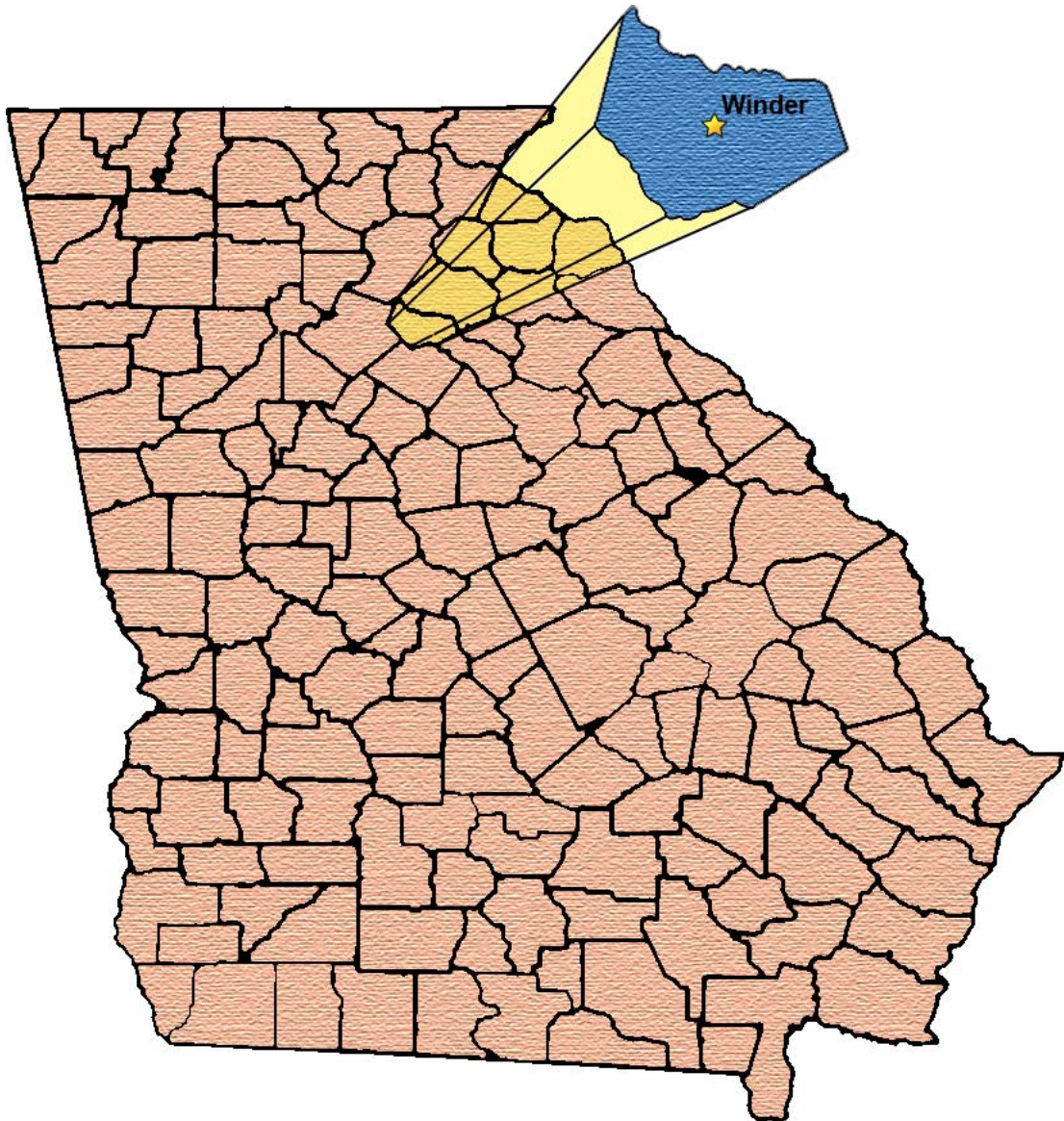


# 2014



**Annual Budget  
City of Winder, Georgia  
For the Fiscal Year Ending June 30, 2014**



# **CITY OF WINDER, GEORGIA**

## **ANNUAL BUDGET**

**For the Fiscal Year Ending**

**June 30, 2014**

**Prepared by the City of Winder, Georgia  
Finance Department**

## Table of Contents

Title Page .....	1
Table of Contents.....	2
Budget Message.....	5
Distinguished Budget Award.....	11
List of City Officials and Administrative Personnel.....	12
Mission Statement and Core Values.....	13
City of Winder Organizational Chart.....	14
Budget Resolution.....	15
Fund Descriptions.....	17
Summary of Citywide – Trending.....	19
Summary of Citywide – FY 2014 Operating & Capital Budget.....	20
Summary of Citywide – Positions by Department.....	22
Summary of Citywide – Capital Requests.....	26
Debt Service.....	30
<b>General Fund</b>	
Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	34
General Fund Revenues.....	35
Total General Fund Expenditures.....	37
Budgeted Expenditures by Department	
Legislative.....	38
General Administration.....	40
GIS.....	42
Human Resources.....	44
Finance .....	46
Technology Services.....	48
Planning, Licensing, and Permitting.....	50
Housing & Development (GICH).....	52
Municipal Court.....	54
Probation.....	56
Police .....	58
Fire .....	60
Public Works.....	62
Facility Maintenance.....	64
Positions by Department.....	66
Debt Service.....	68
Capital Outlay.....	69
<b>Special Revenue Funds</b>	
<b>Television Station Fund</b>	
Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	72
Budgeted Expenditures.....	74
Positions .....	76
Capital Outlay.....	77
<b>Police Escrow Fund</b>	
Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	79
Budgeted Expenditures.....	80
<b>Festivals Motel Fund</b>	
Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	83
Budgeted Expenditures.....	84
<b>Hotel Motel Fund</b>	
Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	87
Budgeted Expenditures.....	88
<b>Grant Fund</b>	
Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	91
Budgeted Expenditures.....	92
Positions.....	94

**Capital Projects Fund**

Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	97
Budgeted Expenditures.....	98

**Enterprise Funds****Water Fund**

Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	102
Revenues and Rates.....	103
Total Water Fund Expenditures.....	107
Budgeted Expenditures by Department	
Wastewater Treatment.....	108
Wastewater Collections.....	110
Water Administration.....	112
Water Treatment.....	114
Water Distribution.....	116
Positions.....	118
Debt Service.....	119
Capital Outlay.....	120

**Environmental Protection Services Fund**

Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	124
Revenues and Rates.....	125
Total Environmental Protection Services Fund Expenditures.....	127
Budgeted Expenditures by Department	
Watershed Protection.....	128
Fats, Oils, & Grease (FOG).....	130
Stormwater.....	132
Positions.....	134
Capital Outlay.....	135

**Gas Fund**

Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	138
Revenues and Rates.....	139
Total Gas Fund Expenditures.....	140
Positions.....	142
Capital Outlay.....	143

**Solid Waste Fund**

Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	146
Revenues and Rates.....	147
Total Solid Waste Fund Expenditures.....	148

**Special Facilities Fund**

Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	152
Revenues.....	153
Total Special Facilities Fund Expenditures.....	155
Budgeted Expenditures by Department	
Community Center.....	156
Cultural Arts.....	158
Educational Facilities.....	160
Positions by Department.....	162
Capital Projects.....	163

**Broadband Fund**

Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	166
Revenues and Rates.....	167
Total Broadband Fund Expenditures.....	168

## Internal Service Funds

### Utility Service Fund

Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	172
Revenues.....	173
Total Utility Service Fund Expenditures (Billing).....	174
Positions.....	176
Capital Outlay.....	177

### Fleet Maintenance Fund

Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	180
Total Fleet Maintenance Fund Expenditures.....	181
Positions.....	182

### Building Fund

Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	185
Revenues.....	186
Total Building Fund Expenditures.....	187
Budgeted Expenditures by Department	
25 East Midland Avenue.....	188
45 East Athens Street.....	190
83 West May Street.....	192
23 North Jackson Street.....	194
90 North Broad Street.....	196
94 North Broad Street.....	198
256 Fire Tower Road.....	200
105 East Athens Street.....	202
113 East Athens Street.....	204
6 Porter Street.....	206
89 East Athens Street.....	208
93 East Athens Street.....	210
93 East Athens Street.....	212
85 West May Street.....	214
87 West May Street.....	216
89 West May Street.....	218
97 West May Street.....	220
99 West May Street.....	222
Miles Patrick Road – Utilities.....	224
Miles Patrick Road – Public Works.....	226

## Component Unit

### Downtown Development Authority

Statement of Revenues, Expenditures and Other Sources and Uses Summary.....	230
Revenues.....	231
Total Downtown Development Authority Expenditures.....	232

## Appendix

Statistical Information.....	236
Statement of Financial Policies.....	242
Glossary of Terms.....	243

## COUNCIL MEMBERS

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



## City of Winder

MAYOR  
 David Maynard

CITY ADMINISTRATOR  
 Donald Toms

May 31, 2013

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, 2014. The recommendations are based on a great deal of study and review by our management team working closely with the Mayor and Council. It is a consensus that the City continue to provide high level of services for the citizens, customers, and visitors of the City of Winder. The goal of the City is to maintain and improve the City's quality of services while preserving the City's financial position without putting unjust financial burdens on our citizens.

### Budget Highlights

- Upon approval of the FY 2013-2014 Budget, the City of Winder will increase its Street Light Assessment from \$15 to \$50; however, there are no budgeted rate increases. The City's FY 2013-2014 operating budget increased by \$1,130,900, or 3.95%, over the FY 2012-2013 operating budget; and increased by \$146,700, or 0.50%, over the FY 2011-2012 operating budget. The comparisons are as follows:

	FY 2012	FY 2013	FY 2014
General Fund	\$8,758,000	\$9,343,300	9,674,600
Television Station Fund	213,800	144,500	183,200
Police Escrow Fund	5,000	5,000	5,000
Festivals Fund	-	70,000	49,700
Hotel Motel Fund	45,000	25,000	20,900
Grant Fund	187,800	145,100	-
Water Fund	10,572,100	10,623,500	10,353,200
Environmental Protection Services Fund	531,800	445,400	485,500
Gas Fund	7,665,300	6,444,600	6,384,800
Solid Waste Fund	967,500	683,100	696,200
Special Facilities Fund	331,800	319,700	556,600
Utility Services Fund	-	-	851,600
Fleet Maintenance Fund	296,000	296,700	-
Building Fund	-	-	484,500
Downtown Development Authority	25,000	69,000	-
<b>Total</b>	<b>\$29,599,100</b>	<b>28,614,900</b>	<b>29,745,800</b>

- The City will continue to fund the Winder Library with \$100,000 as it has for the past 5 years including the current fiscal year.
- In the upcoming fiscal year, the Winder Downtown Development Authority will be responsible for its budgeting and bookkeeping which has previously been handled by City of Winder staff. The City has budgeted to fund the DDA with \$77,000 during FY 2013-2014.
- The City plans to issue a Request for Proposal (RFP) for the following:
  - Water Treatment, Sewer Treatment, & Sewer Collections System O&M
  - Annual Maintenance for HVAC Services
  - Pest Control
  - Janitorial Services
- The City of Winder assumes that all capital purchases will be acquired with proceeds from debt or revenues that exceed expenditures.

- The City continues to reorganize to enable the most services for the money. In the FY 2013-2014 budget the overall number of Full Time Equivalents (FTE's) decreased by 8.42. The changes are as follows

Department	Additions			Reductions			FTE Net Change
Administration	Records Clerk			Receptionist/Clerical	Purchasing Dir/Treasurer		(0.75)
GIS	GIS Section Manager	GIS Locator (2)					3.00
HR	Administrative Specialist			Records Clerk			-
IT				GIS Section Manager	GIS Locator (2)		(3.00)
Municipal Court	Accounting Technician			Court Clerk			-
Police	Police Patrol (5.25)			School Resource Officer (3)			2.25
Public Works				Street Operations (4)			(4.00)
Grant Fund				GOHS Police Officers (.25)	DOJ Police Officers (2)		(2.25)
Stormwater	Engineer			Laborer			-
Gas Fund				Director			(1.00)
Community Center				Events Coordinator			(1.00)
Utility Billing	Billing Specialist	Cashier (2)	Receptionist	Customer Service Rep	Collections Specialist		2.00
Fleet Maintenance				Director	Customer Service	Foreman/Mechanic (2)	(3.67)
						Total Change	(8.42)

- The Winder Police Department increased 2.25 FTE's due to no longer receiving grant funds from the Department of Justice's COPS Hiring Recovery Program and the Governor's Office of Highway Safety HEAT Program. Also, the City will not be responsible for providing school resource officers to the schools inside the city limits because the Barrow County Sheriff's Office will be providing these officers to the schools.
- The fleet maintenance for city-owned vehicles will be outsourced at the beginning of FY 2014. An RFP for the services previously handled by the City's Fleet Maintenance Department will be awarded at the end of FY 2013.
- The Public Works Department was reduced by 4 FTE's through attrition and contracts for cemetery maintenance and landscaping.
- During FY 2013, the employees in the Water & Gas Funds have been reorganized and positions re-evaluated to enable the City to provide services in a more efficient and effective manner.
- The Utility Billing Department increased by 1 FTE due to adding an additional Billing Specialist during FY 2013.

## Accomplishments and Priorities

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

- During FY 2013, the City relocated City Hall to 25 East Midland Avenue after renovating the first floor to accommodate the Winder Police Department, and moving the administrative staff to the second floor. Utility customers will continue to do business at 45 East Athens Street which is now called the Customer Center.
- The Winder Fire Department will be expanding and renovating the unoccupied portion of the John O. Mobley Public Safety Building for the future growth of the department.
- The City of Winder's Streetscape program began during FY 2013 with funding from the Georgia Department of Transportation's (GDOT) traffic enhancement grant. In FY 2010, the City was awarded a \$500,000 grant for this streetscape project which consists of enhancements for Broad Street from the Post Office to the Train Depot. During FY 2011, the City was awarded another \$500,000 from the GDOT for this project. This project will be, by far, the biggest investment in the downtown area's history. Prior to beginning the Streetscape Project, the City relocated the water lines, sewer lines, and gas lines from Broad Street.
- The City continues its quest to provide more green space by purchasing 83 East Candler Street which will formally be called the Hal Jackson Park. It will be an extension of the Jug Tavern Park which will provide additional space for the Jug Tavern Festival & BBQ Cook-off, Summer Funfest, and other future events.
- During FY 2014, the City is installing a reader board at the corner of Punkin Junction and Loganville Highway that will enable the City to provide valuable information to the citizens.
- One of the City's goals in the upcoming fiscal year is to build facilities for the Public Works, Water, and Gas Departments on the City's property at Cedar Creek on Miles Patrick Road.
- During FY 2013, the City began a major project to convert its current "drive by" meter reading system to a "fixed" network. This new technology will enable the City to "read" meters through stationary towers instead of driving throughout the City's water and gas service areas.
- The City's Gas Department was awarded 2012 Safety Award from the American Public Gas Association and the 2012 H.E.A.T. Award from the Municipal Gas Authority of Georgia
- During 2012, WTV21's *Talk of the Town* won first place for Inter/Talk Show in the Government Programming Award category from the National Association of Telecommunications Officers and Advisors.



This is the third consecutive year that WTV21 has placed and the second time to win first place for *Talk of the Town*.

- During FY 2013, the City of Winder Fire Department received 2<sup>nd</sup> Place from the Georgia Firefighters Burn Foundation for "Highest per capita" funds collected for the "Give Burns the Boots" campaign.
- The City's Water Department received 3 gold awards from the Georgia Association of Water Professionals in recognition of complete and consistent permit compliance during the calendar year of 2012, the Golden Backhoe Award – Region 1, and was chosen as the Lester Feathers Award recipient from the Georgia Utility Coordinating Council for 2012.
- The City's Finance Department received three awards from the Government Finance Officers Association for the City's FY 2012 Comprehensive Annual Financial Report, FY 2012 Citizens' Report, and FY 2013 Budget.
- The Winder Cultural Arts Center will again host the Southern Circuit Tour of Independent Filmmakers Tour during FY 2013-2014.

## Acknowledgements

The Fiscal Year 2014 Annual Budget for the City of Winder is a product of months of considerable effort by many individuals beginning with the input and analysis of staff members at all levels of the organization and continuing through the final decisions and commitment of the Mayor and City Council. This budget shows our dedication to our employees, the community's quality of life, and the efficient stewardship of public funds. My appreciation goes to all involved in this process.

Sincerely,



Donald Toms  
City Administrator



Leslie W. Henderson  
Finance Director

# About Winder

## General Information

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

The City 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, made Barrow County the fifteenth fastest growing county in the United States from 2000 to July 1, 2008. Served primarily by Highway 316 and I-85, Barrow County is an escape from congested traffic and city noise. However, the growth has slowed down considerably in the City as it has across the state of Georgia.

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

Funding for the operations of the City comes from the following primary sources: sales taxes, fire taxes, fines and forfeitures, licensing and permitting activities and utility profits. The City has not assessed a property tax since 1977. Over the last few fiscal years, three of the four primary funding sources declined due to the slow down in the economy and water conservation.

## Basis of Budgeting

The basis of budgeting used for all Governmental Fund Types (all funds except those associated with Proprietary Funds – Water and Sewer, Environmental Protection Services, Gas, Solid Waste, Broadband, Special Facilities, Utility Service, Fleet Maintenance, 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 26	Budget Kickoff Meeting with Department Heads to distribute budget worksheets.
March 15	Departmental requests due to Finance.
April 22 - 26	Department Heads discuss budget requests with Mayor and Council Committees.
May 13	Preliminary Budget available for public inspection.
May 16	First Public Hearing and Council Work Session.
May 23	Second Public Hearing and Council Work Session.
June 4	Council Adopts FY 2013-2014 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.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Winder  
Georgia**

For the Fiscal Year Beginning

**July 1, 2012**

*Christopher P. Morill*

President

*Jeffrey R. Egan*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Winder, Georgia for its annual budget for the fiscal year beginning July 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

# City Officials and Administrative Personnel

## PRINCIPAL OFFICIALS

### ELECTED OFFICIALS

#### Mayor



David Maynard

#### City Council



Sonny Morris, Mayor Pro-Tem  
Ward 1



Alfonza Brown  
Ward 2



J. Ridley Parrish  
Ward 3



Travis Singley  
Ward 4



Bob Dixon  
At-Large



Larry Evans  
At-Large

John Stell, City Attorney  
Gloria Andrews, City Clerk

## DEPARTMENT DIRECTORS

Donald Toms  
Alex Wages  
Ken Chalker  
Don Wildsmith  
Matt Whiting

City Administrator  
IT Director  
Public Works Director  
Cultural Arts Director  
Fire Chief

Leslie Henderson  
Roger Wilhelm  
Barry Edgar  
Fawn Alexander  
Dennis Dorsey

Finance Director  
Utilities Director  
Planning Director  
Community Center Director  
Police Chief

## MAILING ADDRESS

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

# Mission Statement and Core Values

## Mission Statement

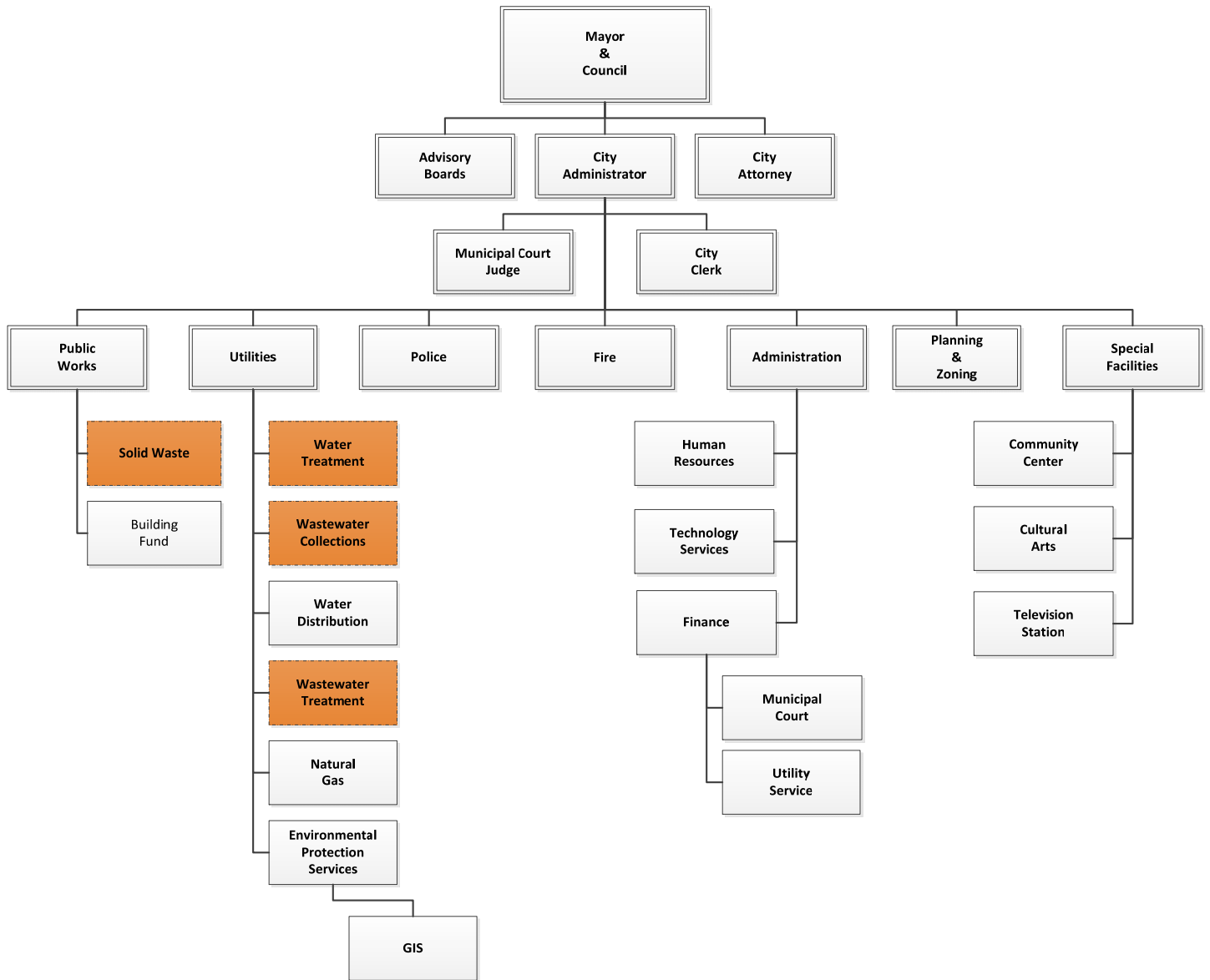
Our **Strategic Mission** is to provide reliable, responsive, quality service to enhance the safety, livability and prosperity of our community.

## Core Values

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

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

# Organization Chart



Note: Contractors shown in orange



~~100~~

108

**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, 2014.**  
**R-07-13**

BE IT RESOLVED by the Mayor and Council of the City of Winder that based on the following anticipated revenues, the following amounts are hereby appropriated for the expenses of the government and its activities for the fiscal year ending June 30, 2014; 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

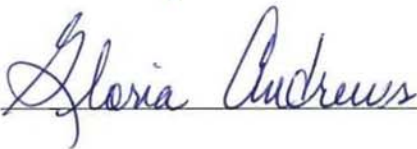
BE IT FURTHER RESOLVED by the Mayor and Council of the City of Winder that the legal level of control is the departmental level of activity in each fund.

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.

BE IT FURTHER RESOLVED that the property tax rate is hereby set at 8.7824 mills for the budget period, but is rolled back by 5.7824 due to the proceeds of the local option sales tax leaving a millage of 3.0 for fire taxes.

The Resolution is hereby adopted this 4<sup>th</sup> day of June 2013.

  
 \_\_\_\_\_  
 Mayor

Attest:   
 \_\_\_\_\_





# Fund Descriptions

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

## Governmental Funds

### General Fund

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

### Special Revenue Funds

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

### Capital Projects Fund

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital projects and is budgeted on a project basis. The City maintains a Road Capital Project Fund to account for the receipt and use of the City's share of the Special Purpose Local Option Sales Tax (SPLOST) proceeds.

## Fiduciary Funds

### Agency Fund – Municipal Court

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

### Agency Fund – Downtown Improvement Fund

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

## Enterprise Funds

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

### Water and Sewer Fund

The Water and Sewer Fund is the largest of the eight 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 eight 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.

**Special Facilities Fund**

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

**Broadband Fund**

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

**Internal Service Fund**

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 utility billing, meter reading, and cash collections for the 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

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUES</b>					
Taxes	\$ 3,762,775	\$ 3,686,372	\$ 3,841,338	\$ 3,991,700	\$ 4,226,400
Franchise Fees	778,254	802,754	838,866	839,500	842,000
License and Permits	138,161	125,894	155,823	133,500	138,500
Intergovernmental	564,896	556,571	847,500	406,800	720,000
Charges for Service	23,523,642	23,524,126	21,677,051	22,606,800	23,653,800
Fines and Forfeitures	813,427	824,281	597,772	599,800	649,800
Interest	214,480	215,059	257,524	219,100	186,600
Miscellaneous	119,911	120,663	619,473	117,700	48,700
<b>TOTAL REVENUE</b>	<b>29,915,547</b>	<b>29,855,719</b>	<b>28,835,346</b>	<b>28,914,900</b>	<b>30,465,800</b>
<b>REQUIREMENTS</b>					
Salaries	6,764,555	6,637,015	6,387,023	7,049,500	7,057,900
Benefits	2,917,729	3,178,499	3,291,782	3,811,500	3,689,300
Operating Expenditures	18,453,807	18,430,986	17,517,300	14,586,700	16,189,500
Indirect Costs	(189,736)	(261,463)	-	-	-
Internal Fund Charges	189,736	261,463	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>28,136,091</b>	<b>28,246,500</b>	<b>27,196,105</b>	<b>25,447,700</b>	<b>26,936,700</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	(1,525,453)	(1,642,476)	(1,539,766)	(3,167,200)	(2,809,100)
Capital Outlay	(1,192,049)	(1,083,754)	(676,347)	(14,892,900)	(14,338,500)
Proceeds From Sale of Assets	12,325	27,134	134,165	-	-
Proceeds From Rate Increase	-	760,553	924,959	900,000	924,000
Issuance of Debt Instruments	-	-	-	13,692,900	12,694,500
Transfers In	4,131,763	3,497,353	4,833,750	5,137,300	5,866,300
Transfers Out	(4,131,763)	(3,497,353)	(4,833,750)	(5,137,300)	(5,866,300)
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>(2,705,177)</b>	<b>(1,938,543)</b>	<b>(1,156,989)</b>	<b>(3,467,200)</b>	<b>(3,529,100)</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	\$ (925,721)	\$ (329,325)	\$ 482,252	\$ -	\$ -

## Summary of Citywide - Operating & Capital Budget

	GENERAL	TELEVISION STATION	POLICE ESCROW	FESTIVALS	HOTEL MOTEL	CAPITAL PROJECTS
<b>REVENUES:</b>						
TAXES	\$ 4,158,300	\$ -	\$ -	\$ -	\$ 68,100	\$ -
FRANCHISE FEES	732,000	110,000	-	-	-	-
LICENSES, & PERMITS	138,500	-	-	-	-	-
OTHER GOVERNMENTS	-	-	-	-	-	720,000
INVESTMENT INCOME	45,000	-	-	-	-	-
MUNICIPAL COURT	644,800	-	5,000	-	-	-
MISCELLANEOUS	48,700	-	-	-	-	-
CHARGES FOR SERVICES	98,600	-	-	27,000	-	-
INTERFUND TRANSFERS	3,808,700	73,200	-	22,700	(47,200)	-
<b>TOTAL REVENUES</b>	<b>9,674,600</b>	<b>183,200</b>	<b>5,000</b>	<b>49,700</b>	<b>20,900</b>	<b>720,000</b>
<b>REQUIREMENTS</b>						
SALARIES	5,326,300	37,500	-	-	-	-
BENEFITS	2,687,800	19,600	-	-	-	-
OPERATING EXPENDITURES	3,653,000	107,200	5,000	49,700	20,900	-
DEBT SERVICE	96,600	-	-	-	-	-
ALLOCATION/INDIRECT COSTS	(2,089,100)	18,900	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>9,674,600</b>	<b>183,200</b>	<b>5,000</b>	<b>49,700</b>	<b>20,900</b>	<b>-</b>
<b>REVENUES OVER (UNDER) REQUIREMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>720,000</b>
<b>REVENUES FROM OTHER SOURCES</b>						
CASH RESERVES	-	-	-	-	-	-
PROCEEDS FROM RATE INCREASE	-	-	-	-	-	-
PROCEEDS FROM DEBT	1,220,600	85,200	-	-	-	-
<b>TOTAL REVENUES FROM OTHER SOURCES</b>	<b>1,220,600</b>	<b>85,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL EXPENDITURES</b>						
LAND	75,000	-	-	-	-	-
BUILDINGS	200,000	-	-	-	-	-
INFRASTRUCTURE	449,000	-	-	-	-	720,000
EQUIPMENT	18,700	85,200	-	-	-	-
VEHICLES	391,900	-	-	-	-	-
FURNITURE	-	-	-	-	-	-
COMPUTERS	86,000	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>1,220,600</b>	<b>85,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>720,000</b>
<b>OTHER REV SOURCES OVER/UNDER CAPITAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(720,000)</b>
<b>TOTAL REVENUES OVER/UNDER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ESTIMATED FUND BALANCE/NET POSITION, BEGINNING OF YEAR</b>	<b>\$ 1,729,087</b>	<b>\$ 42,337</b>	<b>\$ 46,634</b>	<b>\$ 11,195</b>	<b>\$ 133,022</b>	<b>\$ 247,607</b>
SOURCE (USE) OF CASH RESERVES	-	-	-	-	-	-
<b>ESTIMATED FUND BALANCE/NET POSITION, END OF YEAR</b>	<b>\$ 1,729,087</b>	<b>\$ 42,337</b>	<b>\$ 46,634</b>	<b>\$ 11,195</b>	<b>\$ 133,022</b>	<b>\$ 247,607</b>

