000	112,000
TECHNICAL	64,603	81,389	87,412	88,400	77,800
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	5,000	5,000
CLEANING SERVICES	820	392	360	500	500
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	119,721	35,636	47,127	37,000	37,100
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	283	495	54	2,000	500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	3,708	4,712	5,033	5,100	4,200
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,080	1,080	166	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	275	86	1,573	1,900	2,500
TRAVEL	-	-	68	1,300	1,300
DUES & FEES	30,087	20,757	18,277	21,400	16,400
EDUCATION & TRAINING	1,514	145	-	4,100	4,100
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	11,442	9,585	9,160	9,800	10,900
UTILITIES	-	-	-	-	-
GASOLINE	-	-	21	500	500
FOOD	59	64	-	800	800
BOOKS AND PERIODICALS	-	-	-	300	300
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	6,778	1,465	1,883	1,400	4,300
TECHNOLOGY EQUIPMENT	5,494	273	3,107	3,000	3,400
PUBLIC RELATIONS	-	20,054	-	-	-
UNIFORMS	1,309	811	15	1,500	1,500
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	8,663	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**344,973**	**269,719**	**267,504**	**280,000**	**283,100**
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	**$ 731,336**	**$ 487,318**	**$ 765,632**	**$ 853,200**	**$ 865,400**

Utility Service Fund
Positions

	Approved FY 2015	Approved FY 2016	Approved FY 2017	Requested FY 2018	Requested FY 2019
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	3.00	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	0.50
Receptionist	1.00	1.00	1.00	1.00	1.00
Total	9.00	9.00	9.00	9.50	9.50

Building Fund

Building Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	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	-	-	511,862	545,900	728,800
TOTAL REVENUE	**1,174,772**	**589,133**	**511,862**	**545,900**	**728,800**
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	-	-	-	-	-
Internal Service	815,645	589,134	518,931	545,900	728,800
TOTAL OPERATING EXPENDITURES	**815,645**	**589,134**	**518,931**	**545,900**	**728,800**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(2,080,000)	(2,500,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	2,080,000	2,500,000
Cash Reserves	-	-	-	-	-
Transfers In	325,000	961,000	503,000	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**325,000**	**961,000**	**503,000**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 684,127**	**$ 961,000**	**$ 495,931**	**$ -**	**$ -**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	750	616	-	100,000
TECHNICAL	775	-	-	-	-
BILLING & COLLECTION FEE	-	1,883	-	-	-
CLAIMS	-	1,000	1,000	-	-
CLEANING SERVICES	55,070	60,415	58,435	72,500	63,100
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	447,020	241,545	174,688	221,900	318,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	25	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,981	2,650	3,740	5,500	5,900
ADVERTISING	300	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	2,050	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	2,108	2,178	1,567	1,500	1,500
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	6,298	5,933	8,379	6,300	6,500
UTILITIES	255,042	239,317	224,797	238,200	233,100
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	270	178	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	32,989	33,168	43,482	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**815,645**	**589,134**	**518,931**	**545,900**	**728,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	2,080,000	2,500,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	***2,080,000***	***2,500,000***
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 815,645**	**$ 589,134**	**$ 518,931**	**$ 2,625,900**	**$ 3,228,800**

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

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

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	4,420	9,880	13,390	13,600	13,600
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	50,454	40,441	37,002	28,500	128,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,024	1,752	3,348	4,200	3,600
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	220	331	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,162	428	1,678	500	500
UTILITIES	41,736	40,156	38,481	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	22,708	22,887	22,887	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**122,499**	**116,624**	**116,786**	**87,600**	**184,600**
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	**$ 122,499**	**$ 116,624**	**$ 116,786**	**$ 87,600**	**$ 184,600**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS					
CLEANING SERVICES	3,440	8,400	8,320	9,900	9,900
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	93,764	4,184	5,404	11,200	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	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	498	1,689	1,548	2,000	2,000
UTILITIES	11,453	11,082	11,260	13,900	14,000
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	10,281	10,281	20,595	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**119,589**	**35,636**	**47,127**	**37,000**	**37,100**
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	**$ 119,589**	**$ 35,636**	**$ 47,127**	**$ 37,000**	**$ 37,100**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	6,360	6,360	6,240	6,300	6,300
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	8,818	5,904	2,905	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	8,197	6,813	7,223	7,500	7,900
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	**23,419**	**19,077**	**16,368**	**19,000**	**19,400**
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	**$ 23,419**	**$ 19,077**	**$ 16,368**	**$ 19,000**	**$ 19,400**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	2,200	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	759	3,342	2,900	5,000	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	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,429	1,236	1,441	1,700	1,700
UTILITIES	5,787	6,105	5,542	6,400	5,800
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	**10,175**	**10,683**	**9,883**	**13,100**	**12,500**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 10,175**	**$ 10,683**	**$ 9,883**	**$ 13,100**	**$ 12,500**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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.	771	1,398	7,009	16,200	12,200
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	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	9,688	10,712	8,073	9,700	7,000
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**10,484**	**12,136**	**15,082**	**25,900**	**19,200**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 10,484**	**$ 12,136**	**$ 15,082**	**$ 25,900**	**$ 19,200**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	-	-	460	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	27,051	39,179	29,124	26,200	50,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	248	478	53	700	700
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	125	125	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	260	260	-	-
UTILITIES	24,004	19,527	21,326	23,600	24,700
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	**51,428**	**59,570**	**51,223**	**50,500**	**76,200**
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	**$ 51,428**	**$ 59,570**	**$ 51,223**	**$ 50,500**	**$ 76,200**

