

City of Winder, Georgia Annual Budget

Fiscal Year Ending June 30, 2020

CITY OF WINDER, GEORGIA

ANNUAL BUDGET

For the Fiscal Year Ending

June 30, 2020

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

May 23, 2019

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, 2020. 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 2019-2020 operating budget increased by $1,981,500, or 4.8%, from the FY 2018-2019 operating budget; and increased by $4,045,900, or 10.2%, over the FY 2017-2018 operating budget. The comparisons are as follows:

Funds	FY 2018	FY 2019	FY 2020
General Fund	15,031,700	16,093,100	16,970,400
Television Station Fund	144,800	-	-
Police Escrow Fund	5,000	5,000	5,000
Festivals Fund	63,100	2,200	10,600
Hotel Motel Fund	31,500	56,000	73,400
LMIG Fund	225,000	692,200	445,000
Water Fund	12,389,600	13,023,600	13,200,100
Environmental Protection Services Fund	447,300	447,800	900,500
Gas Fund	7,719,800	7,391,800	7,699,500
Solid Waste Fund	763,000	805,700	842,800
Special Facilities Fund	353,600	437,900	377,700
Chimneys Golf Course Fund	1,039,800	1,128,200	1,271,600
Utility Services Fund	853,200	865,400	920,100
Building Fund	545,900	728,800	942,500
Total	**39,613,300**	**41,677,700**	**43,659,200**

- To fund the Winder Library, the City will assess each single residential and standard commercial parcel in the City of Winder a $32 charge per parcel. The City will also assess all multifamily parcels a charge of $32 per Equivalent Residential Unit (ERU). These assessments will be billed and collected by the Barrow County Tax Commissioner as part of the Barrow County property tax bills. As the funds are received from the 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 $8,000, which will be accounted for by the City of Winder.

- The General Fund will see an increase partially due to adding several new positions plus funding several administrative Full Time Equivalents (FTE) that were not previously funded. The new positions include an additional Code Enforcement Officer, Building Inspector, and a Fire Inspector/Prevention Officer.

- 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 on our citizens.

- The Hotel Motel Fund revenues are expected to increase in FY 2020 due to additional revenue from the Holiday Inn Express which opened for business during FY 2018 and a new hotel that has plans to build in the City.

- In the FY 2019-2020 budget, the overall number of Full Time Equivalents (FTE's) increased by 5.75. The changes are as follows

Department	Additions		Reductions		FTE Net Change
Administration Department	Administrative Assistant (.5) Intern (.5)	**1.00**	Records Clerk Marketing & Media Specialist	**2.00**	**(1.00)**
Finance Department	Purchasing Agent (1) Administrative Assistant (.5)	**1.50**	Finance & Audit Manager (1) Project Manaager (1)	**2.00**	**(0.50)**
Human Resources	Human Resources Manager (1) Human Resources Intern (.25)	**1.25**	Human Resources Coordinator (1)	**1.00**	**0.25**
Planning, Licensing, Permits	Inspector (1)	**1.00**	Code Enforcement (2)	**2.00**	**(1.00)**
Police	Code Enforcement (3) Evidence Technician (1)	**4.00**	Forensics Specialist (1)	**1.00**	**3.00**
Fire Department	Fire Investigator/ Prevention Officer (1)	**1.00**			**1.00**
Water Department	Warehouse Administrator (1)	**1.00**	Service Representative (1)	**1.00**	-
Stormwater Department	Stormwater Manager (1) Crew Leader (1) Utility Worker (1)	**3.00**			**3.00**
Gas Department	Utility Worker III (1)	**1.00**	Service Specialist	**1.00**	-
Golf Maintenance Department	Golf Course Assistant Superintendent (1)	**1.00**			**1.00**
Utility Billing	CSR (Cashier) (.5) CSR II (1)	**1.50**	Account Service Specialist (.5) Receptionist (1)	**1.50**	-
				Total Change	**5.75**

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 has two main projects to enhance the downtown area that should begin construction at the beginning of FY 2020. These projects include the Jackson Street Pedestrian Plaza with additional parking for downtown and the Jug Tavern Park Pavilion and Amphitheater. The projects are being funded in part by the 2018 Special Purpose Local Option Sales Tax (SPLOST).

- A new Records and Administrative building which will be located on Sweetwater Trail is slated to start after the first of the new fiscal year and also partially funded with the 2018 SPLOST.

- The Charlie F. Eberhart Fire Station should be completed in the first quarter of FY 2020 and is also partlially funded with SPLOST. The station is located at 492 Loganville Highway near Fort Yargo State Park.

- The City of Winder completed work on the 2018 and 2019 LMIG Street Enhancement Projects:
  - The section of road which received treatment along Bill Rutledge Road is approximately .44 miles in length with a prescribed treatment of full depth reclamation.
  - The section of road which received treatment along Williamson Street is approximately .34 miles in length with a prescribed treatment of full depth reclamation.
  - The section of road which received treatment along Second Street is approximately .61 miles in length with a prescribed treatment of full depth reclamation.
  - The section of road which received treatment along West Candler Street is approximately .71 miles in length with a prescribed treatment of mill and overlay.

- The City of Winder continues to work on new water supply for future growth, partnering 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 Project has received the Water Withdrawal Permits from EPD this year and will be focusing on the design of the infrastructure required to transport the water in the upcoming year.

- The City completed the design and construction of the new Utilities Complex, and has now relocated the operations to the new facility after occupying the May Street property for over 100 years. The future of the May Street property is currently under review.

- The Georgia Department of Transportation has been extremely busy with several large road projects throughout Barrow County. Due to the scope of work in these projects, most of the water, gas and sewer infrastructure is required to be relocated to accommodate the new road system. In FY 2019, the City completed one project totaling $1.44 million in utility relocations, and has one other $4.3 million project currently under construction. There are several other projects currently in design scheduled to complete in the years to come. GDOT has committed the necessary 50% in Utility Aid to help fund these relocations.
- The City continues to focus on stormwater and drainage throughout the City. The Stormwater Fee was implemented in FY2019 which is slated to help fund the ongoing maintenance and limited capital projects. In addition to several preventative maintenance projects, the Hidden Court Phase 1 Project was completed in 2019.
- The Auburn Sewer Service Project is currently under construction. The $3.7M project will be replacing an existing 12" sewer interceptor with a 24" pipe. This will increase the available capacity and open up service to areas of Barrow County where service is currently unavailable. Through the partnership, Winder is responsible for 30% of the cost and Barrow is responsible for 70%.
- Pine Shore Park project was completed and includes new lighting, new sidewalks, a community garden, updated playground equipment, a pavilion, open play field, landscaping. The City hopes to construct a new pavilion in the park in FY 2020.
- The Water Fund received the following awards during FY 2019:
  - 2018 Platinum Award for the Water Treatment Plant
  - 2018 Gold Awards for the Marburg Wastewater Treatment Plant
- The Gas Fund received the following awards during FY 2019:
  - HEAT Award – Municipal Gas Authority of Georgia
  - Marketing Excellence Award – Highest Customer Growth Percentage – Municipal Gas Authority
  - Safety Award – American Public Gas Association
- The Gas Department completed the Mulberry Road expansion and two main expansions in Oconee County during FY 2019. The Smith Mill Road gas expansion project has been bid and slated for construction in late FY 2019.
- The Georgia Firefighters Burn Foundation awarded the Fire Department 2nd place for highest per capita collections that were donated to the foundation.

Acknowledgements

The Fiscal Year 2020 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. Over the last few years, all of the remaining inventory of available lots have been developed and built upon. 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, stormwater, 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 13	Budget Kickoff Meeting with Department Heads to distribute budget worksheets.
March 22	Departmental requests due to Finance.
April & May	Budget requests discussed during the regular Council Committee meetings.
May 20	Preliminary Budget available for public inspection.
May 23	Public Hearing
June 4	Council Adopts FY 2019-2020 Budget.

Budget Amendment Process

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

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


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Winder

Georgia

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Winder, Georgia for its annual budget for the fiscal year beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

City Officials and Administrative Personnel

PRINCIPAL OFFICIALS

ELECTED OFFICIALS

Mayor



David Maynard

City Council



Sonny Morris, Mayor Pro-Tem
Ward 1



Alfonza Brown
Ward 2



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

In partnership with our people, we strive to provide efficient, effective, open, and transparent government that delivers the highest quality services.

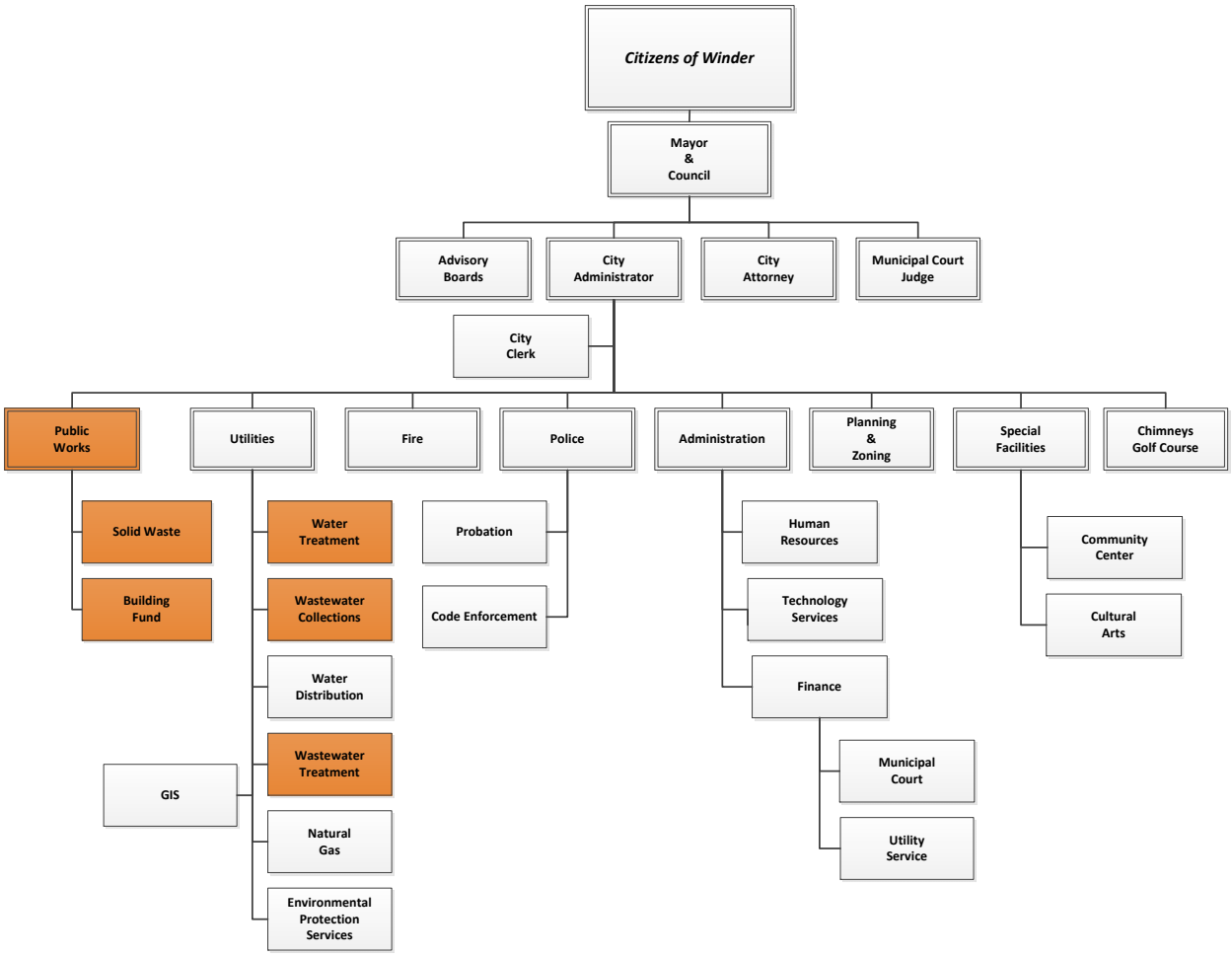
Utilizing the best available resources and staff, we: encourage economic development, promote the City, maintain up-to-date zoning, ensure public safety, build infrastructure and provide excellent financial management; all delivered with stability, honesty, and integrity.

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-3-19

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, 2020.

WHEREAS, the City has prepared an annual budget for the fiscal year ending June 30, 2018 as set forth in the budget document dated May 23, 2019 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, 2020; 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 8.3243 mills for the Budget period but is rolled back by 5.3243 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 4th day of June, 2019.

Mayor David Maynard

Attest: Maddison Dean

CITY OF WINDER SEAL GEORGIA


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Fund Descriptions

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

Governmental Funds

General Fund

The General Fund accounts for resources devoted to support the services associated with local government. Programs reside 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 2018 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.

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

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
REVENUES					
Taxes	$ 4,688,472	$ 5,459,901	$ 5,497,490	$ 5,907,900	$ 6,634,400
Franchise Fees	939,403	874,587	853,228	848,400	889,400
License and Permits	524,395	411,326	566,178	531,800	516,800
Intergovernmental	1,883,145	1,572,132	1,508,562	1,232,000	1,387,700
Charges for Service	4,024,948	3,669,231	3,761,708	4,639,800	5,335,000
Fines and Forfeitures	353,259	620,899	487,268	480,600	505,000
Interest	337,293	171,347	237,141	104,500	221,600
Contributions	1,088,753	640,450	2,538,430	5,000	13,000
Miscellaneous	1,019,185	144,996	553,154	79,000	157,000
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	15,070,196	15,889,919	15,650,747	15,474,000	16,901,600
Environmental Protection Charges	29,850	30,171	31,002	30,000	30,000
Gas Charges	7,860,110	7,719,732	9,085,100	8,401,800	8,504,400
Tap -On Fees	1,559,900	2,226,227	2,629,650	1,790,000	305,300
Solid Waste Charges	1,053,174	1,078,069	1,258,078	1,302,000	1,323,600
Penalties and Interest	259,713	246,215	187,197	206,400	205,200
Special Facility Charges	88,592	76,277	98,884	74,300	74,300
Broadband Charges	-	-	-	-	-
Internal Service Funds	487,318	1,271,606	1,423,452	1,594,200	1,862,600
TOTAL REVENUE	**41,267,708**	**42,103,084**	**46,367,267**	**42,701,700**	**44,866,900**
REQUIREMENTS					
Salaries	6,274,328	6,789,645	7,133,406	8,078,100	8,759,800
Benefits	2,948,948	3,290,956	3,639,518	3,974,600	4,580,100
Operating Expenditures	22,869,831	23,342,917	23,966,124	22,634,000	24,020,900
Indirect Costs	2,714,219	1,636,775	1,531,598	1,974,600	2,420,000
Internal Fund Charges	204,235	1,174,937	828,838	1,259,200	1,298,900
TOTAL OPERATING EXPENDITURES	**35,011,561**	**36,235,228**	**37,099,485**	**37,920,500**	**41,079,700**
OTHER SOURCES AND (USES)					
Debt Service	(786,757)	(712,473)	(645,115)	(3,761,200)	(2,777,200)
Capital Outlay	(2,792,552)	(3,428,287)	(711,792)	(35,624,800)	(46,137,400)
Proceeds From Sale of Assets	7,518	36,737	7,968	-	-
Prior Period Adjustments	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	34,604,800	45,127,400
Cash Reserves	-	-	-	-	-
Transfers In	9,986,258	10,813,000	9,796,760	7,266,800	6,856,700
Transfers Out	(9,986,258)	(10,813,000)	(9,796,989)	(7,266,800)	(6,856,700)
TOTAL OTHER SOURCES AND (USES)	**(3,571,792)**	**(4,104,024)**	**(1,349,168)**	**(4,781,200)**	**(3,787,200)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**2,684,355**	**1,763,831**	**7,918,614**	**-**	**-**

Summary of Citywide - Operating & Capital Budget

	GENERAL	POLICE ESCROW	FESTIVALS	HOTEL MOTEL	CAPITAL PROJECTS LMIG	WATER SEWER
REVENUES:						
TAXES	$ 5,884,100	$ -	$ -	$ 249,200	$ -	$ -
FRANCHISE FEES	889,400	-	-	-	-	-
LICENSES & PERMITS	510,000	-	-	-	-	-
OTHER GOVERNMENTS	-	-	-	-	195,000	-
INVESTMENT INCOME	200,000	-	-	-	-	21,600
MUNICIPAL COURT	500,000	5,000	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	152,000
CONTRIBUTIONS	-	-	5,000	-	-	-
CHARGES FOR SERVICES	4,358,600	-	1,500	-	-	17,268,700
INTERFUND TRANSFERS	4,685,300	-	4,100	(175,800)	250,000	(4,242,200)
TOTAL REVENUES	**17,027,400**	**5,000**	**10,600**	**73,400**	**445,000**	**13,200,100**
REQUIREMENTS						
SALARIES	6,110,800	-	-	-	-	1,098,900
BENEFITS	3,160,100	-	-	-	-	706,000
OPERATING EXPENDITURES	6,400,600	5,000	10,600	73,400	445,000	7,538,400
DEBT SERVICE	57,000	-	-	-	-	2,537,500
ALLOCATION/INDIRECT COSTS	1,298,900	-	-	-	-	1,319,300
ALLOCATION/INTERNAL FUND CHARGES	-	-	-	-	-	-
TOTAL REQUIREMENTS	**17,027,400**	**5,000**	**10,600**	**73,400**	**445,000**	**13,200,100**
REVENUES OVER (UNDER) REQUIREMENTS	**-**	**-**	**-**	**-**	**-**	**-**
REVENUES FROM OTHER SOURCES						
CASH RESERVES	-	-	-	-	-	-
DESIGNATED WATER REVENUES	-	-	-	-	-	-
PROCEEDS FROM DEBT	398,600	-	-	-	-	24,864,000
TOTAL REVENUES FROM OTHER SOURCES	**398,600**	**-**	**-**	**-**	**-**	**24,864,000**
CAPITAL EXPENDITURES						
LAND	-	-	-	-	-	100,000
BUILDINGS	50,000	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-	23,366,400
EQUIPMENT	107,600	-	-	-	-	644,600
VEHICLES	196,000	-	-	-	-	753,000
FURNITURE	-	-	-	-	-	-
COMPUTERS	45,000	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	**398,600**	**-**	**-**	**-**	**-**	**24,864,000**
OTHER REV SOURCES OVER/UNDER CAPITAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL REVENUE OVER/UNDER EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ESTIMATED FUND BALANCE/NET POSITION, BEGINNING OF YEAR	**$ 2,440,610**	**$ 17,236**	**$ 16,248**	**$ 35,526**	**$ 217,848**	**$ 68,601,476**
SOURCE (USE) OF CASH RESERVES	-	-	-	-	-	-
ESTIMATED FUND BALANCE/NET POSITION, END OF YEAR	**$ 2,440,610**	**$ 17,236**	**$ 16,248**	**$ 35,526**	**$ 217,848**	**$ 68,601,476**

ENVIRONMENTAL PROTECTION	GAS	SOLID WASTE	SPECIAL FACILITIES	GOLF	UTILITY SERVICE	BUILDING FUND	COMPONENT UNIT (DDA)	TOTAL
$ 501,100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,634,400
-	-	-	-	-	-	-	-	889,400
-	6,800	-	-	-	-	-	-	516,800
-	-	-	-	-	-	-	-	195,000
-	-	-	-	-	-	-	-	221,600
-	-	-	-	-	-	-	-	505,000
-	5,000	-	-	-	-	-	-	157,000
-	-	-	-	-	-	-	8,000	13,000
30,000	8,629,800	1,341,600	74,300	974,900	920,100	942,500	-	34,542,000
369,400	(942,100)	(498,800)	303,400	246,700	-	-	-	-
900,500	**7,699,500**	**842,800**	**377,700**	**1,221,600**	**920,100**	**942,500**	**8,000**	**43,674,200**
161,800	498,900	-	28,700	481,800	378,900	-	-	8,759,800
112,500	240,800	-	1,700	127,500	231,500	-	-	4,580,100
542,100	6,194,000	757,200	308,400	536,000	309,700	892,500	8,000	24,020,900
-	-	-	-	-	-	-	-	2,594,500
84,100	765,800	85,600	38,900	126,300	-	-	-	3,718,900
-	-	-	-	-	-	-	-	-
900,500	**7,699,500**	**842,800**	**377,700**	**1,271,600**	**920,100**	**892,500**	**8,000**	**43,674,200**
-	**-**	**-**	**-**	**(50,000)**	**-**	**50,000**	**-**	**-**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
9,710,000	3,947,300	-	-	207,500	-	-	-	39,127,400
9,710,000	**3,947,300**	**-**	**-**	**207,500**	**-**	**-**	**-**	**39,127,400**
-	-	-	-	-	-	-	-	100,000
-	-	-	-	50,000	-	50,000	-	150,000
9,390,000	3,859,000	-	-	-	-	-	-	36,615,400
270,000	21,300	-	-	107,500	-	-	-	1,151,000
50,000	67,000	-	-	-	-	-	-	1,066,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	45,000
9,710,000	**3,947,300**	**-**	**-**	**157,500**	**-**	**50,000**	**-**	**39,127,400**
-	**-**	**-**	**-**	**50,000**	**-**	**(50,000)**	**-**	**-**
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
$ 1,787,751	**$ 4,041,438**	**$ 144,769**	**$ 3,717,044**	**$ 210,461**	**$ -**	**$ 2,201,132**	**$ 1,627**	**$ 83,538,795**
-	-	-	-	-	-	-	-	-
$ 1,787,751	**$ 4,041,438**	**$ 144,769**	**$ 3,717,044**	**$ 210,461**	**$ -**	**$ 2,201,132**	**$ 1,627**	**$ 83,538,795**

Summary of Citywide – Positions by Department

	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019	Requested FY 2020
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
Administrative Assistant	-	-	-	-	0.50
Intern	-	-	-	-	0.50
Records Clerk	1.00	1.00	1.00	1.00	-
Marketing & Media Relations Specialist	1.00	1.00	1.00	1.00	-
Total	4.00	4.00	4.00	4.00	3.00
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	1.00
Total	2.00	2.00	2.00	2.00	2.00
Human Resources					
Human Resources Manager	-	-	-	-	1.00
Human Resources Specialist II	2.00	2.00	1.00	1.00	1.00
Human Resources Intern	-	-	-	-	0.25
Human Resources Coordinator	-	-	1.00	1.00	-
Total	2.00	2.00	2.00	2.00	2.25
Finance					
Finance Director	1.00	1.00	1.00	1.00	1.00
Asst Finance Director	-	-	1.00	1.00	1.00
Accountant II	2.00	2.00	2.00	2.00	2.00
Purchasing Agent	1.00	1.00	-	-	1.00
Administrative Assistant	-	-	-	-	0.50
Finance & Audit Manager	-	-	1.00	1.00	-
Project Manager	-	-	1.00	1.00	-
Accounting Technician II	1.00	1.00	-	-	-
Total	5.00	5.00	6.00	6.00	5.50
Technology Services					
Technology Services Operations Manager	-	-	-	-	1.00
Network Technician	-	-	-	-	1.00
Technology Systems Technician I	-	-	1.00	2.00	1.00
Technology Services Analyst	1.00	1.00	1.00	1.00	-
Technology Services Director	1.00	1.00	-	-	-
Total	2.00	2.00	2.00	3.00	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	2.00	1.00	1.00
License Specialist	-	-	-	1.00	1.00
Inspector	-	-	-	-	1.00
Code Enforcement	2.00	2.00	2.00	2.00	-
Total	4.00	4.00	5.00	5.00	4.00
Municipal Court					
Court Clerk	1.00	2.00	2.00	2.00	2.00
Accounting Technician	0.50	-	-	-	-
Probation Officer	1.00	1.00	1.00	1.00	1.00
Total	2.50	3.00	3.00	3.00	3.00
Police					
Police Chief	1.00	1.00	1.00	1.00	1.00
Major	1.00	1.00	1.00	1.00	-
Captain	1.00	1.00	1.00	1.00	3.00
Lieutenant	2.00	2.00	2.00	2.00	1.00
Sergeant	5.00	5.00	5.00	5.00	7.00
Corporal	6.00	6.00	6.00	6.00	4.00
Investigators	4.00	4.00	4.00	4.00	6.00
Patrol Officers	23.00	23.00	23.00	23.00	21.00
Administrative Assistant I	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
Forensics Specialist	1.00	1.00	1.00	1.00	-