WATER SEWER	ENVIRONMENTAL PROTECTION	GAS	SOLID WASTE	SPECIAL FACILITIES	UTILITY SERVICE	BUILDING FUND	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,226,400
-	-	-	-	-	-	-	842,000
-	-	-	-	-	-	-	138,500
-	-	-	-	-	-	-	720,000
141,600	-	-	-	-	-	-	186,600
-	-	-	-	-	-	-	649,800
-	-	-	-	-	-	-	48,700
12,994,000	24,000	8,098,900	990,000	85,200	851,600	484,500	23,653,800
(2,782,400)	461,500	(1,714,100)	(293,800)	471,400	-	-	-
<b>10,353,200</b>	<b>485,500</b>	<b>6,384,800</b>	<b>696,200</b>	<b>556,600</b>	<b>851,600</b>	<b>484,500</b>	<b>30,465,800</b>
666,500	167,700	392,200	-	111,700	356,000	-	7,057,900
408,300	111,000	213,400	-	46,200	203,000	-	3,689,300
5,147,900	142,000	5,265,400	691,000	330,300	292,600	484,500	16,189,500
2,687,500	-	-	-	25,000	-	-	2,809,100
1,443,000	64,800	513,800	5,200	43,400	-	-	-
<b>10,353,200</b>	<b>485,500</b>	<b>6,384,800</b>	<b>696,200</b>	<b>556,600</b>	<b>851,600</b>	<b>484,500</b>	<b>29,745,800</b>
-	-	-	-	-	-	-	<b>720,000</b>
-	-	-	-	-	-	-	-
924,000	-	-	-	-	-	-	924,000
9,234,800	435,000	919,500	-	60,000	14,400	725,000	12,694,500
<b>10,158,800</b>	<b>435,000</b>	<b>919,500</b>	<b>-</b>	<b>60,000</b>	<b>14,400</b>	<b>725,000</b>	<b>13,618,500</b>
100,000	-	-	-	60,000	-	100,000	335,000
-	-	-	-	-	-	625,000	825,000
9,750,800	435,000	829,500	-	-	-	-	12,184,300
264,000	-	16,000	-	-	5,100	-	389,000
44,000	-	74,000	-	-	-	-	509,900
-	-	-	-	-	-	-	-
-	-	-	-	-	9,300	-	95,300
<b>10,158,800</b>	<b>435,000</b>	<b>919,500</b>	<b>-</b>	<b>60,000</b>	<b>14,400</b>	<b>725,000</b>	<b>14,338,500</b>
-	-	-	-	-	-	-	<b>(720,000)</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 56,340,123	\$ (1,025,255)	\$ 5,954,852	\$ 74,217	\$ 4,155,107	\$ -	\$ -	\$ 67,823,212
-	-	-	-	-	-	-	-
<b>\$ 56,340,123</b>	<b>\$ (1,025,255)</b>	<b>\$ 5,954,852</b>	<b>\$ 74,217</b>	<b>\$ 4,155,107</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,823,212</b>

## Summary of Citywide – Positions by Department

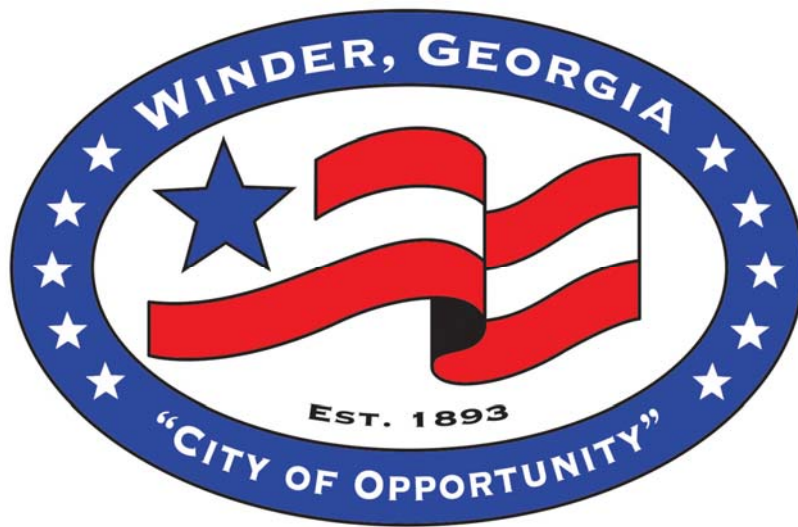
	Approved FY 2010	Approved FY 2011	Approved FY 2012	Approved FY 2013	Requested FY 2014
<b><u>Administration</u></b>					
City Administrator	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	-	-
Records Clerk	-	-	-	-	1.00
Purchasing Director/Treasurer	0.75	0.75	0.75	0.75	-
Receptionist/Clerical	1.00	-	-	1.00	-
Total	4.75	3.75	3.75	3.75	3.00
<b><u>GIS</u></b>					
GIS Section Manager	1.00	1.00	-	-	1.00
GIS Locator	1.00	1.00	-	-	2.00
Total	2.00	2.00	-	-	3.00
<b><u>Human Resources</u></b>					
HR Director	1.00	1.00	1.00	-	-
HR Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Specialist	-	-	-	-	1.00
Records Clerk	1.00	1.00	1.00	1.00	-
Safety & Loss Coordinator	1.00	1.00	1.00	-	-
Total	4.00	4.00	4.00	2.00	2.00
<b><u>Finance</u></b>					
Finance Director	1.00	1.00	1.00	1.00	1.00
Finance & Audit Manager	-	-	-	1.00	1.00
Accountant	-	-	-	1.00	1.00
Staff Accountant	1.00	1.00	2.00	-	-
Purchaser	-	-	-	1.00	1.00
A/P Clerk	-	-	-	-	-
Total	2.00	2.00	3.00	4.00	4.00
<b><u>Information Technology</u></b>					
IT Director	1.00	1.00	1.00	1.00	1.00
Operations IT Manager	1.00	1.00	1.00	-	-
Public Safety IT Manager	1.00	1.00	1.00	1.00	1.00
GIS Section Manager	-	-	-	1.00	-
GIS Locator	-	-	-	2.00	-
Receptionist/Clerical	-	1.00	1.00	-	-
Total	3.00	4.00	4.00	5.00	2.00
<b><u>Planning, Licensing &amp; Permitting</u></b>					
Planning Director	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
Building Inspector	-	-	-	-	-
Assistant Building Inspector	-	-	-	-	-
GIS Section Manager	-	-	1.00	-	-
GIS Locator	-	-	1.00	-	-
Total	2.00	2.00	4.00	2.00	2.00
<b><u>Mainstreet</u></b>					
Director	1.00	-	-	-	-
Total	1.00	-	-	-	-
<b><u>Municipal Court</u></b>					
Court Clerk	1.00	1.00	2.00	2.00	1.00
Accounting Technician	-	-	-	-	1.00
Probation Officer	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	3.00	3.00	3.00
<b><u>Police</u></b>					
Police Administration	5.00	7.00	7.00	9.00	9.00
Investigations	10.00	9.00	9.00	9.00	9.00
Police Patrol	29.00	27.00	27.00	27.75	33.00
Code Enforcement	-	1.00	1.00	1.00	1.00
School Resource Officers	3.00	3.00	3.00	3.00	-
Jail Transporters	1.00	1.00	0.50	-	-
Police Communications	5.00	5.00	5.00	-	-
Total	53.00	53.00	52.50	49.75	52.00



	Approved FY 2010	Approved FY 2011	Approved FY 2012	Approved FY 2013	Requested FY 2014
<b><u>Fire</u></b>					
Fire Administration	4.00	4.00	4.00	4.00	4.00
Fire Fighters	21.00	21.00	21.00	21.00	21.00
Part Paid Fire Fighters (24) Note Only	-	-	-	-	-
Total	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>
<b><u>Public Works</u></b>					
Street Administration	2.00	2.00	2.00	2.00	2.00
Street Operations	21.00	21.00	20.00	21.00	17.00
Cemetery	3.00	3.00	3.00	-	-
Total	<u>26.00</u>	<u>26.00</u>	<u>25.00</u>	<u>23.00</u>	<u>19.00</u>
<b><u>Facilities Maintenance</u></b>					
Facilities Maintenance Director	1.00	1.00	-	-	-
Receptionist/Clerical	0.63	0.63	-	-	-
Facilities Maintenance	4.00	4.00	-	-	-
Total	<u>5.63</u>	<u>5.63</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>TV Station</u></b>					
Manager	1.00	1.00	1.00	-	-
Production Coordinator	1.00	1.00	1.00	1.00	1.00
Entry Level Technician	1.00	1.00	1.00	-	-
Total	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>1.00</u>	<u>1.00</u>
<b><u>Grant Fund</u></b>					
GOHS Police Officers	1.00	1.00	1.00	0.25	-
DOJ Police Officers	-	2.00	2.00	2.00	-
Total	<u>1.00</u>	<u>3.00</u>	<u>3.00</u>	<u>2.25</u>	<u>-</u>
<b><u>Water Fund</u></b>					
Utilities Director	1.00	1.00	1.00	1.00	1.00
Maintenance & Distribution Superintendent	1.00	1.00	1.00	1.00	1.00
Senior Administrative Specialist	-	-	-	-	1.00
Administrative Specialist	1.00	1.00	1.00	1.00	-
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
Construction & Maintenance Supervisor	-	-	-	-	1.00
Program & Maintenance Supervisor	-	-	-	-	1.00
Foreman	2.00	2.00	2.00	2.00	-
Crew Leaders	3.00	3.00	3.00	3.00	3.00
Meter Service Technician	-	-	-	-	2.00
Leak Detection Technician	-	-	-	-	1.00
Cross Connection Control Program Technician	-	-	-	-	1.00
Service Technician	1.00	1.00	1.00	3.00	1.00
Utility Worker II	3.00	3.00	3.00	3.00	2.00
Utility Worker I	3.00	3.00	3.00	3.00	2.00
Total	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>18.00</u>	<u>18.00</u>
<b><u>Fats, Oils, &amp; Grease</u></b>					
Service Technician	-	-	-	1.00	1.00
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>1.00</u>	<u>1.00</u>
<b><u>Stormwater</u></b>					
Engineer	-	-	-	-	1.00
Crew Leader	-	-	-	1.00	1.00
Laborers	-	-	-	2.00	1.00
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>3.00</u>	<u>3.00</u>
<b><u>Gas Fund</u></b>					
Director	1.00	1.00	1.00	1.00	-
Regulatory Compliance Officer	-	-	-	-	1.00
Administrative Specialist	1.00	1.00	1.00	1.00	1.00
Meter Service Supervisor	1.00	1.00	1.00	1.00	1.00
Asst Construction & Maint Supervisor	-	-	-	-	1.00
Crew Leader	2.00	2.00	2.00	2.00	1.00
Service Technician	1.00	1.00	1.00	1.00	1.00
Service Specialist	-	-	-	-	1.00
Lead Man/Operator	4.00	4.00	4.00	3.00	-
Utility Locator	-	-	-	-	1.00
Utility Worker I	2.00	2.00	2.00	2.00	2.00
Total	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	<u>11.00</u>	<u>10.00</u>

## Summary of Citywide – Positions by Department (Continued)

	Approved FY 2010	Approved FY 2011	Approved FY 2012	Approved FY 2013	Requested FY 2014
<b><u>Community Center</u></b>					
Director	1.00	1.00	1.00	1.00	1.00
Events Coordinator/Supervisor	1.00	1.00	1.00	1.00	-
Event Staff	0.50	0.50	0.63	-	-
Total	<u>2.50</u>	<u>2.50</u>	<u>2.63</u>	<u>2.00</u>	<u>1.00</u>
<b><u>Cultural Arts</u></b>					
Director	1.00	1.00	1.00	1.00	1.00
Service Worker/Housekeeping	1.00	1.00	-	-	-
Total	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b><u>Utility Billing</u></b>					
Director	1.00	1.00	1.00	-	-
Customer Service Manager	-	-	-	1.00	1.00
Billing Specialist	1.00	1.00	1.00	1.00	2.00
Customer Service Representative	5.00	5.00	4.00	3.00	2.00
Cashier	-	-	-	-	2.00
Receptionist	-	-	-	-	1.00
Collections Specialist	1.00	1.00	1.00	1.00	-
Meter Readers	4.00	4.00	4.00	2.00	2.00
Total	<u>12.00</u>	<u>12.00</u>	<u>11.00</u>	<u>8.00</u>	<u>10.00</u>
<b><u>Fleet Maintenance Department</u></b>					
Director	1.00	1.00	1.00	1.00	-
Customer Service	1.00	1.00	0.67	0.67	-
Foreman	1.00	1.00	1.00	1.00	-
Mechanic	1.00	1.00	1.00	1.00	-
Total	<u>4.00</u>	<u>4.00</u>	<u>3.67</u>	<u>3.67</u>	<u>-</u>
<b>Total City Wide</b>	<b><u>182.88</u></b>	<b><u>183.88</u></b>	<b><u>176.55</u></b>	<b><u>168.42</u></b>	<b><u>160.00</u></b>



## Summary of Citywide – Capital Requests

	<u>FY 2014</u>
<b><u>Administration</u></b>	
Used Minivan - Pool Vehicle	<u>\$ 10,000</u>
<b><u>Information Technology</u></b>	
Track IT Software	\$ 7,000
Digital Sign Server	4,000
IT Server	10,000
Cisco Net Upgrade	50,000
<b>Total</b>	<b><u>\$ 71,000</u></b>
<b><u>Police</u></b>	
(7) Marked Police Vehicles - Fully Loaded	\$ 283,200
(2) Unmarked Vehicles	66,700
License Plate Reader	18,700
(3) Camera Systems for Patrol	15,000
<b>Total</b>	<b><u>\$ 383,600</u></b>
<b><u>Fire</u></b>	
Land	\$ 75,000
Vehicle - Chief	32,000
<b>Total</b>	<b><u>\$ 107,000</u></b>
<b><u>Public Works</u></b>	
Demolish May Street Buildings	\$ 200,000
Paving & Sidewalks	449,000
<b>Total</b>	<b><u>\$ 649,000</u></b>
<b>Total General Fund</b>	<b><u>\$ 1,220,600</u></b>
<b><u>Television Station</u></b>	
Remote Control Cameras & Installation	\$ 55,200
HD Broadcast Server	10,000
Archival Server	20,000
<b>Total Television Station</b>	<b><u>\$ 85,200</u></b>
<b><u>Capital Projects</u></b>	
SPLOST Projects	<b><u>\$ 720,000</u></b>

	<b><u>FY 2014</u></b>
<b><u>Wastewater Collection</u></b>	
Meadowbrook Sewer Replacement	\$ 250,000
SR 211 Gravity Sewer	512,000
Auburn Sewer Service Upgrade	500,000
Center Street @ Underpass	68,200
King Street & Foley Street Gravity Sewer	189,200
W Athens Street to Patrick Mill Rd Gravity Sewer	84,750
Satellite Drive Gravity Sewer	44,650
Manhole Rehab (50)	125,000
<b>Total</b>	<b><u>\$ 1,773,800</u></b>

<b><u>Water Treatment</u></b>	
Add Larger Drains To #1 & #2	\$ 25,000
Install a Larger Crossover	16,000
Sludge Handling Infrastructure	150,000
Install Variable Speed Drives	60,000
VFD Pump #4 Highway 53	32,000
Backup Pump Laurel Lane	55,000
Portable Generator Connection	100,000
<b>Total</b>	<b><u>\$ 438,000</u></b>

<b><u>Water Distribution</u></b>	
Ft. Yargo- Beulah St. Phase II	\$ 2,000,000
Ft. Yargo Line Phase II A - Pump Station	1,200,000
Chandler Road Main Extension	214,500
Fire Line Meter WBHS	8,500
Fire Line Hagemeyer	11,500
Fire Line Meter Wal-Mart	15,500
Athens Street Railroad Crossing	65,000
CIP-HWY 211 7 Thompson Mill	124,200
CIP-Annual Rehab Other Project	450,000
CIP-Jim Johnson Road	235,000
CIP-Telemetry	165,000
CIP-Upgrade Yargo Raw Water Line	800,000
CIP-Tom Miller Road Tie in Phase 1	128,800
CIP-5 MG Ground Storage Tank	1,975,000
Fixed Network / Leak Detection	180,000
Honeysuckle Lane Rehab	128,000
Midland Avenue Rehab	85,000
Land for Water Tank	100,000
Valve Exerciser	17,000
(2) Truck 4x4	44,000
<b>Total</b>	<b><u>\$ 7,947,000</u></b>

<b>Total Water Fund</b>	<b><u>\$ 10,158,800</u></b>
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## Summary of Citywide – Capital Requests (Continued)

	<b><u>FY 2014</u></b>
<b><u>Stormwater</u></b>	
Alexander Street	\$ 100,000
Center/Kimbal	65,000
Sims Crossing	60,000
Candler	60,000
Windemere	50,000
Streambank-Marion/Ridgeway	100,000
<b>Total Environmental Protection Services Fund</b>	<b><u>\$ 435,000</u></b>
<b><u>Gas Fund</u></b>	
CNG Quick Fill Station	200,000
Bankhead Hwy. Main Upgrade	120,000
Glenwood Replacement Phase II	72,000
Regulator Station Upgrades	35,000
Large Meter Replacements	53,000
Smart Point Program	226,500
Pleasant Hill Church Road/Hwy 82 Expansion	100,000
Pressure Transducer Replacement	23,000
Large Pipe Trailer	16,000
(2) Work Trucks - Replacements	74,000
<b>Total Gas Fund</b>	<b><u>\$ 919,500</u></b>
<b><u>Community Center</u></b>	
Hal Jackson Park - Improvements	<b><u>\$ 60,000</u></b>
<b><u>Utility Services</u></b>	
Super Raptor Radio Transceiver	\$ 5,100
Mobile Lite Collector	9,300
<b>Total Utility Service Fund</b>	<b><u>\$ 14,400</u></b>
<b><u>Building Fund</u></b>	
45 E Athens Street - Remodal for Breakroom	\$ 50,000
94 N Broad Street - Renovations	75,000
Miles Patrick Road - Utilities Building	300,000
Miles Patrick Road - Public Works Building	300,000
<b>Total Building Fund</b>	<b><u>\$ 725,000</u></b>
<b>Total City-Wide Capital</b>	<b><u>\$ 14,338,500</u></b>



## 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, 2014.

	<u>Balances 6/30/2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances 6/30/2014</u>	<u>Due In FY 2015</u>
<b>Governmental Activities:</b>					
Capital Leases:					
2005 Fire Truck	\$ 67,054	\$ -	\$ (32,828)	\$ 34,226	\$ 34,997
2009 Fire Truck	288,288	-	(51,522)	236,766	61,480
<b>Total Governmental Activities</b>	<b>\$ 355,342</b>	<b>\$ -</b>	<b>\$ (84,350)</b>	<b>\$ 270,992</b>	<b>\$ 96,477</b>
<b>Business-Type Activities:</b>					
Notes Payable-					
2002 GEFA Water Tank & Lines	\$ 22,908	\$ -	\$ (21,130)	\$ 1,778	\$ 1,781
2011 GEFA Embassy Walk	-	1,200,000	(107,268)	1,092,732	135,356
2013 GEFA Fixed Network	-	600,000	(58,128)	541,872	62,142
Community Center - Lot	50,000	-	(25,000)	25,000	25,000
Bonds Payable-					
2005 Series	3,650,000	-	(859,000)	2,791,000	983,907
2009 Series	3,368,000	-	(207,000)	3,161,000	310,542
2012 Series	14,190,000	-	(650,000)	13,540,000	1,178,050
<b>Total Business-Type Activities</b>	<b>\$ 21,280,908</b>	<b>\$ 1,800,000</b>	<b>\$ (1,927,526)</b>	<b>\$ 21,153,382</b>	<b>\$ 2,696,778</b>



The following table shows the debt funding requirements for the City of Winder for 2014-2030. The amounts show principal and interest and is based on current outstanding debt issues.

**ANNUAL MATURITY AND INTEREST REQUIREMENTS**

Year	Notes Payable		Capital Leases Payable		Bonds Payable		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2014	\$ 211,526	\$ 32,367	\$ 84,350	\$12,137	\$ 1,716,000	\$ 748,133	\$ 2,804,513
2015	195,229	29,050	87,720	8,757	1,777,000	695,499	2,793,255
2016	171,580	25,918	55,539	5,940	1,833,000	641,020	2,732,997
2017	174,706	22,792	57,664	3,816	1,892,000	581,199	2,732,177
2018	178,030	19,468	59,870	1,610	1,945,000	518,106	2,722,084
2019	181,368	16,130	10,198	48	2,015,000	455,074	2,677,818
2020	184,780	12,718	-	-	760,000	411,600	1,369,098
2021	188,248	9,250	-	-	785,000	388,425	1,370,923
2022	191,837	5,661	-	-	810,000	360,450	1,367,948
2023	195,485	2,013	-	-	845,000	323,125	1,365,623
2024	118	-	-	-	880,000	280,000	1,160,118
2025	-	-	-	-	925,000	234,875	1,159,875
2026	-	-	-	-	975,000	197,125	1,172,125
2027	-	-	-	-	1,000,000	167,500	1,167,500
2028	-	-	-	-	1,035,000	126,625	1,161,625
2029	-	-	-	-	1,085,000	73,625	1,158,625
2030	-	-	-	-	930,000	23,250	953,250
	<u>\$ 1,872,907</u>	<u>\$ 175,367</u>	<u>\$ 355,341</u>	<u>\$32,308</u>	<u>\$21,208,000</u>	<u>\$6,225,631</u>	<u>\$29,869,554</u>



# General Fund



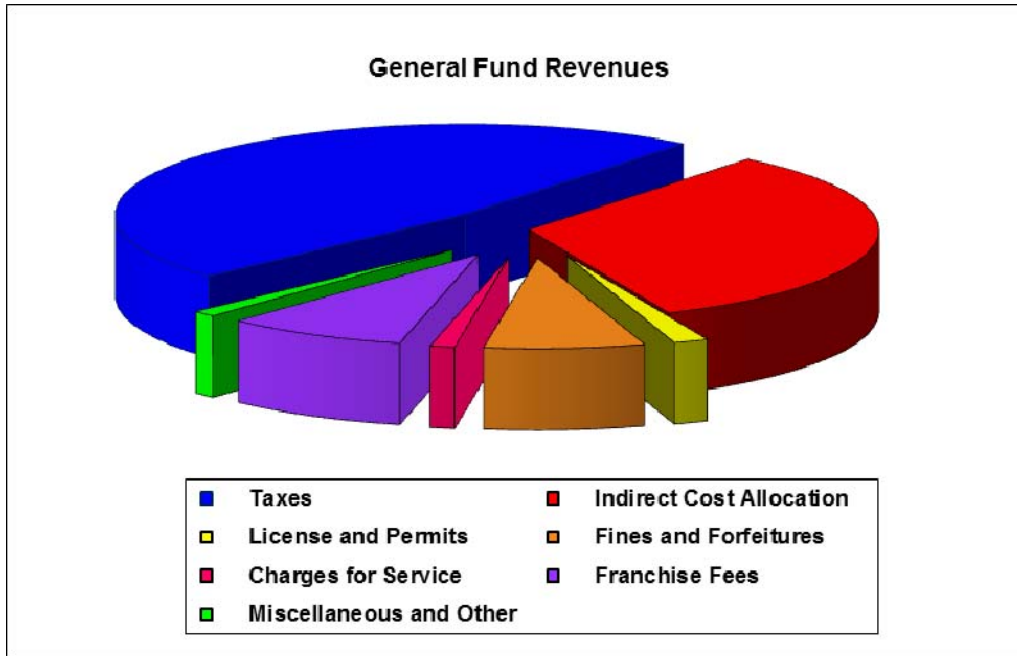
# General Fund

## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>					
Taxes	\$ 3,698,263	\$ 3,617,500	\$ 3,769,760	\$ 3,939,500	\$ 4,158,300
Franchise Fees	778,254	697,824	732,751	733,500	732,000
License and Permits	138,161	125,894	155,823	133,500	138,500
Intergovernmental	96,000	52,735	33,517	5,000	-
Charges for Service	111,398	149,544	158,007	157,600	98,600
Fines and Forfeitures	769,076	810,426	576,680	594,800	644,800
Interest	43,337	51,572	75,272	65,000	45,000
Contributions	34,789	5,171	15,317	-	-
Miscellaneous and Other	56,868	98,212	94,644	48,700	48,700
Indirect Cost Allocation	2,597,823	2,461,224	2,756,528	5,121,500	2,855,500
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>8,323,968</b>	<b>8,070,101</b>	<b>8,368,299</b>	<b>10,799,100</b>	<b>8,721,400</b>
<b>OPERATING EXPENDITURES</b>					
General Government	2,605,167	2,609,417	3,314,640	4,748,900	2,855,900
Judicial	208,074	237,701	226,517	259,000	255,400
Public Safety - Police	3,746,621	3,758,648	3,608,955	4,266,900	4,583,100
Public Safety - Fire	2,012,523	2,064,257	2,089,180	2,167,600	2,315,400
Public Works	1,558,810	1,649,448	1,984,404	2,625,800	2,179,400
Recreation	-	-	-	-	-
Housing & Development	168,932	7,828	3,271	5,500	244,300
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Internal Service	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>10,300,127</b>	<b>10,327,299</b>	<b>11,226,967</b>	<b>14,073,700</b>	<b>12,433,500</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	(449,443)	(449,443)	(449,443)	(391,100)	(96,600)
Capital Outlay	(386,340)	(176,555)	(670,009)	(1,421,300)	(1,220,600)
Proceeds From Sale of Assets	9,254	27,134	67,874	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	1,421,300	1,220,600
Transfers In	3,577,918	2,951,483	4,385,800	4,401,500	4,837,500
Transfers Out	(565,845)	(518,670)	(422,350)	(735,800)	(1,028,800)
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>2,185,544</b>	<b>1,833,949</b>	<b>2,911,872</b>	<b>3,274,600</b>	<b>3,712,100</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	<b>\$ 209,385</b>	<b>\$ (423,249)</b>	<b>\$ 53,203</b>	<b>\$ -</b>	<b>\$ -</b>

# General Fund Revenues

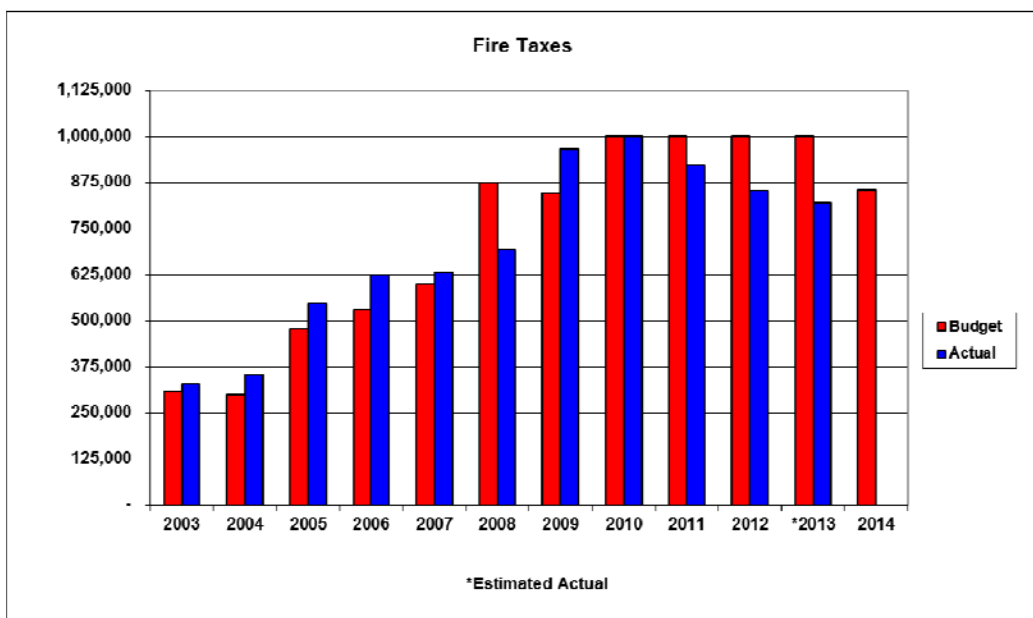
The primary sources of revenue are fire district taxes, Local Option Sales Tax (LOST), licenses and franchise fees, fines & forfeitures, and indirect cost allocations for administrative services for other funds.