Building Fund
256 Fire Tower Road – Fire Station #2

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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.	625	5,178	1,863	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	-	-	1,133	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	5,971	6,224	7,144	7,700	7,700
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	228	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**6,596**	**11,630**	**10,140**	**9,900**	**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	**$ 6,596**	**$ 11,630**	**$ 10,140**	**$ 9,900**	**$ 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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	21,500	16,790	14,460	23,100	13,700
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	195,074	19,986	26,890	20,000	28,100
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	25	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	606	420	338	600	600
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	130	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	32	31	-	-
UTILITIES	32,415	31,108	31,888	34,400	40,800
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**249,595**	**68,361**	**74,737**	**78,100**	**83,200**
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	**$ 249,595**	**$ 68,361**	**$ 74,737**	**$ 78,100**	**$ 83,200**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	17,150	18,985	15,000	19,600	19,600
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	24,413	76,578	25,263	89,100	59,700
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	3,165	2,141	3,421	2,100	2,300
UTILITIES	40,561	35,182	33,429	38,400	43,000
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	**85,339**	**133,935**	**77,112**	**149,200**	**124,600**
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	**$ 85,339**	**$ 133,935**	**$ 77,112**	**$ 149,200**	**$ 124,600**

Building Fund
6 Porter Street – Train Depot

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	-	1,883	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	1,063	12,110	8,994	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	1,438	1,447	1,437	1,500	1,500
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	2,073	1,778	1,217	2,100	4,800
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**4,574**	**17,219**	**11,648**	**8,400**	**11,100**
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	**$ 4,574**	**$ 17,219**	**$ 11,648**	**$ 8,400**	**$ 11,100**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	-	-	156	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	14,362	10,303	8,388	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	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	33,313	34,655	24,635	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	**47,725**	**45,008**	**33,179**	**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	**$ 47,725**	**$ 45,008**	**$ 33,179**	**$ 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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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.	-	178	118	-	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	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	5,348	2,144	2,802	3,000	2,800
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**5,348**	**2,322**	**2,920**	**3,000**	**3,300**
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	**$ 5,348**	**$ 2,322**	**$ 2,920**	**$ 3,000**	**$ 3,300**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	50	50	-	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ 50	$ 50	$ -	$ -	$ -

Building Fund
85 West May Street – Public Works Storage

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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.	5	454	3,101	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	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	147	-	-	-
UTILITIES	4,807	3,904	3,418	4,000	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	**4,822**	**4,516**	**6,519**	**4,500**	**5,400**
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	**$ 4,822**	**$ 4,516**	**$ 6,519**	**$ 4,500**	**$ 5,400**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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.	5,600	307	308	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	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	9,762	7,485	7,273	8,800	7,900
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	**15,372**	**7,802**	**7,581**	**9,400**	**8,500**
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	**$ 15,372**	**$ 7,802**	**$ 7,581**	**$ 9,400**	**$ 8,500**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	10	10	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	1,956	1,952	1,634	2,200	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	**1,966**	**1,962**	**1,634**	**2,200**	**2,100**
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	**$ 1,966**	**$ 1,962**	**$ 1,634**	**$ 2,200**	**$ 2,100**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	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	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	$ 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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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.	25	1,328	18	-	-
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	3,484	4,809	4,015	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	**3,519**	**6,147**	**4,032**	**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	**$ 3,519**	**$ 6,147**	**$ 4,032**	**$ 4,900**	**$ 4,900**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	-	-	1,025	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	16,591	16,037	9,137	3,000	7,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	1,000
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	50	50	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	10,629	11,189	11,815	12,300	12,000
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	4	178	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**27,270**	**27,280**	**22,154**	**15,300**	**20,900**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 27,270**	**$ 27,280**	**$ 22,154**	**$ 15,300**	**$ 20,900**

Building Fund
609 Corinth Church Road – Golf Maintenance Shop

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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.	445	376	620	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	-	-	917	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	3,858	4,491	3,352	3,600	4,100
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	**4,303**	**4,867**	**4,890**	**4,600**	**5,100**
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	**$ 4,303**	**$ 4,867**	**$ 4,890**	**$ 4,600**	**$ 5,100**

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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.	-	-	601	-	-
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	-	-	601	-	-
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	180,000	2,500,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	180,000	2,500,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ 601	$ 180,000	$ 2,500,000