	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019	Requested FY 2020
Police (continued)					
Evidence Technician	0.50	-	-	-	1.00
Crime Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Training Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00	1.00	1.00
Code Enforcement	-	-	-	-	3.00
Total	50.50	50.00	50.00	50.00	53.00
Fire					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Training Officer	1.00	1.00	1.00	1.00	1.00
Fire Investigator/Fire Prevention Officer	-	-	-	-	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Captain	3.00	3.00	3.00	3.00	3.00
Lieutenant	3.00	3.00	3.00	3.00	3.00
Driver Engineer	9.00	9.00	9.00	9.00	9.00
Fire Fighters	15.00	15.00	15.00	15.00	15.00
Part Paid Fire Fighters (8) Note Only	-	-	-	-	-
Total	34.00	34.00	34.00	34.00	35.00
TV Station					
Production Coordinator	1.00	1.00	1.00	-	-
Total	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	-	-	-
Utilities Service Representative I	1.00	1.00	2.00	2.00	1.00
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	-	-	-
Asst Construction & Maint Supervisor	-	-	1.00	1.00	1.00
Crew Leaders	3.00	3.00	3.00	3.00	3.00
Meter Technician I	5.00	5.00	4.00	4.00	4.00
Leak Technician/Construction Inspector	2.00	2.00	2.00	2.00	1.00
Cross Connection Control Program Technician	0.50	0.50	0.50	0.50	0.50
Warehouse Administrator	-	-	-	-	1.00
Utility Worker III	1.00	1.00	2.00	2.00	2.00
Utility Worker II	1.00	1.00	1.00	1.00	2.00
Utility Worker I	5.00	5.00	5.00	5.00	5.00
Total	24.50	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
Stormwater					
Stormwater Manager	-	-	-	-	1.00
Crew Leader	-	-	-	-	1.00
Utility Worker I	-	-	-	-	1.00
Total	-	-	-	-	3.00
Gas Fund					
Regulatory Compliance Officer	1.00	1.00	1.00	1.00	1.00
Utilities Service Representative II	1.00	1.00	1.00	1.00	1.00
Meter Services Supervisor	1.00	1.00	1.00	1.00	1.00
Construction & Compliance Inspector	-	-	-	-	1.00
Asst Construction & Maint Supervisor	1.00	1.00	-	-	-
Crew Leader	1.00	1.00	1.00	1.00	1.00
Service Technician	1.00	1.00	1.00	1.00	1.00

Summary of Citywide – Positions by Department (Continued)

	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019	Requested FY 2020
Gas Fund (continued)					
Service Specialist	1.00	1.00	1.00	1.00	-
Utility Locator	1.00	1.00	1.00	1.00	1.00
Utility Worker III	-	-	-	-	1.00
Utility Worker II	2.00	1.00	1.00	1.00	1.00
Utility Worker I	1.00	1.00	2.00	2.00	1.00
Meter Technician I	1.00	1.00	1.00	1.00	1.00
Total	12.00	11.00	11.00	11.00	11.00
Community Center					
Event Staff	0.50	0.50	0.50	0.50	0.50
Total	0.50	0.50	0.50	0.50	0.50
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
Golf Course Assistant Superintendent	-	-	-	-	1.00
Maintenance Worker III	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	2.00	2.00	2.00
Maintenance Worker I	2.25	2.25	1.25	1.25	1.25
Mechanic	-	-	1.00	1.00	1.00
Total	6.25	6.25	6.25	6.25	7.25
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	4.00
Customer Service Representative I (Cashier)	2.00	2.00	2.00	2.00	2.50
Account Service Representative	-	-	0.50	0.50	-
Receptionist	1.00	1.00	1.00	1.00	-
Total	9.00	9.00	9.50	9.50	9.50
Total City Wide	**163.75**	**162.75**	**165.25**	**165.25**	**171.00**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Summary of Citywide – Capital Requests

	FY 2020
GENERAL FUND	
Information Technology	
Computers-Asset Mgmt Software/New City Website	$ 35,000
Total	**$ 35,000**
Police	
Fixed LPRS (4)	$ 30,000
Total	**$ 30,000**
Fire	
CPR Device	$ 20,000
Entry Door Simulator/SCBA/Air Packs	26,900
Light Rescue Truck/Equip/Supplies	196,000
Total	**$ 242,900**
GIS	
Trimble Handheld Unit	$ 12,000
Scanner/Copier/Plotter	10,000
Total	**$ 22,000**
Public Works	
City Pond Park Pavilion	$ 25,000
Pine Shore Park Pavillion	25,000
Exmark 42" Walk Behind Mowers (2)	11,200
Barricade Trailer	7,500
Total	**$ 68,700**
Total General Fund	**$ 398,600**
CAPITAL PROJECTS FUND	
Capital Projects	
Records Bldg/Jug Tavern Improvements/Fire Station 2	$ 6,800,000
Vehicles - Police Dept	210,000
Total Capital Projects	**$ 7,010,000**
WATER FUND	
Cedar Creek Sewage Treatment	
Influent Drum Screen Rehab-2 Units	$ 75,000
New Roof & Gantry/JIB Crane System	300,000
Magnesium Oxide-Lime Tank	155,000
VLR#2 Coating	56,750
VLR#3 Coating	60,650
Dissolved Oxygen Control Installation	100,000
Gantry/JIB Crane System (SPLOST)	125,000
Total	**$ 872,400**
Marburg Sewer Treatment	
Influent Screen	$ 75,000
Disk Filter	300,000
Aeration Basin #4 Air Line Repair	12,000
Rebate Account	25,000
Total	**$ 412,000**

	FY 2020
WATER FUND (continued)	
Wastewater Collection	
MLK Street Sewer	$ 130,000
Yargo Gravity Sewer Rehab	300,000
Ga Avenue Sewer Rehab	910,000
Root Control	100,000
Meadowbrook Sewer Replacement	170,000
Winder/Barrow Sewer Upgrade	1,200,000
Lake Drive Pump Station Upgrade	25,000
Walmart Liftstation Upgrade	120,000
Manhole Rehab	100,000
Lighting Bug Alley Sewer Rehab	115,000
Flow Monitor Smart Cover	25,000
Backup Pumps (SPLOST)	140,000
Vac Truck	380,000
4X4 Crew Cab Truck	30,000
4X2 Crew Cab Truck	54,000
Kubota Mini-X KX-040	60,000
Skidsteer-High Flow	65,000
Box Dump	75,000
Total	**3,999,000**
Water Treatment	
Auburn/Winder Reservoir	$ 10,000,000
Hwy 53 WTP High Rating/Backup Generator	3,500,000
Remove Lime Silos	12,000
Security	25,000
Lime Pumps	12,000
Asphalt Re-Surfacing of WTP	56,600
Portable Generator Connection	100,000
Back up Pump Laurel Lane	55,000
Total	**$ 13,760,600**
Water Distribution	
Land for Water Tank at 316	$ 100,000
SR11/Apalachee River DOT Project Relocation	650,000
Hwy 53 Waterline	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 2x4	44,000
Crew Service Body Truck	45,000
Total	**$ 5,820,000**
Total Water Fund	**$ 24,864,000**
ENVIRONMENTAL PROTECTION SERVICES FUND	
Stormwater	
Hidden Court Stormwater Project Phase 2	$ 150,000
Midland LCI Storm-Sidewalk Phase 1	$ 300,000
Midland LCI Storm-Sidewalk Phase 2	$ 275,000
Embassy Walk	$ 30,000
Grayson Drive Detention Pond	$ 60,000
Midland-GA Ave Storm Repair	$ 75,000
Porter Street	$ 5,000,000
Athens St Detention Comprehensive Project	$ 2,500,000
Stephens Street	$ 1,000,000
Street Sweeper Tymco 600	$ 100,000
Mini Ex Kubota KX-80	$ 100,000
Trailer 10 Ton	$ 15,000
Tilt Head Ditch Attachment-Bucket	$ 5,000
Skid Steer-Smooth Bucket Kubota SSX	$ 50,000
Flatbed Dump Ford F-650	$ 50,000
Total Environmental Protection Servcies Fund	**$ 9,710,000**
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

	FY 2020
GAS FUND (continued)	
Gas (continued)	
High Pressure Expansion	1,500,000
Bill Rutledge Main Extension	95,000
Large Pipe Trailer	16,000
Sod Cutter and Roller	5,300
Work Truck Under 1 Ton	22,000
Work Truck Over 1 Ton	45,000
Total Gas Fund	**$ 3,947,300**
GOLF FUND	
Golf Course Maintenance	
Practice Tee Renovation	$ 50,000
Multi-Deck Bermuda/Rough Mower	68,000
Preowned Vibratory Greens Rollers	6,000
John Deere 2500E Greens Mower	33,500
Total Golf Department	**$ 157,500**
BUILDING FUND	
Building Fund	
Maintenance Pole Barn	$ 50,000
Total Building Fund	**$ 50,000**
Total City-Wide	**$ 46,137,400**

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, 2020.

	Balances 6/30/2018	Additions	Reductions	Balances 6/30/2019	Due In FY 2020
Governmental Activities:					
Capital Leases:					
2009 Fire Truck	$ 15,284	$ -	$ (15,284)	$ -	$ -
2013 Fire Truck	288,290	-	(48,073)	240,217	56,252
Total Governmental Activities	**$ 303,574**	**$ -**	**$ (63,357)**	**$ 240,217**	**$ 56,252**
Business-Type Activities:					
Notes Payable-					
2012 GEFA Fixed Network	$ 2,441,145	$ -	$ (294,566)	$ 2,146,579	$ 310,710
2016 GEFA Fort Yargo Raw Water	9,000,000	-	(343,899)	8,656,101	491,404
Renasant Bank - Utility Complex	5,000,000	-	(215,931)	4,784,069	562,080
Records-Jug Tavern-Jackson	-	6,500,000	-	6,500,000	182,676
Bonds Payable-					
2009 Series	1,275,000	-	(1,275,000)	-	-
2012 Series	10,770,000	-	(740,000)	10,030,000	1,171,600
Total Business-Type Activities	**$ 28,486,145**	**$ 6,500,000**	**$ (2,869,396)**	**$ 32,116,749**	**$ 2,718,469**

The following table shows the debt funding requirements for the City of Winder for 2020-2038. 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	
2020	1,312,501	195,289	49,914	5,483	760,000	411,600	2,734,787
2021	1,769,537	178,580	51,192	4,206	785,000	388,425	3,176,940
2022	1,801,176	161,564	52,502	2,895	810,000	360,450	3,188,587
2023	1,833,052	144,230	53,846	1,551	845,000	323,125	3,200,804
2024	1,865,602	126,575	32,045	271	880,000	280,000	3,184,493
2025	1,898,611	108,590	-	-	925,000	234,875	3,167,076
2026	1,932,789	90,268	-	-	975,000	197,125	3,195,182
2027	1,685,810	72,435	-	-	1,000,000	167,500	2,925,745
2028	1,689,158	55,591	-	-	1,035,000	126,625	2,906,374
2029	1,346,496	40,276	-	-	1,085,000	73,625	2,545,397
2030	1,013,268	34,944	-	-	930,000	23,250	2,001,462
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
	$ 21,826,690	$ 1,338,033	$ 239,499	$ 14,406	$ 10,030,000	$ 2,586,600	$ 36,035,228


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

General Fund

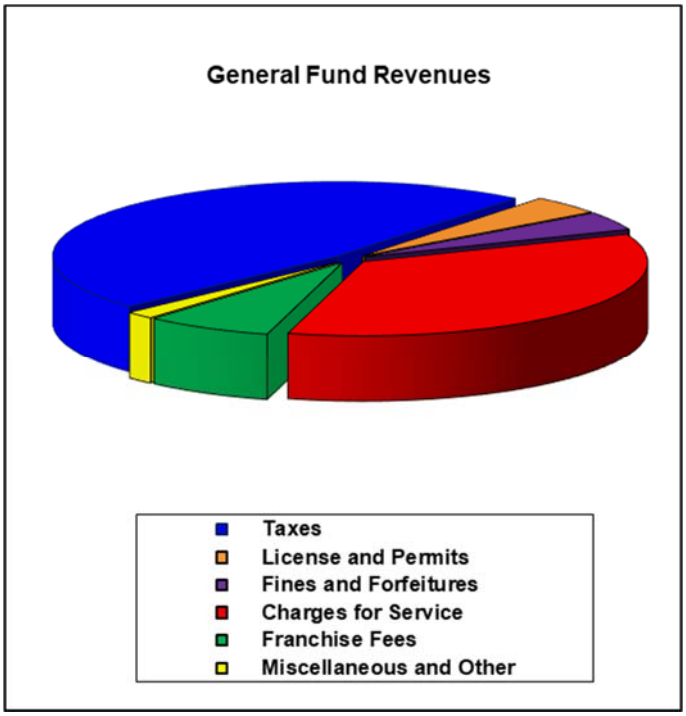
General Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
REVENUE					
Taxes	$ 5,112,614	$ 5,366,278	$ 5,283,952	$ 5,336,800	$ 5,884,100
Franchise Fees	814,817	743,078	710,689	848,400	889,400
License and Permits	324,292	410,526	556,851	525,000	510,000
Intergovernmental	718,095	265,527	5,049	-	-
Charges for Service	2,790,617	2,881,315	2,954,398	3,853,200	4,358,600
Fines and Forfeitures	413,185	618,411	473,359	475,600	500,000
Interest	58,870	86,619	152,798	100,000	200,000
Contributions	21,080	6,709	41,920	-	-
Miscellaneous and Other	291,723	123,625	19,050	-	-
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	**10,545,293**	**10,502,089**	**10,198,065**	**11,139,000**	**12,342,100**
OPERATING EXPENDITURES					
General Government	2,490,519	2,657,860	2,931,047	3,645,900	3,733,300
Judicial	255,020	280,946	268,506	314,000	342,600
Public Safety - Police	3,905,608	3,970,060	4,176,506	5,078,700	5,378,400
Public Safety - Fire	2,780,696	2,967,830	2,995,851	3,338,000	3,672,400
Public Works	2,392,222	2,915,344	2,811,873	2,889,300	3,039,400
Recreation	-	-	-	-	-
Housing & Development	350,543	458,673	568,011	755,400	804,300
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**12,174,608**	**13,250,713**	**13,751,795**	**16,021,300**	**16,970,400**
OTHER SOURCES AND (USES)					
Debt Service	(111,735)	(116,877)	(117,040)	(71,800)	(57,000)
Capital Outlay	(2,785,102)	(3,428,287)	(601,306)	(1,776,000)	(398,600)
Proceeds From Sale of Assets	7,518	17,237	7,968	-	-
Prior Period Adjustments	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	1,776,000	398,600
Cash Reserves	-	-	-	-	-
Transfers In	7,184,267	8,527,000	6,822,290	6,043,400	5,683,100
Transfers Out	(2,734,492)	(2,266,000)	(2,146,418)	(1,089,300)	(997,800)
TOTAL OTHER SOURCES AND (USES)	**1,560,456**	**2,733,072**	**3,965,492**	**4,882,300**	**4,628,300**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (68,859)**	**$ (15,552)**	**$ 411,762**	**$ -**	**$ -**

General Fund
Revenues

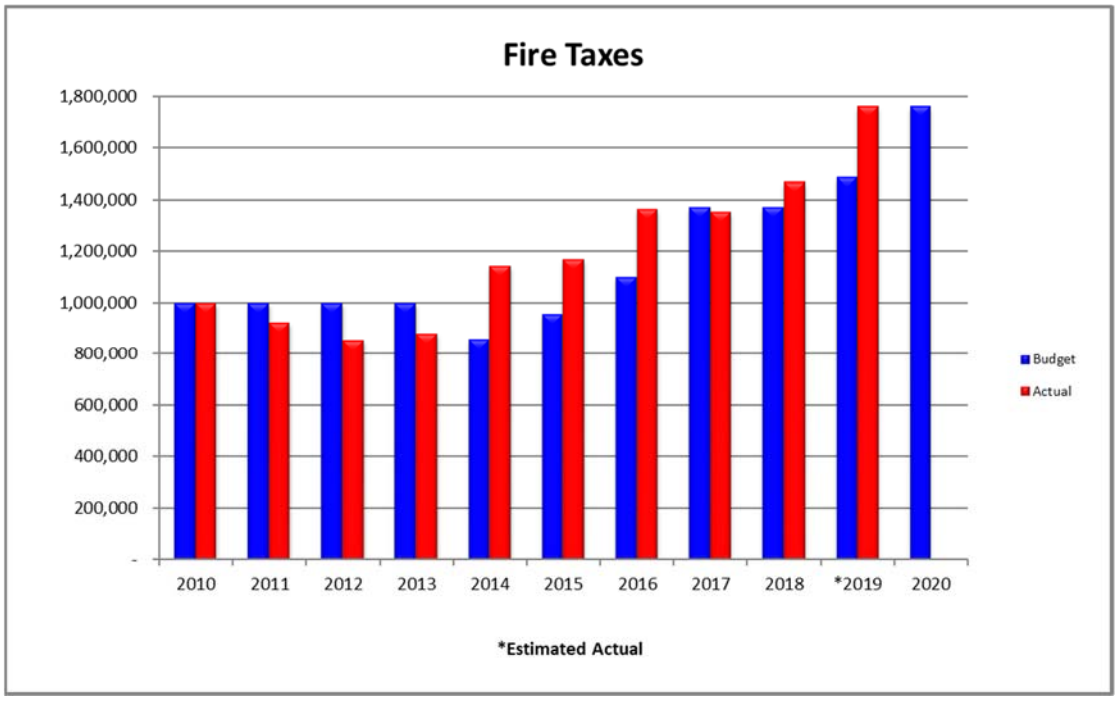
The primary sources of revenue are fire taxes, Local Option Sales Tax (LOST), licenses and franchise fees, fines & forfeitures, and indirect cost allocations for administrative services for other funds.



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 44.3% of the budgeted expenditures for the Winder Fire Department.

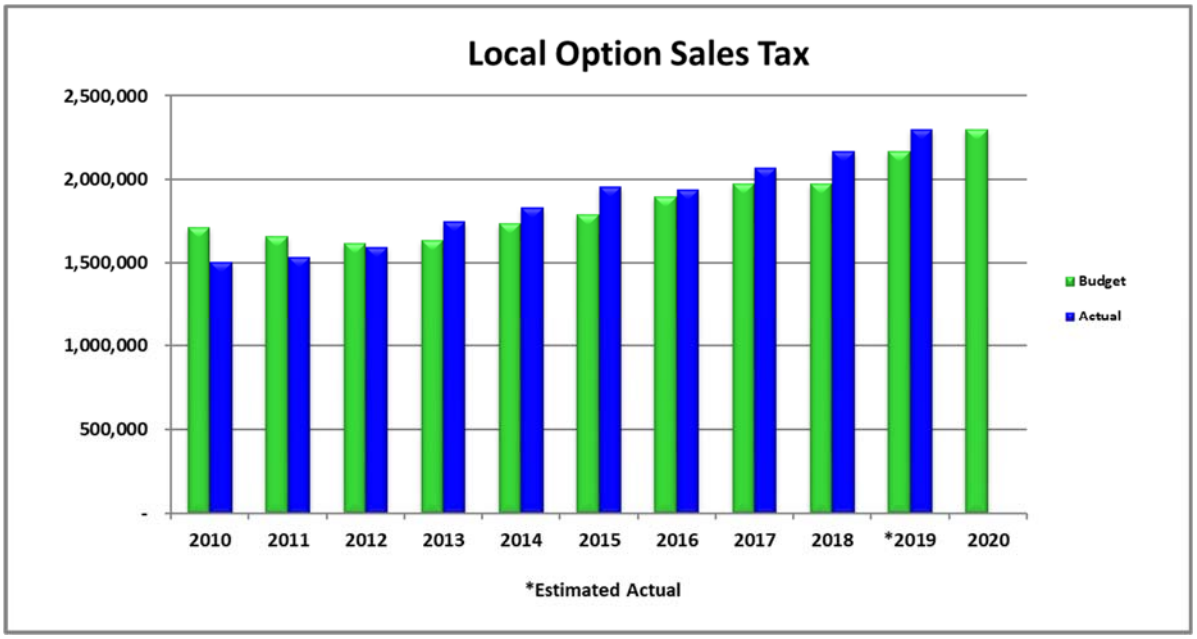


Street Light Assessment

The Street Light Assessment fee is assessed to each parcel of real property within the City limits to cover the cost of providing street lights and traffic signals in Winder. The fee has been set at $50 which covers approximately 94% of the budgeted costs for street lights and traffic signals.

LOST (Local Option Sales Tax)

The LOST proceeds are expected to be 6% higher than 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 have continued to grow through the economic recovery and the commercial growth in Winder and Barrow County. The sales tax millage rollback for the FY 2019-2020 is 5.3243 mills.



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

A slight increase is projected for occupational, beer, liquor, and wine excise taxes for FY 2020. There was an increase in the Insurance Premium Taxes received during Fiscal Year 2019 so the City is expecting an increase over the FY 2019 budgeted revenues by approximately 8.4%.

Franchise Fee

A slight increase in all franchise fees is expected in FY 2020 even though telephone franchise fees have continued to decline over the last few years.

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

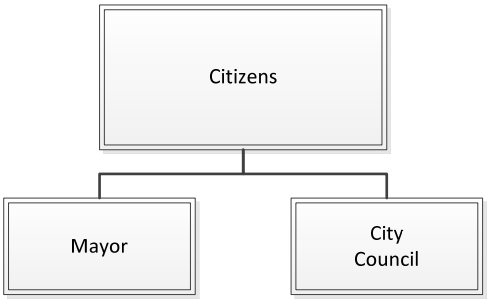
Fines and forfeitures are expected to increase slightly in FY 2020

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General Fund
Expenditures

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 4,214,707	$ 4,636,743	$ 4,882,118	$ 5,371,300	$ 5,734,700
OVERTIME	215,207	249,576	288,663	381,800	376,100
TOTAL SALARIES	**4,429,913**	**4,886,319**	**5,170,781**	**5,753,100**	**6,110,800**
BENEFITS					
GROUP INSURANCE	1,268,889	1,307,956	1,375,492	1,409,800	1,640,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	259,171	270,736	302,312	346,100	377,100
MEDICARE	60,612	63,374	70,646	81,300	88,300
RETIREMENT CONTRIBUTION	1,119,208	1,077,313	1,064,340	1,186,800	1,359,000
TUITION REIMBURSEMENTS	9,528	11,958	9,239	16,000	16,000
WORKERS' COMPENSATION	112,599	196,533	178,712	205,000	205,000
OTHER EMPLOYEE BENEFITS	(457,972)	(428,957)	(411,931)	(460,800)	(525,400)
TOTAL BENEFITS	**2,372,036**	**2,498,914**	**2,588,809**	**2,784,200**	**3,160,100**
TOTAL PERSONAL SERVICES	**6,801,949**	**7,385,233**	**7,759,590**	**8,537,300**	**9,270,900**
OPERATING EXPENDITURES					
PROFESSIONAL	1,698,680	1,945,104	2,219,138	2,562,200	2,489,300
TECHNICAL	220,420	225,428	355,524	349,000	359,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	21,990	147,486	12,000	55,000	65,000
CLEANING SERVICES	1,707	1,444	2,094	2,300	2,500
LAND FILL FEES	14,903	4,584	6,886	10,000	10,000
GENERAL REPAIRS & MAINT.	373,399	359,901	484,006	510,500	644,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	189,160	229,337	262,229	285,000	291,700
RENTAL OF LAND & BUILDINGS	1,000	-	-	-	-
RENTAL OF EQUIPMENT	22,474	24,017	25,252	24,700	30,300
INS.OTHER THAN EMP BENEFIT	333,440	344,741	321,472	350,000	350,000
COMMUNICATIONS	180,992	163,573	143,476	171,100	157,000
ADVERTISING	13,881	11,615	4,669	31,300	35,000
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	7,682	5,044	5,489	9,500	11,900
TRAVEL	32,171	32,879	26,070	56,800	60,500
DUES & FEES	139,951	152,438	161,671	151,300	221,100
EDUCATION & TRAINING	43,187	62,112	48,697	99,000	99,200
LICENSES & FEES	288	620	391	500	500
GENERAL SUPPLIES/MATERIALS	136,544	108,907	122,696	190,400	213,800
UTILITIES	338,552	342,116	347,020	355,100	372,700
GASOLINE	99,918	93,762	121,984	132,100	176,400
FOOD	18,523	18,221	21,202	39,900	46,700
BOOKS AND PERIODICALS	1,677	2,503	1,815	7,100	6,900
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	96,895	92,441	72,622	155,500	131,100
TECHNOLOGY EQUIPMENT	106,730	38,820	127,432	321,400	263,200
PUBLIC RELATIONS	207,308	195,720	187,563	263,300	267,900
UNIFORMS	41,259	35,732	45,062	53,200	52,900
UTILITY SUPPLY	27,205	27,431	11,055	-	-
PROTECTIVE CLOTHING	15,859	18,208	25,708	28,600	31,300
PRISONER MAINTENANCE	2,335	6,317	142	10,000	10,000
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**4,388,130**	**4,690,502**	**5,163,367**	**6,224,800**	**6,400,600**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	276,484	-	54,000	-	-
BUILDINGS	-	-	96,000	50,000	50,000
INFRASTRUCTURE	1,607,535	2,918,301	140,471	1,250,000	-
MACHINERY & EQUIP	89,586	18,425	92,532	55,000	107,600
VEHICLES	596,475	317,630	96,137	356,000	196,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	215,022	173,931	122,166	65,000	45,000
TOTAL CAPITAL OUTLAY	**2,785,102**	**3,428,287**	**601,306**	**1,776,000**	**398,600**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	95,946	103,754	107,004	63,400	50,000
INTEREST	15,789	13,124	10,036	8,400	7,000
TOTAL DEBT SERVICE	**111,736**	**116,877**	**117,040**	**71,800**	**57,000**
ALLOCATION					
INDIRECT COST ALLOCATION	984,531	1,174,937	828,838	1,259,200	1,298,900
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**984,531**	**1,174,937**	**828,838**	**1,259,200**	**1,298,900**
TOTAL EXPENDITURES	**$ 15,071,448**	**$ 16,795,836**	**$ 14,470,142**	**$ 17,869,100**	**$ 17,426,000**