## Taxes

### Fire District Taxes

Fire District Taxes are currently 3.00 mills of assessed value of taxable property within the City. The current tax is estimated to cover approximately 34% of the budgeted expenditures for the Winder Fire Department. Because of the decrease in property values, the City expects to receive 14.3% less than budgeted in FY 2013.

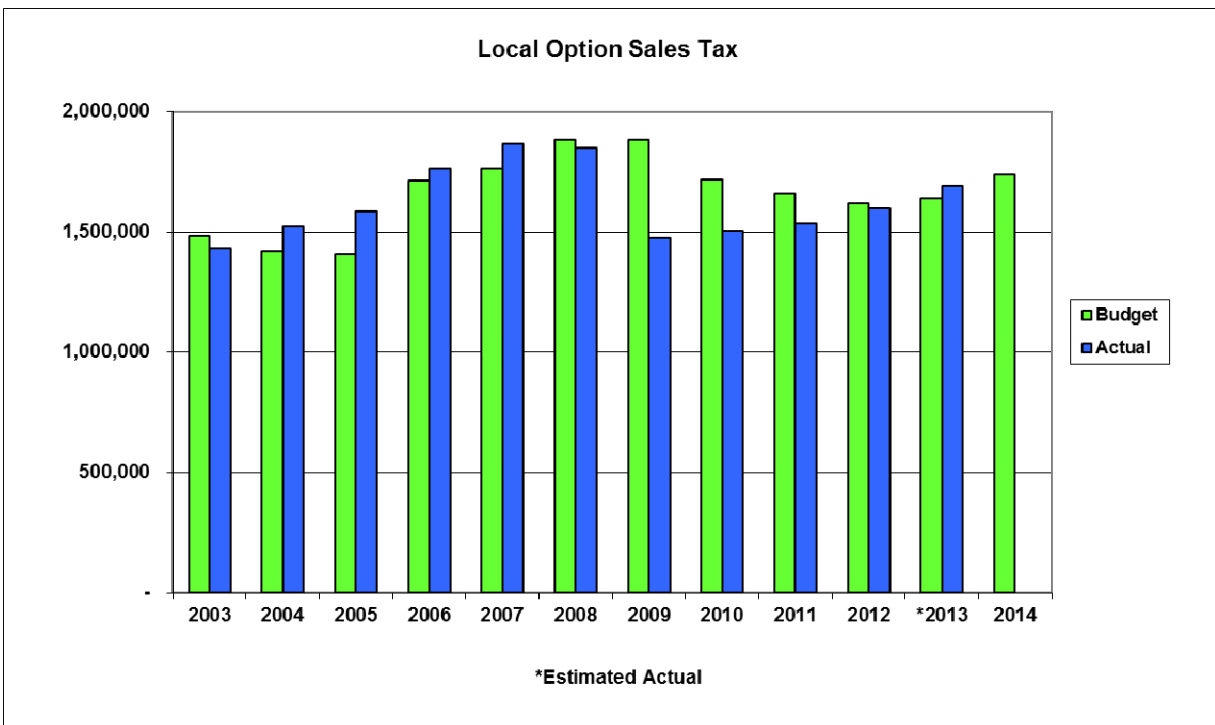


**Street Light Assessment**

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. In the past 8 years, there have been no increases in this fee. The fee has been set at \$15 which covered approximately 35% of the cost of the street lights and traffic signals. This FY 2014 budget includes an increase in the fee to \$50 so the fee would cover approximately 99.7% of the budgeted costs for street lights and traffic signals.

**LOST (Local Option Sales Tax)**

The LOST are expected to increase compared to the 2012-2013 estimated LOST revenues. During FY 2013, Barrow County and the cities within Barrow County renegotiated the LOST distribution. The City of Winder's percentage increased from 19.37% to 20.80%. Since the drastic decline in fiscal year 2008-2009, the LOST revenues have continued to grow even through the recession because commercial growth has continued in Winder and Barrow County. The sales tax millage rollback for the FY 2013-2014 is 5.7824.



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

No significant increases are projected for these taxes.

**Franchise Fee**

Franchise Fees are expected to remain stable during FY 2013-2014.

**License & Permits**

License and Permits have remained steady and are expected to remain the same during FY 2013-2014.

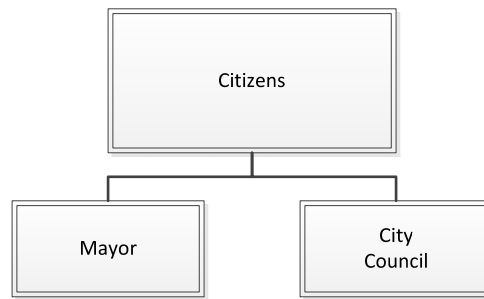
**Fines & Forfeitures**

Fines and Forfeitures are expected to increase by \$50,000 during FY 2013-2014.

# General Fund Expenditures

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 4,687,329	\$ 4,633,598	\$ 4,403,220	\$ 4,889,400	\$ 5,057,600
OVERTIME	316,154	266,125	248,516	278,100	268,700
<b>TOTAL SALARIES</b>	<b>5,003,483</b>	<b>4,899,723</b>	<b>4,651,736</b>	<b>5,167,500</b>	<b>5,326,300</b>
<b>BENEFITS</b>					
GROUP INSURANCE	835,351	898,414	982,610	1,282,100	1,159,000
SOCIAL SECURITY (FICA) CONTRIBUTIONS	295,329	295,593	275,795	317,600	318,700
MEDICARE	69,412	69,132	64,497	74,500	74,800
RETIREMENT CONTRIBUTION	694,763	911,482	1,299,838	1,338,000	1,303,800
TUITION REIMBURSEMENTS	150	-	3,850	8,000	16,000
WORKERS' COMPENSATION	210,302	136,726	161,330	170,000	230,000
OTHER EMPLOYEE BENEFITS	(715)	14,643	(363,532)	22,700	(414,500)
<b>TOTAL BENEFITS</b>	<b>2,104,592</b>	<b>2,325,990</b>	<b>2,424,388</b>	<b>3,212,900</b>	<b>2,687,800</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>7,108,075</b>	<b>7,225,713</b>	<b>7,076,124</b>	<b>8,380,400</b>	<b>8,014,100</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	314,864	253,096	195,123	319,700	579,200
TECHNICAL	61,908	102,851	136,846	217,200	287,000
BILLING & COLLECTION FEE CLAIMS	-	-	-	-	-
CLEANING SERVICES	8,935	13,268	31,482	60,400	2,300
LAND FILL FEES	25,613	29,211	22,043	35,000	20,000
FLEET MAINTENANCE	203,060	220,070	186,748	172,600	-
GENERAL REPAIRS & MAINT.	71,865	32,616	92,123	92,500	142,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	35,631	31,489	41,411	76,100	239,200
RENTAL OF LAND & BUILDINGS	16,286	18,116	12,157	12,200	3,000
RENTAL OF EQUIPMENT	34,623	31,331	22,640	27,600	21,600
INS. OTHER THAN EMP BENEFIT	170,581	145,284	306,820	300,000	342,200
COMMUNICATIONS	173,303	177,155	172,089	192,900	211,900
ADVERTISING	23,810	6,508	9,770	8,500	12,000
PRINTING & BINDING	12,380	8,037	5,550	18,900	13,600
TRAVEL	15,339	41,130	26,982	61,600	55,000
DUES & FEES	108,758	94,709	97,702	106,900	105,300
EDUCATION & TRAINING	20,957	34,343	27,081	60,100	80,200
LICENSES & FEES	22	6,731	6,289	3,000	8,000
GENERAL SUPPLIES/MATERIALS	171,912	140,478	121,566	147,800	151,900
UTILITIES	394,626	423,510	529,735	518,400	314,400
GASOLINE	143,994	188,057	191,097	240,800	228,300
FOOD	13,097	18,123	12,342	20,000	25,500
BOOKS AND PERIODICALS	2,824	1,768	2,610	6,300	6,100
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	23,805	41,506	63,751	92,600	88,300
TECHNOLOGY EQUIPMENT	27,311	44,019	75,254	77,900	86,600
PUBLIC RELATIONS	324,376	266,422	696,643	265,500	271,000
UNIFORMS	44,832	42,471	45,232	62,700	60,500
UTILITY SUPPLY	65,234	77,511	129,616	521,800	262,000
PROTECTIVE CLOTHING	10,087	14,478	20,631	23,000	23,000
PRISONER MAINTENANCE	12,041	28,167	15,277	12,000	12,000
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,532,074</b>	<b>2,532,538</b>	<b>3,297,875</b>	<b>3,754,000</b>	<b>3,653,000</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	75,000
BUILDINGS	18,418	22,349	13,715	493,800	200,000
INFRASTRUCTURE	37,950	108,118	348,743	449,000	449,000
MACHINERY & EQUIP	247,943	46,087	13,522	8,600	18,700
VEHICLES	-	-	108,004	117,400	391,900
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	82,030	-	186,024	352,500	86,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>386,340</b>	<b>176,555</b>	<b>670,009</b>	<b>1,421,300</b>	<b>1,220,600</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	392,236	404,518	417,190	371,600	84,400
INTEREST	57,208	44,925	32,253	19,500	12,200
<b>TOTAL DEBT SERVICE</b>	<b>449,443</b>	<b>449,443</b>	<b>449,443</b>	<b>391,100</b>	<b>96,600</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	(1,937,845)	(1,892,176)	(1,903,560)	(3,182,200)	(2,089,100)
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>(1,937,845)</b>	<b>(1,892,176)</b>	<b>(1,903,560)</b>	<b>(3,182,200)</b>	<b>(2,089,100)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,538,087</b>	<b>\$ 8,492,073</b>	<b>\$ 9,589,891</b>	<b>\$ 10,764,600</b>	<b>\$ 10,895,200</b>

# General Fund Legislative



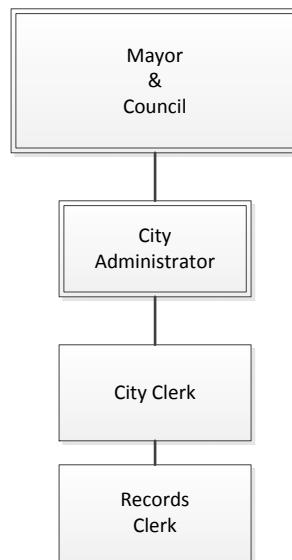
## Statement of Purpose

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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 51,600	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	<b>51,600</b>	<b>57,000</b>	<b>57,000</b>	<b>57,000</b>	<b>57,000</b>
<b>BENEFITS</b>					
GROUP INSURANCE	96,482	119,900	139,753	157,200	132,400
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,889	3,115	3,099	3,600	3,600
MEDICARE	675	728	725	900	900
RETIREMENT CONTRIBUTION	10,302	12,331	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	183	94	-	-	-
OTHER EMPLOYEE BENEFITS	-	219	80,600	-	75,400
<b>TOTAL BENEFITS</b>	<b>110,530</b>	<b>136,387</b>	<b>224,176</b>	<b>161,700</b>	<b>212,300</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>162,130</b>	<b>193,387</b>	<b>281,176</b>	<b>218,700</b>	<b>269,300</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	11,970	-	12,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	220	-	-	-	-
COMMUNICATIONS	-	-	-	6,800	11,800
ADVERTISING	-	100	1,862	2,000	2,000
PRINTING & BINDING	2,785	1,225	175	1,500	4,000
TRAVEL	1,157	9,904	8,511	15,000	16,300
DUES & FEES	138	535	426	6,000	5,000
EDUCATION & TRAINING	1,505	3,165	7,114	3,200	10,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	710	2,587	2,220	3,000	3,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	683	3,144	3,500	5,600
BOOKS AND PERIODICALS	-	-	-	700	700
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	3,804	1,438	2,000	2,000
TECHNOLOGY EQUIPMENT	-	97	991	4,000	7,700
PUBLIC RELATIONS	324,376	266,422	694,156	260,500	265,000
UNIFORMS	-	-	615	1,400	1,400
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>330,890</b>	<b>288,609</b>	<b>732,622</b>	<b>309,600</b>	<b>346,500</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	1,951	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	(494,971)	(481,994)	(556,562)	(528,300)	(615,800)
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>(494,971)</b>	<b>(481,994)</b>	<b>(556,562)</b>	<b>(528,300)</b>	<b>(615,800)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ 457,237</b>	<b>\$ -</b>	<b>\$ -</b>

# General Fund Administration



## Statement of Purpose

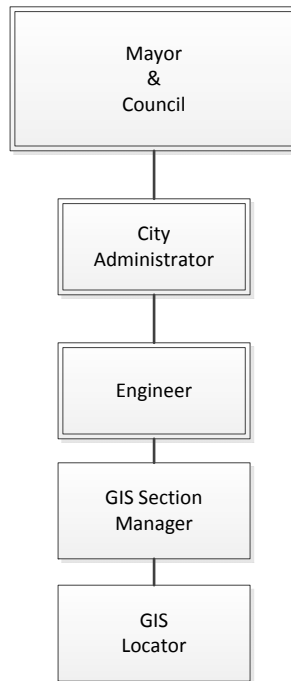
The City Administrator, who works for and at the pleasure of the Mayor and the City Council, carries out their policy direction, and provides overall supervision of the City's operations. The City Administrator is responsible for translating the City Council's goals into budgetary priorities. The City 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 381,671	\$ 352,641	\$ 228,845	\$ 202,900	\$ 181,500
OVERTIME	2,638	1,494	5,473	8,300	200
<b>TOTAL SALARIES</b>	<b>384,309</b>	<b>354,135</b>	<b>234,318</b>	<b>211,200</b>	<b>181,700</b>
<b>BENEFITS</b>					
GROUP INSURANCE	64,496	48,091	34,157	53,900	20,700
SOCIAL SECURITY (FICA) CONTRIBUTIONS	21,560	21,654	13,920	12,600	11,000
MEDICARE	5,386	5,065	3,255	3,000	2,500
RETIREMENT CONTRIBUTION	58,096	55,081	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	1,822	10,375	-	-	-
OTHER EMPLOYEE BENEFITS	2,392	3,079	46,174	-	32,300
<b>TOTAL BENEFITS</b>	<b>153,753</b>	<b>143,344</b>	<b>97,505</b>	<b>69,500</b>	<b>66,500</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>538,062</b>	<b>497,479</b>	<b>331,823</b>	<b>280,700</b>	<b>248,200</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	70,183	118,169	76,257	95,000	121,000
TECHNICAL	7,968	7,047	1,504	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	528	4,918	452	700	700
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	306	1,617	1,862	1,500	-
GENERAL REPAIRS & MAINT.	41,377	20,524	-	-	7,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	2,149	300	1,635	8,000	6,700
RENTAL OF LAND & BUILDINGS	1,286	1,316	1,357	1,400	-
RENTAL OF EQUIPMENT	15,611	14,818	8,681	8,000	6,000
INS. OTHER THAN EMP BENEFIT	69,091	50,621	300,146	300,000	335,000
COMMUNICATIONS	100,347	106,135	109,005	133,000	132,400
ADVERTISING	17,126	2,581	3,594	2,500	2,500
PRINTING & BINDING	-	-	-	1,000	1,000
TRAVEL	3,368	3,911	5,158	8,000	8,000
DUES & FEES	17,243	11,238	13,191	8,500	9,100
EDUCATION & TRAINING	6,561	3,800	2,765	6,000	6,000
LICENSES & FEES	-	6,731	6,289	3,000	8,000
GENERAL SUPPLIES/MATERIALS	26,712	27,147	13,774	20,000	18,000
UTILITIES	29,397	32,763	-	-	-
GASOLINE	908	4,758	604	1,000	700
FOOD	2,521	3,137	2,778	2,500	3,200
BOOKS AND PERIODICALS	1,245	826	-	500	500
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	73	-	4,103	5,000	6,500
TECHNOLOGY EQUIPMENT	5,247	5,415	7,481	6,000	6,000
PUBLIC RELATIONS	-	-	2,486	5,000	6,000
UNIFORMS	-	-	60	1,000	600
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>419,247</b>	<b>427,771</b>	<b>563,185</b>	<b>617,600</b>	<b>685,700</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	14,833	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	13,658	-	-	-	-
VEHICLES	-	-	-	-	10,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>28,492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	51,569	53,084	54,643	46,700	-
INTEREST	5,290	3,776	2,217	700	-
<b>TOTAL DEBT SERVICE</b>	<b>56,859</b>	<b>56,859</b>	<b>56,859</b>	<b>47,400</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	(1,042,660)	(976,409)	(951,866)	(945,700)	(943,900)
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>(1,042,660)</b>	<b>(976,409)</b>	<b>(951,866)</b>	<b>(945,700)</b>	<b>(943,900)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 5,700</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>

# General Fund GIS



## Statement of Purpose

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

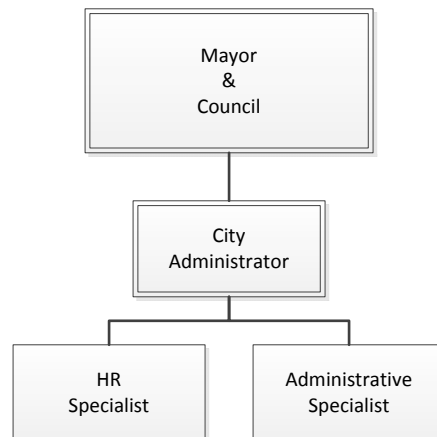
## Program Objectives

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 71,562	\$ 70,153	\$ -	\$ -	108,900
OVERTIME	663	842	-	-	2,800
<b>TOTAL SALARIES</b>	<b>72,225</b>	<b>70,995</b>	<b>-</b>	<b>-</b>	<b>111,700</b>
<b>BENEFITS</b>					
GROUP INSURANCE	18,471	16,852	-	-	37,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	4,033	4,200	-	-	6,800
MEDICARE	943	982	-	-	1,600
RETIREMENT CONTRIBUTION	10,014	14,743	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	1,822	941	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	32,300
<b>TOTAL BENEFITS</b>	<b>35,283</b>	<b>37,718</b>	<b>-</b>	<b>-</b>	<b>77,800</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>107,507</b>	<b>108,713</b>	<b>-</b>	<b>-</b>	<b>189,500</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	2,520	6,876	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	606	2,898	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	1,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	476	54	-	-	2,500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	2,500
INS. OTHER THAN EMP BENEFIT	280	-	-	-	-
COMMUNICATIONS	225	334	-	-	1,500
ADVERTISING	20	-	-	-	-
PRINTING & BINDING	-	-	-	-	200
TRAVEL	370	129	-	-	500
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	3,090	-	-	16,800
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,315	2,392	-	-	8,100
UTILITIES	-	-	-	-	-
GASOLINE	1,599	2,492	-	-	5,600
FOOD	552	34	-	-	500
BOOKS AND PERIODICALS	-	-	-	-	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	2,016	54	-	-	3,000
TECHNOLOGY EQUIPMENT	-	294	-	-	5,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	873	594	-	-	1,500
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>11,852</b>	<b>19,240</b>	<b>-</b>	<b>-</b>	<b>49,400</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	3,902	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,902</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	(123,262)	(128,024)	-	-	(238,900)
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>(123,262)</b>	<b>(128,024)</b>	<b>-</b>	<b>-</b>	<b>(238,900)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (71)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# General Fund

## Human Resources



### Statement of Purpose

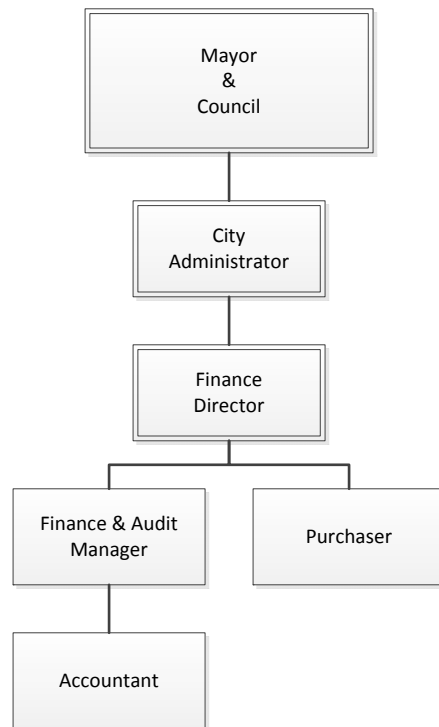
The Human Resource Department's purpose is to establish, develop, maintain, and communicate City policies, while maintaining and recommending fair employment and equal opportunity under State and Federal Laws. To represent, help, advise, and consult with City employees, while simultaneously keeping the 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ 110,669	\$ 69,100	\$ 76,200
OVERTIME	-	-	2,205	3,100	6,700
<b>TOTAL SALARIES</b>	-	-	<b>112,874</b>	<b>72,200</b>	<b>82,900</b>
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	9,991	7,300	6,500
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	6,924	4,500	5,000
MEDICARE	-	-	1,619	1,100	1,200
RETIREMENT CONTRIBUTION	-	-	1,299,838	1,338,000	1,303,800
TUITION REIMBURSEMENTS	-	-	3,850	8,000	16,000
WORKERS' COMPENSATION	-	-	161,330	170,000	230,000
OTHER EMPLOYEE BENEFITS	-	-	(1,630,306)	22,700	(1,707,200)
<b>TOTAL BENEFITS</b>	-	-	<b>(146,754)</b>	<b>1,551,600</b>	<b>(144,700)</b>
<b>TOTAL PERSONAL SERVICES</b>	-	-	<b>(33,881)</b>	<b>1,623,800</b>	<b>(61,800)</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	2,689	15,000	22,000
TECHNICAL	-	-	6,250	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	390	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	2,000	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	2,461	2,600	-
INS. OTHER THAN EMP BENEFIT	-	-	5,000	-	7,200
COMMUNICATIONS	-	-	493	-	1,400
ADVERTISING	-	-	1,694	1,000	3,000
PRINTING & BINDING	-	-	19	8,000	2,500
TRAVEL	-	-	323	2,000	3,800
DUES & FEES	-	-	259	500	1,200
EDUCATION & TRAINING	-	-	2,749	5,000	4,500
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	4,673	7,000	9,900
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	328	500	1,000
BOOKS AND PERIODICALS	-	-	1,595	1,200	1,000
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	525	1,000	2,000
TECHNOLOGY EQUIPMENT	-	-	4,433	2,000	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	<b>33,880</b>	<b>48,100</b>	<b>61,800</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	(1,671,900)	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	<b>(1,671,900)</b>	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>

# 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, transit taxes, local improvement districts, hotel/motel taxes, miscellaneous). The department is responsible for the financial reporting, and the purchasing. Although budgeted separately, the department also oversees municipal court administration.

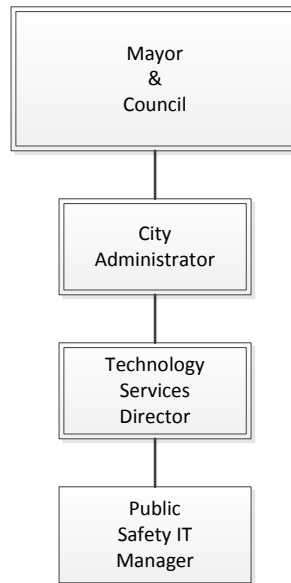
## Program Objectives

1. Prepare the FY 2012-13 Comprehensive Annual Financial Report (CAFR) in a format that qualifies for submittal to the Government Finance Officer's Association (GFOA) Certificate of Achievement in Financial Reporting program.
2. Prepare the FY 2014-15 adopted budget document in a format that qualifies for submittal to the GFOA Distinguished Budget Award program.
5. Prepare the FY 2012-13 Citizens' Report in a format that qualifies for submittal to the GFOA Popular Annual Financial Report (PAFR) program.



EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 153,739	\$ 161,764	\$ 171,918	\$ 252,500	\$ 256,200
OVERTIME	-	-	941	-	400
<b>TOTAL SALARIES</b>	<b>153,739</b>	<b>161,764</b>	<b>172,859</b>	<b>252,500</b>	<b>256,600</b>
<b>BENEFITS</b>					
GROUP INSURANCE	16,190	21,119	28,783	43,100	51,200
SOCIAL SECURITY (FICA) CONTRIBUTIONS	9,100	9,822	10,175	15,700	15,600
MEDICARE	2,129	2,298	2,379	3,600	3,700
RETIREMENT CONTRIBUTION	23,303	31,287	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	547	282	-	-	-
OTHER EMPLOYEE BENEFITS	(1,446)	113	34,500	-	43,100
<b>TOTAL BENEFITS</b>	<b>49,823</b>	<b>64,920</b>	<b>75,837</b>	<b>62,400</b>	<b>113,600</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>203,562</b>	<b>226,684</b>	<b>248,696</b>	<b>314,900</b>	<b>370,200</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	46,325	48,150	35,575	60,000	55,000
TECHNICAL	14,090	8,513	1,492	1,800	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	276	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	75	-	-	-
COMMUNICATIONS	2,358	2,252	3,383	2,500	3,100
ADVERTISING	338	956	803	1,000	1,000
PRINTING & BINDING	4,598	3,846	1,390	4,200	1,700
TRAVEL	8	1,064	5,923	7,800	5,000
DUES & FEES	83,389	73,416	70,009	76,400	75,000
EDUCATION & TRAINING	451	719	3,065	6,000	6,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,479	2,621	4,000	4,000	4,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	100	976	-	1,400
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	5,138	250	8,577	4,000	4,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	600	600
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>159,449</b>	<b>141,962</b>	<b>135,193</b>	<b>168,500</b>	<b>157,000</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	3,902	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,902</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	(366,913)	(368,648)	(383,888)	(483,400)	(527,200)
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>(366,913)</b>	<b>(368,648)</b>	<b>(383,888)</b>	<b>(483,400)</b>	<b>(527,200)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>

# 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.

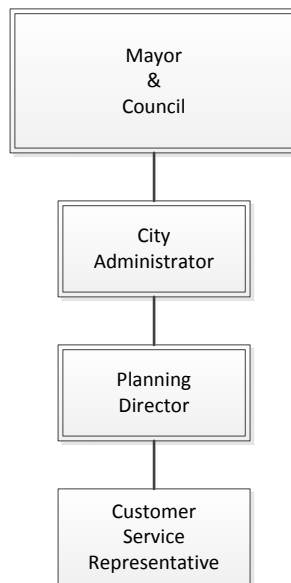
## Program Objectives

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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 144,893	\$ 143,892	\$ 130,323	\$ 207,500	\$ 111,200
OVERTIME	-	178	520	2,700	-
<b>TOTAL SALARIES</b>	<b>144,893</b>	<b>144,070</b>	<b>130,842</b>	<b>210,200</b>	<b>111,200</b>
<b>BENEFITS</b>					
GROUP INSURANCE	23,040	23,231	20,482	40,000	19,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	8,434	8,719	7,914	13,000	6,700
MEDICARE	1,972	2,039	1,851	3,100	1,600
RETIREMENT CONTRIBUTION	21,966	28,202	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	456	235	-	-	-
OTHER EMPLOYEE BENEFITS	-	150	57,600	-	21,500
<b>TOTAL BENEFITS</b>	<b>55,868</b>	<b>62,575</b>	<b>87,846</b>	<b>56,100</b>	<b>49,400</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>200,762</b>	<b>206,645</b>	<b>218,689</b>	<b>266,300</b>	<b>160,600</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	150	-	500	20,000	20,000
TECHNICAL	4,589	23,716	79,638	91,000	201,300
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	748	569	169	2,000	-
GENERAL REPAIRS & MAINT.	10,708	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	1,589	-	-	1,200
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	2,700	-
INS. OTHER THAN EMP BENEFIT	25	-	-	-	-
COMMUNICATIONS	4,990	5,511	5,085	4,400	3,600
ADVERTISING	75	95	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	693	-	2,000	2,000
DUES & FEES	800	5,164	10,576	10,400	10,400
EDUCATION & TRAINING	399	801	803	9,500	7,500
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,593	1,738	10,245	10,500	5,000
UTILITIES	-	-	-	-	-
GASOLINE	277	132	183	8,400	900
FOOD	214	224	-	-	-
BOOKS AND PERIODICALS	-	-	-	400	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	4,255	9,628	3,045	10,000	10,000
TECHNOLOGY EQUIPMENT	9,865	17,522	11,589	35,000	35,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	1,800	1,000
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>41,688</b>	<b>67,381</b>	<b>121,833</b>	<b>208,100</b>	<b>298,100</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	7,805	9,508	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	82,030	-	186,024	337,500	71,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>89,835</b>	<b>9,508</b>	<b>186,024</b>	<b>337,500</b>	<b>71,000</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	(332,284)	(283,536)	(526,547)	(811,900)	(529,700)
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>(332,284)</b>	<b>(283,536)</b>	<b>(526,547)</b>	<b>(811,900)</b>	<b>(529,700)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (2)</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ -</b>