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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	-	-	-	100,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	266	1,505	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	-	-	-	-	-
UTILITIES	-	-	270	-	300
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	38	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**14,362**	**304**	**1,775**	**500**	**100,800**
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	**$ 14,362**	**$ 304**	**$ 1,775**	**$ 500**	**$ 100,800**

Building Fund
Capital Requests

New Fire Station	$ 2,500,000
Total Building Fund	**$ 2,500,000**

Component Unit
Downtown Development Authority

Component Unit (DDA)

Revenue, Expenditures and Other Sources and Uses Summary

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	53,135	16,809	30,000	4,000	4,000
Miscellaneous and Other	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	**63,319**	**16,809**	**30,000**	**4,000**	**4,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	98,819	797,623	30,000	4,000	4,000
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**98,819**	**797,623**	**30,000**	**4,000**	**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	**$ (35,500)**	**$ (788,264)**	**$ -**	**$ -**	**$ -**

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 Requests

No capital expenditures have been budgeted for this component unit.

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ORIGINAL BUDGET	2018-2019 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	11,632	7,604	2,100	3,000	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	3,820	75	65	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	146	-	-	-	-
ADVERTISING	2,606	1,078	262	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	68	-	-	-
TRAVEL	408	69	-	100	100
DUES & FEES	1,350	320	-	-	-
EDUCATION & TRAINING	235	705	-	300	300
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	55,272	-	432	500	500
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	367	-	-	100	100
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	787,704	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	22,983	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**98,819**	**797,623**	**2,859**	**4,000**	**4,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
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	**$ 98,819**	**$ 805,073**	**$ 2,859**	**$ 4,000**	**$ 4,000**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Appendix

Statistical Information

Assessed and Fair Market Value of Taxable Property

Last Ten Years

Tax Year Ended June 30	Gross Digest Assessed Value	Residential Property	Commercial Property	Industrial Property
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
2017	377,220,194	237,852,980	117,586,375	2,538,060

* 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
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
19,242,779	2,819,679	374,400,515	-	936,001,288	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
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
2017	3.00	18.50	10.45	-	-	31.95

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
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	-
2017	377,220,194	37,722,019	-	37,722,019	-

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
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
2017	16,244	79,061	357,010,632	21,978	4.3

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
2008	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
2017	0.2080	2,132,267	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, 2017 and June 30, 2007

2017

Customer	Product/Service	Total Billings	Percent of System Revenues
Harrison Poultry	Poultry Processing	$ 665,252	4.36 %
Stepan	Surfactant Mfg.	560,906	3.68
Johns-Manville	Fiberglass Insulation	312,051	2.05
Solvay/Rhodia	Surfactant Mfg.	221,126	1.45
Harrison Feed Mill	Poultry Feed	185,633	1.22
Barrow County Govt	Public Safety Complex	169,734	1.11
Mast Brothers	Tank Cleaning	135,745	0.89
Foley Products	Precast Concrete	94,981	0.62
Total			15.38 %

2007

Customer	Product/Service	Total Billings	Percent of System Revenues
Harrison Poultry	Poultry Processing	$ 862,167	8.71 %
Stepan	Surfactant Mfg.	386,021	3.90
Johns-Manville	Fiberglass Insulation	261,415	2.64
Solvay/Rhodia	Surfactant Mfg.	229,244	2.64
Wal-Mart Store	Retail	139,513	2.64
Mast Brothers	Tank Cleaning	128,407	2.32
Foley Products	Precast Concrete	114,727	2.32
Winder Health Care	Surfactant Mfg.	74,335	1.41 %
Total			26.57

Source: City of Winder Utility Billing Department

Statistical Information

Largest Natural Gas System Customers

June 30, 2017 and June 30, 2007

2017

Customer	Product/Service	Total Billings	Percent of System Revenues
Johns-Manville	Fiberglass Insulation	$ 1,047,035	13.55 %
Stepan	Surfactant Mfg.	599,319	7.76
Harrison Poultry	Poultry Processing	309,324	4.00
Solvay/Rhodia	Surfactant Mfg.	306,863	3.97
Harrison Feed Mill	Poultry Feed	185,633	2.40
Trinity Industries	Railcar Parts Mfg.	171,391	2.22
Barrow County Gov't	Courthouse/Jail	169,734	2.20
Mast Tank Cleaning	Tanker Truck Wash	135,745	1.76
Harrison Hatchery	Poultry	116,958	1.51
Foley Products	Precast Concrete	94,981	1.23
Total			41.83 %

2007

Customer	Product/Service	Total Billings	Percent of System Revenues
Johns-Manville	Fiberglass Insulation	$ 2,012,354	19.34 %
Solvay/Rhodia	Surfactant Mfg.	926,707	8.91
Stepan	Surfactant Mfg.	667,354	6.41
Harrison Poultry	Poultry Processing	650,959	6.26
Wal-Mart Store	Retail	139,513	1.34
Mast Tank Cleaning	Tanker Truck Wash	128,407	1.23
Foley Products	Precast Concrete	114,727	1.10
Total			44.60 %

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, 2017 through June 30, 2018 .

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, 2018 through June 30, 2019.

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 2019 Annual Budget