General Fund
Legislative

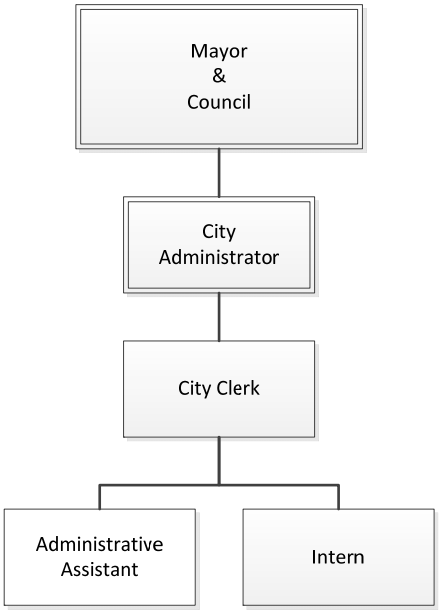


Statement of Purpose

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

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 61,916	$ 57,450	$ 52,250	$ 57,000	$ 57,000
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**61,916**	**57,450**	**52,250**	**57,000**	**57,000**
BENEFITS					
GROUP INSURANCE	163,454	151,416	147,322	173,600	143,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,210	2,778	3,189	3,600	3,600
MEDICARE	751	650	746	900	900
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	72,436	60,268	56,820	65,600	73,100
TOTAL BENEFITS	**239,852**	**215,112**	**208,077**	**243,700**	**221,200**
TOTAL PERSONAL SERVICES	**301,768**	**272,562**	**260,327**	**300,700**	**278,200**
OPERATING EXPENDITURES					
PROFESSIONAL	3,854	8,200	1,200	22,000	24,000
TECHNICAL	6,800	11,239	7,027	7,300	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	5,744	7,097	4,392	8,300	7,700
ADVERTISING	59	231	-	1,200	1,200
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	3,994	3,261	2,405	4,000	4,000
TRAVEL	11,383	7,759	9,562	16,400	16,500
DUES & FEES	105	5,000	118	2,000	2,000
EDUCATION & TRAINING	3,769	3,612	5,670	7,600	6,200
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	726	189	242	3,000	2,500
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	3,143	2,606	2,811	9,900	10,400
BOOKS AND PERIODICALS	-	-	-	700	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	424	-	2,000	2,000
TECHNOLOGY EQUIPMENT	134	179	285	8,300	3,600
PUBLIC RELATIONS	203,552	192,152	187,166	259,000	263,000
UNIFORMS	240	-	399	1,400	1,400
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**243,502**	**241,948**	**221,278**	**353,100**	**352,000**
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	**$ 545,270**	**$ 514,511**	**$ 481,605**	**$ 653,800**	**$ 630,200**

General Fund
Administration



Statement of Purpose

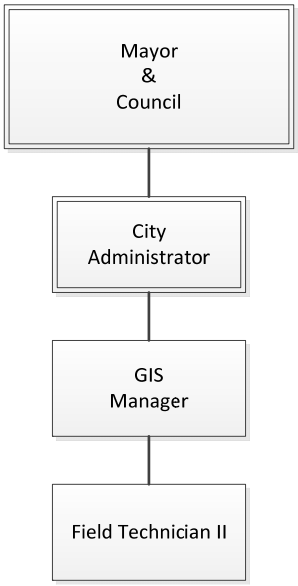
The City Administrator, who works for and at the pleasure of the Mayor and the City Council, carries out their policy direction, and provides overall supervision of the City's operations. The City Administrator is responsible for translating the City Council's goals into budgetary priorities. The City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

Program Objectives

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

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 191,857	$ 199,680	$ 206,280	$ 188,600	$ 207,300
OVERTIME	-	3,200	1,967	3,600	3,500
TOTAL SALARIES	**191,857**	**202,880**	**208,246**	**192,200**	**210,800**
BENEFITS					
GROUP INSURANCE	17,821	19,490	46,296	29,500	32,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	11,681	11,662	12,616	11,400	13,100
MEDICARE	2,732	2,727	2,951	2,700	3,000
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	31,044	34,237	32,469	37,500	20,900
TOTAL BENEFITS	**63,278**	**68,117**	**94,332**	**81,100**	**69,300**
TOTAL PERSONAL SERVICES	**255,135**	**270,996**	**302,578**	**273,300**	**280,100**
OPERATING EXPENDITURES					
PROFESSIONAL	48,912	86,213	184,036	295,000	273,400
TECHNICAL	-	218	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	5,000	-	35,000	35,000
CLEANING SERVICES	578	360	941	1,000	1,000
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	32,085	27,463	25,608	41,700	50,600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	1,079	-	-	1,000	1,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	4,651	4,940	5,161	6,500	5,500
INS.OTHER THAN EMP BENEFIT	332,363	344,741	321,472	350,000	350,000
COMMUNICATIONS	130,534	108,388	88,787	97,900	86,800
ADVERTISING	4,642	5,326	100	20,000	22,000
MARKETING PROGRAMS(REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	1,000	1,000
TRAVEL	4,186	3,701	1,982	7,000	8,000
DUES & FEES	25,222	24,865	14,220	25,100	35,400
EDUCATION & TRAINING	2,934	7,365	2,084	12,000	11,700
LICENSES & FEES	-	-	33	-	-
GENERAL SUPPLIES/MATERIALS	7,250	3,261	5,015	14,700	11,300
UTILITIES	-	-	-	-	-
GASOLINE	189	143	76	300	300
FOOD	759	1,015	551	8,600	9,400
BOOKS AND PERIODICALS	36	-	-	500	500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	47	375	80	1,500	1,500
TECHNOLOGY EQUIPMENT	2,900	1,154	2,375	8,100	8,000
PUBLIC RELATIONS	1,972	1,571	70	2,500	2,500
UNIFORMS	-	-	-	600	600
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**600,339**	**626,099**	**652,589**	**930,000**	**915,500**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	160,392	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**160,392**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 1,015,866**	**$ 897,095**	**$ 955,167**	**$ 1,203,300**	**$ 1,195,600**

General Fund
GIS



Statement of Purpose

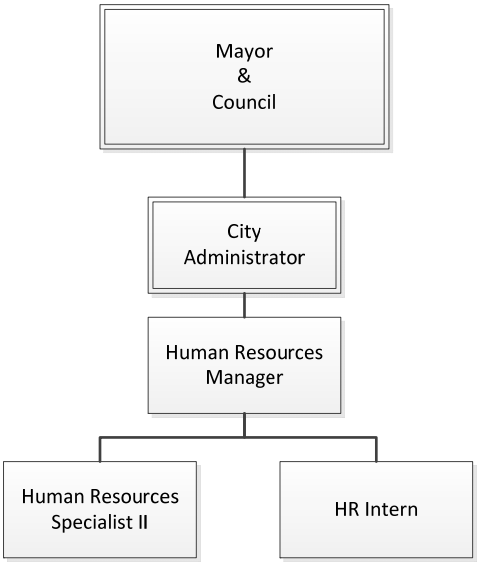
To work in partnership with city departments to provide accurate, consistent, accessible, affordable, and comprehensive GIS data, infrastructure and services to support the unique needs of the City of Winder and the citizens we serve.

Program Objectives

1. Develop mutually accepted standards, policies, and business practices.
2. Communicate the value of GIS to City departments and agencies.
3. Encourage collaborative GIS efforts among internal and external organizations
4. Increase efficiencies and effectiveness of spatial data and GIS applications
5. Create, collect, maintain, and distribute high quality, up-to-date, and complete geospatial data.
6. Integrate GIS technologies into City business operations.
7. Increase ability of city departments to meet there business needs.
8. Ensure that the City's GIS system and data are available for day-to-day purposes.
9. Cultivate the advanced analytical use of GIS.
10. Raise the awareness of GIS.
11. Support emergency planning, response, and recovery.

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 81,248	$ 85,133	$ 85,023	$ 90,100	$ 96,300
OVERTIME	145	187	77	2,700	3,100
TOTAL SALARIES	**81,393**	**85,320**	**85,100**	**92,800**	**99,400**
BENEFITS					
GROUP INSURANCE	22,614	19,306	21,121	18,400	20,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	4,746	4,827	5,067	5,700	6,200
MEDICARE	1,110	1,129	1,185	1,300	1,400
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	20,696	17,220	16,234	18,700	20,900
TOTAL BENEFITS	**49,165**	**42,481**	**43,606**	**44,100**	**48,600**
TOTAL PERSONAL SERVICES	**130,558**	**127,802**	**128,706**	**136,900**	**148,000**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	2,671	2,471	1,908	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	891	2,781	1,909	4,000	4,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,518	2,440	2,547	2,800	3,100
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	200	200
TRAVEL	6	-	40	500	500
DUES & FEES	-	-	145	500	2,200
EDUCATION & TRAINING	5,064	680	-	17,000	17,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,557	1,255	1,318	8,500	8,500
UTILITIES	-	-	-	-	-
GASOLINE	1,430	1,418	1,417	3,000	3,000
FOOD	14	-	300	600	600
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	8,033	405	-	-
TECHNOLOGY EQUIPMENT	919	2,395	450	5,000	10,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	235	292	-	800	800
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**14,305**	**21,764**	**10,440**	**43,100**	**50,100**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	12,000	12,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	6,067	15,000	10,000
TOTAL CAPITAL OUTLAY	**-**	**-**	**6,067**	**27,000**	**22,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 144,863**	**$ 149,566**	**$ 145,213**	**$ 207,000**	**$ 220,100**

General Fund
Human Resources



Statement of Purpose

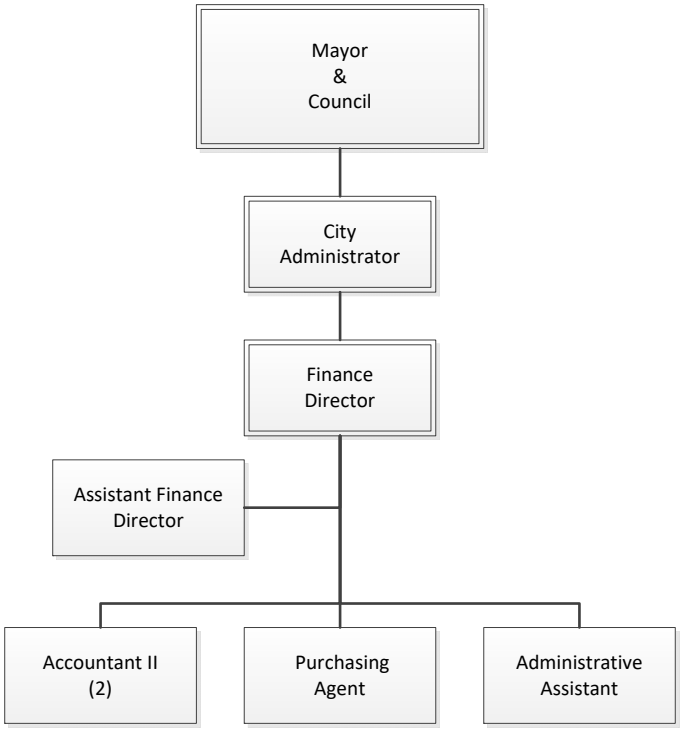
The Human Resource Department's purpose is to establish, develop, maintain, and communicate City policies, while maintaining and recommending fair employment and equal opportunity under State and Federal Laws. To represent, help, advise, and consult with City employees, while simultaneously keeping the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

Program Objectives

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

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 84,168	$ 87,287	$ 80,865	$ 75,400	$ 116,600
OVERTIME	-	645	1,441	1,300	3,200
TOTAL SALARIES	**84,168**	**87,932**	**82,306**	**76,700**	**119,800**
BENEFITS					
GROUP INSURANCE	142,396	90,949	85,853	93,200	117,800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	5,199	5,109	5,163	6,400	7,400
MEDICARE	1,216	1,195	1,207	1,600	1,800
RETIREMENT CONTRIBUTION	1,119,208	1,077,313	1,064,340	1,186,800	1,359,000
TUITION REIMBURSEMENTS	9,528	11,958	9,239	16,000	16,000
WORKERS' COMPENSATION	112,599	196,533	178,712	205,000	205,000
OTHER EMPLOYEE BENEFITS	(1,503,124)	(1,385,011)	(1,337,284)	(1,529,100)	(1,715,700)
TOTAL BENEFITS	**(112,976)**	**(1,955)**	**7,229**	**(20,100)**	**(8,700)**
TOTAL PERSONAL SERVICES	**(28,809)**	**85,977**	**89,535**	**56,600**	**111,100**
OPERATING EXPENDITURES					
PROFESSIONAL	14,493	28,721	28,432	52,000	42,500
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	201	-	-	-	-
INS.OTHER THAN EMP BENEFIT	1,077	-	-	-	-
COMMUNICATIONS	148	116	137	1,700	2,500
ADVERTISING	6,292	2,968	1,510	6,200	8,000
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	500	1,000
TRAVEL	668	-	-	5,400	2,400
DUES & FEES	1,401	2,342	2,147	1,300	4,200
EDUCATION & TRAINING	333	4,090	425	4,100	7,800
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,096	2,254	2,600	5,200	31,900
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	26	138	32	1,000	2,700
BOOKS AND PERIODICALS	-	-	-	1,000	1,000
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	2,000	2,000
TECHNOLOGY EQUIPMENT	-	-	-	2,000	3,000
PUBLIC RELATIONS	75	906	171	-	-
UNIFORMS	-	-	-	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**28,810**	**41,534**	**35,454**	**82,700**	**109,300**
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	**$ 0**	**$ 127,511**	**$ 124,989**	**$ 139,300**	**$ 220,400**

General Fund
Finance



Statement of Purpose

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

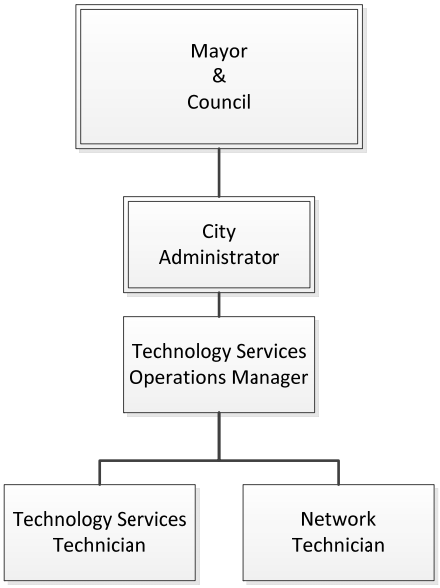
Primary functions include accounting, budgeting, managing and investing cash, managing debt, paying invoices, executing payroll, billing receivables, and collections (utilities, business licenses, taxes, hotel/motel taxes, miscellaneous). The department is responsible for the financial reporting, and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

Program Objectives

1. Prepare the FY 2018-19 Comprehensive Annual Financial Report in a format that qualifies for submittal to the GFOA Certificate of Achievement for Excellence in Financial Reporting program.
2. Prepare the FY 2020-2021 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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 228,613	$ 251,744	$ 346,931	$ 342,100	$ 375,000
OVERTIME	1,096	1,227	1,549	1,700	-
TOTAL SALARIES	**229,709**	**252,972**	**348,480**	**343,800**	**375,000**
BENEFITS					
GROUP INSURANCE	49,515	56,714	68,808	50,700	**57,800**
SOCIAL SECURITY (FICA) CONTRIBUTIONS	13,482	13,832	20,648	21,000	**23,200**
MEDICARE	3,153	3,235	4,829	4,900	**5,500**
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	41,392	43,829	48,703	56,200	**52,200**
TOTAL BENEFITS	**107,542**	**117,611**	**142,989**	**132,800**	**138,700**
TOTAL PERSONAL SERVICES	**337,251**	**370,582**	**491,469**	**476,600**	**513,700**
OPERATING EXPENDITURES					
PROFESSIONAL	49,352	51,003	73,091	60,000	**58,500**
TECHNICAL	-	295	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	1,022	511	528	700	**700**
ADVERTISING	232	316	312	900	**900**
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	500	**500**
TRAVEL	2,442	5,385	1,241	6,000	**6,000**
DUES & FEES	98,020	112,667	122,322	116,500	**162,800**
EDUCATION & TRAINING	3,228	2,958	3,034	8,800	**7,000**
LICENSES & FEES	-	-	26	-	-
GENERAL SUPPLIES/MATERIALS	2,079	2,962	3,411	4,000	**4,000**
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	438	1,330	498	2,200	**2,200**
BOOKS AND PERIODICALS	-	-	-	200	**200**
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	2,285	375	375	-	-
TECHNOLOGY EQUIPMENT	2,074	5,957	23	5,900	**4,400**
PUBLIC RELATIONS	183	183	-	-	-
UNIFORMS	-	135	352	800	**800**
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**161,355**	**184,075**	**205,508**	**206,500**	**248,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 498,606**	**$ 554,658**	**$ 696,977**	**$ 683,100**	**$ 761,700**

General Fund
Technology Services



Statement of Purpose

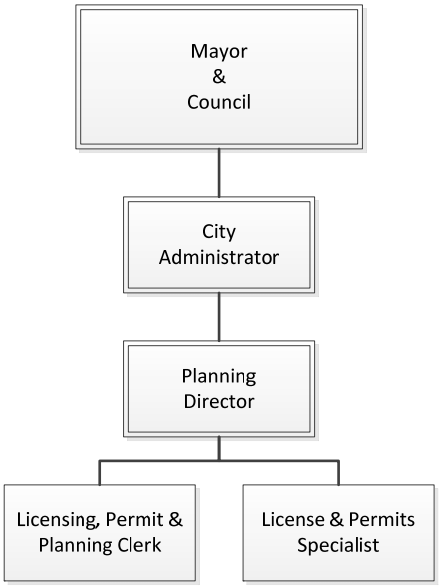
To effectively manage the City's information and communication technologies. Technology Services Department maintains the City's data network, phone system, desktop equipment, web sites, and applications as well as providing training, technology consulting, and special project assistance to all City 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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 102,108	$ 92,091	$ 122,379	$ 151,800	$ 164,600
OVERTIME	-	1,736	9,362	16,200	17,700
TOTAL SALARIES	**102,108**	**93,827**	**131,741**	**168,000**	**182,300**
BENEFITS					
GROUP INSURANCE	14,217	13,928	20,981	20,800	32,400
SOCIAL SECURITY (FICA) CONTRIBUTIONS	6,200	5,445	7,911	10,300	11,300
MEDICARE	1,450	1,329	1,794	2,400	2,700
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	20,696	17,220	24,351	28,100	31,300
TOTAL BENEFITS	**42,563**	**37,921**	**55,037**	**61,600**	**77,700**
TOTAL PERSONAL SERVICES	**144,670**	**131,748**	**186,779**	**229,600**	**260,000**
OPERATING EXPENDITURES					
PROFESSIONAL	24,399	52,887	85,367	72,600	74,000
TECHNICAL	196,371	184,140	184,665	221,300	226,300
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	76	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	905	1,760	2,862	3,100	3,100
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	5,416	5,328	5,523	7,900	6,500
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	1,498	334	2,500	2,500
DUES & FEES	9,667	5,137	1,421	800	800
EDUCATION & TRAINING	1,194	4,989	8,465	10,700	10,700
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,716	1,540	1,936	8,100	8,100
UTILITIES	-	-	-	-	-
GASOLINE	-	120	178	300	300
FOOD	-	298	433	500	500
BOOKS AND PERIODICALS	-	114	(27)	500	500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	2,032	3,052	2,459	3,000	3,000
TECHNOLOGY EQUIPMENT	56,793	21,541	52,654	225,000	130,500
PUBLIC RELATIONS	67	131	-	-	-
UNIFORMS	-	234	117	500	500
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**301,636**	**282,771**	**346,386**	**556,800**	**467,300**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	63,308	173,931	106,594	50,000	35,000
TOTAL CAPITAL OUTLAY	**63,308**	**173,931**	**106,594**	**50,000**	**35,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 509,615**	**$ 588,450**	**$ 639,759**	**$ 836,400**	**$ 762,300**

General Fund
Planning, Licensing & Permitting



Statement of Purpose

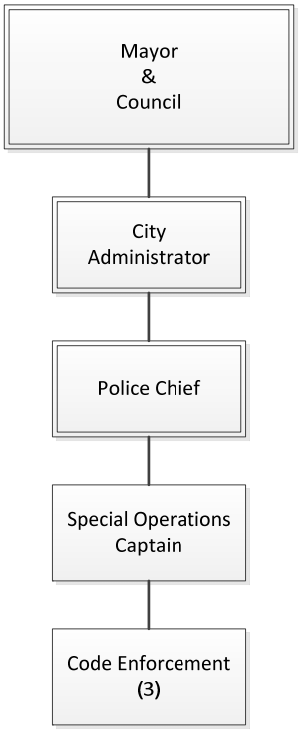
To provide overall management and administrative support to all City departments, other governmental agencies, local businesses, developers, and the general public by administering the City of Winder Zoning and Development Regulations, and processing City of Winder Building Permits and Business Licenses.

Program Objectives

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

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 160,702	$ 212,968	$ 211,828	$ 215,700	$ 200,300
OVERTIME	2,531	3,621	6,388	8,700	7,000
TOTAL SALARIES	**163,233**	**216,589**	**218,216**	**224,400**	**207,300**
BENEFITS					
GROUP INSURANCE	15,711	26,497	25,879	26,900	33,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	9,935	12,450	13,207	13,700	12,900
MEDICARE	2,324	2,912	3,089	3,200	3,000
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	41,392	34,439	40,586	46,900	41,800
TOTAL BENEFITS	**69,361**	**76,298**	**82,761**	**90,700**	**91,300**
TOTAL PERSONAL SERVICES	**232,595**	**292,886**	**300,977**	**315,100**	**298,600**
OPERATING EXPENDITURES					
PROFESSIONAL	53,915	90,315	98,900	255,000	132,400
TECHNICAL	1,240	575	95,336	50,000	50,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	406	364	369	500	700
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	8,012	7,413	5,724	12,500	11,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	554	1,971	1,157	5,300	3,500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	3,090	3,027	3,409	3,000	3,000
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	3,073	3,146	3,155	4,200	2,300
ADVERTISING	1,860	2,475	2,747	2,500	2,400
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	906	640	509	1,000	900
TRAVEL	361	3,585	4,061	3,500	4,200
DUES & FEES	467	484	687	1,500	1,000
EDUCATION & TRAINING	939	3,465	2,376	6,300	2,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,054	2,013	3,685	4,000	4,100
UTILITIES	-	-	-	-	-
GASOLINE	1,234	1,609	2,018	2,000	300
FOOD	210	858	592	1,400	1,300
BOOKS AND PERIODICALS	160	593	-	700	1,000
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	497	177	3,467	1,500	1,500
TECHNOLOGY EQUIPMENT	2,173	1,459	827	6,100	6,800
PUBLIC RELATIONS	-	165	-	-	-
UNIFORMS	559	280	127	1,800	500
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**82,710**	**124,612**	**229,147**	**362,800**	**229,300**
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	35,239	41,135	37,887	77,500	58,200
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**35,239**	**41,135**	**37,887**	**77,500**	**58,200**
TOTAL EXPENDITURES	**$ 350,543**	**$ 488,853**	**$ 568,011**	**$ 786,400**	**$ 586,100**

General Fund
Code Enforcement



Statement of Purpose

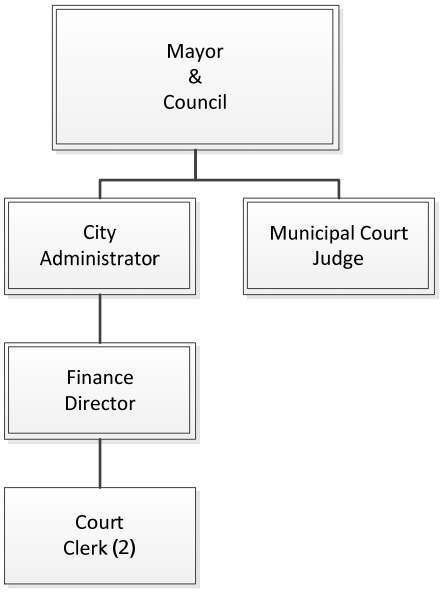
To enforce the codes of the City in order to protect the health, safety, and welfare of the community, where violations occur, to work with our citizens to achieve compliance through an efficient and fair process.

Program Objectives

1. Maintain an attractive, safe, and healthy environment in order to provide a high quality of life for our residents and visitors.
2. Improve both the appearance and value of residential and business property.
3. Provide prompt, courteous, and professional service to the citizens of the Winder.
4. Encourage responsible property maintenance.
5. Maintain open communications and continuing education with the community.