# 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. The Department maintains a GIS (Geographic Information Systems) based zoning map of all zoning districts within the City of Winder.
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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 118,380	\$ 119,617	\$ 193,309	\$ 121,200	\$ 125,900
OVERTIME	809	808	2,722	1,200	1,200
<b>TOTAL SALARIES</b>	<b>119,190</b>	<b>120,425</b>	<b>196,031</b>	<b>122,400</b>	<b>127,100</b>
<b>BENEFITS</b>					
GROUP INSURANCE	5,315	5,864	23,359	7,300	6,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	7,172	7,518	11,691	7,600	7,700
MEDICARE	1,678	1,759	2,734	1,800	1,800
RETIREMENT CONTRIBUTION	18,051	24,241	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	456	235	-	-	-
OTHER EMPLOYEE BENEFITS	4,520	25	23,000	-	21,500
<b>TOTAL BENEFITS</b>	<b>37,191</b>	<b>39,642</b>	<b>60,783</b>	<b>16,700</b>	<b>37,900</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>156,381</b>	<b>160,067</b>	<b>256,815</b>	<b>139,100</b>	<b>165,000</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	16,225	12,675	13,725	18,500	18,500
TECHNICAL	1,149	1,191	6,583	80,000	80,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	374	420	330	-	400
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	(50)	1,364	2,000	-
GENERAL REPAIRS & MAINT.	454	495	-	-	11,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	439	2,500	4,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	4,156	3,253	2,461	3,500	3,300
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	1,322	1,287	2,380	1,200	1,200
ADVERTISING	-	1,728	1,322	2,000	3,000
PRINTING & BINDING	43	-	146	400	400
TRAVEL	4	60	171	700	700
DUES & FEES	65	15	125	500	-
EDUCATION & TRAINING	-	155	2,400	500	500
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,300	1,960	5,104	4,500	5,100
UTILITIES	5,276	5,316	-	-	-
GASOLINE	-	-	3,175	400	400
FOOD	252	436	48	1,000	1,000
BOOKS AND PERIODICALS	-	-	-	700	700
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	4,163	500	1,500
TECHNOLOGY EQUIPMENT	879	363	5,171	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	721	673	1,627	1,100	1,100
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>33,219</b>	<b>29,977</b>	<b>50,732</b>	<b>120,000</b>	<b>132,800</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	3,902	-	13,522	8,600	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,902</b>	<b>-</b>	<b>13,522</b>	<b>8,600</b>	<b>-</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	21,219	19,528	36,211	47,000	22,500
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>21,219</b>	<b>19,528</b>	<b>36,211</b>	<b>47,000</b>	<b>22,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 214,721</b>	<b>\$ 209,572</b>	<b>\$ 357,280</b>	<b>\$ 314,700</b>	<b>\$ 320,300</b>

# General Fund

## Housing & Development (GICH)

### Statement of Purpose

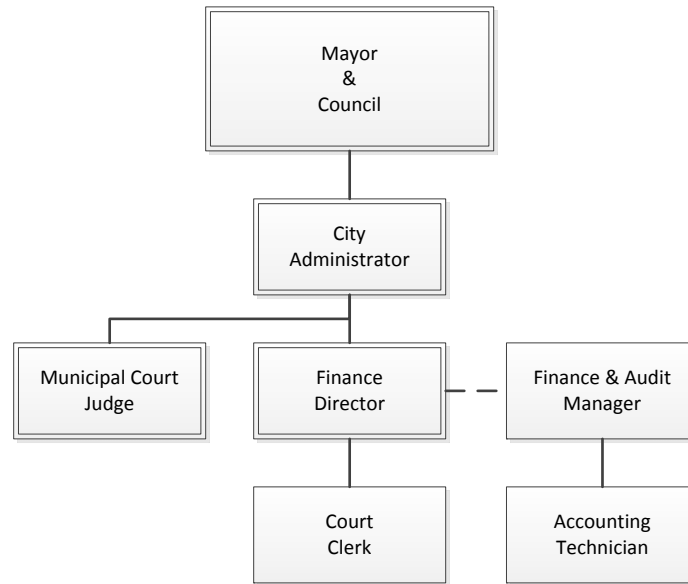
The Georgia Initiative for Community Housing (GICH) is a three year program sponsored by the University of Georgia, the Georgia Municipal Association, Department of Community Affairs and others. The purpose and goal of this program, quite simply, is to improve the quality and quantity of affordable housing,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

### Program Objectives

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	111,060	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	421	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	45	-	-	-	-
ADVERTISING	5,559	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	7,898	2,485	5,000	5,000
DUES & FEES	125	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	38,965	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	364	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>155,755</b>	<b>7,898</b>	<b>3,272</b>	<b>5,000</b>	<b>5,000</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	17,079	-	-	500	400
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>17,079</b>	-	-	<b>500</b>	<b>400</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 172,834</b>	<b>\$ 7,898</b>	<b>\$ 3,272</b>	<b>\$ 5,500</b>	<b>\$ 5,400</b>

# 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.

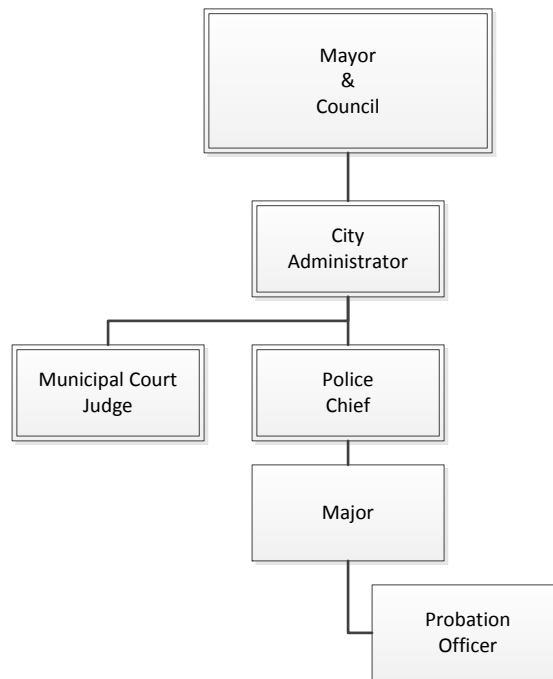
## Program Objectives

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



EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 50,110	\$ 56,191	\$ 52,573	\$ 78,700	\$ 66,200
OVERTIME	1,691	1,534	1,396	4,600	4,900
<b>TOTAL SALARIES</b>	<b>51,801</b>	<b>57,725</b>	<b>53,969</b>	<b>83,300</b>	<b>71,100</b>
<b>BENEFITS</b>					
GROUP INSURANCE	4,899	6,274	5,329	21,500	14,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,154	3,600	3,325	5,200	4,300
MEDICARE	738	842	778	1,200	1,100
RETIREMENT CONTRIBUTION	5,304	8,038	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	183	94	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	34,500	-	21,500
<b>TOTAL BENEFITS</b>	<b>14,277</b>	<b>18,849</b>	<b>43,932</b>	<b>27,900</b>	<b>41,500</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>66,077</b>	<b>76,574</b>	<b>97,901</b>	<b>111,200</b>	<b>112,600</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	61,760	65,600	43,038	34,200	51,600
TECHNICAL	6,779	9,123	4,011	6,800	5,700
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	526	531	347	-	-
ADVERTISING	126	-	-	-	-
PRINTING & BINDING	-	178	-	-	-
TRAVEL	45	-	111	200	600
DUES & FEES	35	70	-	100	100
EDUCATION & TRAINING	375	375	375	700	1,200
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	247	788	1,197	2,000	2,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	200
BOOKS AND PERIODICALS	25	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	529	-	-	-
TECHNOLOGY EQUIPMENT	-	4,727	1,715	2,000	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>69,917</b>	<b>81,921</b>	<b>50,794</b>	<b>46,300</b>	<b>63,700</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	1,951	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	15,127	-	-	36,400	13,300
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>15,127</b>	<b>-</b>	<b>-</b>	<b>36,400</b>	<b>13,300</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 153,072</b>	<b>\$ 158,495</b>	<b>\$ 148,695</b>	<b>\$ 193,900</b>	<b>\$ 189,600</b>

# 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.

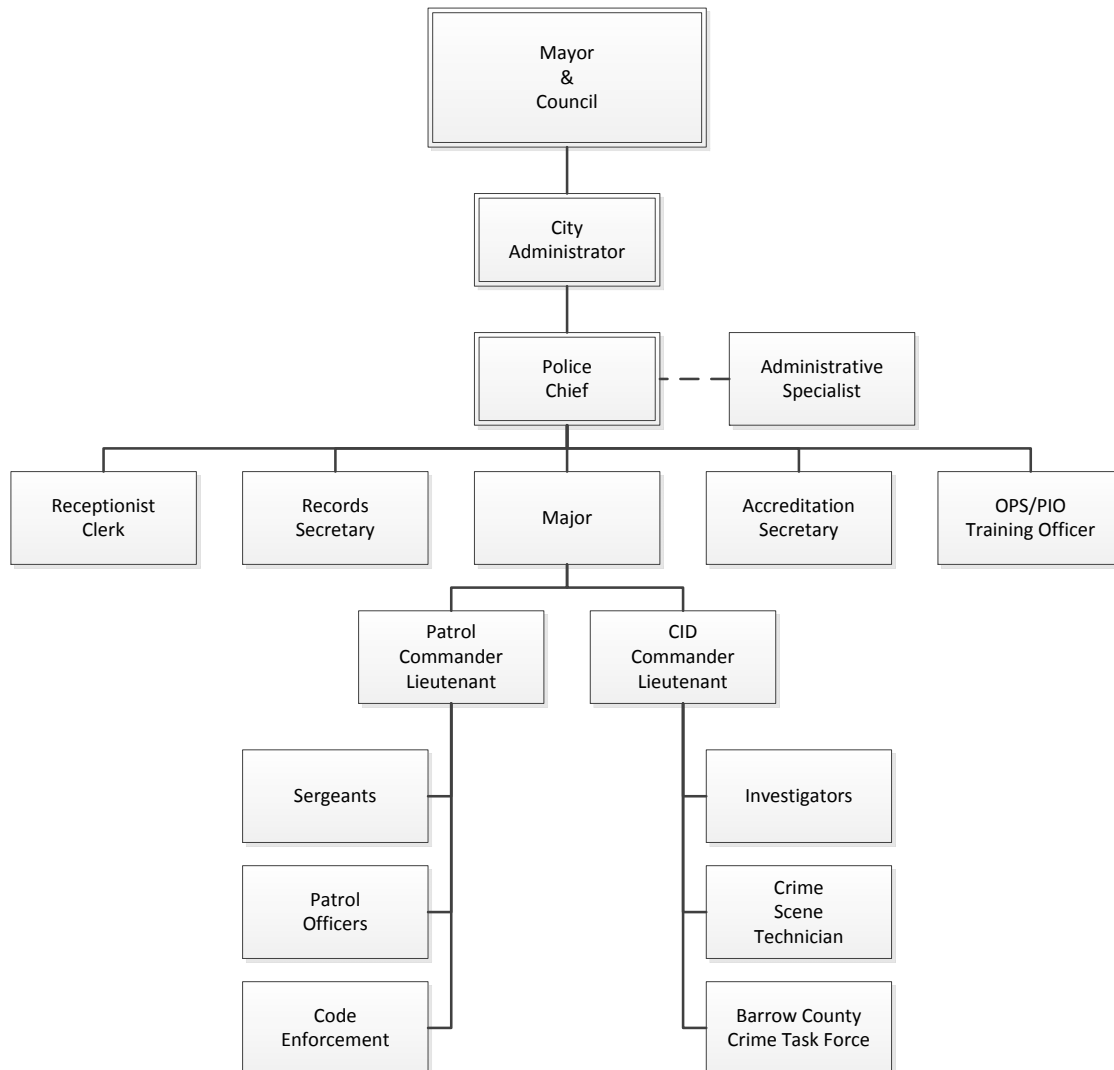
## Program Objectives

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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 31,791	\$ 36,743	\$ 32,522	\$ 32,400	\$ 33,800
OVERTIME	5,856	2,879	2,360	2,500	2,500
<b>TOTAL SALARIES</b>	<b>37,647</b>	<b>39,622</b>	<b>34,882</b>	<b>34,900</b>	<b>36,300</b>
<b>BENEFITS</b>					
GROUP INSURANCE	4,678	5,924	5,821	6,600	5,800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	2,334	2,410	2,157	2,200	2,200
MEDICARE	547	563	504	500	500
RETIREMENT CONTRIBUTION	5,724	8,059	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	183	95	-	-	-
OTHER EMPLOYEE BENEFITS	-	75	11,500	-	10,800
<b>TOTAL BENEFITS</b>	<b>13,466</b>	<b>17,125</b>	<b>19,982</b>	<b>9,300</b>	<b>19,300</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>51,113</b>	<b>56,748</b>	<b>54,864</b>	<b>44,200</b>	<b>55,600</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	3,000	3,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	158	238	-	500	500
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	54	72	-	100	100
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	2,000	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>212</b>	<b>310</b>	<b>-</b>	<b>5,600</b>	<b>5,600</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	5,628	22,149	22,958	15,300	4,600
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>5,628</b>	<b>22,149</b>	<b>22,958</b>	<b>15,300</b>	<b>4,600</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 56,953</b>	<b>\$ 79,206</b>	<b>\$ 77,822</b>	<b>\$ 65,100</b>	<b>\$ 65,800</b>

# 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.

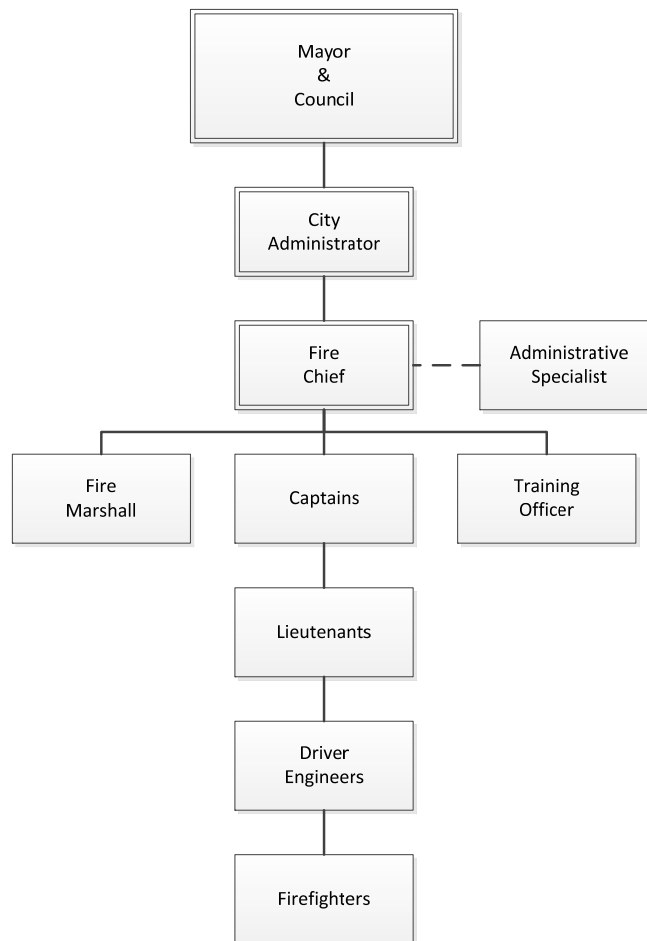
### Program Objectives

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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 1,867,838	\$ 1,794,796	\$ 1,697,679	\$ 2,003,700	\$ 2,175,000
OVERTIME	217,427	173,421	159,387	183,800	164,100
<b>TOTAL SALARIES</b>	<b>2,085,266</b>	<b>1,968,217</b>	<b>1,857,066</b>	<b>2,187,500</b>	<b>2,339,100</b>
<b>BENEFITS</b>					
GROUP INSURANCE	287,130	304,697	332,193	514,000	473,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	124,532	117,136	109,798	133,200	141,000
MEDICARE	29,123	27,396	25,678	31,200	33,000
RETIREMENT CONTRIBUTION	261,403	366,464	-	-	-
TUITION REIMBURSEMENTS	150	-	-	-	-
WORKERS' COMPENSATION	90,907	63,846	-	-	-
OTHER EMPLOYEE BENEFITS	1,825	8,897	460,700	-	560,300
<b>TOTAL BENEFITS</b>	<b>795,071</b>	<b>888,436</b>	<b>928,370</b>	<b>678,400</b>	<b>1,208,200</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>2,880,337</b>	<b>2,856,653</b>	<b>2,785,436</b>	<b>2,865,900</b>	<b>3,547,300</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	9,161	8,502	4,899	7,000	207,000
TECHNICAL	24,813	43,698	37,368	37,600	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	8,034	7,930	1,050	1,100	1,200
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	99,127	112,440	102,312	75,500	-
GENERAL REPAIRS & MAINT.	5,515	2,730	-	-	26,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	12,028	9,096	10,630	16,000	100,500
RENTAL OF LAND & BUILDINGS	15,000	16,800	10,800	10,800	3,000
RENTAL OF EQUIPMENT	14,809	10,344	6,865	8,400	6,400
INS. OTHER THAN EMP BENEFIT	39,384	30,755	-	-	-
COMMUNICATIONS	52,462	49,972	42,446	41,300	43,800
ADVERTISING	500	962	225	-	500
PRINTING & BINDING	4,955	2,385	3,488	3,000	3,000
TRAVEL	10,320	16,379	3,884	17,800	10,000
DUES & FEES	6,315	3,901	2,496	4,000	4,000
EDUCATION & TRAINING	7,576	19,157	4,357	12,200	12,200
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	35,400	33,817	20,997	29,000	27,000
UTILITIES	29,202	31,425	-	-	-
GASOLINE	87,682	107,294	111,209	152,000	140,600
FOOD	8,315	10,454	3,287	9,400	9,000
BOOKS AND PERIODICALS	1,372	864	853	2,000	2,000
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	8,996	6,987	13,915	23,400	19,600
TECHNOLOGY EQUIPMENT	5,841	12,385	27,925	19,700	19,700
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	22,941	20,593	25,590	30,000	30,000
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	6,697	8,256	7,867	8,000	8,000
PRISONER MAINTENANCE	12,041	28,167	15,277	12,000	12,000
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>528,487</b>	<b>595,293</b>	<b>457,747</b>	<b>520,200</b>	<b>686,400</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	101,461	16,375	-	-	18,700
VEHICLES	-	-	81,519	117,400	349,900
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	15,000	15,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>101,461</b>	<b>16,375</b>	<b>81,519</b>	<b>132,400</b>	<b>383,600</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	165,410	170,268	175,269	150,000	-
INTEREST	16,969	12,111	7,110	2,000	-
<b>TOTAL DEBT SERVICE</b>	<b>182,379</b>	<b>182,379</b>	<b>182,379</b>	<b>152,000</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	337,797	306,701	365,772	880,800	349,400
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>337,797</b>	<b>306,701</b>	<b>365,772</b>	<b>880,800</b>	<b>349,400</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,030,462</b>	<b>\$ 3,957,402</b>	<b>\$ 3,872,854</b>	<b>\$ 4,551,300</b>	<b>\$ 4,966,700</b>

# General Fund

## Fire



### Statement of Purpose

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

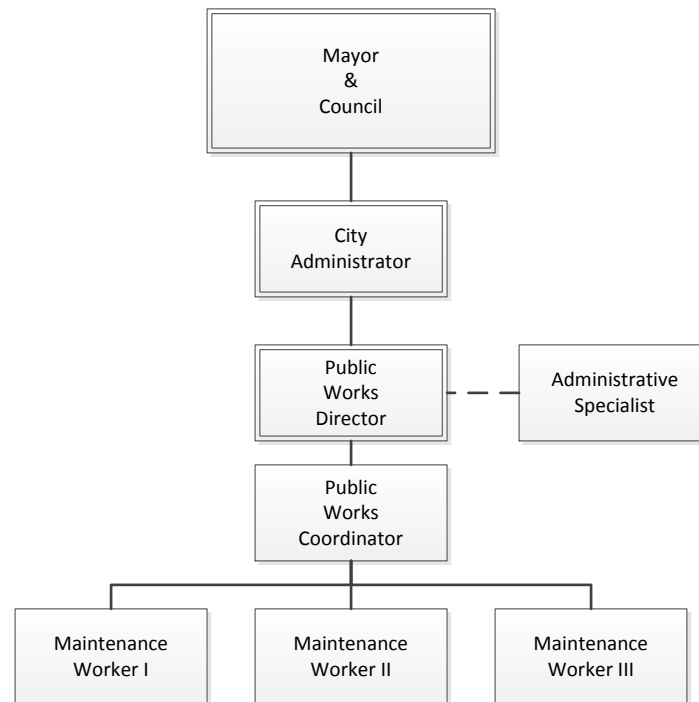
### Program Objectives

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 1,093,082	\$ 1,094,606	\$ 1,099,328	\$ 1,177,900	\$ 1,235,500
OVERTIME	75,919	71,247	60,472	57,000	75,300
<b>TOTAL SALARIES</b>	<b>1,169,000</b>	<b>1,165,853</b>	<b>1,159,800</b>	<b>1,234,900</b>	<b>1,310,800</b>
<b>BENEFITS</b>					
GROUP INSURANCE	189,449	201,384	235,032	255,100	248,700
SOCIAL SECURITY (FICA) CONTRIBUTIONS	67,981	70,607	68,183	78,000	76,700
MEDICARE	15,898	16,512	15,946	18,300	18,000
RETIREMENT CONTRIBUTION	171,615	221,948	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	43,047	25,727	-	-	-
OTHER EMPLOYEE BENEFITS	2,719	931	276,400	-	269,300
<b>TOTAL BENEFITS</b>	<b>490,709</b>	<b>537,109</b>	<b>595,560</b>	<b>351,400</b>	<b>612,700</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>1,659,709</b>	<b>1,702,962</b>	<b>1,755,361</b>	<b>1,586,300</b>	<b>1,923,500</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	1,704	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	7,486	16,393	10,812	6,700	-
GENERAL REPAIRS & MAINT.	6,136	6,477	-	-	72,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	12,863	9,311	15,408	17,600	24,300
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	46	-	1,663	2,400	2,400
INS. OTHER THAN EMP BENEFIT	26,730	26,135	-	-	-
COMMUNICATIONS	5,576	3,684	3,542	3,000	5,200
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	402	119	300	300
TRAVEL	66	642	417	1,600	1,600
DUES & FEES	578	300	503	500	500
EDUCATION & TRAINING	3,036	1,489	1,736	12,000	10,500
LICENSES & FEES	22	-	-	-	-
GENERAL SUPPLIES/MATERIALS	21,768	26,076	24,132	24,300	31,300
UTILITIES	28,194	29,955	-	-	-
GASOLINE	10,030	13,594	13,469	15,000	16,100
FOOD	1,159	2,549	1,073	2,000	2,500
BOOKS AND PERIODICALS	182	78	162	600	600
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	6,622	10,225	25,836	27,500	20,500
TECHNOLOGY EQUIPMENT	341	2,156	1,627	1,200	1,200
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	4,771	9,515	6,923	10,700	10,700
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	3,390	6,222	12,764	15,000	15,000
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>138,996</b>	<b>166,906</b>	<b>120,187</b>	<b>140,400</b>	<b>214,700</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	75,000
BUILDINGS	3,584	1,828	13,715	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	46,828	-	-	-	-
VEHICLES	-	-	-	-	32,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>50,413</b>	<b>1,828</b>	<b>13,715</b>	<b>-</b>	<b>107,000</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	76,011	79,006	82,118	84,800	84,400
INTEREST	24,766	21,772	18,659	15,500	12,200
<b>TOTAL DEBT SERVICE</b>	<b>100,777</b>	<b>100,777</b>	<b>100,777</b>	<b>100,300</b>	<b>96,600</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	213,818	194,389	213,632	440,900	177,200
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>213,818</b>	<b>194,389</b>	<b>213,632</b>	<b>440,900</b>	<b>177,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,163,713</b>	<b>\$ 2,166,863</b>	<b>\$ 2,203,672</b>	<b>\$ 2,267,900</b>	<b>\$ 2,519,000</b>

# 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. The Street Department also maintains the City's cemetery.

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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 512,627	\$ 541,783	\$ 629,054	\$ 686,500	\$ 630,200
OVERTIME	7,573	11,127	13,040	14,900	10,600
<b>TOTAL SALARIES</b>	<b>520,200</b>	<b>552,911</b>	<b>642,094</b>	<b>701,400</b>	<b>640,800</b>
<b>BENEFITS</b>					
GROUP INSURANCE	104,000	117,739	147,711	176,100	141,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	31,414	33,970	38,609	42,000	38,100
MEDICARE	7,347	7,945	9,030	9,800	8,900
RETIREMENT CONTRIBUTION	78,806	101,175	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	54,171	29,065	-	-	-
OTHER EMPLOYEE BENEFITS	(3,855)	1,065	241,800	-	204,700
<b>TOTAL BENEFITS</b>	<b>271,882</b>	<b>290,958</b>	<b>437,150</b>	<b>227,900</b>	<b>393,300</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>792,082</b>	<b>843,868</b>	<b>1,079,244</b>	<b>929,300</b>	<b>1,034,100</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	6,469	70,000	72,100
TECHNICAL	-	983	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	1,250	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	25,613	29,211	22,043	35,000	20,000
FLEET MAINTENANCE	89,810	81,130	70,230	84,900	-
GENERAL REPAIRS & MAINT.	7,676	1,938	2,024	-	23,700
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	7,570	11,113	13,300	30,000	100,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	243	509	-	1,000
INS. OTHER THAN EMP BENEFIT	27,414	30,396	1,674	-	-
COMMUNICATIONS	3,282	5,684	5,407	700	7,900
ADVERTISING	66	86	270	-	-
PRINTING & BINDING	-	-	212	500	500
TRAVEL	-	449	-	1,500	1,500
DUES & FEES	72	70	117	-	-
EDUCATION & TRAINING	1,054	1,592	1,716	2,000	2,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	14,467	16,433	32,193	38,000	38,000
UTILITIES	297,904	320,361	318,154	288,000	314,400
GASOLINE	38,953	55,679	62,458	64,000	64,000
FOOD	30	434	44	1,000	1,000
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,146	8,699	10,727	23,200	23,200
TECHNOLOGY EQUIPMENT	-	-	1,932	2,000	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	13,864	9,264	10,418	15,500	13,000
UTILITY SUPPLY	65,234	77,511	129,616	521,800	262,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>594,156</b>	<b>651,275</b>	<b>690,764</b>	<b>1,178,100</b>	<b>946,300</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	200,000	200,000
INFRASTRUCTURE	37,950	108,118	348,743	449,000	449,000
MACHINERY & EQUIP	50,874	20,205	-	-	-
VEHICLES	-	-	26,485	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>88,823</b>	<b>128,323</b>	<b>375,228</b>	<b>649,000</b>	<b>649,000</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	89,516	92,145	105,161	90,100	-
INTEREST	9,183	6,554	4,266	1,300	-
<b>TOTAL DEBT SERVICE</b>	<b>98,699</b>	<b>98,699</b>	<b>109,427</b>	<b>91,400</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	172,572	154,305	214,395	518,400	199,000
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>172,572</b>	<b>154,305</b>	<b>214,395</b>	<b>518,400</b>	<b>199,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,746,332</b>	<b>\$ 1,876,471</b>	<b>\$ 2,469,059</b>	<b>\$ 3,366,200</b>	<b>\$ 2,828,400</b>

## **General Fund Facilities Maintenance**

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 210,035	\$ 204,411	\$ -	\$ -	-
OVERTIME	3,578	2,594	-	-	-
<b>TOTAL SALARIES</b>	<b>213,613</b>	<b>207,005</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BENEFITS</b>					
GROUP INSURANCE	21,201	27,340	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	12,727	12,842	-	-	-
MEDICARE	2,976	3,003	-	-	-
RETIREMENT CONTRIBUTION	30,179	39,915	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	16,526	5,736	-	-	-
OTHER EMPLOYEE BENEFITS	(6,870)	91	-	-	-
<b>TOTAL BENEFITS</b>	<b>76,740</b>	<b>88,928</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>290,353</b>	<b>295,933</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	29,260	58,600	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	4,701	5,073	-	-	-
GENERAL REPAIRS & MAINT.	-	452	89,678	92,500	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	545	25	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	2,673	-	-	-
INS. OTHER THAN EMP BENEFIT	7,437	7,302	-	-	-
COMMUNICATIONS	2,170	1,766	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	21,798	24,681	3,032	5,000	-
UTILITIES	4,652	3,690	211,581	230,400	-
GASOLINE	4,545	4,108	-	-	-
FOOD	-	-	300	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	696	1,579	-	-	-
TECHNOLOGY EQUIPMENT	-	811	3,814	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	1,662	1,833	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>48,206</b>	<b>53,993</b>	<b>337,666</b>	<b>386,500</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	20,521	-	293,800	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	11,707	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>11,707</b>	<b>20,521</b>	<b>-</b>	<b>293,800</b>	<b>-</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	9,730	10,016	-	-	-
INTEREST	998	712	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>10,728</b>	<b>10,728</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	(360,994)	(350,637)	(337,665)	(680,300)	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>(360,994)</b>	<b>(350,637)</b>	<b>(337,665)</b>	<b>(680,300)</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 30,539</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>-</b>