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ 112,800
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	112,800
BENEFITS					
GROUP INSURANCE	-	-	-	-	47,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	6,900
MEDICARE	-	-	-	-	1,600
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	31,300
TOTAL BENEFITS	-	-	-	-	87,400
TOTAL PERSONAL SERVICES	-	-	-	-	200,200
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	4,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	500
TRAVEL	-	-	-	-	1,500
DUES & FEES	-	-	-	-	300
EDUCATION & TRAINING	-	-	-	-	1,500
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	500
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	4,500
FOOD	-	-	-	-	700
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	3,500
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	1,000
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	18,000
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	$ -	$ -	$ -	$ -	$ 218,200

General Fund
Municipal Court



Statement of Purpose

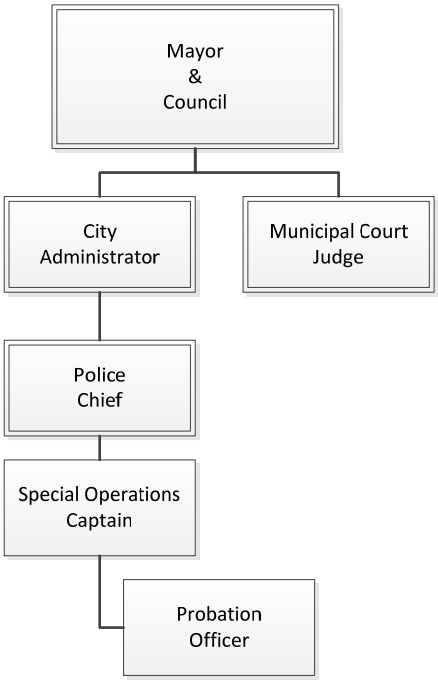
Our Strategic Mission is to flawlessly execute the legal processes related to enforcing city ordinances and traffic laws and to coordinate our efforts with other agencies within the criminal justice system. Provide court administration to guarantee that all persons coming before the Court are treated 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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 50,584	$ 68,946	$ 71,815	$ 75,100	$ 77,300
OVERTIME	2,331	2,519	4,105	5,600	5,800
TOTAL SALARIES	**52,916**	**71,465**	**75,920**	**80,700**	**83,100**
BENEFITS					
GROUP INSURANCE	16,725	17,097	19,234	17,100	18,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,985	3,929	4,329	4,900	5,200
MEDICARE	698	919	1,012	1,200	1,200
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	20,696	17,220	16,234	18,700	20,900
TOTAL BENEFITS	**41,104**	**39,164**	**40,809**	**41,900**	**45,600**
TOTAL PERSONAL SERVICES	**94,020**	**110,629**	**116,729**	**122,600**	**128,700**
OPERATING EXPENDITURES					
PROFESSIONAL	46,696	48,776	42,849	57,600	57,600
TECHNICAL	2,590	6,193	4,456	1,200	1,200
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	10,000
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	100	102	112	200	100
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	525	26	340	500	1,500
DUES & FEES	45	90	95	100	200
EDUCATION & TRAINING	1,321	6,619	936	6,500	6,500
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,371	655	1,152	2,000	1,800
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	68	14	48	500	800
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,707	542	-	-	-
TECHNOLOGY EQUIPMENT	1,573	-	-	2,000	6,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	300	112	139	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**56,296**	**63,130**	**50,127**	**70,900**	**86,500**
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	16,800	15,963	12,924	21,500	23,700
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**16,800**	**15,963**	**12,924**	**21,500**	**23,700**
TOTAL EXPENDITURES	**$ 167,115**	**$ 189,722**	**$ 179,781**	**$ 215,000**	**$ 238,900**

General Fund
Probation



Statement of Purpose

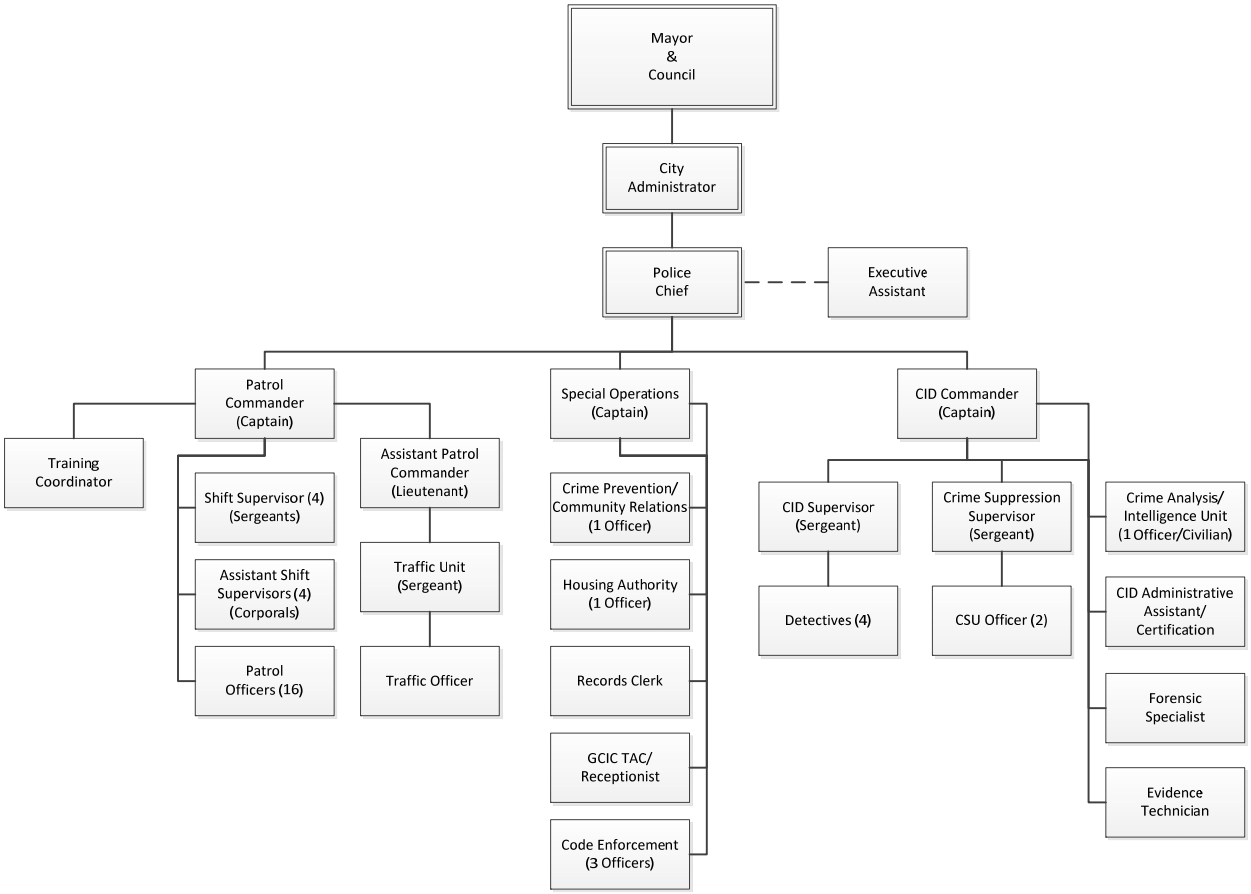
Provide evaluation, investigation, and supervision services for persons within the jurisdiction of the courts; and collect the fines and fees applicable to these persons.

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 49,194	$ 50,291	$ 51,957	$ 53,600	$ 55,100
OVERTIME	1,206	2,291	1,546	2,600	2,600
TOTAL SALARIES	**50,400**	**52,582**	**53,502**	**56,200**	**57,700**
BENEFITS					
GROUP INSURANCE	14,934	17,149	16,931	15,800	17,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,699	2,712	2,875	3,400	3,600
MEDICARE	631	634	672	800	800
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	10,348	8,610	8,117	9,400	10,400
TOTAL BENEFITS	**28,612**	**29,105**	**28,596**	**29,400**	**32,100**
TOTAL PERSONAL SERVICES	**79,012**	**81,687**	**82,098**	**85,600**	**89,800**
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	-	-	46	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	103	1,000	1,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	55	832	66	500	500
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	100	100
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	104	-	-	-
TECHNOLOGY EQUIPMENT	-	926	-	2,000	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	36	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**55**	**1,862**	**252**	**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	8,837	7,676	6,376	9,800	10,300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**8,837**	**7,676**	**6,376**	**9,800**	**10,300**
TOTAL EXPENDITURES	**$ 87,904**	**$ 91,225**	**$ 88,726**	**$ 99,000**	**$ 103,700**

General Fund
Police



Statement of Purpose

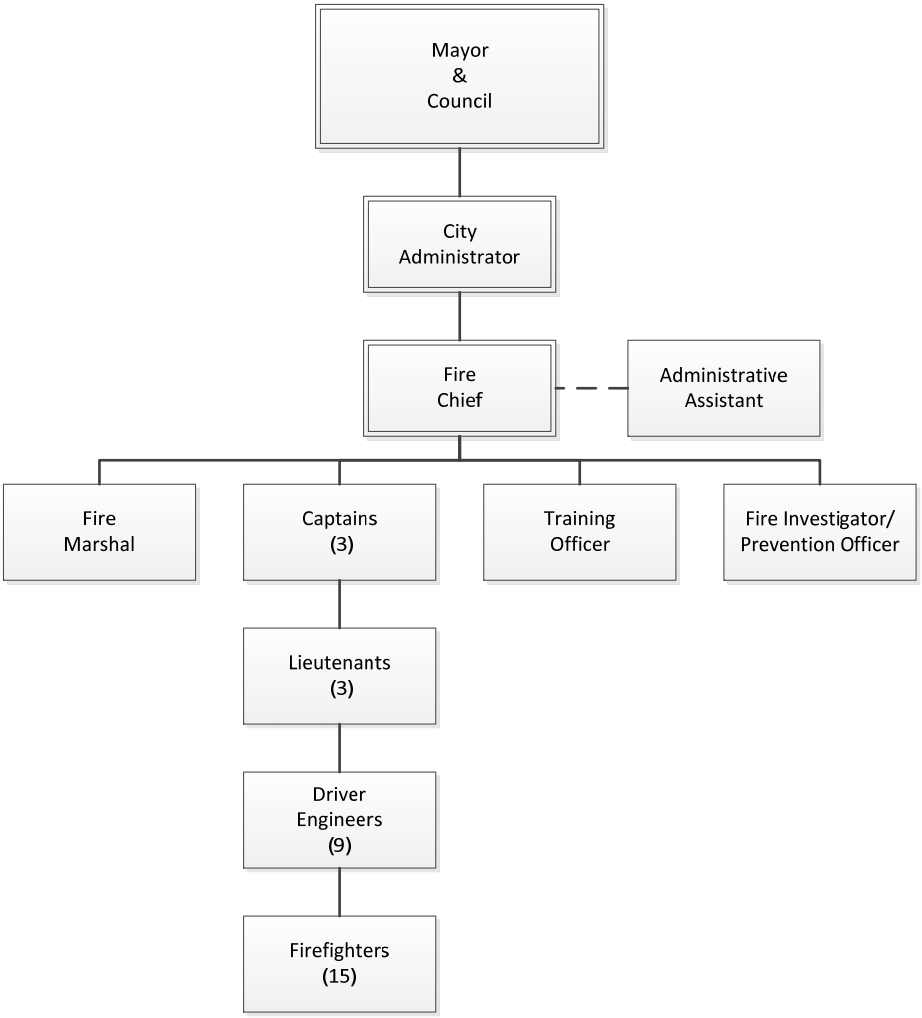
To carry us through this new century we reinforce our vow to protect and serve our community while ensuring the basic rights and quality of life are held to the highest proven standards of excellence. The Winder Police Department's mission is to enhance the quality of life in our community, working cooperatively 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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 1,829,866	$ 1,953,912	$ 2,056,371	$ 2,442,000	$ 2,505,200
OVERTIME	129,689	134,687	159,694	194,400	183,400
TOTAL SALARIES	**1,959,555**	**2,088,599**	**2,216,065**	**2,636,400**	**2,688,600**
BENEFITS					
GROUP INSURANCE	483,580	494,593	504,526	579,700	628,000
SOCIAL SECURITY (FICA) CONTRIBUTIONS	114,195	115,557	129,071	157,000	166,700
MEDICARE	26,707	27,026	30,186	36,800	39,000
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	434,618	430,279	405,856	468,600	522,100
TOTAL BENEFITS	**1,059,099**	**1,067,456**	**1,069,640**	**1,242,100**	**1,355,800**
TOTAL PERSONAL SERVICES	**3,018,654**	**3,156,054**	**3,285,705**	**3,878,500**	**4,044,400**
OPERATING EXPENDITURES					
PROFESSIONAL	6,345	5,155	7,790	9,000	9,000
TECHNICAL	11,124	21,268	62,245	66,600	73,200
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	10,177	5,684	11,000	10,000	10,000
CLEANING SERVICES	723	720	784	800	800
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	90,248	90,951	96,420	152,900	183,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	91,506	63,378	46,518	85,000	85,000
RENTAL OF LAND & BUILDINGS	1,000	-	-	-	-
RENTAL OF EQUIPMENT	8,653	8,393	8,491	8,200	8,200
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	26,584	29,774	30,540	34,900	34,800
ADVERTISING	696	300	-	500	500
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	2,129	936	2,575	2,000	3,500
TRAVEL	10,744	9,767	6,085	10,000	11,500
DUES & FEES	2,240	1,221	1,177	3,000	3,000
EDUCATION & TRAINING	20,272	9,504	17,703	15,000	15,000
LICENSES & FEES	272	113	69	500	500
GENERAL SUPPLIES/MATERIALS	24,172	27,266	41,081	30,000	30,000
UTILITIES	4,363	4,837	4,018	4,500	3,900
GASOLINE	81,083	82,783	102,944	112,500	150,000
FOOD	8,358	8,151	11,983	10,500	10,500
BOOKS AND PERIODICALS	976	1,077	42	1,500	1,500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	29,625	46,967	43,523	41,700	37,000
TECHNOLOGY EQUIPMENT	24,848	2,953	47,041	47,000	75,400
PUBLIC RELATIONS	1,459	366	156	-	600
UNIFORMS	27,149	25,823	32,028	30,000	30,000
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	7,460	3,220	9,635	9,900	12,600
PRISONER MAINTENANCE	2,335	6,317	142	10,000	10,000
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**494,540**	**456,923**	**583,990**	**696,000**	**799,700**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	53,565	18,425	-	30,000	30,000
VEHICLES	394,740	255,431	96,137	90,000	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	151,714	-	-	-	-
TOTAL CAPITAL OUTLAY	**600,019**	**273,856**	**96,137**	**120,000**	**30,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	392,414	357,083	306,811	504,200	534,300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**392,414**	**357,083**	**306,811**	**504,200**	**534,300**
TOTAL EXPENDITURES	**$ 4,505,627**	**$ 4,243,916**	**$ 4,272,643**	**$ 5,198,700**	**$ 5,408,400**

General Fund
Fire



Statement of Purpose

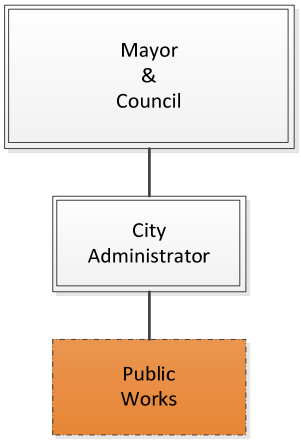
To constantly provide a superior level of fire prevention, fire safety education, fire suppression, rescue and customer service to our citizens and business community. To provide support to the Chamber of Commerce, Downtown Development Authority, Industrial Authority, Partners in Education and other 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. Daily complete our mission of protecting lives and property with pride and professionalism: "Together is Better."

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 1,374,451	$ 1,577,241	$ 1,596,420	$ 1,679,900	$ 1,767,200
OVERTIME	78,208	99,464	102,533	145,000	149,800
TOTAL SALARIES	**1,452,659**	**1,676,705**	**1,698,954**	**1,824,900**	**1,917,000**
BENEFITS					
GROUP INSURANCE	327,923	400,817	418,541	384,100	491,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	84,839	92,436	98,236	108,700	117,000
MEDICARE	19,841	21,618	22,974	25,500	27,400
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	351,833	292,733	275,983	318,600	365,400
TOTAL BENEFITS	**784,436**	**807,604**	**815,734**	**836,900**	**1,001,100**
TOTAL PERSONAL SERVICES	**2,237,095**	**2,484,309**	**2,514,688**	**2,661,800**	**2,918,100**
OPERATING EXPENDITURES					
PROFESSIONAL	1,250	1,001	1,750	-	1,100
TECHNICAL	795	-	-	1,100	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	83,336	76,951	88,056	105,300	143,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	19,226	28,014	36,527	36,600	39,600
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	3,690	3,862	3,768	3,000	3,600
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	5,397	5,242	5,440	10,400	10,400
ADVERTISING	100	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	208	-	300	300
TRAVEL	1,856	1,159	2,426	5,000	5,900
DUES & FEES	1,430	632	250	500	500
EDUCATION & TRAINING	4,133	18,830	7,900	10,000	12,800
LICENSES & FEES	16	22	130	-	-
GENERAL SUPPLIES/MATERIALS	25,156	21,108	26,723	30,400	30,600
UTILITIES	-	-	-	-	-
GASOLINE	11,928	13,356	15,350	14,000	18,000
FOOD	5,507	3,811	3,953	4,600	7,500
BOOKS AND PERIODICALS	505	720	1,801	1,800	1,800
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	52,024	20,022	10,810	75,800	61,100
TECHNOLOGY EQUIPMENT	15,316	2,255	23,778	10,000	10,000
PUBLIC RELATIONS	-	247	-	1,800	1,800
UNIFORMS	12,776	8,856	11,864	16,700	16,700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	8,399	14,988	16,073	18,700	18,700
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**252,840**	**221,283**	**256,598**	**346,000**	**383,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	17,165	-	-	-	46,900
VEHICLES	201,735	31,980	-	235,000	196,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	9,505	-	-
TOTAL CAPITAL OUTLAY	**218,900**	**31,980**	**9,505**	**235,000**	**242,900**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	95,946	103,754	107,004	63,400	50,000
INTEREST	15,789	13,124	10,036	8,400	7,000
TOTAL DEBT SERVICE	**111,736**	**116,877**	**117,040**	**71,800**	**57,000**
ALLOCATION					
INDIRECT COST ALLOCATION	290,759	262,238	224,566	330,200	370,500
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**290,759**	**262,238**	**224,566**	**330,200**	**370,500**
TOTAL EXPENDITURES	**$ 3,111,330**	**$ 3,116,687**	**$ 3,122,397**	**$ 3,644,800**	**$ 3,972,300**

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	1,449,465	1,572,835	1,695,724	1,739,000	1,816,800
TECHNICAL	1,500	1,500	1,500	1,500	1,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	11,813	136,803	1,000	10,000	10,000
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	14,903	4,584	6,886	10,000	10,000
GENERAL REPAIRS & MAINT.	156,971	154,652	266,292	198,100	255,600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	74,999	131,433	173,256	150,000	151,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	2,189	3,796	4,424	4,000	10,000
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,456	1,429	2,268	2,100	2,100
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	653	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	1,354	-	19,089	-	8,700
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	485	134	-	-
GENERAL SUPPLIES/MATERIALS	62,312	45,571	35,467	80,000	80,000
UTILITIES	334,189	337,280	343,002	350,600	368,800
GASOLINE	4,054	(5,668)	0	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	8,678	12,370	11,502	28,000	23,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	27,205	27,431	11,055	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**2,151,741**	**2,424,501**	**2,571,599**	**2,573,300**	**2,737,500**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	116,092	-	54,000	-	-
BUILDINGS	-	-	96,000	50,000	50,000
INFRASTRUCTURE	1,607,535	2,918,301	140,471	1,250,000	-
MACHINERY & EQUIP	18,856	-	92,532	13,000	18,700
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**1,742,483**	**2,918,301**	**383,003**	**1,313,000**	**68,700**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	240,482	490,842	240,274	316,000	301,900
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**240,482**	**490,842**	**240,274**	**316,000**	**301,900**
TOTAL EXPENDITURES	**$ 4,134,706**	**$ 5,833,644**	**$ 3,194,877**	**$ 4,202,300**	**$ 3,108,100**

General Fund
Positions by Department

	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019	Requested FY 2020
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
Administrative Assistant	-	-	-	-	0.50
Intern	-	-	-	-	0.50
Records Clerk	1.00	1.00	1.00	1.00	-
Marketing & Media Relations Specialist	1.00	1.00	1.00	1.00	-
Total	4.00	4.00	4.00	4.00	3.00
GIS					
GIS Manager	1.00	1.00	1.00	1.00	1.00
GIS Field Technician II	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00
Human Resources					
Human Resources Manager	-	-	-	-	1.00
Human Resources Specialist II	2.00	2.00	1.00	1.00	1.00
Human Resources Intern	-	-	-	-	0.25
Human Resources Coordinator	-	-	1.00	1.00	-
Total	2.00	2.00	2.00	2.00	2.25
Finance					
Finance Director	1.00	1.00	1.00	1.00	1.00
Asst Finance Director	-	-	1.00	1.00	1.00
Accountant II	2.00	2.00	2.00	2.00	2.00
Purchasing Agent	1.00	1.00	-	-	1.00
Administrative Assistant	-	-	-	-	0.50
Finance & Audit Manager	-	-	1.00	1.00	-
Project Manager	-	-	1.00	1.00	-
Accounting Technician II	1.00	1.00	-	-	-
Total	5.00	5.00	6.00	6.00	5.50
Technology Services					
Technology Services Operations Manager	-	-	-	-	1.00
Network Technician	-	-	-	-	1.00
Technology Systems Technician I	-	-	1.00	2.00	1.00
Technology Services Analyst	1.00	1.00	1.00	1.00	-
Technology Services Director	1.00	1.00	-	-	-
Total	2.00	2.00	2.00	3.00	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	2.00	1.00	1.00
License Specialist	-	-	-	1.00	1.00
Inspector	-	-	-	-	1.00
Code Enforcement	2.00	2.00	2.00	2.00	-
Total	4.00	4.00	5.00	5.00	4.00
Municipal Court					
Court Clerk	1.00	2.00	2.00	2.00	2.00
Accounting Technician	0.50	-	-	-	-
Probation Officer	1.00	1.00	1.00	1.00	1.00
Total	2.50	3.00	3.00	3.00	3.00
Police					
Police Chief	1.00	1.00	1.00	1.00	1.00
Major	1.00	1.00	1.00	1.00	-
Captain	1.00	1.00	1.00	1.00	3.00
Lieutenant	2.00	2.00	2.00	2.00	1.00
Sergeant	5.00	5.00	5.00	5.00	7.00
Corporal	6.00	6.00	6.00	6.00	4.00
Investigators	4.00	4.00	4.00	4.00	6.00
Patrol Officers	23.00	23.00	23.00	23.00	21.00
Administrative Assistant I	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
Forensics Specialist	1.00	1.00	1.00	1.00	-

	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019	Requested FY 2020
Police (continued)					
Evidence Technician	0.50	-	-	-	1.00
Crime Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Training Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00	1.00	1.00
Code Enforcement	-	-	-	-	3.00
Total	50.50	50.00	50.00	50.00	53.00
Fire					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Training Officer	1.00	1.00	1.00	1.00	1.00
Fire Investigator/Fire Prevention Officer	-	-	-	-	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Captain	3.00	3.00	3.00	3.00	3.00
Lieutenant	3.00	3.00	3.00	3.00	3.00
Driver Engineer	9.00	9.00	9.00	9.00	9.00
Fire Fighters	15.00	15.00	15.00	15.00	15.00
Part Paid Fire Fighters (8) Note Only	-	-	-	-	-
Total	34.00	34.00	34.00	34.00	35.00
Total General Fund	**106.00**	**106.00**	**108.00**	**109.00**	**110.75**

General Fund
Debt Service

	Balances 6/30/2019	Principal	Interest	Totals
General Fund				
Capital Leases:				
2014 Fire Truck	240,217	49,571	6,681	56,252
	$ 240,217	**$ 49,571**	**$ 6,681**	**$ 56,252**

General Fund
Capital Requests

	FY 2020
Information Technology	
Asset Management Computer Software	$ 15,000
New Website for City	20,000
Total	**$ 35,000**
Police	
Flixed LPRS (4)	$ 30,000
Total	**$ 30,000**
Fire	
Lucas CPR Device	$ 20,000
Forcible Entry Door Simulator	6,500
SCBA/Air Packs	20,400
Rescue Truck-Misc Medical Supplies	196,000
Total	**$ 242,900**
GIS	
Trimble Handheld Unit	$ 12,000
Scanner/Copier/Plotter	10,000
Total	**$ 22,000**
Public Works	
City Pond Park Pavilion	$ 25,000
Pine Shore Park Pavilion	25,000
Exmark 42" Walk Behind Mowers (2)	11,200
Barricade Trailer	7,500
Total	**$ 68,700**
General Fund Totals	**$ 398,600**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Revenue Funds

Special Revenue Fund – Television Station

Revenue, Expenditures and Other Sources and Uses Summary

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	124,586	131,509	142,539	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	12,000	11,000	4,000	-	-
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	**136,586**	**142,509**	**146,539**	**-**	**-**
OPERATING EXPENDITURES					
General Government	112,399	108,438	62,551	-	-
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	**112,399**	**108,438**	**62,551**	**-**	**-**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(26,250)	(34,000)	(105,000)	-	-
TOTAL OTHER SOURCES AND (USES)	**(26,250)**	**(34,000)**	**(105,000)**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (2,063)**	**$ 71**	**$ (21,012)**	**$ -**	**$ -**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Revenue Fund
Television Station

The Television Station is now being run by the Barrow Board of Education so the City will not be funding the station at this time.