# General Fund

## Positions by Department

	Approved FY 2010	Approved FY 2011	Approved FY 2012	Approved FY 2013	Requested FY 2014
<b><u>Administration</u></b>					
City Administrator	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	-	-
Records Clerk	-	-	-	-	1.00
Purchasing Director/Treasurer	0.75	0.75	0.75	0.75	-
Receptionist/Clerical	1.00	-	-	1.00	-
Total	<u>4.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.00</u>
<b><u>GIS</u></b>					
GIS Section Manager	1.00	1.00	-	-	1.00
GIS Locator	1.00	1.00	-	-	2.00
Total	<u>2.00</u>	<u>2.00</u>	<u>-</u>	<u>-</u>	<u>3.00</u>
<b><u>Human Resources</u></b>					
HR Director	1.00	1.00	1.00	-	-
HR Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Specialist	-	-	-	-	1.00
Records Clerk	1.00	1.00	1.00	1.00	-
Safety & Loss Coordinator	1.00	1.00	1.00	-	-
Total	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>2.00</u>	<u>2.00</u>
<b><u>Finance</u></b>					
Finance Director	1.00	1.00	1.00	1.00	1.00
Finance & Audit Manager	-	-	-	1.00	1.00
Accountant	-	-	-	1.00	1.00
Staff Accountant	1.00	1.00	2.00	-	-
Purchaser	-	-	-	1.00	1.00
Total	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>
<b><u>Information Technology</u></b>					
IT Director	1.00	1.00	1.00	1.00	1.00
Operations IT Manager	1.00	1.00	1.00	-	-
Public Safety IT Manager	1.00	1.00	1.00	1.00	1.00
GIS Section Manager	-	-	-	1.00	-
GIS Locator	-	-	-	2.00	-
Receptionist/Clerical	-	1.00	1.00	-	-
Total	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>	<u>5.00</u>	<u>2.00</u>
<b><u>Planning, Licensing &amp; Permitting</u></b>					
Planning Director	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
GIS Section Manager	-	-	1.00	-	-
GIS Locator	-	-	1.00	-	-
Total	<u>2.00</u>	<u>2.00</u>	<u>4.00</u>	<u>2.00</u>	<u>2.00</u>
<b><u>Mainstreet</u></b>					
Director	1.00	-	-	-	-
Total	<u>1.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	<u>Approved FY 2010</u>	<u>Approved FY 2011</u>	<u>Approved FY 2012</u>	<u>Approved FY 2013</u>	<u>Requested FY 2014</u>
<b><u>Municipal Court</u></b>					
Court Clerk	1.00	1.00	2.00	2.00	1.00
Accounting Technician	-	-	-	-	1.00
Probation Officer	1.00	1.00	1.00	1.00	1.00
Total	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
<b><u>Police</u></b>					
Police Administration	5.00	7.00	7.00	9.00	9.00
Investigations	10.00	9.00	9.00	9.00	9.00
Police Patrol	29.00	27.00	27.00	27.75	33.00
Code Enforcement	-	1.00	1.00	1.00	1.00
School Resource Officers	3.00	3.00	3.00	3.00	-
Jail Transporters	1.00	1.00	0.50	-	-
Police Communications	5.00	5.00	5.00	-	-
Total	<u>53.00</u>	<u>53.00</u>	<u>52.50</u>	<u>49.75</u>	<u>52.00</u>
<b><u>Fire</u></b>					
Fire Administration	4.00	4.00	4.00	4.00	4.00
Fire Fighters	21.00	21.00	21.00	21.00	21.00
Part Paid Fire Fighters (24) Note Only	-	-	-	-	-
Total	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>
<b><u>Public Works</u></b>					
Street Administration	2.00	2.00	2.00	2.00	2.00
Street Operations	21.00	21.00	20.00	21.00	17.00
Cemetery	3.00	3.00	3.00	-	-
Total	<u>26.00</u>	<u>26.00</u>	<u>25.00</u>	<u>23.00</u>	<u>19.00</u>
<b><u>Facilities Maintenance</u></b>					
Facilities Maintenance Director	1.00	1.00	-	-	-
Receptionist/Clerical	0.63	0.63	-	-	-
Facilities Maintenance	4.00	4.00	-	-	-
Total	<u>5.63</u>	<u>5.63</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total General Fund</b>	<u>130.38</u>	<u>129.38</u>	<u>124.25</u>	<u>117.50</u>	<u>112.00</u>

# General Fund

## Debt Service

	<u>Balances</u> <u>6/30/2013</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>General Fund</u>				
Capital Leases:				
2005 Fire Truck	\$ 67,054	\$ 32,828	\$ 2,179	\$ 35,007
2009 Fire Truck	288,287	51,522	9,958	61,480
<b>Total General Fund</b>	<b>\$ 355,341</b>	<b>\$ 84,350</b>	<b>\$ 12,137</b>	<b>\$ 96,487</b>

# General Fund

## Capital Outlay

	<u>FY 2014</u>
<b><u>Administration</u></b>	
Used Minivan - Pool Vehicle	<u>\$ 10,000</u>
<b><u>Information Technology</u></b>	
Track IT Software	\$ 7,000
Digital Sign Server	4,000
IT Server	10,000
Cisco Net Upgrade	50,000
<b>Total</b>	<b><u>\$ 71,000</u></b>
<b><u>Police</u></b>	
(7) Marked Police Vehicles - Fully Loaded	\$ 283,200
(2) Unmarked Vehicles	66,700
License Plate Reader	18,700
(3) Camera Systems for Patrol	15,000
<b>Total</b>	<b><u>\$ 383,600</u></b>
<b><u>Fire</u></b>	
Land	\$ 75,000
Vehicle - Chief	32,000
<b>Total</b>	<b><u>\$ 107,000</u></b>
<b><u>Public Works</u></b>	
Demolish May Street Buildings	\$ 200,000
Paving & Sidewalks	449,000
<b>Total</b>	<b><u>\$ 649,000</u></b>
<b>General Fund Totals</b>	<b><u>\$ 1,220,600</u></b>





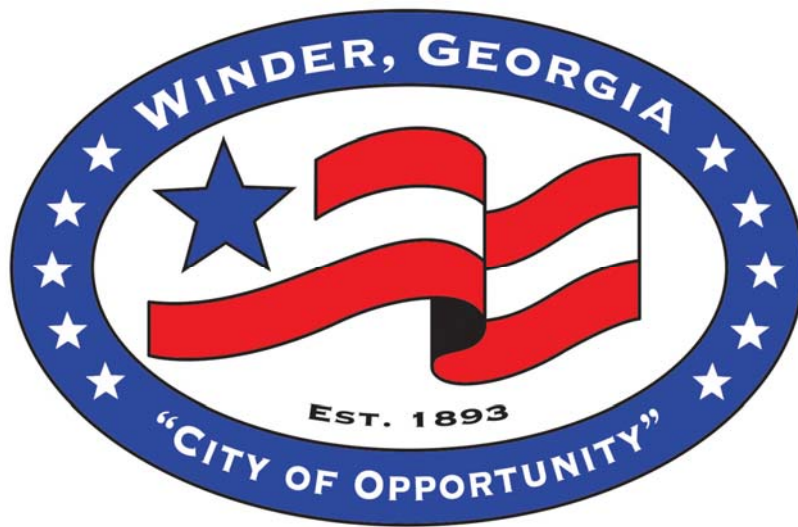
# Special Revenue Funds



# Special Revenue Fund – Television Station

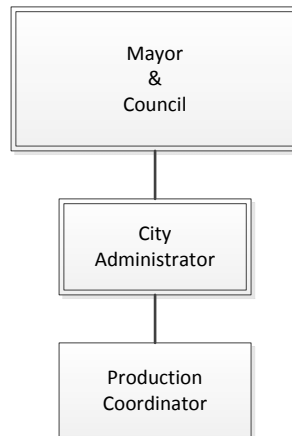
## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	104,930	106,115	106,000	110,000
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	1,000	45	10,002	-	-
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	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>1,000</b>	<b>104,975</b>	<b>116,117</b>	<b>106,000</b>	<b>110,000</b>
<b>OPERATING EXPENDITURES</b>					
General Government	131,502	157,893	124,655	144,500	183,200
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Internal Service	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>131,502</b>	<b>157,893</b>	<b>124,655</b>	<b>144,500</b>	<b>183,200</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	-	-	-	-	-
Capital Outlay	(3,902)	(12,617)	-	(55,200)	(85,200)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	55,200	85,200
Transfers In	155,166	48,400	-	38,500	73,200
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>151,264</b>	<b>35,783</b>	<b>-</b>	<b>38,500</b>	<b>73,200</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	<b>\$ 20,762</b>	<b>\$ (17,135)</b>	<b>\$ (8,537)</b>	<b>\$ -</b>	<b>\$ -</b>



# Special Revenue Fund

## Television Station



### Statement of Purpose

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

### Program Objectives

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 60,410	\$ 72,899	\$ 47,250	\$ 35,200	\$ 36,700
OVERTIME	235	61	703	800	800
<b>TOTAL SALARIES</b>	<b>60,645</b>	<b>72,961</b>	<b>47,954</b>	<b>36,000</b>	<b>37,500</b>
<b>BENEFITS</b>					
GROUP INSURANCE	8,166	10,527	7,761	6,700	5,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	3,588	4,603	2,965	2,300	2,300
MEDICARE	839	1,076	694	600	600
RETIREMENT CONTRIBUTION	7,217	14,686	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	273	141	-	-	-
OTHER EMPLOYEE BENEFITS	1,650	-	11,500	-	10,800
<b>TOTAL BENEFITS</b>	<b>21,733</b>	<b>31,032</b>	<b>22,919</b>	<b>9,600</b>	<b>19,600</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>82,378</b>	<b>103,993</b>	<b>70,873</b>	<b>45,600</b>	<b>57,100</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	6,420	3,120	2,600	3,600	3,600
TECHNICAL	7,063	9,741	15,610	36,600	36,600
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	2,610	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	603	108	555	400	-
GENERAL REPAIRS & MAINT.	-	-	-	-	37,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	764	588	-	1,000	1,300
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	243	-	-
INS. OTHER THAN EMP BENEFIT	100	-	-	-	-
COMMUNICATIONS	662	589	429	700	700
ADVERTISING	426	327	-	1,600	1,600
PRINTING & BINDING	153	-	-	100	100
TRAVEL	1,790	-	168	2,000	2,000
DUES & FEES	1,032	838	707	900	900
EDUCATION & TRAINING	21	-	-	2,000	2,000
LICENSES & FEES	968	2,010	3,277	4,500	4,500
GENERAL SUPPLIES/MATERIALS	4,769	3,046	1,571	3,700	3,500
UTILITIES	-	-	-	-	-
GASOLINE	344	167	63	200	200
FOOD	740	102	104	500	500
BOOKS AND PERIODICALS	50	96	-	100	100
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	42	-	-	-	-
TECHNOLOGY EQUIPMENT	9,735	15,747	15,819	13,500	12,300
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	64	98	-	300	300
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>35,743</b>	<b>39,187</b>	<b>41,148</b>	<b>71,700</b>	<b>107,200</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	3,902	12,617	-	55,200	85,200
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,902</b>	<b>12,617</b>	<b>-</b>	<b>55,200</b>	<b>85,200</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	13,381	14,712	12,634	27,200	18,900
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>13,381</b>	<b>14,712</b>	<b>12,634</b>	<b>27,200</b>	<b>18,900</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 135,404</b>	<b>\$ 170,509</b>	<b>\$ 124,655</b>	<b>\$ 199,700</b>	<b>\$ 268,400</b>

# Special Revenue Fund – Television Station Positions

<u>TV Station</u>	<u>Approved FY 2010</u>	<u>Approved FY 2011</u>	<u>Approved FY 2012</u>	<u>Approved FY 2013</u>	<u>Requested FY 2014</u>
Manager	1.00	1.00	1.00	-	-
Production Coordinator	1.00	1.00	1.00	1.00	1.00
Entry Level Technician	1.00	1.00	1.00	-	-
<b>Total TV Station</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>1.00</b>	<b>1.00</b>

# Special Revenue Fund – Television Station Capital Outlay

	<u>FY 2014</u>
<u>Television Station</u>	
Remote Control Cameras & Installation	\$ 55,200
HD Broadcast Server	10,000
Archival Server	20,000
<b>Total Television Station</b>	<b><u>\$ 85,200</u></b>





# Special Revenue Fund – Police Escrow

## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	44,352	13,854	21,092	5,000	5,000
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>44,352</b>	<b>13,854</b>	<b>21,092</b>	<b>5,000</b>	<b>5,000</b>
<b>OPERATING EXPENDITURES</b>					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	32,852	7,025	1,785	5,000	5,000
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Internal Service	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>32,852</b>	<b>7,025</b>	<b>1,785</b>	<b>5,000</b>	<b>5,000</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	<b>\$ 11,500</b>	<b>\$ 6,829</b>	<b>\$ 19,307</b>	<b>\$ -</b>	<b>\$ -</b>

# Special Revenue Fund

## Police Escrow

The primary source of revenue is from confiscated assets.

### Statement of Purpose

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

### Capital Outlay

No capital expenditures have been budgeted for this fund.

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	1,307	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	2,852	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	59	-	-	-	-
GENERAL SUPPLIES/MATERIALS	7,828	7,025	1,785	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	15,127	-	-	5,000	5,000
TECHNOLOGY EQUIPMENT	5,680	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>32,852</b>	<b>7,025</b>	<b>1,785</b>	<b>5,000</b>	<b>5,000</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,852</b>	<b>\$ 7,025</b>	<b>\$ 1,785</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>



# Special Revenue Fund – Festivals

## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	28,302	42,733	46,400	17,000
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	16,850	9,210	10,000	10,000
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>-</b>	<b>45,152</b>	<b>51,943</b>	<b>56,400</b>	<b>27,000</b>
<b>OPERATING EXPENDITURES</b>					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	48,690	72,980	70,000	49,700
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Internal Service	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>-</b>	<b>48,690</b>	<b>72,980</b>	<b>70,000</b>	<b>49,700</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Transfers In	-	13,770	22,000	13,600	22,700
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>-</b>	<b>13,770</b>	<b>22,000</b>	<b>13,600</b>	<b>22,700</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	<b>\$ -</b>	<b>\$ 10,232</b>	<b>\$ 963</b>	<b>\$ -</b>	<b>\$ -</b>

# Special Revenue Fund

## Festivals

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

### Statement of Purpose

To account for the City's festivals.

### Capital Outlay

No capital expenditures have been budgeted for this fund.

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	20,975	31,130	28,100	15,900
TECHNICAL	-	-	2,750	500	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	211	5,300	15,300	8,700
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	4,434	10,913	8,500	7,800
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	720	1,791	1,600	1,600
DUES & FEES	-	11,543	11,707	11,700	11,400
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	9,838	4,545	2,400	2,400
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	731	1,584	1,000	1,000
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	239	3,260	900	900
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	48,690	72,980	70,000	49,700
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 48,690	\$ 72,980	\$ 70,000	\$ 49,700





# Special Revenue Fund – Hotel/Motel

## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>					
Taxes	\$ 64,512	\$ 68,872	\$ 71,578	\$ 52,200	\$ 68,100
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	7	411	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>64,519</b>	<b>69,283</b>	<b>71,578</b>	<b>52,200</b>	<b>68,100</b>
<b>OPERATING EXPENDITURES</b>					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	49,532	17,580	21,457	25,000	20,900
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Internal Service	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>49,532</b>	<b>17,580</b>	<b>21,457</b>	<b>25,000</b>	<b>20,900</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	(39,200)	(28,600)	(27,200)	(47,200)
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>-</b>	<b>(39,200)</b>	<b>(28,600)</b>	<b>(27,200)</b>	<b>(47,200)</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ 14,987</b>	<b>\$ 12,502</b>	<b>\$ 21,521</b>	<b>\$ -</b>	<b>\$ -</b>

# Special Revenue Fund

## Hotel/Motel

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

### Statement of Purpose

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

### Capital Outlay

No capital expenditures have been budgeted for this fund.

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	49,532	17,580	21,457	25,000	19,500
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	1,400
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>49,532</b>	<b>17,580</b>	<b>21,457</b>	<b>25,000</b>	<b>20,900</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 49,532</b>	<b>\$ 17,580</b>	<b>\$ 21,457</b>	<b>\$ 25,000</b>	<b>\$ 20,900</b>



# Special Revenue Fund – Grant Fund

## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	151,634	112,513	129,867	101,800	-
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	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>151,634</b>	<b>112,513</b>	<b>129,867</b>	<b>101,800</b>	<b>-</b>
<b>OPERATING EXPENDITURES</b>					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	206,707	183,701	211,085	145,100	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Internal Service	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>206,707</b>	<b>183,701</b>	<b>211,085</b>	<b>145,100</b>	<b>-</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Transfers In	71,096	76,400	91,150	43,300	-
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>71,096</b>	<b>76,400</b>	<b>91,150</b>	<b>43,300</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	<b>\$ 16,023</b>	<b>\$ 5,212</b>	<b>\$ 9,931</b>	<b>\$ -</b>	<b>\$ -</b>

## Special Revenue Fund Grant Fund

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 84,951	\$ 104,022	\$ 110,072	\$ 79,800	\$ -
OVERTIME	11,658	10,047	8,671	8,300	-
<b>TOTAL SALARIES</b>	<b>96,608</b>	<b>114,070</b>	<b>118,743</b>	<b>88,100</b>	<b>-</b>
<b>BENEFITS</b>					
GROUP INSURANCE	9,698	19,417	24,018	15,800	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	5,905	6,845	7,025	5,400	-
MEDICARE	1,380	1,602	1,643	1,300	-
RETIREMENT CONTRIBUTION	6,567	22,558	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	1,822	941	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	34,500	-	-
<b>TOTAL BENEFITS</b>	<b>25,372</b>	<b>51,362</b>	<b>67,186</b>	<b>22,500</b>	<b>-</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>121,981</b>	<b>165,432</b>	<b>185,930</b>	<b>110,600</b>	<b>-</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	35	70	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	260	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	58	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	70	-	-	-	-
COMMUNICATIONS	580	822	877	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	330	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	25	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	72	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	40,953	-	2,426	-	-
TECHNOLOGY EQUIPMENT	22,636	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>64,300</b>	<b>1,152</b>	<b>3,762</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	20,427	17,117	21,394	34,500	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>20,427</b>	<b>17,117</b>	<b>21,394</b>	<b>34,500</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 206,707</b>	<b>\$ 183,701</b>	<b>\$ 211,085</b>	<b>\$ 145,100</b>	<b>\$ -</b>

# Special Revenue Fund – Grant Fund Positions

<u>Grant Fund</u>	<u>Approved FY 2010</u>	<u>Approved FY 2011</u>	<u>Approved FY 2012</u>	<u>Approved FY 2013</u>	<u>Requested FY 2014</u>
GOHS Police Officers	1.00	1.00	1.00	0.25	-
DOJ Police Officers	-	2.00	2.00	2.00	-
<b>Total Grant Fund</b>	<b>1.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.25</b>	<b>-</b>



# Capital Projects Fund





# Capital Projects Fund

## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	311,933	327,681	513,329	300,000	720,000
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	1,510	167	107	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>313,442</b>	<b>327,847</b>	<b>513,436</b>	<b>300,000</b>	<b>720,000</b>
<b>OPERATING EXPENDITURES</b>					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	18,801	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Internal Service	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>18,801</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	-	-	-	-	-
Capital Outlay	(801,807)	(894,582)	(6,338)	(300,000)	(720,000)
Proceeds From Sale of Assets	-	-	15,771	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>(801,807)</b>	<b>(894,582)</b>	<b>9,434</b>	<b>(300,000)</b>	<b>(720,000)</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	<b>\$ (507,165)</b>	<b>\$ (566,735)</b>	<b>\$ 522,869</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Projects Fund

## Capital Projects

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

1. Water and Sewer Infrastructure, Improvements, Facilities, and Equipment  
(64% of funds received).
2. Roads, Streets, Curbs, and Bridges (including storm water structures)  
(36% of funds received).

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

### Statement of Purpose

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	18,801	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>18,801</b>	-	-	-	-
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	424,128	305,176	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	377,679	589,406	6,338	300,000	720,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>801,807</b>	<b>894,582</b>	<b>6,338</b>	<b>300,000</b>	<b>720,000</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 820,608</b>	<b>\$ 894,582</b>	<b>\$ 6,338</b>	<b>\$ 300,000</b>	<b>\$ 720,000</b>



# Water and Sewer Fund



# Water Fund

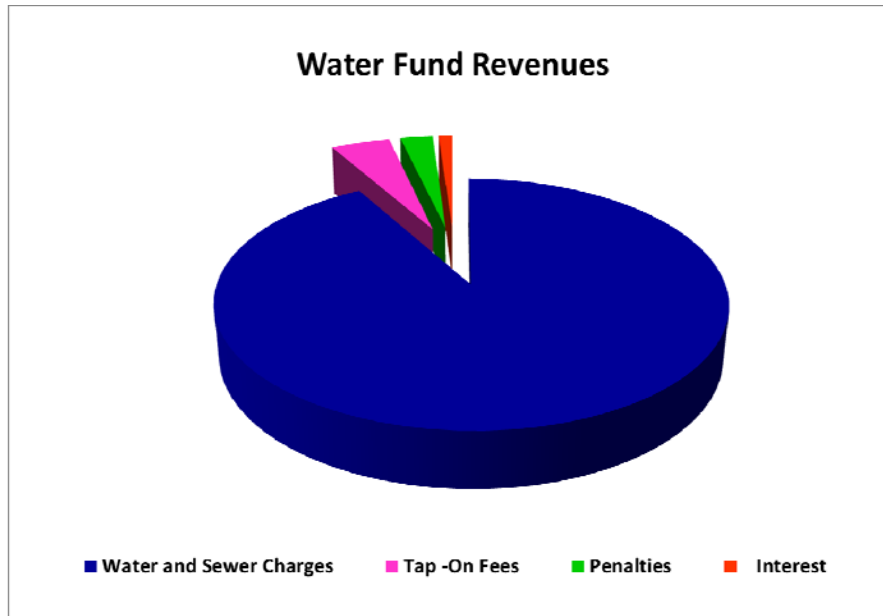
## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	5,330	63,642	170,787	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	169,370	162,762	182,056	154,100	141,600
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	11,121,770	11,891,097	11,903,874	12,454,300	12,061,600
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	438,293	301,457	576,305	400,000	600,000
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	236,579	272,449	279,614	292,500	332,400
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>11,971,342</b>	<b>12,691,407</b>	<b>13,112,635</b>	<b>13,300,900</b>	<b>13,135,600</b>
<b>OPERATING EXPENDITURES</b>					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	9,175,737	9,781,406	10,142,364	7,927,800	7,665,700
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Internal Service	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>9,175,737</b>	<b>9,781,406</b>	<b>10,142,364</b>	<b>7,927,800</b>	<b>7,665,700</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	(1,067,066)	(1,186,649)	(1,086,576)	(2,695,700)	(2,687,500)
Capital Outlay	-	-	-	(12,171,000)	(10,158,800)
Proceeds From Sale of Assets	3,071	-	5,010	-	-
Proceeds From Rate Increase	-	760,553	924,959	900,000	924,000
Issuance of Debt Instruments	-	-	-	11,271,000	9,234,800
Transfers In	-	-	-	-	-
Transfers Out	(2,134,832)	(1,319,850)	(2,531,233)	(2,677,400)	(2,782,400)
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>(3,198,826)</b>	<b>(1,745,946)</b>	<b>(2,687,841)</b>	<b>(5,373,100)</b>	<b>(5,469,900)</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ (403,221)</b>	<b>\$ 1,164,055</b>	<b>\$ 282,431</b>	<b>\$ -</b>	<b>\$ -</b>

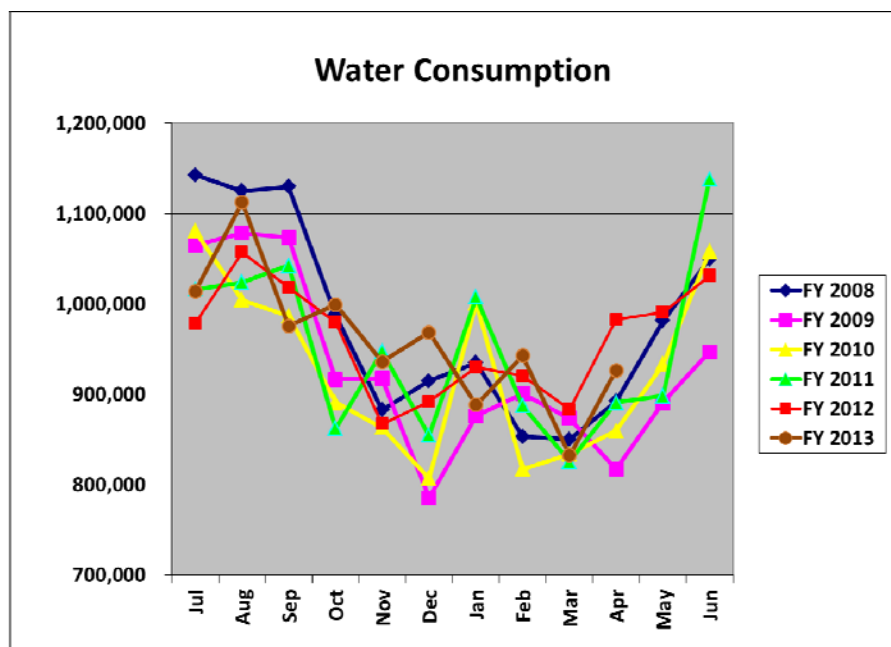


# Water Fund Revenues

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



The Water and Sewer Fund records revenues and expenditures associated with operation and maintenance of the City’s water and sewer systems. Revenues collected maintain the water system operations, including water supply, treatment, storage, and sewer system operations including wastewater collection and treatment, as well as compliance with EPA and Georgia EPD requirements. Additionally, Water and Sewer Fund revenues are used to fund the general operations of the City including fire, police, streets, and general administration. Charges for services are billed based on actual water consumed. Sewer is billed based on 80% of actual water consumed for customers inside the city and on 100% of actual water consumed for customers outside the city with the first 2,000 gallons included in the base charge.



The City's Current Water & Sewer rates:

### Base Water Rates (residential)

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

### Volume Rate (residential)

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

### Base Water Rates (commercial)

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

All volume usage is \$6.41 per 1,000 gallons

### Dedicated Fire Lines

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

### Volume Rate (fire lines)

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

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

### Base Sewer Rates

Line Size	Inside City Limits	Outside City Limits
All	\$11.56	\$24.16

### Volume Rate

1 <sup>st</sup> 2,000 gallons	Included	Included
2,001 – 6,999 gallons	\$ 4.09 per 1,000 gal.	\$ 5.85 per 1,000 gal.
7,000 + gallons	\$ 4.92 per 1,000 gal.	\$ 6.41 per 1,000 gal.
	80% of water consumption	100% of water consumption

**Sewer Volume Example:** (80% inside the City Limits)- If a customer uses 10,000 gallons of water only 6,000 gallons of sewer will be charged. Base rate (\$11.56) plus volume( 6 x \$4.09 = \$24.54) for total sewer bill of \$36.10.