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 37,244	$ 38,131	$ 19,186	$ -	$ -
OVERTIME	381	341	91	-	-
TOTAL SALARIES	**37,625**	**38,473**	**19,277**	**-**	**-**
BENEFITS					
GROUP INSURANCE	6,956	7,513	4,015	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,300	2,244	1,286	-	-
MEDICARE	538	525	301	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	10,348	8,610	-	-	-
TOTAL BENEFITS	**20,142**	**18,892**	**5,602**	**-**	**-**
TOTAL PERSONAL SERVICES	**57,767**	**57,365**	**24,879**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	145	6,050	-	-	-
TECHNICAL	19,550	6,725	6,350	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	15,694	17,157	21,907	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	35	40	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	385	456	456	-	-
ADVERTISING	165	781	847	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	252	234	-	-	-
DUES & FEES	1,194	448	1,084	-	-
EDUCATION & TRAINING	375	5,277	2,226	-	-
LICENSES & FEES	2,447	1,167	-	-	-
GENERAL SUPPLIES/MATERIALS	33	123	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	35	-	-	-
FOOD	24	24	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	2,833	3,433	305	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	201	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**43,333**	**41,949**	**33,175**	**-**	**-**
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	11,299	9,124	4,497	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**11,299**	**9,124**	**4,497**	**-**	**-**
TOTAL EXPENDITURES	**$ 112,399**	**$ 108,438**	**$ 62,551**	**$ -**	**$ -**

Special Revenue Fund – Television Station
Positions

	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019	Requested FY 2020
TV Station					
Production Coordinator	1.00	1.00	1.00	-	-
Total	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

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	22,432	2,488	13,909	5,000	5,000
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	(80)	-	-
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	**22,432**	**2,488**	**13,829**	**5,000**	**5,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	18,108	7,229	2,200	5,000	5,000
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**18,108**	**7,229**	**2,200**	**5,000**	**5,000**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	(9,500)	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**-**	**(9,500)**	**-**	**-**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 4,324**	**$ (4,741)**	**$ 2,129**	**$ -**	**$ -**


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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	7,973	1,000	2,200	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	3,086	5,629	-	5,000	5,000
TECHNOLOGY EQUIPMENT	3,099	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**18,108**	**7,229**	**2,200**	**5,000**	**5,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	9,500	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	**9,500**	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 18,108**	**$ 7,229**	**$ 11,700**	**$ 5,000**	**$ 5,000**

Special Revenue Fund – Festivals

Revenue, Expenditures and Other Sources and Uses Summary

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	20,306	22,002	9,311	1,200	1,500
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	13,805	16,890	8,225	1,000	5,000
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**34,111**	**38,892**	**17,536**	**2,200**	**6,500**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	64,037	63,021	37,367	2,200	10,600
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**64,037**	**63,021**	**37,367**	**2,200**	**10,600**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	30,000	20,000	20,000	-	4,100
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**30,000**	**20,000**	**20,000**	**-**	**4,100**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 74**	**$ (4,129)**	**$ 169**	**$ -**	**$ -**


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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	37,639	38,755	26,155	300	1,400
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF EQUIPMENT	-	14,565	1,653	300	1,700
INS.OTHER THAN EMP BENEFIT	-	-	1,013	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	17,475	2,702	2,133	100	4,000
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	1,008	-	-	-	-
TRAVEL	-	1,890	-	-	-
DUES & FEES	4,757	525	3,300	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	28	4,006	2,780	1,500	3,500
UTILITIES	1,120	-	-	-	-
GASOLINE	500	-	-	-	-
FOOD	-	578	334	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,511	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	64,037	63,021	37,367	2,200	10,600
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	$ 64,037	$ 63,021	$ 37,367	$ 2,200	$ 10,600

Special Revenue Fund – Hotel/Motel

Revenue, Expenditures and Other Sources and Uses Summary

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
REVENUE					
Taxes	$ 79,614	$ 93,623	$ 213,538	$ 190,100	$ 249,200
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**79,614**	**93,623**	**213,538**	**190,100**	**249,200**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	23,863	26,874	62,888	56,000	73,400
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**23,863**	**26,874**	**62,888**	**56,000**	**73,400**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(120,000)	(70,000)	(140,000)	(134,100)	(175,800)
TOTAL OTHER SOURCES AND (USES)	**(120,000)**	**(70,000)**	**(140,000)**	**(134,100)**	**(175,800)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (64,249)**	**$ (3,251)**	**$ 10,650**	**$ -**	**$ -**


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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	23,863	26,874	62,888	56,000	73,400
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	**23,863**	**26,874**	**62,888**	**56,000**	**73,400**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 23,863**	**$ 26,874**	**$ 62,888**	**$ 56,000**	**$ 73,400**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Capital Projects Fund – SPLOST 2018

Capital Projects Fund – SPLOST 2018

Revenue, Expenditures and Other Sources and Uses Summary

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	1,192,700
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	-	-	-	-	1,192,700
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	(182,700)
Capital Outlay	-	-	-	-	(7,010,000)
Proceeds From Sale of Assets	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	6,000,000
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	-	-	-	-	(1,192,700)
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	$ -	$ -	$ -	$ -	$ -


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Capital Projects Fund
SPLOST 2018

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

1. Roads, Bridges, Parking Areas, & Stormwater
   (50% of funds received)

2. Police Department Facilities & Equipment
   (15% of funds received)

3. Fire Department Facilities & Equipment
   (15% of funds received)

4. Recreation, Parks, & Greenspace
   (15% of funds received)

5. Administrative Facilities & Equipment
   (5% of funds received)

Statement of Purpose

To account for the receipt and use of SPLOST proceeds for the approved projects based on the November 7, 2017 referendum and the Intergovernmental Sales Tax Agreement for the Use and Distribution of Proceeds from the 2018 Special Purpose Local Option Sales Tax for Capital Outlay Projects.

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	-	-	-	-	4,600,000
INFRASTRUCTURE	-	-	-	-	2,200,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	210,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	7,010,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	143,600
INTEREST	-	-	-	-	39,100
TOTAL DEBT SERVICE	-	-	-	-	182,700
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ 7,192,700

Capital Projects Fund
Capital Requests

	FY 2020
SPLOST 2018	
Records & Admin Building	$ 2,000,000
Jug Tavern Park Improvements	2,500,000
Fire Station 2	100,000
Vehicles - Police Dept	210,000
Caddy Lane Parking Additions	200,000
Jackson St. Parking & Pedestrian Plaza	2,000,000
Total Capital Projects	**$ 7,010,000**

Capital Projects Fund – SPLOST 2012

Capital Projects Fund – SPLOST 2012

Revenue, Expenditures and Other Sources and Uses Summary

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	1,031,450	1,129,812	1,286,351	1,020,000	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	3,083	2,680	3,980	-	-
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	**1,034,533**	**1,132,493**	**1,290,332**	**1,020,000**	-
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	1,034,410	866,769	517,438	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,034,410**	**866,769**	**517,438**	**-**	-
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	(100,986)	(1,020,000)	-
Proceeds From Sale of Assets	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	(40,991)	-	-
TOTAL OTHER SOURCES AND (USES)	**-**	**-**	**(141,977)**	**(1,020,000)**	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 123**	**$ 265,724**	**$ 630,917**	**$ -**	**$ -**


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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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.	1,034,410	866,769	517,438	-	-
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	**1,034,410**	**866,769**	**517,438**	**-**	**-**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	100,986	1,020,000	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	**100,986**	**1,020,000**	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 1,034,410**	**$ 866,769**	**$ 618,424**	**$ 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

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	133,600	176,747	217,125	212,000	195,000
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	**133,600**	**176,747**	**217,125**	**212,000**	**195,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	379,705	611,089	535,899	692,200	445,000
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**379,705**	**611,089**	**535,899**	**692,200**	**445,000**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	121,100	435,000	535,900	480,200	250,000
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**121,100**	**435,000**	**535,900**	**480,200**	**250,000**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (125,005)**	**$ 658**	**$ 217,126**	**$ -**	**$ -**


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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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.	379,445	610,999	535,899	692,200	445,000
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	**379,705**	**611,089**	**535,899**	**692,200**	**445,000**
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	**379,705**	**611,089**	**535,899**	**692,200**	**445,000**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Water and Sewer Fund

Water Fund

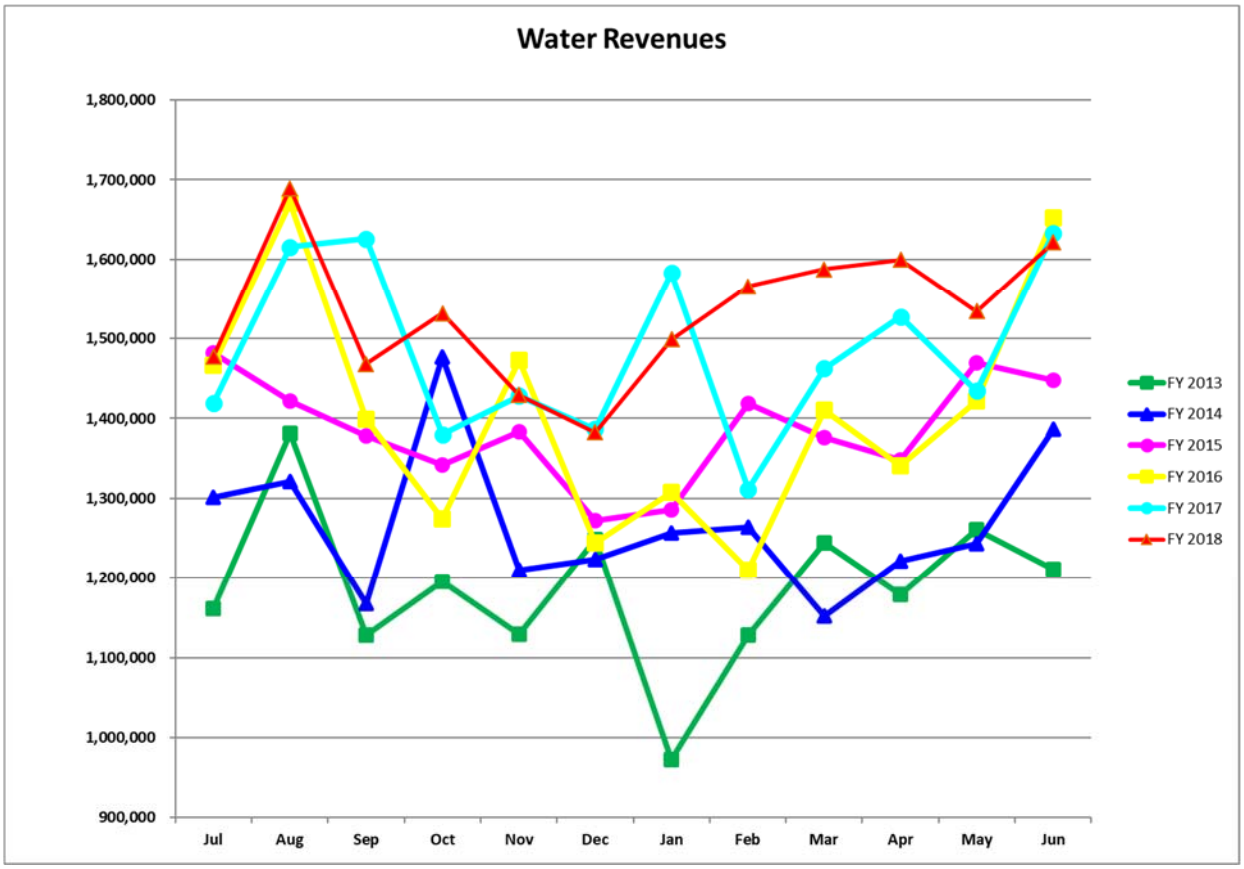
Revenue, Expenditures and Other Sources and Uses Summary

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	275,336	82,047	80,362	4,500	21,600
Contributions	1,028,960	604,792	1,802,482	-	-
Miscellaneous and Other	12,892	10,654	291,361	74,000	152,000
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	15,178,956	15,889,919	15,650,747	15,474,000	16,901,600
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	1,516,859	2,104,127	2,534,250	1,685,000	230,300
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	186,661	186,392	129,329	136,800	136,800
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**18,199,664**	**18,877,931**	**20,488,531**	**17,374,300**	**17,442,300**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	11,559,631	11,169,175	11,118,198	9,334,200	10,662,600
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**11,559,631**	**11,169,175**	**11,118,198**	**9,334,200**	**10,662,600**
OTHER SOURCES AND (USES)					
Debt Service	(675,021)	(595,596)	(528,075)	(3,689,400)	(2,537,500)
Capital Outlay	-	-	-	(25,935,700)	(24,864,000)
Proceeds From Sale of Assets	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	25,935,700	24,864,000
Cash Reserves	-	-	-	-	-
Transfers In	-	-	748,281	-	-
Transfers Out	(3,797,875)	(4,625,000)	(3,807,290)	(4,350,700)	(4,242,200)
TOTAL OTHER SOURCES AND (USES)	**(4,472,896)**	**(5,220,596)**	**(3,587,083)**	**(8,040,100)**	**(6,779,700)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 2,167,136**	**$ 2,488,160**	**$ 5,783,250**	**$ -**	**$ -**

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.



Service Charges

New Account Connection - $50
Name or Address Change – No Charge
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 – No Charge

Volume Water Rate – Table 1 (*effective 10/1/2018*)

Volume	Rate
Residential	
1st 2,000 gallons	$ 3.00 per 1,000 gal.
2,001 – 6,999 gallons	$ 8.00 per 1,000 gal.
7,000 + gallons	$ 9.00 per 1,000 gal.
Commercial	$ 7.00 per 1,000 gal.
Large Volume Industrial	$ 6.41 per 1,000 gal.
Dedicated Fire Line[1]	$ 11.50 per 1,000 gal.
Dedicated Fire Line[2]	$ 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 – Table 2 (*effective 3/1/2019*)

Meter/line Size	City Limits	Outside	Fire Lines
5/8 – ¾- inch line	$ 16.25	$ 25.20	$ N/A
1- inch line	$ 55.70	$ 56.20	$ N/A
1 ½- inch line	$ 89.10	$ 89.90	$ N/A
2- inch line	$ 133.60	$ 134.90	$ 40.70
3- inch line	$ 155.80	$ 157.30	$ 89.88
4- inch line	$189.20	$ 191.00	$ 109.14
6- inch line	$ 211.50	$ 213.50	$ 121.98
8- inch line	$ 244.90	$ 247.20	$ 141.24
10- inch line	$ 267.50	$ 267.50	$ 160.50
12- inch line	$ 267.50	$ 267.50	$ 173.88

Volume Sewer Rate – Table 3 (*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 – Table 4 (*effective 10/1/2016*)

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

Sewer Connection Fee – Table 5 (*effective 3/1/2019*)

Sewer Stub	Full connection	Tap	System Development Charge (SDC) [6]
4 inch	$ 5,000 [7]	$ 2,253	$ 3,281
6 inch	Based on ERU	$ 2,498	$ 3,281 X ERU's
8 inch	Based on ERU	TBD	$ 3,381 X ERU's

- **[6] All sewer SDC are per Equivalent Residential Unit (ERU = 244 gallons per day).**
- **[7] Includes one ERU in the 4" full connection.**
- **Force main Service Area H.1 – In addition to the above fees (Table 5) for sewer connections, a $330 per ERU surcharge for the cost of operation and maintenance of the lift station will be added.**

Water Connection Fee – Table 6 (*effective 3/1/2019*)

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/line Size	Full connection[8]	SDC	Fire Lines
5/8 – ¾- inch line	$ 5,000	$ 3,289	$ N/A
1- inch line	$10,000	$ 7,598	$ N/A
1 ½- inch line	$ 20,000	$ 15,195	$ N/A
2- inch line	$ 29,000	$ 24,312	$ N/A
3- inch line	$ 58,000	$ 48,624	$ N/A
4- inch line	$ 87,000	$ 75,975	$ 27,000
6- inch line	$ 164,000	$ 151,950	$ 42,000
8- inch line	$ 265,000	$ 243,120	$ 63,000

- **[8] Taps performed by developers, builders/property owners will pay the SDC plus either meter/materials/labor provided by City of Winder or meter relocation fee as applicable.**

Water Meter Relocation Fee – Table 7 (*effective 2/6/2019*)

The City of Winder has adopted a schedule of reconnection fees for water meters based on the meter size. If rock/debris excavation is required, the actual cost of the excavation shall be added to the cost of the relocation.

Meter	Short Side	Long Side
5/8 – ¾- inch line	$ 1,419.28	$ 2,383.04
1- inch line	$ 1,453.95	$ 2,732.44
1 ½- inch line	$ 2,917.36	$ 3,780.72
2 inch and larger	Charged the connection tap fee	

Minor elevation changes not requiring vault movement or re-tapping will be charged a flat fee of $500.00 per meter.

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 for a retail/office commercial
- $500.00 for a restaurant
- Commercial/Industrial with more than 50,000 sq. ft. TBD

Equivalent Residential Unit or ERU shall mean the number of residential units to which the water demand of a customer is equivalent to, where a single-family residential unit is assumed to have a peak demand of 244 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 Multi-family 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.

Water Fund
Expenditures

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 760,148	$ 749,467	$ 727,477	$ 910,600	$ 989,900
OVERTIME	73,437	84,257	79,390	102,500	109,000
TOTAL SALARIES	**833,585**	**833,724**	**806,868**	**1,013,100**	**1,098,900**
BENEFITS					
GROUP INSURANCE	210,193	217,923	228,645	288,100	366,200
SOCIAL SECURITY (FICA) CONTRIBUTIONS	48,603	45,738	47,229	61,000	68,100
MEDICARE	11,367	10,697	11,046	14,500	15,900
RETIREMENT CONTRIBUTION	(12,781)	(128,698)	(81,105)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	198,152	198,791	189,213	229,600	255,800
TOTAL BENEFITS	**455,535**	**344,451**	**395,028**	**593,200**	**706,000**
TOTAL PERSONAL SERVICES	**1,289,120**	**1,178,175**	**1,201,895**	**1,606,300**	**1,804,900**
OPERATING EXPENDITURES					
PROFESSIONAL	2,338,739	2,414,871	2,458,073	2,362,200	2,434,700
TECHNICAL	35,733	39,757	20,268	46,600	62,000
BILLING & COLLECTION FEE	350,532	552,308	604,552	611,200	647,600
CLAIMS	3,756	15,927	5,992	30,000	30,000
CLEANING SERVICES	218	180	680	200	38,600
LAND FILL FEES	120,541	119,102	129,706	147,700	155,000
GENERAL REPAIRS & MAINT.	128,127	381,976	942,119	571,800	793,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	211,558	329,159	124,018	325,300	503,300
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	3,549	15,062	26,334	22,900	49,900
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	17,359	19,242	17,571	21,400	23,400
ADVERTISING	150	448	40	4,100	4,100
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	1,092	1,268	633	11,500	11,500
TRAVEL	1,918	2,206	908	6,000	6,000
DUES & FEES	21,230	27,797	13,851	30,900	62,700
EDUCATION & TRAINING	3,022	3,969	2,133	30,800	30,800
LICENSES & FEES	56	659	688	1,800	1,800
GENERAL SUPPLIES/MATERIALS	277,483	223,819	275,529	438,600	516,700
UTILITIES	799,132	811,783	907,798	916,500	1,105,200
GASOLINE	34,121	36,418	42,095	42,500	42,500
FOOD	673	571	618	4,800	4,800
BOOKS AND PERIODICALS	-	-	-	1,700	1,700
SUP/INV PURCHASED RESALE	52,176	322,780	12,924	250,800	250,800
SMALL EQUIPMENT	91,643	44,558	18,661	371,800	186,000
TECHNOLOGY EQUIPMENT	1,685	1,906	-	21,400	24,600
PUBLIC RELATIONS	6,745	429,919	1,732	6,000	6,000
UNIFORMS	10,577	6,447	7,770	14,300	15,000
UTILITY SUPPLY	1,815,551	467,033	554,370	530,000	530,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	2,853,803	2,803,339	2,874,297	-	-
BAD DEBT	125,885	32,457	36,348	-	-
TOTAL OPERATING EXPENDITURES	**9,307,051**	**9,104,962**	**9,079,709**	**6,822,800**	**7,538,400**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	100,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	24,728,700	23,366,400
MACHINERY & EQUIP	-	-	-	853,600	644,600
VEHICLES	-	-	-	228,400	753,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	25,000	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**25,935,700**	**24,864,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	2,982,000	1,926,000
CAPITAL LEASE	-	-	-	-	-
INTEREST	675,021	595,596	528,075	707,400	611,500
TOTAL DEBT SERVICE	**675,021**	**595,596**	**528,075**	**3,689,400**	**2,537,500**
ALLOCATION					
INDIRECT COST ALLOCATION	963,460	886,038	836,593	905,100	1,319,300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**963,460**	**886,038**	**836,593**	**905,100**	**1,319,300**
TOTAL EXPENDITURES	**$ 12,234,652**	**$ 11,764,771**	**$ 11,646,272**	**$ 38,959,300**	**$ 38,064,100**

Water Fund
Utilities Complex

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of Utilities Complex. This building houses the Utility 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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	-	-	-	-	38,400
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	-	-	-	-	700
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	765	18,000	26,400
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	180,000	20,200
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	765	198,000	85,700
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	$ -	$ -	$ 765	$ 198,000	$ 85,700

Water Fund
Utilities Warehouse

Statement of Purpose

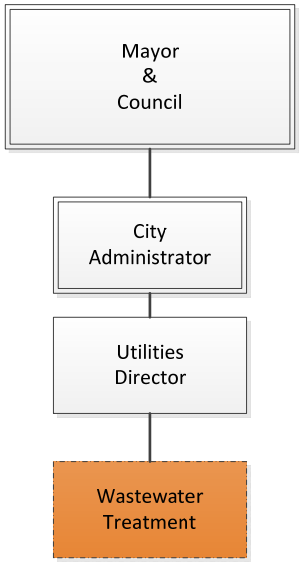
To account for the capital costs, utilities, maintenance, and repairs of Utilities Warehouse. This building houses the inventory used by the Utilities departments.

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	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	9,000
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 16,000	$ 9,000

Water Fund
Cedar Creek Wastewater Treatment



Statement of Purpose

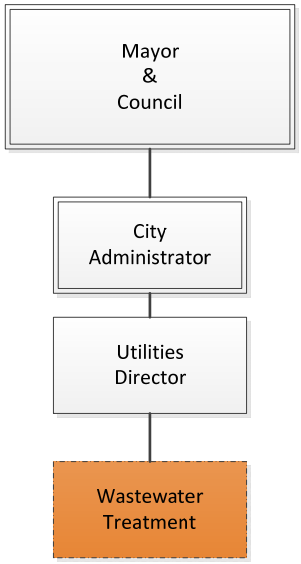
The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the efficient use 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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	405,975	419,188	427,321	438,000	452,500
TECHNICAL	4,497	-	6,003	-	-
BILLING & COLLECTION FEE	40,286	75,032	106,703	81,400	97,100
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	90,327	84,977	82,551	95,900	105,000
GENERAL REPAIRS & MAINT.	33,912	65,432	503,676	60,000	96,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	37,330	28,485	17,558	78,000	232,500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	490	4,353	3,990	-	15,000
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	150	-	-	-	27,000
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	16,565	3,417	7,177	34,500	33,500
UTILITIES	199,458	241,024	301,652	264,900	318,600
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	2,229	9,053	36	40,000	40,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	1,640	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	449,694	450,421	454,648	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,280,913**	**1,383,023**	**1,911,315**	**1,092,700**	**1,417,600**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	915,400	647,400
MACHINERY & EQUIP	-	-	-	225,000	225,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	**1,140,400**	872,400
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	95,695	127,058	147,661	124,200	151,400
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**95,695**	**127,058**	**147,661**	**124,200**	151,400
TOTAL EXPENDITURES	**$ 1,376,607**	**$ 1,510,081**	**$ 2,058,976**	**$ 2,357,300**	$ 2,441,400

Water Fund
Marburg Wastewater Treatment



Statement of Purpose

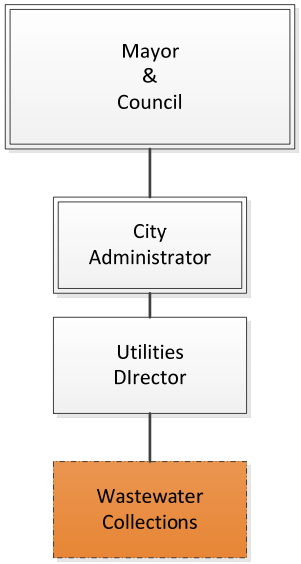
The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the efficient use 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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	144,870	151,885	152,480	157,200	164,400
TECHNICAL	4,572	14,857	(10,957)	-	-
BILLING & COLLECTION FEE	15,669	30,056	35,076	38,400	43,300
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	28,106	23,321	45,508	31,800	30,000
GENERAL REPAIRS & MAINT.	7,847	45,453	87,825	55,000	95,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	18,512	80,199	25,725	51,000	34,500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,844	2,528	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	200	-	-	-	500
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	12,125	600	10,622	24,000	56,500
UTILITIES	126,512	125,096	141,583	125,400	173,100
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	12,405	4,368	-	33,000	15,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	6,944	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	125,553	68,706	124,681	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**498,216**	**554,014**	**612,544**	**515,800**	**612,300**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	157,000	412,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	**157,000**	412,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	42,737	50,897	48,540	58,600	97,000
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**42,737**	**50,897**	**48,540**	**58,600**	97,000
TOTAL EXPENDITURES	**$ 540,953**	**$ 604,911**	**$ 661,084**	**$ 731,400**	$ 1,121,300