## Service Charges

New Account Connection - \$50  
 Transfer Service - \$Free/ \$25\*  
 Reconnection - \$25 (not due to lack of payment)  
 Disconnection - \$50 (due to lack of payment)  
 NSF Checks - \$30  
 Meter/ ERTS Damage - \$125 (additional fees may apply to meters larger than 1")  
 Name or Address Change – Free  
 Continuous Service – Free/ \$25\*\*  
 Temporary Service/ Inspection - \$25 connection plus usage (3 days service max)  
 Temporary disconnection due to repair – Free  
 Water/Sewer Deposit - \$100 (if applicable)

## Definitions & Notes

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

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

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

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

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

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

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

### WATER CONNECTION FEES BASED ON METER SIZE

5/8"-3/4"	\$	3,500
1"	\$	5,000
1+1/2"	\$	6,500
2"	\$	10,500
3"	\$	15,000
4"	\$	20,000
6"	\$	25,000
8"	\$	50,000
10"-12"	\$	110,000

### SEWER CONNECTION FEES -

4" SEWER CONNECTION, FEES PER UNIT	\$	3,500
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**NOTE: SOME TYPES OF COMMERCIAL OPERATIONS ARE REQUIRED TO PAY A SEWER CAPACITY CHARGE. BUSINESSES SUCH AS RESTAURANTS, CARWASHES, LAUNDRIES, ETC. THE BASE CHARGE IS FOR A 4" CONNECTION. LARGER CONNECTIONS WILL BE AT A HIGHER RATE BASED ON THE HOUSE HOLD EQUIVALENT OF 300 GALLONS PER DAY.**

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

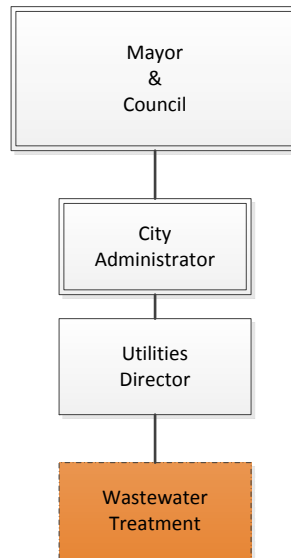
The other agreement is for the County to purchase one million gallons per day of capacity in the Cedar Creek Reclamation Facility which was completed in 2009. The monies collected from Barrow County for this capacity will partially offset the debt that the City incurred to construct this sewer treatment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

# Water Fund Expenditures

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 512,284	\$ 518,437	\$ 530,326	\$ 586,000	\$ 621,900
OVERTIME	28,171	37,224	39,115	41,300	44,600
<b>TOTAL SALARIES</b>	<b>540,455</b>	<b>555,661</b>	<b>569,442</b>	<b>627,300</b>	<b>666,500</b>
<b>BENEFITS</b>					
GROUP INSURANCE	110,343	116,442	130,674	171,800	156,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	31,383	33,466	33,626	38,600	40,300
MEDICARE	7,339	7,827	7,865	9,000	9,600
RETIREMENT CONTRIBUTION	79,880	111,957	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	28,585	13,588	-	-	-
OTHER EMPLOYEE BENEFITS	23,822	6,292	205,632	8,400	202,300
<b>TOTAL BENEFITS</b>	<b>281,352</b>	<b>289,572</b>	<b>377,797</b>	<b>227,800</b>	<b>408,300</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>821,807</b>	<b>845,233</b>	<b>947,239</b>	<b>855,100</b>	<b>1,074,800</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	2,601,546	2,687,730	2,775,185	2,618,600	2,106,400
TECHNICAL	7,771	78,459	51,654	86,300	109,400
BILLING & COLLECTION FEE	-	-	-	-	612,100
CLAIMS	-	-	-	-	-
CLEANING SERVICES	186	300	210	200	200
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	47,094	38,462	45,454	65,500	-
GENERAL REPAIRS & MAINT.	401,711	231,842	319,181	143,000	299,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	35,006	12,377	85,918	213,800	304,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	10,663	9,390	3,808	17,700	17,700
INS. OTHER THAN EMP BENEFIT	55,604	64,140	27,288	-	-
COMMUNICATIONS	8,810	7,919	10,368	13,100	16,400
ADVERTISING	53	1,460	-	4,100	4,100
PRINTING & BINDING	7,685	7,788	9,121	15,500	15,500
TRAVEL	1,173	1,566	1,323	6,000	6,000
DUES & FEES	13,211	20,811	20,988	27,100	27,100
EDUCATION & TRAINING	4,728	3,797	4,797	24,000	24,000
LICENSES & FEES	1,251	-	120	1,500	1,800
GENERAL SUPPLIES/MATERIALS	89,359	119,542	103,443	187,500	114,700
UTILITIES	155,139	112,374	136,023	119,400	685,700
GASOLINE	31,886	35,499	37,784	48,000	44,100
FOOD	734	1,323	1,317	4,100	4,100
BOOKS AND PERIODICALS	-	85	499	1,700	1,700
SUP/INV PURCHASED RESALE	142,478	166,911	236,954	180,000	180,000
SMALL EQUIPMENT	22,607	40,410	31,955	110,200	114,900
TECHNOLOGY EQUIPMENT	216	395	4,439	36,200	36,200
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	10,377	9,561	8,950	11,700	12,400
UTILITY SUPPLY	276,195	325,310	344,130	410,000	410,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	2,787,092	3,193,098	3,153,642	-	-
BAD DEBT	48,346	89,381	70,179	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>6,760,923</b>	<b>7,259,928</b>	<b>7,484,731</b>	<b>4,345,200</b>	<b>5,147,900</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	100,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	12,072,000	9,750,800
MACHINERY & EQUIP	-	-	-	77,000	264,000
VEHICLES	-	-	-	22,000	44,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,171,000</b>	<b>10,158,800</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	1,573,600	1,906,800
CAPITAL LEASE	-	-	-	109,200	-
INTEREST	1,067,066	1,186,649	1,086,576	1,012,900	780,700
<b>TOTAL DEBT SERVICE</b>	<b>1,067,066</b>	<b>1,186,649</b>	<b>1,086,576</b>	<b>2,695,700</b>	<b>2,687,500</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	1,015,797	1,031,474	1,138,069	2,130,000	1,443,000
INTERNAL FUNDS	577,209	644,770	572,325	597,500	-
<b>TOTAL ALLOCATION</b>	<b>1,593,007</b>	<b>1,676,244</b>	<b>1,710,394</b>	<b>2,727,500</b>	<b>1,443,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,242,803</b>	<b>\$ 10,968,055</b>	<b>\$ 11,228,939</b>	<b>\$ 22,794,500</b>	<b>\$ 20,512,000</b>

# Water Fund

## Wastewater Treatment



### Statement of Purpose

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

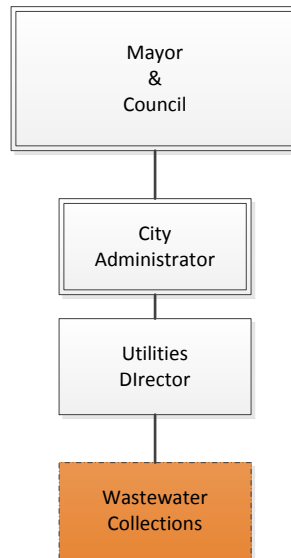
### Program Objectives

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	764,662	667,217	669,506	564,000	507,000
TECHNICAL	3,551	42,724	12,911	22,000	22,000
BILLING & COLLECTION FEE	-	-	-	-	31,900
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	232,384	67,066	82,815	84,000	63,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	11,541	20,166	95,300	99,500
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	9,946	8,250	2,679	3,000	3,000
INS. OTHER THAN EMP BENEFIT	-	3,973	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	145	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	56,755	77,481	56,505	126,800	55,200
UTILITIES	59,995	20,487	22,790	24,000	202,500
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	12,267	3,699	8,000	8,500
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	171,488	583,390	580,501	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,298,782</b>	<b>1,494,394</b>	<b>1,451,718</b>	<b>927,100</b>	<b>992,600</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	151,883	164,094	173,791	89,600	75,100
INTERNAL FUNDS	86,305	102,575	89,231	27,600	-
<b>TOTAL ALLOCATION</b>	<b>238,188</b>	<b>266,669</b>	<b>263,022</b>	<b>117,200</b>	<b>75,100</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,536,970</b>	<b>\$ 1,761,063</b>	<b>\$ 1,714,740</b>	<b>\$ 1,044,300</b>	<b>\$ 1,067,700</b>

# 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	736,554	917,481	899,957	750,000	723,600
TECHNICAL	-	7,526	8,150	5,200	3,800
BILLING & COLLECTION FEE	-	-	-	-	90,900
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	108,497	120,580	100,195	26,500	116,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	34,109	34,800	36,900
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	248	20,000	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	162	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	1,467	-	3,000	3,000
UTILITIES	28,443	25,236	46,699	31,800	73,000
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	1,333	5,000	5,000
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	2,515	4,133	5,000	5,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>873,494</b>	<b>1,075,216</b>	<b>1,114,576</b>	<b>861,300</b>	<b>1,057,700</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	3,271,000	1,773,800
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	<b>3,271,000</b>	<b>1,773,800</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	102,149	118,066	133,431	399,400	214,300
INTERNAL FUNDS	58,044	73,802	68,509	123,000	-
<b>TOTAL ALLOCATION</b>	<b>160,193</b>	<b>191,868</b>	<b>201,939</b>	<b>522,400</b>	<b>214,300</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,033,687</b>	<b>\$ 1,267,084</b>	<b>\$ 1,316,516</b>	<b>\$ 4,654,700</b>	<b>\$ 3,045,800</b>

# Water Fund

## Water Administration

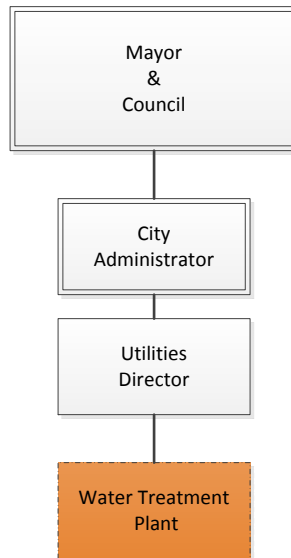
### Statement of Purpose

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	47,498	3,664	3,175	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	89,500
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	60	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	240	-	-	-
DUES & FEES	1,855	1,855	1,855	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	1,176	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	139	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	2,493,961	2,480,881	2,434,235	-	-
BAD DEBT	48,346	89,381	70,179	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,593,035</b>	<b>2,576,021</b>	<b>2,509,445</b>	-	<b>89,500</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	1,573,600	1,906,800
CAPITAL LEASE	-	-	-	109,200	-
INTEREST	1,067,066	1,186,649	1,086,576	1,012,900	780,700
<b>TOTAL DEBT SERVICE</b>	<b>1,067,066</b>	<b>1,186,649</b>	<b>1,086,576</b>	<b>2,695,700</b>	<b>2,687,500</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	432,288	423,875	430,495	260,600	210,100
INTERNAL FUNDS	245,640	264,963	221,033	80,300	-
<b>TOTAL ALLOCATION</b>	<b>677,929</b>	<b>688,839</b>	<b>651,528</b>	<b>340,900</b>	<b>210,100</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,338,029</b>	<b>\$ 4,451,509</b>	<b>\$ 4,247,548</b>	<b>\$ 3,036,600</b>	<b>\$ 2,987,100</b>

# 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.

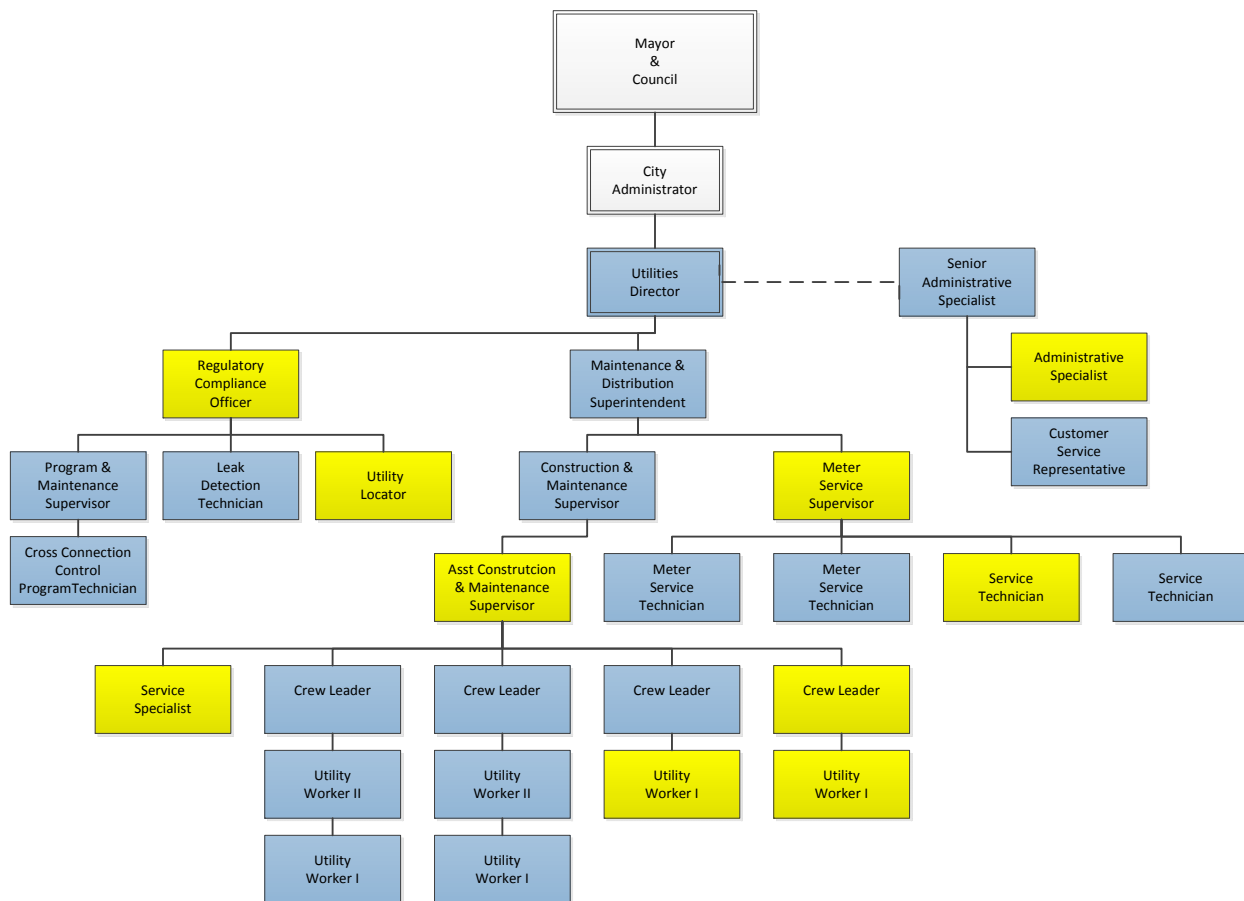
### Program Objectives

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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	1,005,719	1,059,143	1,092,013	1,140,000	691,200
TECHNICAL	295	19,316	19,223	40,600	65,100
BILLING & COLLECTION FEE	-	-	-	-	59,700
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	56,817	33,442	7,910	22,500	102,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	30,290	54,300	72,700
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	10,000	10,000
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	4,500	3,804	3,756	6,200	6,200
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	6,358	6,598	7,243	7,800	7,800
TRAVEL	-	-	-	-	-
DUES & FEES	-	8,300	9,200	9,400	9,400
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,264	6,896	11,444	9,100	7,900
UTILITIES	30,107	26,598	32,584	30,000	375,200
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	3,842	107	3,498	10,300	10,300
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	5,000	5,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	1,600	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,109,903</b>	<b>1,164,205</b>	<b>1,218,764</b>	<b>1,345,200</b>	<b>1,422,500</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	51,000	191,000
MACHINERY & EQUIP	-	-	-	60,000	247,000
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	<b>111,000</b>	<b>438,000</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	129,795	127,837	-	140,800	140,800
INTERNAL FUNDS	73,754	79,911	74,912	43,400	-
<b>TOTAL ALLOCATION</b>	<b>203,549</b>	<b>207,748</b>	<b>74,912</b>	<b>184,200</b>	<b>140,800</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,313,452</b>	<b>\$ 1,371,952</b>	<b>\$ 1,293,676</b>	<b>\$ 1,640,400</b>	<b>\$ 2,001,300</b>

# 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 512,284	\$ 518,437	\$ 530,326	\$ 586,000	\$ 621,900
OVERTIME	28,171	37,224	39,115	41,300	44,600
<b>TOTAL SALARIES</b>	<b>540,455</b>	<b>555,661</b>	<b>569,442</b>	<b>627,300</b>	<b>666,500</b>
<b>BENEFITS</b>					
GROUP INSURANCE	110,343	116,442	130,674	171,800	156,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	31,383	33,466	33,626	38,600	40,300
MEDICARE	7,339	7,827	7,865	9,000	9,600
RETIREMENT CONTRIBUTION	79,880	111,957	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	28,585	13,588	-	-	-
OTHER EMPLOYEE BENEFITS	23,822	6,292	205,632	8,400	202,300
<b>TOTAL BENEFITS</b>	<b>281,352</b>	<b>289,572</b>	<b>377,797</b>	<b>227,800</b>	<b>408,300</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>821,807</b>	<b>845,233</b>	<b>947,239</b>	<b>855,100</b>	<b>1,074,800</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	47,112	40,225	110,535	164,600	184,600
TECHNICAL	3,925	8,893	11,371	18,500	18,500
BILLING & COLLECTION FEE	-	-	-	-	340,100
CLAIMS	-	-	-	-	-
CLEANING SERVICES	186	300	210	200	200
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	47,094	38,462	45,454	65,500	-
GENERAL REPAIRS & MAINT.	4,014	10,753	128,260	10,000	17,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	35,006	836	1,352	29,400	94,900
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	717	1,140	1,129	4,700	4,700
INS. OTHER THAN EMP BENEFIT	55,604	59,919	7,288	-	-
COMMUNICATIONS	4,310	4,114	6,612	6,900	10,200
ADVERTISING	(7)	1,460	-	4,100	4,100
PRINTING & BINDING	1,327	1,190	1,878	7,700	7,700
TRAVEL	1,173	1,326	1,323	6,000	6,000
DUES & FEES	11,356	10,493	9,788	17,700	17,700
EDUCATION & TRAINING	4,728	3,797	4,797	24,000	24,000
LICENSES & FEES	75	-	120	1,500	1,800
GENERAL SUPPLIES/MATERIALS	30,340	33,699	35,495	48,600	48,600
UTILITIES	36,594	40,053	33,949	33,600	35,000
GASOLINE	31,886	35,499	37,784	48,000	44,100
FOOD	734	1,323	1,317	4,100	4,100
BOOKS AND PERIODICALS	-	85	499	1,700	1,700
SUP/INV PURCHASED RESALE	142,478	166,911	236,949	180,000	180,000
SMALL EQUIPMENT	18,765	28,035	23,426	86,900	91,100
TECHNOLOGY EQUIPMENT	77	395	4,439	36,200	36,200
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	10,377	9,561	8,950	11,700	12,400
UTILITY SUPPLY	276,195	322,795	339,997	400,000	400,000
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	121,643	128,827	137,306	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>885,710</b>	<b>950,092</b>	<b>1,190,229</b>	<b>1,211,600</b>	<b>1,585,600</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	100,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	8,750,000	7,786,000
MACHINERY & EQUIP	-	-	-	17,000	17,000
VEHICLES	-	-	-	22,000	44,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,789,000</b>	<b>7,947,000</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	199,682	197,602	400,352	1,239,600	802,700
INTERNAL FUNDS	113,466	123,519	118,640	323,200	-
<b>TOTAL ALLOCATION</b>	<b>313,148</b>	<b>321,121</b>	<b>518,991</b>	<b>1,562,800</b>	<b>802,700</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,020,665</b>	<b>\$ 2,116,446</b>	<b>\$ 2,656,459</b>	<b>\$ 12,418,500</b>	<b>\$ 11,410,100</b>

# Water Fund Positions

<u>Water Fund</u>	Approved FY 2010	Approved FY 2011	Approved FY 2012	Approved FY 2013	Requested FY 2014
Utilities Director	1.00	1.00	1.00	1.00	1.00
Maintenance & Distribution Superintenden	1.00	1.00	1.00	1.00	1.00
Senior Administrative Specialist	-	-	-	-	1.00
Administrative Specialist	1.00	1.00	1.00	1.00	-
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
Construction & Maintenance Supervisor	-	-	-	-	1.00
Program & Maintenance Supervisor	-	-	-	-	1.00
Foreman	2.00	2.00	2.00	2.00	-
Crew Leaders	3.00	3.00	3.00	3.00	3.00
Meter Service Technician	-	-	-	-	2.00
Leak Detection Technician	-	-	-	-	1.00
Cross Connection Control Program Techn	-	-	-	-	1.00
Service Technician	1.00	1.00	1.00	3.00	1.00
Utility Worker II	3.00	3.00	3.00	3.00	2.00
Utility Worker I	3.00	3.00	3.00	3.00	2.00
<b>Total Water Fund</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>18.00</b>	<b>18.00</b>



# Water Fund

## Debt Service

	<u>Balances</u> <u>6/30/2013</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b><u>Water Fund</u></b>				
Notes Payable:				
2002 GEFA Water Tank & Lines	\$ 43,621	\$ 21,130	\$ 265	\$ 21,395
2011 GEFA Water - Embassy Walk	-	107,268	28,088	135,356
2013 GEFA Water - Fixed Network	-	58,128	4,014	62,142
Bonds Payable-				
2005 Series	3,650,000	859,000	119,481	978,481
2009 Series	3,368,000	207,000	107,402	314,402
2012 Series	14,190,000	650,000	521,250	1,171,250
<b>Total Water Fund</b>	<b><u>\$ 21,251,621</u></b>	<b><u>\$1,902,526</u></b>	<b><u>\$ 780,500</u></b>	<b><u>\$ 2,683,026</u></b>

# Water Fund

## Capital Outlay

	<b><u>FY 2014</u></b>
<b><u>Wastewater Collection</u></b>	
Meadowbrook Sewer Replacement	\$ 250,000
SR 211 Gravity Sewer	512,000
Auburn Sewer Service Upgrade	500,000
Center Street @ Underpass	68,200
King Street & Foley Street Gravity Sewer	189,200
W Athens Street to Patrick Mill Rd Gravity Sewer	84,750
Satellite Drive Gravity Sewer	44,650
Manhole Rehab (50)	125,000
<b>Total</b>	<b><u>\$ 1,773,800</u></b>
<b><u>Water Treatment</u></b>	
Add Larger Drains To #1 & #2	\$ 25,000
Install a Larger Crossover	16,000
Sludge Handling Infrastructure	150,000
Install Variable Speed Drives	60,000
VFD Pump #4 Highway 53	32,000
Backup Pump Laurel Lane	55,000
Portable Generator Connection	100,000
<b>Total</b>	<b><u>\$ 438,000</u></b>
<b><u>Water Distribution</u></b>	
Ft. Yargo- Beulah St. Phase II	\$ 2,000,000
Ft. Yargo Line Phase II A - Pump Station	1,200,000
Chandler Road Main Extension	214,500
Fire Line Meter WBHS	8,500
Fire Line Hagemeyer	11,500
Fire Line Meter Wal-Mart	15,500
Athens Street Railroad Crossing	65,000
CIP-HWY 211 7 Thompson Mill	124,200

	<u>FY 2014</u>
<b><u>Water Distribution - Continued</u></b>	
CIP-Annual Rehab Other Project	450,000
CIP-Jim Johnson Road	235,000
CIP-Telemetry	165,000
CIP-Upgrade Yargo Raw Water Line	800,000
CIP-Tom Miller Road Tie in Phase 1	128,800
CIP-5 MG Ground Storage Tank	1,975,000
Fixed Network / Leak Detection	180,000
Honeysuckle Lane Rehab	128,000
Midland Avenue Rehab	85,000
Land for Water Tank	100,000
Valve Exerciser	17,000
(2) Truck 4x4	44,000
<b>Total</b>	<b><u>\$ 7,947,000</u></b>
<b>Water Fund Totals</b>	<b><u>\$ 10,158,800</u></b>



# Environmental Protection Services Fund



# Environmental Protection Services Fund

## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>					
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	23,390	19,912	33,036	32,700	24,000
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>23,390</b>	<b>19,912</b>	<b>33,036</b>	<b>32,700</b>	<b>24,000</b>
<b>OPERATING EXPENDITURES</b>					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	497,476	415,939	273,313	445,400	485,500
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Internal Service	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>497,476</b>	<b>415,939</b>	<b>273,313</b>	<b>445,400</b>	<b>485,500</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	(363,000)	(435,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	363,000	435,000
Transfers In	-	-	85,133	412,700	461,500
Transfers Out	-	-	1	-	-
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>-</b>	<b>-</b>	<b>85,134</b>	<b>412,700</b>	<b>461,500</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	<b>\$ (474,086)</b>	<b>\$ (396,026)</b>	<b>\$ (155,142)</b>	<b>\$ -</b>	<b>\$ -</b>

# Environmental Protection Services Fund

## Revenues

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

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

### Program Objectives

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

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





# Environmental Protection Services Fund

## Expenditures

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ 116,300	\$ 162,300
OVERTIME	-	-	-	7,000	5,400
<b>TOTAL SALARIES</b>	-	-	-	<b>123,300</b>	<b>167,700</b>
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	59,600	54,800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	7,700	10,600
MEDICARE	-	-	-	1,800	2,500
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	43,100
<b>TOTAL BENEFITS</b>	-	-	-	<b>69,100</b>	<b>111,000</b>
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	<b>192,400</b>	<b>278,700</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	305,414	309,444	159,933	30,000	30,000
TECHNICAL	9,441	7,847	6,927	20,000	20,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	9,475	-	-	-	-
FLEET MAINTENANCE	-	-	-	2,000	-
GENERAL REPAIRS & MAINT.	124,746	59,891	39,656	33,000	61,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	7,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	13	1,200	1,800
ADVERTISING	-	-	-	300	300
PRINTING & BINDING	-	-	-	3,500	3,500
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	35	-	-
EDUCATION & TRAINING	-	-	2,000	-	-
LICENSES & FEES	7,011	-	-	-	-
GENERAL SUPPLIES/MATERIALS	4,367	-	718	7,000	7,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	8,300	7,000
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	299	1,500	1,500
TECHNOLOGY EQUIPMENT	-	-	-	-	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	243	700	700
UTILITY SUPPLY	37,022	-	31,919	35,500	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	3,868	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>497,476</b>	<b>377,182</b>	<b>245,612</b>	<b>143,200</b>	<b>142,000</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	363,000	435,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	<b>363,000</b>	<b>435,000</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	38,757	27,701	109,800	64,800
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	<b>38,757</b>	<b>27,701</b>	<b>109,800</b>	<b>64,800</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 497,476</b>	<b>\$ 415,939</b>	<b>\$ 273,313</b>	<b>\$ 808,400</b>	<b>\$ 920,500</b>

# Environmental Protection Services Fund

## Watershed Protection

### Statement of Purpose

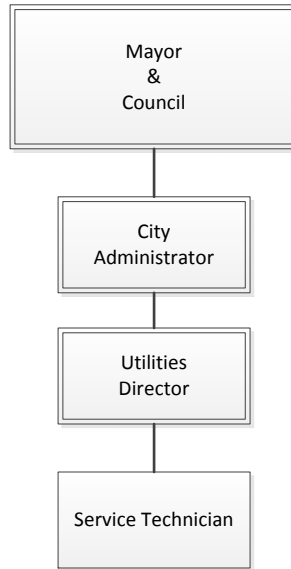
The Watershed Management program is responsible for analyzing the watershed to ensure State and Federal regulations for impaired streams are met. This monitoring program is designed to help Winder achieve its goal of having clean streams and rivers. By monitoring water quality over an extended period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

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	21,454	14,131	7,461	-	-
TECHNICAL	9,441	3,147	5,427	10,000	10,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	35	-	-
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>30,895</b>	<b>17,278</b>	<b>12,923</b>	<b>10,000</b>	<b>10,000</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	1,775	1,457	1,000	800
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	<b>1,775</b>	<b>1,457</b>	<b>1,000</b>	<b>800</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 30,895</b>	<b>\$ 19,053</b>	<b>\$ 14,380</b>	<b>\$ 11,000</b>	<b>\$ 10,800</b>

# 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.

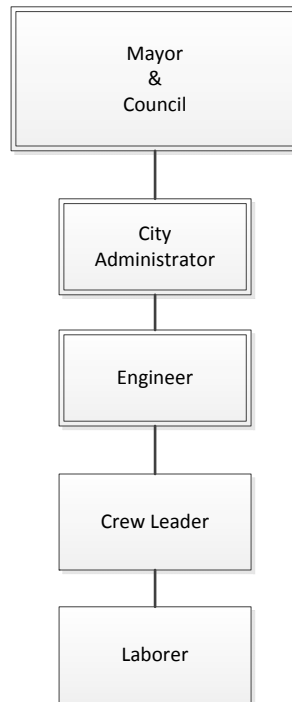
### Program Objectives

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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ 37,200	\$ 38,700
OVERTIME	-	-	-	2,700	2,200
<b>TOTAL SALARIES</b>	-	-	-	<b>39,900</b>	<b>40,900</b>
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	14,900	13,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	2,500	2,600
MEDICARE	-	-	-	600	600
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	10,800
<b>TOTAL BENEFITS</b>	-	-	-	<b>18,000</b>	<b>27,900</b>
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	<b>57,900</b>	<b>68,800</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	65,771	44,369	22,383	-	-
TECHNICAL	-	-	-	5,000	5,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	2,000	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	2,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	13	600	600
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	3,000	3,000
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	541	-	682	5,000	5,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	4,300	3,500
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	200	200
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	299	1,500	1,500
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	243	700	700
UTILITY SUPPLY	-	-	4,394	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>66,312</b>	<b>44,369</b>	<b>28,014</b>	<b>22,300</b>	<b>21,500</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	4,559	3,159	18,300	6,800
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	<b>4,559</b>	<b>3,159</b>	<b>18,300</b>	<b>6,800</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 66,312</b>	<b>\$ 48,929</b>	<b>\$ 31,173</b>	<b>\$ 98,500</b>	<b>\$ 97,100</b>

# Environmental Protection Services Fund

## Stormwater



### Statement of Purpose

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

### Program Objectives

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ 79,100	\$ 123,600
OVERTIME	-	-	-	4,300	3,200
<b>TOTAL SALARIES</b>	-	-	-	<b>83,400</b>	<b>126,800</b>
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	44,700	40,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	5,200	8,000
MEDICARE	-	-	-	1,200	1,900
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	32,300
<b>TOTAL BENEFITS</b>	-	-	-	<b>51,100</b>	<b>83,100</b>
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	<b>134,500</b>	<b>209,900</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	218,189	250,944	130,089	30,000	30,000
TECHNICAL	-	4,700	1,500	5,000	5,000
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	9,475	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	124,746	59,891	39,656	33,000	61,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	5,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	600	1,200
ADVERTISING	-	-	-	300	300
PRINTING & BINDING	-	-	-	500	500
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	2,000	-	-
LICENSES & FEES	7,011	-	-	-	-
GENERAL SUPPLIES/MATERIALS	3,825	-	36	2,000	2,000
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	4,000	3,500
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	2,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	37,022	-	27,525	35,500	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	3,868	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>400,269</b>	<b>315,534</b>	<b>204,675</b>	<b>110,900</b>	<b>110,500</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	363,000	435,000
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	<b>363,000</b>	<b>435,000</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	32,422	23,084	90,500	57,200
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	<b>32,422</b>	<b>23,084</b>	<b>90,500</b>	<b>57,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 400,269</b>	<b>\$ 347,957</b>	<b>\$ 227,759</b>	<b>\$ 698,900</b>	<b>\$ 812,600</b>

# Environmental Protection Services Fund

## Positions

	Approved FY 2010	Approved FY 2011	Approved FY 2012	Approved FY 2013	Requested FY 2014
<b><u>Fats, Oils, &amp; Grease</u></b>					
Service Technician	-	-	-	1.00	1.00
Total	-	-	-	1.00	1.00
<b><u>Stormwater</u></b>					
Engineer	-	-	-	-	1.00
Crew Leader	-	-	-	1.00	1.00
Laborers	-	-	-	2.00	1.00
Total	-	-	-	3.00	3.00
<b>Total EPS Fund</b>	-	-	-	4.00	4.00



# Environmental Protection Services Fund

## Capital Outlay

	<u>FY 2014</u>
<u>Stormwater</u>	
Alexander Street	\$ 100,000
Center/Kimbal	65,000
Sims Crossing	60,000
Candler	60,000
Windemere	50,000
Streambank-Marion/Ridgeway	100,000
<b>Total Environmental Protection Services Fund</b>	<b><u>\$ 435,000</u></b>



# Gas Fund



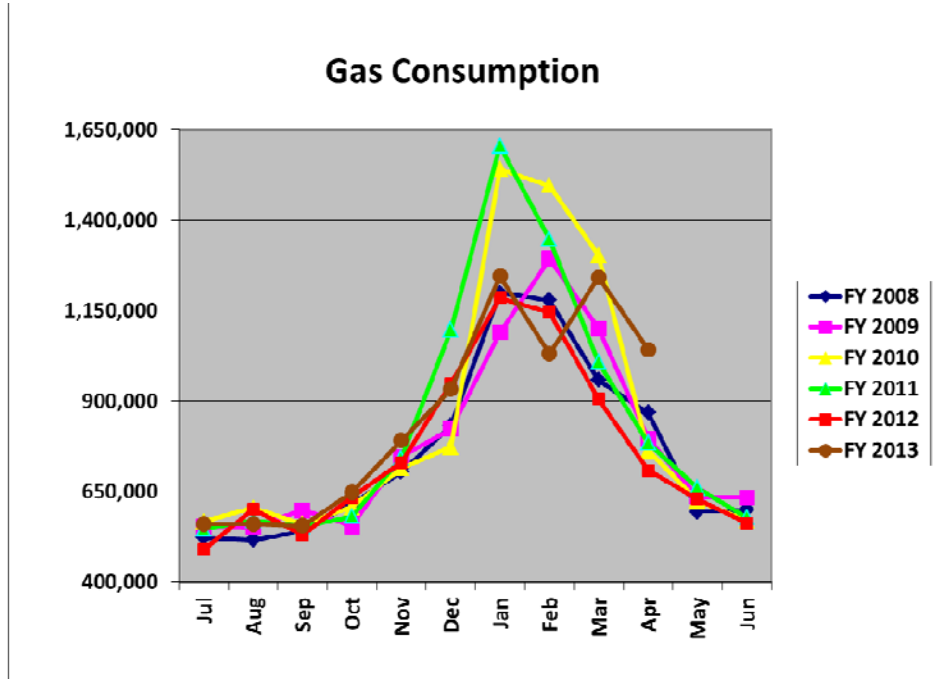
# Gas Fund

## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	255	147	90	-	-
Contributions	-	2,023	-	-	-
Miscellaneous and Other	9,539	11,651	8,202	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	9,949,303	9,158,531	7,484,083	7,757,500	7,994,800
Tap -On Fees	12,300	6,750	10,500	7,500	10,500
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	111,807	103,158	74,310	85,200	93,600
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>10,083,203</b>	<b>9,282,259</b>	<b>7,577,185</b>	<b>7,850,200</b>	<b>8,098,900</b>
<b>OPERATING EXPENDITURES</b>					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	8,372,897	7,839,522	6,542,581	6,379,400	6,384,800
Solid Waste	-	-	-	-	-
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Internal Service	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>8,372,897</b>	<b>7,839,522</b>	<b>6,542,581</b>	<b>6,379,400</b>	<b>6,384,800</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	(7,267)	(5,186)	(3,045)	(65,200)	-
Capital Outlay	-	-	-	(568,000)	(919,500)
Proceeds From Sale of Assets	-	-	45,511	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	568,000	919,500
Transfers In	-	-	-	-	-
Transfers Out	(1,299,380)	(1,263,333)	(1,391,608)	(1,405,600)	(1,714,100)
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>(1,306,647)</b>	<b>(1,268,520)</b>	<b>(1,349,143)</b>	<b>(1,470,800)</b>	<b>(1,714,100)</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	\$ 403,660	\$ 174,218	\$ (314,538)	\$ -	\$ -

# Gas Fund Revenues

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



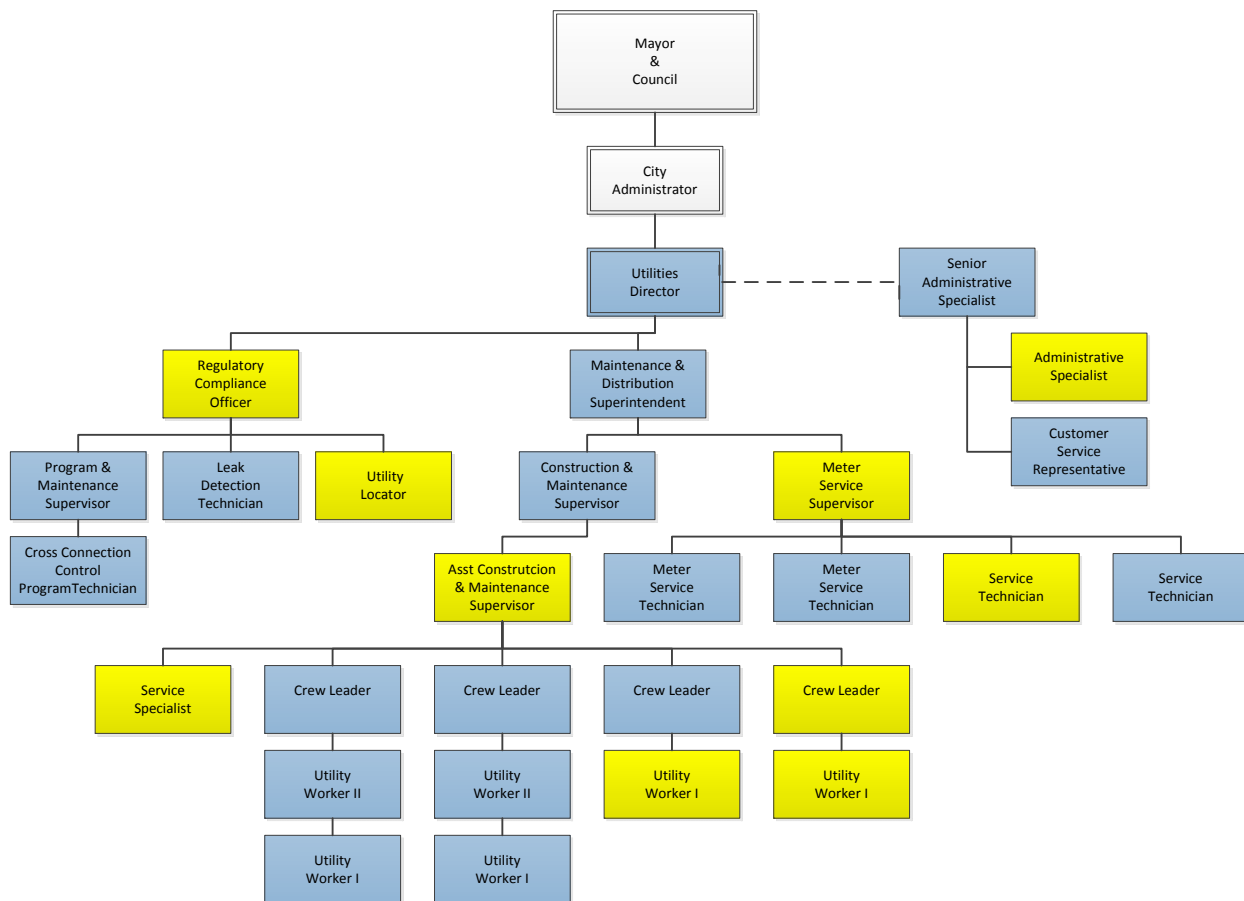
The Gas Fund records revenues and expenditures associated with operation and maintenance of the City's natural gas system. Revenues collected maintain the gas system operations, and distribution infrastructures.

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 2014 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 361,296	\$ 317,391	\$ 330,843	\$ 368,700	\$ 372,900
OVERTIME	9,422	12,370	19,955	21,900	19,300
<b>TOTAL SALARIES</b>	<b>370,717</b>	<b>329,761</b>	<b>350,799</b>	<b>390,600</b>	<b>392,200</b>
<b>BENEFITS</b>					
GROUP INSURANCE	74,762	61,820	76,525	50,600	70,600
SOCIAL SECURITY (FICA) CONTRIBUTIONS	21,454	19,956	20,477	25,800	23,700
MEDICARE	5,018	4,667	4,789	6,000	5,600
RETIREMENT CONTRIBUTION	54,387	56,777	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	20,949	7,300	-	-	-
OTHER EMPLOYEE BENEFITS	6,434	12,943	91,359	5,800	113,500
<b>TOTAL BENEFITS</b>	<b>183,006</b>	<b>163,462</b>	<b>193,150</b>	<b>88,200</b>	<b>213,400</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>553,723</b>	<b>493,223</b>	<b>543,949</b>	<b>478,800</b>	<b>605,600</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	150	300	-	5,000	10,000
TECHNICAL	28,921	24,145	18,817	25,000	35,000
BILLING & COLLECTION FEE	-	-	-	-	221,700
CLAIMS	-	-	-	-	-
CLEANING SERVICES	186	300	210	200	200
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	26,982	31,512	52,983	46,200	-
GENERAL REPAIRS & MAINT.	1,290	2,877	14,684	-	27,900
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	961	4,497	8,189	5,000	51,200
RENTAL OF LAND & BUILDINGS	8,827	-	-	-	-
RENTAL OF EQUIPMENT	473	1,280	1,129	2,000	2,000
INS. OTHER THAN EMP BENEFIT	28,147	30,170	-	-	-
COMMUNICATIONS	7,363	7,950	8,617	9,100	15,300
ADVERTISING	961	630	418	4,000	4,000
PRINTING & BINDING	49	1,173	1,101	3,000	3,000
TRAVEL	2,245	1,246	3,031	3,500	3,500
DUES & FEES	6,676	4,229	7,709	8,400	8,400
EDUCATION & TRAINING	1,293	3,155	2,925	6,800	6,800
LICENSES & FEES	1,987	2,011	2,115	3,000	3,000
GENERAL SUPPLIES/MATERIALS	18,141	13,823	11,207	13,700	14,000
UTILITIES	10,411	9,804	11,409	11,400	9,200
GASOLINE	16,871	19,833	26,278	24,000	25,900
FOOD	1,420	1,219	1,583	1,500	2,000
BOOKS AND PERIODICALS	-	-	-	400	400
SUP/INV PURCHASED RESALE	6,144,324	5,662,350	4,419,861	4,543,500	4,513,900
SMALL EQUIPMENT	10,062	16,562	16,006	27,100	27,100
TECHNOLOGY EQUIPMENT	747	114	786	7,400	7,300
PUBLIC RELATIONS	30,562	16,266	4,010	5,000	5,000
UNIFORMS	7,279	4,084	6,122	6,000	6,500
UTILITY SUPPLY	110,273	153,000	75,690	214,800	262,100
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	268,055	270,296	261,577	-	-
BAD DEBT	45,265	96,030	179,830	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>6,779,922</b>	<b>6,378,856</b>	<b>5,136,288</b>	<b>4,976,000</b>	<b>5,265,400</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	516,000	829,500
MACHINERY & EQUIP	-	-	-	8,000	16,000
VEHICLES	-	-	-	44,000	74,000
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>568,000</b>	<b>919,500</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	64,300	-
INTEREST	7,267	5,186	3,045	900	-
<b>TOTAL DEBT SERVICE</b>	<b>7,267</b>	<b>5,186</b>	<b>3,045</b>	<b>65,200</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	828,127	731,106	653,511	704,700	513,800
INTERNAL FUNDS	211,124	236,336	208,832	219,900	-
<b>TOTAL ALLOCATION</b>	<b>1,039,251</b>	<b>967,442</b>	<b>862,343</b>	<b>924,600</b>	<b>513,800</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,380,163</b>	<b>\$ 7,844,708</b>	<b>\$ 6,545,625</b>	<b>\$ 7,012,600</b>	<b>\$ 7,304,300</b>

# Gas Fund Positions

<u>Gas Fund</u>	<u>Approved FY 2010</u>	<u>Approved FY 2011</u>	<u>Approved FY 2012</u>	<u>Approved FY 2013</u>	<u>Requested FY 2014</u>
Director	1.00	1.00	1.00	1.00	-
Regulatory Compliance Officer	-	-	-	-	1.00
Administrative Specialist	1.00	1.00	1.00	1.00	1.00
Meter Service Supervisor	1.00	1.00	1.00	1.00	1.00
Asst Construction & Maint Supervisor	-	-	-	-	1.00
Crew Leader	2.00	2.00	2.00	2.00	1.00
Service Technician	1.00	1.00	1.00	1.00	1.00
Service Specialist	-	-	-	-	1.00
Lead Man/Operator	4.00	4.00	4.00	3.00	-
Utility Locator	-	-	-	-	1.00
Utility Worker I	2.00	2.00	2.00	2.00	2.00
<b>Total Gas Fund</b>	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	<u>11.00</u>	<u>10.00</u>



# Gas Fund

## Capital Outlay

	<u>FY 2014</u>
<u>Gas Fund</u>	
CNG Quick Fill Station	\$ 200,000
Bankhead Hwy. Main Upgrade	120,000
Glenwood Replacement Phase II	72,000
Regulator Station Upgrades	35,000
Large Meter Replacements	53,000
Smart Point Program	226,500
Pleasant Hill Church Road/Hwy 82 Expansion	100,000
Pressure Transducer Replacement	23,000
Large Pipe Trailer	16,000
(2) Work Trucks - Replacements	74,000
<b>Total Gas Fund</b>	<b><u>\$ 919,500</u></b>



# Solid Waste Fund



# Solid Waste Fund

## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>					
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	1,057,711	1,131,962	983,517	948,000	960,000
Penalties and Interest	23,413	27,833	27,053	26,400	30,000
Special Facility Charges	-	-	-	-	-
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>1,081,124</b>	<b>1,159,795</b>	<b>1,010,569</b>	<b>974,400</b>	<b>990,000</b>
<b>OPERATING EXPENDITURES</b>					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	946,598	974,134	781,870	683,100	696,200
Broadband	-	-	-	-	-
Special Facility	-	-	-	-	-
Internal Service	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>946,598</b>	<b>974,134</b>	<b>781,870</b>	<b>683,100</b>	<b>696,200</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(131,706)	(356,300)	(459,958)	(291,300)	(293,800)
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>(131,706)</b>	<b>(356,300)</b>	<b>(459,958)</b>	<b>(291,300)</b>	<b>(293,800)</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ 2,820</b>	<b>\$ (170,638)</b>	<b>\$ (231,259)</b>	<b>\$ -</b>	<b>\$ -</b>

# Solid Waste Fund

## Revenues

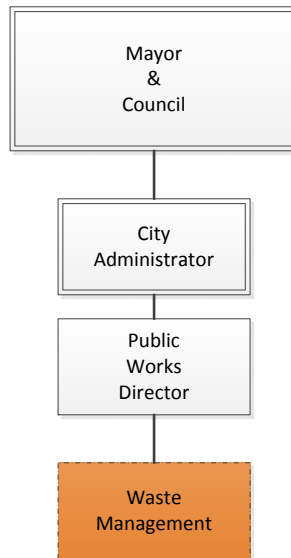
The primary source of revenue is based on fixed monthly charges for solid waste collection.

The Solid Waste Fund records revenues and expenditures associated with solid waste collection which is contracted with Waste Management, Inc. The solid waste collection fee will not increase for the FY 2014 Budget the residential and commercial carts.

<b>SOLID WASTE COLLECTION FEES</b>	<b>RATES EFFECTIVE JULY 1, 2010</b>
RESIDENTIAL CART*	\$ 15.00
COMMERCIAL CART*	16.00

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

# Solid Waste Fund Expenditures



## Statement of Purpose

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

## Program Objectives

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

## Capital Outlay

No capital expenditures have been budgeted for this fund.

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	928,663	950,736	761,082	660,000	673,200
TECHNICAL	-	-	-	-	17,800
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	152	440	-	-
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	6,368	10,468	8,713	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>935,032</b>	<b>961,356</b>	<b>770,235</b>	<b>660,000</b>	<b>691,000</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	1,143	1,191	1,179	6,400	5,200
INTERNAL FUNDS	10,424	11,587	10,455	16,700	-
<b>TOTAL ALLOCATION</b>	<b>11,567</b>	<b>12,777</b>	<b>11,635</b>	<b>23,100</b>	<b>5,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 946,598</b>	<b>\$ 974,134</b>	<b>\$ 781,870</b>	<b>\$ 683,100</b>	<b>\$ 696,200</b>





# Special Facilities Fund



# Special Facilities Fund

## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	1,600	3,590	-	-
Miscellaneous and Other	715	306	175	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Special Facility Charges	116,613	93,385	93,912	92,000	85,200
Broadband Charges	-	-	-	-	-
Internal Service Funds	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>117,328</b>	<b>95,292</b>	<b>97,677</b>	<b>92,000</b>	<b>85,200</b>
<b>OPERATING EXPENDITURES</b>					
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	596,742	619,951	484,174	319,700	531,600
Internal Service	-	-	1	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>596,742</b>	<b>619,951</b>	<b>484,175</b>	<b>319,700</b>	<b>531,600</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	-	-	-	-	(25,000)
Capital Outlay	-	-	-	-	(60,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	60,000
Transfers In	339,583	419,300	252,667	227,700	471,400
Transfers Out	-	-	1	-	-
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>339,583</b>	<b>419,300</b>	<b>252,668</b>	<b>227,700</b>	<b>446,400</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	<b>\$ (139,831)</b>	<b>\$ (105,359)</b>	<b>\$ (133,831)</b>	<b>\$ -</b>	<b>\$ -</b>

## Special Facilities Fund Revenues

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

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

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



**Winder Community Center**



**The Colleen O. Williams Theater**  
At the Winder Cultural Arts Center

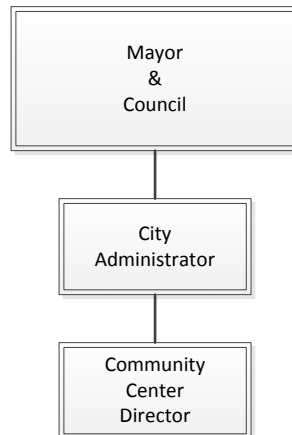
# Special Facilities Fund

## Expenditures

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 155,460	\$ 129,370	\$ 124,897	\$ 129,900	\$ 111,700
OVERTIME	1,531	450	214	400	-
<b>TOTAL SALARIES</b>	<b>156,991</b>	<b>129,820</b>	<b>125,111</b>	<b>130,300</b>	<b>111,700</b>
<b>BENEFITS</b>					
GROUP INSURANCE	21,138	18,021	20,739	22,000	14,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	9,145	7,873	7,264	7,800	6,200
MEDICARE	2,139	1,841	2,133	1,800	1,500
RETIREMENT CONTRIBUTION	21,768	24,175	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	2,915	1,505	-	-	-
OTHER EMPLOYEE BENEFITS	2,091	2,838	34,822	2,000	23,600
<b>TOTAL BENEFITS</b>	<b>59,197</b>	<b>56,253</b>	<b>64,958</b>	<b>33,600</b>	<b>46,200</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>216,188</b>	<b>186,073</b>	<b>190,069</b>	<b>163,900</b>	<b>157,900</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	300	7,490	9,500	9,500
TECHNICAL	1,525	3,924	3,494	2,500	2,500
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	2,862	10,230	684	-	700
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	31,069	45,164	2,814	-	256,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	338	1,500	2,200
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	108	853	2,549	2,400	4,500
INS. OTHER THAN EMP BENEFIT	5,394	5,696	-	-	-
COMMUNICATIONS	1,224	1,178	1,201	1,200	1,700
ADVERTISING	4,548	6,684	9,690	7,000	7,500
PRINTING & BINDING	475	-	210	1,000	1,000
TRAVEL	-	-	204	200	200
DUES & FEES	218	1,520	566	700	700
EDUCATION & TRAINING	-	-	45	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	10,088	8,532	3,288	21,000	24,700
UTILITIES	112,644	128,516	46,797	42,400	8,400
GASOLINE	-	-	-	-	-
FOOD	-	-	378	-	-
BOOKS AND PERIODICALS	-	-	40	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	431	6,021	8,233	200	5,000
TECHNOLOGY EQUIPMENT	1,163	7,820	3,453	5,000	5,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	3,484	3,639	4,230	4,100	200
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	146,352	145,982	149,330	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>321,584</b>	<b>376,059</b>	<b>245,033</b>	<b>98,700</b>	<b>330,300</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	60,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	25,000
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	58,970	57,819	49,072	57,100	43,400
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>58,970</b>	<b>57,819</b>	<b>49,072</b>	<b>57,100</b>	<b>43,400</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 596,742</b>	<b>\$ 619,951</b>	<b>\$ 484,174</b>	<b>\$ 319,700</b>	<b>\$ 616,600</b>

# Special Facilities Fund

## Community Center



### Statement of Purpose

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

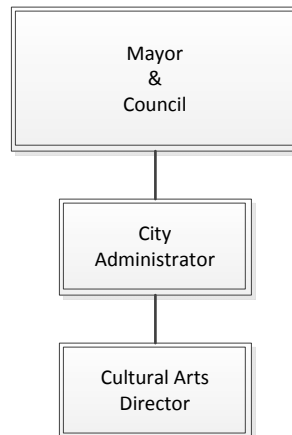
### Program Objectives

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 78,299	\$ 73,473	\$ 68,590	\$ 73,300	\$ 52,900
OVERTIME	1,518	450	214	400	-
<b>TOTAL SALARIES</b>	<b>79,818</b>	<b>73,923</b>	<b>68,804</b>	<b>73,700</b>	<b>52,900</b>
<b>BENEFITS</b>					
GROUP INSURANCE	16,440	17,678	20,438	21,600	14,100
SOCIAL SECURITY (FICA) CONTRIBUTIONS	4,526	4,382	3,871	4,300	2,600
MEDICARE	1,059	1,025	905	1,000	600
RETIREMENT CONTRIBUTION	10,254	12,908	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	2,095	1,081	-	-	-
OTHER EMPLOYEE BENEFITS	1,045	2,074	23,415	1,500	12,300
<b>TOTAL BENEFITS</b>	<b>35,420</b>	<b>39,148</b>	<b>48,628</b>	<b>28,400</b>	<b>29,600</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>115,238</b>	<b>113,071</b>	<b>117,432</b>	<b>102,100</b>	<b>82,500</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	118	-	-	-
BILLING & COLLECTIN FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	2,862	942	684	-	700
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	18,675	18,243	489	-	60,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	108	853	876	2,400	2,400
INS. OTHER THAN EMP BENEFIT	1,870	1,958	-	-	-
COMMUNICATIONS	612	589	601	600	600
ADVERTISING	2,347	2,244	872	2,000	2,000
PRINTING & BINDING	-	-	210	1,000	1,000
TRAVEL	-	-	-	-	-
DUES & FEES	153	155	107	200	200
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	7,738	4,448	1,720	16,000	19,700
UTILITIES	37,664	43,421	407	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	431	4,344	8,233	-	-
TECHNOLOGY EQUIPMENT	-	192	935	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	3,484	3,639	4,073	3,900	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	53,487	54,044	57,510	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>129,430</b>	<b>135,190</b>	<b>76,717</b>	<b>26,100</b>	<b>86,800</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	60,000
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	25,000
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	26,829	25,539	21,897	33,600	19,200
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>26,829</b>	<b>25,539</b>	<b>21,897</b>	<b>33,600</b>	<b>19,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 271,497</b>	<b>\$ 273,799</b>	<b>\$ 216,045</b>	<b>\$ 161,800</b>	<b>\$ 273,500</b>

# 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 77,161	\$ 55,897	\$ 56,307	\$ 56,600	\$ 58,800
OVERTIME	12	-	-	-	-
<b>TOTAL SALARIES</b>	<b>77,174</b>	<b>55,897</b>	<b>56,307</b>	<b>56,600</b>	<b>58,800</b>
<b>BENEFITS</b>					
GROUP INSURANCE	4,697	344	301	400	800
SOCIAL SECURITY (FICA) CONTRIBUTIONS	4,619	3,491	3,393	3,500	3,600
MEDICARE	1,081	816	1,228	800	900
RETIREMENT CONTRIBUTION	11,514	11,266	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	820	423	-	-	-
OTHER EMPLOYEE BENEFITS	1,045	764	11,407	500	11,300
<b>TOTAL BENEFITS</b>	<b>23,777</b>	<b>17,105</b>	<b>16,330</b>	<b>5,200</b>	<b>16,600</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>100,950</b>	<b>73,002</b>	<b>72,637</b>	<b>61,800</b>	<b>75,400</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	300	7,490	9,500	9,500
TECHNICAL	1,525	3,806	3,494	2,500	2,500
BILLING & COLLECTIO FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	9,288	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	5,803	9,781	27	-	124,500
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	338	1,500	2,200
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	1,672	-	2,100
INS. OTHER THAN EMP BENEFIT	1,870	1,958	-	-	-
COMMUNICATIONS	612	589	601	600	1,100
ADVERTISING	2,200	4,440	8,818	5,000	5,500
PRINTING & BINDING	475	-	-	-	-
TRAVEL	-	-	204	200	200
DUES & FEES	65	115	460	500	500
EDUCATION & TRAINING	-	-	45	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	2,350	4,084	1,569	5,000	5,000
UTILITIES	28,571	33,614	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	378	-	-
BOOKS AND PERIODICALS	-	-	40	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	1,677	-	200	5,000
TECHNOLOGY EQUIPMENT	1,163	7,628	2,518	5,000	5,000
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	157	200	200
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	61,866	62,238	62,238	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>106,500</b>	<b>139,518</b>	<b>90,047</b>	<b>30,200</b>	<b>163,300</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	22,748	21,866	18,348	19,400	18,100
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>22,748</b>	<b>21,866</b>	<b>18,348</b>	<b>19,400</b>	<b>18,100</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 230,198</b>	<b>\$ 234,386</b>	<b>\$ 181,032</b>	<b>\$ 111,400</b>	<b>\$ 256,800</b>

# Special Facilities Fund

## Rental Facilities

### Statement of Purpose

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	6,592	17,140	2,298	-	71,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	1,654	1,780	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	1,251	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	46,409	51,481	46,390	42,400	8,400
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	30,999	29,700	29,581	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>85,654</b>	<b>101,351</b>	<b>78,270</b>	<b>42,400</b>	<b>80,200</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	9,392	10,414	8,827	4,100	6,100
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	<b>9,392</b>	<b>10,414</b>	<b>8,827</b>	<b>4,100</b>	<b>6,100</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 95,046</b>	<b>\$ 111,766</b>	<b>\$ 87,097</b>	<b>\$ 46,500</b>	<b>\$ 86,300</b>

# Special Facilities Fund

## Positions by Department

	<u>Approved FY 2010</u>	<u>Approved FY 2011</u>	<u>Approved FY 2012</u>	<u>Approved FY 2013</u>	<u>Requested FY 2014</u>
<b><u>Community Center</u></b>					
Director	1.00	1.00	1.00	1.00	1.00
Events Coordinator/Supervisor	1.00	1.00	1.00	1.00	-
Event Staff	0.50	0.50	0.63	-	-
Total	<u>2.50</u>	<u>2.50</u>	<u>2.63</u>	<u>2.00</u>	<u>1.00</u>
<b><u>Cultural Arts</u></b>					
Director	1.00	1.00	1.00	1.00	1.00
Service Worker/Housekeeping	1.00	1.00	-	-	-
Total	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>Total Special Facility Fund</b>	<u>4.50</u>	<u>4.50</u>	<u>3.63</u>	<u>3.00</u>	<u>2.00</u>

# Special Facilities Fund

## Capital Outlay

	<u>Balances</u> <u>6/30/2013</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>Community Center</u>				
Hal Jackson Park	\$ 50,000	\$ 25,000	\$ -	\$ 25,000



# Broadband Fund



# Broadband Fund

## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous and Other	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-
Gas Charges	-	-	-	-	-
Tap -On Fees	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-
Penalties and Interest	-	410	104	-	-
Special Facility Charges	-	-	-	-	-
Broadband Charges	12,000	12,000	-	-	-
Internal Service Funds	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>12,000</b>	<b>12,410</b>	<b>104</b>	<b>-</b>	<b>-</b>
<b>OPERATING EXPENDITURES</b>					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Public Works	-	-	-	-	-
Recreation	-	-	-	-	-
Housing & Development	-	-	-	-	-
Water and Sewer	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Gas	-	-	-	-	-
Solid Waste	-	-	-	-	-
Broadband	22,591	22,591	22,591	-	-
Special Facility	-	-	-	-	-
Internal Service	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>22,591</b>	<b>22,591</b>	<b>22,591</b>	<b>-</b>	<b>-</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-
Transfers In	(12,000)	(12,000)	(3,000)	-	-
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>(3,000)</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	<b>\$ (22,591)</b>	<b>\$ (22,182)</b>	<b>\$ (25,488)</b>	<b>\$ -</b>	<b>\$ -</b>



## Broadband Fund Revenues

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

# Broadband Fund

## Statement of Purpose

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

## Capital Outlay

No capital expenditures have been budgeted for this fund.