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	909,605	932,182	967,820	991,200	1,019,400
TECHNICAL	-	2,400	-	20,000	20,000
BILLING & COLLECTION FEE	35,171	77,048	88,295	113,800	111,100
CLAIMS	-	11,100	5,992	20,000	20,000
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	195	-	10,000	10,000
GENERAL REPAIRS & MAINT.	16,518	191,961	209,344	53,700	64,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	17,833	55,442	17,108	53,200	55,000
RENTAL OF EQUIPMENT	179	488	6,939	10,000	14,000
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	40	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	50	-	-	-	1,100
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	5,227	4,034	17,763	140,800	129,400
UTILITIES	47,605	46,683	56,914	55,400	68,700
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	25,380	11,295	2,534	10,000	9,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	60,700	87,361	12,039	50,000	50,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	179,377	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	1,118,268	1,420,188	1,564,163	1,528,100	1,571,700
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	4,240,500	3,170,000
MACHINERY & EQUIP	-	-	-	386,000	165,000
VEHICLES	-	-	-	154,400	664,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	4,780,900	3,999,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	127,421	130,472	122,186	173,700	173,300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	127,421	130,472	122,186	173,700	173,300
TOTAL EXPENDITURES	$ 1,245,689	$ 1,550,661	$ 1,686,349	$ 6,482,700	$ 5,744,000

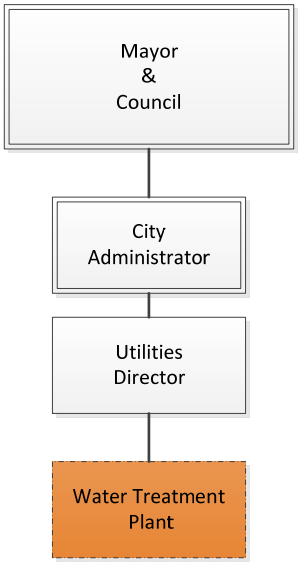
Water Fund
Debt Administration

Statement of Purpose

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

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	87,186	104,815	97,494	-	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	591	590	567	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	2,009,312	2,019,881	1,077,629	-	-
BAD DEBT	125,885	32,457	36,348	-	-
TOTAL OPERATING EXPENDITURES	**2,222,974**	**2,160,918**	**1,215,214**	**3,200**	**3,400**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	2,982,000	1,926,000
CAPITAL LEASE	-	-	-	-	-
INTEREST	675,021	595,596	528,075	707,400	611,500
TOTAL DEBT SERVICE	**675,021**	**595,596**	**528,075**	**3,689,400**	**2,537,500**
ALLOCATION					
INDIRECT COST ALLOCATION	91,040	177,492	134,917	-	280,200
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**91,040**	**177,492**	**134,917**	**-**	**280,200**
TOTAL EXPENDITURES	**$ 2,989,035**	**$ 2,934,006**	**$ 1,878,205**	**$ 3,692,600**	**$ 2,821,100**

Water Fund
Water Treatment



Statement of Purpose

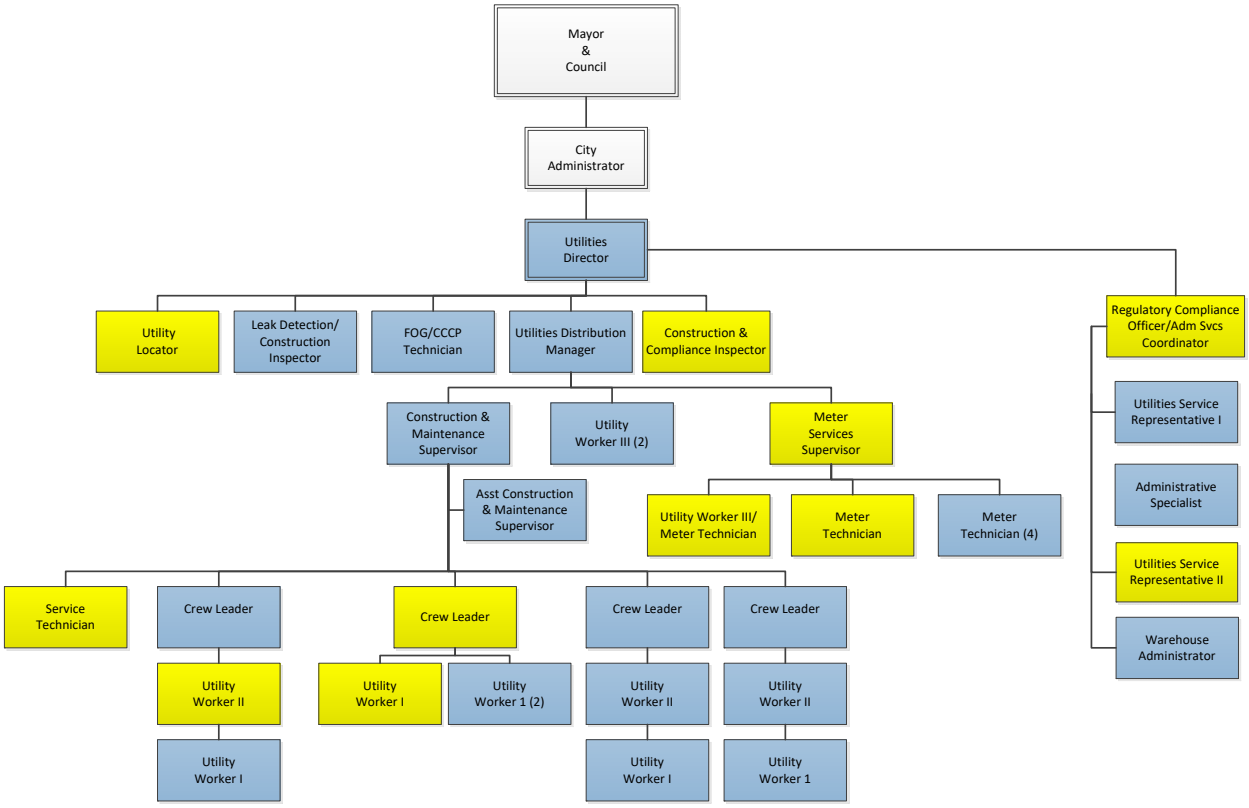
The City of Winder strives to exceed our customer's expectations through innovative treatment of water that will assist in promoting a healthy community. The City of Winder will meet or exceed all regulatory requirements while striving to reduce environmental pollution by promoting the use of properly 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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	699,667	723,395	739,645	747,600	770,200
TECHNICAL	7,348	15,671	14,337	-	15,000
BILLING & COLLECTION FEE	47,200	84,087	84,244	115,700	124,200
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	1,480	-	-	-
GENERAL REPAIRS & MAINT.	40,897	59,958	49,424	74,000	129,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	80,264	85,973	4,392	23,800	62,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	55	8,875	14,532	10,000	18,000
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	3,500	3,500
TRAVEL	-	-	-	-	-
DUES & FEES	9,300	4,317	514	9,400	11,900
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	207,628	188,731	216,157	197,000	255,000
UTILITIES	387,182	358,598	360,441	359,700	399,900
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	9,481	3,696	3,082	12,500	12,500
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	45	4,322	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	11,671	10,833	22,243	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,500,738**	**1,549,936**	**1,509,010**	**1,553,200**	**1,801,600**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	14,522,400	13,593,600
MACHINERY & EQUIP	-	-	-	155,000	167,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	**14,677,400**	13,760,600
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	169,697	142,392	116,580	176,500	193,800
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**169,697**	**142,392**	**116,580**	**176,500**	193,800
TOTAL EXPENDITURES	**$ 1,670,435**	**$ 1,692,328**	**$ 1,625,590**	**$ 16,407,100**	$ 15,756,000

Water Fund
Water Distribution



Note: Water - Blue
Gas - Yellow

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 760,148	$ 749,467	$ 727,477	$ 910,600	$ 989,900
OVERTIME	73,437	84,257	79,390	102,500	109,000
TOTAL SALARIES	**833,585**	**833,724**	**806,868**	**1,013,100**	1,098,900
BENEFITS					
GROUP INSURANCE	210,193	217,923	228,645	288,100	366,200
SOCIAL SECURITY (FICA) CONTRIBUTIONS	48,603	45,738	47,229	61,000	68,100
MEDICARE	11,367	10,697	11,046	14,500	15,900
RETIREMENT CONTRIBUTION	(12,781)	(128,698)	(81,105)	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	198,152	198,791	189,213	229,600	255,800
TOTAL BENEFITS	**455,535**	**344,451**	**395,028**	**593,200**	706,000
TOTAL PERSONAL SERVICES	**1,289,120**	**1,178,175**	**1,201,895**	**1,606,300**	1,804,900
OPERATING EXPENDITURES					
PROFESSIONAL	178,622	185,048	167,633	25,000	25,000
TECHNICAL	19,316	6,830	10,885	26,600	27,000
BILLING & COLLECTION FEE	125,020	181,269	192,740	261,900	271,700
CLAIMS	3,756	4,827	-	10,000	10,000
CLEANING SERVICES	218	180	680	200	200
LAND FILL FEES	2,108	9,130	1,648	10,000	10,000
GENERAL REPAIRS & MAINT.	28,953	19,172	91,850	329,100	408,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	57,619	79,059	59,234	119,300	119,300
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	981	1,346	873	2,900	2,900
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	17,359	16,714	17,571	21,400	23,400
ADVERTISING	150	448	-	4,100	4,100
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	1,092	1,268	633	8,000	8,000
TRAVEL	1,918	2,206	908	6,000	6,000
DUES & FEES	10,939	22,890	12,770	21,500	21,500
EDUCATION & TRAINING	3,022	3,969	2,133	30,800	30,800
LICENSES & FEES	56	659	688	1,800	1,800
GENERAL SUPPLIES/MATERIALS	35,938	27,037	23,811	42,300	42,300
UTILITIES	38,375	40,381	46,443	84,100	109,500
GASOLINE	34,121	36,418	42,095	42,500	42,500
FOOD	673	571	618	4,800	4,800
BOOKS AND PERIODICALS	-	-	-	1,700	1,700
SUP/INV PURCHASED RESALE	52,176	322,780	12,924	250,800	250,800
SMALL EQUIPMENT	42,148	16,145	13,009	89,300	89,300
TECHNOLOGY EQUIPMENT	1,685	1,906	-	21,400	24,600
PUBLIC RELATIONS	1,294	3,867	1,732	6,000	6,000
UNIFORMS	10,577	6,447	7,770	14,300	15,000
UTILITY SUPPLY	1,754,806	366,766	542,332	480,000	480,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	257,573	253,498	1,015,718	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**2,680,494**	**1,610,833**	**2,266,698**	**1,915,800**	2,037,100
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	100,000	100,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	4,893,400	5,543,400
MACHINERY & EQUIP	-	-	-	87,600	87,600
VEHICLES	-	-	-	74,000	89,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	25,000	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**5,180,000**	5,820,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	-
ALLOCATION					
INDIRECT COST ALLOCATION	436,870	257,726	266,710	372,100	423,600
INTERNAL FUNDS	5,451	426,052	-	-	-
TOTAL ALLOCATION	**442,321**	**683,778**	**266,710**	**372,100**	423,600
TOTAL EXPENDITURES	**$ 4,411,935**	**$ 3,472,786**	**$ 3,735,303**	**$ 9,074,200**	$ 10,085,600

Water Fund
Positions

	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019	Requested FY 2020
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	-	-	-
Utilities Service Representative I	1.00	1.00	2.00	2.00	1.00
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	-	-	-
Asst Construction & Maint Supervisor	-	-	1.00	1.00	1.00
Crew Leaders	3.00	3.00	3.00	3.00	3.00
Meter Technician I	5.00	5.00	4.00	4.00	4.00
Leak Detection Technician/Construction Inspector	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
Warehouse Administrator	-	-	-	-	1.00
Utility Worker III	1.00	1.00	2.00	2.00	2.00
Utility Worker II	1.00	1.00	1.00	1.00	1.00
Utility Worker I	5.00	5.00	5.00	5.00	5.00
Total	24.50	24.50	24.50	24.50	24.50

Water Fund
Debt Service

	Balances 6/30/2019	Principal	Interest	Total
Water Fund				
Notes Payable:				
2012 GEFA Fixed Network	$ 2,146,579	$ 296,634	$ 14,076	$ 310,710
2016025 GEFA Fixed Network	8,656,101	416,059	75,345	491,404
Utility Complex	4,784,069	451,772	110,308	562,080
Bonds Payable:				
2012 Series	10,030,000	760,000	411,600	1,171,600
Total Water Fund	**$ 25,616,749**	**$ 1,924,465**	**$ 611,328**	**$ 2,535,793**

Water Fund
Capital Requests

	FY 2020
Cedar Creek Sewage Treatment	
Influent Drum Screen Rehab-2 Units	$ 75,000
New Roof & Gantry/JIB Crane System	300,000
Magnesium Oxide-Lime Tank	155,000
VLR#2 Coating	56,750
VLR#3 Coating	60,650
Dissolved Oxygen Control Installation	100,000
Gantry/JIB Crane System (SPLOST)	125,000
Total	**$ 872,400**
Marburg Sewer Treatment	
Influent Screen	$ 75,000
Aeration Basin #4 Air Line Repair	12,000
Rebate Account	25,000
Disk Filter	300,000
Total	**$ 412,000**
Wastewater Collection	
MLK Street Sewer	$ 130,000
Yargo Gravity Sewer Rehab	300,000
Ga Avenue Sewer Rehab	910,000
Root Control	100,000
Meadowbrook Sewer Replacement	170,000
Winder/Barrow Sewer Upgrade	1,200,000
Lake Drive Pump Station Upgrade	25,000
Walmart Liftstation Upgrade	120,000
Manhole Rehab	100,000
Lighting Bug Alley Sewer Rehab	115,000
Flow Monitor Smart Cover	25,000
Backup Pumps (SPLOST)	140,000
Vac Truck	380,000
4X4 Crew Cab Truck	30,000
4X2 Crew Cab Truck	54,000
Kubota Mini-X KX-040	60,000
Skidsteer-High Flow	65,000
Box Dump	75,000
Total	**$ 3,999,000**
Water Treatment	
Auburn/Winder Reservoir	$ 10,000,000
Hwy 53 WTP High Rating/Backup Generator	3,500,000
Remove Lime Silos	12,000
Security	25,000
Lime Pumps	12,000
Asphalt Re-Surfacing of WTP	56,600
Portable Generator Connection	100,000
Back up Pump Laurel Lane	55,000
Total	**$ 13,760,600**

	FY 2020
Water Distribution	
Land for Water Tank at 316	$ 100,000
SR11/Apalachee River DOT Project Relocation	650,000
Hwy 53 Waterline	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 2x4	44,000
Crew Service Body Truck	45,000
Total	**$ 5,820,000**
Water Fund Totals	**$ 24,864,000**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Environmental Protection Services Fund

Environmental Protection Services Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ 381,000	$ 501,100
Franchise Fees	-	-	-	-	-
License and Permits	300	800	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	(1,112)	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	685,803	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	29,850	30,171	31,002	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	**30,150**	**29,859**	**716,805**	**411,000**	**531,100**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	206,970	236,708	626,128	447,800	900,500
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**206,970**	**236,708**	**626,128**	**447,800**	**900,500**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(300,000)	(9,710,000)
Proceeds From Sale of Assets	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	300,000	9,710,000
Cash Reserves	-	-	-	-	-
Transfers In	1,235,192	920,000	425,000	36,800	369,400
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**1,235,192**	**920,000**	**425,000**	**36,800**	**369,400**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 1,058,372**	**$ 713,150**	**$ 515,677**	**$ -**	**$ -**

Environmental Protection Services Fund

Revenues

The primary source of revenue is from a Stormwater Fee that was implemented in FY 2019 and the Fats, Oils, and Grease (FOG) permits and inspections.

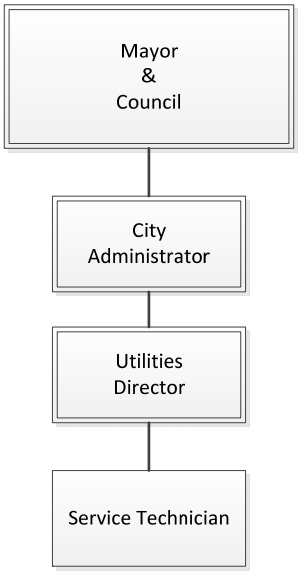
In 2003, the City of Winder responded to an environmental mandate from Georgia's Environmental Protection Division (EPD) to develop a comprehensive watershed and stormwater management program to protect the water quality of the state's waterways. This mandated program was necessary per the Watershed 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).


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Environmental Protection Services Fund
Expenditures

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 19,967	$ 20,747	$ 20,912	$ 22,200	$ 155,800
OVERTIME	1,894	1,688	1,025	1,200	6,000
TOTAL SALARIES	**21,861**	**22,435**	**21,937**	**23,400**	**161,800**
BENEFITS					
GROUP INSURANCE	10,058	7,510	10,693	8,100	63,700
SOCIAL SECURITY (FICA) CONTRIBUTIONS	1,153	1,149	1,185	1,400	9,950
MEDICARE	270	269	277	400	2,350
RETIREMENT CONTRIBUTION	45,395	(34,062)	2,230	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	5,174	4,305	4,059	4,700	36,500
TOTAL BENEFITS	**62,050**	**(20,830)**	**18,443**	**14,600**	**112,500**
TOTAL PERSONAL SERVICES	**83,911**	**1,605**	**40,381**	**38,000**	**274,300**
OPERATING EXPENDITURES					
PROFESSIONAL	300	99,541	409,391	175,600	6,500
TECHNICAL	2,400	-	-	7,500	7,500
BILLING & COLLECTION FEE	-	-	-	-	18,700
CLAIMS	3,850	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	1,550	105	2,415	5,000	5,000
GENERAL REPAIRS & MAINT.	27,681	80,478	58,683	143,400	440,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	752	1,770	1,210	7,000	7,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	3,009	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	563	364	400	6,500
ADVERTISING	-	-	-	-	200
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	133	914	-	-	600
TRAVEL	-	543	-	-	-
DUES & FEES	4,281	-	3,249	-	1,400
EDUCATION & TRAINING	-	-	-	-	300
LICENSES & FEES	-	-	-	1,000	1,400
GENERAL SUPPLIES/MATERIALS	1,214	426	203	8,000	8,000
UTILITIES	-	495	-	-	-
GASOLINE	-	224	-	3,500	8,500
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,041	-	-	6,500	22,100
TECHNOLOGY EQUIPMENT	-	-	-	-	1,900
PUBLIC RELATIONS	-	-	-	3,000	3,000
UNIFORMS	461	335	648	700	3,300
UTILITY SUPPLY	44,828	10,957	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	19,142	16,457	64,565	-	-
BAD DEBT	199	45	10	-	-
TOTAL OPERATING EXPENDITURES	**110,841**	**212,853**	**540,737**	**361,800**	**542,100**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	300,000	9,390,000
MACHINERY & EQUIP	-	-	-	-	270,000
VEHICLES	-	-	-	-	50,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**300,000**	**9,710,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	12,218	22,251	45,010	48,000	84,100
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**12,218**	**22,251**	**45,010**	**48,000**	**84,100**
TOTAL EXPENDITURES	**$ 206,970**	**$ 236,708**	**$ 626,128**	**$ 747,800**	**$ 10,610,500**

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



Statement of Purpose

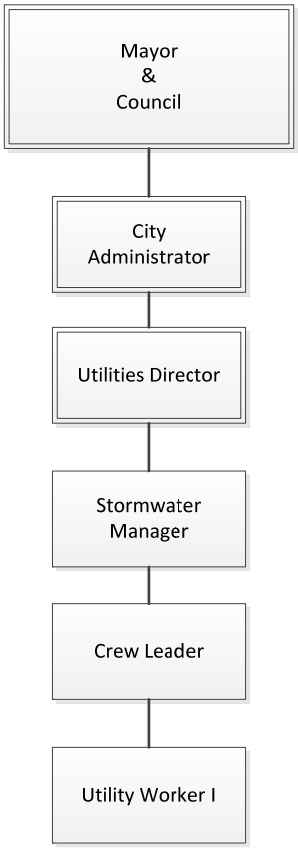
The Fats, Oils & Grease (FOG) program is designed to properly manage oil and grease discharged into the sanitary sewer system that could potentially result in sanitary sewer overflows. The Department's focus is to establish uniform permitting, maintenance and monitoring requirements for controlling the 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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 19,967	$ 20,747	$ 20,912	$ 22,200	$ 22,200
OVERTIME	1,894	1,688	1,025	1,200	1,200
TOTAL SALARIES	**21,861**	**22,435**	**21,937**	**23,400**	**23,400**
BENEFITS					
GROUP INSURANCE	10,076	7,510	10,693	8,100	8,800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	1,153	1,149	1,185	1,400	1,450
MEDICARE	270	269	277	400	350
RETIREMENT CONTRIBUTION	45,395	(34,062)	2,230	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	5,174	4,305	4,059	4,700	5,200
TOTAL BENEFITS	**62,068**	**(20,830)**	**18,443**	**14,600**	**15,800**
TOTAL PERSONAL SERVICES	**83,929**	**1,605**	**40,381**	**38,000**	**39,200**
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	5,000	5,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	668	516	-	2,000	2,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	563	364	400	400
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	133	914	-	-	-
TRAVEL	-	543	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	495	-	-	-
LICENSES & FEES	-	-	-	1,000	1,000
GENERAL SUPPLIES/MATERIALS	420	426	203	3,000	3,000
UTILITIES	-	-	-	-	-
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	461	335	648	700	700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,682**	**3,792**	**1,215**	**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	4,713	3,295	3,222	6,100	6,600
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**4,713**	**3,295**	**3,222**	**6,100**	**6,600**
TOTAL EXPENDITURES	**$ 90,324**	**$ 8,693**	**$ 44,817**	**$ 64,400**	**$ 66,100**

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ 133,600
OVERTIME	-	-	-	-	4,800
TOTAL SALARIES	-	-	-	-	138,400
BENEFITS					
GROUP INSURANCE	(18)	-	-	-	54,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	8,500
MEDICARE	-	-	-	-	2,000
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	31,300
TOTAL BENEFITS	(18)	-	-	-	96,700
TOTAL PERSONAL SERVICES	(18)	-	-	-	235,100
OPERATING EXPENDITURES					
PROFESSIONAL	300	99,541	409,391	175,600	6,500
TECHNICAL	2,400	-	-	2,500	2,500
BILLING & COLLECTION FEE	-	-	-	-	18,700
CLAIMS	3,850	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	1,550	105	2,415	5,000	5,000
GENERAL REPAIRS & MAINT.	27,681	80,478	58,683	143,400	440,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	84	1,254	1,210	5,000	5,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	3,009	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	6,100
ADVERTISING	-	-	-	-	200
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	600
TRAVEL	-	-	-	-	-
DUES & FEES	4,281	-	3,249	-	1,400
EDUCATION & TRAINING	-	-	-	-	300
LICENSES & FEES	-	-	-	-	400
GENERAL SUPPLIES/MATERIALS	794	-	-	5,000	5,000
UTILITIES	-	-	-	-	-
GASOLINE	-	224	-	-	5,000
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,041	-	-	5,000	20,600
TECHNOLOGY EQUIPMENT	-	-	-	-	1,900
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	2,600
UTILITY SUPPLY	44,828	10,957	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	19,142	16,457	64,565	-	-
BAD DEBT	199	45	10	-	-
TOTAL OPERATING EXPENDITURES	**109,159**	**209,060**	**539,522**	**341,500**	521,800
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	300,000	9,390,000
MACHINERY & EQUIP	-	-	-	-	270,000
VEHICLES	-	-	-	-	50,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	300,000	9,710,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	7,505	18,956	41,788	41,900	77,500
INTERNAL FUNDS	-				
TOTAL ALLOCATION	**7,505**	**18,956**	**41,788**	**41,900**	77,500
TOTAL EXPENDITURES	**$ 116,646**	**$ 228,016**	**$ 581,310**	**$ 683,400**	**$ 10,544,400**

Environmental Protection Services Fund
Positions

	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019	Requested FY 2020
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
Stormwater					
Stormwater Manager	-	-	-	-	1.00
Crew Leader	-	-	-	-	1.00
Utility Worker I	-	-	-	-	1.00
Total	-	-	-	-	3.00
Total Environmental Protection Services Fund	**0.50**	**0.50**	**0.50**	**0.50**	**3.50**

Environmental Protection Services Fund
Capital Requests

	FY 2020
Stormwater	
Hidden Court Stormwater Project Phase 2	$ 150,000
Midland LCI Storm-Sidewalk Phase 1	300,000
Midland LCI Storm-Sidewalk Phase 2	275,000
Embassy Walk	30,000
Grayson Drive Detention Pond	60,000
Midland-GA Ave Storm Repair	75,000
Porter Street	5,000,000
Athens St Detention Comprehensive Project	2,500,000
Stephens Street	1,000,000
Street Sweeper Tymco 600	100,000
Mini Ex Kubota KX-80	100,000
Trailer 10 Ton	15,000
Tilt Head Ditch Attachment-Bucket	5,000
Skid Steer-Smooth Bucket Kubota SSX	50,000
Flatbed Dump Ford F-650	50,000
Total Environmental Protection Servcies Fund	**$ 9,710,000**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Gas Fund

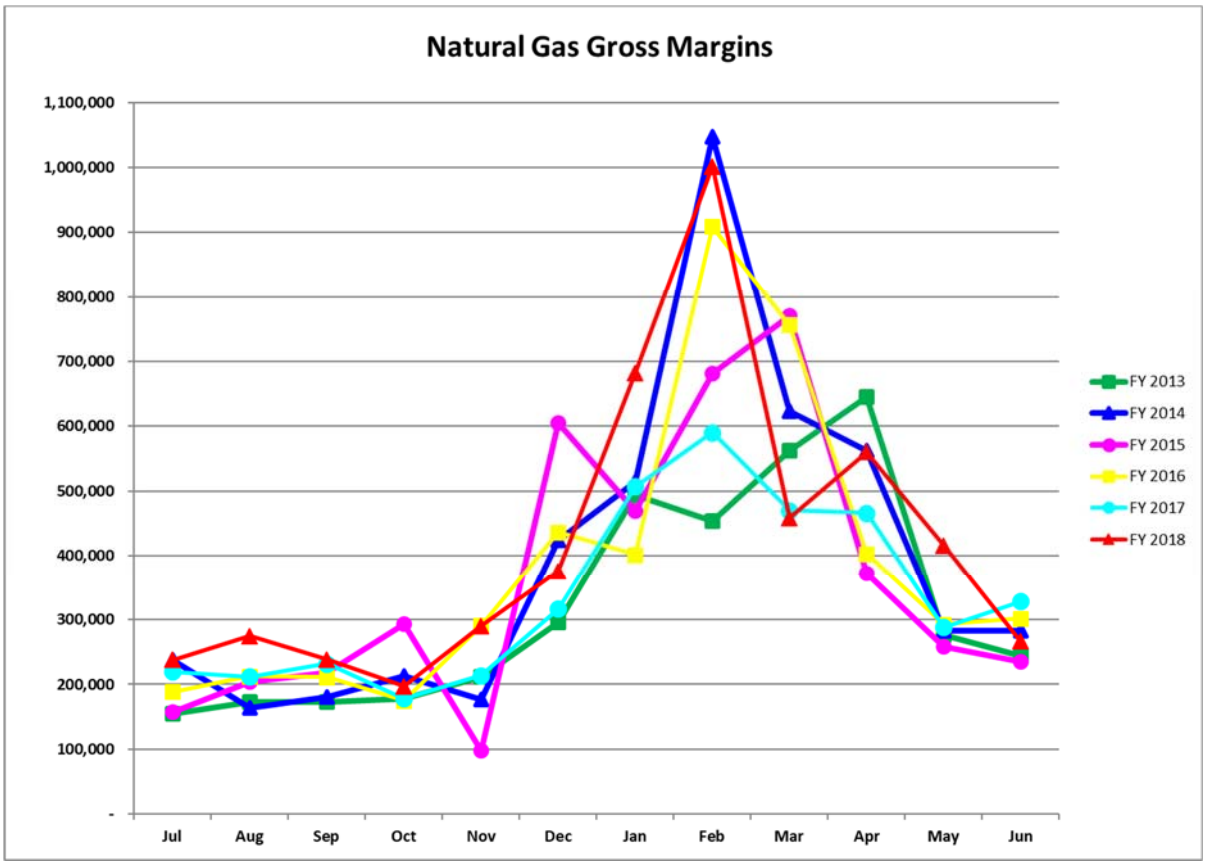
Gas Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	9,327	6,800	6,800
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	5,643	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	16,729	10,717	242,823	5,000	5,000
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	7,874,331	7,719,732	9,085,100	8,401,800	8,504,400
Tap -On Fees	56,100	122,100	95,400	105,000	75,000
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	53,067	41,302	43,759	50,400	50,400
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**8,000,228**	**7,893,851**	**9,482,051**	**8,569,000**	**8,641,600**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	5,417,536	6,501,124	6,836,354	7,391,800	7,699,500
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**5,417,536**	**6,501,124**	**6,836,354**	**7,391,800**	**7,699,500**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(3,997,300)	(3,947,300)
Proceeds From Sale of Assets	-	19,500	-	-	-
Prior Period Adjustments	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	3,997,300	3,947,300
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(2,959,975)	(3,450,000)	(2,400,000)	(1,177,200)	(942,100)
TOTAL OTHER SOURCES AND (USES)	**(2,959,975)**	**(3,430,500)**	**(2,400,000)**	**(1,177,200)**	**(942,100)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (377,283)**	**$ (2,037,773)**	**$ 245,697**	**$ -**	**$ -**

Gas Fund
Revenues

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



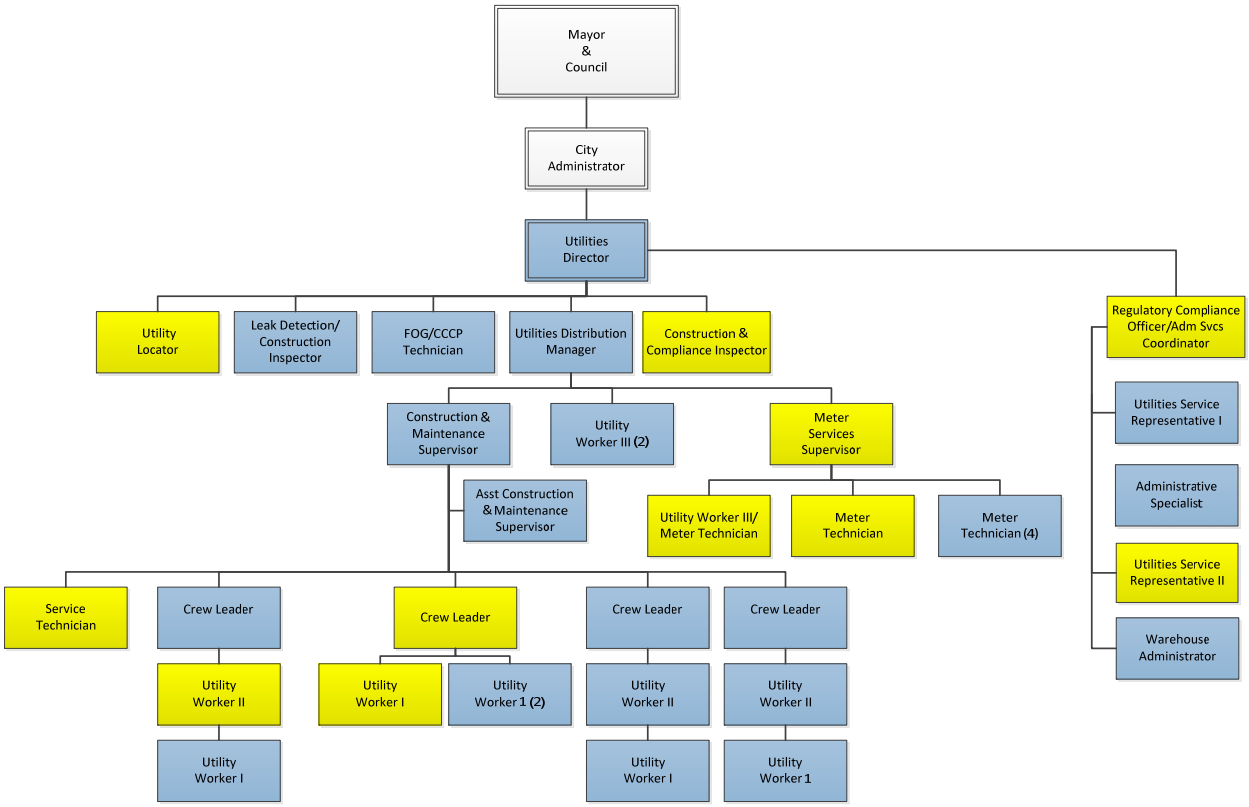
The Gas Fund records revenues and expenditures associated with operation and maintenance of the City's natural gas system. Revenues collected maintain the gas system operations, and distribution infrastructures.

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 2020 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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 303,015	$ 347,388	$ 392,923	$ 418,900	$ 431,900
OVERTIME	40,465	46,813	40,072	58,100	67,000
TOTAL SALARIES	**343,480**	**394,201**	**432,995**	**477,000**	**498,900**
BENEFITS					
GROUP INSURANCE	60,650	68,349	90,088	81,500	87,700
SOCIAL SECURITY (FICA) CONTRIBUTIONS	20,918	21,948	25,356	29,100	31,000
MEDICARE	4,892	5,133	5,930	6,800	7,200
RETIREMENT CONTRIBUTION	(156,244)	(12,771)	84,039	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	84,704	85,975	85,038	103,100	114,900
TOTAL BENEFITS	**14,920**	**168,634**	**290,450**	**220,500**	**240,800**
TOTAL PERSONAL SERVICES	**358,400**	**562,834**	**723,446**	**697,500**	**739,700**
OPERATING EXPENDITURES					
PROFESSIONAL	35,180	20,375	1,125	80,000	80,000
TECHNICAL	67,753	26,820	11,085	63,700	57,300
BILLING & COLLECTION FEE	126,947	192,681	233,453	236,700	253,800
CLAIMS	8,169	-	300	10,000	10,000
CLEANING SERVICES	208	449	244	200	200
LAND FILL FEES	1,045	1,045	1,973	-	-
GENERAL REPAIRS & MAINT.	19,657	107,779	133,071	76,800	164,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	120,614	105,133	115,360	168,600	188,100
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	1,274	781	829	1,500	1,500
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	14,223	12,545	12,788	16,100	16,100
ADVERTISING	229	-	-	4,000	4,000
MARKETING PROGRAMS (REBATES)	116,500	114,500	306,000	275,000	275,000
PRINTING & BINDING	780	507	-	5,000	5,000
TRAVEL	2,761	3,489	3,510	3,800	3,800
DUES & FEES	11,177	12,842	9,424	14,500	14,500
EDUCATION & TRAINING	1,687	2,467	2,534	8,300	8,300
LICENSES & FEES	2,453	2,501	10,953	11,700	12,000
GENERAL SUPPLIES/MATERIALS	25,533	21,910	22,437	33,400	33,400
UTILITIES	13,421	13,158	13,853	14,500	17,800
GASOLINE	22,888	21,454	29,096	26,300	26,300
FOOD	1,294	1,117	1,115	2,200	2,200
BOOKS AND PERIODICALS	100	-	-	400	400
SUP/INV PURCHASED RESALE	3,384,899	3,929,894	4,238,073	4,250,000	4,409,000
SMALL EQUIPMENT	26,345	21,011	13,337	51,900	51,900
TECHNOLOGY EQUIPMENT	210	286	445	8,900	8,900
PUBLIC RELATIONS	1,780	6,268	4,673	10,300	10,300
UNIFORMS	7,401	5,339	8,697	8,500	8,500
UTILITY SUPPLY	219,883	583,607	257,443	540,800	530,800
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	170,540	172,518	176,695	-	-
BAD DEBT	109,595	16,109	13,399	-	-
TOTAL OPERATING EXPENDITURES	**4,514,546**	**5,396,586**	**5,621,912**	**5,923,100**	**6,194,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	3,859,000	3,859,000
MACHINERY & EQUIP	-	-	-	71,300	21,300
VEHICLES	-	-	-	67,000	67,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**3,997,300**	**3,947,300**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	544,590	541,704	490,997	771,200	765,800
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**544,590**	**541,704**	**490,997**	**771,200**	**765,800**
TOTAL EXPENDITURES	**$ 5,417,536**	**$ 6,501,124**	**$ 6,836,354**	**$ 11,389,100**	**$ 11,646,800**

Gas Fund
Positions

	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019	Requested FY 2020
Gas Fund					
Regulatory Compliance Officer	1.00	1.00	1.00	1.00	1.00
Utilities Service Representative II	1.00	1.00	1.00	1.00	1.00
Meter Services Supervisor	1.00	1.00	1.00	1.00	1.00
Construction & Compliance Inspector	-	-	-	-	1.00
Asst Construction & Maint Supervisor	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	-
Utility Locator	1.00	1.00	1.00	1.00	1.00
Utility Worker III	-	-	-	-	1.00
Utility Worker II	2.00	1.00	1.00	1.00	1.00
Utility Worker I	1.00	1.00	2.00	2.00	1.00
Meter Technician I	1.00	1.00	1.00	1.00	1.00
Total	11.00	12.00	11.00	11.00	11.00

Gas Fund
Capital Requests

Gas Fund	FY 2020
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
Work Truck Under 1 Ton	22,000
Work Truck Over 1 Ton	45,000
Total Gas Fund	**$ 3,947,300**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Solid Waste Fund

Solid Waste Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	1,053,174	1,078,069	1,258,078	1,302,000	1,323,600
Penalties and Interest	19,985	18,520	14,110	19,200	18,000
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**1,073,159**	**1,096,589**	**1,272,188**	**1,321,200**	**1,341,600**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	730,467	737,956	757,296	805,700	842,800
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**730,467**	**737,956**	**757,296**	**805,700**	**842,800**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(400,167)	(368,000)	(450,000)	(515,500)	(498,800)
TOTAL OTHER SOURCES AND (USES)	**(400,167)**	**(368,000)**	**(450,000)**	**(515,500)**	**(498,800)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (57,475)**	**$ (9,367)**	**$ 64,891**	**$ -**	**$ -**

Solid Waste Fund

Revenues

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

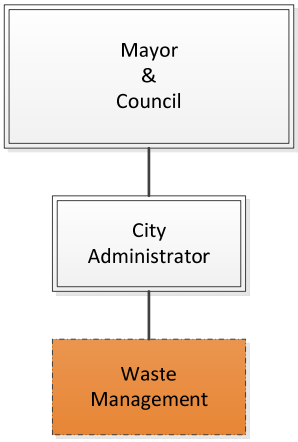
The Solid Waste Fund records revenues and expenditures associated with solid waste collection which is contracted with Waste Management, Inc.

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	640,353	656,128	681,969	702,000	757,200
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	9,840	14,755	17,320	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	6,906	4,887	3,623	-	-
TOTAL OPERATING EXPENDITURES	**657,100**	**675,770**	**702,913**	**719,500**	**757,200**
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	73,367	62,186	54,383	86,200	85,600
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	***73,367***	***62,186***	***54,383***	***86,200***	85,600
TOTAL EXPENDITURES	**$ 730,467**	**$ 737,956**	**$ 757,296**	**$ 805,700**	**$ 842,800**


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Facilities Fund

Special Facilities Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	2,400	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	88,681	76,277	98,884	74,300	74,300
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
TOTAL REVENUE	**91,081**	**76,277**	**98,884**	**74,300**	**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	449,772	384,752	396,704	437,900	377,700
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**449,772**	**384,752**	**396,704**	**437,900**	**377,700**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Cash Reserves	-	-	-	-	-
Transfers In	292,475	100,000	298,000	363,600	303,400
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**292,475**	**100,000**	**298,000**	**363,600**	**303,400**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (66,216)**	**$ (208,475)**	**$ 180**	**$ -**	**$ -**

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..

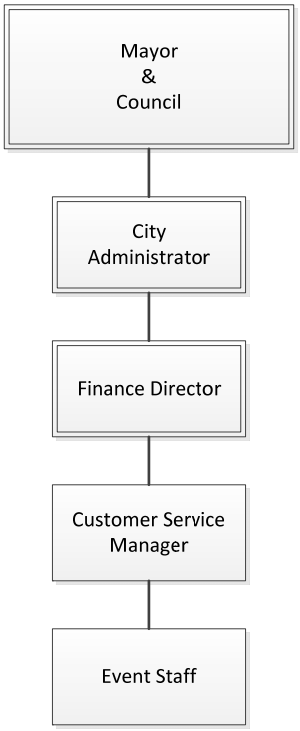
These facilities enable many people access to have weddings, receptions, parties, and different cultural events right in downtown Winder. Besides being able to rent these facilities for private functions, the Winder Barrow Community Theatre, the local schools, and many not-for-profit organizations host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


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Special Facilities Fund
Expenditures

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 12,524	$ 6,023	$ 8,105	$ 17,600	$ 28,700
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**12,524**	**6,023**	**8,105**	**17,600**	**28,700**
BENEFITS					
GROUP INSURANCE	1,418	338	473	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	833	354	495	800	1,400
MEDICARE	195	83	116	200	300
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	**2,445**	**775**	**1,084**	**1,000**	**1,700**
TOTAL PERSONAL SERVICES	**14,969**	**6,798**	**9,189**	**18,600**	**30,400**
OPERATING EXPENDITURES					
PROFESSIONAL	4,300	1,425	1,125	3,000	3,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	10,000	10,000
CLEANING SERVICES	661	1,174	853	1,500	1,500
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	251,912	182,166	212,185	319,700	270,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	47	-	-	1,000	1,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	229	37	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	2,500	2,500
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	43	-	-	1,000	1,000
TRAVEL	-	-	-	-	-
DUES & FEES	446	455	581	200	900
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,712	2,328	2,791	13,000	8,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,153	16,702	-	16,000	6,000
TECHNOLOGY EQUIPMENT	-	-	1,099	3,500	3,500
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	106	-	-	-	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	141,170	141,292	140,363	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**403,781**	**345,581**	**358,997**	**371,400**	**308,400**
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	31,023	32,373	28,519	47,900	38,900
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	***31,023***	***32,373***	***28,519***	***47,900***	***38,900***
TOTAL EXPENDITURES	**$ 449,772**	**$ 384,752**	**$ 396,704**	**$ 437,900**	**$ 377,700**

Special Facilities Fund
Community Center



Statement of Purpose

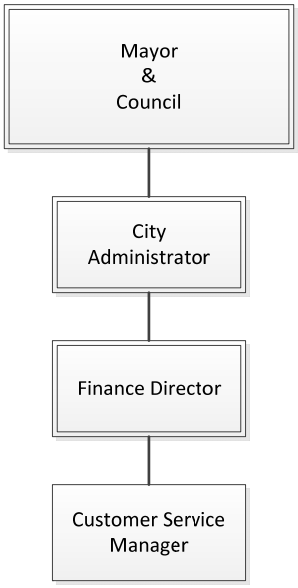
The Community Center is available for rent by the general public, non-profit organization, and businesses. The Community Center can host a variety of events ranging from seminars, fundraisers, banquets, and large scale weddings. The Jug Tavern Park is also available for rental needs. Our mission is to 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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 13,776	$ 6,023	$ 8,105	$ 17,600	$ 28,700
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**13,776**	**6,023**	**8,105**	**17,600**	**28,700**
BENEFITS					
GROUP INSURANCE	1,418	338	473	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	833	354	495	800	1,400
MEDICARE	195	83	116	200	300
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	**2,445**	**775**	**1,084**	**1,000**	**1,700**
TOTAL PERSONAL SERVICES	**16,221**	**6,798**	**9,189**	**18,600**	**30,400**
OPERATING EXPENDITURES					
PROFESSIONAL	1,850	1,425	1,100	2,000	2,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	10,000	10,000
CLEANING SERVICES	661	1,174	853	1,500	1,500
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	134,647	78,890	123,825	225,400	135,600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	47	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	57	37	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	2,500	2,500
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	43	-	-	1,000	1,000
TRAVEL	-	-	-	-	-
DUES & FEES	223	228	290	200	600
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,681	1,761	1,954	10,000	5,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	16,702	-	15,000	5,000
TECHNOLOGY EQUIPMENT	-	-	1,099	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	106	-	-	-	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	49,999	49,720	49,163	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**190,314**	**149,937**	**178,283**	**267,600**	**163,500**
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	17,495	14,399	14,521	35,100	23,000
INTERNAL FUNDS					
TOTAL ALLOCATION	**17,495**	**14,399**	**14,521**	**35,100**	**23,000**
TOTAL EXPENDITURES	**$ 224,029**	**$ 171,135**	**$ 201,993**	**$ 321,300**	**$ 216,900**

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ (1,252)	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	**(1,252)**	**-**	**-**	**-**	**-**
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	**-**	**-**	**-**	**-**	**-**
TOTAL PERSONAL SERVICES	**(1,252)**	**-**	**-**	**-**	**-**
OPERATING EXPENDITURES					
PROFESSIONAL	2,450	-	25	1,000	1,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	52,668	58,449	73,531	83,200	124,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	1,000	1,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	172	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS		-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	223	228	290	-	300
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,032	568	837	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,153	-	-	1,000	1,000
TECHNOLOGY EQUIPMENT	-	-	-	3,500	3,500
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	63,671	63,485	63,113	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**121,368**	**122,729**	**137,797**	**92,700**	**133,800**
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	6,308	11,275	10,673	11,400	14,700
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**6,308**	**11,275**	**10,673**	**11,400**	**14,700**
TOTAL EXPENDITURES	**$ 126,425**	**$ 134,005**	**$ 148,470**	**$ 104,100**	**$ 148,500**

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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.	64,598	44,826	14,830	11,100	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	27,501	28,087	28,087	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**92,099**	**72,914**	**42,917**	**11,100**	**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	7,220	6,699	3,324	1,400	1,200
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**7,220**	**6,699**	**3,324**	**1,400**	**1,200**
TOTAL EXPENDITURES	**$ 99,318**	**$ 79,612**	**$ 46,241**	**$ 12,500**	**$ 12,300**

Special Facilities Fund
Positions by Department

	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019	Requested FY 2020
Community Center					
Event Staff	0.50	0.50	0.50	0.50	0.50
Total	0.50	0.50	0.50	0.50	0.50


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

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	738,174	756,026	788,356	785,400	974,900
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	250	9,200	-	-	-
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	**738,424**	**765,226**	**788,356**	**785,400**	**974,900**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	966,452	978,265	993,400	1,128,200	1,271,600
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**966,452**	**978,265**	**993,400**	**1,128,200**	**1,271,600**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(95,800)	(157,500)
Proceeds From Sale of Assets	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	95,800	207,500
Cash Reserves	-	-	-	-	-
Transfers In	214,725	308,000	240,000	342,800	246,700
Transfers Out	-	-	-	-	-
TOTAL OTHER SOURCES AND (USES)	**214,725**	**308,000**	**240,000**	**342,800**	**296,700**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ (13,304)**	**$ 94,961**	**$ 34,955**	**$ -**	**$ -**

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)

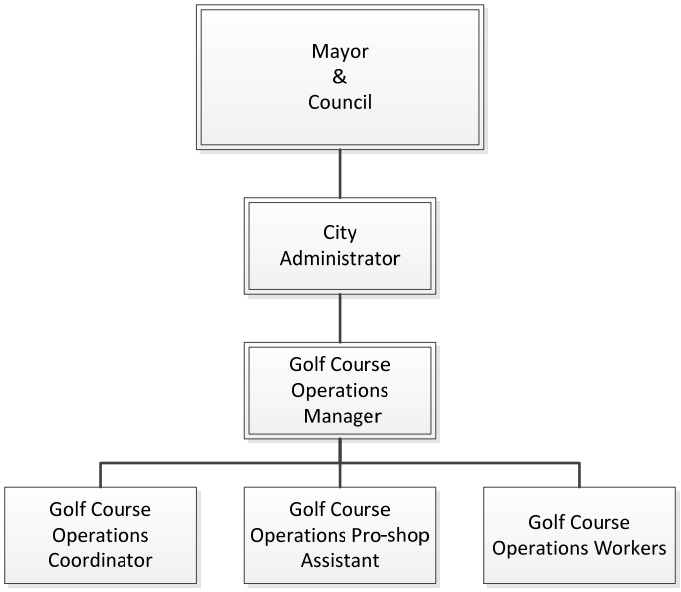
Pay your age: During the times/days listed above, any golfer age 15 years old and younger may play for a rate equivalent to their age, when accompanied by an adult. Pay Your Age rate is limited to one child per adult. Any additional youth golfers beyond this limit will pay the “junior” rate listed above.