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	22,591	22,591	22,591	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>22,591</b>	<b>22,591</b>	<b>22,591</b>	-	-
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,591</b>	<b>\$ 22,591</b>	<b>\$ 22,591</b>	<b>\$ -</b>	<b>\$ -</b>



# Utility Service Fund



# Utility Service Fund

## Revenue, Expenditures And Other Sources and Uses Summary

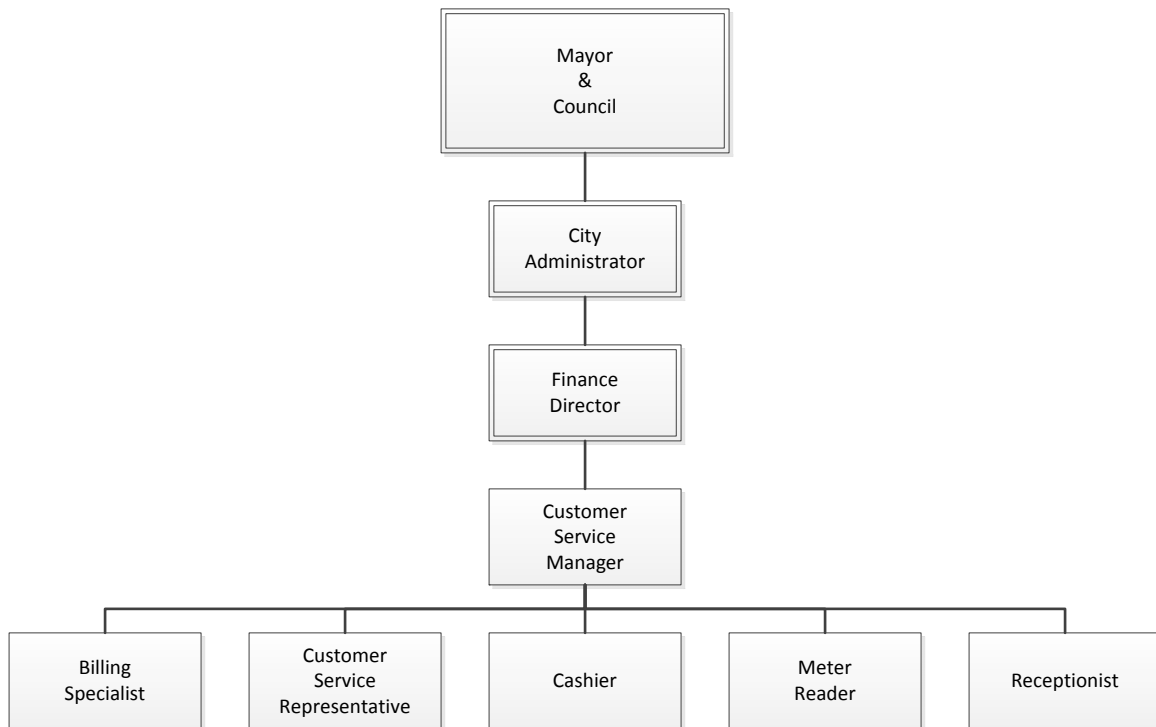
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-
License and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Service	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	1	-	-	-	-
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	798,757	892,693	791,612	721,600	851,600
<b>TOTAL REVENUE</b>	<b>798,758</b>	<b>892,693</b>	<b>791,612</b>	<b>721,600</b>	<b>851,600</b>
<b>OPERATING EXPENDITURES</b>					
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	-	-	-	-	-
Internal Service	857,560	891,842	791,109	710,800	851,600
<b>TOTAL OPERATING EXPENDITURES</b>	<b>857,560</b>	<b>891,842</b>	<b>791,109</b>	<b>710,800</b>	<b>851,600</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	(1,198)	(855)	(502)	(10,800)	-
Capital Outlay	-	-	-	(14,400)	(14,400)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	14,400	14,400
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>(1,198)</b>	<b>(855)</b>	<b>(502)</b>	<b>(10,800)</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	\$ (60,000)	\$ (3)	\$ 1	\$ -	\$ -

## Utility Service Fund Revenues

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

# Utility Service Fund

## Utility Billing Operations



### Statement of Purpose

To provide accurate billing, meter reading, 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 383,716	\$ 390,109	\$ 369,905	\$ 328,000	\$ 348,300
OVERTIME	10,809	10,047	10,264	10,500	7,700
<b>TOTAL SALARIES</b>	<b>394,525</b>	<b>400,157</b>	<b>380,169</b>	<b>338,500</b>	<b>356,000</b>
<b>BENEFITS</b>					
GROUP INSURANCE	79,650	85,388	88,815	83,400	62,900
SOCIAL SECURITY (FICA) CONTRIBUTIONS	22,639	23,744	22,568	21,000	21,500
MEDICARE	5,294	5,553	5,278	4,900	5,100
RETIREMENT CONTRIBUTION	59,544	77,321	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	18,564	4,561	-	-	-
OTHER EMPLOYEE BENEFITS	3,489	5,701	(741)	5,800	113,500
<b>TOTAL BENEFITS</b>	<b>189,180</b>	<b>202,269</b>	<b>115,919</b>	<b>115,100</b>	<b>203,000</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>583,706</b>	<b>602,425</b>	<b>496,088</b>	<b>453,600</b>	<b>559,000</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	7,648	120,000	120,000
TECHNICAL	40,597	66,418	76,260	68,400	53,800
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	32	-	-	500	500
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	30,603	20,291	19,532	10,000	-
GENERAL REPAIRS & MAINT.	982	195	-	-	36,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	500	-	-	10,000
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	10,084	9,072	6,804	3,900	4,000
INS. OTHER THAN EMP BENEFIT	23,672	5,304	675	-	-
COMMUNICATIONS	68,200	67,622	75,371	2,000	3,700
ADVERTISING	118	1,464	120	-	-
PRINTING & BINDING	-	-	395	-	1,500
TRAVEL	32	-	196	1,600	1,600
DUES & FEES	15,494	15,990	18,861	17,900	18,400
EDUCATION & TRAINING	-	-	400	1,000	4,000
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	19,127	19,781	20,676	5,000	10,600
UTILITIES	273	-	-	-	-
GASOLINE	18,233	17,455	23,582	20,000	20,300
FOOD	-	-	75	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	1,420	5,751	1,362	2,100	2,100
TECHNOLOGY EQUIPMENT	1,023	13,902	5,738	3,200	4,200
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	1,471	1,601	463	1,600	1,600
UTILITY SUPPLY	-	757	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	42,494	43,311	36,864	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>273,855</b>	<b>289,416</b>	<b>295,021</b>	<b>257,200</b>	<b>292,600</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	5,100	5,100
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	9,300	9,300
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,400</b>	<b>14,400</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	10,600	-
INTEREST	1,198	855	502	200	-
<b>TOTAL DEBT SERVICE</b>	<b>1,198</b>	<b>855</b>	<b>502</b>	<b>10,800</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	77,100	-
INTERNAL FUNDS	(798,757)	(892,693)	(791,612)	(798,700)	-
<b>TOTAL ALLOCATION</b>	<b>(798,757)</b>	<b>(892,693)</b>	<b>(791,612)</b>	<b>(721,600)</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 60,001</b>	<b>\$ 3</b>	<b>\$ (1)</b>	<b>\$ 14,400</b>	<b>\$ 866,000</b>

# Utility Service Fund

## Positions

<u>Utility Service Fund</u>	<u>Approved FY 2010</u>	<u>Approved FY 2011</u>	<u>Approved FY 2012</u>	<u>Approved FY 2013</u>	<u>Requested FY 2014</u>
Director	1.00	1.00	1.00	-	-
Customer Service Manager	-	-	-	1.00	1.00
Billing Specialist	1.00	1.00	1.00	1.00	2.00
Customer Service Representative	5.00	5.00	4.00	3.00	2.00
Cashier	-	-	-	-	2.00
Receptionist	-	-	-	-	1.00
Collections Specialist	1.00	1.00	1.00	1.00	-
Meter Readers	4.00	4.00	4.00	2.00	2.00
<b>Total Utility Service Fund</b>	<b>12.00</b>	<b>12.00</b>	<b>11.00</b>	<b>8.00</b>	<b>10.00</b>

# Utility Service Fund

## Capital Outlay

	<u>FY 2014</u>
<u>Utility Service Fund</u>	
Super Raptor Radio Transceiver	\$ 5,100
Mobile Lite Collector	9,300
<b>Total Utility Service Fund</b>	<b><u>\$ 14,400</u></b>



# Fleet Maintenance Fund



# Fleet Maintenance Fund

## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 AMENDED BUDGET	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest	0	-	-	-	-	-
Contributions	-	-	1	-	-	-
Miscellaneous and Other	-	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-	-
Water and Sewer Charges	-	-	-	-	-	-
Environmental Protection Charges	-	-	-	-	-	-
Gas Charges	-	-	-	-	-	-
Tap -On Fees	-	-	-	-	-	-
Solid Waste Charges	-	-	-	-	-	-
Penalties and Interest	-	-	-	-	-	-
Special Facility Charges	-	-	-	-	-	-
Broadband Charges	-	-	-	-	-	-
Internal Service Funds	308,066	310,442	305,263	332,100	332,100	-
<b>TOTAL REVENUE</b>	<b>308,066</b>	<b>310,442</b>	<b>305,264</b>	<b>332,100</b>	<b>332,100</b>	<b>-</b>
<b>OPERATING EXPENDITURES</b>						
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	-	-	-	-	-	-
Internal Service	307,587	310,101	305,062	327,700	327,700	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>307,587</b>	<b>310,101</b>	<b>305,062</b>	<b>327,700</b>	<b>327,700</b>	<b>-</b>
<b>OTHER SOURCES AND (USES)</b>						
Debt Service	(479)	(342)	(201)	(4,400)	(4,400)	-
Capital Outlay	-	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>(479)</b>	<b>(342)</b>	<b>(201)</b>	<b>(4,400)</b>	<b>(4,400)</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>						
	\$ 0	\$ (0)	\$ 1	\$ -	\$ -	\$ -

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ 140,986	\$ 134,545	\$ 142,840	\$ 147,600	\$ -
OVERTIME	144	318	230	300	-
<b>TOTAL SALARIES</b>	<b>141,130</b>	<b>134,863</b>	<b>143,070</b>	<b>147,900</b>	<b>-</b>
<b>BENEFITS</b>					
GROUP INSURANCE	15,332	15,597	14,987	19,700	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	8,301	8,576	8,754	9,200	-
MEDICARE	1,941	2,005	2,048	2,200	-
RETIREMENT CONTRIBUTION	20,688	27,836	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	5,466	2,821	-	-	-
OTHER EMPLOYEE BENEFITS	1,568	1,653	(324)	1,600	-
<b>TOTAL BENEFITS</b>	<b>53,297</b>	<b>58,488</b>	<b>25,464</b>	<b>32,700</b>	<b>-</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>194,427</b>	<b>193,352</b>	<b>168,534</b>	<b>180,600</b>	<b>-</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	800	918	850	1,000	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	338	982	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	93	486	-	2,300	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	7,683	8,007	-	-	-
COMMUNICATIONS	690	667	601	600	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	2,500	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	78,714	79,003	109,410	90,800	-
UTILITIES	4,795	5,054	-	-	-
GASOLINE	1,888	3,017	4,046	4,000	-
FOOD	-	58	-	200	-
BOOKS AND PERIODICALS	-	-	805	2,000	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	946	799	3,833	4,000	-
TECHNOLOGY EQUIPMENT	-	68	889	1,600	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	1,873	2,401	2,627	2,700	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	15,339	15,289	13,467	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>113,160</b>	<b>116,749</b>	<b>136,528</b>	<b>111,700</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	4,300	-
INTEREST	479	342	201	100	-
<b>TOTAL DEBT SERVICE</b>	<b>479</b>	<b>342</b>	<b>201</b>	<b>4,400</b>	<b>-</b>
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	35,400	-
INTERNAL FUNDS	-	-	-	(35,400)	-
<b>TOTAL ALLOCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 308,066</b>	<b>\$ 310,442</b>	<b>\$ 305,263</b>	<b>\$ 296,700</b>	<b>\$ -</b>

# Fleet Maintenance Fund Positions

<u>Fleet Maintenance Fund</u>	<u>Approved FY 2010</u>	<u>Approved FY 2011</u>	<u>Approved FY 2012</u>	<u>Approved FY 2013</u>	<u>Requested FY 2014</u>
Director	1.00	1.00	1.00	1.00	-
Customer Service	1.00	1.00	0.67	0.67	-
Foreman	1.00	1.00	1.00	1.00	-
Mechanic	1.00	1.00	1.00	1.00	-
<b>Total Fleet Maintenance Fund</b>	<b>4.00</b>	<b>4.00</b>	<b>3.67</b>	<b>3.67</b>	<b>-</b>





# Building Fund



# Building Fund

## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>					
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	-	-	-	-	484,500
<b>TOTAL REVENUE</b>	-	-	-	-	<b>484,500</b>
<b>OPERATING EXPENDITURES</b>					
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	-	-	-	-	-
Internal Service	-	-	-	-	484,500
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	<b>484,500</b>
<b>OTHER SOURCES AND (USES)</b>					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	(725,000)
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	725,000
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER SOURCES AND (USES)</b>	-	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -

## 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.

# Building Fund Expenditures

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	9,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	33,400
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	138,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	1,400
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	302,700
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	484,500
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	100,000
BUILDINGS	-	-	-	-	625,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	725,000
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	1,209,500

# Building Fund

## 25 East Midland Avenue – City Hall

### Statement of Purpose

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

### Program Objectives

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	3,900
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	6,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	24,600
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	34,700
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 34,700

# 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 Service 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	6,000
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	4,800
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	25,500
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	36,300
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	50,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	50,000
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 86,300

# **Building Fund**

## **83 West May Street – Utilities Building**

### **Statement of Purpose**

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

### **Program Objectives**

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	2,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	8,400
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	10,700
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 10,700

# Building Fund

## 23 North Jackson Street – City Annex

### Statement of Purpose

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

### Program Objectives

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	4,400
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	6,600
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	11,000
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 11,000

# 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	2,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	20,100
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	22,300
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 22,300

# 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	3,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	37,500
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	40,500
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	75,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	75,000
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 115,500

# 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	1,200
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	8,000
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	9,200
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 9,200

# Building Fund

## 105 East Athens Street – Cultural Arts Center

### Statement of Purpose

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

### Program Objectives

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	21,000
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	97,300
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	43,300
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	161,600
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 161,600

# 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. This building houses the Community Center Department.

### Program Objectives

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	9,000
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	2,500
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	5,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	43,700
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	60,200
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 60,200

# Building Fund

## 6 Porter Street – Train Depot

### Statement of Purpose

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

### Program Objectives

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



EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	2,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	1,400
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	4,500
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	7,900
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 7,900

# Building Fund

## 89 East Athens Street – Lanier Tech

### Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the building that houses Lanier Technical College and the Winder-Barrow Coalition for Adult and Continuing Education (WBCACE).

### Program Objectives

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	9,000
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	44,900
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	53,900
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 53,900

# Building Fund

## 93 East Athens Street – Lanier Tech Welding Building

### Statement of Purpose

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

### Program Objectives

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	10,000
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	10,000
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 10,000

# Building Fund

## 79 East Athens Street – Bonanza Building

### Statement of Purpose

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

### Program Objectives

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -

# 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 houses the inventory 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	4,300
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	4,300
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 4,300

# Building Fund

## 87 West May Street – Public Works Office

### Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Public Works Office. This building houses 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	600
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	8,800
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	9,400
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 9,400

# Building Fund

## 89 West May Street – Old Water Plant

### Statement of Purpose

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

### Program Objectives

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

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	2,500
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	2,500
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 2,500

# 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 houses 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	4,300
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	4,300
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 4,300

# Building Fund

## 99 West May Street – Garage

### Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of the Garage. This building will house the small engine repair shop 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	5,700
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	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	5,700
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 5,700

# Building Fund

## Miles Patrick Road – Utilities Building

### Statement of Purpose

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

### Program Objectives

1. Enable all costs associated with the new 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 Departments.

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	50,000
BUILDINGS	-	-	-	-	250,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	300,000
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 300,000

# Building Fund

## Miles Patrick Road – Public Works Building

### Statement of Purpose

To account for the capital costs, utilities, maintenance, and repairs of a new Public Works Building. Once constructed, this building will house the staff and inventory for the Public Works Department.

### Program Objectives

1. Enable all costs associated with the new Public Works 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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	-	-	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	-	-	-	-	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS, OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	-	-	-
DUES & FEES	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	-	-	-	-	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	-	-	-	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	50,000
BUILDINGS	-	-	-	-	250,000
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	300,000
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 300,000



# Component Unit Downtown Development Authority







# Component Unit (DDA)

## Revenue, Expenditures And Other Sources and Uses Summary

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 AMENDED BUDGET	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>REVENUE</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions	18,000	1,701	488,336	69,000	69,000	-
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	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>18,000</b>	<b>1,701</b>	<b>488,336</b>	<b>69,000</b>	<b>69,000</b>	<b>-</b>
<b>OPERATING EXPENDITURES</b>						
General Government	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public Safety - Police	-	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Housing & Development	15,963	2,676	43,649	69,000	69,000	-
Water and Sewer	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-
Gas	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-
Broadband	-	-	-	-	-	-
Special Facility	-	-	-	-	-	-
Internal Service	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>15,963</b>	<b>2,676</b>	<b>43,649</b>	<b>69,000</b>	<b>69,000</b>	<b>-</b>
<b>OTHER SOURCES AND (USES)</b>						
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-	-
Proceeds From Rate Increase	-	-	-	-	-	-
Issuance of Debt Instruments	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ 2,037</b>	<b>\$ (976)</b>	<b>\$ 444,687</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## **Component Unit**

### **Downtown Development Authority**

In the upcoming fiscal year, the Winder Downtown Development Authority will be responsible for its budgeting and bookkeeping which has previously been handled by City of Winder staff. The Authority is controlled and managed by a board of seven members appointed by the Mayor and Council of the City.

EXPENDITURES	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ORIGINAL BUDGET	2013-2014 PROPOSED BUDGET
<b>SALARIES</b>					
REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	-	-	-	-	-
<b>TOTAL SALARIES</b>	-	-	-	-	-
<b>BENEFITS</b>					
GROUP INSURANCE	-	-	-	-	-
SOCIAL SECURITY (FICA) CONTRIBUTIONS	-	-	-	-	-
MEDICARE	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	-	-	-	-
TUITION REIMBURSEMENTS	-	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-	-
<b>TOTAL BENEFITS</b>	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL	-	-	36,205	39,000	-
TECHNICAL	-	-	-	-	-
BILLING & COLLECTION FEE	-	-	-	-	-
CLAIMS	-	-	-	-	-
CLEANING SERVICES	-	-	-	-	-
LAND FILL FEES	-	-	-	-	-
FLEET MAINTENANCE	-	-	-	-	-
GENERAL REPAIRS & MAINT.	1,916	646	-	20,000	-
VEHICLE & EQUIPMENT - REPAIRS & MAINT.	-	-	-	-	-
RENTAL OF LAND & BUILDINGS	-	-	-	-	-
RENTAL OF EQUIPMENT	-	-	-	-	-
INS. OTHER THAN EMP BENEFIT	-	-	-	-	-
COMMUNICATIONS	-	-	-	-	-
ADVERTISING	-	-	508	-	-
PRINTING & BINDING	-	-	-	-	-
TRAVEL	-	-	827	2,500	-
DUES & FEES	-	125	-	-	-
EDUCATION & TRAINING	-	-	1,470	4,500	-
LICENSES & FEES	-	-	-	-	-
GENERAL SUPPLIES/MATERIALS	12,246	519	1,551	2,200	-
UTILITIES	-	-	-	-	-
GASOLINE	-	-	-	-	-
FOOD	830	415	130	-	-
BOOKS AND PERIODICALS	-	-	-	-	-
SUP/INV PURCHASED RESALE	-	-	-	-	-
SMALL EQUIPMENT	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	1,987	800	-
PUBLIC RELATIONS	-	-	-	-	-
UNIFORMS	-	-	-	-	-
UTILITY SUPPLY	-	-	-	-	-
PROTECTIVE CLOTHING	-	-	-	-	-
PRISONER MAINTENANCE	-	-	-	-	-
DEPRECIATION & AMORTIZATION	972	972	972	-	-
BAD DEBT	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>15,963</b>	<b>2,676</b>	<b>43,649</b>	<b>69,000</b>	-
<b>CAPITAL OUTLAY</b>					
LAND & IMPROVEMENTS	-	-	-	-	-
BUILDINGS	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	-
MACHINERY & EQUIP	-	-	-	-	-
VEHICLES	-	-	-	-	-
FURNITURE AND FIXTURES	-	-	-	-	-
COMPUTERS	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-
<b>DEBT SERVICE</b>					
PRINCIPAL	-	-	-	-	-
CAPITAL LEASE	-	-	-	-	-
INTEREST	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-
<b>ALLOCATION</b>					
INDIRECT COST ALLOCATION	-	-	-	-	-
INTERNAL FUNDS	-	-	-	-	-
<b>TOTAL ALLOCATION</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,963</b>	<b>\$ 2,676</b>	<b>\$ 43,649</b>	<b>\$ 69,000</b>	<b>\$ -</b>



# Appendix



# Statistical Information

## Assessed and Fair Market Value of Taxable Property Last Ten Years

Tax Year	Gross Digest	Residential	Commercial	Industrial	All
Ended	Assessed Value	Property	Property	Property	Other
June 30					
2003	\$248,878,213	\$ 144,623,706	\$ 67,141,239	\$ 2,067,216	\$ 35,046,052
2004	303,857,107	191,458,252	69,999,671	3,072,732	39,326,452
2005	325,968,587	207,620,213	74,398,933	3,108,170	40,841,271
2006	353,228,843	223,000,014	83,933,556	3,076,393	43,218,880
2007	385,648,472	245,861,535	94,611,405	3,298,941	41,876,591
2008	406,481,717	261,671,803	97,286,043	2,869,842	44,654,029
2009	383,711,255	237,468,616	97,903,884	3,315,031	45,023,724
2010	350,013,348	218,833,561	87,686,428	3,157,112	40,336,247
2011	324,817,545	201,987,066	84,084,011	3,368,395	35,378,073
2012	289,154,541	172,157,903	76,475,016	3,584,060	36,937,562

\* 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  
Ga. Dept of Revenue

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

<u>Less Exempt Property**</u>	<u>Total Net Assessed Value</u>	<u>Total Direct Tax</u>	<u>Total Net Fair Market Value</u>	<u>Percentage Assessed Value To Fair Market Value</u>
\$ 43,712,029	\$205,166,184	\$ -	\$ 512,915,460	40 %
44,786,497	259,070,610	-	647,676,525	40
45,555,879	280,412,708	-	701,031,770	40
45,615,571	307,613,272	-	769,033,180	40
50,335,464	335,313,008	-	838,282,520	40
50,877,550	355,604,167	-	889,010,418	40
42,624,458	341,086,797	-	852,716,993	40
37,538,166	312,475,182	-	781,187,955	40
39,461,871	285,355,674	-	713,389,185	40
34,546,109	254,608,432	-	636,521,080	40

# Statistical Information

## Property Tax Millage Rates – Direct and Overlapping

Last Ten Fiscal Years as of June 30

<b>Tax</b>	<b>School</b>	<b>Barrow County</b>	<b>Fire District</b>	<b>Barrow County</b>		
<b>Year</b>	<b>City of Winder</b>	<b>System</b>	<b>M &amp; O</b>	<b>Tax</b>	<b>State</b>	<b>Total</b>
2003	-	18.90	6.77	1.64	0.25	27.56
2004	-	17.50	6.77	2.15	0.25	26.67
2005	-	17.50	9.82	2.15	0.25	29.72
2006	-	18.50	7.57	2.15	0.25	28.47
2007	-	18.50	7.19	2.15	0.25	28.09
2008	-	18.50	7.18	3.00	0.25	28.93
2009	-	18.50	7.18	3.00	0.25	28.93
2010	-	18.50	8.18	3.00	0.25	29.93
2011	-	18.50	8.71	3.00	0.25	30.46
2012	-	18.50	10.96	3.00	0.20	32.66

Source: Ga. Department of Revenue

Note: The City of Winder has not assessed a property tax since 1977

Millage rates are those in effect at the end of the city's fiscal year

More current information will be added if available by publication date



# Statistical Information

## Demographic and Economic Statistics

### Last Ten Calendar Years

Year of Levy	LOST		LOST		SPLOST Barrow County	ELOST		State of Georgia	Total All Sales Tax
	City of Winder	City of Winder	Barrow County/ Other Municipalities	Barrow County/ Other Municipalities		Barrow County School System	Barrow County School System		
2003	0.2141 %	\$ 1,432,000	0.7859 %		1 %	1 %	4 %	7 %	
2004	0.2089	1,523,000	0.7911		1	1	4	7	
2005	0.2040	1,665,800	0.7960		1	1	4	7	
2006	0.1987	1,764,000	0.8013		1	1	4	7	
2007	0.1937	1,866,200	0.8063		1	1	4	7	
2008	0.1937	1,848,600	0.8063		1	1	4	7	
2009	0.1937	1,476,156	0.8063		1	1	4	7	
2010	0.1937	1,505,719	0.8063		1	1	4	7	
2011	0.1937	1,535,228	0.8063		1	1	4	7	
2012	0.1937	1,598,767	0.8063		1	1	4	7	

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.

Sources of information: Ga. Department of Revenue, LOST Distribution Certificates

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

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

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

# Statistical Information

## Largest Water and Sewer Customers

June 30, 2012 and Nine Years Prior

2012			
<u>Customer</u>	<u>Product/Service</u>	<u>Total Billings</u>	<u>Percent of System Revenues</u>
Harrison Poultry	Poultry Processing	\$ 1,078,879	8.46 %
Stepan	Surfactant Mfg.	447,244	3.51
Harrison Feed	Poultry Feed	308,295	2.42
Johns-Manville	Fiberglass Insulation	266,686	2.09
Rhodia	Surfactant Mfg.	212,269	1.66
Barrow County Gov't	Public Safety Complex	127,560	1.00
Metro Corral	Restaurant	94,063	0.74
Mast Brothers	Tank Cleaning	94,011	0.74
Wal-Mart	Retail	67,058	0.53
Chico's	Distribution Center	60,219	0.47
Total			<u>21.62 %</u>

2003			
<u>Customer</u>	<u>Product/Service</u>	<u>Total Billings</u>	<u>Percent of System Revenues</u>
Harrison Poultry	Poultry Processing	\$ 628,600	9.74 %
Stepan	Surfactant Mfg.	352,335	5.46
Johns-Manville	Fiberglass Insulation	179,114	2.78
Rhodia	Surfactant Mfg.	165,465	2.56
Winder Health Care	Nursing Home	43,974	0.68
Total			<u>21.22 %</u>

Source: City of Winder Utility Billing Department

The earliest data readily available for statistical comparison is FY 2003

# Statistical Information

## Largest Natural Gas System Customers

June 30, 2012 and Nine Years Prior

2012

<u>Customer</u>	<u>Product/Service</u>	<u>Total Billings</u>	<u>Percent of System Revenues</u>
Johns-Manville	Fiberglass Insulation	\$ 1,125,697	15.40 %
Stepan	Surfactant Mfg.	794,462	10.87
Harrison Poultry	Poultry Processing	396,984	5.43
Rhodia	Surfactant Mfg.	381,742	5.22
Harrison Feed Mill	Poultry Feed	308,295	4.22
Barrow County Gov't	Public Safety Complex	127,560	1.75
Harrison Hatchery	Poultry	99,103	1.36
Metro Corral	Restaurant	94,603	1.29
Mast Tank Cleaning	Tanker Truck Wash	94,011	1.29
Wal Mart	Retail Goods	67,059	0.92
Total			<u>47.75 %</u>

2003

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

Source: City of Winder Utility Billing Department

The earliest data readily available for statistical comparison is FY 2003

# Statement of Financial Policies

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

## Budget Policy

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

## Revenue Policy

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

## Investment Policy

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

## Accounting, Auditing and Financial Reporting Policy

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

## Debt Policy

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

# 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. It also allows, but doesn't require, the use of capital outlay for capital items that cost less than \$5,000.

## 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, 2012 through June 30, 2013.

## Debt Service

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

## Depreciation

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

## Employee Benefits

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

## Enterprise Funds

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

**Capital Assets**

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

**Fund**

A budgetary and accounting entity with balancing revenues and appropriations.

**Fund Balance**

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

**General Fund**

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

**Infrastructure**

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

**Indirect Costs**

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

**Internal Fund Charges**

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

**Next Fiscal Year (New Budget Year)**

July 1, 2013 through June 30, 2014.

**Operating Budget**

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

**Reserves**

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

**User Fees**

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





City of Winder, Georgia  
FY 2014 Annual Budget