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Chimneys Golf Course Fund
Expenditures

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 275,706	$ 279,635	$ 325,927	$ 405,900	$ 463,300
OVERTIME	12,792	15,973	13,191	16,700	18,500
TOTAL SALARIES	**288,498**	**295,608**	**339,118**	**422,600**	**481,800**
BENEFITS					
GROUP INSURANCE	40,732	47,765	47,713	52,300	38,300
SOCIAL SECURITY (FICA) CONTRIBUTIONS	17,551	16,882	20,521	26,000	30,000
MEDICARE	4,105	3,948	4,799	6,200	7,000
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	48,675	26,258	54,116	65,600	52,200
TOTAL BENEFITS	**111,063**	**94,854**	**127,149**	**150,100**	**127,500**
TOTAL PERSONAL SERVICES	**399,561**	**390,462**	**466,267**	**572,700**	**609,300**
OPERATING EXPENDITURES					
PROFESSIONAL	19,210	61,451	42,941	3,400	3,400
TECHNICAL	6,223	5,139	3,720	4,100	6,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	330	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	980	-	-
GENERAL REPAIRS & MAINT.	107,595	68,980	35,806	43,300	126,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	41,361	40,319	44,500	48,400	37,700
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	54,321	57,515	53,064	60,400	60,000
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,486	1,522	1,652	3,200	3,200
ADVERTISING	2,282	299	75	6,000	6,000
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	1,234	282	1,074	2,400	2,400
TRAVEL	515	-	-	800	800
DUES & FEES	2,882	755	595	3,100	3,100
EDUCATION & TRAINING	-	-	225	900	1,500
LICENSES & FEES	200	200	205	700	700
GENERAL SUPPLIES/MATERIALS	21,380	18,555	12,630	25,200	25,200
UTILITIES	-	-	-	-	-
GASOLINE	19,537	21,033	23,373	26,100	28,800
FOOD	209	284	290	500	700
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	48,216	58,272	46,643	54,700	65,800
SMALL EQUIPMENT	6,822	12,762	5,816	11,400	10,400
TECHNOLOGY EQUIPMENT	-	4,326	2,623	3,000	3,700
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	2,725	3,896	2,925	8,000	9,400
UTILITY SUPPLY	87,003	94,579	108,921	133,700	140,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	49,629	54,534	67,478	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**473,160**	**504,704**	**455,533**	**439,300**	**536,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	50,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	95,800	107,500
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	***95,800***	***157,500***
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	93,732	83,100	71,600	116,200	126,300
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**93,732**	**83,100**	**71,600**	**116,200**	**126,300**
TOTAL EXPENDITURES	**$ 966,452**	**$ 978,265**	**$ 993,400**	**$ 1,224,000**	**$ 1,429,100**

Chimneys Golf Course Fund
Golf Pro Shop Operations



Statement of Purpose

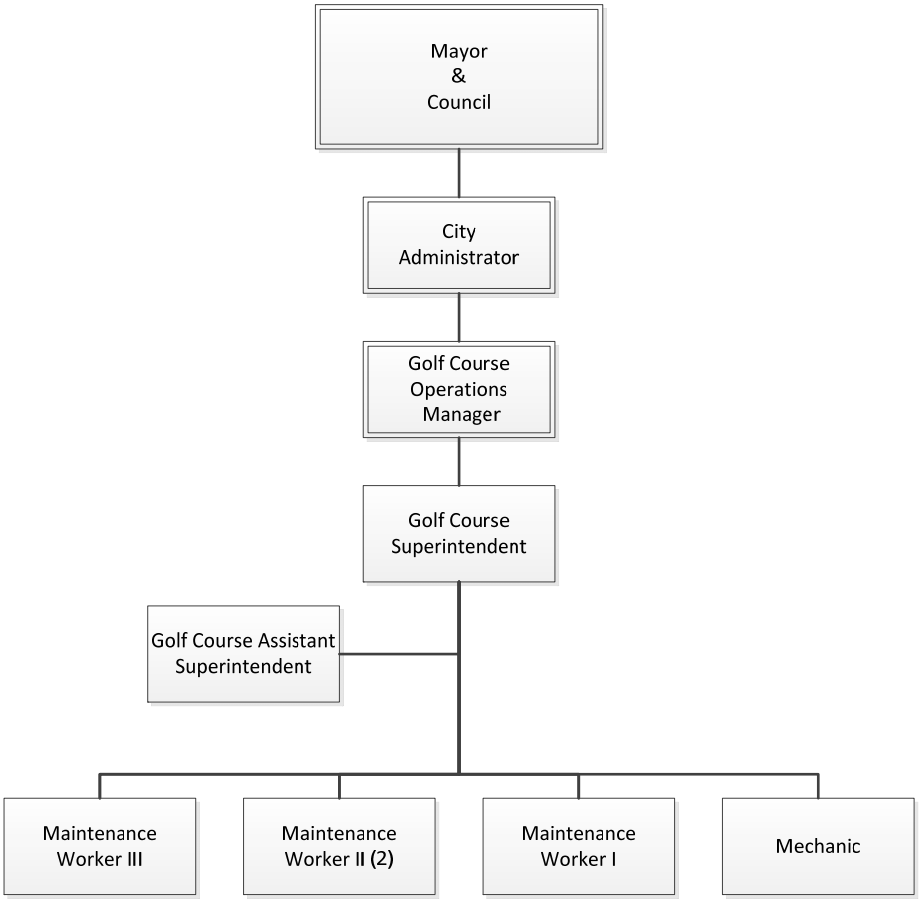
The City of Winder's Chimneys Golf Course Pro Shop Operations Department strives to furnish quality facilities under a sound management and financial plan that is competitive and self-supportive.

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 116,824	$ 103,712	$ 106,227	$ 167,700	$ 199,300
OVERTIME	4,470	7,725	7,851	8,800	7,600
TOTAL SALARIES	**121,294**	**111,436**	**114,078**	**176,500**	**206,900**
BENEFITS					
GROUP INSURANCE	13,032	14,116	14,638	13,900	15,200
SOCIAL SECURITY (FICA) CONTRIBUTIONS	7,419	6,427	6,959	10,900	12,900
MEDICARE	1,735	1,503	1,628	2,600	3,000
RETIREMENT CONTRIBUTION	(7,795)	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	19,164	428	15,461	18,700	20,900
TOTAL BENEFITS	**33,555**	**22,474**	**38,685**	**46,100**	**52,000**
TOTAL PERSONAL SERVICES	**154,849**	**133,911**	**152,763**	**222,600**	**258,900**
OPERATING EXPENDITURES					
PROFESSIONAL	-	533	-	-	-
TECHNICAL	3,766	3,820	3,720	4,100	6,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	330	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	30,916	31,118	25,228	20,900	23,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	1,047	2,898	590	4,200	4,200
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	54,250	57,515	52,464	59,900	59,500
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,486	1,522	1,652	1,500	1,500
ADVERTISING	2,282	299	75	6,000	6,000
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	1,234	282	1,074	2,400	2,400
TRAVEL	403	-	-	400	400
DUES & FEES	2,120	1,189	440	2,500	2,500
EDUCATION & TRAINING	-	-	-	400	900
LICENSES & FEES	200	200	205	500	500
GENERAL SUPPLIES/MATERIALS	13,167	13,303	9,231	18,700	18,700
UTILITIES	-	-	-	-	-
GASOLINE	11,612	13,740	13,062	15,300	15,300
FOOD	209	284	290	500	700
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	48,216	58,272	46,643	54,700	65,800
SMALL EQUIPMENT	2,258	8,080	22	3,700	3,200
TECHNOLOGY EQUIPMENT	-	3,748	2,455	2,000	2,700
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	1,054	1,631	1,880	3,400	3,700
UTILITY SUPPLY	55	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	5,069	5,291	8,317	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**179,674**	**203,725**	**167,346**	**201,100**	**218,200**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	50,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**50,000**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	38,563	32,290	24,855	49,700	52,600
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**38,563**	**32,290**	**24,855**	**49,700**	**52,600**
TOTAL EXPENDITURES	**$ 373,086**	**$ 369,926**	**$ 344,964**	**$ 473,400**	**$ 579,700**

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 158,882	$ 175,923	$ 219,699	$ 238,200	$ 264,000
OVERTIME	8,322	8,249	5,341	7,900	10,900
TOTAL SALARIES	**167,204**	**184,172**	**225,040**	**246,100**	**274,900**
BENEFITS					
GROUP INSURANCE	27,699	33,649	33,076	38,400	23,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	10,132	10,455	13,562	15,100	17,100
MEDICARE	2,370	2,445	3,172	3,600	4,000
RETIREMENT CONTRIBUTION	7,795	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	29,512	25,829	38,655	46,900	31,300
TOTAL BENEFITS	**77,508**	**72,379**	**88,464**	**104,000**	**75,500**
TOTAL PERSONAL SERVICES	**244,711**	**256,551**	**313,504**	**350,100**	**350,400**
OPERATING EXPENDITURES					
PROFESSIONAL	19,210	60,918	42,941	3,400	3,400
TECHNICAL	2,457	1,319	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	980	-	-
GENERAL REPAIRS & MAINT.	76,679	37,863	10,578	22,400	103,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	40,314	37,421	43,910	44,200	33,500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	71	-	600	500	500
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	1,700	1,700
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	112	-	-	400	400
DUES & FEES	762	(434)	155	600	600
EDUCATION & TRAINING	-	-	225	500	600
LICENSES & FEES	-	-	-	200	200
GENERAL SUPPLIES/MATERIALS	8,213	5,253	3,399	6,500	6,500
UTILITIES	-	-	-	-	-
GASOLINE	7,925	7,293	10,311	10,800	13,500
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	4,564	4,682	5,793	7,700	7,200
TECHNOLOGY EQUIPMENT	-	578	169	1,000	1,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	1,671	2,265	1,045	4,600	5,700
UTILITY SUPPLY	86,948	94,579	108,921	133,700	140,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	44,560	49,243	59,161	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**293,485**	**300,979**	**288,188**	**238,200**	**317,800**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	95,800	107,500
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**95,800**	**107,500**
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**
ALLOCATION					
INDIRECT COST ALLOCATION	55,170	50,809	46,745	66,500	73,700
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	**55,170**	**50,809**	**46,745**	**66,500**	**73,700**
TOTAL EXPENDITURES	**$ 593,366**	**$ 608,340**	**$ 648,437**	**$ 750,600**	**$ 849,400**

Chimneys Golf Course Fund
Positions by Department

	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019	Requested FY 2020
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
Golf Course Assistant Superintendent	-	-	-	-	1.00
Maintenance Worker III	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	2.00	2.00	2.00
Maintenance Worker I	2.25	2.25	1.25	1.25	1.25
Mechanic	-	-	1.00	1.00	1.00
Total	6.25	6.25	6.25	6.25	7.25
Total Chimneys Golf Course Fund	**10.25**	**10.25**	**10.25**	**10.25**	**11.25**

Chimneys Golf Course Fund
Capital Requests

	FY 2020
Golf Course	
Practice Tee Renovation	$ 50,000
Multi-Deck Bermuda/Rough Mower	68,000
Preowned Vibratory Greens Rollers	6,000
John Deere 2500E Greens Mower	33,500
Total Golf Department	**$ 157,500**


WINDER, GEORGIA
EST. 1893
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Utility Service Fund

Utility Service Fund

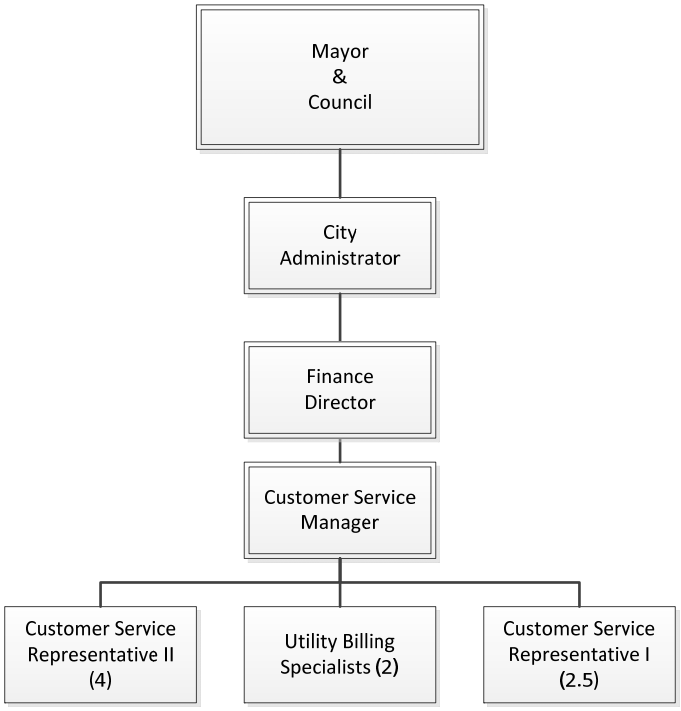
Revenue, Expenditures and Other Sources and Uses Summary

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	487,318	759,744	855,326	865,400	920,100
TOTAL REVENUE	**487,318**	**759,744**	**855,326**	**865,400**	920,100
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	487,318	765,632	811,073	865,400	920,100
TOTAL OPERATING EXPENDITURES	**487,318**	**765,632**	**811,073**	**865,400**	920,100
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-
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	**$ (0)**	**$ (5,888)**	**$ 44,253**	**$ -**	$ -

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ 299,456	$ 309,574	$ 332,316	$ 365,800	$ 376,800
OVERTIME	7,386	3,289	2,009	5,500	2,100
TOTAL SALARIES	**306,842**	**312,862**	**334,325**	**371,300**	**378,900**
BENEFITS					
GROUP INSURANCE	89,017	100,107	111,389	98,700	108,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	17,985	17,149	19,174	22,700	23,500
MEDICARE	4,206	4,011	4,484	5,300	5,500
RETIREMENT CONTRIBUTION	(286,687)	(3,194)	4,461	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	86,236	67,193	73,444	84,300	94,000
TOTAL BENEFITS	**(89,242)**	**185,266**	**212,953**	**211,000**	**231,500**
TOTAL PERSONAL SERVICES	**217,599**	**498,128**	**547,277**	**582,300**	**610,400**
OPERATING EXPENDITURES					
PROFESSIONAL	92,775	93,246	96,761	112,000	126,400
TECHNICAL	81,389	87,412	71,153	77,800	81,900
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	5,000	5,000
CLEANING SERVICES	392	360	395	500	100
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	35,636	47,127	47,802	37,100	38,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	495	54	64	500	500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	4,712	5,033	5,596	4,200	3,600
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,080	166	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	86	1,573	-	2,500	2,700
TRAVEL	-	68	-	1,300	1,800
DUES & FEES	20,757	18,277	16,110	16,400	20,900
EDUCATION & TRAINING	145	-	-	4,100	3,400
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	9,585	9,160	10,353	10,900	11,400
UTILITIES	-	-	-	-	-
GASOLINE	-	21	-	500	500
FOOD	64	-	85	800	1,100
BOOKS AND PERIODICALS	-	-	25	300	300
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,465	1,883	312	4,300	5,400
TECHNOLOGY EQUIPMENT	273	3,107	5,493	3,400	4,600
PUBLIC RELATIONS	20,054	-	-	-	-
UNIFORMS	811	15	1,213	1,500	1,700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	8,433	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**269,719**	**267,504**	**263,796**	**283,100**	**309,700**
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	**$ 487,318**	**$ 765,632**	**$ 811,073**	**$ 865,400**	**$ 920,100**

Utility Service Fund
Positions

	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019	Requested FY 2020
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	4.00
Customer Service Representative I	2.00	2.00	2.00	2.00	2.50
Account Service Representative	-	-	0.50	0.50	-
Receptionist	1.00	1.00	1.00	1.00	-
Total	9.00	9.00	9.50	9.50	9.50

Building Fund

Building Fund

Revenue, Expenditures and Other Sources and Uses Summary

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	589,134	511,862	568,126	728,800	942,500
TOTAL REVENUE	**589,134**	**511,862**	**568,126**	**728,800**	**942,500**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	589,134	511,862	568,126	728,800	892,500
TOTAL OPERATING EXPENDITURES	**589,134**	**511,862**	**568,126**	**728,800**	**892,500**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(2,500,000)	(50,000)
Proceeds From Sale of Assets	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	2,500,000	-
Cash Reserves	-	-	-	-	-
Transfers In	961,000	503,000	707,290	-	-
Transfers Out	-	-	(707,290)	-	-
TOTAL OTHER SOURCES AND (USES)	**961,000**	**503,000**	**-**	**-**	**(50,000)**
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**$ 961,000**	**$ 503,000**	**$ -**	**$ -**	**$ -**

Building Fund

Revenues

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


WINDER, GEORGIA
EST. 1893
"CITY OF OPPORTUNITY"

Building Fund
Expenditures

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	616	75	100,000	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	1,883	-	-	-	-
CLAIMS	1,000	1,000	1,000	-	-
CLEANING SERVICES	60,415	58,435	54,679	63,100	54,900
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	241,545	174,688	211,616	318,700	522,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	25	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	2,650	5,790	6,500	5,900	7,400
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	2,053	1,567	1,590	1,500	6,000
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	6,203	8,557	5,502	6,500	7,100
UTILITIES	239,317	224,797	220,211	233,100	294,800
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	33,168	43,482	66,953	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**589,009**	**518,931**	**568,126**	**728,800**	**892,500**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	2,500,000	50,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	***2,500,000***	***50,000***
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 589,009**	**$ 518,931**	**$ 568,126**	**$ 3,228,800**	**$ 942,500**

Building Fund
25 East Midland Avenue – City Hall

Statement of Purpose

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

Program Objectives

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	9,880	13,390	13,260	13,600	13,600
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	40,441	37,002	36,511	128,500	158,600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,752	3,348	2,667	3,600	3,600
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	331	-	120	-	400
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	428	1,678	282	500	500
UTILITIES	40,156	38,481	37,500	38,400	47,200
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	22,887	22,887	22,887	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**116,624**	**116,786**	**113,227**	**184,600**	**223,900**
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	**$ 116,624**	**$ 116,786**	**$ 113,227**	**$ 184,600**	**$ 223,900**

Building Fund
45 East Athens Street – Customer Center

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	8,400	8,320	6,960	9,900	9,900
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	4,184	5,404	7,671	11,200	11,200
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	-	-	-	-	200
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,689	1,548	1,733	2,000	2,600
UTILITIES	11,082	11,260	10,842	14,000	14,500
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	10,281	20,595	20,595	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**35,636**	**47,127**	**47,802**	**37,100**	**38,400**
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	**$ 35,636**	**$ 47,127**	**$ 47,802**	**$ 37,100**	**$ 38,400**

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 formally housed 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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	6,240	6,960	6,300	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	5,904	2,905	6,026	5,200	152,100
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	-	-	-	-	1,200
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	6,813	7,223	7,711	7,900	4,200
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**19,077**	**16,368**	**20,698**	**19,400**	**157,500**
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	**$ 19,077**	**$ 16,368**	**$ 20,698**	**$ 19,400**	**$ 157,500**

Building Fund
23 North Jackson Street – City Annex

Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the City Annex Building. This building houses the Planning, Licensing, 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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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.	3,342	2,900	578	5,000	2,500
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	-	-	-	-	300
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	1,236	1,441	1,275	1,700	1,700
UTILITIES	6,105	5,542	5,779	5,800	6,900
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**10,683**	**9,883**	**7,631**	**12,500**	**11,400**
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	**$ 10,683**	**$ 9,883**	**$ 7,631**	**$ 12,500**	**$ 11,400**

Building Fund
90 North Broad Street – Fire Headquarters

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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.	1,398	7,009	10,351	12,200	29,000
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	25	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	10,712	8,073	6,490	7,000	8,500
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**12,136**	**15,082**	**16,842**	**19,200**	**37,500**
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	**$ 12,136**	**$ 15,082**	**$ 16,842**	**$ 19,200**	**$ 37,500**

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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.	39,179	29,124	14,347	50,800	28,600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	478	53	601	700	700
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	500
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	260	260	-	-	-
UTILITIES	19,527	21,326	22,458	24,700	27,700
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	23,470	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**59,445**	**51,223**	**60,876**	**76,200**	**57,500**
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	**$ 59,445**	**$ 51,223**	**$ 60,876**	**$ 76,200**	**$ 57,500**

Building Fund
256 Fire Tower Road – Fire Station #2

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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.	5,178	1,863	1,959	2,200	2,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	1,133	1,346	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	228	-	-	-	-
UTILITIES	6,224	7,144	7,006	7,700	8,600
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**11,630**	**10,140**	**10,312**	**9,900**	**10,800**
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	**$ 11,630**	**$ 10,140**	**$ 10,312**	**$ 9,900**	**$ 10,800**

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	16,790	14,460	12,764	13,700	13,600
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	19,986	26,890	42,218	28,100	63,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	25	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	420	338	175	600	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	130	-	-	300
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	32	31	50	-	-
UTILITIES	31,108	31,888	40,220	40,800	47,100
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	**68,361**	**74,737**	**95,427**	**83,200**	**124,000**
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	**$ 68,361**	**$ 74,737**	**$ 95,427**	**$ 83,200**	**$ 124,000**

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
SALARIES					
REGULAR SALARIES	$ -	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-	-
TOTAL SALARIES	-	-	-	-	-
BENEFITS					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-
OPERATING EXPENDITURES					
PROFESSIONAL	-	-	75	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	1,000	-	1,000	-	-
CLEANING SERVICES	18,985	15,000	14,735	19,600	17,800
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	76,578	25,263	69,838	59,700	57,500
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	50	-	-	-	200
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,141	3,421	2,055	2,300	2,300
UTILITIES	35,182	33,429	35,479	43,000	55,500
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**133,935**	**77,112**	**123,182**	**124,600**	**133,300**
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	**$ 133,935**	**$ 77,112**	**$ 123,182**	**$ 124,600**	**$ 133,300**

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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.	12,110	8,994	1,055	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	1,447	1,437	1,470	1,500	2,200
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	1,778	1,217	1,747	4,800	2,300
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**17,219**	**11,648**	**4,272**	**11,100**	**9,300**
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	**$ 17,219**	**$ 11,648**	**$ 4,272**	**$ 11,100**	**$ 9,300**

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 and Lanier Technical College. It is currently leased with an option to purchase at the end of the five year lease.

Program Objectives

1. Enable all costs associated with the 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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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.	10,303	8,388	4,851	-	1,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	50	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	34,655	24,635	5,707	-	-
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	**45,008**	**33,179**	**10,557**	**-**	**1,800**
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	**$ 45,008**	**$ 33,179**	**$ 10,557**	**$ -**	**$ 1,800**

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	197	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	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	2,144	2,802	3,041	2,800	3,800
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**2,322**	**2,920**	**3,238**	**3,300**	**4,300**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 2,322**	**$ 2,920**	**$ 3,238**	**$ 3,300**	**$ 4,300**

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 was sold in July 2018..

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	-	-	-	-
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	-	-	-	-
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	$ -	$ -	$ -	$ -

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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.	454	3,101	42	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	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	147	-	-	-	-
UTILITIES	3,904	3,418	4,500	4,900	5,500
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**4,516**	**6,519**	**4,542**	**5,400**	**6,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 4,516**	**$ 6,519**	**$ 4,542**	**$ 5,400**	**$ 6,000**

Building Fund
87 West May Street – Public Works Building

Statement of Purpose

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

Program Objectives

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

EXPENDITURES	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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.	307	308	1,481	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	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	7,485	7,273	8,739	7,900	9,700
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**7,802**	**7,581**	**10,221**	**8,500**	**10,300**
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	**$ 7,802**	**$ 7,581**	**$ 10,221**	**$ 8,500**	**$ 10,300**

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 formerly housed 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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	1,952	1,634	2,009	2,100	2,700
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**1,962**	**1,634**	**2,009**	**2,100**	**2,700**
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	**$ 1,962**	**$ 1,634**	**$ 2,009**	**$ 2,100**	**$ 2,700**

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	-	-	-	-
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	-	-	-	-
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	$ -	$ -	$ -	$ -

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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.	1,328	18	1,824	-	-
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	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	4,809	4,015	3,563	4,900	7,200
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**6,147**	**4,032**	**5,387**	**4,900**	**7,200**
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	**$ 6,147**	**$ 4,032**	**$ 5,387**	**$ 4,900**	**$ 7,200**

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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.	16,037	9,137	11,602	7,900	7,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	241	1,000	1,000
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	50	-	-	-	700
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4	178	107	-	-
UTILITIES	11,189	11,815	13,220	12,000	14,100
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	**27,280**	**22,155**	**25,170**	**20,900**	**23,700**
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	**$ 27,280**	**$ 22,155**	**$ 25,170**	**$ 20,900**	**$ 23,700**

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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.	376	620	649	1,000	1,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	917	1,469	-	-
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	4,491	3,352	3,973	4,100	5,000
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**4,867**	**4,890**	**6,091**	**5,100**	**6,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	50,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	50,000
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 4,867**	**$ 4,890**	**$ 6,091**	**$ 5,100**	**$ 56,000**

Building Fund
492 Loganville Hwy – New Fire Station 2

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	-	-	-	-	2,100
ADVERTISING	-	-	-	-	-
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	22,500
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	601	-	-	24,600
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	2,500,000	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	2,500,000	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ 601	$ -	$ 2,500,000	$ 24,600

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 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	-	-	-	100,000	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
GENERAL REPAIRS & MAINT.	266	1,505	416	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	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	38	-	-	-	-
UTILITIES	-	270	227	300	1,800
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	**304**	**1,775**	**643**	**100,800**	**2,300**
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	**$ 304**	**$ 1,775**	**$ 643**	**$ 100,800**	**$ 2,300**

Building Fund
Capital Requests

Building Fund	FY 2020
Maintenance Pole Barn	$ 50,000
Total Building Fund	**$ 50,000**

Component Unit
Downtown Development Authority

Component Unit (DDA)

Revenue, Expenditures and Other Sources and Uses Summary

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2019-2020 PROPOSED BUDGET
REVENUE					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	16,809	2,859	-	4,000	8,000
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	**16,809**	**2,859**	**-**	**4,000**	**8,000**
OPERATING EXPENDITURES					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	805,074	2,859	935	4,000	8,000
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Golf Course	-	-	-	-	-
Internal Service	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**805,074**	**2,859**	**935**	**4,000**	**8,000**
OTHER SOURCES AND (USES)					
Debt Service	-	-	-	-	-
Capital Outlay		-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-
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	**$ (788,265)**	**$ -**	**$ (935)**	**$ -**	**$ -**

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	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 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	7,604	2,100	800	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	75	65	-	-	-
INS.OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	1,078	262	-	-	1,500
MARKETING PROGRAMS (REBATES)	-	-	-	-	-
PRINTING & BINDING	68	-	-	-	-
TRAVEL	69	-	-	100	1,100
DUES & FEES	320	-	-	-	-
EDUCATION & TRAINING	705	-	-	300	1,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	432	135	500	400
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	100	1,000
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	787,704	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	**797,623**	**2,859**	**935**	**4,000**	**8,000**
CAPITAL OUTLAY					
LAND & IMPROVEMENTS	-	-	-	-	-
LAND IMPROVEMENTS	7,450	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**7,450**	-	-	-	-
DEBT SERVICE					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
ALLOCATION					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
TOTAL ALLOCATION	-	-	-	-	-
TOTAL EXPENDITURES	**$ 805,073**	**$ 2,859**	**$ 935**	**$ 4,000**	**$ 8,000**


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
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
2018	438,254,580	290,363,733	129,369,214	2,553,091

* 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
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
15,968,542	4,903,201	433,351,379	-	1,083,378,448	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
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
2018	3.00	18.50	9.37	-	-	30.87

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
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	-
2018	438,254,580	43,825,458	-	43,825,458	-

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
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
2018	16,603	80,809	348,214,719	20,973	3.5

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	Barrow County School System	State of Georgia	Total All Sales Tax
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
2018	0.2080	2,307,295	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.

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, 2018 through June 30, 2019.

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, 2019 through June 30, 2020.

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.

